

HAMILTON COUNTY INDIANA

B37348

One Hamilton County Square • Noblesville, Indiana



Hamilton County Sheriff's Office
and Adult Detention



Hamilton County Community Corrections Center

Comprehensive Annual Financial Report

FILED
08/12/2010

Dawn Coverdale
Auditor

Year Ended:
December 31, 2009

COMPREHENSIVE ANNUAL FINANCIAL REPORT

HAMILTON COUNTY

HAMILTON COUNTY, INDIANA

For the Year Ended December 31, 2009

Auditor's Office

Prepared by
Dawn Coverdale
County Auditor

INTRODUCTORY SECTION

INTRODUCTORY SECTION

HAMILTON COUNTY
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2009

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Hamilton County Auditor

Dawn Coverdale, *Auditor*

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May 26, 2010

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, 2009, 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 14 utilizing both sets of criteria related to financial accountability and the nature and significance of the component unit. As described in Note I in the Notes to the Financial Statements, the Hamilton County Public Building Corporation and the Solid Waste District are reported as blended component units. The Riverview Hospital, a proprietary fund type, has been included in the reporting entity as a governmental discreetly 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 2009 as 279,287, a 52.8% increase since 2000, making Hamilton County the fourth largest county in the state of Indiana. The largest centers of population are Carmel, Noblesville and Fishers, each with populations ranging from approximately 50,000 to 69,000. The growth initiated in the past decade is due in large measure to the County's proximity to the state's capital city, the nation's 13th largest city. The heart of Indianapolis is 20 miles south of the Hamilton County seat. However, not all areas surrounding Indianapolis have grown at the same rate indicating that Hamilton County has a unique charm and attraction of its own. The County issued approximately 1,353 single-family building permits in 2009. This represents a 15% decline from 2008 permit levels which is indicative of the deferral of certain development activity due to the general economic downturn. The level of development that did occur this year in both the residential and non-residential sectors throughout the County reflects the underlying economic strength and resiliency of this area and positions the County to quickly resume its long term positive growth trend when the broader economy recovers.

The U.S. Bureau of Census ranks Hamilton County as the 22nd most affluent county in the United States based upon its estimated median household income of \$85,829. Based on the latest Census data for 2000, the county ranked as the most affluent in Indiana with 63.8% of the

households estimated to have incomes over \$50,000. According to 2008 data, the County had an estimated per capita income of \$47,546 as compared to Indianapolis' per capita income of \$34,543. 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 2009 was only 6.5% compared to the annual average rate for Indiana of 10.1%. Employers in the area report low absenteeism and low turnover.

One key factor linked to the economic prosperity of the County relates to the level of education attained and maintained by its residents. Education levels, as well as computer literacy, are noticeably higher in Hamilton County when compared to the rest of the metropolitan area. The outstanding quality of education in the nationally recognized Hamilton County public school systems is a source of pride within the community. While many school systems are struggling with budget cuts or inadequacies, the Hamilton County public school system continues to expand. The Westfield school district has built a "smart campus" with the help of Verizon. Based on 2000 census data, the county has the 9th highest percentage of adults over the age of 25 with a high school diploma or more in the whole country. Throughout the county, approximately 90% of high school students went on to attend college in 2007, according to State DOE data. Based on the 2000 census, 48.9% of county residents 25 and older hold bachelors' degrees or better.

Transportation:

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

Indianapolis Metropolitan Airport is in Hamilton County (Fishers), approximately 17.4 nautical miles northeast of Indianapolis International Airport. This reliever airport to Indianapolis is located on 455 acres of land with one runway 4,000 feet in length. Additionally, Hamilton County has acquired the former Terry Airport and renamed it Indianapolis Executive Airport. The airport boasts a 5,500 foot runway and is located six miles west of Westfield.

National economic cost advantage

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

Local business:

The County continues to experience excellent business expansion and retention. The 2009 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 2009 data from the Indiana Department of Workforce Development, Labor Market Information, the total labor force in the County is at 141,723. Private sector employment in the County is a large component of the total employment increase. A variety of industries, including manufacturing, construction, wholesale and retail trade, and services have experienced significant growth. The number of jobs grew to about 93,500 in 2000, compared with just 15,000 in 1970. More than 75% of the jobs in Hamilton County are filled by people living in the county, compared with 58% in 1990. Hamilton County is expected to continue growth and account for 25% of the population and employment gains of the Indianapolis metropolitan area during the next 10 years.

Quality of life:

Among Indiana's 92 counties, Hamilton County sets the pace. The County ranks 1st in population growth since 1990 and 2000, median household income, high school graduates and bachelor degrees or better. Of all the characteristics of Hamilton County, the quality of life 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 2005 and 2008 Fishers received national recognition as a great place to live in the United States, being named the tenth best place to live in the United States in 2008 by Money Magazine. Noblesville also received national recognition in 2005, and in 2008 received "Indiana Community of the Year Award" by the Indiana Chamber of Commerce, and in 2009 was one of Family Circle's "10 Best Towns for Families", and Money Magazine's "25 Best Places for Affordable Housing". Carmel was a designated community in a previous list in Forbes Magazine. Hamilton County is unique among counties in having three communities gain this distinction. By most measures, Hamilton County has become the county of choice in Indiana.

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

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

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

nations' premier outdoor concert venues, which hosts approximately 40 shows each year providing a variety of musical entertainment for residents of central Indiana.

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

Next door to one of the premier sports capitals of the world, Indianapolis, Hamilton County residents can easily attend professional sporting events. In 2008, The Indianapolis Colts received the bid to host the 2012 Super Bowl. For the 2010-11 football season the Colts will be playing in the newly constructed football facility, Lucas Oil Stadium. The NBA's Indiana Pacers play basketball in one of the leagues' top venues, the Conseco Fieldhouse, which was new for the 1999-2000 season. The Indianapolis Indians continue to play at Victory Field, which was new for the 1996 season. And, of course, the Indianapolis Motor Speedway holds three major events each year including the Indianapolis 500 in May, the Allstate 400 at the Brickyard in July and the Indianapolis MotoGP motorcycle race in September.

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

Regional leadership:

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

The Regional approach by local leaders stems from the recognition of the interdependent nature of the economy. Hamilton County is fortunate to have several major arterial roadways, such as I-465, I-69, U.S. 31, and S.R. 37. Thus, commuters can access local businesses with ease. In 2009, Hamilton County's total labor force was 141,723. Of this total, 21.3% represents workers who commute from surrounding counties and 49.1% 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 the 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

Assessor:

In 2008 the question to retain township assessors was placed on the ballot with Hamilton County voting to consolidate all assessing duties under the county assessor. Part of this consolidation was the relocation of two township assessors' offices into the Hamilton County Government and Judicial Center. This brought those employees and services to downtown Noblesville under the direct supervision of the Hamilton County Assessor.

Community Corrections:

The completion and opening of the new 200 bed Community Correction Center took place in 2009. The County has been staffing up gradually to cover the expanded correctional facilities as each area becomes operational. A majority of the additional operating costs are expected to be funded with additional user fees from offenders and related programs for work release.

Health Department:

In 2009 the Hamilton County Health Department was moved to a stand-alone structure located outside of downtown Noblesville. This provided a larger facility and enables easier access for the public to the services provided by the health department and takes health department traffic away from the Government and Judicial Center.

Sheriff's Department:

The conversion to a new radio switch in the Sheriff's communication center began. This hardware and software upgrade will position the Communication Center to be able to utilize the digital technology in communication and data distribution that is developing for the future.

The construction of the new Communication Radio Tower on the east side of State Road 37 was completed. This project will enhance radio coverage in the county to some areas where coverage was inadequate. This involves a 640 foot tower and relocation of the tower from the Jail site to a site owned by the County on the east side of State Road 37.

Initiation of the mobile communication vehicle project began in 2009. This will provide for mobile public safety communication capability in the event of a disaster that disables our current dispatch center.

Parks and Recreation:

2009 was another busy year for Hamilton County Parks and Recreation. Approximately 9,010 volunteer hours were logged and over \$1.2 million in grants awarded. Major projects and/or initiatives included: Stream Bank Mitigation project at Cool Creek Park, installation of 80 acres of prairie and .5 mile of new trail at Strawtown Koteewi Park, constructed new shelter buildings at Potter's Bridge and Lafayette Trace Parks, constructed 5 picnic grove areas consisting of over 100 trees and hosted parking for over 125,000 guests for the 2009 U.S. Senior Open Golf Championship at Coxhall Gardens. In addition, the ball diamonds at Morse Park Beach were upgraded.

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. It is expected that the current economic downturn will have a negative impact on future COIT revenue; however, local income tax revenue is not actually distributed to the County until about two years after it is collected. The County has

updated its revenue forecasts to try to quantify this future decline in revenue and they will use the two year lag period to reduce operating costs or defer increases in preparation for this reduced revenue stream.

FINANCIAL INFORMATION

Internal Control Structure:

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

Budgetary Controls:

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

Formal budgets as required by state statute have been adopted for the following funds: General, Rainy Day, County Highway, Local Road and Street, Family and Children, Parks and Recreation, County Health, Property Reassessment, Surveyor's Corner Perpetuation, Emergency Telephone System, County Sales Disclosure, Plat Book, Emergency Planning, Innkeeper's Tax, Highway County Option Income Tax, Highway Inspection, Park Nonreverting, Park Nonreverting Donation, Health Maintenance, Tobacco Settlement, County Drug Free Community, Deferral Program, Jury Pay, Guardian Ad Litem, Pretrial Diversion, County Court User's Fee, Unified Probation User's Fee, Supplemental Public Defender, County Corrections, Child Services, 1997 Highway Bond, 1998 Highway Bond, Lease Rental, Jail Lease Rental, 146th Street Bond, 2002 Park Bond, 2002 Animal Control Board, 146th Street West, 2004 Park Bond, Juvenile Services Lease, Cumulative Bridge, Cumulative Capital Development, County Major Bridge, and Cumulative Courthouse.

The County also maintains an encumbrance accounting system as one method of budgetary control. Open encumbrances are reported as reservations of fund balance at December 31, 2009.

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

General Government Functions:

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

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

Component Unit:

Riverview Hospital is owned by the County and is included as a discretely presented component unit in the financial statements. Total net assets for the year ended December 31, 2009 were \$109,663,161, resulting in an increase of \$10,709,545 over 2008.

Pension Benefits:

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

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

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

Debt Administration:

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

As detailed in the statistical section of this report, the County's outstanding debt has decreased as compared to the 2008 balance due to the issuance of the 2009 park bonds net of the scheduled repayment of principal on outstanding debt. Debt per capita and percentage of total bonded debt to personal income have decreased slightly, \$615 and 1.30% respectively compared to 2008, \$677 and 1.46% respectively. The remaining available bonding capacity is at 56% of the total legal debt limit.

Riverview Hospital, a discretely presented component unit, has revenue bonds payable at December 31, 2009 in the amount of \$53,595,000. The bonds are repaid with income derived from the acquired or constructed assets.

Cash Management:

The County Council has a general cash management policy to ensure adequate fund levels for operation which requires a minimum cash balance no lower than 50% of its annual property tax collections.

State statutes authorize the County to invest in obligations of the United States Treasury and various agencies and instrumentalities of the federal government. The County is also authorized to enter into fully collateralized repurchase agreements for the purchase and resale of interest bearing obligations issued or guaranteed by the United States or any United States governmental agency.

In addition, the Sheriff's Pension Fund may be invested in commercial paper, corporate bonds, corporate stock, and mutual funds. Riverview Hospital, a discretely presented component unit, may make investments in accordance with policies of the Hospital's Board of Trustees.

Risk Management:

Hamilton County officials established a self-funded insurance policy, which services the risk of loss, related to employee health claims and liability claims. Commercial insurance supplements the plan as described on pages 47-49 of the notes to the financial statements. Settled claims resulting from this risk did not exceed commercial coverage in the last three years.

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, 2008. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

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

Acknowledgments:

I wish to thank the Hamilton County Council, County Commissioners and Mike Reuter, Hamilton County Financial Consultant, for their leadership and support in matters pertaining to the financial affairs of the county. The preparation of this report was made possible by the outstanding efforts of the entire County Auditor's staff throughout the year. I would especially like to thank Robin Mills, Chief Deputy Auditor; Kim Rauch, Administrative Assistant; Lee Graham, Lead Settlement Clerk; and Darla Franks-Workman, Accounts Payable Coordinator, for their exceptional contributions. I am very appreciative of Rick Cole, Suzanne Miller, Michelle Hammer and Dave Bixler of the 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 Jim Treat and the staff of O.W. Krohn & Associates for their consulting services, a huge thank you for all your efforts.

Respectfully submitted,

Dawn Coverdale

Hamilton County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Hamilton County
Indiana**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

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



President

Executive Director

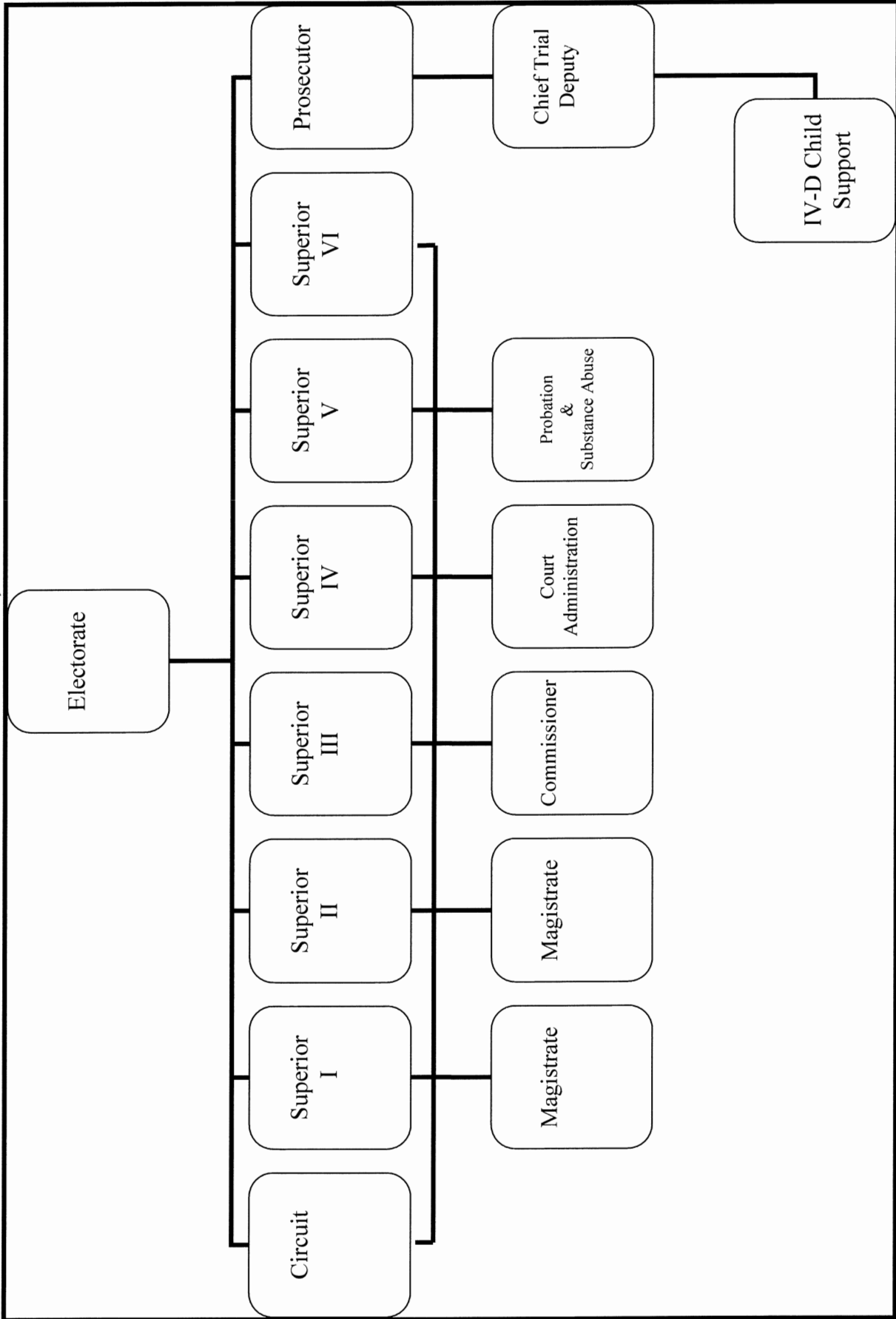
ELECTED OFFICIALS OF HAMILTON COUNTY, INDIANA

<u>OFFICE</u>	<u>NAME</u>
Circuit Court Judge	Paul Felix
Superior Court 1 Judge	Steve Nation
Superior Court 2 Judge	Daniel Pfliging
Superior Court 3 Judge	William J. Hughes
Superior Court 4 Judge	Richard Campbell
Superior Court 5 Judge	Wayne Sturdevant
Superior Court 6 Judge	Gail Bardach
Clerk of the Circuit Court	Peggy Beaver
Auditor	Dawn Coverdale
Treasurer	Kim Good
Recorder	Jennifer Hayden
Sheriff	Douglas Carter
Surveyor	Kenton C. Ward
Coroner	Thurl Cecil
Prosecuting Attorney	Sonia Leerkamp
Assessor	Debbie Folkerts
Commissioner	Christine Altman
Commissioner	Steven C. Dillinger
Commissioner	Steven A. Holt
Councilor	Brad Beaver
Councilor	James Belden
Councilor	Meredith Carter
Councilor	John Hiatt
Councilor	Judy Levine
Councilor	Rick McKinney
Councilor	Steve Schwartz
Adams Township Trustee	Linda Williams
Clay Township Trustee	Douglas Callahan
Delaware Township Trustee	Debbie Driskell
Fall Creek Township Trustee	Terry Michael
Jackson Township Trustee	Joe Robbins
Noblesville Township Trustee	Billie Caldwell
Wayne Township Trustee	Diane Crim
White River Township Trustee	Phyllis Jacobs
Washington Township Trustee	David Gill
Clay Township Assessor	Dixiana Packard
Delaware Township Assessor	Marilyn Schenkel
Fall Creek Township Assessor	Pamela Zagar
Noblesville Township Assessor	Robin Ward
Jackson Township Assessor	Colleen Starrett
Washington Township Assessor	Jerolyn Ogle

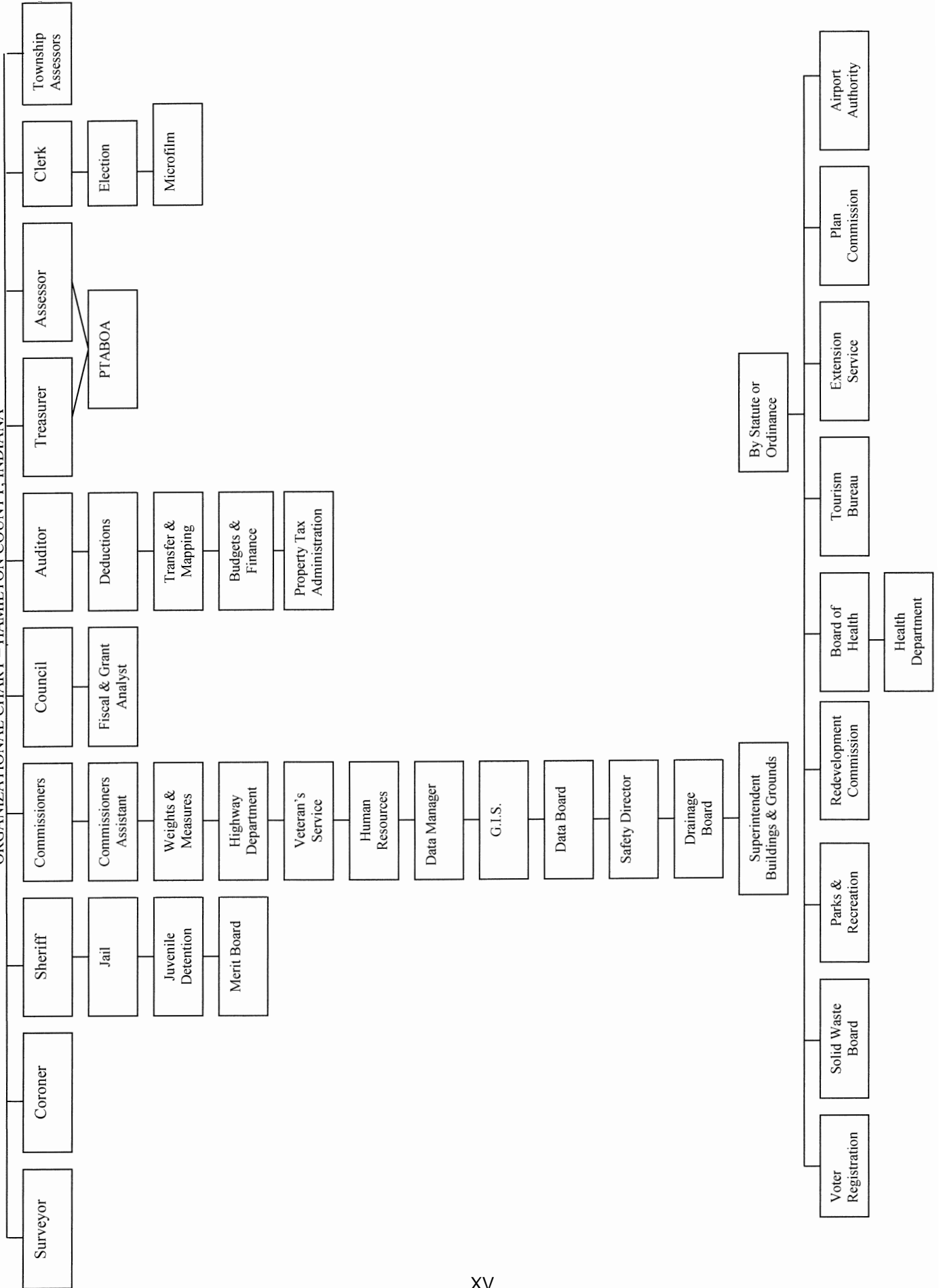
COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Ms. Dawn Coverdale	1/01/09 to 12/31/12
Clerk of the Circuit Court	Ms. Peggy Beaver	1/01/08 to 12/31/10
Recorder	Ms. Jennifer Hayden	1/01/03 to 12/31/10
Sheriff	Mr. Douglas Carter	1/01/03 to 12/31/10
Treasurer	Ms. Kim Good	1/01/05 to 12/31/12
President of Board of County Commissioners	Mr. Steven Holt Mr. Steven Dillinger	1/01/09 to 12/31/09 1/01/10 to 12/31/10
President of County Council	Ms. Judy Levine Mr. Meredith Carter	1/01/09 to 12/31/09 1/01/10 to 12/31/10

JUDICIAL ORGANIZATION CHART HAMILTON COUNTY, INDIANA



ORGANIZATIONAL CHART – HAMILTON COUNTY, INDIANA



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FINANCIAL SECTION

FINANCIAL SECTION



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HAMILTON COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Hamilton County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's primary government basic financial statements. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Riverview Hospital, which represent 100 % of the assets and revenues of the discretely presented component unit. Those financial 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 this unit, 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of December 31, 2009, and the respective changes in financial position and cash flows, where applicable, thereof and for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis, Schedules of Funding Progress, Budgetary Comparison Schedules and Infrastructure – Modified Reporting Schedules, as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

In accordance with Government Auditing Standards, we have also issued our report dated May 26, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That separate report is an integral part of an audit performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States, and in considering the results of the audit, that report should be read along with this report.

STATE BOARD OF ACCOUNTS

May 26, 2010

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, 2009. 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 IV-XI 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 \$798,214 (net assets).
- The County's total net assets increased by \$19,665 as compared to the 2008 total net assets.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$126,452, a decrease of \$12,285 in comparison with the prior year. Approximately 77% of this total amount, \$96,822, is available for spending at the government's discretion (unreserved fund balance).
- At the end of the current fiscal year, the unreserved fund balance for the general fund was \$18,448 which represented 27% of total general fund expenditures, excluding transfers out.
- The County's total bond related debt decreased by \$12,434 (8 percent) during the current fiscal year. This net change was the result of one new bond issuance of \$2,150 park bonds and scheduled principal payments on all outstanding bonds.

Overview of the Financial Statements

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

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

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

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

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

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

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, use fund accounting to ensure and demonstrate compliance with finance-

related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

The County maintains 144 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General and Rainy Day, which are considered to be major funds. Data for 142 County governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the report. The County adopts an annual appropriated budget for its general fund, certain special revenue funds, debt service funds and certain capital projects funds. Budgetary comparison schedules have been provided for the general fund and major special revenue funds in the required supplementary information and for the other funds subsequent to the combining non-major fund information, as other information, to demonstrate compliance with this budget.

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

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

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

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

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

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 28-57 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's budgets for its major funds as well as reconciliation between the budget schedules and fund financial statements. In addition, the County's progress in funding its obligation to provide pension benefits to certain employees is included as supplementary information. Required supplementary information can be found on pages 60-66 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on budgets. Combining and individual fund statements and schedules can be found pages 90-185 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of government's financial position. In the case of the County, assets exceeded liabilities by \$798,214 at the close of the most recent fiscal year.

By far the largest portion, \$671,245 (84%), of the County's net assets reflects the investment in capital assets (e.g., land, buildings, machinery, equipment and infrastructure); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

Hamilton County, Indiana, Net Assets

Description	Governmental Activities	
	2009	2008
Current and Other Assets	\$ 145,629	\$ 156,310
Capital Assets	841,915	821,735
Total Assets	987,544	978,045
Long-term liabilities outstanding	161,353	173,787
Other liabilities	27,977	25,709
Total Liabilities	189,330	199,496
Net Assets		
Invested in capital assets, net of related debt	671,245	653,432
Restricted	85,063	92,259
Unrestricted	41,906	32,858
Total Net Assets	\$ 798,214	\$ 778,549

An additional portion of the County's net assets, \$85,063 (11% percent), represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets may be used to meet the government's ongoing obligations to citizens and creditors.

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

Governmental Activities

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

Hamilton County – Changes in Net Assets

Description	Governmental Activities	
	2009	2008
Revenues:		
Program Revenues:		
Charges for Services	\$ 15,818	\$ 17,281
Operating Grants and Contributions	30,988	17,805
Capital Grants and Contributions	3,763	7,926
General Revenues:		
Taxes:		
Property	55,032	51,016
Income	32,705	36,361
Other	4,218	4,484
Other	3,344	6,442
Total Revenues	<u>145,868</u>	<u>141,315</u>
Expenses:		
General	64,439	56,038
Public Safety	30,779	35,900
Highways/Streets	18,265	15,881
Health and Welfare	2,382	5,842
Culture and Recreation	3,705	4,119
Interest Expense	6,633	7,598
Total Expenses	<u>126,203</u>	<u>125,378</u>
Change in net assets	19,665	15,937
Net assets - beginning of the year	<u>778,549</u>	<u>762,612</u>
Net Assets at December 31	<u>\$ 798,214</u>	<u>\$ 778,549</u>

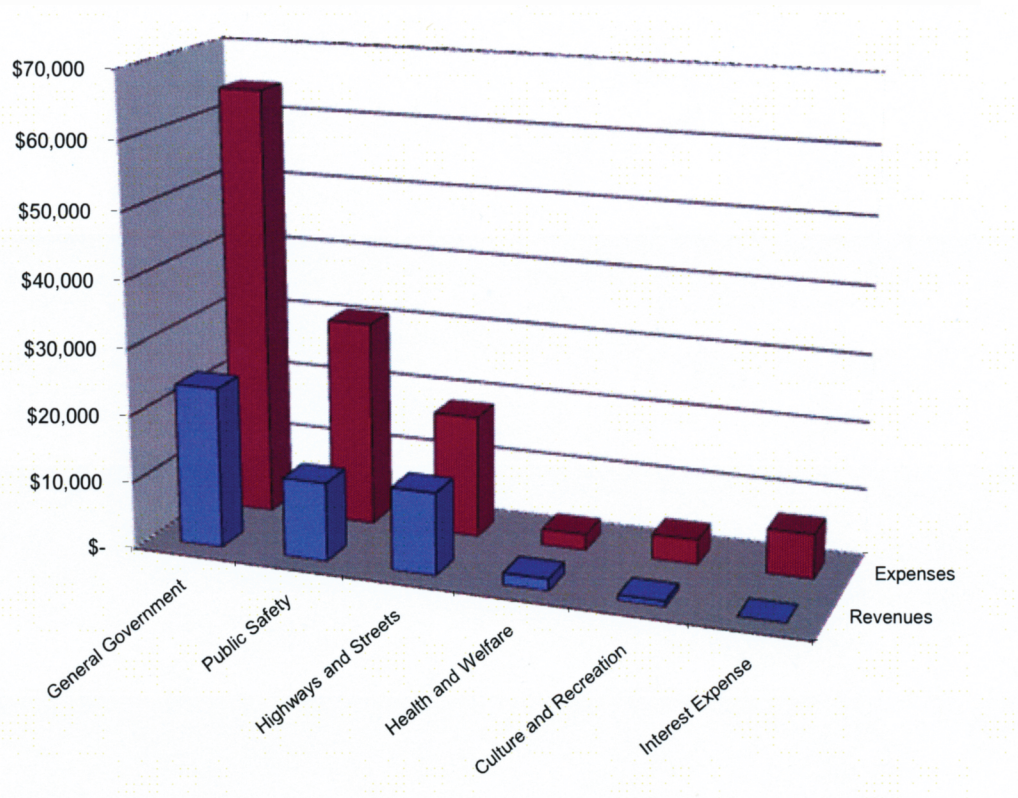
The County's net assets from governmental activities increased by \$19,665 or 2.0% in 2009. A portion of this increase was directly attributable to contributions from the City of Noblesville for the Olio Road Bridge totaling approximately \$1.5 million and from the Ritz Charles, for a Cox Hall Event tent. Notable changes in governmental activities revenues and expenditures in 2009 compared to 2008 included the following:

- Income tax revenue decreased \$3,656 due to a special distribution in 2008 of \$4.1 million.
- Other general revenues decreased mainly because of the \$4,800 decline in interest earnings from significantly lower market interest rates.
- Program revenues increased \$7,557 primarily due to increases in Operating Grants and Contributions which in 2009 included the Olio Road Bridge and a Runway Construction Grant.
- General expenditures increased \$8,401 due in part to the addition of 16 new employees. The cost of the new employees increased the PERF, insurance, and social security expenses. The County also incurred capital expenditures for computer hardware and software and vehicles. Other postemployment benefits (OPEB) net obligation of \$3,863 was recorded.

The County's overall cash and cash equivalents plus investments position, \$128,885 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 0.2131 per \$100 of assessed value in 2008 to 0.2753 per \$100 of assessed value in 2009.

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

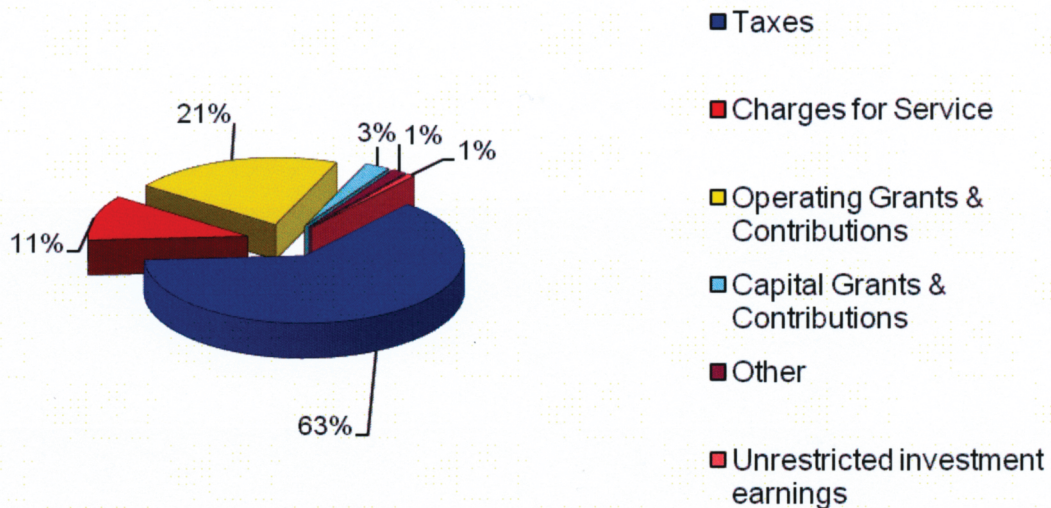
Program Revenue and Expenses – Governmental Activities



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

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

REVENUES



Financial Analysis of the Government's Funds

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

Governmental funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financial requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$126,452, a decrease of \$12,285 in comparison with the prior year. Approximately, 77% or \$96,822 of this total amount constitute unreserved fund balance, which is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed to debt service (\$18,663). In addition, (\$10,967) was reserved for encumbrances.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$18,448 while the total fund balance totaled \$20,534. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total expenditures of \$68,893, excluding transfers. Unreserved fund balance represents 27% of total general fund expenditures, while total fund balance represents 30% of that same amount.

The fund balance of the County general fund had a decrease of \$6,229 during the current fiscal year. Key factors in this decrease are as follows:

- Expenditures exceeded revenues by \$9,246, excluding other financing sources and uses. Revenues decreased by \$3,272, and expenditures increased by \$7,200, from 2008 to 2009.

- Major revenue changes include a decrease in income taxes of \$2,608 and a decrease in interest revenue of \$3,102 which are partially offset by an increase in property taxes of \$3,462.
 - Major expenditure changes include an increase in general government expenses of \$6,379.
- The County also considers the Rainy Day Fund a major fund. The fund balance of the Rainy Day fund increased \$9,971 during the current fiscal year due to a one-time transfer authorized by the State of approximately \$9,300 in welfare program funds. In 2009, the State assumed responsibility for all child welfare services and allowed the County to transfer all funds remaining in the Child Welfare Services Fund and Child Psychiatric Fund to the Rainy Day Fund.

General Fund Budgetary Highlights

Differences between the original budget and the final budget included a \$12,649 decrease in appropriations that are briefly summarized below:

- The most significant change related to a decrease of \$13,904 in general government. Capital Outlay's had an original budget of \$21,217 however, only \$6,219 was appropriated when the final budget was approved. The County uses this general fund budget category each year to ensure that the budget meets the State requirements for successfully receiving an appeal to the maximum levy limitations. This decrease in capital outlay was offset by a slight increase in other services and charges, supplies, and personal services.
- Public Safety increased overall by \$1,254. This increase was primarily due to an increase of \$805 in personnel services, also contributing was the increase of \$259 in supplies.

During the year on a budgetary basis, expenditures exceeded revenues, excluding other financing sources, by \$3,010. Other financing sources provided net transfers in of \$3,017 for a total general fund increase on a budgetary basis of \$7. Total revenues had a variance of (\$8,650) which related primarily to taxes of (\$7,197) due to a lower collection of income taxes than budgeted for. Total expenditures had a budget to actual variance of \$9,396 which related primarily to general government personal services of \$2,330 due to a higher budget in 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, 2009 amounts to \$841,915 (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 \$18,607 during 2009 related to several projects including the new jail and corrections complex which totaled approximately \$6.2 million, the health department expansion which was approximately \$1.1 million, the radio tower, which was approximately \$1.3 million and the runway extension at Executive Airport, which was approximately \$1.9 million.
- Infrastructure accounted for \$11,229 of additions using the modified approach. The majority of these additions consisted of \$2,607 million of road network projects related to upgrading chip seal roads to asphalt, and \$6,913 in additions and improvements to the County's Bridge network, most of which was for the completion of Bridge #191, Olio Road over Geist Reservoir. The remainder of these additions were \$1,613 of road right-of-ways.

The following table displays the County's capital assets.

Hamilton County, Indiana, Capital Assets

Description	Governmental-Type Activities	
	2009	2008
Land	\$ 24,674	\$ 24,348
Construction in Progress	54,289	45,266
Buildings	115,535	115,254
Improvements	7,061	6,918
Infrastructure	683,420	667,804
Machinery and Equipment	23,601	22,079
Total Capital Assets	908,580	881,669
Accumulated Depreciation	(66,665)	(59,934)
Net Assets	\$ 841,915	\$ 821,735

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

Bridge Condition Standards – The county's policy is to maintain a weighted average of 80 NBIS Sufficiency Rating, no more than 5% of total bridge deck areas perform below a sufficiency rating of 50 and no more than 1% of the total bridge deck areas perform below a sufficiency rating of 20. It is the County's policy to perform a bridge network condition assessment every two years. The most recent assessment in 2009 indicated that the County's bridge network exceeded its minimum condition standard with an 89.75 weighted NBIS Sufficiency Rating, only 0.33% of the network bridge deck scoring below a sufficiency rating of 50 and none of the total network bridge deck area fell below a sufficiency rating of 20.

Prior to 2009, the bridge network was in very good condition, but the 2009 condition evaluation has proven to be the best year on record for the bridge network. The overall weighted sufficiency rating for the network improved .47% compared to the last bi-annual assessment in 2007. The percentage of bridge deck area receiving a sufficiency rating of 50 or lower increased slightly from .23% of the network in 2007 to .33% of the network in 2009. The bridge network improved upon the percentage of bridge deck area receiving a sufficiency rating of 20 or lower from .02% in 2007 to .00% in 2009. This marks the first year that no bridges within Hamilton County received less than a Sufficiency Rating below 20. The trend of bi-annual improvement has been evident since the inception of the Bridge Inventory Report in 1991.

Annual cost budgeted for bridge maintenance was set at \$324 for 2009. Actual bridge maintenance expenditures in 2009 were \$499, resulting in a difference of (\$175). The annual cost estimated for the 2009 bridge preservation budget was \$1,722 and the actual cost spent on preservation was \$857.

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 2009 found that the county's road network exceeded its minimum standard with a 7.62 overall weighted PASER rating.

The overall weighted PASER rating for the entire road network in 2009 was 7.62 compared to 7.81 for 2008. Although there was a slight decrease of .19 points, the inventory is still well above the minimum condition standard of 6.5.

Annual cost budgeted for road maintenance and preservation (excluding any capitalized costs) was approximately \$7,974 for 2009. Actual expenditures were \$5,366. Additional information on the County's capital assets can be found in Note II. B. on pages 39-40 of this report.

Long-term debt. At the end of the current fiscal year, the County had total long-term debt related liabilities outstanding of \$174,439. Of this amount, \$130,225 comprises general obligation debt and \$42,768 relates to tax increment financing debt.

The remainder of the County's debt of \$1,446 represents its obligation for compensated absences. The following table reflects the County's long-term debt:

Hamilton County, Indiana, Long-term debt		
Governmental-Type Activities		
Description	2009	2008
General Obligation Bonds	\$ 130,225	\$ 137,058
TIF Bonds	<u>42,768</u>	<u>46,752</u>
Sub-Total	<u>172,993</u>	<u>183,810</u>
Compensated absences	<u>1,446</u>	<u>1,595</u>
Sub-Total	<u>174,439</u>	<u>185,405</u>
Less:		
Short term portion	<u>(13,086)</u>	<u>(11,618)</u>
Total long-term debt	<u><u>\$ 161,353</u></u>	<u><u>\$ 173,787</u></u>

The County's total long-term debt decreased by \$12,434 during the current fiscal year. Debt decreases during the year primarily are related to the scheduled principal payments on all outstanding bonds. The following is a summary of the bonds issued during 2009:

- The County issued \$2,150 of Park Bonds to provide financing for the costs of certain park and recreation projects including land acquisition, improvements, and equipment for White River Campground and Koteewi Park.

The County maintains an "AA+" 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 "Aa3" COIT bond rating. All ratings indicate high quality and strong capacity to pay the County's bonds.

Additional information of the County's long-term debt can be found in Note II. G. pages 43-47 in Notes to the Financial Statements of this report.

Economic Factors and Next Year's Budget and Rates

- The 2010 tax rates for the County, decreased from \$0.2753 per \$100 in assessed value in 2009 to \$0.2724 per \$100 in assessed value in 2010. Overall the County's assessed value increased by about 0.6% from 2009 to 2010.
- The County has experienced a decline in new building and development activity due to the current economic climate which is a dramatic change from the past 5-6 years. As a result, prior estimates of growth in tax base and related property tax revenues have been reduced and the County will have to adjust spending levels accordingly in future budget years.

- County option income tax (COIT) represents about 22.4% of the County's current governmental revenues. These funds can be used for capital projects as well as ongoing operating expenses. The recent recession will have a negative impact on COIT paid by County residents, however the timing and actual amount of any decline will not be known for approximately a year.
- State wide property tax caps (based upon a percent of gross AV by property class) became effective in 2009, yet they had a very slight impact on the County's revenues received. For the 2010 budget year, the expected loss to the County due to the caps is \$1,663,348. Expenditure restraints to offset this loss include an across the board 3% expenditure reduction in each department, no new hires and requests to fill vacancies must be approved by the County Council. The County has also adopted a Reduction in Force policy. The County has cut expenses by removing positions in two departments and eliminating performance increases.

All of the above factors were considered in preparing the County's budget for the 2010 fiscal year.

Request for Information

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

BASIC FINANCIAL STATEMENTS

HAMILTON COUNTY
STATEMENT OF NET ASSETS
December 31, 2009

	Primary Government	Component Unit
<u>Assets</u>	Governmental Activities	Riverview Hospital
Cash and cash equivalents	\$ 126,812,229	\$ 12,609,224
Investments	2,072,948	-
Receivables:		
Interest	11,247	-
Taxes	9,663,721	-
Accounts	961,876	20,459,624
Special assessments	475,585	-
Intergovernmental	2,721,171	-
Other	-	238,928
Inventories	-	1,988,915
Prepays	132,280	-
Other current assets	-	2,615,132
Assets limited as to use	-	43,947,239
Other assets	-	3,014,690
Deferred debits	1,723,124	-
Capital assets:		
Land and construction in progress	78,963,025	12,397,135
Capital assets not depreciated	570,780,148	-
Other capital assets, net of depreciation	192,171,686	79,790,184
Net pension asset	1,054,666	-
Total assets	987,543,706	177,061,071

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

Continued on next page

HAMILTON COUNTY
STATEMENT OF NET ASSETS
December 31, 2009
(Continued)

	Primary Government	Component Unit
<u>Liabilities</u>	<u>Governmental Activities</u>	<u>Riverview Hospital</u>
Accounts payable	3,205,002	3,796,695
Accrued payroll and withholdings payable	2,181,202	5,574,838
Accrued interest payable	3,541,337	-
Contracts payable	2,100,846	-
Estimated third party settlement	-	100,000
Other current payables	-	1,691,949
Noncurrent liabilities:		
Due within one year:		
General obligation bonds	10,430,000	-
TIF bonds	1,500,000	-
Revenue bonds	-	1,865,000
Compensated absences	1,155,987	-
Capital lease obligations	-	668,930
Due in more than one year:		
General obligation bonds (net of discounts or premiums)	119,794,857	-
TIF bonds (net of discounts or premiums)	41,267,709	-
Revenue bonds (net of discounts or premiums)	-	51,730,000
Capital lease obligations	-	1,941,684
Other long term payables	-	28,814
Compensated absences	290,006	-
Net OPEB obligation payable	<u>3,863,027</u>	<u>-</u>
Total liabilities	<u>189,329,973</u>	<u>67,397,910</u>
 <u>Net Assets</u>		
Invested in capital assets, net of related debt	671,245,107	35,981,705
Restricted for:		
Public safety	3,175,547	-
Highways and streets	5,992,504	-
Health and welfare	418,603	-
Culture and recreation	1,446,656	-
Capital projects	44,387,091	-
Debt service	18,663,042	5,778,875
Endowments - nonexpendable	-	2,617,911
Donor restrictions	-	2,829,872
Other	10,979,578	-
Unrestricted	<u>41,905,605</u>	<u>62,454,798</u>
Total net assets	<u>\$ 798,213,733</u>	<u>\$ 109,663,161</u>

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

HAMILTON COUNTY
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2009

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Unit Riverview Hospital
Primary government:						
Governmental activities:						
General government	\$ 64,439,397	\$ 5,978,833	\$ 16,530,733	\$ 1,511,015	\$ (40,418,816)	\$ -
Public safety	30,778,837	8,729,255	2,999,526	-	(19,050,056)	-
Highways and streets	18,265,047	16,885	10,033,469	2,212,131	(6,002,562)	-
Health and welfare	2,381,604	655,412	1,091,017	-	(635,175)	-
Culture and recreation	3,705,491	437,488	333,545	40,000	(2,894,458)	-
Interest on long-term debt	6,633,468	-	-	-	(6,633,468)	-
Total primary government	<u>\$ 126,203,844</u>	<u>\$ 15,817,873</u>	<u>\$ 30,988,290</u>	<u>\$ 3,763,146</u>	<u>(75,634,535)</u>	<u>-</u>
Component units:						
Riverview Hospital	<u>\$ 133,641,110</u>	<u>\$ 137,073,497</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>3,432,387</u>
General revenues:						
Taxes						
Property taxes					55,031,562	-
Income taxes					32,705,361	-
Other					4,217,961	-
Unrestricted investment earnings					1,223,061	7,277,158
Other						
Donations					56,072	-
Sale of property					1,740,189	-
Miscellaneous					325,391	-
Total general revenues					<u>95,299,597</u>	<u>7,277,158</u>
Change in net assets					19,665,062	10,709,545
Net assets - beginning					<u>778,548,671</u>	<u>98,953,616</u>
Net assets - ending					<u>\$ 798,213,733</u>	<u>\$ 109,663,161</u>

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

HAMILTON COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2009

<u>Assets</u>	<u>General</u>	<u>Rainy Day</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Cash and cash equivalents	\$ 18,735,762	\$ 14,500,714	\$ 90,309,956	\$ 123,546,432
Receivables:				
Taxes	6,291,285	-	3,372,436	9,663,721
Accounts	195,181	-	766,695	961,876
Special assessments	-	-	475,585	475,585
Intergovernmental	789,829	-	1,931,342	2,721,171
Interfund receivable:				
Interfund receivables	-	-	221,740	221,740
Total assets	<u>\$ 26,012,057</u>	<u>\$ 14,500,714</u>	<u>\$ 97,077,754</u>	<u>\$ 137,590,525</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 1,316,149	\$ 5,838	\$ 1,121,728	\$ 2,443,715
Accrued payroll and withholdings payable	1,680,685	-	500,517	2,181,202
Contracts payable	-	-	2,100,846	2,100,846
Interfund payable:				
Interfund payable	-	-	221,740	221,740
Unavailable revenue	2,457,962	-	1,706,433	4,164,395
Compensated absences	23,389	-	3,592	26,981
Total liabilities	<u>5,478,185</u>	<u>5,838</u>	<u>5,654,856</u>	<u>11,138,879</u>
Fund balances:				
Reserved for:				
Encumbrances	2,085,804	122,307	8,758,395	10,966,506
Debt services	-	-	18,663,042	18,663,042
Unreserved, reported in:				
General fund	18,448,068	-	-	18,448,068
Special revenue funds	-	14,372,569	36,411,518	50,784,087
Capital projects funds	-	-	27,589,943	27,589,943
Total fund balances	<u>20,533,872</u>	<u>14,494,876</u>	<u>91,422,898</u>	<u>126,451,646</u>
Total liabilities and fund balances	<u>\$ 26,012,057</u>	<u>\$ 14,500,714</u>	<u>\$ 97,077,754</u>	<u>\$ 137,590,525</u>

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

HAMILTON COUNTY
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS
December 31, 2009

Fund balance - governmental funds		\$ 126,451,646
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Land and construction in progress	78,963,025	
Capital assets not depreciated	570,780,148	
Other capital assets, net of depreciation	<u>192,171,686</u>	841,914,859
Prepays are not current financial resources and, therefore, are not reported in the funds.		132,280
Net pension assets are amounts prepaid and are not current financial resources, therefore, are not reported in the funds.		1,054,666
Deferred charges are not current financial resources and, therefore, are not reported in the funds.		1,723,124
Unavailable revenues are not available to pay current liabilities and, therefore, are not reported as liabilities in the Statement of Net Assets.		4,164,395
Internal service funds are used by management to charge the costs of insurance to general and highway funds. The assets and liabilities of the Internal Service Fund are included in governmental activities in the Statement of Net Assets.		4,588,705
Net OPEB liability is not paid from current financial resources and therefore is not shown in the funds.		(3,863,027)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.		(1,419,012)
Accrued interest on bonds payable is not due and payable in the current period and, therefore, is not reported in the funds.		(3,541,337)
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	(130,224,857)	
Tax increment financing bonds	<u>(42,767,709)</u>	<u>(172,992,566)</u>
Net assets of governmental activities		<u>\$ 798,213,733</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, 2009

	General	Rainy Day	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes:				
Property	\$ 26,792,537	\$ -	\$ 26,650,622	\$ 53,443,159
Income	21,404,297	4,103,070	7,197,994	32,705,361
Other	1,947,297	-	2,270,664	4,217,961
Special assessments	-	-	1,758,937	1,758,937
Licenses and permits	-	-	234,679	234,679
Intergovernmental	4,269,197	3,421,377	24,797,716	32,488,290
Charges for services	2,864,939	-	7,565,488	10,430,427
Fines and forfeits	1,035,865	-	1,674,769	2,710,634
Other:				
Interest revenue	998,093	-	100,084	1,098,177
Sale of property	40,683	-	525,454	566,137
Other	294,745	-	1,385,654	1,680,399
Total revenues	59,647,653	7,524,447	74,162,061	141,334,161
Expenditures:				
Current:				
General government	44,300,872	39,956	11,706,488	56,047,316
Public safety	21,308,481	-	6,784,601	28,093,082
Highways and streets	-	-	12,164,106	12,164,106
Health and welfare	536,873	-	2,944,445	3,481,318
Culture and recreation	-	-	3,061,318	3,061,318
Debt service:				
Principal	-	-	13,155,000	13,155,000
Interest	-	-	8,820,728	8,820,728
Bond issuance costs	-	-	97,071	97,071
Capital outlay:				
General government	1,940,619	4,008,791	609,676	6,559,086
Public safety	806,403	-	8,821,804	9,628,207
Highways and streets	-	-	14,080,058	14,080,058
Health and welfare	-	-	-	-
Culture and recreation	-	-	597,603	597,603
Total expenditures	68,893,248	4,048,747	82,842,898	155,784,893
Excess (deficiency) of revenues over (under) expenditures	(9,245,595)	3,475,700	(8,680,837)	(14,450,732)
Other financing sources (uses):				
Issuance of debt	-	-	2,150,000	2,150,000
Bond premium	-	-	15,515	15,515
Transfers in	3,142,618	9,352,244	30,050,440	42,545,302
Transfers out	(125,666)	(2,856,923)	(39,562,713)	(42,545,302)
Total other financing sources and uses	3,016,952	6,495,321	(7,346,758)	2,165,515
Net change in fund balances	(6,228,643)	9,971,021	(16,027,595)	(12,285,217)
Fund balances - beginning	26,762,515	4,523,855	107,450,493	138,736,863
Fund balances - ending	\$ 20,533,872	\$ 14,494,876	\$ 91,422,898	\$ 126,451,646

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, 2009

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)		\$ (12,285,217)
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	30,864,954	
Capital outlay not capitalized	(7,009,289)	
Depreciation expense	<u>(7,248,639)</u>	16,607,026
Governmental funds report interest expense as an expenditure. However, in the Statement of Activities the interest expense associated with construction projects is capitalized and becomes part of construction in progress.		
		1,918,335
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		2,263,146
Only the loss on the disposal of capital assets is reported in the Statement of Activities, however in governmental funds, the proceeds from the disposal increases financial resources. Thus the change in net assets differs from the fund balance by the cost of the capital assets disposed of:		
Cost of assets disposed of	(1,126,099)	
Accumulated depreciation on disposed assets	<u>517,105</u>	(608,994)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Net Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items:		
General obligation bond issued	(2,150,000)	
Principal payments	13,155,000	
Bond issue costs	97,071	
Premium on bond issue	(15,515)	
Amortization of bond discount	(172,562)	
Amortization of bond issue costs	<u>(260,833)</u>	10,653,161
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
Unavailable revenue		1,588,403
Compensated absences reported in the Statement of Activities that do not require the use of current financial resources are not reported as expenditures in the governmental funds.		
		168,066
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.		
		14,324
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.		
		268,925
Negative net pension obligations are considered prepaid expenses of the general government and, therefore, are not reported as current expenditures in the funds.		
		76,100
Net OPEB obligation reported in the Statement of Activities does not require the use of current resources and, therefore, are not reported as expenditures in governmental funds.		
		(1,681,409)
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>683,196</u>
Change in net assets of governmental activities (Statement of Activities)		<u>\$ 19,665,062</u>

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

HAMILTON COUNTY
STATEMENT OF NET ASSETS
PROPRIETARY FUND
December 31, 2009

<u>Assets</u>	<u>Internal Service Fund</u>
Current assets:	
Cash and cash equivalents	\$ 3,265,797
Investments	2,072,948
Receivables:	
Interest	11,247
Total assets	5,349,992
<u>Liabilities</u>	
Current liabilities:	
Accounts payable	761,287
<u>Net Assets</u>	
Unrestricted	4,588,705
Total net assets	\$ 4,588,705

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

HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUND
For The Year Ended December 31, 2009

	<u>Internal Service Fund</u>
Operating revenues:	
Charges for services	\$ 14,456,426
Miscellaneous	<u>420,133</u>
Total operating revenues	<u>14,876,559</u>
Operating expenses:	
Insurance claims and expenses	14,240,772
Administrative expenses	<u>22,072</u>
Total operating expenses	<u>14,262,844</u>
Operating income	613,715
Nonoperating revenues (expenses):	
Interest and investment revenue	<u>69,481</u>
Change in net assets	683,196
Total net assets - beginning	<u>3,905,509</u>
Total net assets - ending	<u>\$ 4,588,705</u>

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

HAMILTON COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For The Year Ended December 31, 2009

	<u>Internal Service Fund</u>
Cash flows from operating activities:	
Receipts from interfund services provided	\$ 14,876,559
Payments for interfund services used	<u>(14,542,955)</u>
Net cash provided by operating activities	<u>333,604</u>
Cash flows from investing activities:	
Proceeds from sales and maturities of investments	900,000
Purchase of investments	(1,005,099)
Interest received	<u>87,997</u>
Net cash used by investing activities	<u>(17,102)</u>
Net increase in cash and cash equivalents	316,502
Cash and cash equivalents, January 1	<u>2,949,295</u>
Cash and cash equivalents, December 31	<u>\$ 3,265,797</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 613,715
Adjustments to reconcile operating income to net cash provided by operating activities:	
Decrease in liabilities:	
Accounts payable	<u>(280,111)</u>
Total adjustments	<u>(280,111)</u>
Net cash provided by operating activities	<u>\$ 333,604</u>

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

HAMILTON COUNTY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
December 31, 2009

<u>Assets</u>	Pension Trust Funds	Agency Funds
Cash and cash equivalents	\$ 382,377	\$ 22,112,376
Receivables:		
Accounts	-	114,750
Taxes	-	31,056,373
Intergovernmental	-	5,497,352
Interest	68,966	-
Total receivables	68,966	36,668,475
Investments at fair value:		
U.S. Government securities	2,821,582	-
Municipal bonds and notes	198,486	-
Corporate bonds and notes	11,162,199	-
Corporate equity instruments	1,555,999	-
Total investments	15,738,266	-
Total assets	16,189,609	58,780,851
<u>Liabilities</u>		
State fees payable	-	1,605,721
Trust payable	-	57,175,130
Total liabilities	-	\$ 58,780,851
<u>Net Assets</u>		
Held in trust for:		
Employees' pension benefits	16,189,609	
Total net assets	\$ 16,189,609	

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

HAMILTON COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For The Year Ended December 31, 2009

<u>Additions</u>	<u>Pension Trust Funds</u>
Contributions:	
Employer	\$ 950,993
Investment income:	
Net increase in fair value of investments	1,636,335
Interest	<u>519,749</u>
Total investment income	<u>2,156,084</u>
Total additions	<u>3,107,077</u>
<u>Deductions</u>	
Benefits	632,529
Administrative expense	<u>131,769</u>
Total deductions	<u>764,298</u>
Changes in net assets	2,342,779
Net assets - beginning	<u>13,846,830</u>
Net assets - ending	<u>\$ 16,189,609</u>

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

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NOTES TO FINANCIAL STATEMENTS

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Blended Component Units

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

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

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

Discretely Presented Component Units

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

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

Riverview Hospital
395 Westfield Road
Noblesville, Indiana 46060

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Jointly Governed Organization

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

B. Government-Wide and Fund Financial Statements

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

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

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

The primary government reports the following major governmental funds:

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

The rainy day fund accounts for financial resources in accordance with IC 36-1-8-5.1 and a locally adopted ordinance. Financing is provided by state distribution of County COIT dollars and transfer of unencumbered and unused funds.

Additionally, the primary government reports the following fund types:

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

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

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

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

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

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

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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

D. Assets, Liabilities and Net Assets or Equity

1. Deposits and Investments

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

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

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

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

Investment income, including changes in the fair value of investments, is reported as revenue in the operating statement.

2. Interfund Transactions and Balances

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

3. Property Taxes

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

4. Inventories and Prepaid Items

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

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

5. Capital Assets

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

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

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

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

NA = Not applicable

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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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% of total bridge deck areas perform below a sufficiency rating of 50.
- *No more than 1% of total bridge deck areas perform below a sufficiency rating of 20.

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

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

6. Compensated Absences

- a. Sick Leave – County employees earn sick leave at rates from 3 days to 5 days per year based upon the number of years of service. Unused sick leave may be accumulated to a maximum of 60 days. Accumulated sick leave is not paid to employees upon termination.
- b. Vacation Leave – County employees earn vacation leave at rates from 10 days to 20 days per year based upon the number of years of service. Accumulated vacation leave is paid to employees through cash payments upon termination.
- c. Personal Leave – County employees earn personal leave at the rate of 2 days per year. Personal leave is paid to employees through cash payments upon termination.

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

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

of net assets. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

8. Fund Equity

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

II. Detailed Notes on All Funds

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

1. Deposits

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

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. This investment policy outlines parameters for investment activity for the Pension Plans. As of December 31, 2009, the County and the Sheriff's Pension Plans had the following investments:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Primary Government			
	Fair Value	Investment Maturities (in Years)		
		Less Than 1	1-2	More Than 2
Governmental Activities:				
U.S. Treasuries and Securities	\$ 100,523	\$ 100,523	\$ -	\$ -
U.S. Agencies	1,446,570	505,203	941,367	-
Corporate Stock	102,047	-	102,047	-
Mutual Funds	423,808	423,808	-	-
Sheriffs Pension Plan:				
Mutual Funds	1,387,459	1,387,459	-	-
Corporate Stock	7,607,713	7,607,713	-	-
Government Sponsored Enterprise	2,170,667	614,172	432,500	1,123,995
U.S. Treasuries and Securities	849,401	400,804	-	448,597
Corporate Bonds	3,554,486	2,306,758	-	1,247,728
Foreign Equities	168,540	168,540	-	-
Totals	\$ 17,811,214	\$ 13,514,980	\$ 1,475,914	\$ 2,820,320

Investment Type	Discretely Presented Component Unit			
	Fair Value	Investment Maturities (in Years)		
		Less Than 5	6-10	More Than 10
Mutual Funds	\$ 30,935,780	\$ 30,935,780	\$ -	\$ -
Corporate Equities	2,062,936	2,062,936	-	-
U.S. Treasuries and Securities	2,649,489	2,241,564	64,213	343,712
Certificates of Deposit	875,023	875,023	-	-
Totals	\$ 36,523,228	\$ 36,115,303	\$ 64,213	\$ 343,712

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 fifty percent (50%) of the funds held by the County and available for investment.

HAMILTON COUNTY
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

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:

County December 31, 2009	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Investment Type	
Mutual Funds	\$ <u>423,808</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans
December 31, 2009

Investment Type	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Corporate Bonds	\$ 3,554,486
Corporate Stocks	7,607,713
Mutual Funds	1,387,460
Foreign Equities	168,540
Total	\$ 12,718,199

Riverview Hospital (discretely presented component unit)
December 31, 2009

Investment Type	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Certificated of Deposit	\$ 875,023
Corporate Equities	2,062,936
Mutual Funds	30,935,780
Total	\$ 33,873,739

Interest Rate Risk

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Credit Risk

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

<u>Standard and Poor's Rating</u>	<u>Moody's Rating</u>	<u>County's Investments</u>	
		<u>Mutual Funds</u>	<u>Government Sponsored Enterprise</u>
AAA	Aaa	\$ -	\$ 1,649,140
Unrated	Unrated	423,808	-
Totals		\$ 423,808	\$ 1,649,140

<u>Standard and Poor's Rating</u>	<u>Moody's Rating</u>	<u>Sheriff's Pension Plans' Investments</u>			
		<u>Mutual Funds</u>	<u>Corporate Bonds</u>	<u>Corporate Stocks</u>	<u>Government Sponsored Enterprise</u>
AAA	Aaa	\$ -	\$ 415,821	\$ -	\$ 2,170,667
AA	Aa	-	792,958	-	-
A	A	-	2,139,337	3,681,946	-
B	B	-	-	3,399,348	-
Unrated	Unrated	1,387,460	206,370	526,419	-
Totals		\$ 1,387,460	\$ 3,554,486	\$ 7,607,713	\$ 2,170,667

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% of the Pension's investments are to be invested in any one issuing corporation at the time of purchase; nor are more than 20% 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 2.9% of total investments of the Plan.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans		
December 31, 2009		
Investment Type and Currency Denomination	Foreign Currency	U.S. Dollar
TEVA Pharmaceutical	Euro	\$ 168,540

B. Capital Assets

Capital asset activity for the year ended December 31, 2009, was as follows:

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 24,348,300	\$ 326,000	\$ -	\$ 24,674,300
Infrastructure accounted for using the modified approach	559,808,797	11,229,323	257,972	570,780,148
Construction in progress	45,266,513	18,606,773	9,584,561	54,288,725
Total capital assets, not being depreciated	629,423,610	30,162,096	9,842,533	649,743,173
Capital assets, being depreciated:				
Buildings	115,253,547	281,733	-	115,535,280
Improvements other than buildings	6,917,828	143,231	-	7,061,059
Machinery and equipment	22,078,937	2,038,693	516,232	23,601,398
Infrastructure being depreciated	107,995,112	4,995,954	351,895	112,639,171
Totals	252,245,424	7,459,611	868,127	258,836,908
Less accumulated depreciation for:				
Buildings	26,035,547	2,591,245	-	28,626,792
Improvements other than buildings	2,062,854	298,596	-	2,361,450
Machinery and equipment	14,517,247	2,148,576	474,147	16,191,676
Infrastructure being depreciated	17,318,040	2,210,222	42,958	19,485,304
Totals	59,933,688	7,248,639	517,105	66,665,222
Total capital assets, being depreciated, net	192,311,736	210,972	351,022	192,171,686
Total governmental activities capital assets, net	\$ 821,735,346	\$ 30,373,068	\$ 10,193,555	\$ 841,914,859

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Governmental activities:	
General government	\$ 3,755,413
Public safety	2,425,117
Highways and streets, including depreciation of general infrastructure assets	456,541
Health and welfare	27,111
Culture and recreation	<u>584,457</u>
 Total depreciation expense - governmental activities	 <u><u>\$ 7,248,639</u></u>

C. Construction Commitments

Construction work in progress is composed of the following:

Project	Total Project Authorized	Expended to December 31, 2009	Committed	Required Future Funding
Community Corrections	\$ 41,399,165	\$ 40,832,540	\$ 566,625	\$ -
Health Complex	1,446,775	1,104,275	342,500	-
Tower Project	3,700,000	3,637,029	62,971	-
Road Network	72,359,999	5,996,878	66,363,121	-
Bridge Network	13,054,592	2,251,533	10,803,059	-
Drain Network	<u>630,208</u>	<u>466,470</u>	<u>163,738</u>	-
 Totals	 <u><u>\$ 132,590,739</u></u>	 <u><u>\$ 54,288,725</u></u>	 <u><u>\$ 78,302,014</u></u>	 <u><u>\$ -</u></u>

D. Capital Assets – Discretely Presented Component Unit

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 10,915,010	\$ -	\$ -	\$ 10,915,010
Construction in progress	<u>3,989,034</u>	<u>4,106,953</u>	<u>6,613,862</u>	<u>1,482,125</u>
 Total capital assets, not being depreciated	 <u>14,904,044</u>	 <u>4,106,953</u>	 <u>6,613,862</u>	 <u>12,397,135</u>
Capital assets, being depreciated:				
Buildings	79,703,735	5,237,836	-	84,941,571
Improvements other than buildings	1,920,189	138,094	-	2,058,283
Machinery and equipment	<u>99,885,912</u>	<u>3,057,881</u>	<u>582,246</u>	<u>102,361,547</u>
 Totals	 <u>181,509,836</u>	 <u>8,433,811</u>	 <u>582,246</u>	 <u>189,361,401</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, being depreciated (continued):				
Less accumulated depreciation for:				
Buildings	28,604,265	3,338,241	-	31,942,506
Improvements other than buildings	1,233,476	99,954	-	1,333,430
Machinery and equipment	70,363,962	6,477,720	546,401	76,295,281
Totals	<u>100,201,703</u>	<u>9,915,915</u>	<u>546,401</u>	<u>109,571,217</u>
Total capital assets, being depreciated, net	<u>81,308,133</u>	<u>(1,482,104)</u>	<u>35,845</u>	<u>79,790,184</u>
Total business-type activities capital assets, net	<u>\$ 96,212,177</u>	<u>\$ 2,624,849</u>	<u>\$ 6,649,707</u>	<u>\$ 92,187,319</u>

E. Interfund Balances and Activity

1. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2009, is as follows:

<u>Due To</u>	<u>Nonmajor Governmental</u>
Nonmajor Governmental	<u>\$ 221,740</u>

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

2. Interfund Transfers

Interfund transfers at December 31, 2009, were as follows:

	<u>Transfer To</u>			
<u>Transfer From</u>	<u>General Fund</u>	<u>Rainy Day</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
General Fund	\$ -	\$ -	\$ 125,666	\$ 125,666
Rainy Day	1,107,399	-	1,749,524	2,856,923
Nonmajor Governmental	<u>2,035,219</u>	<u>9,352,244</u>	<u>28,175,250</u>	<u>39,562,713</u>
Totals	<u>\$ 3,142,618</u>	<u>\$ 9,352,244</u>	<u>\$ 30,050,440</u>	<u>\$ 42,545,302</u>

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

F. Leases – Discretely Presented Component Unit

1. Operating Leases - Lessee

The component unit has entered into various noncancelable operating leases having initial or remaining noncancelable terms exceeding one year for equipment and facilities. Rental expenditures for these leases were \$2,844,344. The following is a schedule by years of future minimum rental payments as of December 31, 2009:

2010	\$	1,222,250
2011		1,199,241
2012		1,143,325
2013		1,143,325
2014		1,117,725
2015-2019		6,022,113
2020-2024		<u>3,900,624</u>
 Total	 \$	 <u><u>15,748,603</u></u>

2. Operating Leases – Lessor

The component unit leases space to tenants under operating leases with terms of one to ten years. Total rental income for all operating leases was \$620,180. The following is a schedule by years of future minimum rental payments as of December 31, 2009:

2010	\$	737,851
2011		557,921
2012		391,782
2013		297,671
2014		202,239
2015-2016		<u>193,278</u>
 Total	 \$	 <u><u>2,380,742</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, 2009, are as follows:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2010		\$ 818,295
2011		770,019
2012		655,489
2013		588,927
2014		<u>132,087</u>
Total minimum lease payments		2,964,817
Less amount representing interest		<u>(354,203)</u>
Present value of net minimum lease payments		2,610,614
Due within one year		<u>(668,930)</u>
Due in more than one year		<u>\$ 1,941,684</u>

Assets acquired through capital leases still in effect are machinery and equipment of \$3,436,905.

G. Long-Term Liabilities

1. General Obligation Bonds

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

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

Purpose	Interest Rate	Original Debt Issued	Principal Outstanding
Governmental Activities:			
1997 Highway Bonds - Series A	4.80% to 5.10%	\$ 12,975,000	\$ 1,680,000
2002 Park and Recreation Bonds	2.50% to 5.00%	5,000,000	3,690,000
2002 Animal Control Bonds	3.125% to 5.00%	2,500,000	1,845,000
2005 County Option Income Refunding Bonds	4.00% to 5.25%	46,765,000	35,830,000
2009 Park Bonds	2.00%	2,150,000	2,150,000
2002 Building Authority Refunding Bonds	3.30% to 5.00%	32,540,000	9,605,000
1990 Building Authority Lease Rental Bonds	6.025% to 6.25%	4,210,000	4,210,000
1992 Building Authority First Mortgage Bonds	6.025% to 6.25%	432,202	432,202
2004 Juvenile Detention Bonds	4.60% to 5.00%	30,460,000	27,705,000
2008 1st Mortgage Bonds	3.25% to 5.00%	41,655,000	<u>41,655,000</u>
Subtotal			128,802,202
Current portion of debt			(10,430,000)
Net unamortized discount/premium			3,801,469
Unamortized deferral of loss on bond refunding			<u>(2,378,814)</u>
Total long-term debt			<u>\$ 119,794,857</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Year Ended December 31	Governmental Activities		
	Principal	Interest	Total
2010	\$ 10,660,000	\$ 5,967,057	\$ 16,627,057
2011	10,490,000	5,536,237	16,026,237
2012	10,315,000	5,107,461	15,422,461
2013	10,320,000	4,601,145	14,921,145
2014	7,242,202	5,476,578	12,718,780
2015-2019	34,925,000	15,789,349	50,714,349
2020-2024	22,405,000	8,548,660	30,953,660
2025-2029	15,370,000	3,573,332	18,943,332
2030-2034	7,075,000	539,375	7,614,375
Totals	<u>\$ 128,802,202</u>	<u>\$ 55,139,194</u>	<u>\$ 183,941,396</u>

2. Tax Increment Financing (TIF) Bonds

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

Purpose	Interest Rates	Original Debt Issued	Principal Outstanding
Governmental Activities:			
2002 146th Street	3.20% to 5.35%	\$ 4,640,000	\$ 3,650,000
2003 Clay Terrace	2.15% to 5.50%	10,005,000	8,735,000
2005 Thomson	2.90% to 5.00%	5,660,000	5,070,000
2005 Village Park	3.25% to 5.00%	7,295,000	6,630,000
2006 Thomson	3.75 to 5.10%	19,080,000	18,825,000
Subtotal			42,910,000
Current portion of debt			(1,500,000)
Net unamortized discount/premium			<u>(142,291)</u>
Total long-term portion			<u>\$ 41,267,709</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

TIF bonds debt service requirements to maturity are as follows:

Year Ended December 31	Governmental Activities		
	Principal	Interest	Total
2010	\$ 1,500,000	\$ 2,047,998	\$ 3,547,998
2011	1,560,000	1,983,072	3,543,072
2012	1,625,000	1,913,778	3,538,778
2013	1,705,000	1,843,173	3,548,173
2014	1,770,000	1,769,008	3,539,008
2015-2019	10,180,000	7,533,970	17,713,970
2020-2024	13,850,000	4,653,901	18,503,901
2025-2029	8,135,000	1,737,504	9,872,504
2030-2034	2,585,000	132,887	2,717,887
Totals	<u>\$ 42,910,000</u>	<u>\$ 23,615,291</u>	<u>\$ 66,525,291</u>

3. 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, 2009, \$33,320,000 of bonds outstanding are considered defeased.

4. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2009, was as follows:

Primary Government	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation	\$ 135,812,202	\$ 2,150,000	\$ 9,160,000	\$ 128,802,202	\$ 10,430,000
TIF	<u>46,905,000</u>	<u>-</u>	<u>3,995,000</u>	<u>42,910,000</u>	<u>1,500,000</u>
Total payable	182,717,202	2,150,000	13,155,000	171,712,202	11,930,000
Compensated absences	<u>1,595,603</u>	<u>3,978,358</u>	<u>4,127,968</u>	<u>1,445,993</u>	<u>1,155,987</u>
Total governmental activities long-term liabilities	<u>\$ 184,312,805</u>	<u>\$ 6,128,358</u>	<u>\$ 17,282,968</u>	<u>\$ 173,158,195</u>	<u>\$ 13,085,987</u>

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

5. 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, 2009, are as follows:

Purpose	Interest Rate	Amount
1996 Revenue Bonds	4.60% to 5.20%	\$ 285,000
1999 Revenue Bonds	4.60% to 5.50%	8,420,000
2002 Revenue Bonds	6.00% to 6.125%	20,000,000
2004 Revenue Bonds	3.98%	18,400,000
2005 Revenue Bonds	2.50% to 4.50%	<u>6,490,000</u>
Subtotal		53,595,000
Current portion of debt		<u>(1,865,000)</u>
Total long-term portion		<u>\$ 51,730,000</u>

Revenue bonds debt service requirements to maturity are as follows:

Year Ended December 31	<u>Discretely Presented Component Unit</u>	
	<u>Principal</u>	<u>Interest</u>
2010	\$ 1,865,000	\$ 2,781,765
2011	1,625,000	2,727,055
2012	1,675,000	2,676,015
2013	1,835,000	2,621,555
2014	1,885,000	2,563,298
2015-2019	9,905,000	11,843,488
2020-2024	11,465,000	9,908,300
2025-2029	14,955,000	6,633,844
2030-2034	<u>8,385,000</u>	<u>1,889,250</u>
Totals	<u>\$ 53,595,000</u>	<u>\$ 43,644,570</u>

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

Long-term liability activity for the year ended December 31, 2009, was as follows:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Discretely Presented Component Units	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revenue bonds payable	\$ 55,690,000	\$ -	\$ 2,095,000	\$ 53,595,000	\$ 1,865,000
Capital lease obligations	<u>2,675,885</u>	<u>608,071</u>	<u>673,342</u>	<u>2,610,614</u>	<u>668,930</u>
Long-term liabilities	<u>\$ 58,365,885</u>	<u>\$ 608,071</u>	<u>\$ 2,768,342</u>	<u>\$ 56,205,614</u>	<u>\$ 2,533,930</u>

H. Investment in Capital Assets Net of Related Debt

	Governmental Activities
Capital assets, net	<u>\$ 841,914,859</u>
Related debt:	
General obligation bonds	128,802,202
Net unamortized discount/premium	3,801,469
Unamortized deferral of loss on bond refunding	(2,378,814)
TIF bonds	42,910,000
Net unamortized discount/premium	(142,291)
Deduct cash on hand	<u>(2,322,814)</u>
Total related debt	<u>170,669,752</u>
Investment in capital assets, net of related debt	<u>\$ 671,245,107</u>

I. Restricted Assets

The government-wide statement of net assets for Hamilton County (primary government) and the component unit (Riverview Hospital) report \$85,063,021 and \$11,226,658, respectively, of restricted net assets, of which \$22,012,888 and \$5,447,783, 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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

The primary government has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees and dependents and with theft of, damage to and destruction of assets. The risk financing fund is accounted for in the Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$1,000,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Amounts paid into the fund by all participating funds are available to pay claims, reserves and administrative costs of the program. Interfund premiums are based primarily upon the percentage of each fund's current payroll as it relates to the total payroll and are reported as quasi-external interfund transactions.

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

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

	2009	2008
Accounts payable, beginning of year	\$ 1,041,398	\$ 914,956
Incurred claims and changes in estimates	12,286,604	12,973,863
Claim payments	12,566,715	12,847,421
Accounts payable, end of year	\$ 761,287	\$ 1,041,398

B. Subsequent Events

The County issued the Hamilton County Redevelopment District Tax Increment Revenue Bonds of 2010 in the amount of \$7,050,000 on April 8, 2010. The bond issuance will be used to fund several projects and benefit the Village Park, Washington Township Economic Development Area.

C. Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

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

HAMILTON COUNTY
 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, 2009, the County contributed \$584,616 to the plan, for current premiums (approximately 76% of total costs). Plan members receiving benefits contributed \$184,710, or approximately 24% of the total costs, through their required contributions.

Annual OPEB Cost and Net OPEB Obligation

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

Annual required contribution	\$	2,179,964
Interest on net OPEB obligation		109,081
Adjustment to annual required contribution		<u>(135,159)</u>
Annual OPEB cost		2,153,886
Contributions made		<u>472,477</u>
Increase in net OPEB obligation		1,681,409
Net OPEB obligation, beginning of year		<u>2,181,618</u>
Net OPEB obligation, end of year	\$	<u><u>3,863,027</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 2009 and the two preceding years were as follows:

Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12-31-07	\$ *	*	\$ *
12-31-08	2,181,618	0%	2,181,618
12-31-09	2,153,886	21.9%	3,863,027

*Information not available

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funded Status and Funding Progress

As of December 31, 2009, the most recent actuarial valuation date, the plan was 0.00% funded. The actuarial accrued liability for benefits was \$16,607,685, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$16,607,685. The covered payroll (annual payroll of active employees covered by the plan) was \$37,687,833, and the ratio of the UAAL to covered payroll was 44%.

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 multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumption

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

In the December 31, 2009, actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 5.0% investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual healthcare cost trend rate of 10.0% initially, reduced by decrements to an ultimate rate of 5.0% after 11 years. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The UAAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2009, was 28 years.

D. Tax Increment Revenues Pledged

The County has pledged a portion of tax increment revenues to repay \$4,460,000 in tax increment bonds issued in 2002 to finance infrastructure improvements. The bonds are payable solely from the incremental tax revenues generated by the 146th Street Tax Increment Financing (TIF) area. Incremental tax revenues were projected to produce 100 percent of the debt service requirements over the life of the bonds.

The County has pledged a portion of tax increment revenues to repay \$10,005,000 in tax increment bonds issued in 2003 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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 \$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 \$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.

E. Pension Plans

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

a. Public Employees' Retirement Fund

Plan Description

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

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

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

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

PERF members are required to contribute 3% of their annual covered salary. The County is required to contribute at an actuarially determined rate; the current rate is 7.75% of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by the PERF Board of Trustees. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

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

Annual Pension Cost

For 2009, the County's annual pension cost for PERF and related information, as provided by the actuary, is presented in this note.

b. Sheriff's Retirement Plan

Plan Description

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

Funding Policy and Annual Pension Cost

Plan member's contributions are authorized by state statute (IC 36-8-10-12) and may not exceed 6% 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 2009 is \$924,470. The contribution requirements of plan members and the County are established and can be amended by state statute.

The contribution requirements of plan members for the Sheriff's Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note. The Net Pension Obligation (NPO) is considered an obligation of the County and is reflected in the Statement of Net Assets.

Annual Pension Cost

For 2009, 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 2009 is \$26,523.

For 2009, the County's annual pension cost for the Sheriff's Benefit Plan and related information, as provided by the actuary, is presented in this note.

STATEMENT OF FIDUCIARY NET ASSETS

<u>Assets</u>	Sheriff's Retirement Plan	Sheriff's Benefit Plan
Cash and cash equivalents	\$ 365,162	\$ 17,215
Investments	15,343,156	395,110
Receivables:		
Interest	66,603	2,363
Total assets	15,774,921	414,688
 <u>Net Assets</u>		
Net assets held in trust for pension benefits	\$ 15,774,921	\$ 414,688

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

<u>Additions</u>	<u>Sheriff's Retirement Plan</u>	<u>Sheriff's Benefit Plan</u>
Contributions:		
Employer	\$ 924,470	\$ 26,523
Investment earnings:		
Net increase in fair value of investments	1,583,358	54,619
Interest	<u>506,089</u>	<u>12,045</u>
 Total additions	 <u>3,013,917</u>	 <u>93,187</u>
 <u>Deductions</u>		
Administration expenses	102,378	29,421
Benefits	<u>630,126</u>	<u>2,400</u>
 Total deductions	 <u>732,504</u>	 <u>31,821</u>
 Changes in net assets	 2,281,413	 61,366
Net assets - beginning	<u>13,493,508</u>	<u>353,322</u>
 Net assets - ending	 <u>\$ 15,774,921</u>	 <u>\$ 414,688</u>

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>Sheriff's Retirement Plan</u>	<u>Sheriff's Benefit Plan</u>
Annual required contribution	\$ 2,075,424	\$ 924,470	\$ 26,523
Interest on net pension obligation	(49,373)	(20,829)	-
Adjustment to annual required contribution	<u>56,265</u>	<u>34,883</u>	<u>-</u>
 Annual pension cost	 2,082,316	 938,524	 26,523
Contributions made	<u>2,172,470</u>	<u>924,470</u>	<u>26,523</u>
 Increase (decrease) in net pension obligation	 (90,154)	 14,054	 -
Net pension obligation, beginning of year	<u>(681,011)</u>	<u>(297,555)</u>	<u>-</u>
 Net pension obligation, end of year	 <u>\$ (771,165)</u>	 <u>\$ (283,501)</u>	 <u>\$ -</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	PERF	Sheriff's Retirement Plan	Sheriff's Benefit Plan
Contribution rates:			
County	7.75%	26%	1%
Plan members	3%	None	None
Actuarial valuation date	07-01-09	01-01-10	01-01-10
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	30 years	30 years	30 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	75% of expected actuarial value plus 25% of market value	4 years smoothed market	4 year smoothed market

Actuarial Assumptions

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

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-07	\$ 1,691,142	91%	\$ (535,415)
	06-30-08	1,767,936	108%	(681,011)
	06-30-09	2,082,316	104%	(771,165)
Sheriff's Retirement Plan	12-31-07	772,662	115%	(282,961)
	12-31-08	780,137	104%	(297,555)
	12-31-09	938,524	100%	(283,501)
Sheriff's Benefit Plan	12-31-07	20,507	100%	-
	12-31-08	21,588	100%	-
	12-31-09	26,523	100%	-

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funded Status and Funding Progress for the Above Plans

The funded status of the PERF plan as of July 1, 2009, the most recent actuarial valuation date and January 1, 2010 for the Sheriff's Retirement Plan and the Sheriff's Benefit Plan is as follows:

Retirement Plan	Actuarial value of plan assets (a)	Actuarial accrued liability (AAL) entry age (b)	Unfunded AAL or (funding excess) (b-a)	Funded ratio (a/b)	Annual covered payroll (c)	Unfunded AAL or (funding excess) as a percentage of covered payroll (b-a/c)
PERF	\$ 22,964,612	\$ 30,037,782	\$ (7,073,170)	76%	\$ 30,893,093	(23%)
Sheriff's Retirement	15,708,318	17,589,559	(1,881,241)	89%	3,509,819	(54%)
Sheriff's Benefit	412,325	412,325	-	100%	3,509,819	0%

The Schedule of Funding Progress, presented as RSI for the above plans 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 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. Plan members are required to contribute 7.2% of the annual covered salary. The component unit is required to contribute at an actuarially determined rate. The current rate is 7.2% of the first \$49,864 of covered payroll and 11.5% for the amount over \$49,864 up to \$125,000 of the covered payroll. The plan is required to contribute 3.0% of covered payroll up to \$225,000 maximum.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

The Hospital made contributions to both plans in the amount of \$1,683,848, for 2009.

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REQUIRED SUPPLEMENTARY INFORMATION

HAMILTON COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-07	\$ 18,208,145	\$ 23,124,432	\$ (4,916,287)	79%	\$ 23,016,581	(21%)
07-01-08	20,864,163	26,403,229	(5,539,066)	79%	26,779,661	(21%)
07-01-09	22,964,612	30,037,782	(7,073,170)	76%	30,893,093	(23%)

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)
01-01-08	\$ 15,446,942	\$ 17,471,964	\$ (2,025,022)	88%	\$ 3,080,509	(66%)
01-01-09	13,420,219	18,971,305	(5,551,086)	71%	3,456,406	(161%)
01-01-10	15,708,318	17,589,559	(1,881,241)	89%	3,509,819	(54%)

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)
01-01-08	\$ 417,706	\$ 417,706	\$ -	100%	\$ 3,080,509	0%
01-01-09	351,135	351,135	-	100%	3,456,406	0%
01-01-10	412,325	412,325	-	100%	3,509,819	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)
12-31-03	\$ *	\$ *	\$ *	*	\$ *	*
12-31-04	*	*	*	*	*	*
12-31-05	*	*	*	*	*	*
12-31-06	*	*	*	*	*	*
12-31-07	-	16,534,846	(16,534,846)	0%	*	*
12-31-08	-	18,438,288	(18,438,288)	0%	*	*
12-31-09	-	16,607,685	(16,607,685)	0%	*	*

*Information not available

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

HAMILTON COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND AND MAJOR SPECIAL REVENUE FUND
For The Year Ended December 31, 2009

	General Fund				Rainy Day			
	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		
Revenues:								
Taxes	\$ 63,159,394	\$ 63,159,394	\$ 55,962,086	\$ (7,197,308)	\$ -	\$ -	\$ 4,103,070	\$ 4,103,070
Intergovernmental	3,738,725	3,738,725	4,160,428	421,703	4,103,070	4,103,070	3,421,377	(681,693)
Charges for services	1,698,500	1,698,500	2,802,752	1,104,252	-	-	-	-
Fines and forfeits	780,000	780,000	1,035,865	255,865	-	-	-	-
Other	4,567,594	4,567,594	1,333,521	(3,234,073)	-	-	-	-
Total revenues	73,944,213	73,944,213	65,294,652	(8,649,561)	4,103,070	4,103,070	7,524,447	3,421,377
Expenditures:								
Current:								
General government:								
Personal services	30,120,704	31,011,941	28,682,062	2,329,879	-	-	-	-
Supplies	756,669	769,560	505,369	264,191	-	-	-	-
Other services and charges	15,830,275	16,019,962	14,517,319	1,502,643	2,891,923	2,891,923	39,956	2,851,967
Capital outlay	21,216,561	6,218,696	1,940,619	4,278,077	5,400,000	5,400,000	4,002,953	1,397,047
Total general government	67,924,209	54,020,159	45,645,369	8,374,790	8,291,923	8,291,923	4,042,909	4,249,014
Public safety:								
Personal services	17,766,616	18,571,603	17,827,909	743,694	-	-	-	-
Supplies	1,345,611	1,605,111	1,571,041	34,070	-	-	-	-
Other services and charges	1,991,406	2,140,464	1,918,710	221,754	-	-	-	-
Capital outlay	766,440	806,440	806,403	37	-	-	-	-
Total public safety	21,870,073	23,123,618	22,124,063	999,555	-	-	-	-
Health and welfare:								
Personal services	535,781	535,781	527,325	8,456	-	-	-	-
Supplies	4,640	4,640	4,490	150	-	-	-	-
Other services and charges	15,633	16,574	3,401	13,173	-	-	-	-
Total health and welfare	556,054	556,995	535,216	21,779	-	-	-	-
Total expenditures	90,350,336	77,700,772	68,304,648	9,396,124	8,291,923	8,291,923	4,042,909	4,249,014
Other financing sources (uses):								
Transfers in	3,142,618	3,142,618	3,142,618	-	9,352,244	9,352,244	9,352,244	-
Transfers out	(125,666)	(125,666)	(125,666)	-	(2,856,923)	(2,856,923)	(2,856,923)	-
Total other financing sources (uses)	3,016,952	3,016,952	3,016,952	-	6,495,321	6,495,321	6,495,321	-
Net change in fund balances	(13,389,171)	(739,607)	6,956	746,563	2,306,468	2,306,468	9,976,859	7,670,391
Fund balances - beginning	18,728,706	18,728,806	18,728,806	-	4,523,855	4,523,855	4,523,855	-
Fund balances - ending	\$ 5,339,535	\$ 17,989,199	\$ 18,735,762	\$ 746,563	\$ 6,830,323	\$ 6,830,323	\$ 14,500,714	\$ 7,670,391

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

HAMILTON COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGET/GAAP RECONCILIATION
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUND
 For The Year Ended December 31, 2009

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

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

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

	General	Rainy Day
Net changes in fund balances (budgetary basis)	\$ 6,956	9,976,859
Adjustments:		
To adjust revenues for accruals	(5,646,999)	-
To adjust expenditures for accruals	(588,600)	(5,838)
Net change in fund balances (GAAP basis)	\$ (6,228,643)	\$ 9,971,021

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							
	2009	2008	2007	2006	2005	2004	2003	2002
Average Network Weighted PASER Rating	7.62	7.81	8.01	7.13	7.07	6.95	7.34	6.78

	Bridge Network							
	2009	2008	2007	2006	2005	2004	2003	2002
Weighted Network Sufficiency Rating	89.75	N/A	89.28	N/A	88.51	N/A	87.39	N/A
Percent Network Under 50 Rating	0.33%	N/A	0.23%	N/A	0.41%	N/A	0.85%	N/A
Percent Network Under 20 Rating	0.00%	N/A	0.02%	N/A	0.09%	N/A	0.15%	N/A

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

	2009	2008	2007	2006	2005	2004	2003	2002
Road Network								
Needed								
Maintenance	\$ 5,830	\$ 4,450	\$ 3,500	\$ 4,300	\$ 4,300	\$ 6,145	\$ 7,104	N/A
Preservation	2,144	1,219	856	1,143	706	N/A	N/A	N/A
Actual								
Maintenance	4,089	4,200	4,297	4,106	4,328	3,950	7,578	N/A
Preservation	1,277	857	509	958	250	N/A	N/A	N/A
Bridge Network								
Needed								
Maintenance	\$ 324	\$ 630	\$ 300	\$ 500	\$ 500	\$ 500	\$ 500	N/A
Preservation	1,722	905	981	1,636	1,987	N/A	N/A	N/A
Actual								
Maintenance	499	759	204	450	601	438	478	N/A
Preservation	857	965	511	1,485	1,327	N/A	N/A	N/A

N/A - Not available

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

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HAMILTON COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

I. Budgets and Budgetary Accounting

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

On or before August 31, the County auditor submits to the County council a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the County council to obtain taxpayer comments. In September of each year, the County council through the passage of an ordinance approves the budget for the next year. Copies of the budget ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the County receives approval of the Indiana Department of Local Government Finance.

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

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

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

Major funds:

- General
- Rainy Day

Nonmajor funds:

Special revenue:

County Highway	Local Road and Street	Family and Children
Parks and Recreation	County Health	Property Reassessment
Surveyor's Corner Perpetuation	Emergency Telephone System	County Sales Disclosure
Platt Book	Emergency Planning	Innkeeper's Tax
Highway County Option	Highway Inspection	Park Nonreverting
Income Tax		
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	County Corrections
Child Services		

HAMILTON COUNTY
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 (Continued)

Nonmajor funds (continued):

Debt service funds:

1997 Highway Bond	1998 Highway Bond	Lease Rental
Jail Lease Rental	146 th Street Bond	2002 Park Bond
2002 Animal Control Bond	146 th Street West	2004 Park Bond
Juvenile Services Lease		

Capital projects funds:

Cumulative Bridge	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% would imply that a bridge is entirely sufficient and 0% 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% of the total bridge deck area 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. Assessments are done on a biennial basis.

SUPPLEMENTARY INFORMATION

HAMILTON COUNTY
SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES
GENERAL FUND - BY DEPARTMENT
January 1, 2009 to December 31, 2009

Function and Department	Clerk of the Circuit Court				County Auditor			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current								
General government:								
Personal services	\$ 1,662,098	\$ 1,662,098	\$ 1,641,018	\$ 21,080	\$ 1,381,477	\$ 1,381,763	\$ 1,353,051	\$ 28,712
Supplies	40,931	43,303	43,303	-	31,947	31,947	31,881	66
Other services and charges	125,706	175,706	165,995	9,711	162,974	164,259	164,230	29
Capital outlay	-	-	-	-	3,179	3,179	2,910	269
Total general government	1,828,735	1,881,107	1,850,316	30,791	1,579,577	1,581,148	1,552,072	29,076
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	-	-	-	-	-	-	-	-
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-	-	-
Total expenditures	\$ 1,828,735	\$ 1,881,107	\$ 1,850,316	\$ 30,791	\$ 1,579,577	\$ 1,581,148	\$ 1,552,072	\$ 29,076
County Treasurer								
County Recorder								
Function and Department	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current								
General government:								
Personal services	\$ 380,546	\$ 380,546	\$ 356,065	\$ 24,481	\$ 540,017	\$ 540,017	\$ 522,898	\$ 17,119
Supplies	9,550	9,550	8,099	1,451	15,699	15,699	14,500	1,199
Other services and charges	81,450	81,450	62,085	19,365	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total general government	471,546	471,546	426,249	45,297	555,716	555,716	537,398	18,318
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	-	-	-	-	-	-	-	-
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-	-	-
Total expenditures	\$ 471,546	\$ 471,546	\$ 426,249	\$ 45,297	\$ 555,716	\$ 555,716	\$ 537,398	\$ 18,318

County Surveyor				County Assessor				Registration of Voters			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 1,008,397	\$ 1,008,397	\$ 986,745	\$ 21,652	\$ 1,042,374	\$ 1,906,563	\$ 1,813,322	\$ 93,241	\$ 114,077	\$ 114,077	\$ 94,573	\$ 19,504
20,218	20,218	12,809	7,409	12,895	31,517	19,094	12,423	7,297	7,297	4,140	3,157
182,808	182,808	182,234	574	127,995	327,689	274,556	53,133	35,866	35,866	17,076	18,790
8,375	8,375	8,375	-	-	-	-	-	1,000	1,000	-	1,000
<u>1,219,798</u>	<u>1,219,798</u>	<u>1,190,163</u>	<u>29,635</u>	<u>1,183,264</u>	<u>2,265,769</u>	<u>2,106,972</u>	<u>158,797</u>	<u>158,240</u>	<u>158,240</u>	<u>115,789</u>	<u>42,451</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 1,219,798</u>	<u>\$ 1,219,798</u>	<u>\$ 1,190,163</u>	<u>\$ 29,635</u>	<u>\$ 1,183,264</u>	<u>\$ 2,265,769</u>	<u>\$ 2,106,972</u>	<u>\$ 158,797</u>	<u>\$ 158,240</u>	<u>\$ 158,240</u>	<u>\$ 115,789</u>	<u>\$ 42,451</u>

County Cooperative Extension Service				Veterans Services Officer				Court Administration			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 220,635	\$ 220,635	\$ 215,386	\$ 5,249	\$ 68,914	\$ 68,914	\$ 68,914	\$ -	\$ 453,863	\$ 453,863	\$ 447,082	\$ 6,781
9,751	9,751	9,650	101	425	425	352	73	51,718	51,718	22,998	28,720
121,473	121,473	120,161	1,312	84,000	117,000	111,969	5,031	1,844,769	1,844,769	1,756,134	88,635
2,500	2,500	2,461	39	-	-	-	-	67,329	67,329	64,997	2,332
<u>354,359</u>	<u>354,359</u>	<u>347,658</u>	<u>6,701</u>	<u>153,339</u>	<u>186,339</u>	<u>181,235</u>	<u>5,104</u>	<u>2,417,679</u>	<u>2,417,679</u>	<u>2,291,211</u>	<u>126,468</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 354,359</u>	<u>\$ 354,359</u>	<u>\$ 347,658</u>	<u>\$ 6,701</u>	<u>\$ 153,339</u>	<u>\$ 186,339</u>	<u>\$ 181,235</u>	<u>\$ 5,104</u>	<u>\$ 2,417,679</u>	<u>\$ 2,417,679</u>	<u>\$ 2,291,211</u>	<u>\$ 126,468</u>

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HAMILTON COUNTY
 SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULES
 GENERAL FUND - BY DEPARTMENT
 January 1, 2009 to December 31, 2009
 (Continued)

Function and Department	Township Assessors				County Council			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current								
General government:								
Personal services	\$ 984,530	\$ 100,297	\$ 100,297	\$ -	\$ 175,455	\$ 175,455	\$ 175,455	\$ -
Supplies	18,622	-	-	-	1,520	1,520	1,504	16
Other services and charges	199,694	-	-	-	42,270	47,270	44,909	2,361
Capital outlay	-	-	-	-	18,950,669	2,952,804	83,470	2,869,334
Total general government	1,202,846	100,297	100,297	-	19,169,914	3,177,049	305,338	2,871,711
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	-	-	-	-	-	-	-	-
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-	-	-
Total expenditures	\$ 1,202,846	\$ 100,297	\$ 100,297	\$ -	\$ 19,169,914	\$ 3,177,049	\$ 305,338	\$ 2,871,711
Function and Department	County Election Board				Drainage Board			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current								
General government:								
Personal services	\$ 467,660	\$ 467,660	\$ 146,822	\$ 320,838	\$ 14,400	\$ 14,400	\$ 10,880	\$ 3,520
Supplies	60,022	60,022	23,278	36,744	1,508	1,508	1,385	123
Other services and charges	61,635	61,635	33,983	27,652	201,926	201,926	193,484	8,442
Capital outlay	-	-	-	-	78,000	78,000	78,000	-
Total general government	589,317	589,317	204,083	385,234	295,834	295,834	283,749	12,085
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	-	-	-	-	-	-	-	-
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-	-	-
Total expenditures	\$ 589,317	\$ 589,317	\$ 204,083	\$ 385,234	\$ 295,834	\$ 295,834	\$ 283,749	\$ 12,085

County Commissioners				Planning Commission				Superior Court II			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 16,905,214	\$ 17,799,412	\$ 16,368,676	\$ 1,430,736	\$ 249,222	\$ 249,222	\$ 233,118	\$ 16,104	\$ 196,227	\$ 196,227	\$ 187,539	\$ 8,688
77,920	77,920	77,913	7	6,613	6,613	3,936	2,677	17,200	17,200	10,103	7,097
6,909,085	6,974,768	6,621,602	353,166	51,135	51,135	29,191	21,944	63,116	63,116	60,870	2,246
307,045	307,045	306,981	64	-	-	-	-	-	-	-	-
<u>24,199,264</u>	<u>25,159,145</u>	<u>23,375,172</u>	<u>1,783,973</u>	<u>306,970</u>	<u>306,970</u>	<u>266,245</u>	<u>40,725</u>	<u>276,543</u>	<u>276,543</u>	<u>258,512</u>	<u>18,031</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 24,199,264</u>	<u>\$ 25,159,145</u>	<u>\$ 23,375,172</u>	<u>\$ 1,783,973</u>	<u>\$ 306,970</u>	<u>\$ 306,970</u>	<u>\$ 266,245</u>	<u>\$ 40,725</u>	<u>\$ 276,543</u>	<u>\$ 276,543</u>	<u>\$ 258,512</u>	<u>\$ 18,031</u>

Hamilton County Maintenance				Superior Court I				Superior Court III			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 877,673	\$ 887,162	\$ 784,569	\$ 102,593	\$ 259,903	\$ 259,903	\$ 235,202	\$ 24,701	\$ 245,267	\$ 245,267	\$ 204,502	\$ 40,765
115,368	115,368	106,942	8,426	8,040	8,040	6,646	1,394	144,910	144,910	9,898	135,012
2,285,418	2,285,418	2,160,516	124,902	48,176	48,176	35,726	12,450	173,884	173,884	44,640	129,244
-	-	-	-	-	-	-	-	-	-	-	-
<u>3,278,459</u>	<u>3,287,948</u>	<u>3,052,027</u>	<u>235,921</u>	<u>316,119</u>	<u>316,119</u>	<u>277,574</u>	<u>38,545</u>	<u>564,061</u>	<u>564,061</u>	<u>259,040</u>	<u>305,021</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 3,278,459</u>	<u>\$ 3,287,948</u>	<u>\$ 3,052,027</u>	<u>\$ 235,921</u>	<u>\$ 316,119</u>	<u>\$ 316,119</u>	<u>\$ 277,574</u>	<u>\$ 38,545</u>	<u>\$ 564,061</u>	<u>\$ 564,061</u>	<u>\$ 259,040</u>	<u>\$ 305,021</u>

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HAMILTON COUNTY
 SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULES
 GENERAL FUND - BY DEPARTMENT
 January 1, 2009 to December 31, 2009
 (Continued)

Function and Department	Superior Court IV				Superior Court VI			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current								
General government:								
Personal services	\$ 242,947	\$ 242,947	\$ 236,955	\$ 5,992	\$ 209,025	\$ 209,025	\$ 202,733	\$ 6,292
Supplies	6,700	6,700	2,684	4,016	8,000	8,000	4,993	3,007
Other services and charges	21,661	21,661	3,541	18,120	25,450	25,450	2,258	23,192
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>271,308</u>	<u>271,308</u>	<u>243,180</u>	<u>28,128</u>	<u>242,475</u>	<u>242,475</u>	<u>209,984</u>	<u>32,491</u>
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	-	-	-	-	-	-	-	-
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-	-	-
Total expenditures	<u>\$ 271,308</u>	<u>\$ 271,308</u>	<u>\$ 243,180</u>	<u>\$ 28,128</u>	<u>\$ 242,475</u>	<u>\$ 242,475</u>	<u>\$ 209,984</u>	<u>\$ 32,491</u>

Function and Department	Superior Court V				Circuit Court			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current								
General government:								
Personal services	\$ 224,939	\$ 224,939	\$ 217,226	\$ 7,713	\$ 172,216	\$ 179,524	\$ 165,196	\$ 14,328
Supplies	5,100	5,100	4,475	625	9,250	9,250	7,474	1,776
Other services and charges	19,500	19,500	4,569	14,931	54,084	54,084	46,513	7,571
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>249,539</u>	<u>249,539</u>	<u>226,270</u>	<u>23,269</u>	<u>235,550</u>	<u>242,858</u>	<u>219,183</u>	<u>23,675</u>
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	-	-	-	-	-	-	-	-
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-	-	-
Total expenditures	<u>\$ 249,539</u>	<u>\$ 249,539</u>	<u>\$ 226,270</u>	<u>\$ 23,269</u>	<u>\$ 235,550</u>	<u>\$ 242,858</u>	<u>\$ 219,183</u>	<u>\$ 23,675</u>

County Sheriff				County Coroner				Prosecutor IV-D			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
6,814,477	6,874,686	6,602,493	272,193	74,514	74,514	67,237	7,277	-	-	-	-
571,700	638,700	635,306	3,394	13,650	13,650	5,465	8,185	-	-	-	-
390,303	427,303	418,839	8,464	87,100	137,100	117,921	19,179	-	-	-	-
765,240	805,240	805,205	35	1,200	1,200	1,198	2	-	-	-	-
8,541,720	8,745,929	8,461,843	284,086	176,464	226,464	191,821	34,643	-	-	-	-
-	-	-	-	-	-	-	-	535,781	535,781	527,325	8,456
-	-	-	-	-	-	-	-	4,640	4,640	4,490	150
-	-	-	-	-	-	-	-	15,633	16,574	3,401	13,173
-	-	-	-	-	-	-	-	556,054	556,995	535,216	21,779
<u>\$ 8,541,720</u>	<u>\$ 8,745,929</u>	<u>\$ 8,461,843</u>	<u>\$ 284,086</u>	<u>\$ 176,464</u>	<u>\$ 226,464</u>	<u>\$ 191,821</u>	<u>\$ 34,643</u>	<u>\$ 556,054</u>	<u>\$ 556,995</u>	<u>\$ 535,216</u>	<u>\$ 21,779</u>
Prosecuting Attorney				Jail				Probation			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
2,032,818	2,159,411	2,127,469	31,942	3,480,529	3,771,575	3,596,251	175,324	2,742,298	2,832,298	2,780,950	51,348
15,851	15,851	15,833	18	658,900	851,400	841,319	10,081	5,853	5,853	5,853	-
104,764	126,822	124,377	2,445	621,920	661,920	642,529	19,391	63,750	63,750	63,363	387
-	-	-	-	-	-	-	-	-	-	-	-
2,153,433	2,302,084	2,267,679	34,405	4,761,349	5,284,895	5,080,099	204,796	2,811,901	2,901,901	2,850,166	51,735
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 2,153,433</u>	<u>\$ 2,302,084</u>	<u>\$ 2,267,679</u>	<u>\$ 34,405</u>	<u>\$ 4,761,349</u>	<u>\$ 5,284,895</u>	<u>\$ 5,080,099</u>	<u>\$ 204,796</u>	<u>\$ 2,811,901</u>	<u>\$ 2,901,901</u>	<u>\$ 2,850,166</u>	<u>\$ 51,735</u>

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HAMILTON COUNTY
 SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULES
 GENERAL FUND - BY DEPARTMENT
 January 1, 2009 to December 31, 2009
 (Continued)

Function and Department	Weights and Measurers				Microfilm			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current								
General government:								
Personal services	\$ 105,147	\$ 105,147	\$ 86,314	\$ 18,833	\$ 175,727	\$ 175,727	\$ 163,874	\$ 11,853
Supplies	5,213	5,213	5,152	61	26,104	33,923	33,200	723
Other services and charges	13,030	13,030	4,491	8,539	8,323	8,323	8,161	162
Capital outlay	2,465	2,465	1,672	793	-	-	-	-
Total general government	125,855	125,855	97,629	28,226	210,154	217,973	205,235	12,738
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	-	-	-	-	-	-	-	-
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-	-	-
Total expenditures	\$ 125,855	\$ 125,855	\$ 97,629	\$ 28,226	\$ 210,154	\$ 217,973	\$ 205,235	\$ 12,738

Function and Department	Emergency Management				4H Facilities Management			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current								
General government:								
Personal services	\$ -	\$ -	\$ -	\$ -	\$ 208,477	\$ 208,477	\$ 173,835	\$ 34,642
Supplies	-	-	-	-	14,500	14,500	13,876	624
Other services and charges	-	-	-	-	183,772	193,772	150,050	43,722
Capital outlay	-	-	-	-	-	-	-	-
Total general government	-	-	-	-	406,749	416,749	337,761	78,988
Public safety:								
Personal services	129,896	139,896	130,827	9,069	-	-	-	-
Supplies	4,200	4,200	3,098	1,102	-	-	-	-
Other services and charges	35,550	35,550	19,087	16,463	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	169,646	179,646	153,012	26,634	-	-	-	-
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-	-	-
Total expenditures	\$ 169,646	\$ 179,646	\$ 153,012	\$ 26,634	\$ 406,749	\$ 416,749	\$ 337,761	\$ 78,988

Human Resources				Data Board				Juvenile Services Center			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 162,434	\$ 162,434	\$ 157,641	\$ 4,793	\$ 1,130,024	\$ 1,130,024	\$ 1,094,962	\$ 35,062	\$ -	\$ -	\$ -	\$ -
5,500	5,500	4,049	1,451	13,888	13,888	13,162	726	-	-	-	-
45,399	45,399	33,969	11,430	2,171,565	2,171,565	1,783,206	388,359	-	-	-	-
2,500	2,500	2,481	19	1,793,499	1,793,499	1,389,272	404,227	-	-	-	-
<u>215,833</u>	<u>215,833</u>	<u>198,140</u>	<u>17,693</u>	<u>5,108,976</u>	<u>5,108,976</u>	<u>4,280,602</u>	<u>828,374</u>	-	-	-	-
-	-	-	-	-	-	-	-	2,295,378	2,354,332	2,269,127	85,205
-	-	-	-	-	-	-	-	75,457	75,457	64,167	11,290
-	-	-	-	-	-	-	-	96,943	96,943	57,598	39,345
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	<u>2,467,778</u>	<u>2,526,732</u>	<u>2,390,892</u>	<u>135,840</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 215,833</u>	<u>\$ 215,833</u>	<u>\$ 198,140</u>	<u>\$ 17,693</u>	<u>\$ 5,108,976</u>	<u>\$ 5,108,976</u>	<u>\$ 4,280,602</u>	<u>\$ 828,374</u>	<u>\$ 2,467,778</u>	<u>\$ 2,526,732</u>	<u>\$ 2,390,892</u>	<u>\$ 135,840</u>
Emergency Medical Services				Aviation Commission				Community Corrections			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ 2,100	\$ 2,100	\$ 840	\$ 1,260	\$ -	\$ -	\$ -	\$ -
-	-	-	-	1,000	1,000	383	617	-	-	-	-
-	-	-	-	424,431	449,150	348,619	100,531	-	-	-	-
-	-	-	-	-	1,000,000	-	1,000,000	-	-	-	-
-	-	-	-	<u>427,531</u>	<u>1,452,250</u>	<u>349,842</u>	<u>1,102,408</u>	-	-	-	-
-	-	-	-	-	-	-	-	196,706	364,891	253,555	111,336
-	-	-	-	-	-	-	-	-	-	-	-
475,000	475,000	474,996	4	-	-	-	-	116,076	116,076	-	116,076
-	-	-	-	-	-	-	-	-	-	-	-
<u>475,000</u>	<u>475,000</u>	<u>474,996</u>	<u>4</u>	-	-	-	-	<u>312,782</u>	<u>480,967</u>	<u>253,555</u>	<u>227,412</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 475,000</u>	<u>\$ 475,000</u>	<u>\$ 474,996</u>	<u>\$ 4</u>	<u>\$ 427,531</u>	<u>\$ 1,452,250</u>	<u>\$ 349,842</u>	<u>\$ 1,102,408</u>	<u>\$ 312,782</u>	<u>\$ 480,967</u>	<u>\$ 253,555</u>	<u>\$ 227,412</u>

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HAMILTON COUNTY
 SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULES
 GENERAL FUND - BY DEPARTMENT
 January 1, 2009 to December 31, 2009
 (Continued)

Function and Department	Soil and Water				Totals			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current								
General government:								
Personal services	\$ 184,931	\$ 184,931	\$ 181,584	\$ 3,347	\$ 30,120,704	\$ 31,011,941	\$ 28,682,062	\$ 2,329,879
Supplies	-	-	-	-	756,669	769,560	505,369	264,191
Other services and charges	45,750	45,750	45,638	112	15,830,275	16,019,962	14,517,319	1,502,643
Capital outlay	-	-	-	-	21,216,561	6,218,696	1,940,619	4,278,077
Total general government	230,681	230,681	227,222	3,459	67,924,209	54,020,159	45,645,369	8,374,790
Public safety:								
Personal services	-	-	-	-	17,766,616	18,571,603	17,827,909	743,694
Supplies	-	-	-	-	1,345,611	1,605,111	1,571,041	34,070
Other services and charges	-	-	-	-	1,991,406	2,140,464	1,918,710	221,754
Capital outlay	-	-	-	-	766,440	806,440	806,403	37
Total public safety	-	-	-	-	21,870,073	23,123,618	22,124,063	999,555
Health and welfare:								
Personal services	-	-	-	-	535,781	535,781	527,325	8,456
Supplies	-	-	-	-	4,640	4,640	4,490	150
Other services and charges	-	-	-	-	15,633	16,574	3,401	13,173
Total health and welfare	-	-	-	-	556,054	556,995	535,216	21,779
Total expenditures	\$ 230,681	\$ 230,681	\$ 227,222	\$ 3,459	\$ 90,350,336	\$ 77,700,772	\$ 68,304,648	\$ 9,396,124

Function and Department	Safety/Risk Management			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:				
Current				
General government:				
Personal services	\$ 54,788	\$ 54,788	\$ 54,788	\$ -
Supplies	9,260	11,960	7,490	4,470
Other services and charges	13,930	13,930	6,943	6,987
Capital outlay	-	-	-	-
Total general government	77,978	80,678	69,221	11,457
Public safety:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Total public safety	-	-	-	-
Health and welfare:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Total health and welfare	-	-	-	-
Total expenditures	\$ 77,978	\$ 80,678	\$ 69,221	\$ 11,457

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.
- Family and Children - To account for expenses incurred in providing public welfare assistance. Financing is provided by a specific property tax levy and Federal and State assistance.
- Parks and Recreation - To account for the operations of the County parks and activities sponsored by the parks department. Financing is provided by a specific annual property tax levy and miscellaneous revenues.
- County Health - To account for expenditures for the conservation and improvement of public health. Financing is provided by a specific property tax levy and fees charged for health related permits.
- Property Reassessment - To account for tax revenue raised to fund a reassessment of taxable county property in 2002.
- Drainage Maintenance - To account for expenses of maintaining legal drains in the county. Financing is provided by annual assessments upon lands benefited by the periodic maintenance of a drain.
- Surveyor's Corner Perpetuation - To account for expense incurred in the location and perpetuation of the original government survey corners. Financing is provided by a fee charged to record property transfer deeds.
- Recorder's Perpetuation - To account for the cost of preserving records and the improvement of record keeping systems and equipment. Financing is provided by copy fees collected by the County Recorder.
- Clerk's Perpetuation - To account for the cost of preserving records and the improvement of record keeping systems and equipment. Financing is provided by copy fees collected by the Clerk of the Circuit Court.
- Covered Bridge - To account for the collection and payment of monies used to preserve and restore covered bridges located within the County. Financing is provided by a grant from the State of Indiana.
- Economic Development - To account for impact fees assessed to developers of Hamilton County. These fees are remitted to the Hamilton County Economic Development Corporation semiannually.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Guardian Ad Litem -	To account for expenditures related to program to provide guardian ad litem services. Financing is provided through user fees.
Pretrial Diversion -	To account for the collection and payments related to a program that removes certain criminal offenders from the judicial system prior to the trial. Financing is provided by the collection of user fees from those individuals participating in the program.
County Court User's Fee -	To account for the expenditures related to the alcohol and drug services rehabilitation program established by the courts within the County. Financing is provided by users fees charged to the individuals placed in the program.
Unified Probation User's Fee -	To account for various probation program costs. Financing is provided by user fee charges collected by the Clerk of the Circuit Court from the Superior and Circuit Courts.
Supplemental Public Defender -	To account for the costs of public defender representation ordered by Hamilton County courts. Financing is provided by charges assessed to individuals represented by Public Defenders.
Title IV-D Incentive -	To account for reimbursements related to the operation of the Child Support Enforcement (Title 4-D) Program. This funding is to be used for Title 4-D Program purposes.
Campaign Finance Enforcement -	To account for funds to augment and supplement funds otherwise appropriated for the administration of the campaign finance enforcement statute. Financing is provided by fines collected by the Clerk of the Circuit Court for campaign finance violations.
County Corrections -	Accounting of monies received from the State of Indiana. These monies are to be used to fund the operations of the Hamilton County Jail and the Hamilton County Corrections Center. Funds must be appropriated by Hamilton County Council.
Jail Detention -	To account for state grants administered by Hamilton County. Grant expenditures are used to defray the costs of operating the Hamilton County Jail and Jail Administration Building.
Juvenile Detention -	To account for costs incurred in the detention of juveniles. Revenues are generated from billings to other counties.
Community Corrections Home Detention -	To account for fees collected from offenders used to offset the costs of administering a house arrest program.
Intermittent Detention -	To account for fees collected by Community Corrections, used to offset the costs of administering short-term incarceration programs.
Community Transition -	To account for grant monies received from the State of Indiana. Expenditures are used to offset the cost of programs administered by Community Corrections.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Congressional School Interest -	To account for monies derived from the sale of land in each congressional township. The principal amount of this fund is to be maintained intact and invested. Investment earnings are to be distributed to the school corporations in the County.
Welfare Trust -	To account for the collection and payment of amounts which are collected by the County on behalf of dependent or neglected children.
Juvenile Justice Challenge Grant -	To account for grant monies received from the state. Funds are expended by the Prosecuting Attorney and Hamilton Centers for "Out of School Suspension Programming."
Community Corrections Grant -	To account for a State grant for administering juvenile and adult rehabilitation programs
Child Services -	To account for the cost of providing psychiatric care for children. Financing is provided by a specific property tax levy.
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 I.C. 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.
Park and Recreation Grant -	To account for grant monies received by Hamilton County related to park and recreation department programs and operations. Financing is provided through grants.
Prosecutor Grant -	To account for grant monies received by Hamilton County related to prosecutor department programs and operations. Financing is provided through grants.
Transit Grant -	To account for the matching portion of grant funds from Indiana Department of Transportation. Grant monies are used to provide transportation services and transportation equipment.
CDBG Noblesville Housing Authority -	To account for expenditures related to housing construction projects. Financing is provided by Community Development Block Grant (CDBG) revenues.
2008 Capacity Building Award MRC Unit -	To account for the grant to the medical reserve corps.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Bioterrorism Preparedness and Response –	To account for federal grant monies received for the purchase of local hazardous material response team equipment.
Hamilton County Traffic Safety Partnership –	To account for grant monies received from the state of Indiana and is used to offset the cost of traffic safety projects.
Hazardous Material Emergency –	To account for the supplies expended in the performance of the full-scale hazmat exercise.
2008 State Criminal Alien Assistance –	To account for the salary cost incurred by correctional officer for the Incarceration of undocumented criminal aliens.
Bio-terrorism Preparedness –	To account for federal grant monies received for the purchase of local hazardous material response team equipment.
Solid Waste District -	To accumulate monies for the operations of a household hazardous waste facility pursuant to IC 13-21-3-12. Financing provided by property tax levy and state grants
Urban Area Security Initiative -	To account for expenditures related to security infrastructure improvement projects. Financing is provided by grant revenues.
Special Task Team Pretrial -	To account for U.S. currency, vehicles, personal property and real property that was used in or facilitated the violation of criminal statutes pending trial or court order and has not yet had title or ownership transferred to the Hamilton County Special Task Team.
Special Task Team Forfeited -	To account for property transferred to the Special Task Team due to court order, decree, adjudication or other lawful transfer.
Employee Wellness Benefit -	To account for monies procured from donations for the purpose financing Hamilton County Employee Wellness Event.
Public Health Preparedness Response -	To account for grant monies received by the County Health Department for purchase of emergency readiness equipment and supplies that will support points of dispensing operations.
Law Enforcement Terrorism Prevention -	To account for grant monies received from Indiana Department of Homeland Security for use in purchasing communication equipment for law enforcement.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Waste Tire Management -	To account for grant monies received from Indiana Department of Environmental Management for use in purchasing 'pour in place' playground surfaces made from tires.
Court Reform Grant -	To account for grant monies received from Indiana Chief Justice for development of baseline information identifying system strengths and to develop recommendations in respect to criminal cases in Hamilton County Circuit and Superior Courts.
2006 Citizens Corps -	To account for grant money received from Indiana Department of Homeland Security to be used to purchase backpacks and shelter tents to train Community Emergency Response Team.
2007 Technical Rescue -	To account for grant monies received from Indiana Department of Homeland Security for use in providing continued technical rescue training exercises.
Citizens Corps -	To account for monies received from Federal Emergency Management Agency for use on a pilot program putting together volunteer teams of communication and Information Technology personnel to assist county personnel in rebuilding of communications and information technology infrastructure due to catastrophic failure.
Medical Reserve Corps -	To account for monies received from NACO to pay the salary of the Medical Reserve Corp Coordinator. Financing is provided by grant revenues.
Community Corrections -	To account for state funds received for administering juvenile and adult rehabilitation programs.
Operation Pull-Over Banquet Equipment -	To account for grant monies received from National Traffic Safety Administration for use in purchasing car videos cameras to assist agencies in continued success of the Operation Pull Over traffic safety goals.
Runway Reconstruction - Grant	To account for American Reinvestment Recovery Act monies used for reconstructing Indianapolis Executive Airport runway. Financing is provided by grant revenues.
Foreign Language Interpreter Grant -	To account for monies received from Indiana Supreme Court for use in defraying cost associated with providing qualified court interpreters.
Regional Public Safety Training -	To account for monies received from Indiana Department of Homeland Security (IDHS) for use by IDHS District 5 for fire training instructors.
H1N1 PH Emergency Response -	To account for monies received from Indiana State Department of Health for use in paying for H1N1 supplies, personnel, and contract labor with schools and nursing services.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Airport Improvement - Phase 3 -	To account for monies received from Federal Aviation Administration to be used for development of Phase III of the Airport Master Plan.
Parks EECBG Solar System -	To account for monies received from Indiana Department of Energy to be used for the installation of 15,500 kilowatt solar system at Cool Creek Nature Center for reduction of energy usage and educational tool.
H1N1 Health Emergency Response Phase III -	To account for monies received from Indiana State Department of Health for use in paying for continued H1N1 supplies, personnel, and contracted labor.
Monon Greenway -	To account for monies received from Indiana Department of Transportation for use in acquiring right-of-way on the Monon Greenway corridor from 216 th Street to Lamong Road for expansion of trail system.
Traffic Partnership 09/10 -	To account for grant monies received from the State of Indiana for use in offsetting costs associated with traffic safety projects.
2009 State Criminal Assistance -	To account for monies received from the State of Indiana for use in offsetting costs associated with the detention of illegal immigrants.
Levy Excess -	To account for the ad valorem property tax levy actually collected by a civil taxing unit, for the taxes first due and payable during a particular calendar year that exceeds the civil taxing unit's ad valorem property tax levy, as approved by the department of local government finance under Indiana Code 6-1.1-17.

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

1997 Highway Bond -	To accumulate monies for repayment of the \$18,160,000 Highway Construction General Obligation Bonds which are serial bonds due in annual installments through January 2014. Financing is provided by County Option Income Tax Revenue.
1998 Highway Bond -	To accumulate monies for repayment of the \$15,800,000 Highway Construction General Obligation Bonds which are serial bonds due in annual installments through January 2020. Financing is provided by County Option Income Tax Revenue.
Lease Rental -	To accumulate monies for the payment of the \$30,025,800 Hamilton County Public Building Corporation (Building Authority) lease which is due in semi-annual installments through July 15, 2014. Financing is provided by a specific annual property tax levy. Property taxes levied in excess of the actual requirements are legally restricted to this fund. Lease rental payments are transferred to the Building Authority. The Building Authority will subsequently retire the bonded indebtedness incurred in constructing the Judicial Center.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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 semiannual installments through January 15, 2015. Financing is provided by a specific annual property tax levy. Property taxes levied in excess of the actual requirements are legally restricted to this fund. Lease rental payments are transferred to the Building Authority. The Building Authority will subsequently retire the bonded indebtedness incurred in constructing the Jail and Jail Administration Building.
146th Street Bond -	To accumulate monies for payment of the 146th Street Redevelopment Authority lease. Financing is provided by County Option Income Tax revenue, Tax Increment Financing revenue, and County Major Bridge Fund revenue.
2002 Park Bond -	To accumulate monies for payment of the 2002 Park general obligation bond. Financing is provided by property tax levy.
2002 Animal Control Bond -	To accumulate monies for payment of the 2002 Animal Control general obligation bond. Financing is provided by property tax levy.
146 th Street West -	To accumulate monies for payment of the 146 th Street West project debt. Financing is provided by Tax Increment Financing revenue.
2004 General Obligation Bonds -	To accumulate monies for the payment of the 2004 general obligation bonds. Financing is provided by property tax levy.
2004 Park Bond -	To accumulate monies for payment of the 2004 Park general obligation bond. Financing is provided by property tax levy.
Juvenile Services Lease -	To accumulate monies for payment of the Juvenile Services Center lease. Financing is provided by property tax levy.
County Option Income Tax Bond Anticipation Note Sinking -	To accumulate monies for repayment of the bond anticipation note obtained to finance the 146 th Street East Project.
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)

Redevelopment Commission -	To accumulate monies for the repayment of the \$12,180,000, 3.00% to 7.125% Tax Increment Financing (TIF) Bonds which are serial bonds due in annual installments through January 2014. 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. Currently, there are three districts operating at the county level.
Building Authority -	To accumulate monies for the repayment of the \$48,432,202, 3.00% to 5.40% Hamilton County Public Building Corporation (Building Authority) General Obligation Bonds which are serial bonds due in annual installments through January 2014. 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 Bridge -	To account for the financing and construction or reconstruction of bridges in the County. Financing is provided by an annual property tax levy.
Cumulative Capital Development -	To account for the financing and construction of capital improvements. Financing is provided by an annual property tax levy.
General Drain Improvement -	To account for the financing and construction or reconstruction of legal drains in the County. Financing is provided by assessments on real property benefited by such improvements. Affected property owners can either pay the entire assessment at the beginning of the project or pay in semiannual installments over a five year period.
County Major Bridge -	To account for the financing and construction of major bridges as defined by state statute. Financing is provided by an annual property tax levy.
146 th Street Construction -	To account for expenditures related to the reconstruction of 146 th Street. Financing is provided by County Option Income Tax revenues.
Highway Construction Phase I -	To account for expenditures related to highway construction projects. Financing has been provided by the general obligation bonds issued in 1997.
Highway Construction Phase II -	To account for expenditures related to highway construction projects. Financing has been provided by the general obligation bonds issued in 1998.
Hazel Dell Road Improvement -	To account for expenditures related to design and construction of Hazel Dell Road. Financing is provided by participating governmental units.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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.
Highway County Option Income Tax Refunding -	To account for expenditures related to costs of design, land acquisition, inspection costs, and construction costs for road and bridge projects. Financing provided by net proceeds of Hamilton County Option Income Tax Refunding Bonds of 2005.
Airport Capital -	To account for expenditures related to improvements made to the airport purchased by the County in 2003.
Revolving Airport Capital -	To account for expenditures related to cost of construction, design, land acquisition and professional fees for airport capital improvements. Financing provided through Federal and State grant awards.
Cumulative Courthouse -	To account for the financing and construction of capital improvements. Financing is provided by an annual property tax levy.
2006 County Option Income Tax Bond Anticipation Note -	To account for expenditures related to costs of 146 th Street East project. Financing provided by County Option Income Tax bond anticipation note.
Olio Road Bridge/ I-69	To account for revenue and expenditures associated with the construction of the bridge on Olio Road over I-69.
2009 Park Bond Proceeds -	To account for expenditures related to various capital projects within the Hamilton County Parks and Recreation department financed by general obligation bonds issued in 2009.
Building Corporation 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 issued in 2008. The proceeds will be used to construct three phases of the community correction center project.
Redevelopment Commission Capital Projects -	To account for the capital activities of the Hamilton County Redevelopment Commission (a blended component unit.) It accounts for the proceeds of tax increment financing bonds issued in 2006. The proceeds will be used to construct infrastructure.

NONMAJOR GOVERNMENTAL FUNDS
(Continued)

PERMANENT FUND - Permanent funds are used to account for assets held by the County in a trustee capacity.

Congressional School
Principal -

To account for monies derived from the sale of land in each congressional township. The principal amount of this fund is to be maintained intact and invested. Investment earnings are to be distributed to the school corporations in the County.

HAMILTON COUNTY
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2009

<u>Assets</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent Fund</u>	<u>Totals</u>
Cash and cash equivalents	\$ 42,207,614	\$ 18,233,472	\$ 29,868,870	\$ -	\$ 90,309,956
Receivables:					
Taxes	1,197,579	1,086,206	1,088,651	-	3,372,436
Accounts	766,695	-	-	-	766,695
Special assessments	135,993	-	339,592	-	475,585
Intergovernmental	1,504,257	192,425	234,660	-	1,931,342
Interfund receivable:					
Interfund receivable	-	-	221,740	-	221,740
Total assets	<u>\$ 45,812,138</u>	<u>\$ 19,512,103</u>	<u>\$ 31,753,513</u>	<u>\$ -</u>	<u>\$ 97,077,754</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 946,655	\$ -	\$ 175,073	\$ -	\$ 1,121,728
Accrued payroll and withholdings payable	500,517	-	-	-	500,517
Contracts payable	927,528	-	1,173,318	-	2,100,846
Interfund payable:					
Interfund payable	221,740	-	-	-	221,740
Unavailable revenue	344,465	849,061	512,907	-	1,706,433
Compensated absences	3,592	-	-	-	3,592
Total liabilities	<u>2,944,497</u>	<u>849,061</u>	<u>1,861,298</u>	<u>-</u>	<u>5,654,856</u>
Fund balances:					
Reserved for:					
Encumbrances	6,456,123	-	2,302,272	-	8,758,395
Debt services	-	18,663,042	-	-	18,663,042
Unreserved, reported in:					
Special revenue funds	36,411,518	-	-	-	36,411,518
Capital projects funds	-	-	27,589,943	-	27,589,943
Total fund balances	<u>42,867,641</u>	<u>18,663,042</u>	<u>29,892,215</u>	<u>-</u>	<u>91,422,898</u>
Total liabilities and fund balances	<u>\$ 45,812,138</u>	<u>\$ 19,512,103</u>	<u>\$ 31,753,513</u>	<u>\$ -</u>	<u>\$ 97,077,754</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009

	Special Revenue	Debt Service	Capital Projects	Permanent Fund	Totals
Revenues:					
Taxes:					
Property	\$ 4,814,993	\$ 13,284,053	\$ 8,551,576	\$ -	\$ 26,650,622
Income	3,920,150	1,408,056	1,869,788	-	7,197,994
Other	2,270,664	-	-	-	2,270,664
Special assessments	1,634,053	-	124,884	-	1,758,937
Licenses and permits	234,679	-	-	-	234,679
Intergovernmental	14,980,153	7,170,896	2,646,667	-	24,797,716
Charges for services	7,524,988	-	40,500	-	7,565,488
Fines and forfeits	1,674,769	-	-	-	1,674,769
Other	657,984	1,199,119	154,089	-	2,011,192
Total revenues	37,712,433	23,062,124	13,387,504	-	74,162,061
Expenditures:					
Current:					
General government	11,206,866	4,245	495,377	-	11,706,488
Public safety	6,784,601	-	-	-	6,784,601
Highways and streets	7,724,479	3,715,560	724,067	-	12,164,106
Health and welfare	2,944,445	-	-	-	2,944,445
Culture and recreation	3,061,318	-	-	-	3,061,318
Debt service:					
Principal	440,000	12,215,000	500,000	-	13,155,000
Interest	6,600	8,794,878	19,250	-	8,820,728
Bond issue costs	-	-	97,071	-	97,071
Capital outlay:					
General government	271,002	-	338,674	-	609,676
Public safety	3,247,725	-	5,574,079	-	8,821,804
Highways and streets	3,020,240	-	11,059,818	-	14,080,058
Health and welfare	-	-	-	-	-
Culture and recreation	113,473	-	484,130	-	597,603
Total expenditures	38,820,749	24,729,683	19,292,466	-	82,842,898
Excess (deficiency) of revenues over (under) expenditures	(1,108,316)	(1,667,559)	(5,904,962)	-	(8,680,837)
Other financing sources (uses):					
Issuance of debt	-	-	2,150,000	-	2,150,000
Bond premium	-	-	15,515	-	15,515
Transfers in	11,248,300	11,807,296	6,994,844	-	30,050,440
Transfers out	(21,315,764)	(8,665,114)	(9,553,359)	(28,476)	(39,562,713)
Total other financing sources and uses	(10,067,464)	3,142,182	(393,000)	(28,476)	(7,346,758)
Net change in fund balances	(11,175,780)	1,474,623	(6,297,962)	(28,476)	(16,027,595)
Fund balances - beginning	54,043,421	17,188,419	36,190,177	28,476	107,450,493
Fund balances - ending	\$ 42,867,641	\$ 18,663,042	\$ 29,892,215	\$ -	\$ 91,422,898

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2009

<u>Assets</u>	<u>County Highway</u>	<u>Local Road and Street</u>	<u>Family and Children</u>	<u>Parks and Recreation</u>
Cash and cash equivalents	\$ 5,007,900	\$ 607,338	\$ -	\$ 1,521,549
Receivables:				
Taxes	-	-	-	186,349
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	<u>604,412</u>	<u>164,467</u>	<u>-</u>	<u>54,929</u>
Total assets	<u><u>\$ 5,612,312</u></u>	<u><u>\$ 771,805</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,762,827</u></u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 143,533	\$ 48,704	\$ -	\$ 21,025
Accrued payroll and withholdings payable	151,532	-	-	53,868
Contracts payable	47,844	-	-	-
Interfund payable:				
Interfund	-	-	-	-
Unavailable revenue	-	-	-	241,278
Compensated absences	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>342,909</u>	<u>48,704</u>	<u>-</u>	<u>316,171</u>
Fund balances:				
Reserved for:				
Encumbrances	1,771,680	141,578	-	135,267
Unreserved	<u>3,497,723</u>	<u>581,523</u>	<u>-</u>	<u>1,311,389</u>
Total fund balances	<u>5,269,403</u>	<u>723,101</u>	<u>-</u>	<u>1,446,656</u>
Total liabilities and fund balances	<u><u>\$ 5,612,312</u></u>	<u><u>\$ 771,805</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,762,827</u></u>

<u>County Health</u>	<u>Property Reassessment</u>	<u>Drainage Maintenance</u>	<u>Surveyor's Corner Perpetuation</u>	<u>Recorder's Perpetuation</u>	<u>Clerk's Perpetuation</u>	<u>Covered Bridge</u>
\$ 479,989	\$ 2,541,064	\$ 9,574,587	\$ 296,381	\$ 209,666	\$ 266,819	\$ 21,865
48,052	31,644	-	-	-	-	-
-	-	-	-	-	7,172	-
-	-	135,993	-	-	-	-
14,164	9,327	-	-	-	-	-
<u>\$ 542,205</u>	<u>\$ 2,582,035</u>	<u>\$ 9,710,580</u>	<u>\$ 296,381</u>	<u>\$ 209,666</u>	<u>\$ 273,991</u>	<u>\$ 21,865</u>
\$ 2,001	\$ 190	\$ 37,771	\$ 636	\$ 2,824	\$ 377	\$ -
59,385	12,365	-	2,251	-	3,709	-
-	-	-	-	-	-	-
-	-	221,740	-	-	-	-
62,216	40,971	-	-	-	-	-
-	-	-	-	-	-	-
<u>123,602</u>	<u>53,526</u>	<u>259,511</u>	<u>2,887</u>	<u>2,824</u>	<u>4,086</u>	<u>-</u>
-	977	-	-	-	-	-
<u>418,603</u>	<u>2,527,532</u>	<u>9,451,069</u>	<u>293,494</u>	<u>206,842</u>	<u>269,905</u>	<u>21,865</u>
<u>418,603</u>	<u>2,528,509</u>	<u>9,451,069</u>	<u>293,494</u>	<u>206,842</u>	<u>269,905</u>	<u>21,865</u>
<u>\$ 542,205</u>	<u>\$ 2,582,035</u>	<u>\$ 9,710,580</u>	<u>\$ 296,381</u>	<u>\$ 209,666</u>	<u>\$ 273,991</u>	<u>\$ 21,865</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	<u>Economic Development</u>	<u>Art Fund</u>	<u>Unsafe Building</u>	<u>Emergency Telephone System</u>
Cash and cash equivalents	\$ 16,400	\$ 180	\$ 5,000	\$ 3,142,989
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	581,317
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 16,400</u>	<u>\$ 180</u>	<u>\$ 5,000</u>	<u>\$ 3,724,306</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 291,425
Accrued payroll and withholdings payable	-	-	-	37,820
Contracts payable	-	-	-	219,514
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>548,759</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	1,540,043
Unreserved	16,400	180	5,000	1,635,504
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>16,400</u>	<u>180</u>	<u>5,000</u>	<u>3,175,547</u>
Total liabilities and fund balances	<u>\$ 16,400</u>	<u>\$ 180</u>	<u>\$ 5,000</u>	<u>\$ 3,724,306</u>

<u>County Sales Disclosure</u>	<u>Plat Book</u>	<u>Emergency Planning</u>	<u>Innkeeper's Tax</u>	<u>County Computer Maintenance</u>	<u>Electronic Data</u>	<u>Digital Orthophotography</u>
\$ 70,070	\$ 124,460	\$ 70,837	\$ 161,105	\$ 619,359	\$ 59,569	\$ 530,030
-	-	-	140,123	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 70,070</u>	<u>\$ 124,460</u>	<u>\$ 70,837</u>	<u>\$ 301,228</u>	<u>\$ 619,359</u>	<u>\$ 59,569</u>	<u>\$ 530,030</u>
\$ -	\$ -	\$ 20,052	\$ -	\$ -	\$ -	\$ -
3,231	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,231</u>	<u>-</u>	<u>20,052</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	20,000	-	-	-	-
<u>66,839</u>	<u>124,460</u>	<u>30,785</u>	<u>301,228</u>	<u>619,359</u>	<u>59,569</u>	<u>530,030</u>
<u>66,839</u>	<u>124,460</u>	<u>50,785</u>	<u>301,228</u>	<u>619,359</u>	<u>59,569</u>	<u>530,030</u>
<u>\$ 70,070</u>	<u>\$ 124,460</u>	<u>\$ 70,837</u>	<u>\$ 301,228</u>	<u>\$ 619,359</u>	<u>\$ 59,569</u>	<u>\$ 530,030</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	<u>Stormwater Phase II</u>	<u>Highway County Option Income Tax</u>	<u>Highway Inspection</u>	<u>Park Nonreverting</u>
Cash and cash equivalents	\$ -	\$ 7,021,427	\$ 153,087	\$ 365,466
Receivables:				
Taxes	-	737,116	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	6,248	-	-
	<u>-</u>	<u>6,248</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 7,764,791</u>	<u>\$ 153,087</u>	<u>\$ 365,466</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ 118,712	\$ -	\$ 482
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	660,170	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>778,882</u>	<u>-</u>	<u>482</u>
Fund balances:				
Reserved for:				
Encumbrances	-	2,794,326	-	-
Unreserved	-	4,191,583	153,087	364,984
	<u>-</u>	<u>4,191,583</u>	<u>153,087</u>	<u>364,984</u>
Total fund balances	<u>-</u>	<u>6,985,909</u>	<u>153,087</u>	<u>364,984</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 7,764,791</u>	<u>\$ 153,087</u>	<u>\$ 365,466</u>

<u>Park Nonreverting Donation</u>	<u>Wireless E911 Telephone System</u>	<u>Health Maintenance</u>	<u>Tobacco Settlement</u>	<u>Tobacco Prevention Grant</u>	<u>Health Donation Immunization</u>	<u>Jail Commissary</u>
\$ 67,646	\$ 1,158,727	\$ 97,072	\$ 166,977	\$ 114,000	\$ 1,234	\$ 38,476
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 67,646</u>	<u>\$ 1,158,727</u>	<u>\$ 97,072</u>	<u>\$ 166,977</u>	<u>\$ 114,000</u>	<u>\$ 1,234</u>	<u>\$ 38,476</u>
\$ 327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	2,217	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>327</u>	<u>-</u>	<u>2,217</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>67,319</u>	<u>1,158,727</u>	<u>94,855</u>	<u>166,977</u>	<u>114,000</u>	<u>1,234</u>	<u>38,476</u>
<u>67,319</u>	<u>1,158,727</u>	<u>94,855</u>	<u>166,977</u>	<u>114,000</u>	<u>1,234</u>	<u>38,476</u>
<u>\$ 67,646</u>	<u>\$ 1,158,727</u>	<u>\$ 97,072</u>	<u>\$ 166,977</u>	<u>\$ 114,000</u>	<u>\$ 1,234</u>	<u>\$ 38,476</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	<u>Service of Process</u>	<u>Accident Report</u>	<u>Firearms Training</u>	<u>Vehicle Inspection</u>
Cash and cash equivalents	\$ 837,741	\$ 714	\$ 42,802	\$ 2,088
Receivables:				
Taxes	-	-	-	-
Accounts	13,204	-	2,770	180
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 850,945</u>	<u>\$ 714</u>	<u>\$ 45,572</u>	<u>\$ 2,268</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	850,945	714	45,572	2,268
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 850,945</u>	<u>\$ 714</u>	<u>\$ 45,572</u>	<u>\$ 2,268</u>

Law Enforcement Continuing Education	Notification	Training and Equipment	County Drug Free Community	Drug Enforcement Grant	Sheriff Grant Proceeds	Drug and Alcohol Nonreverting
\$ 97,804	\$ 54	\$ 37,878	\$ 242,948	\$ -	\$ 22,469	\$ 3,284
-	-	-	-	-	-	-
4,985	-	-	16,700	-	-	-
-	-	-	-	-	-	-
-	-	-	1,050	-	4,034	-
<u>\$ 102,789</u>	<u>\$ 54</u>	<u>\$ 37,878</u>	<u>\$ 260,698</u>	<u>\$ -</u>	<u>\$ 26,503</u>	<u>\$ 3,284</u>
\$ 3,218	\$ -	\$ -	\$ 7,554	\$ -	\$ -	\$ 166
-	-	-	3,189	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,218</u>	<u>-</u>	<u>-</u>	<u>10,743</u>	<u>-</u>	<u>-</u>	<u>166</u>
-	-	-	40,283	-	-	-
<u>99,571</u>	<u>54</u>	<u>37,878</u>	<u>209,672</u>	<u>-</u>	<u>26,503</u>	<u>3,118</u>
<u>99,571</u>	<u>54</u>	<u>37,878</u>	<u>249,955</u>	<u>-</u>	<u>26,503</u>	<u>3,118</u>
<u>\$ 102,789</u>	<u>\$ 54</u>	<u>\$ 37,878</u>	<u>\$ 260,698</u>	<u>\$ -</u>	<u>\$ 26,503</u>	<u>\$ 3,284</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	Traffic Safety Partnership Nonreverting	Fire Investigation Prosecutor	County Extradition	Deferral Program
Cash and cash equivalents	\$ 6,712	\$ 473	\$ 406,083	\$ 423,824
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	20,423
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 6,712</u>	<u>\$ 473</u>	<u>\$ 406,083</u>	<u>\$ 444,247</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 7,159
Accrued payroll and withholdings payable	-	-	-	5,132
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,291</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	<u>6,712</u>	<u>473</u>	<u>406,083</u>	<u>431,956</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>6,712</u>	<u>473</u>	<u>406,083</u>	<u>431,956</u>
Total liabilities and fund balances	<u>\$ 6,712</u>	<u>\$ 473</u>	<u>\$ 406,083</u>	<u>\$ 444,247</u>

<u>Jury Pay</u>	<u>Child Advocacy</u>	<u>Court Appointed Special Advocate</u>	<u>Guardian Ad Litem</u>	<u>Pretrial Diversion</u>	<u>County Court User's Fee</u>	<u>Unified Probation User's Fee</u>
\$ 204,349	\$ 163	\$ 23,488	\$ 11,125	\$ 72,351	\$ 105,781	\$ 259,974
-	-	-	-	-	-	-
2,626	-	-	140	10,730	13,701	80,336
-	-	-	-	-	-	-
2,120	-	-	-	-	-	-
<u>\$ 209,095</u>	<u>\$ 163</u>	<u>\$ 23,488</u>	<u>\$ 11,265</u>	<u>\$ 83,081</u>	<u>\$ 119,482</u>	<u>\$ 340,310</u>
\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 3,580	\$ 8,385
-	-	-	-	2,168	3,239	33,798
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,023
-	-	1,000	-	2,168	6,819	45,206
-	-	-	-	-	-	11,969
<u>209,095</u>	<u>163</u>	<u>22,488</u>	<u>11,265</u>	<u>80,913</u>	<u>112,663</u>	<u>283,135</u>
<u>209,095</u>	<u>163</u>	<u>22,488</u>	<u>11,265</u>	<u>80,913</u>	<u>112,663</u>	<u>295,104</u>
<u>\$ 209,095</u>	<u>\$ 163</u>	<u>\$ 23,488</u>	<u>\$ 11,265</u>	<u>\$ 83,081</u>	<u>\$ 119,482</u>	<u>\$ 340,310</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	<u>Supplemental Public Defender</u>	<u>Title IV-D Incentive</u>	<u>Campaign Finance Enforcement</u>	<u>County Corrections</u>
Cash and cash equivalents	\$ 59,678	\$ 372,174	\$ 800	\$ 61,064
Receivables:				
Taxes	-	-	-	-
Accounts	619	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	132,521	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 60,297</u>	<u>\$ 504,695</u>	<u>\$ 800</u>	<u>\$ 61,064</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	1,976	-	4,603
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	569
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>1,976</u>	<u>-</u>	<u>5,172</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	60,297	502,719	800	55,892
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>60,297</u>	<u>502,719</u>	<u>800</u>	<u>55,892</u>
Total liabilities and fund balances	<u>\$ 60,297</u>	<u>\$ 504,695</u>	<u>\$ 800</u>	<u>\$ 61,064</u>

Jail Detention	Juvenile Detention	Community Corrections Home Detention	Intermittent Detention	Community Transition	Congressional School Interest	Welfare Trust
\$ 362,858	\$ 257,255	\$ 1,362,971	\$ 117,067	\$ 4,771	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
42,770	29,060	-	-	2,444	-	-
<u>\$ 405,628</u>	<u>\$ 286,315</u>	<u>\$ 1,362,971</u>	<u>\$ 117,067</u>	<u>\$ 7,215</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ 2,241	\$ -	\$ -	\$ -	\$ -
-	-	18,987	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	21,228	-	-	-	-
-	-	-	-	-	-	-
405,628	286,315	1,341,743	117,067	7,215	-	-
405,628	286,315	1,341,743	117,067	7,215	-	-
<u>\$ 405,628</u>	<u>\$ 286,315</u>	<u>\$ 1,362,971</u>	<u>\$ 117,067</u>	<u>\$ 7,215</u>	<u>\$ -</u>	<u>\$ -</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	Juvenile Justice Challenge Grant	Community Corrections Grant	Child Services	County Identification Security Protection
Cash and cash equivalents	\$ 46,956	\$ 5,880	\$ -	\$ 357,833
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 46,956</u>	<u>\$ 5,880</u>	<u>\$ -</u>	<u>\$ 357,833</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 2,137	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>2,137</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	<u>44,819</u>	<u>5,880</u>	<u>-</u>	<u>357,833</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>44,819</u>	<u>5,880</u>	<u>-</u>	<u>357,833</u>
Total liabilities and fund balances	<u>\$ 46,956</u>	<u>\$ 5,880</u>	<u>\$ -</u>	<u>\$ 357,833</u>

Indianapolis Executive Airport Nonreverting	Park and Recreation Grant	Prosecutor Grant	Transit Grant	CDBG Noblesville Housing Authority	2008 Capacity Building Award MRC Unit	Bioterrorism Preparedness and Response
\$ 50,000	\$ 52,231	\$ 6,250	\$ -	\$ -	\$ 5,000	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	130,337	49,187	-	-
<u>\$ 50,000</u>	<u>\$ 52,231</u>	<u>\$ 6,250</u>	<u>\$ 130,337</u>	<u>\$ 49,187</u>	<u>\$ 5,000</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ 130,337	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	130,337	-	-	-
-	-	-	-	-	-	-
50,000	52,231	6,250	-	49,187	5,000	-
50,000	52,231	6,250	-	49,187	5,000	-
<u>\$ 50,000</u>	<u>\$ 52,231</u>	<u>\$ 6,250</u>	<u>\$ 130,337</u>	<u>\$ 49,187</u>	<u>\$ 5,000</u>	<u>\$ -</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	<u>Hamilton County Traffic Safety Partnership</u>	<u>Hazardous Material Emergency</u>	<u>2008 State Criminal Alien Assistance</u>	<u>Bio-Terrorism Preparedness</u>
Cash and cash equivalents	\$ 22,980	\$ -	\$ 31,615	\$ -
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 22,980</u>	<u>\$ -</u>	<u>\$ 31,615</u>	<u>\$ -</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 934	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>934</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	22,046	-	31,615	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>22,046</u>	<u>-</u>	<u>31,615</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 22,980</u>	<u>\$ -</u>	<u>\$ 31,615</u>	<u>\$ -</u>

Solid Waste District	Urban Area Security Initiative	Special Task Team Pretrial	Special Task Team Forfeited	Employee Wellness Benefit	Public Health Preparedness Response	Law Enforcement Terrorism Prevention
\$ 819,591	\$ 4,800	\$ 12,201	\$ 9,429	\$ 5,816	\$ -	\$ -
54,295	-	-	-	-	-	-
-	-	11,792	-	-	-	-
-	-	-	-	-	-	-
-	10,298	-	-	-	-	-
<u>\$ 873,886</u>	<u>\$ 15,098</u>	<u>\$ 23,993</u>	<u>\$ 9,429</u>	<u>\$ 5,816</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,745	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,745	-	-	-	-	-
-	-	-	-	-	-	-
<u>873,886</u>	<u>13,353</u>	<u>23,993</u>	<u>9,429</u>	<u>5,816</u>	<u>-</u>	<u>-</u>
<u>873,886</u>	<u>13,353</u>	<u>23,993</u>	<u>9,429</u>	<u>5,816</u>	<u>-</u>	<u>-</u>
<u>\$ 873,886</u>	<u>\$ 15,098</u>	<u>\$ 23,993</u>	<u>\$ 9,429</u>	<u>\$ 5,816</u>	<u>\$ -</u>	<u>\$ -</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	<u>Waste Tire Management</u>	<u>Court Reform Grant</u>	<u>2006 Citizens Corps</u>	<u>2007 Technical Rescue</u>
Cash and cash equivalents	\$ 11,327	\$ -	\$ -	\$ -
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	35,657
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 11,327</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,657</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 23,849
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,849</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	11,327	-	-	11,808
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>11,327</u>	<u>-</u>	<u>-</u>	<u>11,808</u>
Total liabilities and fund balances	<u>\$ 11,327</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,657</u>

Citizens Corp	Medical Reserve Corps	Community Corrections	Operation Pull-Over Banquet Equipment	Runway Reconstruction Grant	Foreign Language Interpreter Grant	Regional Public Safety Training
\$ 6,000	\$ 5,000	\$ 393,120	\$ -	\$ -	\$ 1,466	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	144,774	-	-	-	1,160
<u>\$ 6,000</u>	<u>\$ 5,000</u>	<u>\$ 537,894</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,466</u>	<u>\$ 1,160</u>
\$ -	\$ -	\$ 13,856	\$ -	\$ -	\$ -	\$ 775
-	-	88,835	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	102,691	-	-	-	775
-	-	-	-	-	-	-
6,000	5,000	435,203	-	-	1,466	385
6,000	5,000	435,203	-	-	1,466	385
<u>\$ 6,000</u>	<u>\$ 5,000</u>	<u>\$ 537,894</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,466</u>	<u>\$ 1,160</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	H1N1 PH Emergency Response	Airport Improvement Phase 3	Parks EECBG Solar System	H1N1 Health Emergency Response Phase III
Cash and cash equivalents	\$ 3,867	\$ -	\$ -	\$ 144,816
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	63,327	-	1,971	-
	<u>63,327</u>	<u>-</u>	<u>1,971</u>	<u>-</u>
Total assets	<u>\$ 67,194</u>	<u>\$ -</u>	<u>\$ 1,971</u>	<u>\$ 144,816</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 22,468	\$ -	\$ -	\$ 4,732
Accrued payroll and withholdings payable	10,467	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund loans	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u>32,935</u>	<u>-</u>	<u>-</u>	<u>4,732</u>
Total liabilities	<u>32,935</u>	<u>-</u>	<u>-</u>	<u>4,732</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	-
Unreserved	34,259	-	1,971	140,084
	<u>34,259</u>	<u>-</u>	<u>1,971</u>	<u>140,084</u>
Total fund balances	<u>34,259</u>	<u>-</u>	<u>1,971</u>	<u>140,084</u>
Total liabilities and fund balances	<u>\$ 67,194</u>	<u>\$ -</u>	<u>\$ 1,971</u>	<u>\$ 144,816</u>

<u>Monon Greenway</u>	<u>Traffic Partnership 09/10</u>	<u>2009 State Criminal Assistance</u>	<u>Levy Excess</u>	<u>Totals</u>
\$ 239,636	\$ 34,790	\$ 24,030	\$ 968	\$ 42,207,614
-	-	-	-	1,197,579
-	-	-	-	766,695
-	-	-	-	135,993
-	-	-	-	1,504,257
<u>\$ 239,636</u>	<u>\$ 34,790</u>	<u>\$ 24,030</u>	<u>\$ 968</u>	<u>\$ 45,812,138</u>
\$ 3,593	\$ 22,612	\$ -	\$ -	\$ 946,655
-	-	-	-	500,517
-	-	-	-	927,528
-	-	-	-	221,740
-	-	-	-	344,465
-	-	-	-	3,592
<u>3,593</u>	<u>22,612</u>	<u>-</u>	<u>-</u>	<u>2,944,497</u>
-	-	-	-	6,456,123
<u>236,043</u>	<u>12,178</u>	<u>24,030</u>	<u>968</u>	<u>36,411,518</u>
<u>236,043</u>	<u>12,178</u>	<u>24,030</u>	<u>968</u>	<u>42,867,641</u>
<u>\$ 239,636</u>	<u>\$ 34,790</u>	<u>\$ 24,030</u>	<u>\$ 968</u>	<u>\$ 45,812,138</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009

	County Highway	Local Road and Street	Family and Children	Parks and Recreation
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ 2,783,470
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	4,073,022	948,030	14,000	256,843
Charges for services	16,885	-	248,707	206,430
Fines and forfeits	-	-	-	-
Other	3,873	-	-	-
	<u>4,093,780</u>	<u>948,030</u>	<u>262,707</u>	<u>3,246,743</u>
Total revenues				
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	4,433,797	271,571	-	-
Health and welfare	-	-	492,559	-
Culture and recreation	-	-	-	2,865,746
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	605,962	940,000	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	113,473
	<u>5,039,759</u>	<u>1,211,571</u>	<u>492,559</u>	<u>2,979,219</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(945,979)</u>	<u>(263,541)</u>	<u>(229,852)</u>	<u>267,524</u>
Other financing sources (uses):				
Transfers in	-	-	-	83,895
Transfers out	-	-	(8,512,277)	(250,000)
	<u>-</u>	<u>-</u>	<u>(8,512,277)</u>	<u>(166,105)</u>
Total other financing sources and (uses)				
Net change in fund balances	(945,979)	(263,541)	(8,742,129)	101,419
Fund balances - beginning	<u>6,215,382</u>	<u>986,642</u>	<u>8,742,129</u>	<u>1,345,237</u>
Fund balances - ending	<u>\$ 5,269,403</u>	<u>\$ 723,101</u>	<u>\$ -</u>	<u>\$ 1,446,656</u>

County Health	Property Reassessment	Drainage Maintenance	Surveyor's Corner Perpetuation	Recorder's Perpetuation	Clerk's Perpetuation	Covered Bridge
\$ 713,241	\$ 472,904	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	1,634,053	-	-	-	-
234,679	-	-	-	-	-	-
66,231	43,615	-	-	-	-	1,850
140,964	-	-	54,636	602,853	86,322	-
-	-	-	-	-	-	-
2,485	15,035	51,494	1,595	-	-	-
<u>1,157,600</u>	<u>531,554</u>	<u>1,685,547</u>	<u>56,231</u>	<u>602,853</u>	<u>86,322</u>	<u>1,850</u>
-	494,478	816,191	92,692	729,705	4,086	-
-	-	-	-	-	-	-
1,798,635	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	60,624	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,798,635</u>	<u>494,478</u>	<u>816,191</u>	<u>92,692</u>	<u>790,329</u>	<u>4,086</u>	<u>-</u>
(641,035)	37,076	869,356	(36,461)	(187,476)	82,236	1,850
-	-	-	-	-	-	-
(700,000)	-	-	-	-	(7,819)	-
(700,000)	-	-	-	-	(7,819)	-
(1,341,035)	37,076	869,356	(36,461)	(187,476)	74,417	1,850
<u>1,759,638</u>	<u>2,491,433</u>	<u>8,581,713</u>	<u>329,955</u>	<u>394,318</u>	<u>195,488</u>	<u>20,015</u>
<u>\$ 418,603</u>	<u>\$ 2,528,509</u>	<u>\$ 9,451,069</u>	<u>\$ 293,494</u>	<u>\$ 206,842</u>	<u>\$ 269,905</u>	<u>\$ 21,865</u>

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HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Economic Development	Art Fund	Unsafe Building	Emergency Telephone System
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	34,750	-	-	2,748,819
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>34,750</u>	<u>-</u>	<u>-</u>	<u>2,748,819</u>
Total revenues	<u>34,750</u>	<u>-</u>	<u>-</u>	<u>2,748,819</u>
Expenditures:				
Current:				
General government	36,090	-	-	-
Public safety	-	-	-	1,392,013
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	440,000
Interest	-	-	-	6,600
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	3,144,057
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>36,090</u>	<u>-</u>	<u>-</u>	<u>4,982,670</u>
Total expenditures	<u>36,090</u>	<u>-</u>	<u>-</u>	<u>4,982,670</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,340)</u>	<u>-</u>	<u>-</u>	<u>(2,233,851)</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	(1,340)	-	-	(2,233,851)
Fund balances - beginning	<u>17,740</u>	<u>180</u>	<u>5,000</u>	<u>5,409,398</u>
Fund balances - ending	<u>\$ 16,400</u>	<u>\$ 180</u>	<u>\$ 5,000</u>	<u>\$ 3,175,547</u>

County Sales Disclosure	Plat Book	Emergency Planning	Innkeeper's Tax	County Computer Maintenance	Electronic Data	Digital Orthophotography
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	2,270,664	-	-	-
-	-	-	-	-	-	-
-	-	22,735	-	-	-	-
37,303	58,230	-	-	-	12,410	31,242
-	-	-	-	-	-	-
<u>37,303</u>	<u>58,230</u>	<u>22,735</u>	<u>2,270,664</u>	<u>-</u>	<u>12,410</u>	<u>31,242</u>
89,578	6,563	29,362	3,009,316	9,945	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,302	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>89,578</u>	<u>6,563</u>	<u>30,664</u>	<u>3,009,316</u>	<u>9,945</u>	<u>-</u>	<u>-</u>
(52,275)	51,667	(7,929)	(738,652)	(9,945)	12,410	31,242
-	-	-	-	-	-	-
-	(65,561)	-	-	-	-	-
-	(65,561)	-	-	-	-	-
(52,275)	(13,894)	(7,929)	(738,652)	(9,945)	12,410	31,242
<u>119,114</u>	<u>138,354</u>	<u>58,714</u>	<u>1,039,880</u>	<u>629,304</u>	<u>47,159</u>	<u>498,788</u>
<u>\$ 66,839</u>	<u>\$ 124,460</u>	<u>\$ 50,785</u>	<u>\$ 301,228</u>	<u>\$ 619,359</u>	<u>\$ 59,569</u>	<u>\$ 530,030</u>

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HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Stormwater Phase II	Highway County Option Income Tax	Highway Inspection	Park Nonreverting
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	3,592,627	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	793,646	-	-
Charges for services	-	-	-	231,058
Fines and forfeits	-	-	-	-
Other	-	-	-	-
Total revenues	<u>-</u>	<u>4,386,273</u>	<u>-</u>	<u>231,058</u>
Expenditures:				
Current:				
General government	3,257	-	-	-
Public safety	-	-	-	-
Highways and streets	-	2,898,120	46,686	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	141,823
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	1,449,598	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	<u>3,257</u>	<u>4,347,718</u>	<u>46,686</u>	<u>141,823</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,257)</u>	<u>38,555</u>	<u>(46,686)</u>	<u>89,235</u>
Other financing sources (uses):				
Transfers in	-	1,749,524	-	-
Transfers out	-	(1,726,365)	-	-
Total other financing sources and (uses)	<u>-</u>	<u>23,159</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(3,257)</u>	<u>61,714</u>	<u>(46,686)</u>	<u>89,235</u>
Fund balances - beginning	<u>3,257</u>	<u>6,924,195</u>	<u>199,773</u>	<u>275,749</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 6,985,909</u>	<u>\$ 153,087</u>	<u>\$ 364,984</u>

<u>Park Nonreverting Donation</u>	<u>Wireless E911 Telephone System</u>	<u>Health Maintenance</u>	<u>Tobacco Settlement</u>	<u>Tobacco Prevention Grant</u>	<u>Health Donation Immunization</u>	<u>Jail Commissary</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	23,010	72,672	92,795	81,250	-	-
-	562,045	-	-	-	-	-
-	-	-	-	-	-	-
<u>19,088</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>776</u>	<u>525,454</u>
<u>19,088</u>	<u>585,055</u>	<u>72,672</u>	<u>92,795</u>	<u>81,250</u>	<u>776</u>	<u>525,454</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	492,741
-	-	64,815	50,225	85,560	688	-
<u>22,779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>22,779</u>	<u>-</u>	<u>64,815</u>	<u>50,225</u>	<u>85,560</u>	<u>688</u>	<u>492,741</u>
<u>(3,691)</u>	<u>585,055</u>	<u>7,857</u>	<u>42,570</u>	<u>(4,310)</u>	<u>88</u>	<u>32,713</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>(3,691)</u>	<u>585,055</u>	<u>7,857</u>	<u>42,570</u>	<u>(4,310)</u>	<u>88</u>	<u>32,713</u>
<u>71,010</u>	<u>573,672</u>	<u>86,998</u>	<u>124,407</u>	<u>118,310</u>	<u>1,146</u>	<u>5,763</u>
<u>\$ 67,319</u>	<u>\$ 1,158,727</u>	<u>\$ 94,855</u>	<u>\$ 166,977</u>	<u>\$ 114,000</u>	<u>\$ 1,234</u>	<u>\$ 38,476</u>

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HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	<u>Service of Process</u>	<u>Accident Report</u>	<u>Firearms Training</u>	<u>Vehicle Inspection</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	143,217	-	31,710	4,115
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>143,217</u>	<u>-</u>	<u>31,710</u>	<u>4,115</u>
Total revenues	<u>143,217</u>	<u>-</u>	<u>31,710</u>	<u>4,115</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	6,552	4,056
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>6,552</u>	<u>4,056</u>
Excess (deficiency) of revenues over (under) expenditures	<u>143,217</u>	<u>-</u>	<u>25,158</u>	<u>59</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	143,217	-	25,158	59
Fund balances - beginning	<u>707,728</u>	<u>714</u>	<u>20,414</u>	<u>2,209</u>
Fund balances - ending	<u>\$ 850,945</u>	<u>\$ 714</u>	<u>\$ 45,572</u>	<u>\$ 2,268</u>

Law Enforcement Continuing Education	Notification	Training and Equipment	County Drug Free Community	Drug Enforcement Grant	Sheriff Grant Proceeds	Drug and Alcohol Nonreverting
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	900	7,386	48,323	-
76,406	-	19,810	228,392	-	-	2,220
-	-	-	-	-	-	-
-	-	22,783	-	-	-	-
<u>76,406</u>	<u>-</u>	<u>42,593</u>	<u>229,292</u>	<u>7,386</u>	<u>48,323</u>	<u>2,220</u>
-	-	-	-	-	-	-
70,009	-	26,938	219,200	52,042	47,766	27,154
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>70,009</u>	<u>-</u>	<u>26,938</u>	<u>219,200</u>	<u>52,042</u>	<u>47,766</u>	<u>27,154</u>
<u>6,397</u>	<u>-</u>	<u>15,655</u>	<u>10,092</u>	<u>(44,656)</u>	<u>557</u>	<u>(24,934)</u>
-	-	-	-	-	-	-
-	-	-	(6,000)	-	-	-
-	-	-	(6,000)	-	-	-
6,397	-	15,655	4,092	(44,656)	557	(24,934)
<u>93,174</u>	<u>54</u>	<u>22,223</u>	<u>245,863</u>	<u>44,656</u>	<u>25,946</u>	<u>28,052</u>
<u>\$ 99,571</u>	<u>\$ 54</u>	<u>\$ 37,878</u>	<u>\$ 249,955</u>	<u>\$ -</u>	<u>\$ 26,503</u>	<u>\$ 3,118</u>

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HAMILTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES -
NONMAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2009
(Continued)

	Traffic Safety Partnership Nonreverting	Fire Investigation Prosecutor	County Extradition	Deferral Program
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	11,764	-	-	-
Charges for services	-	-	3,000	-
Fines and forfeits	-	-	-	284,693
Other	-	-	-	-
	<u>11,764</u>	<u>-</u>	<u>3,000</u>	<u>284,693</u>
Total revenues	<u>11,764</u>	<u>-</u>	<u>3,000</u>	<u>284,693</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	13,405	-	-	135,472
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	12,121
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>13,405</u>	<u>-</u>	<u>-</u>	<u>147,593</u>
Total expenditures	<u>13,405</u>	<u>-</u>	<u>-</u>	<u>147,593</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,641)</u>	<u>-</u>	<u>3,000</u>	<u>137,100</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	(69,691)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(69,691)</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(69,691)</u>
Net change in fund balances	(1,641)	-	3,000	67,409
Fund balances - beginning	<u>8,353</u>	<u>473</u>	<u>403,083</u>	<u>364,547</u>
Fund balances - ending	<u>\$ 6,712</u>	<u>\$ 473</u>	<u>\$ 406,083</u>	<u>\$ 431,956</u>

Jury Pay	Child Advocacy	Court Appointed Special Advocate	Guardian Ad Litem	Pretrial Diversion	County Court User's Fee	Unified Probation User's Fee
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
582	-	-	-	-	-	-
54,038	-	45,239	2,440	117,112	144,060	1,002,476
-	-	-	-	-	-	206
<u>54,620</u>	<u>-</u>	<u>45,239</u>	<u>2,440</u>	<u>117,112</u>	<u>144,060</u>	<u>1,002,682</u>
-	-	-	-	-	-	-
69,745	-	31,803	199	119,740	111,126	1,122,864
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>69,745</u>	<u>-</u>	<u>31,803</u>	<u>199</u>	<u>119,740</u>	<u>111,126</u>	<u>1,122,864</u>
<u>(15,125)</u>	<u>-</u>	<u>13,436</u>	<u>2,241</u>	<u>(2,628)</u>	<u>32,934</u>	<u>(120,182)</u>
-	-	-	-	69,691	-	-
-	-	-	-	<u>(22,283)</u>	-	<u>(80,000)</u>
-	-	-	-	47,408	-	<u>(80,000)</u>
(15,125)	-	13,436	2,241	44,780	32,934	(200,182)
<u>224,220</u>	<u>163</u>	<u>9,052</u>	<u>9,024</u>	<u>36,133</u>	<u>79,729</u>	<u>495,286</u>
<u>\$ 209,095</u>	<u>\$ 163</u>	<u>\$ 22,488</u>	<u>\$ 11,265</u>	<u>\$ 80,913</u>	<u>\$ 112,663</u>	<u>\$ 295,104</u>

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HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Supplemental Public Defender	Title IV-D Incentive	Campaign Finance Enforcement	County Corrections
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	153,964	-	87,946
Charges for services	-	-	-	-
Fines and forfeits	18,669	-	-	-
Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>18,669</u>	<u>153,964</u>	<u>-</u>	<u>87,946</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	134,636
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	39,032	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>39,032</u>	<u>-</u>	<u>134,636</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,669</u>	<u>114,932</u>	<u>-</u>	<u>(46,690)</u>
Other financing sources (uses):				
Transfers in	-	-	-	47,541
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,541</u>
Net change in fund balances	18,669	114,932	-	851
Fund balances - beginning	<u>41,628</u>	<u>387,787</u>	<u>800</u>	<u>55,041</u>
Fund balances - ending	<u>\$ 60,297</u>	<u>\$ 502,719</u>	<u>\$ 800</u>	<u>\$ 55,892</u>

Jail Detention	Juvenile Detention	Community Corrections Home Detention	Intermittent Detention	Community Transition	Congressional School Interest	Welfare Trust
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
42,770	29,060	-	-	3,839	-	-
335,035	302,880	-	-	-	-	-
-	-	1,110,386	8,770	-	-	-
-	-	-	-	-	732	-
<u>377,805</u>	<u>331,940</u>	<u>1,110,386</u>	<u>8,770</u>	<u>3,839</u>	<u>732</u>	<u>-</u>
-	-	-	-	-	71,963	-
-	100,001	631,364	-	-	-	-
-	-	-	-	-	-	17,759
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	50,048	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	100,001	681,412	-	-	71,963	17,759
<u>377,805</u>	<u>231,939</u>	<u>428,974</u>	<u>8,770</u>	<u>3,839</u>	<u>(71,231)</u>	<u>(17,759)</u>
-	-	118,591	-	-	28,476	-
(40,000)	(420,000)	(321,856)	(10,000)	(3,015)	-	-
(40,000)	(420,000)	(203,265)	(10,000)	(3,015)	28,476	-
337,805	(188,061)	225,709	(1,230)	824	(42,755)	(17,759)
<u>67,823</u>	<u>474,376</u>	<u>1,116,034</u>	<u>118,297</u>	<u>6,391</u>	<u>42,755</u>	<u>17,759</u>
<u>\$ 405,628</u>	<u>\$ 286,315</u>	<u>\$ 1,341,743</u>	<u>\$ 117,067</u>	<u>\$ 7,215</u>	<u>\$ -</u>	<u>\$ -</u>

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HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Juvenile Justice Challenge Grant	Community Corrections Grant	Child Services	County Identification Security Protection
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	60,500	297,957	-	-
Charges for services	-	91	-	151,350
Fines and forfeits	-	-	-	-
Other	-	521	-	-
	<u>60,500</u>	<u>298,569</u>	<u>-</u>	<u>151,350</u>
Total revenues				
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	57,992	613,982	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	44,646	-
Culture and recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	158	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>57,992</u>	<u>614,140</u>	<u>44,646</u>	<u>-</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>2,508</u>	<u>(315,571)</u>	<u>(44,646)</u>	<u>151,350</u>
Other financing sources (uses):				
Transfers in	-	274,315	-	-
Transfers out	-	-	(103,900)	-
	<u>-</u>	<u>-</u>	<u>(103,900)</u>	<u>-</u>
Total other financing sources and (uses)				
Net change in fund balances	2,508	(41,256)	(148,546)	151,350
Fund balances - beginning	<u>42,311</u>	<u>47,136</u>	<u>148,546</u>	<u>206,483</u>
Fund balances - ending	<u>\$ 44,819</u>	<u>\$ 5,880</u>	<u>\$ -</u>	<u>\$ 357,833</u>

Indianapolis Executive Airport Nonreverting	Park and Recreation Grant	Prosecutor Grant	Transit Grant	CDBG Noblesville Housing Authority	2008 Capacity Building Award MRC Unit	Bioterrorism Preparedness and Response
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	6,250	598,309	1,065,485	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	6,250	598,309	1,065,485	-	-
-	-	-	470,886	1,034,173	-	-
-	-	6,250	-	-	-	5,109
-	-	-	-	-	-	-
-	12,797	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	127,423	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	12,797	6,250	598,309	1,034,173	-	5,109
-	(12,797)	-	-	31,312	-	(5,109)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(12,797)	-	-	31,312	-	(5,109)
50,000	65,028	6,250	-	17,875	5,000	5,109
<u>\$ 50,000</u>	<u>\$ 52,231</u>	<u>\$ 6,250</u>	<u>\$ -</u>	<u>\$ 49,187</u>	<u>\$ 5,000</u>	<u>\$ -</u>

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HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Hamilton County Traffic Safety Partnership	Hazardous Material Emergency	2008 State Criminal Alien Assistance	Bio-Terrorism Preparedness
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	177,500	4,018	-	23,814
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	495
	<u>177,500</u>	<u>4,018</u>	<u>-</u>	<u>24,309</u>
Total revenues	<u>177,500</u>	<u>4,018</u>	<u>-</u>	<u>24,309</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	141,007	-	-	23,813
Highways and streets	-	-	-	-
Health and welfare	-	12,548	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>141,007</u>	<u>12,548</u>	<u>-</u>	<u>23,813</u>
Total expenditures	<u>141,007</u>	<u>12,548</u>	<u>-</u>	<u>23,813</u>
Excess (deficiency) of revenues over (under) expenditures	<u>36,493</u>	<u>(8,530)</u>	<u>-</u>	<u>496</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	(496)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(496)</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(496)</u>
Net change in fund balances	36,493	(8,530)	-	-
Fund balances - beginning	<u>(14,447)</u>	<u>8,530</u>	<u>31,615</u>	<u>-</u>
Fund balances - ending	<u>\$ 22,046</u>	<u>\$ -</u>	<u>\$ 31,615</u>	<u>\$ -</u>

Solid Waste District	Urban Area Security Initiative	Special Task Team Pretrial	Special Task Team Forfeited	Employee Wellness Benefit	Public Health Preparedness Response	Law Enforcement Terrorism Prevention
\$ 529,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
327,523	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
34,958	82,464	-	-	-	74,224	4,852
7,572	-	-	-	-	-	-
-	-	23,993	9,429	-	-	-
22	-	-	-	13,425	-	-
<u>899,222</u>	<u>82,464</u>	<u>23,993</u>	<u>9,429</u>	<u>13,425</u>	<u>74,224</u>	<u>4,852</u>
765,910	-	-	-	7,609	-	-
-	43,587	-	-	-	-	4,852
-	-	-	-	-	-	-
-	-	-	-	-	74,196	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
82,955	-	-	-	-	-	-
-	1,007	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>848,865</u>	<u>44,594</u>	<u>-</u>	<u>-</u>	<u>7,609</u>	<u>74,196</u>	<u>4,852</u>
50,357	37,870	23,993	9,429	5,816	28	-
-	-	-	-	-	-	-
-	(65,325)	-	-	-	(28)	-
-	(65,325)	-	-	-	(28)	-
50,357	(27,455)	23,993	9,429	5,816	-	-
<u>823,529</u>	<u>40,808</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 873,886</u>	<u>\$ 13,353</u>	<u>\$ 23,993</u>	<u>\$ 9,429</u>	<u>\$ 5,816</u>	<u>\$ -</u>	<u>\$ -</u>

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HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Waste Tire Management	Court Reform Grant	2006 Citizens Corps	2007 Technical Rescue
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	29,500	28,000	3,000	129,614
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
Total revenues	<u>29,500</u>	<u>28,000</u>	<u>3,000</u>	<u>129,614</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	28,000	3,000	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	117,806
Culture and recreation	18,173	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	<u>18,173</u>	<u>28,000</u>	<u>3,000</u>	<u>117,806</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11,327</u>	<u>-</u>	<u>-</u>	<u>11,808</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	11,327	-	-	11,808
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ 11,327</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,808</u>

<u>Citizens Corp</u>	<u>Medical Reserve Corps</u>	<u>Community Corrections</u>	<u>Operation Pull-Over Banquet Equipment</u>	<u>Runway Reconstruction Grant</u>	<u>Foreign Language Interpreter Grant</u>	<u>Regional Public Safety Training</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
26,267	5,000	1,454,134	2,000	3,431,098	19,375	11,728
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>26,267</u>	<u>5,000</u>	<u>1,454,134</u>	<u>2,000</u>	<u>3,431,098</u>	<u>19,375</u>	<u>11,728</u>
-	-	-	-	3,431,098	-	-
-	-	1,018,931	-	-	17,909	11,343
20,267	-	-	2,000	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>20,267</u>	<u>-</u>	<u>1,018,931</u>	<u>2,000</u>	<u>3,431,098</u>	<u>17,909</u>	<u>11,343</u>
<u>6,000</u>	<u>5,000</u>	<u>435,203</u>	<u>-</u>	<u>-</u>	<u>1,466</u>	<u>385</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,000	5,000	435,203	-	-	1,466	385
-	-	-	-	-	-	-
<u>\$ 6,000</u>	<u>\$ 5,000</u>	<u>\$ 435,203</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,466</u>	<u>\$ 385</u>

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HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	H1N1 PH Emergency Response	Airport Improvement Phase 3	Parks EECBG Solar System	H1N1 Health Emergency Response - Phase III
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	194,268	73,582	1,971	144,816
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
Total revenues	<u>194,268</u>	<u>73,582</u>	<u>1,971</u>	<u>144,816</u>
Expenditures:				
Current:				
General government	-	73,582	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	160,009	-	-	4,732
Culture and recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	<u>160,009</u>	<u>73,582</u>	<u>-</u>	<u>4,732</u>
Excess (deficiency) of revenues over (under) expenditures	<u>34,259</u>	<u>-</u>	<u>1,971</u>	<u>140,084</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	<u>34,259</u>	<u>-</u>	<u>1,971</u>	<u>140,084</u>
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 34,259</u>	<u>\$ -</u>	<u>\$ 1,971</u>	<u>\$ 140,084</u>

<u>Monon Greenway</u>	<u>Traffic Partnership 09/10</u>	<u>2009 State Criminal Assistance</u>	<u>Levy Excess</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ 316,231	\$ 4,814,993
-	-	-	-	3,920,150
-	-	-	-	2,270,664
-	-	-	-	1,634,053
-	-	-	-	234,679
41,456	53,750	24,030	-	14,980,153
-	-	-	-	7,524,988
-	-	-	-	1,674,769
-	-	-	-	657,984
<u>41,456</u>	<u>53,750</u>	<u>24,030</u>	<u>316,231</u>	<u>37,712,433</u>
-	-	-	30,382	11,206,866
-	-	-	-	6,784,601
30,733	41,572	-	-	7,724,479
-	-	-	-	2,944,445
-	-	-	-	3,061,318
-	-	-	-	440,000
-	-	-	-	6,600
-	-	-	-	271,002
-	-	-	-	3,247,725
24,680	-	-	-	3,020,240
-	-	-	-	-
-	-	-	-	113,473
<u>55,413</u>	<u>41,572</u>	<u>-</u>	<u>30,382</u>	<u>38,820,749</u>
<u>(13,957)</u>	<u>12,178</u>	<u>24,030</u>	<u>285,849</u>	<u>(1,108,316)</u>
250,000	-	-	8,626,267	11,248,300
-	-	-	(8,911,148)	(21,315,764)
<u>250,000</u>	<u>-</u>	<u>-</u>	<u>(284,881)</u>	<u>(10,067,464)</u>
236,043	12,178	24,030	968	(11,175,780)
-	-	-	-	54,043,421
<u>\$ 236,043</u>	<u>\$ 12,178</u>	<u>\$ 24,030</u>	<u>\$ 968</u>	<u>\$ 42,867,641</u>

HAMILTON COUNTY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS)
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009

	County Highway			Local Road and Street		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	4,220,000	4,075,023	(144,977)	1,000,000	953,151	(46,849)
Charges for services	30,000	16,884	(13,116)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	3,873	3,873	-	-	-
Total revenues	4,250,000	4,095,780	(154,220)	1,000,000	953,151	(46,849)
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	3,119,303	2,901,741	217,562	-	-	-
Supplies	970,459	677,858	292,601	-	-	-
Other services and charges	1,095,074	1,023,214	71,860	281,506	260,281	21,225
Capital outlay	1,540,152	605,962	934,190	940,000	940,000	-
Total highways and streets	6,724,988	5,208,775	1,516,213	1,221,506	1,200,281	21,225
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	6,724,988	5,208,775	1,516,213	1,221,506	1,200,281	21,225
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	(2,474,988)	(1,112,995)	1,361,993	(221,506)	(247,130)	(25,624)
Fund balances - beginning	6,120,895	6,120,895	-	854,468	854,468	-
Fund balances - ending	\$ 3,645,907	\$ 5,007,900	\$ 1,361,993	\$ 632,962	\$ 607,338	\$ (25,624)

HAMILTON COUNTY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS)
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009
 (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	\$ 538,139	\$ 472,904	\$ (65,235)	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	43,615	43,615	-	-	-
Charges for services	-	-	-	-	54,636	54,636
Fines and forfeits	-	-	-	-	-	-
Other	50,000	15,035	(34,965)	-	1,595	1,595
Total revenues	588,139	531,554	(56,585)	-	56,231	56,231
Expenditures:						
Current:						
General government:						
Personal services	475,644	356,625	119,019	96,248	77,538	18,710
Supplies	33,000	10,777	22,223	6,000	3,873	2,127
Other services and charges	228,803	127,160	101,643	28,200	10,771	17,429
Capital outlay	-	-	-	-	-	-
Total general government	737,447	494,562	242,885	130,448	92,182	38,266
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	737,447	494,562	242,885	130,448	92,182	38,266
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	(149,308)	36,992	186,300	(130,448)	(35,951)	94,497
Fund balances - beginning	2,504,072	2,504,072	-	332,332	332,332	-
Fund balances - ending	\$ 2,354,764	\$ 2,541,064	\$ 186,300	\$ 201,884	\$ 296,381	\$ 94,497

Emergency Telephone System			County Sales Disclosure			Plat Book		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,400,000	2,765,561	(634,439)	40,000	37,303	(2,697)	65,000	58,230	(6,770)
-	-	-	-	-	-	-	-	-
<u>3,400,000</u>	<u>2,765,561</u>	<u>(634,439)</u>	<u>40,000</u>	<u>37,303</u>	<u>(2,697)</u>	<u>65,000</u>	<u>58,230</u>	<u>(6,770)</u>
-	-	-	103,404	89,621	13,783	-	-	-
-	-	-	500	479	21	-	-	-
-	-	-	1,500	-	1,500	127,109	6,563	120,546
-	-	-	-	-	-	-	-	-
-	-	-	<u>105,404</u>	<u>90,100</u>	<u>15,304</u>	<u>127,109</u>	<u>6,563</u>	<u>120,546</u>
533,490	531,776	1,714	-	-	-	-	-	-
2,500	1,902	598	-	-	-	-	-	-
1,457,927	807,409	650,518	-	-	-	-	-	-
<u>3,417,086</u>	<u>3,144,057</u>	<u>273,029</u>	-	-	-	-	-	-
<u>5,411,003</u>	<u>4,485,144</u>	<u>925,859</u>	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>5,411,003</u>	<u>4,485,144</u>	<u>925,859</u>	<u>105,404</u>	<u>90,100</u>	<u>15,304</u>	<u>127,109</u>	<u>6,563</u>	<u>120,546</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(65,561)	(65,561)	-
(2,011,003)	(1,719,583)	291,420	(65,404)	(52,797)	12,607	(127,670)	(13,894)	113,776
<u>4,862,572</u>	<u>4,862,572</u>	<u>-</u>	<u>122,867</u>	<u>122,867</u>	<u>-</u>	<u>138,354</u>	<u>138,354</u>	<u>-</u>
<u>\$ 2,851,569</u>	<u>\$ 3,142,989</u>	<u>\$ 291,420</u>	<u>\$ 57,463</u>	<u>\$ 70,070</u>	<u>\$ 12,607</u>	<u>\$ 10,684</u>	<u>\$ 124,460</u>	<u>\$ 113,776</u>

Continued on next page

HAMILTON COUNTY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS)
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009
 (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	\$ -	\$ -	\$ -	\$ 2,350,000	\$ 2,270,072	\$ (79,928)
Licenses and permits	-	-	-	-	-	-
Intergovernmental	15,000	22,735	7,735	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	15,000	22,735	7,735	2,350,000	2,270,072	(79,928)
Expenditures:						
Current:						
General government:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	3,061,265	3,009,316	51,949
Capital outlay	-	-	-	-	-	-
Total general government	-	-	-	3,061,265	3,009,316	51,949
Public safety:						
Personal services	-	-	-	-	-	-
Supplies	12,150	371	11,779	-	-	-
Other services and charges	20,475	9,143	11,332	-	-	-
Capital outlay	8,750	1,302	7,448	-	-	-
Total public safety	41,375	10,816	30,559	-	-	-
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	41,375	10,816	30,559	3,061,265	3,009,316	51,949
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	(26,375)	11,919	38,294	(711,265)	(739,244)	(27,979)
Fund balances - beginning	58,918	58,918	-	900,349	900,349	-
Fund balances - ending	\$ 32,543	\$ 70,837	\$ 38,294	\$ 189,084	\$ 161,105	\$ (27,979)

HAMILTON COUNTY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS)
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Park Nonreverting Donation			Health Maintenance		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	30,000	72,672	42,672
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	50,000	19,113	(30,887)	-	-	-
Total revenues	50,000	19,113	(30,887)	30,000	72,672	42,672
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	10,000	4,903	5,097	-	-	-
Other services and charges	20,000	17,549	2,451	-	-	-
Capital outlay	-	-	-	-	-	-
Total culture and recreation	30,000	22,452	7,548	-	-	-
Health and welfare:						
Personal services	-	-	-	74,160	64,654	9,506
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Total health and welfare	-	-	-	74,160	64,654	9,506
Total expenditures	30,000	22,452	7,548	74,160	64,654	9,506
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	20,000	(3,339)	(23,339)	(44,160)	8,018	52,178
Fund balances - beginning	70,985	70,985	-	89,054	89,054	-
Fund balances - ending	\$ 90,985	\$ 67,646	\$ (23,339)	\$ 44,894	\$ 97,072	\$ 52,178

Tobacco Settlement			County Drug Free Community			Deferral Program		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
76,000	92,795	16,795	-	-	-	-	-	-
-	-	-	195,000	211,692	16,692	-	-	-
-	-	-	-	-	-	250,000	268,345	18,345
-	-	-	-	-	-	-	-	-
<u>76,000</u>	<u>92,795</u>	<u>16,795</u>	<u>195,000</u>	<u>211,692</u>	<u>16,692</u>	<u>250,000</u>	<u>268,345</u>	<u>18,345</u>
-	-	-	-	-	-	-	-	-
2,000	565	1,435	-	-	-	-	-	-
69,000	50,225	18,775	-	-	-	-	-	-
5,000	-	5,000	-	-	-	-	-	-
<u>76,000</u>	<u>50,790</u>	<u>25,210</u>	-	-	-	-	-	-
-	-	-	84,386	84,280	106	62,861	57,314	5,547
-	-	-	600	92	508	4,286	4,253	33
-	-	-	162,915	128,645	34,270	143,906	73,860	70,046
-	-	-	-	-	-	15,000	12,121	2,879
-	-	-	<u>247,901</u>	<u>213,017</u>	<u>34,884</u>	<u>226,053</u>	<u>147,548</u>	<u>78,505</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>76,000</u>	<u>50,790</u>	<u>25,210</u>	<u>247,901</u>	<u>213,017</u>	<u>34,884</u>	<u>226,053</u>	<u>147,548</u>	<u>78,505</u>
-	-	-	-	-	-	-	-	-
-	-	-	(6,000)	(6,000)	-	(69,691)	(69,691)	-
-	42,005	42,005	(58,901)	(7,325)	51,576	(45,744)	51,106	96,850
<u>124,972</u>	<u>124,972</u>	<u>-</u>	<u>250,273</u>	<u>250,273</u>	<u>-</u>	<u>372,718</u>	<u>372,718</u>	<u>-</u>
<u>\$ 124,972</u>	<u>\$ 166,977</u>	<u>\$ 42,005</u>	<u>\$ 191,372</u>	<u>\$ 242,948</u>	<u>\$ 51,576</u>	<u>\$ 326,974</u>	<u>\$ 423,824</u>	<u>\$ 96,850</u>

Continued on next page

HAMILTON COUNTY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS)
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Jury Pay			Guardian Ad Litem		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	50,000	51,412	1,412	-	-	-
Fines and forfeits	-	-	-	3,600	2,300	(1,300)
Other	-	-	-	-	-	-
Total revenues	50,000	51,412	1,412	3,600	2,300	(1,300)
Expenditures:						
Current:						
General government:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total general government	-	-	-	-	-	-
Public safety:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	125,000	69,745	55,255	6,750	199	6,551
Capital outlay	-	-	-	-	-	-
Total public safety	125,000	69,745	55,255	6,750	199	6,551
Highways and streets:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total highways and streets	-	-	-	-	-	-
Culture and recreation:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total culture and recreation	-	-	-	-	-	-
Health and welfare:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-
Total expenditures	125,000	69,745	55,255	6,750	199	6,551
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	(75,000)	(18,333)	56,667	(3,150)	2,101	5,251
Fund balances - beginning	222,682	222,682	-	9,024	9,024	-
Fund balances - ending	\$ 147,682	\$ 204,349	\$ 56,667	\$ 5,874	\$ 11,125	\$ 5,251

HAMILTON COUNTY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS)
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Supplemental Public Defender			County Corrections		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	133,953	87,946	(46,007)
Charges for services	-	-	-	-	-	-
Fines and forfeits	25,000	18,050	(6,950)	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>25,000</u>	<u>18,050</u>	<u>(6,950)</u>	<u>133,953</u>	<u>87,946</u>	<u>(46,007)</u>
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>
Public safety:						
Personal services	-	-	-	136,605	133,548	3,057
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,605</u>	<u>133,548</u>	<u>3,057</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>-</u>	<u>-</u>	<u>-</u>	<u>136,605</u>	<u>133,548</u>	<u>3,057</u>
Other financing sources:						
Transfers in	-	-	-	47,541	47,541	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	<u>25,000</u>	<u>18,050</u>	<u>(6,950)</u>	<u>44,889</u>	<u>1,939</u>	<u>(42,950)</u>
Fund balances - beginning	<u>41,628</u>	<u>41,628</u>	<u>-</u>	<u>59,125</u>	<u>59,125</u>	<u>-</u>
Fund balances - ending	<u>\$ 66,628</u>	<u>\$ 59,678</u>	<u>\$ (6,950)</u>	<u>\$ 104,014</u>	<u>\$ 61,064</u>	<u>\$ (42,950)</u>

Child Services			Total		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 12,228,675	\$ 10,739,686	\$ (1,488,989)
-	-	-	1,050,000	336,760	(713,240)
-	-	-	5,494,953	6,458,409	963,456
-	-	-	5,262,100	5,421,395	159,295
-	-	-	408,291	398,881	(9,410)
-	-	-	100,000	46,507	(53,493)
-	-	-	24,544,019	23,401,638	(1,142,381)
-	-	-	675,296	523,784	151,512
-	-	-	41,500	15,694	25,806
-	-	-	3,515,877	3,204,035	311,842
-	-	-	5,000	-	5,000
-	-	-	4,237,673	3,743,513	494,160
-	-	-	1,582,873	1,562,749	20,124
-	-	-	75,958	46,370	29,588
-	-	-	2,638,631	1,672,898	965,733
-	-	-	3,440,836	3,157,480	283,356
-	-	-	7,738,298	6,439,497	1,298,801
-	-	-	3,119,303	2,901,741	217,562
-	-	-	970,459	677,858	292,601
-	-	-	5,246,966	3,917,696	1,329,270
-	-	-	3,945,921	2,995,560	950,361
-	-	-	13,282,649	10,492,855	2,789,794
-	-	-	1,867,196	1,695,016	172,180
-	-	-	380,500	299,494	81,006
-	-	-	1,098,208	1,039,716	58,492
-	-	-	363,475	113,473	250,002
-	-	-	3,709,379	3,147,699	561,680
-	-	-	1,797,088	1,755,461	41,627
-	-	-	56,600	46,802	9,798
80,235	44,646	35,589	1,597,603	694,660	902,943
80,235	44,646	35,589	3,451,291	2,496,923	954,368
80,235	44,646	35,589	32,419,290	26,320,487	6,098,803
-	-	-	1,950,651	1,950,651	-
(103,900)	(103,900)	-	(11,536,077)	(11,536,077)	-
(184,135)	(148,546)	35,589	(17,460,697)	(12,504,275)	4,956,422
148,546	148,546	-	35,840,726	35,840,726	-
\$ (35,589)	\$ -	\$ 35,589	\$ 18,380,029	\$ 23,336,451	\$ 4,956,422

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR DEBT SERVICE FUNDS
 December 31, 2009

<u>Assets</u>	<u>1997 Highway Bond</u>	<u>1998 Highway Bond</u>	<u>Lease Rental</u>	<u>Jail Lease Rental</u>
Cash and cash equivalents	\$ 919,265	\$ -	\$ 1,319,995	\$ 668,768
Receivables:				
Taxes	-	-	165,253	79,697
Intergovernmental	-	-	48,711	23,492
Total assets	<u>\$ 919,265</u>	<u>\$ -</u>	<u>\$ 1,533,959</u>	<u>\$ 771,957</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Unavailable revenue	\$ -	\$ -	\$ 213,964	\$ 103,189
Total liabilities	<u>-</u>	<u>-</u>	<u>213,964</u>	<u>103,189</u>
Fund balances:				
Reserved for:				
Debt services	919,265	-	1,319,995	668,768
Total fund balances	<u>919,265</u>	<u>-</u>	<u>1,319,995</u>	<u>668,768</u>
Total liabilities and fund balances	<u>\$ 919,265</u>	<u>\$ -</u>	<u>\$ 1,533,959</u>	<u>\$ 771,957</u>

146th Street Bond	2002 Park Bond	2002 Animal Control Bond	146th Street West	2004 General Obligation Bonds	2004 Park Bond
\$ 3,021,709	\$ 204,046	\$ 207,291	\$ 2,955,651	\$ -	\$ -
-	21,096	11,720	67,325	-	-
-	6,218	3,455	-	-	-
<u>\$ 3,021,709</u>	<u>\$ 231,360</u>	<u>\$ 222,466</u>	<u>\$ 3,022,976</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 27,314	\$ 15,175	\$ -	\$ -	\$ -
-	27,314	15,175	-	-	-
3,021,709	204,046	207,291	3,022,976	-	-
3,021,709	204,046	207,291	3,022,976	-	-
<u>\$ 3,021,709</u>	<u>\$ 231,360</u>	<u>\$ 222,466</u>	<u>\$ 3,022,976</u>	<u>\$ -</u>	<u>\$ -</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR DEBT SERVICE FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	Juvenile Services Lease	County Option Income Tax Bond Anticipation Note Sinking	2009 Park Bond Debt Service
Cash and cash equivalents	\$ 1,850,476	\$ -	\$ 68,445
Receivables:			
Taxes	188,693	-	-
Intergovernmental	<u>55,620</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 2,094,789</u>	<u>\$ -</u>	<u>\$ 68,445</u>
 <u>Liabilities and Fund Balances</u>			
Liabilities:			
Unavailable revenue	\$ 244,313	\$ -	\$ -
Total liabilities	<u>244,313</u>	<u>-</u>	<u>-</u>
Fund balances:			
Reserved for:			
Debt services	<u>1,850,476</u>	<u>-</u>	<u>68,445</u>
Total fund balances	<u>1,850,476</u>	<u>-</u>	<u>68,445</u>
Total liabilities and fund balances	<u>\$ 2,094,789</u>	<u>\$ -</u>	<u>\$ 68,445</u>

2008 First Mortgage Bonds	Redevelopment Commission	Building Authority	Totals
\$ 1,547,241	\$ 3,927,372	\$ 1,543,213	\$ 18,233,472
190,177	362,245	-	1,086,206
54,929	-	-	192,425
<u>\$ 1,792,347</u>	<u>\$ 4,289,617</u>	<u>\$ 1,543,213</u>	<u>\$ 19,512,103</u>
\$ 245,106	\$ -	\$ -	\$ 849,061
<u>245,106</u>	<u>-</u>	<u>-</u>	<u>849,061</u>
<u>1,547,241</u>	<u>4,289,617</u>	<u>1,543,213</u>	<u>18,663,042</u>
<u>1,547,241</u>	<u>4,289,617</u>	<u>1,543,213</u>	<u>18,663,042</u>
<u>\$ 1,792,347</u>	<u>\$ 4,289,617</u>	<u>\$ 1,543,213</u>	<u>\$ 19,512,103</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES -
 NONMAJOR DEBT SERVICE FUNDS
 For The Year Ended December 31, 2009

	1997 Highway Bond	1998 Highway Bond	Lease Rental	Jail Lease Rental
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ 2,468,119	\$ 1,190,576
Income	-	-	-	-
Intergovernmental	-	-	227,766	109,845
Other	<u>1,174,337</u>	<u>4,711</u>	<u>-</u>	<u>-</u>
Total revenues	<u>1,174,337</u>	<u>4,711</u>	<u>2,695,885</u>	<u>1,300,421</u>
Expenditures:				
Current:				
General government	-	-	-	-
Highways and streets	-	-	-	-
Debt service:				
Principal	1,050,000	-	-	-
Interest	<u>124,051</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,174,051</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>286</u>	<u>4,711</u>	<u>2,695,885</u>	<u>1,300,421</u>
Other financing sources (uses):				
Transfers in	715,942	-	-	-
Transfers out	<u>-</u>	<u>(130,830)</u>	<u>(2,759,600)</u>	<u>(1,282,575)</u>
Total other financing sources and (uses)	<u>715,942</u>	<u>(130,830)</u>	<u>(2,759,600)</u>	<u>(1,282,575)</u>
Net change in fund balances	716,228	(126,119)	(63,715)	17,846
Fund balances - beginning	<u>203,037</u>	<u>126,119</u>	<u>1,383,710</u>	<u>650,922</u>
Fund balances - ending	<u>\$ 919,265</u>	<u>\$ -</u>	<u>\$ 1,319,995</u>	<u>\$ 668,768</u>

146th Street Bond	2002 Park Bond	2002 Animal Control Bond	146th Street West	2004 General Obligation Bonds	2004 Park Bond
\$ 440,865	\$ 314,859	\$ 175,045	\$ 67,325	\$ -	\$ -
-	-	-	1,408,056	-	-
-	29,076	16,155	-	-	-
16,970	-	-	-	-	-
<u>457,835</u>	<u>343,935</u>	<u>191,200</u>	<u>1,475,381</u>	-	-
-	-	-	-	-	-
1,780	-	-	2,790	-	-
2,975,000	220,000	110,000	375,000	-	-
<u>1,829,765</u>	<u>171,630</u>	<u>81,959</u>	<u>436,546</u>	-	-
<u>4,806,545</u>	<u>391,630</u>	<u>191,959</u>	<u>814,336</u>	-	-
<u>(4,348,710)</u>	<u>(47,695)</u>	<u>(759)</u>	<u>661,045</u>	-	-
2,979,609	-	-	-	-	-
<u>(270,661)</u>	-	-	-	<u>(137,201)</u>	<u>(83,895)</u>
<u>2,708,948</u>	-	-	-	<u>(137,201)</u>	<u>(83,895)</u>
<u>(1,639,762)</u>	<u>(47,695)</u>	<u>(759)</u>	<u>661,045</u>	<u>(137,201)</u>	<u>(83,895)</u>
<u>4,661,471</u>	<u>251,741</u>	<u>208,050</u>	<u>2,361,931</u>	<u>137,201</u>	<u>83,895</u>
<u>\$ 3,021,709</u>	<u>\$ 204,046</u>	<u>\$ 207,291</u>	<u>\$ 3,022,976</u>	<u>\$ -</u>	<u>\$ -</u>

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HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES -
 NONMAJOR DEBT SERVICE FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Juvenile Services Lease	County Option Income Tax Bond Anticipation Note Sinking	2009 Park Bond Debt Service
Revenues:			
Taxes:			
Property	\$ 2,902,863	\$ -	\$ -
Income	-	-	-
Intergovernmental	182,556	3,710,990	-
Other	-	-	-
Total revenues	3,085,419	3,710,990	-
Expenditures:			
Current:			
General government	-	-	-
Highways and streets	-	3,710,990	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	-	3,710,990	-
Excess (deficiency) of revenues over (under) expenditures	3,085,419	-	-
Other financing sources (uses):			
Transfers in	-	-	68,445
Transfers out	(2,480,500)	-	-
Total other financing sources and (uses)	(2,480,500)	-	68,445
Net change in fund balances	604,919	-	68,445
Fund balances - beginning	1,245,557	-	-
Fund balances - ending	\$ 1,850,476	\$ -	\$ 68,445

2008 First Mortgage Bonds	Redevelopment Commission	Building Authority	Totals
\$ 2,800,821	\$ 2,923,580	\$ -	\$ 13,284,053
-	-	-	1,408,056
256,843	2,637,665	-	7,170,896
-	2,411	690	1,199,119
<u>3,057,664</u>	<u>5,563,656</u>	<u>690</u>	<u>23,062,124</u>
-	3,917	328	4,245
-	-	-	3,715,560
-	3,120,000	4,365,000	12,215,000
-	2,081,249	4,069,678	8,794,878
-	<u>5,205,166</u>	<u>8,435,006</u>	<u>24,729,683</u>
<u>3,057,664</u>	<u>358,490</u>	<u>(8,434,316)</u>	<u>(1,667,559)</u>
-	-	8,043,300	11,807,296
(1,510,423)	-	(9,429)	(8,665,114)
<u>(1,510,423)</u>	<u>-</u>	<u>8,033,871</u>	<u>3,142,182</u>
1,547,241	358,490	(400,445)	1,474,623
-	3,931,127	1,943,658	17,188,419
<u>\$ 1,547,241</u>	<u>\$ 4,289,617</u>	<u>\$ 1,543,213</u>	<u>\$ 18,663,042</u>

HAMILTON COUNTY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS)
 DEBT SERVICE FUNDS
 For The Year Ended December 31, 2009

	1997 Highway Bond			1998 Highway Bond		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,172,826	-	(1,172,826)	-	-	-
Other	36,000	1,174,337	1,138,337	22,000	4,711	(17,289)
Total revenues	1,208,826	1,174,337	(34,489)	22,000	4,711	(17,289)
Expenditures:						
General government	-	-	-	-	-	-
Debt service:						
Principal	1,050,000	1,050,000	-	-	-	-
Interest and fiscal charges	124,051	124,051	-	-	-	-
Total expenditures	1,174,051	1,174,051	-	-	-	-
Other financing sources (uses):						
Transfers in	715,942	715,942	-	-	-	-
Transfers out	-	-	-	(130,830)	(130,830)	-
Total other financing sources (uses)	715,942	715,942	-	(130,830)	(130,830)	-
Net change in fund balances	750,717	716,228	(34,489)	(108,830)	(126,119)	(17,289)
Fund balances - beginning	203,037	203,037	-	126,119	126,119	-
Fund balances - ending	\$ 953,754	\$ 919,265	\$ (34,489)	\$ 17,289	\$ -	\$ (17,289)

Lease Rental			Jail Lease Rental			146th Street 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)
\$ 3,656,276	\$ 2,468,119	\$ (1,188,157)	\$ 1,720,427	\$ 1,190,576	\$ (529,851)	\$ -	\$ 440,865	\$ 440,865
-	227,766	227,766	-	109,845	109,845	4,904,530	-	(4,904,530)
-	-	-	3,672	-	(3,672)	90,000	16,970	(73,030)
<u>3,656,276</u>	<u>2,695,885</u>	<u>(960,391)</u>	<u>1,724,099</u>	<u>1,300,421</u>	<u>(423,678)</u>	<u>4,994,530</u>	<u>457,835</u>	<u>(4,536,695)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,975,000	2,975,000	-
-	-	-	1,325	-	1,325	1,839,530	1,831,545	7,985
-	-	-	1,325	-	1,325	4,814,530	4,806,545	7,985
-	-	-	-	-	-	2,979,609	2,979,609	-
(2,759,600)	(2,759,600)	-	(1,282,575)	(1,282,575)	-	(270,661)	(270,661)	-
(2,759,600)	(2,759,600)	-	(1,282,575)	(1,282,575)	-	2,708,948	2,708,948	-
896,676	(63,715)	(960,391)	440,199	17,846	(422,353)	2,888,948	(1,639,762)	(4,528,710)
1,383,710	1,383,710	-	650,922	650,922	-	4,661,471	4,661,471	-
<u>\$ 2,280,386</u>	<u>\$ 1,319,995</u>	<u>\$ (960,391)</u>	<u>\$ 1,091,121</u>	<u>\$ 668,768</u>	<u>\$ (422,353)</u>	<u>\$ 7,550,419</u>	<u>\$ 3,021,709</u>	<u>\$ (4,528,710)</u>

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HAMILTON COUNTY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS)
 DEBT SERVICE FUNDS
 For The Year Ended December 31, 2009

	2002 Park Bond			2002 Animal Control Bond		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ 452,347	\$ 314,859	\$ (137,488)	\$ 268,204	\$ 175,045	\$ (93,159)
Intergovernmental	-	29,076	29,076	-	16,155	16,155
Other	-	-	-	-	-	-
Total revenues	452,347	343,935	(108,412)	268,204	191,200	(77,004)
Expenditures:						
General government	-	-	-	-	-	-
Debt service:						
Principal	220,000	220,000	-	110,000	110,000	-
Interest and fiscal charges	171,631	171,630	1	81,959	81,959	-
Total expenditures	391,631	391,630	1	191,959	191,959	-
Other financing sources (uses):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	60,716	(47,695)	(108,411)	76,245	(759)	(77,004)
Fund balances - beginning	251,741	251,741	-	208,050	208,050	-
Fund balances - ending	\$ 312,457	\$ 204,046	\$ (108,411)	\$ 284,295	\$ 207,291	\$ (77,004)

146th Street West			2004 Park Bond			Juvenile Services Lease		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ 1,888,576	\$ 1,408,056	\$ (480,520)	\$ -	\$ -	\$ -	\$ 3,225,055	\$ 2,902,863	\$ (322,192)
-	-	-	-	-	-	-	182,556	182,556
-	-	-	-	-	-	-	-	-
<u>1,888,576</u>	<u>1,408,056</u>	<u>(480,520)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,225,055</u>	<u>3,085,419</u>	<u>(139,636)</u>
-	-	-	-	-	-	-	-	-
375,000	375,000	-	-	-	-	-	-	-
<u>439,336</u>	<u>439,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<u>814,336</u>	<u>814,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
-	-	-	-	-	-	-	-	-
-	-	-	(83,895)	(83,895)	-	(2,480,500)	(2,480,500)	-
-	-	-	(83,895)	(83,895)	-	(2,480,500)	(2,480,500)	-
1,074,240	593,720	(480,520)	(83,895)	(83,895)	-	743,555	604,919	(138,636)
<u>2,361,931</u>	<u>2,361,931</u>	<u>-</u>	<u>83,895</u>	<u>83,895</u>	<u>-</u>	<u>1,245,557</u>	<u>1,245,557</u>	<u>-</u>
<u>\$ 3,436,171</u>	<u>\$ 2,955,651</u>	<u>\$ (480,520)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,989,112</u>	<u>\$ 1,850,476</u>	<u>\$ (138,636)</u>

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HAMILTON COUNTY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS)
 DEBT SERVICE FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Total		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:			
Taxes	\$ 11,210,885	\$ 8,900,383	\$ (2,310,502)
Intergovernmental	6,077,356	565,398	(5,511,958)
Other	<u>151,672</u>	<u>1,196,018</u>	<u>1,044,346</u>
Total revenues	<u>17,439,913</u>	<u>10,661,799</u>	<u>(6,778,114)</u>
Expenditures:			
General government	-	-	-
Debt service:			
Principal	4,730,000	4,730,000	-
Interest and fiscal charges	<u>2,658,832</u>	<u>2,648,521</u>	<u>10,311</u>
Total expenditures	<u>7,388,832</u>	<u>7,378,521</u>	<u>10,311</u>
Other financing sources (uses):			
Operating transfers in	3,695,551	3,695,551	-
Operating transfers out	<u>(7,008,061)</u>	<u>(7,008,061)</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,312,510)</u>	<u>(3,312,510)</u>	<u>-</u>
Net change in fund balances	6,738,571	(29,232)	(6,767,803)
Fund balances - beginning	<u>11,176,433</u>	<u>11,176,433</u>	<u>-</u>
Fund balances - ending	<u>\$ 17,915,004</u>	<u>\$ 11,147,201</u>	<u>\$ (6,767,803)</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR CAPITAL PROJECTS FUNDS
 December 31, 2009

<u>Assets</u>	<u>Cumulative Bridge</u>	<u>Cumulative Capital Development</u>	<u>General Drain Improvement</u>	<u>County Major Bridge</u>
Cash and cash equivalents	\$ -	\$ 2,615,726	\$ 3,083,505	\$ 387,973
Receivables:				
Taxes	-	185,177	-	185,177
Special assessments	-	-	339,592	-
Intergovernmental	-	167,904	-	59,156
Interfund receivable:				
Interfund receivable	-	-	221,740	-
Total assets	<u>\$ -</u>	<u>\$ 2,968,807</u>	<u>\$ 3,644,837</u>	<u>\$ 632,306</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ 93,157	\$ 4,341	\$ -
Contracts payable	-	139,566	-	7,605
Interfund payable:				
Unavailable revenue	-	239,761	-	239,761
Total liabilities	<u>-</u>	<u>472,484</u>	<u>4,341</u>	<u>247,366</u>
Fund balances:				
Reserved for:				
Encumbrances	-	1,872,238	-	92,031
Unreserved	-	624,085	3,640,496	292,909
Total fund balances	<u>-</u>	<u>2,496,323</u>	<u>3,640,496</u>	<u>384,940</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 2,968,807</u>	<u>\$ 3,644,837</u>	<u>\$ 632,306</u>

146th Street Construction	Highway Construction Phase I	Highway Construction Phase II	Hazel Dell Road Improvement	96th Street/ US 421	Clay Township Trailways	Highway County Option Income Tax Refunding
\$ 5,947	\$ -	\$ -	\$ 83,031	\$ 6,537,597	\$ 64,785	\$ -
-	-	-	-	538,600	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 5,947</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,031</u>	<u>\$ 7,076,197</u>	<u>\$ 64,785</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ 1,343	\$ 57,741	\$ -	\$ -
-	-	-	2,490	7,726	-	-
-	-	-	-	-	-	-
-	-	-	3,833	65,467	-	-
-	-	-	-	-	-	-
<u>5,947</u>	<u>-</u>	<u>-</u>	<u>79,198</u>	<u>7,010,730</u>	<u>64,785</u>	<u>-</u>
<u>5,947</u>	<u>-</u>	<u>-</u>	<u>79,198</u>	<u>7,010,730</u>	<u>64,785</u>	<u>-</u>
<u>\$ 5,947</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,031</u>	<u>\$ 7,076,197</u>	<u>\$ 64,785</u>	<u>\$ -</u>

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HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR CAPITAL PROJECTS FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	Airport Capital	Revolving Airport Capital	Cumulative Courthouse	2006 County Option Income Tax Bond Anticipation Note
Cash and cash equivalents	\$ 58,569	\$ 359,488	\$ 790,539	\$ 364,775
Receivables:				
Taxes	-	-	25,784	-
Special assessments	-	-	-	-
Intergovernmental	-	-	7,600	-
Interfund receivable:				
Interfund receivable	-	-	-	-
Total assets	<u>\$ 58,569</u>	<u>\$ 359,488</u>	<u>\$ 823,923</u>	<u>\$ 364,775</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 9,718	\$ -
Contracts payable	-	-	-	-
Interfund payable:				
Unavailable revenue	-	-	33,385	-
Total liabilities	<u>-</u>	<u>-</u>	<u>43,103</u>	<u>-</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	330,003	-
Unreserved	58,569	359,488	450,817	364,775
Total fund balances	<u>58,569</u>	<u>359,488</u>	<u>780,820</u>	<u>364,775</u>
Total liabilities and fund balances	<u>\$ 58,569</u>	<u>\$ 359,488</u>	<u>\$ 823,923</u>	<u>\$ 364,775</u>

Olio Road Bridge/ I-69	2009 Park Bond Proceeds	Building Corporation Capital Projects	Redevelopment Commission Capital Projects	Totals
\$ 5,780,883	\$ 1,524,642	\$ 2,433,539	\$ 5,777,871	\$ 29,868,870
-	-	-	153,913	1,088,651
-	-	-	-	339,592
-	-	-	-	234,660
-	-	-	-	221,740
<u>\$ 5,780,883</u>	<u>\$ 1,524,642</u>	<u>\$ 2,433,539</u>	<u>\$ 5,931,784</u>	<u>\$ 31,753,513</u>
\$ -	\$ 8,773	\$ -	\$ -	\$ 175,073
905,885	-	95,637	14,409	1,173,318
-	-	-	-	512,907
<u>905,885</u>	<u>8,773</u>	<u>95,637</u>	<u>14,409</u>	<u>1,861,298</u>
-	-	-	8,000	2,302,272
<u>4,874,998</u>	<u>1,515,869</u>	<u>2,337,902</u>	<u>5,909,375</u>	<u>27,589,943</u>
<u>4,874,998</u>	<u>1,515,869</u>	<u>2,337,902</u>	<u>5,917,375</u>	<u>29,892,215</u>
<u>\$ 5,780,883</u>	<u>\$ 1,524,642</u>	<u>\$ 2,433,539</u>	<u>\$ 5,931,784</u>	<u>\$ 31,753,513</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES -
 NONMAJOR CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2009

	Cumulative Bridge	Cumulative Capital Development	General Drain Improvement	County Major Bridge
Revenues:				
Taxes:				
Property	\$ -	\$ 2,763,764	\$ -	\$ 2,763,764
Income	-	-	-	-
Special assessments	-	-	124,884	-
Intergovernmental	-	491,686	-	287,436
Charges for services	-	-	500	-
Other	-	-	55,489	-
	<u>-</u>	<u>-</u>	<u>55,489</u>	<u>-</u>
Total revenues	<u>-</u>	<u>3,255,450</u>	<u>180,873</u>	<u>3,051,200</u>
Expenditures:				
General government	-	-	-	-
Highways and streets	-	-	-	600,202
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	209,788	-
Public safety	-	-	-	-
Highways and streets	289,355	3,840,837	-	668,043
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>289,355</u>	<u>3,840,837</u>	<u>209,788</u>	<u>1,268,245</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(289,355)</u>	<u>(585,387)</u>	<u>(28,915)</u>	<u>1,782,955</u>
Other financing sources (uses):				
Issuance of debt	-	-	-	-
Bond premium	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	(8,570,952)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,570,952)</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,570,952)</u>
Net change in fund balances	<u>(289,355)</u>	<u>(585,387)</u>	<u>(28,915)</u>	<u>(6,787,997)</u>
Fund balances - beginning	<u>289,355</u>	<u>3,081,710</u>	<u>3,669,411</u>	<u>7,172,937</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 2,496,323</u>	<u>\$ 3,640,496</u>	<u>\$ 384,940</u>

146th Street Construction	Highway Construction Phase I	Highway Construction Phase II	Hazel Dell Road Improvement	96th Street/ US 421	Clay Township Trailways	Highway County Option Income Tax Refunding
\$ -	\$ -	\$ -	\$ -	\$ 1,048,225	\$ -	\$ -
-	-	-	-	1,869,788	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	20,149	5	-	38,010	-	-
-	20,149	5	-	2,956,023	-	-
-	-	-	40,823	-	-	-
-	-	-	-	27,092	-	96,773
-	-	-	-	500,000	-	-
-	-	-	-	19,250	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	994,881	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	40,823	1,541,223	-	96,773
-	20,149	5	(40,823)	1,414,800	-	(96,773)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(130,405)	(122,414)	-	-	-	-
-	(130,405)	(122,414)	-	-	-	-
-	(110,256)	(122,409)	(40,823)	1,414,800	-	(96,773)
5,947	110,256	122,409	120,021	5,595,930	64,785	96,773
\$ 5,947	\$ -	\$ -	\$ 79,198	\$ 7,010,730	\$ 64,785	\$ -

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HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES -
 NONMAJOR CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Airport Capital	Revolving Airport Capital	Cumulative Courthouse	2006 County Option Income Tax Bond Anticipation Note
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ 384,704	\$ -
Income	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	332,008	35,537	-
Charges for services	40,000	-	-	-
Other	-	-	-	220
	<u>40,000</u>	<u>332,008</u>	<u>420,241</u>	<u>220</u>
Total revenues	40,000	332,008	420,241	220
Expenditures:				
General government	95,623	243,622	109,105	212
Highways and streets	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issue costs	-	-	-	-
Capital outlay:				
General government	-	-	128,886	-
Public safety	-	-	-	-
Highways and streets	-	-	-	68,036
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>95,623</u>	<u>243,622</u>	<u>237,991</u>	<u>68,248</u>
Total expenditures	95,623	243,622	237,991	68,248
Excess (deficiency) of revenues over (under) expenditures	<u>(55,623)</u>	<u>88,386</u>	<u>182,250</u>	<u>(68,028)</u>
Other financing sources (uses):				
Issuance of Debt	-	-	-	-
Bond premium	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	(55,623)	88,386	182,250	(68,028)
Fund balances - beginning	<u>114,192</u>	<u>271,102</u>	<u>598,570</u>	<u>432,803</u>
Fund balances - ending	<u>\$ 58,569</u>	<u>\$ 359,488</u>	<u>\$ 780,820</u>	<u>\$ 364,775</u>

Olio Road Bridge/ I-69	2009 Park Bond Proceeds	Building Corporation Capital Projects	Redevelopment Commission Capital Projects	Totals
\$ -	\$ -	\$ -	\$ 1,591,119	\$ 8,551,576
-	-	-	-	1,869,788
-	-	-	-	124,884
1,500,000	-	-	-	2,646,667
-	-	-	-	40,500
-	-	4,706	35,510	154,089
<u>1,500,000</u>	<u>-</u>	<u>4,706</u>	<u>1,626,629</u>	<u>13,387,504</u>
-	-	5,992	-	495,377
-	-	-	-	724,067
-	-	-	-	500,000
-	-	-	-	19,250
-	97,071	-	-	97,071
-	-	-	-	338,674
-	-	5,574,079	-	5,574,079
3,610,417	-	-	1,588,249	11,059,818
-	-	-	-	-
-	484,130	-	-	484,130
<u>3,610,417</u>	<u>581,201</u>	<u>5,580,071</u>	<u>1,588,249</u>	<u>19,292,466</u>
<u>(2,110,417)</u>	<u>(581,201)</u>	<u>(5,575,365)</u>	<u>38,380</u>	<u>(5,904,962)</u>
-	2,150,000	-	-	2,150,000
-	15,515	-	-	15,515
6,985,415	-	9,429	-	6,994,844
-	(68,445)	(10,202)	(650,941)	(9,553,359)
<u>6,985,415</u>	<u>2,097,070</u>	<u>(773)</u>	<u>(650,941)</u>	<u>(393,000)</u>
4,874,998	1,515,869	(5,576,138)	(612,561)	(6,297,962)
-	-	7,914,040	6,529,936	36,190,177
<u>\$ 4,874,998</u>	<u>\$ 1,515,869</u>	<u>\$ 2,337,902</u>	<u>\$ 5,917,375</u>	<u>\$ 29,892,215</u>

HAMILTON COUNTY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS)
 CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2009

	Cumulative Bridge			Cumulative Capital Development		
		Actual	Variance		Actual	Variance
	Final	Budgetary Basis Amounts	With Final Budget Positive (Negative)	Final	Budgetary Basis Amounts	With Final Budget Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ 4,158,553	\$ 2,763,764	\$ (1,394,789)
Intergovernmental	-	-	-	-	255,227	255,227
Other	-	-	-	-	123,139	123,139
Total revenues	-	-	-	4,158,553	3,142,130	(1,016,423)
Expenditures:						
Capital outlay	289,355	289,355	-	4,446,823	4,195,643	251,180
Total expenditures	289,355	289,355	-	4,446,823	4,195,643	251,180
Other financing uses:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing uses	-	-	-	-	-	-
Net change in fund balances	(289,355)	(289,355)	-	(288,270)	(1,053,513)	(765,243)
Fund balances - beginning	289,355	289,355	-	3,669,239	3,669,239	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ 3,380,969	\$ 2,615,726	\$ (765,243)

County Major Bridge			Cumulative Courthouse			Total		
Final	Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)	Final	Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)	Final	Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)
\$ 3,915,653	\$ 2,763,764	\$ (1,151,889)	\$ 538,215	\$ 384,704	\$ (153,511)	\$ 8,612,421	\$ 5,912,232	\$ (2,700,189)
-	255,227	255,227	-	35,538	35,538	-	545,992	545,992
-	27,637	27,637	-	-	-	-	150,776	150,776
<u>3,915,653</u>	<u>3,046,628</u>	<u>(869,025)</u>	<u>538,215</u>	<u>420,242</u>	<u>(117,973)</u>	<u>8,612,421</u>	<u>6,609,000</u>	<u>(2,003,421)</u>
<u>10,533,736</u>	<u>9,862,285</u>	<u>671,451</u>	<u>351,472</u>	<u>256,385</u>	<u>95,087</u>	<u>15,621,386</u>	<u>14,603,668</u>	<u>1,017,718</u>
<u>10,533,736</u>	<u>9,862,285</u>	<u>671,451</u>	<u>351,472</u>	<u>256,385</u>	<u>95,087</u>	<u>15,621,386</u>	<u>14,603,668</u>	<u>1,017,718</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(6,618,083)	(6,815,657)	(197,574)	186,743	163,857	(22,886)	(7,008,965)	(7,994,668)	(985,703)
<u>7,203,630</u>	<u>7,203,630</u>	<u>-</u>	<u>626,682</u>	<u>626,682</u>	<u>-</u>	<u>11,788,906</u>	<u>11,788,906</u>	<u>-</u>
<u>\$ 585,547</u>	<u>\$ 387,973</u>	<u>\$ (197,574)</u>	<u>\$ 813,425</u>	<u>\$ 790,539</u>	<u>\$ (22,886)</u>	<u>\$ 4,779,941</u>	<u>\$ 3,794,238</u>	<u>\$ (985,703)</u>

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FIDUCIARY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FIDUCIARY FUNDS

(Continued)

Child Restraint System Fine -	To account for the collection and payment of fines charged and collected by the Clerk of the Circuit Court on violations of the child restraint laws. These fees are remitted to the State.
Mortgage Fee -	To account for the collection and payment of fees collected by the Recorder for each mortgage recorded.
Sewage Collections -	To account for the collection and payment of delinquent sewage bills certified to the County Treasurer for collection by municipal sewage utilities within the County.
Stormwater Liens -	To account for fees and penalties collected as a result of a lien placed on property due to delinquent drain assessments.
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.
Weed Cutting -	To account for the collection of municipal fees charged for weed cutting.
Education Plate Fee -	To account for the collection and payment of education license plate fees by the Indiana Bureau of Motor Vehicles to the County Treasurer that are due to other taxing units within the County.
Payroll Withholding -	To account for payroll taxes and other amounts withheld from employee compensation, to be distributed in accordance with laws, regulations and contracts.
Homestead Rebate -	To account for expenditures related to tax relief provided by Indiana General Assembly in 2008.
Non-reverting Geographical Information System -	To account for and retain funds paid to Hamilton County, which are designated to be held to pay the costs of developing and implementing a geographical information system.

FIDUCIARY FUNDS
(Continued)

HEA 1001-2008 State Homestead Credit -	To account for monies from the state as determined by county's abstract, based on residential net assessed values for property tax relief.
State Share 2008 Prior Delinquent -	To account for the state portion of prior year delinquencies on funds taken over by the state such as; state fair fund, state forestry fund, medical assistance to wards fund, hospital care for indigent fund and children with special health care needs, that are to be submitted to the state at settlement.
State Welfare Excise Tax -	To account for excise monies collected to remit to the state.
Inmate Trust -	To account for the collection and payment of amounts which are held by the County Sheriff on behalf of inmates incarcerated at the County Jail.
Juvenile Inmate Trust -	To account for the collection and payment of amounts which are held by the Juvenile Services Center on behalf of juvenile inmates incarcerated at the Juvenile Services Center.

HAMILTON COUNTY
 COMBINING STATEMENT OF PLAN NET ASSETS
 PENSION TRUST FUNDS
 December 31, 2009

<u>Assets</u>	Sheriff's Retirement Plan	Sheriff's Benefit Plan	Total
Cash and cash equivalents	\$ 365,162	\$ 17,215	\$ 382,377
Investments at fair value:			
U.S. Government securities	2,718,385	103,197	2,821,582
Municipal bonds and notes	198,486	-	198,486
Corporate bonds and notes	11,160,119	2,080	11,162,199
Corporate equity instruments	1,266,166	289,833	1,555,999
Total investments	15,343,156	395,110	15,738,266
Receivables:			
Interest	66,603	2,363	68,966
Total assets	15,774,921	414,688	16,189,609
<u>Net Assets</u>			
Held in trust for:			
Employees' pension benefits	15,774,921	414,688	16,189,609
Total net assets	\$ 15,774,921	\$ 414,688	\$ 16,189,609

HAMILTON COUNTY
 COMBINING STATEMENT OF CHANGES IN PLAN NET ASSETS
 PENSION TRUST FUNDS
 For The Year Ended December 31, 2009

<u>Additions</u>	<u>Sheriff's Retirement Plan</u>	<u>Sheriff's Benefit Plan</u>	<u>Total</u>
Contributions:			
Employer	\$ 924,470	\$ 26,523	\$ 950,993
Investment income:			
Net decrease in fair value of investments	1,581,716	54,619	1,636,335
Interest	<u>507,704</u>	<u>12,045</u>	<u>519,749</u>
Total additions	<u>3,013,890</u>	<u>93,187</u>	<u>3,107,077</u>
<u>Deductions</u>	3,013,917	93,187	
Benefits	630,129	2,400	632,529
Administrative expense	<u>102,348</u>	<u>29,421</u>	<u>131,769</u>
Total deductions	<u>732,477</u>	<u>31,821</u>	<u>764,298</u>
Changes in net assets	2,281,413	61,366	2,342,779
Net assets - beginning	<u>13,493,508</u>	<u>353,322</u>	<u>13,846,830</u>
Net assets - ending	<u>\$ 15,774,921</u>	<u>\$ 414,688</u>	<u>\$ 16,189,609</u>

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 AGENCY FUNDS
 December 31, 2009

<u>Assets</u>	<u>Tax Sale Surplus</u>	<u>Tax Sale Redemption</u>	<u>Surplus Tax</u>	<u>State Fines and Forfeitures</u>	<u>Clerk of the Circuit Court</u>
Cash and cash equivalents	\$ 7,803,042	\$ 29,467	\$ 1,951,544	\$ 25,202	\$ 1,511,143
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental receivable	-	-	-	17,408	-
Total assets	<u>\$ 7,803,042</u>	<u>\$ 29,467</u>	<u>\$ 1,951,544</u>	<u>\$ 42,610</u>	<u>\$ 1,511,143</u>
 <u>Liabilities</u>					
Liabilities:					
State fees payable	\$ -	\$ -	\$ -	\$ 42,610	\$ -
Trust funds payable	7,803,042	29,467	1,951,544	-	1,511,143
Total liabilities	<u>\$ 7,803,042</u>	<u>\$ 29,467</u>	<u>\$ 1,951,544</u>	<u>\$ 42,610</u>	<u>\$ 1,511,143</u>

County Sheriff	County Treasurer	County Prosecutor	Infraction Judgment	Adult Offender Interstate Compact	Child Restraint System Fine
\$ 15,391	\$ 7,994,414	\$ 225	\$ 46,999	\$ -	\$ 275
-	-	-	38,502	112	-
-	31,056,373	-	-	-	-
-	5,451,511	-	24,665	-	150
<u>\$ 15,391</u>	<u>\$ 44,502,298</u>	<u>\$ 225</u>	<u>\$ 110,166</u>	<u>\$ 112</u>	<u>\$ 425</u>
\$ -	\$ -	\$ -	\$ 110,166	\$ 112	\$ 425
<u>15,391</u>	<u>44,502,298</u>	<u>225</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 15,391</u>	<u>\$ 44,502,298</u>	<u>\$ 225</u>	<u>\$ 110,166</u>	<u>\$ 112</u>	<u>\$ 425</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 AGENCY FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	<u>Mortgage Fee</u>	<u>Sewage Collections</u>	<u>Stormwater Liens</u>	<u>Inheritance Tax</u>	<u>Tax Distribution</u>
Cash and cash equivalents	\$ 8,791	\$ -	\$ -	\$ 1,435,170	\$ 1,117,353
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Total assets	<u>\$ 8,791</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,435,170</u>	<u>\$ 1,117,353</u>
<u>Liabilities</u>					
Liabilities:					
State fees payable	\$ 8,791	\$ -	\$ -	\$ 1,435,170	\$ -
Trust funds payable	-	-	-	-	1,117,353
Total liabilities	<u>\$ 8,791</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,435,170</u>	<u>\$ 1,117,353</u>

<u>Overweight Vehicles</u>	<u>State Sales Disclosure Fee</u>	<u>Coroner's Training and Education</u>	<u>Weed Cutting</u>	<u>Education Plate Fee</u>	<u>Payroll Withholding</u>
\$ -	\$ 4,098	\$ 731	\$ -	\$ -	\$ -
-	-	-	-	-	76,136
-	-	-	-	3,618	-
<u>\$ -</u>	<u>\$ 4,098</u>	<u>\$ 731</u>	<u>\$ -</u>	<u>\$ 3,618</u>	<u>\$ 76,136</u>

\$ -	\$ 4,098	\$ 731	\$ -	\$ 3,618	\$ -
-	-	-	-	-	76,136
<u>\$ -</u>	<u>\$ 4,098</u>	<u>\$ 731</u>	<u>\$ -</u>	<u>\$ 3,618</u>	<u>\$ 76,136</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 AGENCY FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	<u>Homestead Rebate</u>	<u>Non-reverting Geographical Information System</u>	<u>HEA 1001-2008 State Homestead Credit</u>
Cash and cash equivalents	\$ 168,148	\$ -	\$ -
Receivables:			
Accounts	-	-	-
Taxes	-	-	-
Intergovernmental receivable	-	-	-
Total assets	<u>\$ 168,148</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Liabilities</u>			
Liabilities:			
State fees payable	\$ -	\$ -	\$ -
Trust funds payable	<u>168,148</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ 168,148</u>	<u>\$ -</u>	<u>\$ -</u>

<u>State Share 2008 Prior Delinquent</u>	<u>State Welfare Excise Tax</u>	<u>Inmate Trust</u>	<u>Juvenile Inmate Trust</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ 383	\$ 22,112,376
-	-	-	-	114,750
-	-	-	-	31,056,373
-	-	-	-	<u>5,497,352</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 383</u>	<u>\$ 58,780,851</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,605,721
-	-	-	383	<u>57,175,130</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 383</u>	<u>\$ 58,780,851</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures	Clerk of the Circuit Court
Assets:					
Cash and cash equivalents, January 1	\$ 202,375	\$ -	\$ 1,469,802	\$ 25,946	\$ 2,410,079
Additions	15,679,314	1,028,079	2,466,547	148,519	14,989,485
Deductions	<u>(8,078,647)</u>	<u>(998,612)</u>	<u>(1,984,805)</u>	<u>(149,263)</u>	<u>(15,888,421)</u>
Cash and cash equivalents, December 31	<u>7,803,042</u>	<u>29,467</u>	<u>1,951,544</u>	<u>25,202</u>	<u>1,511,143</u>
Accounts receivable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, January 1	-	-	-	7,582	-
Additions	-	-	-	17,408	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,582)</u>	<u>-</u>
Intergovernmental receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,408</u>	<u>-</u>
Total assets, December 31	<u>\$ 7,803,042</u>	<u>\$ 29,467</u>	<u>\$ 1,951,544</u>	<u>\$ 42,610</u>	<u>\$ 1,511,143</u>
Liabilities:					
State fees payable, January 1	\$ -	\$ -	\$ -	\$ 33,528	\$ -
Additions	-	-	-	165,927	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(156,845)</u>	<u>-</u>
State fees payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,610</u>	<u>-</u>
Trust funds payable, January 1	202,375	-	1,469,802	-	2,410,079
Additions	15,679,314	1,028,079	2,466,547	-	14,989,485
Deductions	<u>(8,078,647)</u>	<u>(998,612)</u>	<u>(1,984,805)</u>	<u>-</u>	<u>(15,888,421)</u>
Trust funds payable, December 31	<u>7,803,042</u>	<u>29,467</u>	<u>1,951,544</u>	<u>-</u>	<u>1,511,143</u>
Total liabilities, December 31	<u>\$ 7,803,042</u>	<u>\$ 29,467</u>	<u>\$ 1,951,544</u>	<u>\$ 42,610</u>	<u>\$ 1,511,143</u>

County Sheriff	County Treasurer	County Prosecutor	Infraction Judgment	Adult Offender Interstate Compact	Child Restraint System Fine
\$ 15,391	\$ 9,198,488	\$ 225	\$ 54,622	\$ 113	\$ 250
18,206,368	242,821,669	105,295	680,405	1,087	1,975
(18,206,368)	(244,025,743)	(105,295)	(688,028)	(1,200)	(1,950)
<u>15,391</u>	<u>7,994,414</u>	<u>225</u>	<u>46,999</u>	<u>-</u>	<u>275</u>
-	-	-	-	-	-
-	-	-	38,502	112	-
-	-	-	-	-	-
-	-	-	38,502	112	-
-	46,692,053	-	-	-	-
-	163,219,637	-	-	-	-
-	(178,855,317)	-	-	-	-
-	31,056,373	-	-	-	-
-	3,838,105	-	26,745	-	150
-	46,269,161	-	24,665	-	150
-	(44,655,755)	-	(26,745)	-	(150)
-	5,451,511	-	24,665	-	150
<u>\$ 15,391</u>	<u>\$ 44,502,298</u>	<u>\$ 225</u>	<u>\$ 110,166</u>	<u>\$ 112</u>	<u>\$ 425</u>
\$ -	\$ -	\$ -	\$ 81,367	\$ 113	\$ 400
-	-	-	743,572	1,199	2,125
-	-	-	(714,773)	(1,200)	(2,100)
-	-	-	110,166	112	425
15,391	59,728,646	225	-	-	-
18,206,368	244,435,075	105,295	-	-	-
(18,206,368)	(259,661,423)	(105,295)	-	-	-
<u>15,391</u>	<u>44,502,298</u>	<u>225</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 15,391</u>	<u>\$ 44,502,298</u>	<u>\$ 225</u>	<u>\$ 110,166</u>	<u>\$ 112</u>	<u>\$ 425</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Mortgage Fee	Sewage Collections	Stormwater Liens	Inheritance Tax	Tax Distribution
Assets:					
Cash and cash equivalents, January 1	\$ 5,623	\$ -	\$ -	\$ 1,222,404	\$ (4,730)
Additions	56,263	397,053	9,478	6,572,056	431,738,987
Deductions	(53,095)	(397,053)	(9,478)	(6,359,290)	(430,616,904)
Cash and cash equivalents, December 31	<u>8,791</u>	<u>-</u>	<u>-</u>	<u>1,435,170</u>	<u>1,117,353</u>
Accounts receivable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	-	-	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	-	-	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	-	-	-	-	-
Intergovernmental receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets, December 31	<u>\$ 8,791</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,435,170</u>	<u>\$ 1,117,353</u>
Liabilities:					
State fees payable, January 1	\$ 5,623	\$ -	\$ -	\$ 1,222,404	\$ -
Additions	56,263	-	-	6,572,056	-
Deductions	(53,095)	-	-	(6,359,290)	-
State fees payable, December 31	<u>8,791</u>	<u>-</u>	<u>-</u>	<u>1,435,170</u>	<u>-</u>
Trust funds payable, January 1	-	-	-	-	(4,730)
Additions	-	397,053	9,478	-	431,738,987
Deductions	-	(397,053)	(9,478)	-	(430,616,904)
Trust funds payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,117,353</u>
Total liabilities, December 31	<u>\$ 8,791</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,435,170</u>	<u>\$ 1,117,353</u>

Overweight Vehicles	State Sales Disclosure Fee	Coroner's Training and Education	Weed Cutting	Education Plate Fee	Payroll Withholding
\$ -	\$ 3,525	\$ 852	\$ -	\$ -	\$ 238,565
1,707	37,303	10,130	13,411	13,238	981,889
(1,707)	(36,730)	(10,251)	(13,411)	(13,238)	(1,220,454)
-	4,098	731	-	-	-
-	-	-	-	-	-
-	-	-	-	-	76,136
-	-	-	-	-	-
-	-	-	-	-	76,136
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	3,618	-
-	-	-	-	-	-
-	-	-	-	3,618	-
\$ -	\$ 4,098	\$ 731	\$ -	\$ 3,618	\$ 76,136
\$ -	\$ 3,525	\$ 852	\$ -	\$ -	\$ -
1,707	37,303	10,130	13,411	16,856	-
(1,707)	(36,730)	(10,251)	(13,411)	(13,238)	-
-	4,098	731	-	3,618	-
-	-	-	-	-	238,565
-	-	-	-	-	1,058,025
-	-	-	-	-	(1,220,454)
-	-	-	-	-	76,136
\$ -	\$ 4,098	\$ 731	\$ -	\$ 3,618	\$ 76,136

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Homestead Rebate	Non-reverting Geographical Information System	HEA 1001-2008 State Homestead Credit
Assets:			
Cash and cash equivalents, January 1	\$ 167,692	\$ 31,242	\$ 61,351
Additions	197,161	29,640	10,932,799
Deductions	<u>(196,705)</u>	<u>(60,882)</u>	<u>(10,994,150)</u>
Cash and cash equivalents, December 31	<u>168,148</u>	<u>-</u>	<u>-</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, January 1	-	-	-
Additions	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Total assets, December 31	<u>\$ 168,148</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities:			
State fees payable, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>
State fees payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust funds payable, January 1	167,692	31,242	61,351
Additions	197,161	29,640	10,932,799
Deductions	<u>(196,705)</u>	<u>(60,882)</u>	<u>(10,994,150)</u>
Trust funds payable, December 31	<u>168,148</u>	<u>-</u>	<u>-</u>
Total liabilities, December 31	<u>\$ 168,148</u>	<u>\$ -</u>	<u>\$ -</u>

State Share 2008 Prior Delinquent	State Welfare Excise Tax	Inmate Trust	Juvenile Inmate Trust	Totals
\$ -	\$ -	\$ 6,771	\$ 268	\$ 15,110,854
35,029	14,131,613	735,649	10,373	762,032,522
(35,029)	(14,131,613)	(742,420)	(10,258)	(755,031,000)
-	-	-	383	22,112,376
-	-	-	-	-
-	-	-	-	114,750
-	-	-	-	-
-	-	-	-	114,750
-	-	-	-	46,692,053
-	-	-	-	163,219,637
-	-	-	-	(178,855,317)
-	-	-	-	31,056,373
-	-	-	-	3,872,582
-	-	-	-	46,315,002
-	-	-	-	(44,690,232)
-	-	-	-	5,497,352
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 383</u>	<u>\$ 58,780,851</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,347,812
-	-	-	-	7,620,549
-	-	-	-	(7,362,640)
-	-	-	-	1,605,721
-	-	6,771	268	64,327,677
35,029	14,131,613	735,649	10,373	756,185,970
(35,029)	(14,131,613)	(742,420)	(10,258)	(763,338,517)
-	-	-	383	57,175,130
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 383</u>	<u>\$ 58,780,851</u>

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STATISTICAL SECTION

STATISTICAL SECTION

Statistical Section

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

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	189-195
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source , the property tax.	196-199
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.	200-206
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.	207-209
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.	210-211

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

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HAMILTON COUNTY
Net Assets by Component
As of December 31,

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

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

^a A notable portion of 2005 net asset 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.

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

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

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

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

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

^a In 2003 taxes were not separated between property, income and other types of taxes.

^b The increase in property tax revenues related mainly to new debt service levies and additional tax increment revenue captured.

^c Includes contributed storm water drainage infrastructure and federal grant funds for park improvements.

^d Includes county roads that were annexed into municipalities.

^e Reimbursement from City of Noblesville for the 146th Street extension project.

^f Includes interest earnings generated by higher interest rates on short term investments.

^g 2006 includes the impact of \$36 million in disposals of roadway assets which were annexed by municipalities.

^h The decrease is due to two primary reasons; 1) approximately \$10 million bond funded road expenditures in the Thomson TIF area were expensed in 2006, this area has been annexed by the City of Carmel and will not be capital assets of the County and 2) a planned budget decrease in highway and street maintenance expenditures.

ⁱ Increase for appeals for adjustments to the levy were over the standard 4% increase allowed due to juvenile detention center, superior court and growth.

^j Reflects \$9.8 million Federal Highway Fund grant for 146th Street project.

^k Increase due in part to the implementation of GASB 45; also wages and benefits increased with the addition of 19 new positions in various County departments.

^l Majority of increase was a result of added personnel to staff the north section of the new community corrections center and the new juvenile detention center.

^m A large portion of the increase resulted from road improvement expenditures in the Thomson TIF area which were expensed as a result of annexation. The remaining increase was a result of planned budget increases for road maintenance.

ⁿ Majority of increase was a result of 16 new employees and numerous capital expenditures

^o Reflects Runway construction grant as large part of this increase.

^p Majority of this increase reflects the contributions for Olivo Road Bridge.

^q Shift in investment earnings from 2008 to 2009 reflects change in net market value realized gains and losses on investment fund.

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

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

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

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

^c Includes \$10.5 million in debt service funds accumulated to repay the bond anticipation note issued for the 146th Street project.

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HAMILTON COUNTY

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

	2009	2008	2007	2006	2005	2004	2003
Revenues							
Taxes	\$ 90,366,481	\$ 91,096,496	\$ 88,799,368	\$ 80,699,734	\$ 78,323,165	\$ 62,683,816	\$ 66,096,480
License and Permits	234,679	334,110	334,450	270,880	253,955	289,132	293,412
Intergovernmental	32,488,290	17,805,279	26,797,738	19,418,342	18,990,685	17,466,316	11,915,072
Charges and Services	10,430,427	11,382,143	10,561,668	9,633,793	10,270,077	7,435,997	7,991,598
Fines and Forfeits	2,710,634	2,448,768	1,913,909	1,999,846	2,144,504	2,100,170	1,877,847
Special assessments	1,758,937	2,521,739	2,159,681	1,884,473	1,547,029	904,464	1,383,801
Miscellaneous	3,344,713	6,442,347	10,591,954	12,208,375	6,144,188	3,214,730	4,442,538
Total Revenues	\$ 141,334,161	\$ 132,030,882	\$ 141,158,768	\$ 126,115,443	\$ 117,673,603	\$ 94,094,625	\$ 94,000,748
Expenditures							
Current:							
General Government	\$ 56,047,316	\$ 48,165,127	\$ 37,685,322	\$ 38,010,353	\$ 33,088,848	\$ 35,158,144	\$ 33,337,689
Public Safety	28,093,082	27,325,688	20,749,463	19,241,551	20,609,920	19,116,279	18,691,891
Highways and Streets	12,164,106	7,469,724	4,722,372	21,988,884	7,048,995	8,007,748	10,865,132
Health and welfare	3,481,318	5,821,709	4,382,814	5,271,473	5,142,700	3,659,547	3,100,583
Culture and Recreation	3,061,318	3,133,379	2,566,844	2,334,293	2,122,797	2,162,431	3,143,699
Capital Outlay	30,864,954	48,118,634	50,512,284	36,687,687	31,153,451	20,477,613	32,529,138
Debt Service:							
Principal	13,155,000	38,330,000	24,975,000	12,060,000	10,880,000	9,015,000	8,080,000
Interest	8,820,728	8,532,355	8,139,986	6,236,620	6,678,187	5,664,672	5,011,080
Issuance Cost	97,071	437,483	99,514	369,723	970,222	-	112,256
Total Expenditures	\$ 155,784,893	\$ 187,334,099	\$ 153,833,599	\$ 142,200,584	\$ 117,695,120	\$ 103,261,434	\$ 114,871,468
Excess (deficiency) of revenues over (under) expenditures	\$ (14,450,732)	\$ (55,303,217)	\$ (12,674,831)	\$ (16,085,141)	\$ (21,517)	\$ (9,166,809)	\$ (20,870,720)

HAMILTON COUNTY

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

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

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

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

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

^c Increase in Highway and Streets were due to road and infrastructure improvements for various projects throughout the County; most notably in 2006 those serving the Thomson Economic Development area.

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

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

^f County redeemed \$28M 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.

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

Real Property						
Year Payable	Residential	Commercial	Industry	Other (3)	Total	
2009	\$ 4,043,139,132	(5) \$ 1,779,908,239	\$ 126,632,125	\$ 137,871,371	\$ 6,087,550,867	
2008	5,511,729,710	1,621,140,830	119,997,846	155,392,998	7,408,261,384	
2007	5,017,384,543	1,492,253,108	117,574,289	154,255,735	6,781,469,682	
2006	4,218,972,650	1,199,975,623	100,559,078	146,427,072	5,665,936,428	
2005	3,895,776,678	1,102,556,152	97,182,801	156,215,368	5,251,733,004	
2004	3,632,360,955	1,048,171,552	96,625,771	208,164,845	4,985,325,126	
2003	3,411,599,855	1,049,594,499	96,631,597	170,255,494	4,728,083,447	
2002	N/A	N/A	N/A	N/A	N/A	
2001	N/A	N/A	N/A	N/A	N/A	
2000	N/A	N/A	N/A	N/A	N/A	

Year Payable	Personal Property (4)	Total Real and Personal Property	Less: Tax Increment District	Assessed Value (1)	True Tax Value (2)	Total Direct Tax Rate
2009	\$ 398,554,955	\$ 6,486,105,822	\$ 636,270,310	\$ 5,849,835,512	\$ 17,549,506,537	\$ 0.2753
2008	378,030,306	7,786,291,690	487,137,604	7,299,154,086	21,897,462,260	0.2131
2007	352,532,398	7,134,002,080	368,574,369	6,765,427,711	20,296,283,133	0.2191
2006	454,531,198	6,120,467,626	289,982,362	5,830,485,264	17,491,455,791	0.2338
2005	438,141,480	5,689,874,485	244,095,874	5,445,778,611	16,337,335,832	0.2375
2004	435,512,207	5,420,837,333	213,179,173	5,207,658,160	15,622,974,480	0.2305
2003	472,471,885	5,200,555,332	188,615,016	5,011,940,315	15,035,820,946	0.2193
2002	N/A	3,080,641,149	58,410,432	3,022,230,717	9,066,692,152	0.3310
2001	N/A	2,822,646,999	45,806,965	2,776,840,034	8,330,520,102	1.0055
2000	N/A	2,621,007,927	41,159,453	2,579,848,474	7,739,545,422	1.0181

(1) Property reassessments were effective in 2003.
(2) True tax value is 3 times assessed value. Beginning in 2002, tax rates were based upon \$100 of true tax value. In prior years, the rate was per \$100 of assessed value.
(3) Includes adjustments due to appeals as well as assessed values from property classes of agriculture, exempt, utility and other as defined by the County Auditor's office.
(4) Net assessed value of personal property decreased in 2007 because of the expansion of the exemption for inventory.
(5) Decrease in residential assessed value due to new supplemental homestead deductions in 2009.
Source: Hamilton County Auditor's Office - Total Assessed and True Tax Values are those amounts that have been reported to and certified by the State each year. Prior to 2006, this table did not include any breakdown between real and personal property or show classes of real property. The County is only able to go back to 2003 to provide class detail of certified assessed values. Such detail will be provided for future years and reports.

HAMILTON COUNTY
Direct and Overlapping Property Taxes Rates
Last Ten Years

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
County Direct Rates										
General	\$ 0.1529	\$ 0.1136	\$ 0.1147	\$ 0.1200	\$ 0.1167	\$ 0.1184	\$ 0.1002	\$ 0.1539	\$ 0.5044	\$ 0.4775
Property Reassessment	0.0027	0.0021	0.0022	0.0024	0.0031	0.0030	0.0031	0.0052	0.0156	0.0160
2002 Animal Control Bond #2	0.0010	0.0008	0.0009	0.0010	0.0010	0.0011	-	-	-	-
Debt Service	0.0159	-	-	0.0039	0.0091	-	-	-	-	-
Lease Rental Payment	0.0141	0.0113	0.0127	0.0141	0.0154	0.0174	0.0176	0.0294	0.0941	0.1031
Cumulative Courthouse	0.0022	0.0022	0.0023	0.0027	0.0029	-	-	-	-	-
County Major Bridge	0.0158	0.0158	0.0158	0.0172	0.0172	0.0172	0.0172	0.0267	0.0800	0.0800
Health	0.0041	0.0057	0.0073	0.0039	0.0054	0.0054	0.0051	0.0075	0.0147	0.0174
Jail Lease Rental	0.0068	0.0053	0.0059	0.0066	0.0071	0.0081	0.0082	0.0137	0.0437	0.0480
Cum Bridge Bldg	-	-	-	-	-	0.0030	0.0031	0.0052	0.0171	0.0184
Jail Bond	0.0161	0.0094	0.0087	0.0076	-	-	-	-	-	-
Park & Recreation	0.0159	0.0114	0.0123	0.0084	0.0106	0.0108	0.0192	0.0283	0.0518	0.0736
2002 Park Bond	0.0018	0.0016	0.0018	0.0020	0.0022	0.0018	0.0016	-	-	-
2004 Park Bond #2	-	-	0.0018	0.0012	0.0030	-	-	-	-	-
Cumulative Capital Dev	0.0158	0.0158	0.0158	0.0172	0.0172	0.0172	0.0172	0.0267	0.0800	0.0800
County Redevelopment TIF	0.0102	0.0085	0.0070	0.0072	0.0058	0.0059	0.0055	-	-	-
Welfare	-	0.0096	0.0099	0.0184	0.0208	0.0212	0.0213	0.0344	0.1041	0.1041
Total Direct Rate	\$ 0.2753	\$ 0.2131	\$ 0.2191	\$ 0.2338	\$ 0.2375	\$ 0.2305	\$ 0.2193	\$ 0.3310	\$ 1.0055	\$ 1.0181
Solid Waste	\$ 0.0029	\$ 0.0023	\$ 0.0024	\$ 0.0027	\$ 0.0028	\$ 0.0029	\$ -	\$ -	\$ -	\$ -
City Rates										
Noblesville	1.0615	0.7814	0.7670	0.8189	0.7770	0.7571	0.7069	0.9929	2.9263	3.0303
Carmel	0.6664	0.5033	0.4329	0.5282	0.5299	0.5284	0.3747	0.5642	1.7103	1.5373
Westfield (1)	0.6606	0.3700	-	-	-	-	-	-	-	-
Town Rates	.4562-1.3543	.3376-1.0534	.3234 - .5947	.3592 - 1.2419	.35920 - 1.2238	.3440 - 1.1482	.3325 - .7069	.4728 - 1.6881	1.3641 - 4.44806	1.318 - 4.10850
Township Rates	.0722-.3079	.0503-.2547	.0478 - .2627	.0652 - .2761	.0597 - .2838	.0037 - .1381	.0046 - .1414	.0090 - .2001	.0990 - .6280	.2802 - .7087
Library Rates	.0365-.1040	.0340-.0606	.0405 - .0742	.0352 - .0840	.0332 - .0716	.0322 - .0717	.0304 - .0690	.0512 - .1410	.1546 - .3819	.15190 - .3122
School Districts	.6373-1.4890	1.1895-1.8799	1.1519 - 1.9161	1.2601 - 2.1189	1.2103 - 2.0869	1.1548 - 2.0100	1.0363 - 1.8486	1.5975 - 2.5806	4.7806 - 7.7517	5.013 - 8.0411

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

HAMILTON COUNTY

Principal Taxpayers
Current and Nine Years Ago

Taxpayer	2009		2000	
	Taxable Assessed Value	Percent of Total County Assessed Value *	Taxable Assessed Value	Percent of Total County Assessed Value *
Duke Realty LTD PTN	76,663,307	1.31%	12,250,530	0.47%
Clarian Health Partners Inc	60,675,617	1.04%		
Duke Energy Indiana Inc.	36,533,687	0.62%		
RE Services LLC, Sallie Mae (Formerly USA Group)	26,981,147	0.46%	5,979,133	0.23%
Clay Terrace Partners LLC	22,196,533	0.38%		
Washington National Insurance	21,689,277	0.37%		
Carmel Indy Properties LLC	18,846,433	0.32%		
Meijer Stores LP	13,838,303	0.24%		
Fishers Indiana TIC LLC	13,518,167	0.23%		
Woods of Britton LTD	11,330,733	0.19%	5,445,229	0.21%
Hill Family Investments, LP			5,902,460	0.23%
Spanos Corp.			5,764,576	0.22%
Metropolitan Life Insurance Co.			5,225,771	0.20%
Regency Windsor - Sunblest			4,446,809	0.17%
Village Developers LLP			4,403,504	0.17%
Fishers Indiana Warehouse Ltd.			4,278,636	0.17%
Lions Creek Associates Ltd.			3,216,052	0.12%
Totals	\$ 302,273,203	5.16%	\$ 56,912,700	2.21%

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 the Current Fiscal Year</u>	<u>Taxes Collected</u>	<u>Percentage of Levy</u>
2009	\$ 47,951,250	\$ 47,774,374	99.63%
2008	45,883,049	44,964,934	98.00%
2007	44,346,099	43,759,454	98.68%
2006	40,087,080	39,704,627	99.05%
2005	37,956,600	38,030,069	100.19%
2004	34,729,874	35,090,539	101.04%
2003	31,769,872	31,118,838	97.95%
2002	30,250,817	29,701,098	98.18%
2001	28,272,740	25,302,613	89.49%
2000	23,899,647	23,984,407	100.35%

Note: Hamilton County Auditor's Office system is not set-up to track collections by year levied. The amount collected includes any delinquent payment plus any penalty or interest applicable. As of the end of 2009, total delinquent property tax due to the County for 2009 and all prior years was approximately \$3.3 million.

Source: Hamilton County Auditor's Office

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

Fiscal Year	Governmental Activities										Total Governmental Activities	Percentage of Personal Income ¹	Debt per Capita ¹
	Property Tax			Revenue Bonds			Bond Anticipation Notes	Tax Increment Bonds	COIT Bonds	General Obligation Bonds			
	Building Corporation Bonds	Park District Bonds											
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	48,660,000	11,600,000	-	173,967,202	1.63%	693			
2005	56,857,202	5,290,000	7,565,000	54,550,000	30,810,000	-	-	155,072,202	1.55%	644			
2004	59,797,202	5,830,000	9,510,000	56,975,000	19,940,000	-	-	152,052,202	1.65%	661			
2003	32,382,202	4,920,000	6,910,000	60,785,000	21,060,000	-	-	126,057,202	1.44%	570			
2002	35,317,202	5,000,000	7,300,000	64,450,000	12,065,000	-	-	124,132,202	1.45%	599			
2001	31,202,202	-	-	67,975,000	8,825,000	-	-	108,002,202	1.35%	551			
2000	33,162,202	-	-	71,050,000	9,485,000	-	-	113,697,202	1.59%	622			

¹ Population and personal income data can be found in the Demographics and Economic Schedule

HAMILTON COUNTY

Ratios of Net General Bonded Debt Outstanding Last Ten Years

	Building Corporation Bonds	Park District Bonds	General Obligation Bonds	Total	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2009	\$ 83,607,202	\$ 5,840,000	\$ 1,845,000	\$ 91,292,202	\$ 7,409,475	\$ 83,882,727	1.43%	\$ 300
2008	87,972,202	3,910,000	2,395,000	94,277,202	5,904,734	88,372,468	1.21%	328
2007	50,507,202	4,120,000	3,360,000	57,987,202	3,651,778	54,335,424	0.80%	208
2006	54,012,202	4,715,000	5,500,000	64,227,202	4,423,834	59,803,368	1.03%	238
2005	56,857,202	5,290,000	7,565,000	69,712,202	5,058,841	64,653,361	1.19%	269
2004	59,797,202	5,830,000	9,510,000	75,137,202	5,729,972	69,407,230	1.33%	302
2003	32,382,202	4,920,000	6,910,000	44,212,202	2,718,967	41,493,235	0.83%	188
2002	35,317,202	5,000,000	7,300,000	47,617,202	2,253,695	45,363,507	1.50%	219
2001	31,202,202	-	-	31,202,202	2,226,260	28,975,942	1.04%	148
2000	33,162,202	-	-	33,162,202	2,369,238	30,792,964	1.19%	169

¹ The City'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, 2009 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

Direct Debt	
Hamilton County	<u>\$171,712,202</u>
Overlapping Debt:	
Property Tax Supported Debt:	
Carmel Clay Schools	196,705,000
Carmel Civic Square Building Corporation	1,950,000
Carmel Clay Public Library	14,990,000
Carmel Redevelopment Authority	30,035,000
Hamilton-Southeastern School Corp.	326,991,661
Hamilton Heights School Corporation	24,767,000
Hamilton North Public Library	1,995,000
Noblesville Redevelopment Authority	72,065,000
Noblesville Redevelopment District	655,000
Noblesville Economic Development	
Infrastructure Building Corporation	1,015,000
Noblesville Schools	130,943,708
Noblesville-Southeastern Public Library	25,380,000
Sheridan Community School Corp	27,649,266
Sheridan Public Library	1,765,000
Westfield-Washington Schools	221,152,500
Westfield Public Library	2,745,000
Town of Cicero	637,102
City of Noblesville	32,980,000
Town of Fishers	74,760,000
Town of Sheridan	770,000
Town of Westfield	8,664,000
Clay Township	52,720,000
Delaware Township	2,720,000
Fall Creek Township	565,000
Jackson Township	93,643
Noblesville Township	41,000
Washington Township	198,000
White River Township	1,045,000
Total Property Tax Supported Debt	<u>\$1,255,997,880</u>

HAMILTON COUNTY

Direct and Overlapping Debt

Overlapping Debt (continued):

Income Tax Supported Debt	
City of Carmel	104,400,000
City of Noblesville	7,490,000
Town of Fishers	14,280,000
Total Income Tax Supported Debt	\$126,170,000

Tax Increment Financing Debt:

City of Carmel	104,028,227
City of Westfield	7,030,000
City of Noblesville	88,670,000
Total Tax Increment Financing Debt:	\$199,728,227

Revenue Debt Secured by Property Taxes:

Hamilton County Hospital Association	\$285,000
--------------------------------------	------------------

Revenue-Supported Debt:

Town of Arcadia	1,173,243
Town of Atlanta	562,522
City of Carmel	103,997,740
Town of Cicero	3,492,437
Town of Fishers	7,620,000
City of Noblesville	31,195,000
Town of Sheridan	2,065,000
Town of Westfield	46,735,000
Total Revenue Supported Debt	\$196,840,942

Subtotal Overlapping Debt

\$1,779,022,049

Total Direct and Overlapping Debt

\$1,950,734,251

HAMILTON COUNTY
Legal Debt Margin

Legal Debt Margin Calculation for Fiscal Year 2009

Assessed value	\$ 5,849,835,512
Debt Limit (2% of assessed value)	116,996,710
Debt applicable to limit	51,740,000
Legal debt margin	\$ 65,256,710

	Debt Limit	Total net debt applicable to limit	Legal Debt Margin	Total debt applicable to the limit as a percentage of debt limit
2009	\$ 116,996,710	\$ 51,740,000	\$ 65,256,710	44.22%
2008	145,983,082	56,880,000	89,103,082	38.96%
2007	135,308,554	90,450,000	44,858,554	66.85%
2006	116,609,705	80,585,000	36,024,705	69.11%
2005	108,915,572	76,485,000	32,430,572	70.22%
2004	104,153,163	47,095,000	57,058,163	45.22%
2003	100,238,806	36,540,000	63,698,806	36.45%
2002	60,444,614	38,605,000	21,839,614	63.87%
2001	55,536,801	27,825,000	27,711,801	50.10%
2000	51,596,969	29,580,000	22,016,969	57.33%

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

HAMILTON COUNTY
 Governmental Activities Pledged Revenue Coverage
 Last Ten Years

Year	County Option Income Tax			Tax Increment Bonds				
	COIT Revenue	Debt Service Principal	Interest	Coverage	Tax Increment	Debt Service Principal	Interest	Coverage
2009	\$ 31,660,027	\$ 4,105,000	\$ 1,868,090	5.30	\$ 7,257,693	\$ 1,965,000	\$ 2,211,140	1.74
2008	30,227,493	3,945,000	2,037,865	5.05	7,959,641	915,000	2,250,241	2.51
2007	28,302,438	2,965,000	2,177,740	5.50	6,277,497	890,000	1,372,894	2.77
2006	26,427,067	3,415,000	2,317,180	4.61	4,687,957	800,000	1,435,893	2.10
2005	33,798,846	2,930,000	524,509	9.78	5,069,496	250,000	852,821	4.60
2004	25,068,745	850,000	328,910	21.26	4,599,730	160,000	795,323	4.81
2003	25,567,316	810,000	366,840	21.73	2,349,268	30,000	522,188	4.25
2002	31,730,498	775,000	402,368	26.95	2,190,726	-	227,235	9.64
2001	27,821,967	740,000	435,449	23.67	1,306,798	-	115,470	11.32
2000	25,094,722	1,310,000	485,910	13.97	1,345,089	-	115,470	11.65

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			Debt Service		Principal	Interest	Total	
2009	\$ 137,073,497		\$ 123,725,195	\$ 13,348,302	\$ 2,095,000	\$ 2,854,475	\$ 4,949,475	2.70	
2008	138,554,069		131,347,910	7,206,159	2,020,000	2,922,075	4,942,075	1.46	
2007	128,470,518		121,658,487	6,812,031	1,855,000	2,983,820	4,838,820	1.41	
2006	128,303,583		114,667,672	13,635,911	1,805,000	2,364,942	4,169,942	3.27	
2005	118,820,212		108,960,503	9,859,709	1,235,000	3,161,931	4,396,931	2.24	
2004	110,545,926		98,555,799	11,990,127	1,575,000	2,659,632	4,234,632	2.83	
2003	96,216,127		86,239,548	9,976,579	1,500,000	2,781,224	4,281,224	2.33	
2002	90,368,169		84,012,990	6,355,179	1,010,000	1,858,605	2,868,605	2.22	
2001	85,735,368		75,419,055	10,316,313	710,000	1,529,982	2,239,982	4.61	
2000	79,715,537		72,135,960	7,579,577	710,000	1,292,263	2,002,263	3.79	

(A) Excludes depreciation and amortization.

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

HAMILTON COUNTY
Demographics and Economic Statistics
Last Ten Fiscal Years

	Population ¹	School Enrollment ²	Unemployment Rates ¹	Personal Income (millions of dollars) ³	Per Capita Personal Income ³
2009	279,287	52,099	6.50%	\$ 13,253.8	\$ 47,456
2008	269,785	50,515	3.80%	12,512.1	46,378
2007	261,661	48,876	3.00%	11,509.4	45,676
2006	250,979	47,184	3.20%	10,684.7	44,354
2005	240,732	45,060	3.40%	9,989.5	43,701
2004	230,064	42,818	3.00%	9,233.0	41,786
2003	220,973	40,439	3.10%	8,780.0	42,369
2002	207,247	38,278	3.10%	8,577.0	43,742
2001	196,103	36,490	2.30%	8,019.0	43,251
2000	182,740	34,498	1.80%	7,158.0	40,822

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

	2009				2000			
	<u>Employees</u>	<u>Rank</u>	<u>County Employment</u>	<u>Percentage of Total</u>	<u>Employees</u>	<u>Rank</u>	<u>County Employment</u>	<u>Percentage of Total</u>
Conseco, Inc	1,800	1		1.27%	3,300	1		3.31%
Sallie Mae (formerly USA Group)	1,700	2		1.20%	1,825	2		1.83%
Riverview Hospital (1)	1,400	3		0.99%				
Liberty Mutual Group	1,100	4		0.77%				
Resort Condo International	975	5		0.69%	900	6		0.90%
Clarian North Medical Center	950	6		0.67%				
The Capital Group	900	7		0.63%				
St. Vincent Health	800	8		0.56%				
Charles Schwab & Co.	800	9		0.56%	1,050	5		1.05%
Bridgestone/Firestone	800	10		0.56%	600	8		0.60%
Thompson Consumer Electronics					1,600	3		1.61%
Marsh Supermarkets	-				1,400	4		1.41%
GTE					625	7		0.63%
Macmillan Computer Publishing					600	9		0.60%
Transcom					525	10		0.53%
Total	11,225			7.91%	12,425			12.48%

Source: Hamilton County Alliance

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

(1) This includes both full-time and part-time employees

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

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
General Government	492	439	420	440	420	403	432	413	411	359
Public Safety										
Sheriffs										
Officers	222	236	226	224	191	189	187	176	166	149
Volunteer Police	28	29	8	31	30	30	25	25	25	30
Highway	46	45	45	49	52	52	60	58	57	49
Health and Welfare	28	28	25	25	24	24	26	23	23	19
Culture and Recreation	18	19	18	17	17	16	19	19	16	16
County Total	<u>834</u>	<u>796</u>	<u>742</u>	<u>786</u>	<u>734</u>	<u>714</u>	<u>749</u>	<u>714</u>	<u>698</u>	<u>622</u>
Component Unit:										
Riverview Hospital	<u>909</u>	<u>692</u>	<u>651</u>	<u>696</u>	<u>647</u>	<u>608</u>	<u>588</u>	<u>587</u>	<u>585</u>	<u>551</u>

Source: Hamilton County Auditor's Office

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

	2009	2008	2007	2006	2005	2004	2003
General Government							
Building Permits issued: ¹							
Residential (Single/Multi Families)	14	33	87	76	95	94	64
Commercial	1	18	13	4	7	8	7
Estimated Property Value of Building Permits issued	\$ 754,500	\$ 7,788,700	\$ 10,941,900	\$ 1,719,000	\$ 4,721,900	\$ 6,709,200	\$ 17,255,400
Building inspections conducted	568	1,287	1,751	2,089	1,881	1,672	1,835
Public Safety							
Sheriff:							
Physical arrests	1,355	1,335	1,274	959	797	608	421
Parking violations	4	5	2	6	12	1	8
Traffic violations	6,929	4,620	3,463	3,868	3,648	3,786	3,649
Highways and Streets							
Street resurfacing (miles) ²	56	75	105	86	99	113	136
Potholes repaired (tons)	3,240	4,556	1,540	1,139	1,296	825	1,212

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

² Resurface activities include 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 seven years.

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

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Public Safety										
Station	1	1	1	1	1	1	1	1	1	1
Juvenile Correctional Facility	1	1	1	1	1	1	1	1	1	1
Adult Jail Work Release Center	1	1	1	1	1	1	1	1	1	1
Other public works										
Highways / Streets (miles)	688.1	686.9	689.9	691.5	740.22	766.75	777.03	954.63	949.02	940.54
Streetlights *	7	7	7	7	5	5	4	3	3	3
Traffic signals	32	30	30	22	23	22	20	23	20	15
Parks and recreation										
Number of County Parks**	62	62	59	59	52	52	50	54	49	49
Acres	2,806.55	2,824.75	2,052.46	2,502.46	2,336.74	2,336.74	2,251.75	2,635.81	2,000	2,000
Golf Courses:										
Public	14	14	17	17	17	17	17	17	15	15
Private	7	8	7	7	7	7	7	4	7	7
Swimming Pools										
Public	4	4	5	6	6	6	3	3	2	2
Private (semi-private)	237	237	170	170	170	147	8	8	7	7
Public Beaches	1	1	1	1	1	1	1	1	1	1
Riverview Hospital	1	1	1	1	1	1	1	1	1	1

* Streetlights have been updated to reflect corrected numbers as provided by the County.

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

Source: Hamilton County Auditor's Office

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B37348

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

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS
2009
HAMILTON COUNTY, INDIANA



FILED
08/12/2010

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Dawn Coverdale	01-01-09 to 12-31-12
Treasurer	Kim Good	01-01-09 to 12-31-12
Clerk	Peggy Beaver	01-01-08 to 12-31-11
Sheriff	Douglas Carter	01-01-07 to 12-31-10
Recorder	Jennifer Hayden	01-01-07 to 12-31-10
President of the Board of County Commissioners	Steven Holt Steve Dillinger	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the County Council	Judy Levine Meredith Carter	01-01-09 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

TO: THE OFFICIALS OF HAMILTON COUNTY

We have audited the general purpose financial statements of Hamilton County, as of and for the year ended December 31, 2009, as presented in its Comprehensive Annual Financial Report (CAFR), and have expressed our unqualified opinion thereon dated May 26, 2010. The CAFR is a separate report containing our Independent Auditor's Opinion on the general-purpose financial statements and is on file at the County. It is available upon request.

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

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

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

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

STATE BOARD OF ACCOUNTS

May 26, 2010



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

TO: THE OFFICIALS OF HAMILTON COUNTY, INDIANA

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hamilton County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 26, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

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

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

Compliance and Other Matters

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

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

STATE BOARD OF ACCOUNTS

May 26, 2010



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF HAMILTON COUNTY, INDIANA

Compliance

We have audited the compliance of Hamilton County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2008. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

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

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

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

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

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2009, and have issued our report thereon dated May 26, 2010. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

STATE BOARD OF ACCOUNTS

May 26, 2010

HAMILTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education Child Nutrition Cluster School Breakfast Program	10.553	FY 2009	\$ 19,584
National School Lunch Program	10.555	FY 2009	<u>24,698</u>
Total for cluster			<u>44,282</u>
Total for federal grantor agency			<u>44,282</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Direct Grant Community Development Block Grants/Entitlement Grants	14.218	HCCDBG-08-5	<u>1,042,553</u>
<u>U.S. DEPARTMENT OF INTERIOR</u>			
Pass-Through Indiana Department of Natural Resources Outdoor Recreation-Acquisition, Development and Planning	15.916	FY 2009	<u>12,333</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	205-DJ-BX-1216	<u>7,220</u>
Direct Grant State Criminal Alien Assistance Program	16.606	2009-F69-77-IN-AP	<u>23,293</u>
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	FY 2009	<u>6,250</u>
Pass-Through Marion County, Indiana Edward Byrne Memorial Justice Assistance Grant Program Drug Abuse Task Force	16.738	FY 2009	<u>52,042</u>
Pass-Through Indiana Criminal Justice Institute ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	2009-SU-B9-0047	<u>8,550</u>
Total for federal grantor agency			<u>97,355</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety Big City/Big County Seat Belt Enforcement Program FCRE Aggressive Driving Enforcement Program	20.600	FY 2009 FY 2009	10,440 <u>14,490</u>
Total for cluster			<u>24,930</u>
Direct Grant Airport Improvement Program	20.106	AIP 3-18-0103-16 AIP 3-18-0103-17 AIP 3-18-0103-19	180,258 140,385 73,582
ARRA - Airport Improvement Program	20.106	ARRA - AIP 3-18-0103-18	<u>3,431,098</u>
Total for program			<u>3,825,323</u>

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

HAMILTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction	20.205	BRO-9929(033) BR133-0500085 BR68-0500084 BR60-9506510 BR82-9186830 146th 104th/Olio-0500901 Monon Greenway 0710992 BR RES 229 146th Reimbursement	25,404 38,538 42,395 1,630 19,284 646,775 52,888 51,820 23,180 <u>3,710,990</u>
Total for program			<u>4,612,904</u>
Formula Grants for Other Than Urbanized Areas	20.509	1805768C	<u>523,929</u>
Pass-Through Indiana Criminal Justice Institute Alcohol Impaired Driving Countermeasures Incentive Grants I OPO Banquet Award Fatal Alcohol Crash Team DUI Task Force Enforcement FCRE Aggressive Driving Enforcement Program Big City/Big County Seat Belt Enforcement	20.601	FY 2009 FY 2009 FY 2009, FY2010 FY 2009, FY2010 FY 2009, FY2010	2,000 6,250 72,804 32,558 <u>84,899</u>
Total for program			<u>198,511</u>
Pass-Through Indiana Department of Transportation Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	C44-9-348A C44-9-533A	8,530 <u>4,018</u>
Total for program			<u>12,548</u>
Total for federal grantor agency			<u>9,198,145</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	BPRS 128-2 BPRS 128-3 BPRS 128-2(Bio) H1N1 128-66 H1N1 128-67	24,309 74,224 5,128 149,835 <u>4,732</u>
Total for program			<u>258,228</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement County Clerk's Child Support Expenditures County Prosecutor's Child Support Expenditures ARRA - County Prosecutor's Child Support Expenditures County Court's Child Support Expenditures Indirect Costs	93.563	FY09 FY09 FY09 FY09 FY09	351,367 49,395 21,443 28,027 <u>256,835</u>
Total for program			<u>707,067</u>
Total for federal grantor agency			<u>965,295</u>

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

HAMILTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C499-9-638A	<u>69,911</u>
Citizen Corps	97.053	FY 2006 Pilot	<u>3,000</u> <u>20,267</u>
Total for program			<u>23,267</u>
Homeland Security Grant Program	97.067	USAI FY 05	1,008
Pass-Through City of Indianapolis, Indiana Homeland Security Grant Program	97.067	2006 USAI	<u>109,639</u>
Total for program			<u>110,647</u>
Pass-Through Indiana Department of Homeland Security State Homeland Security Program (SHSP)	97.073	FY 2009	<u>93,957</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	FY 2009	<u>4,852</u>
Total for federal grantor agency			<u>302,634</u>
Total federal awards expended			<u>\$ 11,662,597</u>

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

HAMILTON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the primary government provided federal awards to subrecipients as follows for the year ended December 31, 2009:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Community Development Block Grants/Entitlement Grants	14.218	\$ 868,115
Crime Victim Assistance	16.575	6,250
ARRA – Edward Byrne Memorial Justice Assistance Grants (JAG) Program/Grants to States and Territories	16.803	8,550
Highway Planning and Construction	20.205	3,710,990
Formula Grants for Urban Areas	20.509	523,929
Alcohol Impaired Driving Countermeasures Incentive Grants 1	20.601	152,316
Public Health Emergency Preparedness	93.069	48,000

HAMILTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:
 Material weaknesses identified? no
 Reportable conditions identified that are not considered to be material weaknesses? none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:
 Material weaknesses identified? no
 Reportable conditions identified that are not considered to be material weaknesses? none reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.106	Airport Improvement Program

Dollar threshold used to distinguish between Type A and Type B programs: \$349,878

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

HAMILTON COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

HAMILTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 1, 2010, with Dawn Coverdale, Auditor, and Robin Mills, Deputy Auditor. Our audit disclosed no material items that warrant comment at this time.