

HAMILTON

COUNTY

B42419

INDIANA

One Hamilton County Square • Noblesville, Indiana



Cover created by: Michael R. Crussel, Sadie M. Eldridge and Barton P. Griesenauer

COMPREHENSIVE • ANNUAL • FINANCIAL • REPORT

December 31, 2012

FILED

07/25/2013

Dawn Coverdale

Auditor

COMPREHENSIVE ANNUAL FINANCIAL REPORT

2012

HAMILTON COUNTY, INDIANA

INTRODUCTORY SECTION

HAMILTON COUNTY
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page(s)</u>
INTRODUCTORY SECTION	
Table of Contents	I-II
Letter of Transmittal	III-XII
GFOA Certificate of Excellence	XIII
Elected Officials	XIV
All County Officials other than Judiciary	XV
Organizational Charts:	
Judicial Officials	XVI
County Officials.....	XVII
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Management's Discussion and Analysis.....	4-13
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	16-17
Statement of Activities.....	18
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	19
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position.....	20
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	21
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	22
Statement of Net Position – Proprietary Fund	23
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Fund	24
Statement of Cash Flows – Proprietary Fund.....	25
Statement of Fiduciary Net Position – Fiduciary Funds.....	26
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	27
Notes to Financial Statements.....	30-64
Required Supplementary Information:	
Schedules of Funding Progress	67
Budgetary Comparison Statement – General Fund and Major Special Revenue Fund	68-69
Budget/GAAP Reconciliation – General Fund and Major Special Revenue Fund.....	70
Infrastructure – Modified Reporting	71
Notes to Required Supplementary Information	73-74
Supplementary Information:	
Major Governmental Funds:	
Budgetary Comparison Statement – General Fund – By Department	76-81
Nonmajor Governmental Funds:	
Combining Balance Sheet – Nonmajor Governmental Funds.....	96
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds.....	97

HAMILTON COUNTY
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2012

TABLE OF CONTENTS
 (Continued)

<u>Description</u>	<u>Page(s)</u>
Supplementary Information (continued):	
Nonmajor Governmental Funds (continued):	
Combining Balance Sheet – Nonmajor Special Revenue Funds	98-121
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds	122-145
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – (Non-GAAP Basis) – Nonmajor Special Revenue Funds.....	146-159
Combining Balance Sheet – Nonmajor Debt Service Funds	160-163
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Debt Service Funds	164-167
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – (Non-GAAP Basis) – Debt Service Funds	168-171
Combining Balance Sheet – Nonmajor Capital Projects Funds	172-174
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Projects Funds	176-178
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – (Non-GAAP Basis) – Capital Projects Funds.....	180-181
Combining Statement of Plan Net Position – Pension Trust Funds	186
Combining Statement of Changes in Plan Net Position – Pension Trust Funds	187
Combining Balance Sheet – Agency Funds	188-191
Combining Statement of Changes in Assets and Liabilities – Agency Funds	192-195

STATISTICAL SECTION

Financial Trends

Net Position by Component.....	199
Change in Net Position.....	200-201
Fund Balances of Governmental Funds.....	203
Changes in Fund Balances of Governmental Funds.....	204-205

Revenue Capacity

Assessed Value and Actual Value of Taxable Property	206
Direct and Overlapping Property Tax Rates.....	207
Principal Taxpayers	208
Property Tax Levied and Collected	209

Debt Capacity

Ratios of Outstanding Debt by Type.....	210
Ratios of Net General Bonded Debt Outstanding	211
Direct and Overlapping Debt	212-213
Legal Debt Margin	214
Governmental Activities Pledged Revenue Coverage	215
Schedule of Revenue Bond Coverage	216

Demographic and Economic Information

Demographic and Economic Statistics	217
Principal Employers	218
Full-Time Equivalent County Government Employees.....	219

Operating Information

Operating Indicators by Function/Program.....	220
Capital Asset Statistics by Function/Program	221

Hamilton County Auditor

Dawn Coverdale, Auditor

Phone (317) 776-8400
Fax (317) 776-8454
www.hamiltoncounty.in.gov

33 North Ninth Street, Suite L21
Noblesville, Indiana 46060-2200

June 7, 2013

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, 2012, as prepared by the Auditor's office, is hereby submitted. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. The enclosed data is accurate in all material respects and is presented in a manner designed to fairly set forth the financial position and the results of operation of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activity have been included.

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

ECONOMIC CONDITION AND OUTLOOK

General profile:

With its diverse and thriving economy, Hamilton County is Indiana's fastest growing, most educated, and wealthiest county. Located north of Indianapolis, the southern two thirds of the County have experienced the most growth. The U.S. Bureau of the Census estimated the number of County residents in 2012 as 283,201, a 69.5% 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 82,000. The growth initiated in the past decade is due in large measure to the County's proximity to the state's capital city, the nation's 13th largest city. The heart of Indianapolis is 20 miles south of the Hamilton County seat. However, not all areas surrounding Indianapolis have grown at the same rate indicating that Hamilton County has a unique charm and attraction of its own. The County issued 1406 single-family building permits in 2011. This represents an increase of approximately 4% from 2010 permit levels which is indicative of the improvement in certain development activity due to the improved general economic outlook. The level of development that occurred this year in both the residential and non-residential sectors throughout the County reflects the underlying economic strength and resiliency of this area and positions the County to continue its long term

positive growth trend when the broader economy fully recovers.

The U.S. Bureau of Census ranks Hamilton County as being in the top one hundred most affluent Counties in the United States based upon its estimated median household income of \$84,939.

According to 2011 data, the County had an estimated per capita income of \$51,824 as compared to Indiana's per capita income of \$35,689. 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 2012 was only 6.3% compared to the annual average rate for Indiana of 9.0%. Employers in the area report low absenteeism and low turnover.

One key factor linked to the economic prosperity of the County relates to the level of education attained and maintained by its residents. Education levels, as well as computer literacy, are noticeably higher in Hamilton County when compared to the rest of the metropolitan area. The outstanding quality of education in the nationally recognized Hamilton County public school systems is a source of pride within the community. While many school systems are struggling with budget cuts or inadequacies, the Hamilton County public school system continues to expand. The Westfield school district has built a "smart campus" with the help of Verizon. Based on 2010 census data, the county has the 9th highest percentage of adults over the age of 25 with a high school diploma or more in the whole country. Throughout the county, approximately 90% of high school students went on to attend college in 2008, according to State DOE data. Based on the 2010 census, 54.4% of county residents 25 and older hold bachelors' degrees or better.

Transportation:

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

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

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

National economic cost advantage

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

Local business:

The County continues to experience excellent business expansion and retention. The 2011 top ten employers are listed in the statistical section of this report. During recent years, Hamilton County has attracted new major employers at a fast pace. According to the 2011 data from the Indiana Department of Workforce Development, Labor Market Information, the total labor force in the County is at 141,952. Private sector employment in the County is a large component of the total employment increase. A variety of industries, including manufacturing, construction, wholesale and retail trade, and services have experienced significant growth. The number of jobs grew to about 108,000 in 2010, compared with just 15,000 in 1970. More than 64% of the jobs in Hamilton County are filled by people living in the county, compared with 58% in 1990. Hamilton County is expected to continue growth and account for 25% of the population and employment gains of the Indianapolis metropolitan area during the next 10 years.

Quality of life:

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

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

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

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

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

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

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

course, the Indianapolis Motor Speedway holds three major events each year including the Indianapolis 500 in May, the Allstate 400 at the Brickyard in July, and the Indianapolis MotoGP motorcycle race in September.

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

Regional leadership:

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

The Regional approach by local leaders stems from the recognition of the interdependent nature of the economy. Hamilton County is fortunate to have several major arterial roadways, such as I-465, I-69, U.S. 31, and S.R. 37. Thus, commuters can access local businesses with ease. In 2011, Hamilton County's total labor force was 141,952. Of this total, 18.7% represents workers who commute from surrounding counties and 36.8% are workers who live in Hamilton County and commute to surrounding counties. Hamilton County continues to have the potential to accommodate new business and existing business, as growth continues.

Business climate:

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

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

LONG-TERM FINANCIAL PLANNING

Buildings & Grounds

The Building and Grounds department completed several cost savings and environmental efficiency projects to Hamilton County government buildings. These projects included insulation of roofs, caulking repair, upgrading of water systems, electrical systems, environmental controls, fire protections systems and security systems. The installation of LED lighting in all county facilities continues which will lessen consumption of utilities and the carbon footprint. To further cut costs the county commissioners initiated a program where all coffee and kitchen paper products are purchased under the Hamilton County Jail contract and then delivered to each county department by the buildings and grounds staff on a weekly basis.

Consolidated Public Safety Communications

In August of 2012, Public Safety Communications in Hamilton County were consolidated into one operation. The new County Department titled Hamilton County Communications, combined operations from the City of Noblesville, the City of Carmel, and the Hamilton County Sheriff's Department into one entity reporting directly to the County Commissioners. An oversight committee, the Executive Board, consists of the Mayors of Carmel, Noblesville, and Westfield, the Town Council President of Fishers, the County Sheriff, and one County Commissioner. This committee will make recommendations to the Director, the Board of Commissioners, the County Council, and the fiscal bodies of the contracting agencies concerning budgets, organization of the department and employee compensation.

The initial budget for the department totaled \$6,180,384 and includes 61 personnel employed by the County. The communication center is located at the Hamilton County Sheriff's Department. The communication center serves a population of approximately 285,000, and provides 911 call answering and public safety communications for nine fire departments and nine police departments.

Highways

During 2012 the Highway department saw some significant projects started and others completed. These projects will greatly reduce congestion, improve safety, and generally improve the Hamilton County transportation network for both motorists and pedestrians. Projects that were started or substantially completed that reduce congestion and improve safety are:

- 1) Substantially completed the reconstruction/widening of Olio Road from 96th Street to Geist Reservoir.
- 2) Completed the 96th/Fall Creek Road roundabout intersection, the widening of 96th Street, and improvements to the 96th/Mollenkopf Road intersection
- 3) Began work on converting the four way stop at 96th/Towne Road to a modern roundabout style intersection

Projects that provide for a safer pedestrian experience include:

- 1) Completed, in partnership with Hamilton Southeastern Schools, the installation of a state of the art HAWK beacon pedestrian crossing system on Olio Rd.
- 2) Began construction on a pedestrian bridge crossing 146th Street along the Monon Trail.

Parks

The Parks department in 2012 saw continued success in spite of significant financial constraints. Huge progress was made in the ongoing battle with non-native invasive plant species through the hosting of two AmeriCorps groups who worked diligently to accomplish this goal.

The new additional event space was completed at the mansion in Coxhall Gardens thanks to gifts from Jesse and Beulah Cox and the Legacy Fund. Events have already been held in the new facilities.

In cooperation with Indiana Department of Natural Resources and the Governor's Bicentennial Nature Trust, the parks department purchased 22 acres in north central Hamilton County. This site known as Bishop's Park, even when privately owned, was the site of Hamilton County's first community gathering space.

During 2012 the park department began the construction of the new archery facility and the interpretive village at the Strawtown Koteewi Park. These projects represent partnerships with the U.S. Fish and Wildlife, Indiana Fish and Wildlife, and Hamilton County Convention and Visitor's Bureau.

Revenue Estimates:

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

FINANCIAL INFORMATION

Internal Control Structure:

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

Budgetary Controls:

The County maintains budgetary controls in order to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Council. The budgets are initially prepared and approved at the local level with subsequent final approval by Indiana

Department of Local Government Finance. Budget modifications are made in accordance with the laws of the State of Indiana.

Formal budgets as required by state statute have been adopted for the following funds: General, County Highway, Local Road and Street, Property Reassessment 2015, Park and Recreation, County Health, Property Reassessment, Rainy Day, Surveyor's Corner Perpetuation, Clerk's Perpetuation, Emergency Telephone System, County Sales Disclosure, Plat Book, Emergency Planning, Innkeeper's Tax, Statewide 911, Highway County Option Income Tax, Highway Inspection, Park Nonreverting, Park Nonreverting Donation, Wireless E911 Telephone System, Health Maintenance, Tobacco Settlement, County Drug Free Community, Deferral Program, Jury Pay, Guardian Ad Litem, Pretrial Diversion, County Court User's Fee, Unified Probation User's Fee, Supplemental Public Defender, Supplemental Juvenile Probation Services, County Corrections, Intermittent Detention, County Identification Security Protection, Auditor's Ineligible Deductions, Lease Rental, Jail Lease Rental, 146th Street Bond, 2002 Animal Control Bond, 2011 Park District Refunding Bond, Juvenile Services Lease, 2009 Park Bond Debt Service, 2008 First Mortgage Bonds, 2011 Hamilton County Visitors and Convention Bureau Sinking, Cumulative Capital Development, County Major Bridge and Cumulative Courthouse.

The County also maintains an encumbrance accounting system as one method of budgetary control. Open encumbrances are reported as assigned fund balance at December 31, 2012, unless fund balance is restricted or committed.

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

General Government Functions:

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

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

Component Unit:

Riverview Hospital is owned by the County and is included as a discretely presented component unit in the financial statements. Total net position for the year ended December 31, 2012 was \$137,925,708, resulting in an increase of \$17,040,912 over 2011.

Pension Benefits:

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

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

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

Debt Administration:

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

As detailed in the statistical section of this report, the County's outstanding debt has decreased as compared to the 2011 balance due to the issuance of tax increment bonds, the refunding of one bond issue, and the scheduled repayment of principal on outstanding debt. Debt per capita and percentage of total bonded debt to personal income have decreased slightly, \$579 and 1.12% respectively compared to 2011, \$624 and 1.36% respectively. The remaining available bonding capacity is at 68.6% of the total legal debt limit.

Riverview Hospital, a discretely presented component unit has revenue bonds payable at December 31, 2012 in the amount of \$44,727,730. The bonds are repaid with income derived from the acquired or constructed assets.

Property Tax Caps:

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

- A three percent county wide reduction in expenditures
- A hiring freeze
- Cost reduction due to attrition
- A reduction in force policy was adopted
- No performance increases

OTHER INFORMATION

Independent Audit:

The State of Indiana Code requires an annual audit of the books of account, financial records, and transactions of the County by independent accountants. This requirement has been complied with and the independent auditor's opinion has been included in this report. Additionally, the audit was performed in accordance with requirements of the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. The reports related to the Single Audit Act are under separate cover except for the report on pages 1-3 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, 2011. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of the state and local government financial reports.

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

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

Acknowledgments:

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

Respectfully submitted,

Dawn Coverdale
Hamilton County Auditor



The Government Finance Officers Association
of the United States and Canada

presents this

AWARD OF FINANCIAL REPORTING ACHIEVEMENT

to

Dawn Coverdale
County Auditor
Hamilton County, Indiana



The award of Financial Reporting Achievement is presented by the Government Finance Officers Association to the individual(s) designated as instrumental in their government unit achieving a Certificate of Achievement for Excellence in Financial Reporting. A Certificate of Achievement is presented to those government units whose annual financial reports are judged to adhere to program standards and represents the highest award in government financial reporting.

Executive Director

Date November 19, 2012

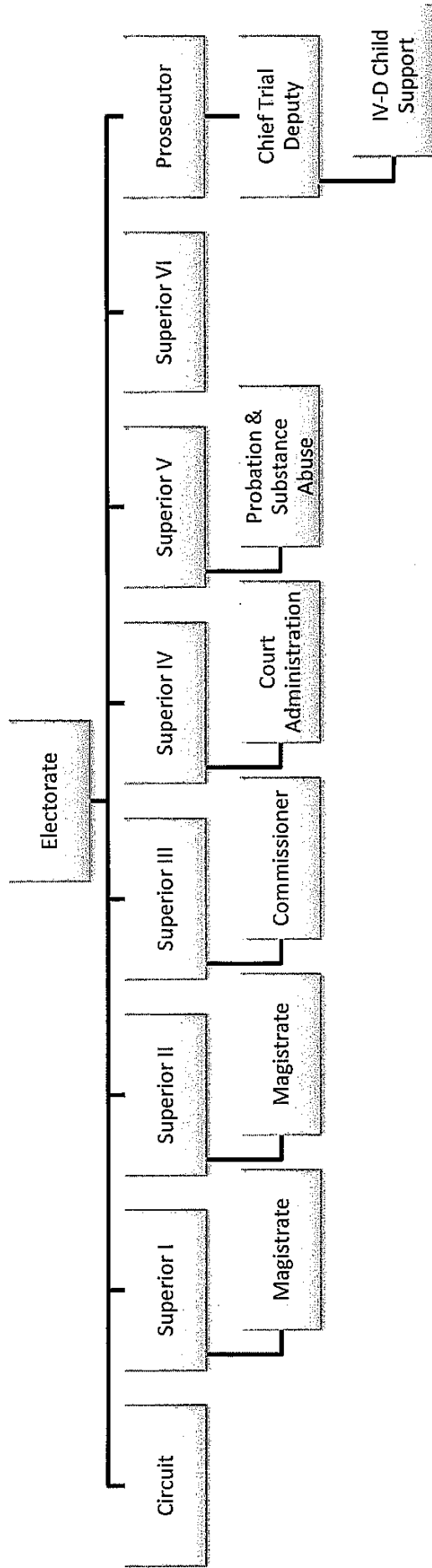
ELECTED OFFICIALS OF HAMILTON COUNTY, INDIANA

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

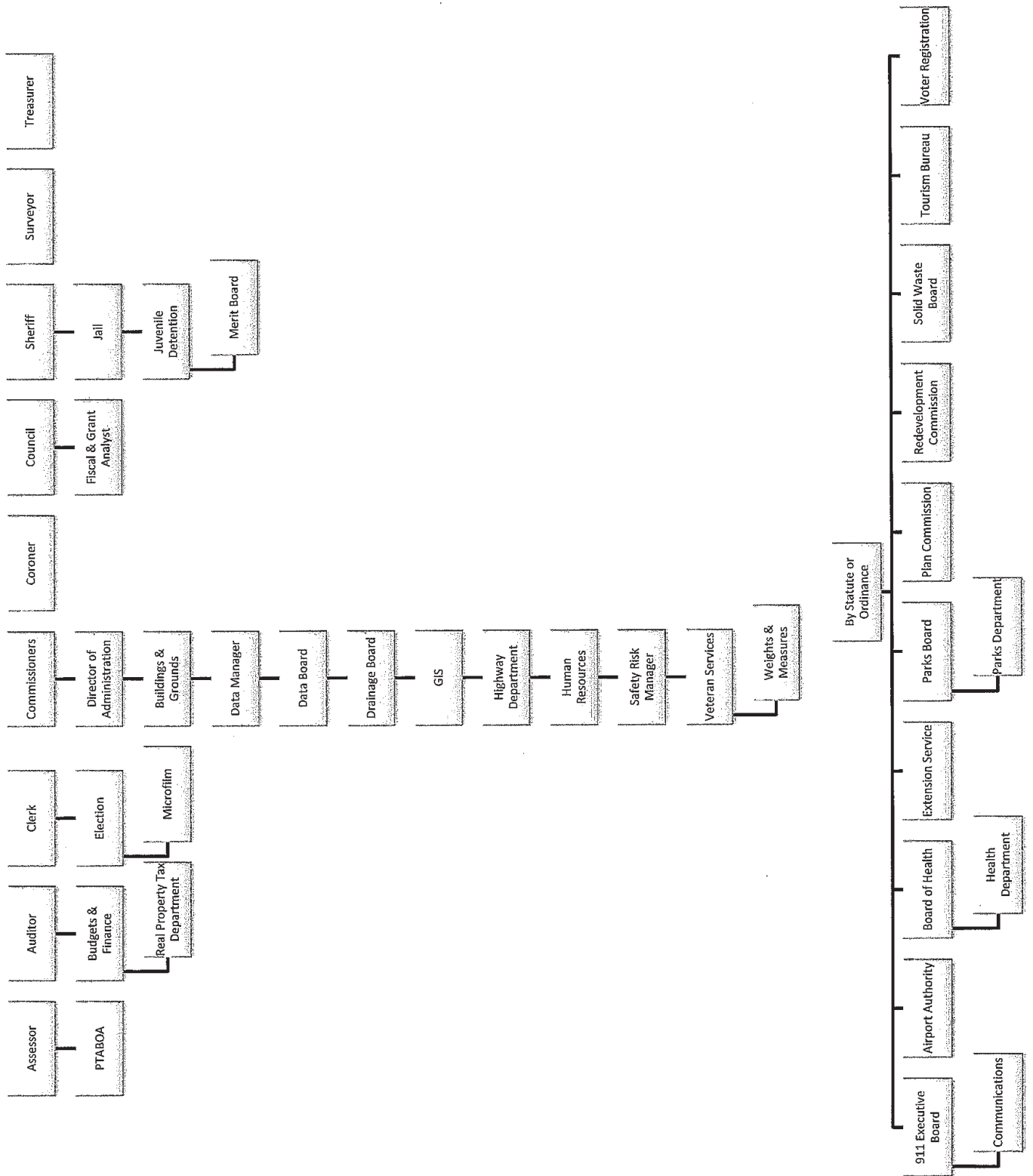
COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Ms. Dawn Coverdale	01/01/09 to 12/31/16
Clerk of the Circuit Court	Ms. Peggy Beaver	01/01/08 to 12/31/14
Recorder	Ms. Mary Clark	01/01/11 to 12/31/14
Sheriff	Mr. Mark Bowen	01/01/11 to 12/31/14
Treasurer	Ms. Kim Good Ms. Jennifer Templeton	01/01/05 to 12/31/12 01/01/13 to 12/31/16
President of Board of County Commissioners	Mr. Steven A. Holt Mr. Steven C. Dillinger	01/01/12 to 12/31/12 01/01/13 to 12/31/13
President of County Council	Mr. Steven Schwartz Mr. Brad Beaver	01/01/12 to 12/31/12 01/01/13 to 12/31/13

JUDICIAL ORGANIZATION CHART – HAMILTON COUNTY, INDIANA



ORGANIZATION CHART – HAMILTON COUNTY, INDIANA



(This page intentionally left blank.)

FINANCIAL SECTION



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HAMILTON COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Hamilton County (County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Riverview Hospital, which statements reflect total assets constituting 100 percent of the total assets at December 31, 2012, and total revenues constituting 100 percent of total revenues for the year then ended of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Riverview Hospital, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of December 31, 2012, and the respective changes in financial position and cash flows, where applicable, thereof and for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 3, 2013, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That separate report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.



Bruce Hartman
State Examiner

June 3, 2013

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, 2012. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages III-XII of this report. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Financial Highlights

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$779,106 (net position).
- The County's total net position increased by \$26,353 as compared to the 2011 total net position.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$145,203, an increase of \$15,183 in comparison with the prior year. Approximately 23% of this total amount in combined ending fund balances, \$33,941, is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, the unassigned fund balance for the general fund was \$33,941 which represented 59% of total general fund expenditures, excluding transfers out.
- The County's total bond related debt decreased by \$8,293 (4.8 percent) during the current fiscal year. This net change was the result of one new bond issuance of \$4,990 2012 Economic Development Lease Rental bonds, one refunding issuance, and scheduled principal payments on all outstanding bonds.

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements can be found on pages 16-18 of this report.

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

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

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

The County maintains 160 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 Fund, which are considered to be major funds. Data for 158 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 19-22 of this report.

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

The basic proprietary fund financial statements can be found in pages 23-25 of this report.

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

The basic fiduciary fund financial statements can be found in pages 26-27 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30-64 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 67-74 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 96-195 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of government's financial position. In the case of the County, assets exceeded liabilities by \$779,106 at the close of the most recent fiscal year.

By far the largest portion, \$640,241 (82%), of the County's net position reflects the investment in capital assets (e.g., land, buildings, machinery, equipment and infrastructure); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

Hamilton County, Indiana, Net Position

Description	Governmental Activities	
	2012	2011
Current and Other Assets	\$ 164,396	\$ 147,879
Capital Assets	798,407	797,391
Total Assets	962,803	945,270
Long-term liabilities outstanding	160,819	168,578
Other liabilities	22,878	23,939
Total Liabilities	183,697	192,517
Net Position:		
Net investment in capital assets	640,241	631,750
Restricted	63,638	60,464
Unrestricted	75,227	60,539
Total Net Position	\$ 779,106	\$ 752,753

An additional portion of the County's net position, \$63,638 (8.2% percent), represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

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

Governmental Activities

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

Hamilton County – Changes in Net Position

Description	Governmental Activities	
	2012	2011
Revenues:		
Program Revenues:		
Charges for Services	\$ 17,775	\$ 15,851
Operating Grants and Contributions	17,949	18,152
Capital Grants and Contributions	4,424	9,867
General Revenues:		
Taxes:		
Property	56,348	55,268
Income	34,780	43,006
Other	5,978	5,084
Other	1,214	979
Total Revenues	<u>138,468</u>	<u>148,207</u>
Expenses:		
General	56,808	60,838
Public Safety	27,954	28,836
Highways/Streets	11,367	33,678
Health and Welfare	2,678	2,368
Culture and Recreation	3,468	3,028
Interest Expense	9,840	8,019
Total Expenses	<u>112,115</u>	<u>136,767</u>
Change in net position	26,353	11,440
Net position - beginning of the year	<u>752,753</u>	<u>741,313</u>
Net Position at December 31	<u>\$ 779,106</u>	<u>\$ 752,753</u>

The County's net position from governmental activities increased by \$26,353 or 3.4% in 2012. A portion of this increase was directly attributable to measures the unit put in place to cut spending and the slight increase in tax revenues. Notable changes in governmental activities revenues and expenses in 2012 compared to 2011 included the following:

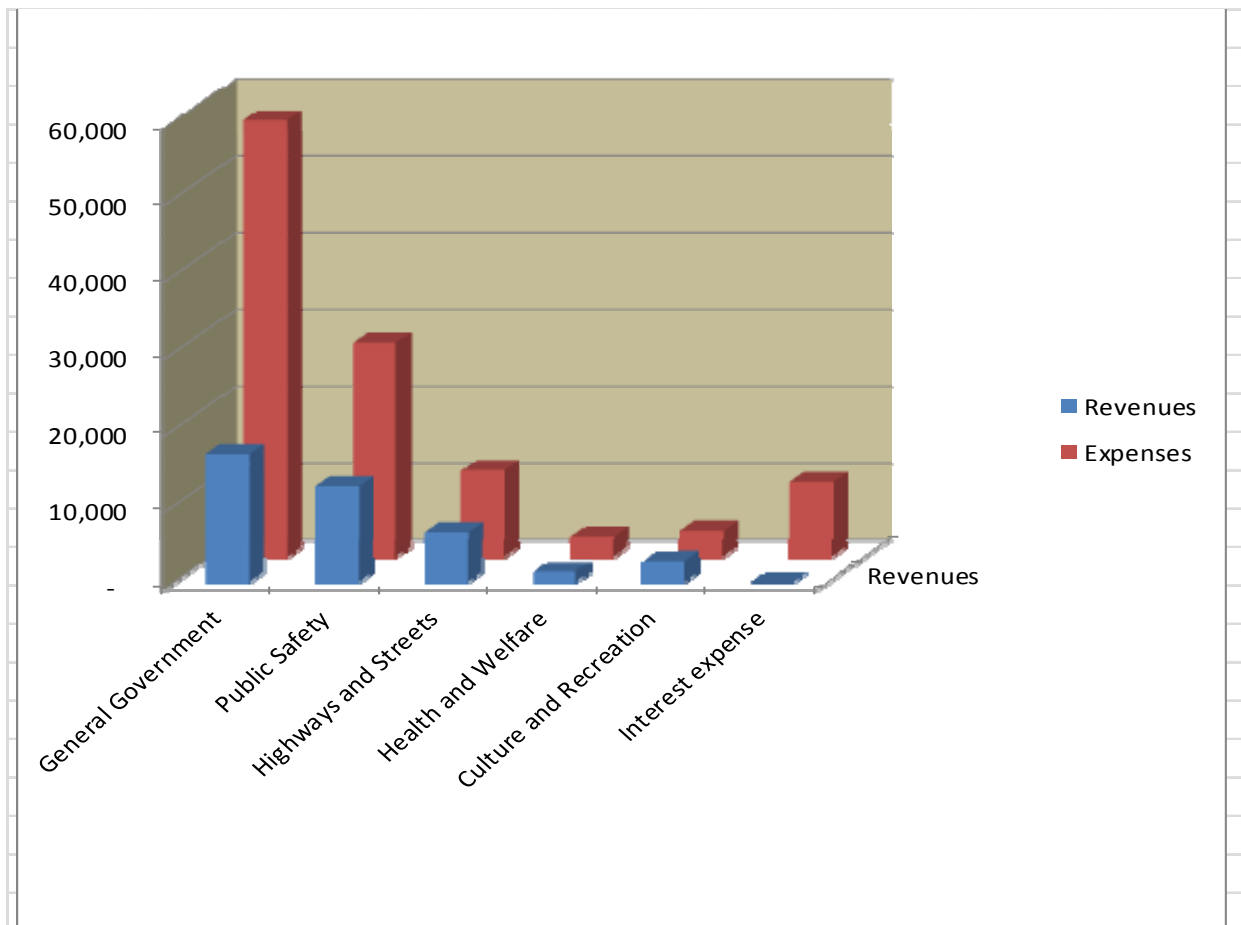
- Program revenues increased due to interlocal agreements with municipalities to offset the cost of Statewide 911 services. Also new funds allowed by the Indiana Code were set up and monies receipted.
- Capital grants and contributions decreased in 2012 due to a decrease in contributions from private developers.
- Other tax revenues were up 18% due to the hosting of the 2012 Superbowl by the City of Indianapolis in Marion County which is just to the south of Hamilton County.

- General expenses decreased \$4,030 due in part to a study the County did to study the cost of insurance and determined ways to reduce that cost. With a new provider in place the county has seen the cost of insurance reduced in 2012.
- Highway and street expenses decreased due to the impact of \$18,914 in disposals of roadway assets in 2011 which were annexed by other municipalities. The difference also includes expenses in 2011 related to the infrastructure of 96th Street/421. This project is still ongoing but in 2011 the initial costs were higher due to purchase of right-of-ways, etc. This is an area annexed into the City of Carmel and will not be capital assets of the County.
- Health and welfare expenses increased due to the receipt of federal grants to improve the readiness of the county in case of a natural disaster or pandemic.

The County's overall cash and cash equivalents plus investments position, \$149,107 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 0.2769 per \$100 of assessed value in 2011 to 0.2901 per \$100 of assessed value in 2012.

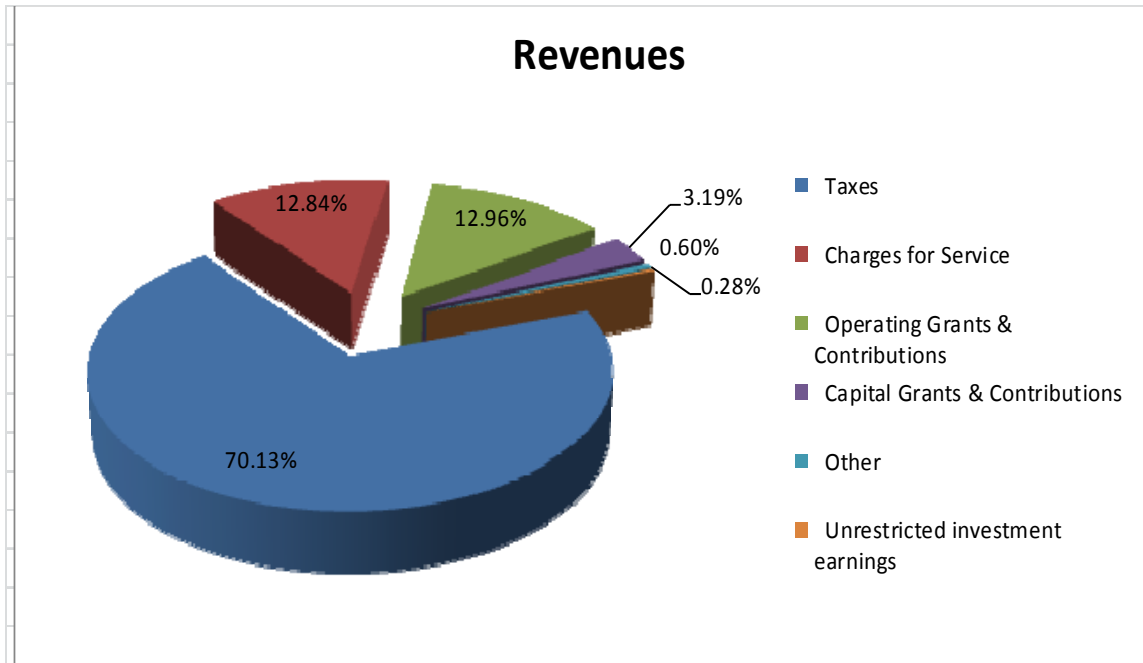
The following displays the Expenses and Program Revenues of the County's governmental activities:

Program Revenue and Expenses – Governmental Activities



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

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



Financial Analysis of the Government's Funds

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

Governmental funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$145,203, an increase of \$15,183 in comparison with the prior year. The County implemented GASB 54, "Fund Balance Reporting and Governmental Fund Type Definitions". The new standard replaces the previous reserved, unreserved, and designated fund balance categories with five classifications: nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$145,203, an increase of \$15,183 in comparison with the prior year. The fund balance has restricted fund balance of \$101,801, committed fund balance of \$5,283, assigned fund balance of \$4,178 and unassigned fund balance of \$33,941. (See Note I, D. 8, on pages 36-37)

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$33,941 while the total fund balance totaled \$34,535. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total expenditures of \$57,602, excluding transfers. Unassigned fund balance represents 58.9% of total general fund expenditures, while total fund balance represents 60.0% of that same amount.

The fund balance of the County general fund had an increase of \$4,651 during the current fiscal year. Key factors in this increase are as follows:

- Revenues exceeded expenditures by \$12,887, excluding other financing sources and uses. Revenues decreased by \$4,168, and expenditures increased by \$1,864, from 2011 to 2012.
- Revenue changes include a decrease in income taxes due to a correction by the State in 2011 for a calculation error and a decrease in intergovernmental revenues. These decreases were offset by increases in property tax collections and other taxes, \$964 and \$482, respectively, as well as increases in revenue for charges for services, \$965.
- Major expenditure changes include an increase in general government, \$3,187, and a decrease in public safety expenditures of \$1,147. The capital outlay expenditures in the general fund decreased \$227 in 2012.

The Rainy Day fund is also a major fund for the current fiscal year. The fund balance for this major fund is \$17,725. The expenditures include general government \$1,466 that were used to support obligations for employees and capital outlay, \$917 used for highways and streets. The expenditures were offset by a transfer in of \$7,855.

General Fund Budgetary Highlights

With the economic challenges that the County faced, when budgeting began in 2012, the Hamilton County Council requested that elected officials and department heads continue to submit budgets with minimal increases but would allow for the continued operation of daily government. There were a number of assumptions used at the time of budget development, but when the actual budget information becomes available in January from the Department of Local Government Finance, Hamilton County adjusts the budget accordingly.

Differences between the original budget and the final budget included a \$148 increase in appropriations that are briefly summarized below:

- The final budget for the general fund increased slightly from the original budget passed by the County council. The County decreased the original budget for personal services by \$249 while increasing the general fund budget for supplies, \$31, other services and charges, \$319, and capital outlay \$47 for the final budget adopted.
- General government increased slightly in all categories with personal services increasing the most \$201.
- Public Safety decreased overall by \$287. This decrease was primarily due to a decrease of \$535 in personal services, also contributing was the increase of \$248 in other services and charges.
- Health and welfare personal services increased \$85.

During the year on a budgetary basis, revenues exceeded expenditures, excluding other financing sources, by \$12,251. Other financing sources reduced the increase as net transfers were (\$8,236) but still left a total general fund increase on a budgetary basis of \$4,014. Total revenues had a variance of \$2,574 as the unit had a higher collection of all revenues than budgeted for. Total expenditures had a budget to actual variance of \$24,513 which related primarily to general government and public safety expenditures, \$23,224 and \$1,231, respectively, due to a higher budget in overtime, benefits, and capital outlay than realized.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental activities as of December 31, 2012 amounts to \$798,407 (net of accumulated depreciation). This investment in capital assets includes, land, buildings, improvements, machinery and equipment and infrastructure.

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

- Construction in progress expenditures totaling \$6,705 during 2012 related to several projects including runway extension at Executive Airport of approximately \$363, the drain network of approximately \$820, and roads and bridges of approximately \$5,522. The completion of construction in progress projects included the runway extension at Executive Airport, \$758, and roads and bridges of \$2,263.
- Infrastructure accounted for \$2,808 of decreases using the modified approach. The majority of this decrease consisted of \$2,794 in the road network and \$13 in right of way related to the roads, which were annexed to other units. The infrastructure additions include contributions of \$1,201 in roads and \$1,108 in drains. Increases to the Parks network included \$2,115 in contributions in 2012.

The following table displays the County's capital assets.

Hamilton County, Indiana, Capital Assets

Description	Governmental-Type Activities	
	2012	2011
Land	\$ 25,459	\$ 24,600
Construction in Progress	16,938	13,254
Buildings	163,269	160,875
Improvements	8,710	8,357
Infrastructure	642,654	641,583
Machinery and Equipment	<u>31,555</u>	<u>29,752</u>
Total Capital Assets	888,585	878,421
Accumulated Depreciation	<u>(90,178)</u>	<u>(81,030)</u>
Net Assets	<u>\$ 798,407</u>	<u>\$ 797,391</u>

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

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

The bridge network continues to be in very good condition. The overall weighted sufficiency rating for the network fell by 1.22% compared to the last bi-annual assessment in 2009. The percentage of bridge deck area receiving a sufficiency rating of 50 or lower increased slightly from .33% of the network in 2009 to .43% of the network in 2011. The bridge network kept the same percentage of bridge deck area receiving a sufficiency rating of 20 or lower of .00%. No bridges within Hamilton County received less than a Sufficiency Rating below 20 again for the year 2011. The trend of bi-annual improvement has been evident since the inception of the Bridge Inventory Report in 1991.

Annual cost budgeted for bridge maintenance was set at \$322 for 2012. Actual bridge maintenance expenditures in 2012 were \$393, resulting in a difference of (\$71). The annual cost estimated for the 2012 bridge preservation budget was \$502 and the actual cost spent on preservation was \$424.

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 2012 found that the county’s road network exceeded its minimum standard with a 7.32 overall weighted PASER rating.

The overall weighted PASER rating for the entire road network in 2012 was 7.32 compared to 7.37 for 2011. The decrease of .05 for 2012 puts the road network inventory .82 above the minimum condition standard of 6.5.

Annual cost budgeted for road maintenance and preservation (excluding any capitalized costs) was approximately \$6,586 for 2012. Actual expenditures were \$5,085. Additional information on the County’s capital assets can be found in Note II. B. on pages 43-44 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 \$166,574. Of this amount, \$98,105 comprises general obligation debt, \$63,978 relates to tax increment financing debt, and \$3,320 relates to revenue bond debt.

The remainder of the County’s debt of \$1,171 represents its obligation for compensated absences. The following table reflects the County’s long-term debt:

Hamilton County, Indiana, Long-term debt

Description	Governmental-Type Activities	
	2012	2011
General Obligation Bonds	\$ 98,105	\$ 109,322
TIF Bonds	63,978	60,990
Revenue Bonds	3,320	3,384
Sub-Total	165,403	173,696
Compensated absences	1,171	1,308
Sub-Total	166,574	175,004
Less:		
Short term portion	(13,522)	(13,161)
Total long-term debt	\$ 153,052	\$ 161,843

The County's total long-term debt decreased by \$8,791 during the current fiscal year. Debt decreases during the year primarily are related to the scheduled principal payments on all outstanding bonds and debt issuance. The following is a summary of the bonds issued during 2012:

- The County issued \$4,990 of 2012 Economic Development Lease Rental Bonds to provide continued financing for the costs of certain infrastructure projects including land acquisition, road improvements and engineering costs for the 96th Street/U.S. 421 intersection project. The County completed refunding on one outstanding bond, 2004 Juvenile Detention Bond, resulting in a deferred loss of \$1,934.

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

Additional information of the County's long-term debt can be found in Note II. G. pages 47-52 in Notes to the Financial Statements of this report.

Economic Factors and Next Year's Budget and Rates

- The 2013 tax rates for the County, increased from \$0.2901 per \$100 in assessed value in 2012 to \$0.3071 per \$100 in assessed value in 2013. Overall the County's assessed value increased by about 1.38% from 2012 to 2013.
- The County is seeing an increase in new building and development activity, an indicator that the current economic climate is improving. As a result, prior estimates of growth in tax base and related property tax revenues are showing improvement.
- Property tax is the County's largest source of revenue. However, County option income tax (COIT) is the second largest source of the County's current governmental revenues. These funds can be used for capital projects as well as ongoing operating expenses. The recent improvement in employment has had a positive impact on COIT paid by County residents as well as the correction of a calculation error at the state level in 2011 were evidenced by the increase in COIT revenues.
- State wide property tax caps (based upon a percent of gross AV by property class) became effective in 2009, yet they had a minimal impact on the County's revenues received. For the 2012 budget year, the expected loss to the County due to the caps is \$2,627. Expenditure restraints have been used to offset this loss. The County continues a hiring freeze and any vacant positions require County Council permission to fill.

All of the above factors were considered in preparing the County's budget for the 2013 calendar year.

Request for Information

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

(This page intentionally left blank.)

BASIC FINANCIAL STATEMENTS

HAMILTON COUNTY
STATEMENT OF NET POSITION
December 31, 2012

	Primary Governmental Activities	Component Unit Riverview Hospital
<u>Assets</u>		
Cash and cash equivalents	\$ 147,834,777	\$ 25,352,765
Investments	1,272,166	-
Receivables:		
Interest	6,813	-
Taxes	9,176,741	-
Accounts	213,345	38,287,896
Special assessments	487,186	-
Intergovernmental	3,103,068	-
Other	-	333,590
Inventories	-	2,994,543
Prepays	89,007	-
Other current assets	-	19,584,988
Assets limited as to use:		
Cash and cash equivalents	-	3,775,228
Investments	-	43,530,390
Other assets	-	3,093,451
Unamortized debits	2,212,626	-
Capital assets:		
Land and construction in progress	42,396,319	13,654,274
Capital assets not depreciated	519,546,168	-
Other capital assets, net of depreciation	236,464,335	78,689,136
Total assets	962,802,551	229,296,261

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

Continued on next page

HAMILTON COUNTY
STATEMENT OF NET POSITION
December 31, 2012
(Continued)

	Primary Governmental Activities	Component Unit Riverview Hospital
<u>Liabilities</u>		
Accounts payable	3,198,161	13,007,185
Accrued payroll and withholdings payable	2,311,374	8,216,800
Accrued interest payable	2,819,800	-
Contracts payable	363,803	-
Pension liability	662,309	-
Estimated third party settlement	-	437,727
Other current payables	-	25,812,317
Noncurrent liabilities:		
Due within one year:		
General obligation bonds	10,585,000	-
TIF bonds	1,860,000	-
Revenue bonds	140,000	3,370,193
Note payable	-	165,837
Capital lease obligations	-	605,416
Compensated absences	937,165	-
Due in more than one year:		
General obligation bonds (net of discounts, premiums, deferral of loss on refunding)	87,520,402	-
TIF bonds (net of discounts, premiums, deferral of loss on refunding)	62,117,968	-
Revenue bonds (net of discounts, premiums, deferral of loss on refunding)	3,179,556	39,362,275
Note payable	-	172,911
Capital lease obligations	-	194,067
Compensated absences	234,291	-
Other long-term payables	-	25,825
Net OPEB obligation payable	7,766,650	-
Total liabilities	183,696,479	91,370,553
<u>Net Position</u>		
Net investment in capital assets	640,241,102	48,472,711
Net position - restricted for:		
Public safety	3,692,918	-
Highways and streets	5,204,208	-
Health and welfare	260,161	-
Culture and recreation	2,555,031	-
Property Reassessment	1,739,230	-
Drainage Maintenance	12,919,591	-
Capital projects	21,328,399	-
Debt service	15,938,116	1,989,590
Endowments - nonexpendable	-	2,576,005
Donor restrictions	-	1,139,117
Net position - unrestricted	75,227,316	83,748,285
Total net position	\$ 779,106,072	\$ 137,925,708

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

HAMILTON COUNTY
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2012

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component
					Governmental Activities	Unit Riverview Hospital
Primary government:						
Governmental activities:						
General government	\$ 56,808,433	\$ 9,082,830	\$ 6,640,982	\$ 1,107,956	\$ (39,976,665)	\$ -
Public safety	27,954,023	7,057,481	5,468,771	-	(15,427,771)	-
Highways and streets	11,367,240	155,400	5,182,643	1,201,389	(4,827,808)	-
Health and welfare	2,677,777	1,061,752	368,967	-	(1,247,058)	-
Culture and recreation	3,468,018	417,388	287,591	2,114,547	(648,492)	-
Interest on long-term debt	9,840,027	-	-	-	(9,840,027)	-
Total primary government	\$ 112,115,518	\$ 17,774,851	\$ 17,948,954	\$ 4,423,892	(71,967,821)	-
Component units:						
Riverview Hospital	\$ 342,256,960	\$ 354,958,084	\$ -	\$ -	-	12,701,124
General revenues:						
Taxes:						
Property taxes					56,348,053	-
Income taxes					34,780,439	-
Other					5,978,131	-
Unrestricted investment earnings					387,280	4,339,788
Other:						
Donations					125,317	-
Sale of property					293,478	-
Miscellaneous					408,106	-
Total general revenues					98,320,804	4,339,788
Change in net position					26,352,983	17,040,912
Net position - beginning					752,753,089	120,884,796
Net position - ending					\$ 779,106,072	\$ 137,925,708

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

HAMILTON COUNTY
BALANCE SHEET -
GOVERNMENTAL FUNDS
December 31, 2012

<u>Assets</u>	<u>General</u>	<u>Rainy Day</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Cash and cash equivalents	\$ 30,306,808	\$ 17,724,770	\$ 91,661,685	\$ 139,693,263
Receivables:				
Taxes	7,192,259	-	1,984,482	9,176,741
Accounts	171,904	-	41,441	213,345
Special assessments	-	-	487,186	487,186
Intergovernmental	1,259,956	-	1,843,112	3,103,068
Interfund receivable:				
Interfund receivables	-	-	344,373	344,373
Total assets	<u>\$ 38,930,927</u>	<u>\$ 17,724,770</u>	<u>\$ 96,362,279</u>	<u>\$ 153,017,976</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 535,399	\$ -	\$ 600,486	\$ 1,135,885
Accrued payroll and withholdings payable	1,650,908	-	660,466	2,311,374
Contracts payable	-	-	363,803	363,803
Interfund payable:				
Interfund payable	-	-	344,373	344,373
Unavailable revenue	2,192,973	-	1,422,537	3,615,510
Compensated absences	16,539	-	27,857	44,396
Total liabilities	<u>4,395,819</u>	<u>-</u>	<u>3,419,522</u>	<u>7,815,341</u>
Fund balances:				
Reserved for:				
Restricted	-	17,105,125	84,695,775	101,800,900
Committed	-	-	5,282,846	5,282,846
Assigned	593,893	619,645	2,964,136	4,177,674
Unassigned	33,941,215	-	-	33,941,215
Total fund balances	<u>34,535,108</u>	<u>17,724,770</u>	<u>92,942,757</u>	<u>145,202,635</u>
Total liabilities and fund balances	<u>\$ 38,930,927</u>	<u>\$ 17,724,770</u>	<u>\$ 96,362,279</u>	<u>\$ 153,017,976</u>

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

HAMILTON COUNTY
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
December 31, 2012

Fund balance - governmental funds		\$ 145,202,635
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Land and construction in progress	42,396,319	
Capital assets not depreciated	519,546,168	
Other capital assets, net of depreciation	<u>236,464,335</u>	798,406,822
Prepays are not current financial resources and, therefore, are not reported in the funds.		89,007
Pension liability is not paid from current financial resources and, therefore, is not shown in the funds.		(662,309)
Deferred charges are not current financial resources and, therefore, are not reported in the funds.		2,212,626
Unavailable revenues are not available to pay current liabilities and, therefore, are not reported as liabilities in the Statement of Net Position.		3,615,510
Internal service funds are used by management to charge the costs of insurance to General and Highway Funds. The assets and liabilities of the Internal Service Fund are included in governmental activities in the Statement of Net Position.		7,358,217
Net OPEB liability is not paid from current financial resources and, therefore, is not shown in the funds.		(7,766,650)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.		(1,127,060)
Accrued interest on bonds payable is not due and payable in the current period and, therefore, is not reported in the funds.		(2,819,800)
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	(98,105,402)	
Tax increment financing bonds	(63,977,968)	
Revenue bonds	<u>(3,319,556)</u>	<u>(165,402,926)</u>
Net position of governmental activities		<u>\$ 779,106,072</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, 2012

	General	Rainy Day	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes:				
Property	\$ 29,235,834	\$ -	\$ 26,545,367	\$ 55,781,201
Income	30,017,534	-	4,762,905	34,780,439
Other	3,002,726	-	2,975,405	5,978,131
Special assessments	-	-	3,357,882	3,357,882
Licenses and permits	41,170	-	406,629	447,799
Intergovernmental	3,894,371	-	14,054,583	17,948,954
Charges for services	3,197,476	-	6,555,595	9,753,071
Fines and forfeits	705,412	-	1,491,253	2,196,665
Other:				
Interest revenue	318,762	-	68,518	387,280
Sale of property	4,229	-	289,249	293,478
Other	71,450	168,379	293,594	533,423
Total revenues	70,488,964	168,379	60,800,980	131,458,323
Expenditures:				
Current:				
General government	39,712,362	1,465,613	10,341,417	51,519,392
Public safety	17,164,742	-	10,044,757	27,209,499
Highways and streets	-	-	5,511,815	5,511,815
Health and welfare	556,436	-	2,090,215	2,646,651
Culture and recreation	5,811	-	2,806,786	2,812,597
Debt service:				
Principal	-	-	12,470,000	12,470,000
Interest	-	-	10,500,930	10,500,930
Bond issuance costs	-	-	446,913	446,913
Capital outlay:				
General government	162,424	916,684	593,980	1,673,088
Public safety	-	-	552,083	552,083
Highways and streets	-	-	7,114,849	7,114,849
Health and welfare	-	-	23,940	23,940
Culture and recreation	-	-	461,829	461,829
Total expenditures	57,601,775	2,382,297	62,959,514	122,943,586
Excess (deficiency) of revenues over (under) expenditures	12,887,189	(2,213,918)	(2,158,534)	8,514,737
Other financing sources (uses):				
Issuance of debt	-	-	4,990,000	4,990,000
Issuance of refunding bonds	-	-	23,010,000	23,010,000
Bond premium	-	-	2,768,217	2,768,217
Payment to refunded bond escrow	-	-	(24,100,000)	(24,100,000)
Transfers in	947,733	7,854,567	32,505,341	41,307,641
Transfers out	(9,183,984)	-	(32,123,657)	(41,307,641)
Total other financing sources and uses	(8,236,251)	7,854,567	7,049,901	6,668,217
Net change in fund balances	4,650,938	5,640,649	4,891,367	15,182,954
Fund balances - beginning	29,884,170	12,084,121	88,051,390	130,019,681
Fund balances - ending	\$ 34,535,108	\$ 17,724,770	\$ 92,942,757	\$ 145,202,635

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, 2012

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)	\$ 15,182,954
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	9,825,789
Capital outlay not capitalized	(1,324)
Depreciation expense	<u>(10,154,787)</u>
	(330,322)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Infrastructure contributed by developers	4,423,892
Only the loss on the disposal of capital assets is reported in the Statement of Activities, however in governmental funds, the proceeds from the disposal increases financial resources. Thus the change in net position differs from the fund balance by the cost of the capital assets disposed of:	
Cost of assets disposed of	(4,084,627)
Accumulated depreciation on disposed assets	<u>1,006,653</u>
	(3,077,974)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Net Position. This amount is the net effect of these differences in the treatment of long-term debt and related items:	
Refunding bonds issued	(23,010,000)
TIF bonds issued	(4,990,000)
Principal payments	36,570,000
Bond issue costs	446,913
Premium on bond issue	(2,768,217)
Deferral of loss	1,934,869
Amortization of bond discount/premium and loss on refunding	556,393
Amortization of bond issue costs	<u>(259,029)</u>
	8,480,929
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Unavailable revenue	566,852
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.	122,086
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.	(2,414)
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.	660,903
Pension obligations are considered expenses of the general government and, therefore, are not reported as current expenditures in the funds.	(661,896)
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.	(1,031,461)
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>2,019,434</u>
Change in net position of governmental activities (Statement of Activities)	<u>\$ 26,352,983</u>

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

HAMILTON COUNTY
 STATEMENT OF NET POSITION -
 PROPRIETARY FUND
 December 31, 2012

<u>Assets</u>	<u>Internal Service Fund</u>
Current assets:	
Cash and cash equivalents	\$ 8,141,514
Investments	1,272,166
Receivables:	
Interest	6,813
Total assets	9,420,493
 <u>Liabilities</u>	
Current liabilities:	
Accounts payable	2,062,276
 <u>Net Position</u>	
Unrestricted	7,358,217
Total net position	\$ 7,358,217

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

HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION -
PROPRIETARY FUND
For The Year Ended December 31, 2012

	<u>Internal Service Fund</u>
Operating revenues:	
Charges for services	\$ 18,716,317
Miscellaneous	<u>362,286</u>
Total operating revenues	<u>19,078,603</u>
Operating expenses:	
Insurance claims and expenses	17,080,422
Administrative expenses	<u>17,631</u>
Total operating expenses	<u>17,098,053</u>
Operating income	1,980,550
Nonoperating revenues (expenses):	
Interest and investment revenue	<u>38,884</u>
Change in net position	2,019,434
Total net position - beginning	<u>5,338,783</u>
Total net position - ending	<u>\$ 7,358,217</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, 2012

	<u>Internal Service Fund</u>
Cash flows from operating activities:	
Receipts from interfund services provided	\$ 19,078,603
Payments for interfund services used	<u>(16,600,081)</u>
Net cash provided by operating activities	<u>2,478,522</u>
Cash flows from investing activities:	
Proceeds from sales and maturities of investments	1,321,140
Purchase of investments	(708,913)
Interest received	<u>42,124</u>
Net cash used by investing activities	<u>654,351</u>
Net increase in cash and cash equivalents	3,132,873
Cash and cash equivalents, January 1	<u>5,008,641</u>
Cash and cash equivalents, December 31	<u>\$ 8,141,514</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 1,980,550
Adjustments to reconcile operating income to net cash provided by operating activities:	
Increase in liabilities:	
Accounts payable	<u>497,972</u>
Total adjustments	<u>497,972</u>
Net cash provided by operating activities	<u>\$ 2,478,522</u>

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

HAMILTON COUNTY
STATEMENT OF FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
December 31, 2012

<u>Assets</u>	<u>Pension Trust Funds</u>	<u>Agency Funds</u>
Cash and cash equivalents	\$ 720,892	\$ 19,298,898
Receivables:		
Taxes	-	28,188,750
Intergovernmental	-	9,141,413
Interest	<u>59,767</u>	<u>-</u>
Total receivables	<u>59,767</u>	<u>37,330,163</u>
Investments at fair value:		
U.S. Government securities	889,734	-
Municipal bonds and notes	894,316	-
Corporate bonds and notes	3,542,333	-
Corporate equity instruments	<u>14,349,430</u>	<u>-</u>
Total investments	<u>19,675,813</u>	<u>-</u>
Total assets	<u>20,456,472</u>	<u>\$ 56,629,061</u>
 <u>Liabilities</u>		
State fees payable	-	\$ 2,095,537
Trust payable	<u>-</u>	<u>54,533,524</u>
Total liabilities	<u>-</u>	<u>\$ 56,629,061</u>
 <u>Net Position</u>		
Net position held in trust for:		
Employees' pension benefits	<u>20,456,472</u>	
Total net position	<u>\$ 20,456,472</u>	

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

HAMILTON COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
For The Year Ended December 31, 2012

<u>Additions</u>	<u>Pension Trust Funds</u>
Contributions:	
Employer	\$ 1,094,051
Investment income:	
Net increase in fair value of investments	1,219,819
Interest	<u>629,167</u>
Total investment income	<u>1,848,986</u>
Total additions	<u>2,943,037</u>
<u>Deductions</u>	
Benefits	746,681
Administrative expense	<u>152,631</u>
Total deductions	<u>899,312</u>
Changes in net position	2,043,725
Net position - beginning	<u>18,412,747</u>
Net position - ending	<u><u>\$ 20,456,472</u></u>

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

(This page intentionally left blank.)

NOTES TO FINANCIAL STATEMENTS

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Blended Component Units

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

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

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

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

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Hamilton County Redevelopment Authority
694 Logan Street
Noblesville, IN 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, IN 46060

Jointly Governed Organization

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

B. Government-Wide and Fund Financial Statements

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

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

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

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

The primary government reports the following major governmental funds:

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

The rainy day fund accounts for the expenditures related to various capital projects. The financing for these projects is provided by state distribution of County Option Income Tax dollars.

Additionally, the primary government reports the following fund types:

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

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

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

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

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

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

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

D. Assets, Liabilities, and Net Position

1. Deposits and Investments

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

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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

2. Interfund Transactions and Balances

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

3. Property Taxes

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

4. Inventories and Prepaid Items

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

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

5. Capital Assets

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

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

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

NA = Not applicable

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

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

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

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

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

6. Compensated Absences

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

7. Long-Term Obligations

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

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

8. Fund Balance Reporting

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

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

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

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

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

A schedule of fund balances is provided below.

	General Fund	Rainy Day Fund	Other Governmental Funds	Total Governmental Funds
Restricted:				
Culture and recreation	\$ -	\$ -	\$ 3,261,436	\$ 3,261,436
Health and welfare	-	-	731,676	731,676
Transportation	-	-	16,020,541	16,020,541
Public safety	-	-	7,163,933	7,163,933
Other	-	17,105,125	18,400,918	35,506,043
State	-	-	607,853	607,853
Federal programs	-	-	1,242,903	1,242,903
Debt service	-	-	15,938,116	15,938,116
Capital improvement	-	-	21,328,399	21,328,399
Total restricted	-	17,105,125	84,695,775	101,800,900
Committed:				
Transportation	-	-	-	-
Public safety	-	-	404,638	404,638
Other	-	-	4,878,208	4,878,208
Total committed	-	-	5,282,846	5,282,846
Assigned:				
Transportation	-	-	2,536,064	2,536,064
Public safety	283,492	-	367,632	651,124
Park and recreation	-	-	60,440	60,440
Other	310,401	619,645	-	930,046
Total assigned	593,893	619,645	2,964,136	4,177,674
Unassigned	33,941,215	-	-	33,941,215
Total fund balances	\$ 34,535,108	\$ 17,724,770	\$ 92,942,757	\$ 145,202,635

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

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

9. Net Position – GASB 63

The County has adopted Governmental Accounting Standards Board (GASB) Statement 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. Following GASB Concepts Statement No. 4, Statement No. 63 changes the statement of financial position term net assets to net position. The Statement also encourages presentation of a statement of net position as assets plus deferred outflows of resources, less liabilities less deferred inflows of resources, equal net position. The County does not have any deferred outflows or deferred inflows of resources at December 31, 2012.

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

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

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

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

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, 2012, the County and the Sheriff's Pension Plans had the following investments:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less than 1	1-2	More than 2
Governmental activities:				
U.S. Treasuries and Securities	\$ 101,648	\$ 101,648	\$ -	\$ -
Government Sponsored Enterprises	503,464	351,448	152,016	-
Fixed Income Notes	560,634	354,270	100,825	105,539
Mutual Funds	106,420	106,420	-	-
Sheriff's Pension Plan:				
U.S. Treasuries and Securities	200,438	200,438	-	-
Government Sponsored Enterprises	689,296	-	-	689,296
Municipal Bonds and Notes	894,316	-	-	894,316
Corporate Bonds and Notes	3,542,333	611,868	535,369	2,395,096
Common Stock	8,781,315	8,781,315	-	-
Mutual Funds	5,269,191	5,269,191	-	-
Foreign Equities	298,924	298,924	-	-
Totals	\$ 20,947,979	\$ 16,075,522	\$ 788,210	\$ 4,084,247

Investment Type	Fair Value	Discretely Presented Component Unit		
		Investment Maturities (in Years)		
		Less Than 5	6-10	More Than 10
Mutual Funds	\$ 42,644,420	\$ 42,644,420	\$ -	\$ -
Certificate of Deposit	75,000	75,000	-	-
Totals	\$ 42,719,420	\$ 42,719,420	\$ -	\$ -

Investment Policies

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

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

Investment Type	County December 31, 2012 Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Mutual Funds	\$ 106,420

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans

December 31, 2012

Investment Type	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Corporate Bonds	\$ 3,542,333
Municipal Bonds	894,316
Corporate Stocks	8,781,315
Mutual Funds	5,269,191
Foreign Equities	298,924
 Total	 \$ 18,786,079

Riverview Hospital (discretely presented component unit)

December 31, 2012

Investment Type	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Certificate of Deposit	\$ 75,000
Mutual Funds	42,644,420
 Total	 \$ 42,719,420

Interest Rate Risk

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

Credit Risk

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

		County's Investments		
Standard and Poor's Rating	Moody's Rating	Mutual Funds	Government Sponsored Enterprise	Fixed Income Notes
AAA	Aaa	\$ -	\$ 503,464	\$ -
AA	Aa	-	-	100,357
A	A	-	-	460,277
Unrated	Unrated	106,420	-	-
Totals		\$ 106,420	\$ 503,464	\$ 560,634

		Sheriff's Pension Plans' Investments			
Standard and Poor's Rating	Moody's Rating	Mutual Funds	Corporate Bonds and Notes	Municipal Bonds and Notes	Government Sponsored Enterprise
AAA	Aaa	\$ -	\$ 334,453	\$ -	\$ 689,296
AA	Aa	-	924,728	782,717	-
A	A	-	1,455,370	111,599	-
BBB	Baa	-	827,782	-	-
Unrated	Unrated	5,269,191	-	-	-
Totals		\$ 5,269,191	\$ 3,542,333	\$ 894,316	\$ 689,296

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County and its discretely presented component unit do not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement. The Sheriff's Merit Board has adopted a policy for the concentration of credit risk. No more than 5 percent of the Pension's investments are to be invested in any one issuing corporation at the time of purchase; nor are more than 20 percent of the Pension's investments to be invested in any one industry at the time of purchase.

Foreign Currency Risk

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans		
December 31, 2012		
Investment Type and Currency Denomination	Foreign Currency	U.S. Dollar
Royal Dutch Shell		\$ 167,300
TEVA Pharmaceutical		<u>131,624</u>
Total		<u>\$ 298,924</u>

B. Capital Assets

Capital asset activity for the year ended December 31, 2012, was as follows:

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 24,599,800	\$ 858,909	\$ -	\$ 25,458,709
Infrastructure accounted for using the modified approach	519,920,659	2,433,045	2,807,536	519,546,168
Construction in progress	<u>13,254,512</u>	<u>6,704,516</u>	<u>3,021,418</u>	<u>16,937,610</u>
Total capital assets, not being depreciated	<u>557,774,971</u>	<u>9,996,470</u>	<u>5,828,954</u>	<u>561,942,487</u>
Capital assets, being depreciated:				
Buildings	160,875,372	2,394,095	-	163,269,467
Improvements other than buildings	8,357,469	352,323	-	8,709,792
Machinery and equipment	29,751,665	2,842,442	1,038,820	31,555,287
Infrastructure being depreciated	<u>121,661,759</u>	<u>1,684,446</u>	<u>238,271</u>	<u>123,107,934</u>
Totals	<u>320,646,265</u>	<u>7,273,306</u>	<u>1,277,091</u>	<u>326,642,480</u>
Less accumulated depreciation for:				
Buildings	34,897,791	4,126,520	-	39,024,311
Improvements other than buildings	2,954,788	391,852	-	3,346,640
Machinery and equipment	19,174,787	2,977,599	995,083	21,157,303
Infrastructure being depreciated	<u>24,002,644</u>	<u>2,658,816</u>	<u>11,570</u>	<u>26,649,890</u>
Totals	<u>81,030,010</u>	<u>10,154,787</u>	<u>1,006,653</u>	<u>90,178,144</u>
Total capital assets, being depreciated, net	<u>239,616,255</u>	<u>(2,881,481)</u>	<u>270,438</u>	<u>236,464,336</u>
Total governmental activities capital assets, net	<u>\$ 797,391,226</u>	<u>\$ 7,114,989</u>	<u>\$ 6,099,392</u>	<u>\$ 798,406,823</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Governmental activities:	
General government	\$ 6,361,902
Public safety	2,753,000
Highways and streets, including depreciation of general infrastructure assets	377,639
Health and welfare	34,038
Culture and recreation	<u>628,208</u>
 Total depreciation expense - governmental activities	 <u><u>\$ 10,154,787</u></u>

C. Construction Commitments

Construction work in progress is composed of the following:

Project	Total Project Authorized	Expended to December 31, 2012	Committed	Required Future Funding
Road Network	\$ 60,366,356	\$ 10,947,447	\$ 49,418,909	\$ -
Bridge Network	9,830,253	4,467,035	5,363,218	-
Drain Network	<u>1,650,456</u>	<u>1,523,128</u>	<u>127,328</u>	-
 Totals	 <u><u>\$ 71,847,065</u></u>	 <u><u>\$ 16,937,610</u></u>	 <u><u>\$ 54,909,455</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	\$ -	\$ 1,100,400	\$ 9,814,610
Construction in progress	<u>3,666,760</u>	<u>7,241,058</u>	<u>7,068,154</u>	<u>3,839,664</u>
 Total capital assets, not being depreciated	 <u>14,581,770</u>	 <u>7,241,058</u>	 <u>8,168,554</u>	 <u>13,654,274</u>
Capital assets, being depreciated:				
Buildings	87,787,794	5,141,177	125,476	92,803,495
Improvements other than buildings	2,259,427	158,967	-	2,418,394
Machinery and equipment	<u>97,640,109</u>	<u>9,417,749</u>	<u>3,960,095</u>	<u>103,097,763</u>
 Totals	 <u>187,687,330</u>	 <u>14,717,893</u>	 <u>4,085,571</u>	 <u>198,319,652</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated (continued):				
Less accumulated depreciation for:				
Buildings	38,946,738	3,677,609	7,868	42,616,479
Improvements other than buildings	1,566,287	114,209	-	1,680,496
Machinery and equipment	<u>72,968,583</u>	<u>6,290,998</u>	<u>3,926,040</u>	<u>75,333,541</u>
 Totals	 <u>113,481,608</u>	 <u>10,082,816</u>	 <u>3,933,908</u>	 <u>119,630,516</u>
 Total capital assets, being depreciated, net	 <u>74,205,722</u>	 <u>4,635,077</u>	 <u>151,663</u>	 <u>78,689,136</u>
 Total Discretely Presented Component				
Unit capital assets, net	<u>\$88,787,492</u>	<u>\$11,876,135</u>	<u>\$8,320,217</u>	<u>\$ 92,343,410</u>

E. Interfund Balances and Activity

1. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2012, is as follows:

Due To	Nonmajor Governmental
Nonmajor Governmental	<u>\$ 344,373</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, 2012, were as follows:

Transfer From	Transfer To			Totals
	General Fund	Rainy Day	Nonmajor Governmental	
General Fund	\$ -	\$ 7,854,567	\$ 1,329,417	\$ 9,183,984
Nonmajor Governmental	<u>947,733</u>	<u>-</u>	<u>31,175,924</u>	<u>32,123,657</u>
 Totals	 <u>\$ 947,733</u>	 <u>\$ 7,854,567</u>	 <u>\$ 32,505,341</u>	 <u>\$ 41,307,641</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 \$1,437,279. The following is a schedule by years of future minimum rental payments as of December 31, 2012:

2013	\$ 1,151,996
2014	1,114,562
2015	1,065,386
2016	1,011,555
2017	<u>828,184</u>
 Total	 <u>\$ 5,171,683</u>

2. Operating Leases – Lessor

The component unit leases space to tenants under operating leases with terms of one to ten years. Leased space consists of buildings with a total cost of \$9,788,745 and accumulated depreciation of \$5,357,014 as of December 31, 2012. Total rental income for all operating leases was \$1,179,436. The following is a schedule by years of future minimum rental payments as of December 31, 2012:

2013	\$ 576,948
2014	479,306
2015	271,975
2016	271,409
2017	265,393
2017-2022	<u>364,909</u>
 Total	 <u>\$ 2,229,940</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, 2012, are as follows:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2013	\$	639,472
2014		176,186
2015		22,695
2016		<u>5,054</u>
Total minimum lease payments		843,407
Less amount representing interest		<u>(43,924)</u>
Present value of net minimum lease payments		799,483
Due within one year		<u>(605,416)</u>
Due in more than one year		<u>\$ 194,067</u>

Assets acquired through capital leases still in effect are machinery and equipment of \$4,329,391.

G. Long-Term Liabilities

1. General Obligation Bonds

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

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

Purpose	Interest Rate	Original Debt Issued	Principal Outstanding
Governmental activities:			
2002 Animal Control Bonds	3.125% to 5.00%	\$ 2,500,000	\$ 1,480,000
2005 County Option Income Refunding Bonds	4.00% to 5.25%	46,765,000	26,125,000
2009 Park Bonds	2.00%	2,150,000	750,000
2011 Park Refunding Bonds	2.00% to 4.00%	3,280,000	3,000,000
2002 Building Authority Refunding Bonds	3.30% to 5.00%	32,540,000	485,000
1990 Building Authority Lease Rental Bonds	6.025% to 6.25%	4,210,000	2,855,000
1992 Building Authority First Mortgage Bonds	6.025% to 6.25%	432,202	432,202
2008 1st Mortgage Bonds	3.25% to 5.00%	41,655,000	38,135,000
2012 1st Mortgage Refunding Bonds	2.00% to 5.00%	23,010,000	<u>23,010,000</u>
Subtotal			96,272,202
Current portion of debt			(10,585,000)
Net unamortized discount/premium			4,938,109
Unamortized deferral of loss on bond refunding			<u>(3,104,909)</u>
Total long-term debt			<u>\$ 87,520,402</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Year Ended December 31	Governmental Activities		
	Principal	Interest	Totals
2013	\$ 10,585,000	\$ 4,173,185	\$ 14,758,185
2014	7,332,202	5,106,457	12,438,659
2015	6,670,000	3,485,125	10,155,125
2016	6,945,000	3,211,594	10,156,594
2017	7,240,000	2,912,432	10,152,432
2018-2022	27,440,000	10,421,947	37,861,947
2023-2027	17,910,000	5,103,884	23,013,884
2028-2032	12,150,000	1,558,413	13,708,413
Totals	\$ 96,272,202	\$ 35,973,037	\$ 132,245,239

2. Tax Increment Financing (TIF) Bonds

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

Purpose	Interest Rates	Original Debt Issued	Principal Outstanding
Governmental activities:			
2005 Village Park	3.25% to 5.00%	\$ 7,295,000	\$ 5,925,000
2005 Thomson	2.90% to 5.00%	5,660,000	4,575,000
2006 Thomson	3.75% to 5.10%	19,080,000	17,195,000
2010 Village Park	2.00% to 5.75%	7,050,000	6,615,000
2010 Refunding Series A	2.00% to 3.60%	3,235,000	2,665,000
2010 Refunding Series B	2.00% to 3.90%	6,665,000	5,675,000
2011 Economic Development	2.00% to 5.50%	16,895,000	16,770,000
2012 Economic Development	1.10% to 4.50%	4,990,000	4,990,000
Subtotal			64,410,000
Current portion of debt			(1,860,000)
Net unamortized discount/premium			(153,672)
Unamortized deferral of loss on bond refunding			(278,360)
Total long-term portion			\$ 62,117,968

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	Totals
2013	\$ 1,860,000	\$ 2,709,060	\$ 4,569,060
2014	2,600,000	2,850,000	5,450,000
2015	2,905,000	2,763,371	5,668,371
2016	3,095,000	2,664,831	5,759,831
2017	3,200,000	2,552,673	5,752,673
2018-2022	18,165,000	10,633,543	28,798,543
2023-2027	19,795,000	6,159,628	25,954,628
2028-2032	<u>12,790,000</u>	<u>1,186,591</u>	<u>13,976,591</u>
Totals	<u>\$ 64,410,000</u>	<u>\$ 31,519,697</u>	<u>\$ 95,929,697</u>

3. Revenue Bonds Payable

The County issued the Hamilton County Visitors and Convention Bureau (HCVCB) Revenue bonds whereby the government pledges income derived from the innkeeper's tax to pay debt service. Revenue bonds outstanding at December 31, 2012, are as follows:

Purpose	Interest Rate	Original Debt Issued	Principal Outstanding
2011 HCVCB Sinking Bonds	2.00% to 2.50%	\$ 3,450,000	\$ 3,330,000
Current portion of debt			(140,000)
Unamortized discount			<u>(10,444)</u>
Total long-term portion			<u>\$ 3,179,556</u>

Revenue bonds debt service requirements to maturity are as follows:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Year Ended December 31	Principal	Interest	Totals
2013	\$ 140,000	\$ 123,511	\$ 263,511
2014	140,000	120,711	260,711
2015	140,000	117,912	257,912
2016	140,000	115,111	255,111
2017	150,000	111,724	261,724
2018-2022	805,000	488,910	1,293,910
2023-2027	985,000	311,477	1,296,477
2028-2032	830,000	77,570	907,570
Totals	<u>\$ 3,330,000</u>	<u>\$ 1,466,926</u>	<u>\$ 4,796,926</u>

4. General Obligation Refunding Bonds

On July 31, 2012, Hamilton County issued \$23,010,000 in refunding bonds with an average interest rate of 4.45 percent to advance refund \$24,100,000 of outstanding 2004 Juvenile Detention bonds with an average interest rate of 4.65 percent. The net proceeds of \$25,493,034 (after payment of \$279,364 in issuance costs and receipt of \$2,762,398 in bond premium) and local contributions of \$809,113 were used to purchase U.S. government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2004 Juvenile Detention bonds. As a result, these bonds are considered to be defeased and the liability for those bonds has been removed from the Statement of Net Position. The refunding resulted in the accounting loss of \$1,934,869, which has been recognized on Statement of Net Position as Deferral of Loss on Refunding. This amount will be amortized using the straight line method and charged to interest expense over the next 13 years. Hamilton County in effect decreased its aggregate debt service payment by \$560,251 over the next 13 years and realized an economic gain (difference between the present values of the old and new debt service payments) of \$691,108.

5. Advanced Refunding

In prior years, Hamilton County defeased certain bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust accounts and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2012, \$61,355,000 of bonds outstanding are considered defeased.

6. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2012, was as follows:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable:					
General obligation	\$ 107,712,202	\$ 23,010,000	\$ 34,450,000	\$ 96,272,202	\$ 10,585,000
TIF	61,475,000	4,990,000	2,055,000	64,410,000	1,860,000
Revenue	<u>3,395,000</u>	<u>-</u>	<u>65,000</u>	<u>3,330,000</u>	<u>140,000</u>
Total payable	172,582,202	28,000,000	36,570,000	164,012,202	12,585,000
Compensated absences	<u>1,308,068</u>	<u>2,619,932</u>	<u>2,756,544</u>	<u>1,171,456</u>	<u>937,165</u>
Total governmental activities long-term liabilities	<u>\$ 173,890,270</u>	<u>\$ 30,619,932</u>	<u>\$ 39,326,544</u>	<u>\$ 165,183,658</u>	<u>\$ 13,522,165</u>

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

7. Revenue Bonds Payable – Discretely Presented Component Unit

The component unit, proprietary fund type, also issues bonds whereby the government pledges income derived from the acquired or constructed assets to pay debt service. Revenue bonds outstanding at December 31, 2012, are as follows:

Revenue bonds debt service requirements to maturity are as follows:

<u>Purpose</u>	<u>Rate</u>	<u>Amount</u>
2005 Revenue Bonds	2.50% to 4.50%	\$ 4,310,000
2010 Revenue Bonds	3.90%	17,240,135
2011 Revenue Bonds	4.20%	6,277,595
2012 Revenue Bonds	1.45% Variable	<u>16,900,000</u>
Subtotal		44,727,730
Current portion of debt		(3,370,193)
Unamortized deferral of loss on bond refunding		<u>(1,995,262)</u>
Total		<u>\$ 39,362,275</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Year Ended December 31	Discretely Presented Component Unit		
	Principal	Interest	Totals
2013	\$ 3,370,193	\$ 1,553,893	\$ 4,924,086
2014	3,492,422	1,418,368	4,910,790
2015	3,627,401	1,280,900	4,908,301
2016	3,765,244	1,142,657	4,907,901
2017	3,906,068	998,966	4,905,034
2018-2022	15,410,961	3,182,882	18,593,843
2023-2027	11,155,441	809,909	11,965,350
Totals	\$ 44,727,730	\$ 10,387,575	\$ 55,115,305

8. Revenue Bonds Refunding – Discretely Presented Component Unit

On December 1, 2012, Riverview Hospital issued \$16,900,000 in refunding bonds with a variable interest rate of 1.45 percent to advance refund \$17,400,000 of outstanding 2004 Series bonds with an average interest rate of 3.98 percent. The net proceeds of \$16,900,000 (after payment of \$127,000 in issuance costs and approximately \$127,000 of associated trustee assets) were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2004 Series bonds. As a result, these bonds are considered to be defeased and the liability for those bonds has been removed from the Statement of Net Position. The refunding resulted in the accounting loss of \$241,613, which has been recognized on Statement of Net Position as Deferral of Loss on Refunding. This amount will be amortized using the straight-line method and charged to interest expense over the life of the bonds.

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

Long-term liability activity for the year ended December 31, 2012, was as follows:

Discretely Presented Component Units	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revenue bonds payable:					
2004 Bonds	\$ 17,400,000	\$ -	\$ 17,400,000	\$ -	\$ -
2005 Bonds	5,065,000	-	755,000	4,310,000	790,000
2010 Bonds	18,239,151	-	999,016	17,240,135	1,038,699
2011 Bonds	6,859,186	-	581,591	6,277,595	606,494
2012 Bonds	-	16,900,000	-	16,900,000	935,000
Subtotal Revenue Bonds	47,563,337	16,900,000	19,735,607	44,727,730	3,370,193
Tipton Family Practice note payable	-	528,225	189,477	338,748	165,837
Capital lease obligations	1,415,448	28,957	644,922	799,483	605,416
Long-term liabilities	<u>\$ 48,978,785</u>	<u>\$ 17,457,182</u>	<u>\$ 20,570,006</u>	<u>\$ 45,865,961</u>	<u>\$ 4,141,446</u>

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

H. Net Investment in Capital Assets

	Governmental Activities
Capital assets, net	<u>\$ 798,406,822</u>
Related debt:	
General obligation bonds	96,272,202
Net unamortized discount/premium	4,938,109
Unamortized deferral of loss on bond refunding	(3,104,909)
TIF bonds	64,410,000
Net unamortized discount/premium	(153,672)
Unamortized deferral of loss on bond refunding	(278,360)
Revenue bonds	3,330,000
Unamortized discount	(10,444)
Deduct cash on hand	<u>(7,237,206)</u>
Total related debt	<u>158,165,720</u>
Net Investment in capital assets	<u><u>\$ 640,241,102</u></u>

I. Restricted Net Assets

The government-wide Statement of Net Position for Hamilton County (primary government) and the component unit (Riverview Hospital) report \$63,637,654 and \$5,704,712, respectively, in net position - restricted for portion of net position, of which \$26,371,139 and \$3,715,122, 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:

	2012	2011
Accounts payable, beginning of year	\$ 1,564,304	\$ 1,343,696
Incurred claims and changes in estimates	13,540,978	14,382,236
Claim payments	13,043,006	14,161,628
Accounts payable, end of year	\$ 2,062,276	\$ 1,564,304

B. Encumbrance Commitments

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

At December 31, 2012, the County had encumbrance commitments in the governmental funds as follows:

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Major funds and Nonmajor funds	Encumbrances
Major funds:	
General	\$ 593,893
Rainy Day	619,645
Nonmajor funds:	
Highway	578,043
Parks and Recreation	60,440
Local Road and Street	36,421
Statewide 911	343,632
Highway COIT	1,921,600
Drug Free Community	24,000
Cumulative Capital Development	1,658,416
Cumulative Courthouse	130,376
Total	\$ 5,966,466

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 UMR, a division of United Health Care. The plan provides medical, dental, vision and life insurance benefits to eligible retirees and their spouses. HCGPBP assigns the authority to establish and amend benefit provisions to the County. The HCGPBP issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for the participants. That report may be obtained by contacting the plan administrator:

Hamilton County
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, 2012, the County contributed \$1,116,327 to the plan, for current premiums (approximately 79 percent of total costs). Plan members receiving benefits contributed \$302,222, or approximately 21 percent of the total costs, through their required contributions. Employees who started employment subsequent to January 11, 2010, are not eligible for the plan.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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	\$	2,983,387
Interest on net OPEB obligation		336,759
Adjustment to annual required contribution		<u>(417,270)</u>
Annual OPEB cost		2,902,876
Contributions made		<u>1,871,415</u>
Increase in net OPEB obligation		1,031,461
Net OPEB obligation, beginning of year		<u>6,735,189</u>
Net OPEB obligation, end of year	\$	<u><u>7,766,650</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 2012 and the four preceding years were as follows:

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

Funded Status and Funding Progress

As of December 31, 2012, the most recent actuarial valuation date, the plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$37,525,418, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$37,525,418. The covered payroll (annual payroll of active employees covered by the plan) was \$34,152,078, and the ratio of the UAAL to covered payroll was 91.0 percent.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 Financial Statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumption

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

Significant methods and assumptions were as follows:

	Hamilton County Healthcare Plan
Actuarial valuation date	December 31, 2012
Actuarial cost method	Projected unit credit
Amortization method	Level dollar amount
Remaining amortization period	Open 30 years
Asset valuation method	N/A
Actuarial assumptions:	
Inflation rate	2.00%
Investment rate of return	3.50%
Healthcare inflation rate	10.00%
N/A – not applicable	

D. Tax Increment Revenues Pledged

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

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

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

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

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

E. Pension Plans

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

a. Public Retirement System Board

Plan Description

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Funding Policy and Annual Pension Cost

INPRS members are required to contribute 3 percent of their annual covered salary. The County is required to contribute at an actuarially determined rate; the current rate is 8.75 percent of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by the INPRS Board of Trustees. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

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

Annual Pension Cost

For 2012, the County's annual pension cost for INPRS and related information, as provided by the actuary, is presented in this note.

b. Sheriff's Retirement Plan

Plan Description

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

Plan member's contributions are authorized by state statute (IC 36-8-10-12) and may not exceed 6 percent of the employee's average monthly wages. The County is required to make a minimum annual contribution that is sufficient to prevent deterioration in the actuarial status of the trust fund during the year; the amount contributed for 2012 is \$1,072,004. The contribution requirements of plan members and the County are established and can be amended by state statute.

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

Annual Pension Cost

For 2012, the County's annual pension cost for the Sheriff's Retirement Plan and related information, as provided by the actuary, is presented in this note.

c. Sheriff's Benefit Plan

Plan Description

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

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County are established and can be amended by the County Council. The amount contributed by the County for 2012 is \$22,047.

For 2012, 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.

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

STATEMENT OF FIDUCIARY NET POSITION

<u>Assets</u>	Sheriff's Retirement Plan	Sheriff's Benefit Plan
Cash and cash equivalents	\$ 680,440	\$ 40,452
Investments	19,213,178	462,635
Receivables:		
Interest	59,386	381
Total assets	19,953,004	503,468
 <u>Net Position</u>		
Net position - held in trust for pension benefits	\$ 19,953,004	\$ 503,468

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

<u>Additions</u>	Sheriff's Retirement Plan	Sheriff's Benefit Plan
Contributions:		
Employer	\$ 1,072,004	\$ 22,047
Investment earnings:		
Net decrease in fair value of investments	1,188,279	31,540
Interest	611,640	17,527
Total additions	2,871,923	71,114
 <u>Deductions</u>		
Benefits	738,861	7,820
Administration expenses	123,663	28,968
Total deductions	862,524	36,788
Changes in net position	2,009,399	34,326
Net position - beginning	17,943,605	469,142
Net position - ending	\$ 19,953,004	\$ 503,468

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

	INPRS	Sheriff's Retirement Plan	Sheriff's Benefit Plan
Annual required contribution	\$ 3,102,064	\$ 1,072,004	\$ 22,047
Interest on net pension obligation	(14,635)	14,664	-
Adjustment to annual required contribution	<u>16,849</u>	<u>(26,892)</u>	<u>-</u>
Annual pension cost	3,104,278	1,059,776	22,047
Contributions made	<u>2,430,154</u>	<u>1,072,004</u>	<u>22,047</u>
Increase (decrease) in net pension obligation	674,124	(12,228)	-
Net pension obligation, beginning of year	<u>(209,077)</u>	<u>209,490</u>	<u>-</u>
Net pension obligation, end of year	<u>\$ 465,047</u>	<u>\$ 197,262</u>	<u>\$ -</u>

	INPRS	Sheriff's Retirement Plan	Sheriff's Benefit Plan
Contribution rates:			
County	8.75%	34.5%	.8%
Plan members	3%	None	None
Actuarial valuation date	07-01-12	01-01-13	01-01-13
Actuarial cost method	Entry age	Frozen initial liability	Aggregate
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	30 years	Two fixed periods: 20 years and 30 years	30 years
Amortization period (from date)	07-01-12	01-01-13	01-01-13
Asset valuation method	4 year smoothed market	Market value	Market value

Actuarial Assumptions

Investment rate of return	6.75%	7%	7%
Projected future salary increases:			
Total	3.25% to 4.5%	5%	5%
Attributed to inflation	3%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	1%	2%	0%

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
INPRS	06-30-10	\$ 2,384,566	100%	\$ (781,297)
	06-30-11	2,915,692	80%	(209,077)
	06-30-12	3,104,278	78%	465,047
Sheriff's Retirement Plan	12-31-10	1,219,036	76%	18,760
	12-31-11	1,102,510	83%	209,490
	12-31-12	1,059,776	101%	197,262
Sheriff's Benefit Plan	12-31-10	34,218	100%	-
	12-31-11	26,993	100%	-
	12-31-12	22,047	100%	-

Funded Status and Funding Progress for the Above Plans

The funded status of the INPRS plan as of July 1, 2012, the most recent actuarial valuation date and January 1, 2013, for the Sheriff's Retirement Plan and the Sheriff's Benefit Plan is as follows:

Retirement Plan	Actuarial value of plan assets (a)	Actuarial accrued liability (AAL) entry age (b)	Unfunded AAL or (funding excess) (b-a)	Funded ratio (a/b)	Annual covered payroll (c)	Unfunded AAL or (funding excess) as a percentage of covered payroll (b-a/c)
INPRS	\$ 19,026,774	\$ 36,540,649	\$ (17,513,875)	52%	\$ 29,568,278	(59%)
Sheriff's Retirement	19,893,618	24,301,941	(4,408,323)	82%	3,401,462	(130%)
Sheriff's Benefit	503,087	503,087	-	100%	3,401,462	0%

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

2. Defined Contribution Pension Plan

Riverview Hospital Pension

Plan Description

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

HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, IN 46060

Funding Policy and Annual Pension Cost

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

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

The Hospital made contributions to both plans in the amount of \$1,233,427, for 2012.

REQUIRED SUPPLEMENTARY INFORMATION

(This page intentionally left blank.)

HAMILTON COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Indiana Public Retirement System

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-10	\$ 21,933,993	\$ 33,935,142	\$ (12,001,149)	65%	\$ 31,145,054	(39%)
07-01-11	19,440,406	32,876,697	(13,436,291)	59%	29,516,052	(46%)
07-01-12	19,026,774	36,540,649	(17,513,875)	52%	29,568,278	(59%)

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)
01-01-11	\$ 17,247,950	\$ 21,346,614	\$ (4,098,664)	81%	\$ 3,337,372	(123%)
01-01-12	17,874,469	22,513,554	(4,639,085)	79%	3,305,278	(140%)
01-01-13	19,893,618	24,301,941	(4,408,323)	82%	3,401,462	(130%)

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)
01-01-11	\$ 465,796	\$ 465,796	\$ -	100%	\$ 3,337,372	0%
01-01-12	467,812	467,812	-	100%	3,305,278	0%
01-01-13	503,087	503,087	-	100%	3,401,462	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)
12-31-10	\$ -	\$ 19,327,896	\$ (19,327,896)	0%	\$ 37,032,477	(52%)
12-31-11	-	24,951,991	(24,951,991)	0%	31,203,495	(80%)
12-31-12	-	37,525,418	(37,525,418)	0%	34,152,078	(110%)

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

HAMILTON COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON STATEMENT -
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUND
 For The Year Ended December 31, 2012

	General Fund			
	Budgeted Amounts		Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 58,834,323	\$ 58,834,323	\$ 61,295,565	\$ 2,461,242
Intergovernmental	4,595,872	4,595,872	3,710,131	(885,741)
Charges for services	1,820,222	1,820,222	2,266,009	445,787
Fines and forfeits	310,000	310,000	705,412	395,412
Other	1,544,000	1,544,000	1,701,054	157,054
Total revenues	<u>67,104,417</u>	<u>67,104,417</u>	<u>69,678,171</u>	<u>2,573,754</u>
Expenditures:				
Current:				
General government:				
Personal services	28,628,700	28,829,700	27,249,628	1,580,072
Supplies	1,217,346	1,249,846	1,025,525	224,321
Other services and charges	12,753,435	12,823,235	11,267,255	1,555,980
Capital outlay	19,978,593	20,026,075	162,424	19,863,651
Total general government	<u>62,578,074</u>	<u>62,928,856</u>	<u>39,704,832</u>	<u>23,224,024</u>
Public safety:				
Personal services	16,072,675	15,537,830	14,551,975	985,855
Supplies	1,136,314	1,134,747	1,023,735	111,012
Other services and charges	1,476,237	1,724,700	1,590,491	134,209
Capital outlay	-	-	-	-
Total public safety	<u>18,685,226</u>	<u>18,397,277</u>	<u>17,166,201</u>	<u>1,231,076</u>
Health and welfare:				
Personal services	512,372	597,057	546,345	50,712
Supplies	5,662	5,662	5,380	282
Other services and charges	12,027	12,027	4,880	7,147
Total health and welfare	<u>530,061</u>	<u>614,746</u>	<u>556,605</u>	<u>58,141</u>
Total expenditures	<u>81,793,361</u>	<u>81,940,879</u>	<u>57,427,638</u>	<u>24,513,241</u>
Other financing sources (uses):				
Transfers in	947,733	947,733	947,733	-
Transfers out	(9,183,984)	(9,183,984)	(9,183,984)	-
Total other financing sources (uses)	<u>(8,236,251)</u>	<u>(8,236,251)</u>	<u>(8,236,251)</u>	<u>-</u>
Net change in fund balances	(22,925,195)	(23,072,713)	4,014,282	27,086,995
Fund balances - beginning	<u>26,292,526</u>	<u>26,292,526</u>	<u>26,292,526</u>	<u>-</u>
Fund balances - ending	<u>\$ 3,367,331</u>	<u>\$ 3,219,813</u>	<u>\$ 30,306,808</u>	<u>\$ 27,086,995</u>

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

Hamilton County Rainy Day

Budgeted Amounts		Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)
Original	Final		
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,325,195	2,326,597	1,832,298	494,299
-	-	-	-
-	400,000	-	400,000
-	667,897	616,538	51,359
2,325,195	3,394,494	2,448,836	945,658
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,325,195	3,394,494	2,448,836	945,658
8,022,946	8,022,946	8,022,946	-
-	-	-	-
8,022,946	8,022,946	8,022,946	-
5,697,751	4,628,452	5,574,110	945,658
12,150,660	12,150,660	12,150,660	-
<u>\$ 17,848,411</u>	<u>\$ 16,779,112</u>	<u>\$ 17,724,770</u>	<u>\$ 945,658</u>

HAMILTON COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGET/GAAP RECONCILIATION -
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUND
 For The Year Ended December 31, 2012

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

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

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

	General	Rainy Day
Net changes in fund balances (budgetary basis)	\$ 4,014,282	\$ 5,574,110
Adjustments:		
To adjust revenues for accruals	778,006	-
To adjust expenditures for accruals	(141,350)	66,539
Net change in fund balances (GAAP basis)	\$ 4,650,938	\$ 5,640,649

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							
	2012	2011	2010	2009	2008	2007	2006	2005
Average Network Weighted PASER Rating	7.32	7.37	6.99	7.62	7.81	8.01	7.13	7.07

	Bridge Network							
	2012	2011	2010	2009	2008	2007	2006	2005
Weighted Network Sufficiency Rating	N/A	88.53	N/A	89.75	N/A	89.28	N/A	88.51
Percent Network Under 50 Rating	N/A	0.43%	N/A	0.33%	N/A	0.23%	N/A	0.41%
Percent Network Under 20 Rating	N/A	0.00%	N/A	0.00%	N/A	0.02%	N/A	0.09%

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

	2012	2011	2010	2009	2008	2007	2006	2005
Road Network								
Needed:								
Maintenance	\$ 3,500	\$ 3,879	\$ 3,050	\$ 5,830	\$ 4,450	\$ 3,500	\$ 4,300	\$ 4,300
Preservation	3,086	3,176	5,068	2,144	1,219	856	1,143	706
Actual:								
Maintenance	3,610	3,583	4,136	4,089	4,200	4,297	4,106	4,328
Preservation	1,475	2,564	4,193	1,277	857	509	958	250
Bridge Network								
Needed:								
Maintenance	\$ 322	\$ 895	\$ 590	\$ 324	\$ 630	\$ 300	\$ 500	\$ 500
Preservation	502	299	1,069	1,722	905	981	1,636	1,987
Actual:								
Maintenance	393	527	518	499	759	204	450	601
Preservation	424	116	986	857	965	511	1,485	1,327

N/A - Not available

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

(This page intentionally left blank.)

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	Property Reassessment
Park and Recreation	County Health	Emergency Telephone System
Surveyor's Corner Perpetuation	Clerk's Perpetuation	Emergency Planning
County Sales Disclosure	Plat Book	Highway County Option Income Tax
Innkeeper's Tax	Statewide 911	Park Nonreverting Donation
Highway Inspection	Park Nonreverting	Tobacco Settlement
Wireless E911 Telephone System	Health Maintenance	Jury Pay
County Drug Free Community	Deferral Program	County Court User's Fee
Guardian Ad Litem	Pretrial Diversion	Supplemental Juvenile
Unified Probation User's Fee	Supplemental Public Defender	Probation Services
County Corrections	Intermittent Detention	County Identification Security
Auditor's Ineligible Deductions	Property Reassessment	Protection
	2015	

HAMILTON COUNTY
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 (Continued)

Debt service funds:

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

Capital projects funds:

Cumulative Capital Development	County Major Bridge	Cumulative Courthouse
--------------------------------	---------------------	-----------------------

Expenditures did not exceed appropriations for any funds or any departments within the General Fund, which required legally approved budgets.

II. Infrastructure – Modified Approach

A. Road Network

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

B. Bridge Network

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

SUPPLEMENTARY INFORMATION

HAMILTON COUNTY
 SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON STATEMENT -
 GENERAL FUND - BY DEPARTMENT
 January 1, 2012 to December 31, 2012

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	\$ 1,942,400	\$ 2,038,400	\$ 1,960,291	\$ 78,109	\$ 1,259,514	\$ 1,249,031	\$ 1,155,177	\$ 93,854
Supplies	63,296	95,796	73,196	22,600	36,592	36,592	22,986	13,606
Other services and charges	44,738	56,738	40,476	16,262	135,137	133,937	111,694	22,243
Capital outlay	-	-	-	-	7,191	7,191	6,904	287
Total general government	<u>2,050,434</u>	<u>2,190,934</u>	<u>2,073,963</u>	<u>116,971</u>	<u>1,438,434</u>	<u>1,426,751</u>	<u>1,296,761</u>	<u>129,990</u>
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 2,050,434</u>	<u>\$ 2,190,934</u>	<u>\$ 2,073,963</u>	<u>\$ 116,971</u>	<u>\$ 1,438,434</u>	<u>\$ 1,426,751</u>	<u>\$ 1,296,761</u>	<u>\$ 129,990</u>

Function and Department	County Treasurer				County Recorder			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 328,878	\$ 328,878	\$ 311,953	\$ 16,925	\$ 440,505	\$ 440,505	\$ 408,855	\$ 31,650
Supplies	10,000	10,000	9,308	692	1,473	1,473	1,138	335
Other services and charges	10,500	7,000	5,731	1,269	1,923	1,923	1,054	869
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>349,378</u>	<u>345,878</u>	<u>326,992</u>	<u>18,886</u>	<u>443,901</u>	<u>443,901</u>	<u>411,047</u>	<u>32,854</u>
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 349,378</u>	<u>\$ 345,878</u>	<u>\$ 326,992</u>	<u>\$ 18,886</u>	<u>\$ 443,901</u>	<u>\$ 443,901</u>	<u>\$ 411,047</u>	<u>\$ 32,854</u>

County Surveyor				County Assessor				Registration of Voters			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 857,145	\$ 857,145	\$ 842,522	\$ 14,623	\$ 1,657,143	\$ 1,657,143	\$ 1,563,371	\$ 93,772	\$ 113,054	\$ 113,054	\$ 95,703	\$ 17,351
50,566	50,566	43,085	7,481	12,000	12,000	11,998	2	11,680	11,680	3,596	8,084
215,564	215,564	197,354	18,210	117,386	114,386	112,887	1,499	3,002	3,002	2,054	948
-	-	-	-	-	-	-	-	500	500	-	500
<u>1,123,275</u>	<u>1,123,275</u>	<u>1,082,961</u>	<u>40,314</u>	<u>1,786,529</u>	<u>1,783,529</u>	<u>1,688,256</u>	<u>95,273</u>	<u>128,236</u>	<u>128,236</u>	<u>101,353</u>	<u>26,883</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 1,123,275</u>	<u>\$ 1,123,275</u>	<u>\$ 1,082,961</u>	<u>\$ 40,314</u>	<u>\$ 1,786,529</u>	<u>\$ 1,783,529</u>	<u>\$ 1,688,256</u>	<u>\$ 95,273</u>	<u>\$ 128,236</u>	<u>\$ 128,236</u>	<u>\$ 101,353</u>	<u>\$ 26,883</u>

County Cooperative Extension Service				County Council				County Commissioners			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 160,683	\$ 160,683	\$ 160,330	\$ 353	\$ 673,675	\$ 694,925	\$ 680,705	\$ 14,220	\$ 16,966,473	\$ 17,018,973	\$ 16,117,922	\$ 901,051
4,600	4,600	4,570	30	1,415	1,415	280	1,135	200,587	200,587	198,904	1,683
135,595	135,595	132,127	3,468	192,347	192,847	43,005	149,842	2,795,329	2,795,329	2,534,260	261,069
1,000	1,000	1,000	-	19,855,827	19,856,518	6,498	19,850,020	63,753	110,544	98,921	11,623
<u>301,878</u>	<u>301,878</u>	<u>298,027</u>	<u>3,851</u>	<u>20,723,264</u>	<u>20,745,705</u>	<u>730,488</u>	<u>20,015,217</u>	<u>20,026,142</u>	<u>20,125,433</u>	<u>18,950,007</u>	<u>1,175,426</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 301,878</u>	<u>\$ 301,878</u>	<u>\$ 298,027</u>	<u>\$ 3,851</u>	<u>\$ 20,723,264</u>	<u>\$ 20,745,705</u>	<u>\$ 730,488</u>	<u>\$ 20,015,217</u>	<u>\$ 20,026,142</u>	<u>\$ 20,125,433</u>	<u>\$ 18,950,007</u>	<u>\$ 1,175,426</u>

Continued on next page

HAMILTON COUNTY
 SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON STATEMENT -
 GENERAL FUND - BY DEPARTMENT
 January 1, 2012 to December 31, 2012
 (Continued)

Function and Department	Planning Commission				Hamilton County Maintenance			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 194,247	\$ 194,247	\$ 185,497	\$ 8,750	\$ 921,701	\$ 921,701	\$ 835,969	\$ 85,732
Supplies	4,970	4,970	3,118	1,852	319,568	319,568	281,013	38,555
Other services and charges	37,450	61,265	36,947	24,318	2,615,386	2,615,386	2,097,853	517,533
Capital outlay	-	-	-	-	31,726	31,726	30,988	738
Total general government	236,667	260,482	225,562	34,920	3,888,381	3,888,381	3,245,823	642,558
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	\$ 236,667	\$ 260,482	\$ 225,562	\$ 34,920	\$ 3,888,381	\$ 3,888,381	\$ 3,245,823	\$ 642,558

Function and Department	Court Administration				Data Board			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 1,907,304	\$ 1,938,476	\$ 1,781,181	\$ 157,295	\$ 1,061,446	\$ 1,072,007	\$ 1,007,829	\$ 64,178
Supplies	229,223	229,223	123,074	106,149	240,976	240,976	235,314	5,662
Other services and charges	1,624,289	1,563,089	1,425,453	137,636	1,892,144	1,994,529	1,695,050	299,479
Capital outlay	-	-	-	-	18,596	18,596	18,113	483
Total general government	3,760,816	3,730,788	3,329,708	401,080	3,213,162	3,326,108	2,956,306	369,802
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	\$ 3,760,816	\$ 3,730,788	\$ 3,329,708	\$ 401,080	\$ 3,213,162	\$ 3,326,108	\$ 2,956,306	\$ 369,802

Janus				Community Mental Health				Aviation Commission			
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	\$ 770	\$ 1,330
-	-	-	-	-	-	-	-	16,850	16,850	861	15,989
600,000	600,000	600,000	-	1,769,310	1,769,310	1,769,310	-	462,300	462,300	460,258	2,042
-	-	-	-	-	-	-	-	-	-	-	-
600,000	600,000	600,000	-	1,769,310	1,769,310	1,769,310	-	481,250	481,250	461,889	19,361
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ 1,769,310	\$ 1,769,310	\$ 1,769,310	\$ -	\$ 481,250	\$ 481,250	\$ 461,889	\$ 19,361

Soil and Water				County Sheriff				County Coroner			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 142,432	\$ 142,432	\$ 141,553	\$ 879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13,550	13,550	13,084	466	-	-	-	-	-	-	-	-
2,000	2,000	1,742	258	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
157,982	157,982	156,379	1,603	-	-	-	-	-	-	-	-
-	-	-	-	9,969,602	9,974,556	9,334,342	640,214	67,616	67,616	67,593	23
-	-	-	-	1,098,171	1,098,171	995,757	102,414	9,300	9,300	7,675	1,625
-	-	-	-	1,168,447	1,396,270	1,393,454	2,816	99,500	99,500	96,523	2,977
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	12,236,220	12,468,997	11,723,553	745,444	176,416	176,416	171,791	4,625
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
\$ 157,982	\$ 157,982	\$ 156,379	\$ 1,603	\$ 12,236,220	\$ 12,468,997	\$ 11,723,553	\$ 745,444	\$ 176,416	\$ 176,416	\$ 171,791	\$ 4,625

Continued on next page

HAMILTON COUNTY
 SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON STATEMENT -
 GENERAL FUND - BY DEPARTMENT
 January 1, 2012 to December 31, 2012
 (Continued)

Function and Department	Prosecuting Attorney				Communications			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total general government	-	-	-	-	-	-	-	-
Public safety:								
Personal services	1,979,646	1,979,646	1,847,720	131,926	922,399	407,196	407,196	-
Supplies	21,993	18,993	12,451	6,542	-	1,433	1,433	-
Other services and charges	74,135	94,635	85,343	9,292	-	140	140	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	<u>2,075,774</u>	<u>2,093,274</u>	<u>1,945,514</u>	<u>147,760</u>	<u>922,399</u>	<u>408,769</u>	<u>408,769</u>	<u>-</u>
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-	-	-
Total expenditures	<u>\$ 2,075,774</u>	<u>\$ 2,093,274</u>	<u>\$ 1,945,514</u>	<u>\$ 147,760</u>	<u>\$ 922,399</u>	<u>\$ 408,769</u>	<u>\$ 408,769</u>	<u>\$ -</u>

Function and Department	Community Corrections				Probation			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total general government	-	-	-	-	-	-	-	-
Public safety:								
Personal services	491,797	491,797	423,981	67,816	2,501,169	2,473,540	2,333,957	139,583
Supplies	-	-	-	-	-	-	-	-
Other services and charges	115,576	115,576	-	115,576	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	<u>607,373</u>	<u>607,373</u>	<u>423,981</u>	<u>183,392</u>	<u>2,501,169</u>	<u>2,473,540</u>	<u>2,333,957</u>	<u>139,583</u>
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-	-	-
Total expenditures	<u>\$ 607,373</u>	<u>\$ 607,373</u>	<u>\$ 423,981</u>	<u>\$ 183,392</u>	<u>\$ 2,501,169</u>	<u>\$ 2,473,540</u>	<u>\$ 2,333,957</u>	<u>\$ 139,583</u>

Emergency Management				Drainage Board			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	99,035	99,035	-	99,035
-	-	-	-	-	-	-	-
-	-	-	-	99,035	99,035	-	99,035
140,446	143,479	137,186	6,293	-	-	-	-
6,850	6,850	6,419	431	-	-	-	-
18,579	18,579	15,031	3,548	-	-	-	-
-	-	-	-	-	-	-	-
<u>165,875</u>	<u>168,908</u>	<u>158,636</u>	<u>10,272</u>	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 165,875</u>	<u>\$ 168,908</u>	<u>\$ 158,636</u>	<u>\$ 10,272</u>	<u>\$ 99,035</u>	<u>\$ 99,035</u>	<u>\$ -</u>	<u>\$ 99,035</u>

Prosecutor IV-D				Totals			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ 28,628,700	\$ 28,829,700	\$ 27,249,628	\$ 1,580,072
-	-	-	-	1,217,346	1,249,846	1,025,525	224,321
-	-	-	-	12,753,435	12,823,235	11,267,255	1,555,980
-	-	-	-	<u>19,978,593</u>	<u>20,026,075</u>	<u>162,424</u>	<u>19,863,651</u>
-	-	-	-	62,578,074	62,928,856	39,704,832	23,224,024
-	-	-	-	16,072,675	15,537,830	14,551,975	985,855
-	-	-	-	1,136,314	1,134,747	1,023,735	111,012
-	-	-	-	1,476,237	1,724,700	1,590,491	134,209
-	-	-	-	-	-	-	-
-	-	-	-	<u>18,685,226</u>	<u>18,397,277</u>	<u>17,166,201</u>	<u>1,231,076</u>
512,372	597,057	546,345	50,712	512,372	597,057	546,345	50,712
5,662	5,662	5,380	282	5,662	5,662	5,380	282
<u>12,027</u>	<u>12,027</u>	<u>4,880</u>	<u>7,147</u>	<u>12,027</u>	<u>12,027</u>	<u>4,880</u>	<u>7,147</u>
<u>530,061</u>	<u>614,746</u>	<u>556,605</u>	<u>58,141</u>	<u>530,061</u>	<u>614,746</u>	<u>556,605</u>	<u>58,141</u>
<u>\$ 530,061</u>	<u>\$ 614,746</u>	<u>\$ 556,605</u>	<u>\$ 58,141</u>	<u>\$ 81,793,361</u>	<u>\$ 81,940,879</u>	<u>\$ 57,427,638</u>	<u>\$ 24,513,241</u>

(This page intentionally left blank.)

NONMAJOR GOVERNMENTAL FUNDS

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

- County Highway - To account for highway construction and the operations of the highway and maintenance department. Financing is provided by state motor vehicle highway distributions.
- Local Road and Street - To account for operation and maintenance of local and arterial road and street systems. Financing is provided by state gasoline tax distributions.
- Property Reassessment 2015 - To account for tax revenue raised to fund a reassessment of taxable county property in 2015.
- County Elected Officials Training - To account for monies used solely to provide training of county elected officials as set out in the Indiana Code.
- Park and Recreation - To account for the operations of the County parks and activities sponsored by the parks department. Financing is provided by a specific annual property tax levy and miscellaneous revenues.
- County Health - To account for expenditures for the conservation and improvement of public health. Financing is provided by a specific property tax levy and fees charged for health related permits.
- Property Reassessment - To account for tax revenue raised to fund a reassessment of taxable county property in 2002.
- Drainage Maintenance - To account for expenses of maintaining legal drains in the county. Financing is provided by annual assessments upon lands benefited by the periodic maintenance of a drain.
- Surveyor's Corner Perpetuation - To account for expense incurred in the location and perpetuation of the original government survey corners. Financing is provided by a fee charged to record property transfer deeds.
- Recorder's Perpetuation - To account for the cost of preserving records and the improvement of record keeping systems and equipment. Financing is provided by copy fees collected by the County Recorder.
- Clerk's Perpetuation - To account for the cost of preserving records and the improvement of record keeping systems and equipment. Financing is provided by copy fees collected by the Clerk of the Circuit Court.
- Covered Bridge - To account for the collection and payment of monies used to preserve and restore covered bridges located within the County. Financing is provided by a grant from the State of Indiana.
- 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.
Statewide 911	To account for monies collected for surcharges from all communication service providers and distributing the funding to local units of government.
County Computer Maintenance -	To account for costs incurred in replacing and repairing computer hardware and software for Hamilton County.
Electronic Data -	To account for fees collected for providing duplicate records which are maintained in electronic medium.
Digital Orthophotography -	The fund is a nonreverting fund established for updating the County Geographical Information Systems base map every two to three years. The purpose of the fund is to allow for uniform annual budgeting for expenditures that are less frequent than once a year.
Highway County Option Income Tax -	The highway county option income tax fund is a special revenue fund. It accounts for the county option income tax revenues earmarked for the repair of county roads.
Highway Inspection -	To account for road inspections and other services provided by the County. Financing is provided by fees collected for services rendered.
Park Nonreverting -	To account for monies and fees procured by specific park and recreation activities as directed by the Hamilton County Parks and Recreation Board.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

County Drug Free Community -	To account for the revenue and expenses of a program promoting comprehensive local alcohol and drug abuse prevention initiatives.
Drug Enforcement Grant -	To account for the expenditures related to providing additional drug enforcement programs by the County Sheriff. Financing is provided by Federal and State grants.
Sheriff Grant Proceeds -	To account for the expenditures related to providing additional drug enforcement programs by the County Sheriff. Financing is provided by grants.
Drug and Alcohol Nonreverting -	To account for expenditures related to the promotion of or activities promoting the Hamilton County Council on alcohol and other drugs. Revenues are from contributions, gifts, grants and other miscellaneous funds.
Fire Investigation Prosecutor -	To account for the costs of assisting the Prosecutor in the investigation of fires that are believed to be intentionally set. Financing is provided by a grant from the State of Indiana.
County Extradition -	To account for expenses of extraditing criminal defendants. Financing is provided by bail bond filing fees.
Deferral Program -	To account for fees collected from individuals involved in the deferral program established by the Prosecuting Attorney.
Jury Pay -	To account for expenditures related to paying fees to prospective jury members. Financing is provided by fees collected from a defendant who is found to have committed a crime, violated a statute defining an infraction, or violated an ordinance of a municipal corporation.
Child Advocacy -	To account for expenditures related to developing interdisciplinary responses to child abuse and neglect situations. Financing is provided through user fees.
Court Appointed Special Advocate -	To account for expenditures related to program to provide advocacy and assistance to children who are involved in the court system. Financing is provided through state grants.
Guardian Ad Litem -	To account for expenditures related to program to provide guardian ad litem services. Financing is provided through user fees.
Pretrial Diversion -	To account for the collection and payments related to a program that removes certain criminal offenders from the judicial system prior to the trial. Financing is provided by the collection of user fees from those individuals participating in the program.
County Court User's Fee -	To account for the expenditures related to the alcohol and drug services rehabilitation program established by the courts within the County. Financing is provided by users fees charged to the individuals placed in the program.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Unified Probation User's Fee -	To account for various probation program costs. Financing is provided by user fee charges collected by the Clerk of the Circuit Court from the Superior and Circuit Courts.
Supplemental Public Defender -	To account for the costs of public defender representation ordered by Hamilton County courts. Financing is provided by charges assessed to individuals represented by Public Defenders.
Supplemental Juvenile Probation Services -	To account for various probation program costs. Financing is provided by user fee charges as set in Indiana Code 31-40-2-1 and collected through the probation department or the Clerk of the Circuit Court.
Title IV-D Incentive -	To account for reimbursements related to the operation of the Child Support Enforcement (Title 4-D) Program. This funding is to be used for Title 4-D Program purposes.
Campaign Finance Enforcement -	To account for funds to augment and supplement funds otherwise appropriated for the administration of the campaign finance enforcement statute. Financing is provided by fines collected by the Clerk of the Circuit Court for campaign finance violations.
County Corrections -	Accounting of monies received from the State of Indiana. These monies are to be used to fund the operations of the Hamilton County Jail and the Hamilton County Corrections Center. Funds must be appropriated by Hamilton County Council.
Community Corrections Home Detention -	To account for fees collected from offenders used to offset the costs of administering a house arrest program.
Intermittent Detention -	To account for fees collected by Community Corrections, used to offset the costs of administering short-term incarceration programs.
Community Transition -	To account for grant monies received from the State of Indiana. Expenditures are used to offset the cost of programs administered by Community Corrections.
IV-D Incentive Clerk -	To account for IV-D Incentive funds collected and disbursed as set forth in the Indiana Code.
Drug Court -	To account for monies collected and disbursed under Indiana Code 33-23-16-5 and Indiana Code 33-37-8-5.
County Identification Security Protection -	To account for expenditures related to costs to purchase, upgrade, implement or maintain redacting technology used in the County Recorder's office as required by Indiana Code 36-2-7. Financing is provided by recording fees.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Nonreverting Youth Assistance Program -	To account for monies received and expended from entities participating in the Hamilton County Youth Assistance program.
Neighborhood Stabilization -	To account for grant monies received from U.S. Department of Housing and Urban Development to assist with the purchase of foreclosed properties.
2008 Community Development Block Grant -	To account for grant monies and expenditures related to housing construction projects. Financing provided by Community Development Block Grant revenues.
EECBG LED Lighting -	To account for grant monies received from the National Energy Technology to replace existing fluorescent tube lighting with new LED tube lighting for energy savings.
2009 Community Development Block Grant -	To account for grant monies and expenditures related to housing construction projects. Financing provided by Community Development Block Grant revenues.
Mule Barn Maintenance -	To account for ARRA monies from Indiana Department of Transportation for utilizing federal funds for transportation.
Monon Greenway -	To account for monies received from Indiana Department of Transportation for use in acquiring right-of-way on the Monon Greenway corridor from 216 th Street to Lamong Road for expansion of trail system.
Family Justice Center -	To account for monies received from the Indiana Criminal Justice Institute to explore the best approach for creating a Family Justice Center in Hamilton County.
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.
IV-D Incentive Prosecutor -	To account for IV-D Incentive funds as collected and disbursed as set forth in the Indiana Code.
Airport Improvement - South Apron -	To account for funding from Federal Aviation Administration used for infrastructure improvements at Indianapolis Executive Airport.
NACCHO Medical Reserve -	To account for monies from Indiana Department of Health for Medical Reserve Corps to supplement and assist local public health and medical emergencies.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Cities Readiness Preparedness 10/11 -	To account for monies received from Indiana State Department of Health for the purpose of engaging in cities readiness initiative activities to provide prophylaxis to 100 percent of the population within 48 hours.
Elections Grant -	To account for grant funds to be utilized for the elections process.
Airport Improvement - South Apron #2 -	To account for funding from the Federal Aviation Administration, used for the expansion of the south apron project at the Indianapolis Executive Airport.
Community Development Block Grant 2010 -	To account for monies related to housing construction projects. Financing provided by Community Development Block Grant revenues.
State Criminal Alien Assistance 2010 -	To account for monies received from the State of Indiana for use in offsetting costs associated with detention of illegal immigrants.
2011 Janus Transit Grant -	To account for monies from Indiana Department of Transportation for utilizing federal funds for operating and capital assistance, feasibility studies and intercity bus assistance, to provide services for public transportation in rural and small urban areas.
Base Public Health Emergency -	To account for monies from the state that are used to further public health preparedness capabilities by the local health department.
Traffic Partnership 2010/2011 -	To account for grant monies from the State of Indiana for use in offsetting costs associated with traffic safety projects.
Cities Readiness Initiative 2011 - 2012 -	To account for monies received from Indiana State Department of Health for the purpose of engaging in cities readiness initiative activities to provide prophylaxis to 100 percent of the population within 48 hours.
Emergency Management Performance Grant 2011 -	To account for grant monies received from the U.S. Department of Homeland Security to purchase computer equipment.
Community Development Block Grant 2011 -	To account for monies related to housing construction projects. Financing provided by Community Development Block Grant revenues.
Adult Drug Court Implementation -	To build and maximize the capacity of a single jurisdiction drug court.
2012 HMEP Grant -	To account for grant monies received from U.S. Department of Homeland Security to allow hazardous materials training for first responders.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

2012 Janus Transit Grant -	To account for monies received from the Federal Transportation Administration for operation of the Hamilton County Express local transit system.
2009 UASI Generator Project -	To account for monies received from the U.S. Department of Homeland Security to purchase a portable generator and communication equipment.
2011 EMPG Salaries -	To account for state grant funds used to reimburse a portion of the salaries of county emergency management staff.
Drug Court Problem Solving Grant -	To account for state grant funds to offset costs of the Adult Drug Court.
UASI Hamilton County Initiative -	To account for monies received from U.S. Department of Homeland Security for local security initiatives.
2007 Public Safety Interoperable -	To account for monies received from U.S. Department of Homeland Security for the purchase and upgrade of radios.
2009 Hazard Mitigation Planning Grant -	To account for grant monies received from FEMA to complete an approved All-Hazard Mitigation Plan.
Construction Zone Enforcement Grant -	To account for the grant to pay for additional police officers to conduct the Dangerous Driving Enforcement in construction zones.
State Criminal Alien Assistance 2012 -	To account for monies from the BJA to provide reimbursement for correctional officer salary cost for incarcerating undocumented criminal aliens.
Airport Improvement AIP 23 -	To account for monies from the Federal Aviation Administration for improvement to Indianapolis Executive Airport.
Cities Readiness 2012-2013 -	To account for monies received from Indiana State Department of Health for the purpose of engaging in cities readiness initiative activities to provide prophylaxis to 100 percent of the population within 48 hours.
Traffic Partnership 2012-2013 -	To account for grant monies for participation, pull-over enforcement, and education on seatbelts and child restraints.
DUI Grant 2012-2013 -	To account for grant monies to pay additional overtime for participation in Indiana Criminal Justice Institute's DUI Task Force Enforcement Project.
Legacy Cool Creek Concert Series Grant -	To account for monies that will support the 2011 Summer Concert Series at Cool Creek and Coxhall Parks.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Community Corrections Grant 11/12 -	To account for state grant funds for administering juvenile and adult rehabilitation programs.
Family Court Grant -	To account for grant monies received from the State of Indiana and are used to provide Guardian Ad Litem (GAL) training to provide GAL services in high conflict custody cases.
2012 Summer Concert Series -	To account for monies received for sponsorships of concert series at Hamilton County parks.
2012 Foreign Language Interpreter -	To account for monies received from the Indiana Supreme Court to be spent on foreign language interpreters for court cases.
Court Reform Grant -	To account for grant monies received from the State of Indiana for the purchase of court technology equipment.
Hamilton County Traffic Safety Partnership -	To account for grant monies received from the State of Indiana for use in offsetting costs associated with traffic safety projects.
State Criminal Alien Assistance 2011 -	To account for monies received from the State of Indiana for use in offsetting costs associated with the detention of illegal immigrants.
Airport Improvement AIP 22 -	To account for funding from Federal Aviation Administration used for infrastructure improvements at Indianapolis Executive Airport.
Community Development Block Program Income -	To account for program income monies received by the recipient or a sub-recipient directly generated from the use of CDBG funds.
Federal Equitable Shared Property -	To account for expenditures as set out in the Federal Equitable Sharing program.
Auditor's Ineligible Deductions -	To account for monies expended for the sole purpose of discovering property that is eligible for a standard deduction and other expenses of the office of the county auditor.
IV-D Incentive County -	To account for reimbursements related to the operation of the Child Support Enforcement Program. The funding is to be used for the Title IV-D program purposes.
County Offender Transportation -	To account for monies used to defray the cost of returning to the state, probationers who violate their conditions of supervision.

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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

Lease Rental -	To accumulate monies for the payment of the \$30,025,800 Hamilton County Public Building Corporation (Building Authority) lease which is due in semi-annual installments through July 15, 2014. Financing is provided by a specific annual property tax levy. Property taxes levied in excess of the actual requirements are legally restricted to this fund. Lease rental payments are transferred to the Building Authority. The Building Authority will subsequently retire the bonded indebtedness incurred in constructing the Judicial Center.
Jail Lease Rental -	To accumulate monies for the payment of the \$13,647,000 Hamilton County Public Building Corporation (Building Authority) lease which is due in semi-annual installments through January 15, 2015. Financing is provided by a specific annual property tax levy. Property taxes levied in excess of the actual requirements are legally restricted to this fund. Lease rental payments are transferred to the Building Authority. The Building Authority will subsequently retire the bonded indebtedness incurred in constructing the Jail and Jail Administration Building.
146th Street Bond -	To accumulate monies for payment of the 146th Street Redevelopment Authority lease. Financing is provided by County Option Income Tax revenue, Tax Increment Financing revenue, and County Major Bridge Fund revenue.
2002 Animal Control Bond -	To accumulate monies for payment of the 2002 Animal Control general obligation bond. Financing is provided by property tax levy.
2011 Park District Refunding Bond -	To account for the current refunding of \$3,220,000 of outstanding park debt and to pay for various park improvements and issuance costs.
Juvenile Services Lease -	To accumulate monies for payment of the Juvenile Services Center lease. Financing is provided by property tax levy.
2009 Park Bond Debt Service -	To accumulate monies for repayment of \$2,150,000 general obligation bond. Bonds are payable from ad valorem taxes to be levied against all taxable property within the County.
2008 First Mortgage Bonds -	To accumulate monies for repayment of \$41,655,000 bond. Lease rental is payable from ad valorem taxes to be levied against all taxable property within the County.
2011 Hamilton County Visitors and Convention Bureau Sinking -	To accumulate monies for the repayment of the \$3,450,000 Hamilton County Indiana Revenue Bonds of 2011 that will promote and encourage conventions, visitors and tourism within the County.

NONMAJOR GOVERNMENTAL FUNDS
(Continued)

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

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Hazel Dell Road Improvement -	To account for expenditures related to design and construction of Hazel Dell Road. Financing is provided by participating governmental units.
96 th Street/US 421 -	To accumulate monies for design and construction at the intersection of 96 th Street and US 421. Financing is provided by Tax Increment Financing revenue.
Clay Township Trailways -	To account for expenditures related to construction of a trailways project. Financing has been provided by state grants.
Airport Capital -	To account for expenditures related to improvements made to the airport purchased by the County.
Revolving Airport Capital -	To account for expenditures related to cost of construction, design, land acquisition, and professional fees for airport capital improvements. Financing provided through Federal and State grant awards.
Cumulative Courthouse -	To account for the financing and construction of capital improvements. Financing is provided by an annual property tax levy.
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.
Redevelopment Commission Capital Projects -	The redevelopment commission capital projects fund accounts for the capital activities of the Hamilton County Redevelopment Commission. It accounts for the proceeds of tax increment financing bonds that are used to construct infrastructure.
Redevelopment Authority Capital Projects -	To account for the capital activities of the Hamilton County Redevelopment Authority. It accounts for the proceeds of tax increment financing bonds that are used to construct infrastructure.
Building Authority Capital Projects -	To account for the capital activities of the Hamilton Building Corporation (a blended component unit). It accounts for the proceeds of general obligation bonds. The proceeds will be used to construct infrastructure projects of the County.

HAMILTON COUNTY
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2012

<u>Assets</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals</u>
Cash and cash equivalents	\$ 54,863,998	\$ 15,938,116	\$ 20,859,571	\$ 91,661,685
Receivables:				
Taxes	1,353,945	397,745	232,792	1,984,482
Accounts	41,441	-	-	41,441
Special assessments	106,250	-	380,936	487,186
Intergovernmental	1,385,175	288,869	169,068	1,843,112
Interfund receivable:				
Interfund receivable	-	-	344,373	344,373
 Total assets	 <u>\$ 57,750,809</u>	 <u>\$ 16,624,730</u>	 <u>\$ 21,986,740</u>	 <u>\$ 96,362,279</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 518,739	\$ -	\$ 81,747	\$ 600,486
Accrued payroll and withholdings payable	660,466	-	-	660,466
Contracts payable	189,069	-	174,734	363,803
Interfund payable:				
Interfund payable	344,373	-	-	344,373
Unavailable revenue	334,063	686,614	401,860	1,422,537
Compensated absences	27,857	-	-	27,857
 Total liabilities	 <u>2,074,567</u>	 <u>686,614</u>	 <u>658,341</u>	 <u>3,419,522</u>
 Fund balances:				
Restricted	47,429,260	15,938,116	21,328,399	84,695,775
Committed	5,282,846	-	-	5,282,846
Assigned	2,964,136	-	-	2,964,136
 Total fund balances	 <u>55,676,242</u>	 <u>15,938,116</u>	 <u>21,328,399</u>	 <u>92,942,757</u>
 Total liabilities and fund balances	 <u>\$ 57,750,809</u>	 <u>\$ 16,624,730</u>	 <u>\$ 21,986,740</u>	 <u>\$ 96,362,279</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2012

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals</u>
Revenues:				
Taxes:				
Property	\$ 6,954,304	\$ 12,415,862	\$ 7,175,201	\$ 26,545,367
Income	4,762,905	-	-	4,762,905
Other	2,975,405	-	-	2,975,405
Special assessments	2,459,164	-	898,718	3,357,882
Licenses and permits	406,629	-	-	406,629
Intergovernmental	12,588,713	872,197	593,673	14,054,583
Charges for services	6,403,757	-	151,838	6,555,595
Fines and forfeits	1,491,253	-	-	1,491,253
Other	520,131	52,211	79,019	651,361
Total revenues	<u>38,562,261</u>	<u>13,340,270</u>	<u>8,898,449</u>	<u>60,800,980</u>
Expenditures:				
Current:				
General government	8,296,071	8,460	2,036,886	10,341,417
Public safety	10,044,757	-	-	10,044,757
Highways and streets	5,511,815	-	-	5,511,815
Health and welfare	2,090,215	-	-	2,090,215
Culture and recreation	2,806,786	-	-	2,806,786
Debt service:				
Principal	-	12,470,000	-	12,470,000
Interest	-	10,459,915	41,015	10,500,930
Bond issue costs	-	446,913	-	446,913
Capital outlay:				
General government	431,575	-	162,405	593,980
Public safety	552,083	-	-	552,083
Highways and streets	1,763,573	-	5,351,276	7,114,849
Health and welfare	23,940	-	-	23,940
Culture and recreation	436,648	-	25,181	461,829
Total expenditures	<u>31,957,463</u>	<u>23,385,288</u>	<u>7,616,763</u>	<u>62,959,514</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,604,798</u>	<u>(10,045,018)</u>	<u>1,281,686</u>	<u>(2,158,534)</u>
Other financing sources (uses):				
Issuance of debt	-	4,990,000	-	4,990,000
Issuance of refunding bonds	-	23,010,000	-	23,010,000
Bond premium	-	2,768,217	-	2,768,217
Payment to refunded bond escrow	-	(24,100,000)	-	(24,100,000)
Transfers in	7,162,076	20,958,945	4,384,320	32,505,341
Transfers out	<u>(10,432,916)</u>	<u>(16,831,332)</u>	<u>(4,859,409)</u>	<u>(32,123,657)</u>
Total other financing sources and uses	<u>(3,270,840)</u>	<u>10,795,830</u>	<u>(475,089)</u>	<u>7,049,901</u>
Net change in fund balances	3,333,958	750,812	806,597	4,891,367
Fund balances - beginning	<u>52,342,284</u>	<u>15,187,304</u>	<u>20,521,802</u>	<u>88,051,390</u>
Fund balances - ending	<u>\$ 55,676,242</u>	<u>\$ 15,938,116</u>	<u>\$ 21,328,399</u>	<u>\$ 92,942,757</u>

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2012

<u>Assets</u>	<u>County Highway</u>	<u>Local Road and Street</u>	<u>Property Reassessment 2015</u>	<u>County Elected Officials Training</u>
Cash and cash equivalents	\$ 4,377,842	\$ 404,121	\$ 685,445	\$ 60,154
Receivables:				
Taxes	-	-	13,568	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	<u>563,434</u>	<u>130,135</u>	<u>9,854</u>	<u>-</u>
Total assets	<u><u>\$ 4,941,276</u></u>	<u><u>\$ 534,256</u></u>	<u><u>\$ 708,867</u></u>	<u><u>\$ 60,154</u></u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 104,036	\$ 3,741	\$ -	\$ -
Accrued payroll and withholdings payable	154,018	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	23,422	-
Compensated absences	<u>9,529</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u><u>267,583</u></u>	<u><u>3,741</u></u>	<u><u>23,422</u></u>	<u><u>-</u></u>
Fund balances:				
Restricted	4,095,650	494,094	685,445	-
Committed	-	-	-	60,154
Assigned	<u>578,043</u>	<u>36,421</u>	<u>-</u>	<u>-</u>
Total fund balances	<u><u>4,673,693</u></u>	<u><u>530,515</u></u>	<u><u>685,445</u></u>	<u><u>60,154</u></u>
Total liabilities and fund balances	<u><u>\$ 4,941,276</u></u>	<u><u>\$ 534,256</u></u>	<u><u>\$ 708,867</u></u>	<u><u>\$ 60,154</u></u>

<u>Park and Recreation</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>
\$ 2,668,982	\$ 326,706	\$ 1,074,560	\$ 13,225,665	\$ 220,895	\$ 1,535,685	\$ 220,882
113,539	43,559	-	-	-	-	-
1,184	-	-	-	-	-	-
-	-	-	106,250	-	-	-
82,460	31,636	-	-	-	-	-
<u>\$ 2,866,165</u>	<u>\$ 401,901</u>	<u>\$ 1,074,560</u>	<u>\$ 13,331,915</u>	<u>\$ 220,895</u>	<u>\$ 1,535,685</u>	<u>\$ 220,882</u>
\$ 43,484	\$ 2,202	\$ 7,899	\$ 67,951	\$ 356	\$ 9,374	\$ 647
58,701	64,343	12,876	-	1,325	4,484	4,828
12,950	-	-	-	-	-	-
-	-	-	344,373	-	-	-
195,999	75,195	-	-	-	-	-
-	-	-	-	-	-	-
<u>311,134</u>	<u>141,740</u>	<u>20,775</u>	<u>412,324</u>	<u>1,681</u>	<u>13,858</u>	<u>5,475</u>
2,494,591	260,161	1,053,785	12,919,591	219,214	1,521,827	215,407
-	-	-	-	-	-	-
60,440	-	-	-	-	-	-
<u>2,555,031</u>	<u>260,161</u>	<u>1,053,785</u>	<u>12,919,591</u>	<u>219,214</u>	<u>1,521,827</u>	<u>215,407</u>
<u>\$ 2,866,165</u>	<u>\$ 401,901</u>	<u>\$ 1,074,560</u>	<u>\$ 13,331,915</u>	<u>\$ 220,895</u>	<u>\$ 1,535,685</u>	<u>\$ 220,882</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2012
 (Continued)

<u>Assets</u>	<u>Covered Bridge</u>	<u>Economic Development</u>	<u>Art Fund</u>	<u>Unsafe Building</u>
Cash and cash equivalents	\$ 27,415	\$ 27,700	\$ 180	\$ 5,000
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 27,415</u>	<u>\$ 27,700</u>	<u>\$ 180</u>	<u>\$ 5,000</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:				
Restricted	27,415	-	-	5,000
Committed	-	27,700	180	-
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 27,415</u>	<u>\$ 27,700</u>	<u>\$ 180</u>	<u>\$ 5,000</u>

Emergency Telephone System	County Sales Disclosure	Plat Book	Emergency Planning	Innkeeper's Tax	Statewide 911	County Computer Maintenance
\$ -	\$ 97,345	\$ 193,717	\$ 64,523	\$ 452,338	\$ 3,893,040	\$ 1,566,988
-	-	-	-	173,965	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 97,345</u>	<u>\$ 193,717</u>	<u>\$ 64,523</u>	<u>\$ 626,303</u>	<u>\$ 3,893,040</u>	<u>\$ 1,566,988</u>

\$ -	\$ -	\$ -	\$ 54	\$ -	\$ 18,953	\$ -
-	-	-	-	-	181,169	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	54	-	200,122	-
-	97,345	193,717	64,469	626,303	3,349,286	-
-	-	-	-	-	-	1,566,988
-	-	-	-	-	343,632	-
-	97,345	193,717	64,469	626,303	3,692,918	1,566,988
<u>\$ -</u>	<u>\$ 97,345</u>	<u>\$ 193,717</u>	<u>\$ 64,523</u>	<u>\$ 626,303</u>	<u>\$ 3,893,040</u>	<u>\$ 1,566,988</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2012
 (Continued)

<u>Assets</u>	<u>Electronic Data</u>	<u>Digital Orthophotography</u>	<u>Highway County Option Income Tax</u>	<u>Highway Inspection</u>
Cash and cash equivalents	\$ 98,161	\$ 678,601	\$ 5,784,125	\$ 144,221
Receivables:				
Taxes	-	-	919,039	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 98,161</u>	<u>\$ 678,601</u>	<u>\$ 6,703,164</u>	<u>\$ 144,221</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ 553	\$ 48,366	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	96,716	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>553</u>	<u>145,082</u>	<u>-</u>
Fund balances:				
Restricted	-	-	4,636,482	144,221
Committed	98,161	678,048	-	-
Assigned	-	-	1,921,600	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>98,161</u>	<u>678,048</u>	<u>6,558,082</u>	<u>144,221</u>
Total liabilities and fund balances	<u>\$ 98,161</u>	<u>\$ 678,601</u>	<u>\$ 6,703,164</u>	<u>\$ 144,221</u>

<u>Park Nonreverting</u>	<u>Park Nonreverting Donation</u>	<u>Wireless E911 Telephone System</u>	<u>Health Maintenance</u>	<u>Tobacco Settlement</u>	<u>Tobacco Prevention Grant</u>	<u>Health Donation Immunization</u>
\$ 618,867	\$ 79,759	\$ -	\$ 143,015	\$ 184,895	\$ 112,194	\$ 2,136
-	-	-	-	-	-	-
18,810	50	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	32,500	-
<u>\$ 637,677</u>	<u>\$ 79,809</u>	<u>\$ -</u>	<u>\$ 143,015</u>	<u>\$ 184,895</u>	<u>\$ 144,694</u>	<u>\$ 2,136</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -
-	-	-	2,725	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,725	-	500	-
637,677	79,809	-	140,290	184,895	144,194	2,136
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>637,677</u>	<u>79,809</u>	<u>-</u>	<u>140,290</u>	<u>184,895</u>	<u>144,194</u>	<u>2,136</u>
<u>\$ 637,677</u>	<u>\$ 79,809</u>	<u>\$ -</u>	<u>\$ 143,015</u>	<u>\$ 184,895</u>	<u>\$ 144,694</u>	<u>\$ 2,136</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2012
 (Continued)

<u>Assets</u>	<u>Jail Commissary</u>	<u>Service of Process</u>	<u>Accident Report</u>	<u>Firearms Training</u>
Cash and cash equivalents	\$ 25,452	\$ 158,446	\$ 714	\$ 82,925
Receivables:				
Taxes	-	-	-	-
Accounts	-	18,217	-	2,940
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 25,452</u>	<u>\$ 176,663</u>	<u>\$ 714</u>	<u>\$ 85,865</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:				
Restricted	-	-	714	85,865
Committed	25,452	176,663	-	-
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 25,452</u>	<u>\$ 176,663</u>	<u>\$ 714</u>	<u>\$ 85,865</u>

<u>Vehicle Inspection</u>	<u>Law Enforcement Continuing Education</u>	<u>Training and Equipment</u>	<u>County Drug Free Community</u>	<u>Drug Enforcement Grant</u>	<u>Sheriff Grant Proceeds</u>	<u>Drug and Alcohol Nonreverting</u>
\$ 11,066	\$ 50,428	\$ 53,863	\$ 192,874	\$ 41,037	\$ 78,229	\$ 2,479
-	-	-	-	-	-	-
240	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	300	-	5,063	-
<u>\$ 11,306</u>	<u>\$ 50,428</u>	<u>\$ 53,863</u>	<u>\$ 193,174</u>	<u>\$ 41,037</u>	<u>\$ 83,292</u>	<u>\$ 2,479</u>

\$ -	\$ 3,690	\$ -	\$ 1,518	\$ -	\$ -	\$ 687
-	-	-	3,753	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,690	-	5,271	-	-	687

11,306	46,738	-	163,903	41,037	83,292	1,792
-	-	53,863	-	-	-	-
-	-	-	24,000	-	-	-
<u>11,306</u>	<u>46,738</u>	<u>53,863</u>	<u>187,903</u>	<u>41,037</u>	<u>83,292</u>	<u>1,792</u>
<u>\$ 11,306</u>	<u>\$ 50,428</u>	<u>\$ 53,863</u>	<u>\$ 193,174</u>	<u>\$ 41,037</u>	<u>\$ 83,292</u>	<u>\$ 2,479</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2012
 (Continued)

<u>Assets</u>	Fire Investigation Prosecutor	County Extradition	Deferral Program	Jury Pay
Cash and cash equivalents	\$ 473	\$ 388,238	\$ 463,402	\$ 204,538
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	20,430	2,743
	<u>473</u>	<u>388,238</u>	<u>483,832</u>	<u>207,281</u>
Total assets	<u>\$ 473</u>	<u>\$ 388,238</u>	<u>\$ 483,832</u>	<u>\$ 207,281</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ 1,000	\$ 1,705	\$ 749
Accrued payroll and withholdings payable	-	-	2,590	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u>-</u>	<u>1,000</u>	<u>4,295</u>	<u>749</u>
Total liabilities	<u>-</u>	<u>1,000</u>	<u>4,295</u>	<u>749</u>
Fund balances:				
Restricted	-	387,238	479,537	206,532
Committed	473	-	-	-
Assigned	-	-	-	-
	<u>473</u>	<u>387,238</u>	<u>479,537</u>	<u>206,532</u>
Total fund balances	<u>473</u>	<u>387,238</u>	<u>479,537</u>	<u>206,532</u>
Total liabilities and fund balances	<u>\$ 473</u>	<u>\$ 388,238</u>	<u>\$ 483,832</u>	<u>\$ 207,281</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>	<u>Supplemental Public Defender</u>
\$ 174	\$ 40,908	\$ 4,311	\$ 145,001	\$ 264,710	\$ 358,318	\$ 121,931
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	6,210	-	-	-
<u>\$ 174</u>	<u>\$ 40,908</u>	<u>\$ 4,311</u>	<u>\$ 151,211</u>	<u>\$ 264,710</u>	<u>\$ 358,318</u>	<u>\$ 121,931</u>

\$ -	\$ 722	\$ -	\$ -	\$ 1,130	\$ 37,856	\$ -
-	-	-	2,552	6,871	21,389	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	722	-	2,552	8,001	59,245	-
-	-	4,311	148,659	-	-	121,931
174	40,186	-	-	256,709	299,073	-
-	-	-	-	-	-	-
<u>174</u>	<u>40,186</u>	<u>4,311</u>	<u>148,659</u>	<u>256,709</u>	<u>299,073</u>	<u>121,931</u>
<u>\$ 174</u>	<u>\$ 40,908</u>	<u>\$ 4,311</u>	<u>\$ 151,211</u>	<u>\$ 264,710</u>	<u>\$ 358,318</u>	<u>\$ 121,931</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2012
 (Continued)

<u>Assets</u>	<u>Supplemental Juvenile Probation Services</u>	<u>Title IV-D Incentive</u>	<u>Campaign Finance Enforcement</u>	<u>County Corrections</u>
Cash and cash equivalents	\$ 57,757	\$ 211,213	\$ 800	\$ 70,736
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 57,757</u>	<u>\$ 211,213</u>	<u>\$ 800</u>	<u>\$ 70,736</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	14,363	1,338	-	5,372
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>14,363</u>	<u>1,338</u>	<u>-</u>	<u>5,372</u>
Fund balances:				
Restricted	43,394	209,875	800	65,364
Committed	-	-	-	-
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>43,394</u>	<u>209,875</u>	<u>800</u>	<u>65,364</u>
Total liabilities and fund balances	<u>\$ 57,757</u>	<u>\$ 211,213</u>	<u>\$ 800</u>	<u>\$ 70,736</u>

Community Corrections Home Detention	Intermittent Detention	Community Transition	IV-D Incentive Clerk	Drug Court	County Identification Security Protection	Indianapolis Executive Airport Nonreverting
\$ 1,747,443	\$ 43,116	\$ 6,391	\$ 224,389	\$ 11,061	\$ 599,202	\$ 22,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	439	-	-	-	-
<u>\$ 1,747,443</u>	<u>\$ 43,116</u>	<u>\$ 6,830</u>	<u>\$ 224,389</u>	<u>\$ 11,061</u>	<u>\$ 599,202</u>	<u>\$ 22,000</u>

\$ 20,137	\$ -	\$ -	\$ 1,900	\$ -	\$ -	\$ -
22,258	-	-	106	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
14,792	-	-	-	-	-	-
<u>57,187</u>	<u>-</u>	<u>-</u>	<u>2,006</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,690,256	-	6,830	222,383	11,061	599,202	-
-	43,116	-	-	-	-	22,000
-	-	-	-	-	-	-
<u>1,690,256</u>	<u>43,116</u>	<u>6,830</u>	<u>222,383</u>	<u>11,061</u>	<u>599,202</u>	<u>22,000</u>
<u>\$ 1,747,443</u>	<u>\$ 43,116</u>	<u>\$ 6,830</u>	<u>\$ 224,389</u>	<u>\$ 11,061</u>	<u>\$ 599,202</u>	<u>\$ 22,000</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2012
 (Continued)

<u>Assets</u>	<u>Surveyor's Cash Surety</u>	<u>2010 Interlocal 96th Street/ 421 TIF</u>	<u>US 31 Ramps EDA</u>	<u>Park and Recreation Grant</u>
Cash and cash equivalents	\$ 25,720	\$ 4,947,259	\$ 1,754,823	\$ 49,359
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Total assets	<u>\$ 25,720</u>	<u>\$ 4,947,259</u>	<u>\$ 1,754,823</u>	<u>\$ 49,359</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	35,240	44,163	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
Total liabilities	<u>-</u>	<u>35,240</u>	<u>44,163</u>	<u>-</u>
Fund balances:				
Restricted	-	4,912,019	1,710,660	49,359
Committed	25,720	-	-	-
Assigned	-	-	-	-
Total fund balances	<u>25,720</u>	<u>4,912,019</u>	<u>1,710,660</u>	<u>49,359</u>
Total liabilities and fund balances	<u>\$ 25,720</u>	<u>\$ 4,947,259</u>	<u>\$ 1,754,823</u>	<u>\$ 49,359</u>

CDBG Noblesville Housing Authority	Hamilton County Traffic Safety Partnership	2008 State Criminal Alien Assistance	Solid Waste District	Special Task Team Pretrial	Special Task Team Forfeited	Employee Wellness Benefit
\$ -	\$ 89	\$ 22,726	\$ 1,663,708	\$ 16,130	\$ 51,527	\$ 4,326
-	-	-	90,275	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	16,596	-	-	-
<u>\$ -</u>	<u>\$ 89</u>	<u>\$ 22,726</u>	<u>\$ 1,770,579</u>	<u>\$ 16,130</u>	<u>\$ 51,527</u>	<u>\$ 4,326</u>

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	39,447	-	-	-
-	-	-	-	-	-	-
-	-	-	39,447	-	-	-
-	89	22,726	-	-	-	-
-	-	-	1,731,132	16,130	51,527	4,326
-	-	-	-	-	-	-
-	89	22,726	1,731,132	16,130	51,527	4,326
<u>\$ -</u>	<u>\$ 89</u>	<u>\$ 22,726</u>	<u>\$ 1,770,579</u>	<u>\$ 16,130</u>	<u>\$ 51,527</u>	<u>\$ 4,326</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2012
 (Continued)

<u>Assets</u>	Nonreverting Youth Assistance Program	Neighborhood Stabilization	2008 Community Development Block Grant	EECBG LED Lighting
Cash and cash equivalents	\$ 108,812	\$ -	\$ -	\$ 1,500
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	44,930	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 108,812</u>	<u>\$ 44,930</u>	<u>\$ -</u>	<u>\$ 1,500</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ 44,930	\$ -	\$ -
Accrued payroll and withholdings payable	3,741	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>3,741</u>	<u>44,930</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	-	-	-	1,500
Committed	105,071	-	-	-
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>105,071</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
Total liabilities and fund balances	<u>\$ 108,812</u>	<u>\$ 44,930</u>	<u>\$ -</u>	<u>\$ 1,500</u>

2009 Community Development Block Grant	Mule Barn Maintenance	Monon Greenway	Family Justice Center	Traffic Partnership 09/10	IV-D Incentive Prosecutor	Airport Improvement South Apron
\$ -	\$ -	\$ 92,136	\$ -	\$ 8,776	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,275	-	-	-	-	-	-
<u>\$ 2,275</u>	<u>\$ -</u>	<u>\$ 92,136</u>	<u>\$ -</u>	<u>\$ 8,776</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,275	-	92,136	-	8,776	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,275	-	92,136	-	8,776	-	-
<u>\$ 2,275</u>	<u>\$ -</u>	<u>\$ 92,136</u>	<u>\$ -</u>	<u>\$ 8,776</u>	<u>\$ -</u>	<u>\$ -</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2012
 (Continued)

<u>Assets</u>	NACCHO Medical Reserve	Cities Readiness Preparedness 10/11	Elections Grant	Airport Improvement South Apron #2
Cash and cash equivalents	\$ -	\$ -	\$ 107,021	\$ -
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,021</u>	<u>\$ -</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:				
Restricted	-	-	107,021	-
Committed	-	-	-	-
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,021</u>	<u>\$ -</u>

Community Development Block Grant 2010	State Criminal Alien Assistance 2010	2011 Janus Transit Grant	Base Public Health Emergency	Traffic Partnership 2010/2011	Cities Readiness Initiative 2011-2012	Emergency Management Performance Grant 2011
\$ -	\$ 3,693	\$ -	\$ -	\$ 13,860	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
150	-	-	-	-	-	-
<u>\$ 150</u>	<u>\$ 3,693</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,860</u>	<u>\$ -</u>	<u>\$ -</u>

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
150	3,693	-	-	13,860	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
150	3,693	-	-	13,860	-	-
<u>\$ 150</u>	<u>\$ 3,693</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,860</u>	<u>\$ -</u>	<u>\$ -</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2012
 (Continued)

<u>Assets</u>	Community Development Block Grant 2011	Adult Drug Court Implementation	2012 HMEP Grant	2012 Janus Transit Grant
Cash and cash equivalents	\$ -	\$ 20,310	\$ -	\$ -
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	17,715	-	-	157,560
	<u>17,715</u>	<u>-</u>	<u>-</u>	<u>157,560</u>
Total assets	<u>\$ 17,715</u>	<u>\$ 20,310</u>	<u>\$ -</u>	<u>\$ 157,560</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 8,695	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	2,552	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	<u>8,695</u>	<u>2,552</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>8,695</u>	<u>2,552</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	9,020	17,758	-	157,560
Committed	-	-	-	-
Assigned	-	-	-	-
	<u>9,020</u>	<u>17,758</u>	<u>-</u>	<u>157,560</u>
Total fund balances	<u>9,020</u>	<u>17,758</u>	<u>-</u>	<u>157,560</u>
Total liabilities and fund balances	<u>\$ 17,715</u>	<u>\$ 20,310</u>	<u>\$ -</u>	<u>\$ 157,560</u>

2009 UASI Generator Project	2011 EMPG Salaries	Drug Court Problem Solving Grant	UASI Hamilton County Initiative	2007 Public Safety Interoperable	2009 Hazard Mitigation Planning Grant	Construction Zone Enforcement Grant
\$ -	\$ -	\$ -	\$ 26,638	\$ -	\$ 753	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	7,752	-	2,259	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,390</u>	<u>\$ -</u>	<u>\$ 3,012</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ 31,274	\$ -	\$ 3,012	\$ -
-	-	-	1,587	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	32,861	-	3,012	-
-	-	-	1,529	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,529	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,390</u>	<u>\$ -</u>	<u>\$ 3,012</u>	<u>\$ -</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2012
 (Continued)

<u>Assets</u>	State Criminal Alien Assistance 2012	Airport Improvement AIP 23	Cities Readiness 2012-2013	Traffic Partnership 2012-2013
Cash and cash equivalents	\$ 18,483	\$ -	\$ -	\$ -
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	20,280	2,213	31,961
Total assets	<u>\$ 18,483</u>	<u>\$ 20,280</u>	<u>\$ 2,213</u>	<u>\$ 31,961</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 31,368
Accrued payroll and withholdings payable	-	-	1,941	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,941</u>	<u>31,368</u>
Fund balances:				
Restricted	18,483	20,280	272	593
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances	<u>18,483</u>	<u>20,280</u>	<u>272</u>	<u>593</u>
Total liabilities and fund balances	<u>\$ 18,483</u>	<u>\$ 20,280</u>	<u>\$ 2,213</u>	<u>\$ 31,961</u>

DUI Grant 2012-2013	Legacy Cool Creek Concert Series Grant	Community Corrections Grant 11/12	Family Court Grant	2012 Summer Concert Series	2012 Foreign Language Interpreter	Court Reform Grant
\$ -	\$ -	\$ 307,290	\$ 1,200	\$ -	\$ -	\$ 17,611
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,399	-	121,337	-	-	-	-
<u>\$ 8,399</u>	<u>\$ -</u>	<u>\$ 428,627</u>	<u>\$ 1,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,611</u>
\$ 8,399	\$ -	\$ 10,766	\$ 1,085	\$ -	\$ -	\$ -
-	-	80,790	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	3,536	-	-	-	-
8,399	-	95,092	1,085	-	-	-
-	-	333,535	115	-	-	17,611
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	333,535	115	-	-	17,611
<u>\$ 8,399</u>	<u>\$ -</u>	<u>\$ 428,627</u>	<u>\$ 1,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,611</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 December 31, 2012
 (Continued)

<u>Assets</u>	Hamilton County Traffic Safety Partnership	State Criminal Alien Assistance 2011	Airport Improvement AIP 22	Community Development Block Program Income
Cash and cash equivalents	\$ 1,438	\$ 15,857	\$ -	\$ -
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	66,544	-
	-	-	66,544	-
Total assets	\$ 1,438	\$ 15,857	\$ 66,544	\$ -
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	-	-	-	-
Unavailable revenue	-	-	-	-
Compensated absences	-	-	-	-
	-	-	-	-
Total liabilities	-	-	-	-
Fund balances:				
Restricted	1,438	15,857	66,544	-
Committed	-	-	-	-
Assigned	-	-	-	-
	-	-	-	-
Total fund balances	1,438	15,857	66,544	-
Total liabilities and fund balances	\$ 1,438	\$ 15,857	\$ 66,544	\$ -

<u>Federal Equitable Shared Property</u>	<u>Auditor's Ineligible Deductions</u>	<u>IV-D Incentive County</u>	<u>County Offender Transportation</u>	<u>Totals</u>
\$ 52,876	\$ 612,647	\$ 254,085	\$ 4,563	\$ 54,863,998
-	-	-	-	1,353,945
-	-	-	-	41,441
-	-	-	-	106,250
-	-	-	-	1,385,175
<u>\$ 52,876</u>	<u>\$ 612,647</u>	<u>\$ 254,085</u>	<u>\$ 4,563</u>	<u>\$ 57,750,809</u>

\$ -	\$ -	\$ -	\$ -	\$ 518,739
-	4,794	-	-	660,466
-	-	-	-	189,069
-	-	-	-	344,373
-	-	-	-	334,063
-	-	-	-	27,857
-	4,794	-	-	2,074,567

52,876	607,853	254,085	4,563	47,429,260
-	-	-	-	5,282,846
-	-	-	-	2,964,136
<u>52,876</u>	<u>607,853</u>	<u>254,085</u>	<u>4,563</u>	<u>55,676,242</u>
<u>\$ 52,876</u>	<u>\$ 612,647</u>	<u>\$ 254,085</u>	<u>\$ 4,563</u>	<u>\$ 57,750,809</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012

	<u>County Highway</u>	<u>Local Road and Street</u>	<u>Property Reassessment 2015</u>	<u>County Elected Officials Training</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ 312,243	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	18,713	-	-	-
Intergovernmental	3,997,809	838,945	29,288	-
Charges for services	3,502	-	-	41,317
Fines and forfeits	-	-	-	-
Other	2,795	-	1,027	-
	<u>4,022,819</u>	<u>838,945</u>	<u>342,558</u>	<u>41,317</u>
Total revenues				
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	3,583,575	911,840	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	155,304	18,223	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>3,738,879</u>	<u>930,063</u>	<u>-</u>	<u>-</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>283,940</u>	<u>(91,118)</u>	<u>342,558</u>	<u>41,317</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)				
Net change in fund balances	283,940	(91,118)	342,558	41,317
Fund balances - beginning	<u>4,389,753</u>	<u>621,633</u>	<u>342,887</u>	<u>18,837</u>
Fund balances - ending	<u>\$ 4,673,693</u>	<u>\$ 530,515</u>	<u>\$ 685,445</u>	<u>\$ 60,154</u>

<u>Park and Recreation</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>
\$ 2,677,682	\$ 1,002,465	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	2,459,164	-	-	-
-	387,916	-	-	-	-	-
180,394	94,029	-	-	-	-	-
168,740	282,065	-	-	62,136	750,649	69,853
-	-	-	-	-	-	-
4,196	-	3,434	41,082	459	-	-
<u>3,031,012</u>	<u>1,766,475</u>	<u>3,434</u>	<u>2,500,246</u>	<u>62,595</u>	<u>750,649</u>	<u>69,853</u>
-	-	559,618	1,656,273	88,908	236,517	97,215
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,777,620	-	-	-	-	-
2,416,138	-	-	-	-	-	-
-	-	6,432	-	-	72,852	8,189
-	-	-	-	-	-	-
-	-	-	-	-	-	-
436,648	-	-	-	-	-	-
<u>2,852,786</u>	<u>1,777,620</u>	<u>566,050</u>	<u>1,656,273</u>	<u>88,908</u>	<u>309,369</u>	<u>105,404</u>
<u>178,226</u>	<u>(11,145)</u>	<u>(562,616)</u>	<u>843,973</u>	<u>(26,313)</u>	<u>441,280</u>	<u>(35,551)</u>
-	25,521	-	-	-	-	-
-	(6,000)	-	(43,688)	-	-	-
-	19,521	-	(43,688)	-	-	-
178,226	8,376	(562,616)	800,285	(26,313)	441,280	(35,551)
<u>2,376,805</u>	<u>251,785</u>	<u>1,616,401</u>	<u>12,119,306</u>	<u>245,527</u>	<u>1,080,547</u>	<u>250,958</u>
<u>\$ 2,555,031</u>	<u>\$ 260,161</u>	<u>\$ 1,053,785</u>	<u>\$ 12,919,591</u>	<u>\$ 219,214</u>	<u>\$ 1,521,827</u>	<u>\$ 215,407</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	<u>Covered Bridge</u>	<u>Economic Development</u>	<u>Art Fund</u>	<u>Unsafe Building</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,850	-	-	-
Charges for services	-	39,500	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>1,850</u>	<u>39,500</u>	<u>-</u>	<u>-</u>
Total revenues	<u>1,850</u>	<u>39,500</u>	<u>-</u>	<u>-</u>
Expenditures:				
Current:				
General government	-	38,325	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
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>38,325</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,850</u>	<u>1,175</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,850	1,175	-	-
Fund balances - beginning	<u>25,565</u>	<u>26,525</u>	<u>180</u>	<u>5,000</u>
Fund balances - ending	<u>\$ 27,415</u>	<u>\$ 27,700</u>	<u>\$ 180</u>	<u>\$ 5,000</u>

<u>Emergency Telephone System</u>	<u>County Sales Disclosure</u>	<u>Plat Book</u>	<u>Emergency Planning</u>	<u>Innkeeper's Tax</u>	<u>Statewide 911</u>	<u>County Computer Maintenance</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	2,975,405	-	-
-	-	-	-	-	-	-
-	-	-	16,524	-	1,367,171	-
702,969	41,693	78,270	-	-	1,064,558	-
-	-	-	-	-	-	-
<u>702,969</u>	<u>41,693</u>	<u>78,270</u>	<u>16,524</u>	<u>2,975,405</u>	<u>2,431,729</u>	<u>-</u>
-	-	2,303	-	2,464,166	-	53,321
925,332	-	-	19,759	-	3,050,063	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,461	-	-	539	-	940	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>928,793</u>	<u>-</u>	<u>2,303</u>	<u>20,298</u>	<u>2,464,166</u>	<u>3,051,003</u>	<u>53,321</u>
<u>(225,824)</u>	<u>41,693</u>	<u>75,967</u>	<u>(3,774)</u>	<u>511,239</u>	<u>(619,274)</u>	<u>(53,321)</u>
-	-	-	-	-	4,415,192	220,000
<u>(2,810,754)</u>	<u>-</u>	<u>(65,561)</u>	<u>-</u>	<u>(261,408)</u>	<u>(103,000)</u>	<u>-</u>
<u>(2,810,754)</u>	<u>-</u>	<u>(65,561)</u>	<u>-</u>	<u>(261,408)</u>	<u>4,312,192</u>	<u>220,000</u>
(3,036,578)	41,693	10,406	(3,774)	249,831	3,692,918	166,679
<u>3,036,578</u>	<u>55,652</u>	<u>183,311</u>	<u>68,243</u>	<u>376,472</u>	<u>-</u>	<u>1,400,309</u>
<u>\$ -</u>	<u>\$ 97,345</u>	<u>\$ 193,717</u>	<u>\$ 64,469</u>	<u>\$ 626,303</u>	<u>\$ 3,692,918</u>	<u>\$ 1,566,988</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	Electronic Data	Digital Orthophotography	Highway County Option Income Tax	Highway Inspection
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	4,401,154	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	13,330	14,859	133,185	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
Total revenues	<u>13,330</u>	<u>14,859</u>	<u>4,534,339</u>	<u>-</u>
Expenditures:				
Current:				
General government	-	139,888	-	-
Public safety	-	-	-	-
Highways and streets	-	-	155,475	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	1,340,568	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	<u>-</u>	<u>139,888</u>	<u>1,496,043</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,330</u>	<u>(125,029)</u>	<u>3,038,296</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	-	50,000	4,580	-
Transfers out	-	-	(3,456,745)	-
Total other financing sources and (uses)	<u>-</u>	<u>50,000</u>	<u>(3,452,165)</u>	<u>-</u>
Net change in fund balances	13,330	(75,029)	(413,869)	-
Fund balances - beginning	<u>84,831</u>	<u>753,077</u>	<u>6,971,951</u>	<u>144,221</u>
Fund balances - ending	<u>\$ 98,161</u>	<u>\$ 678,048</u>	<u>\$ 6,558,082</u>	<u>\$ 144,221</u>

<u>Park Nonreverting</u>	<u>Park Nonreverting Donation</u>	<u>Wireless E911 Telephone System</u>	<u>Health Maintenance</u>	<u>Tobacco Settlement</u>	<u>Tobacco Prevention Grant</u>	<u>Health Donation Immunization</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	10,876	71,647	98,081	97,500	-
248,648	-	373,345	-	-	-	-
-	-	-	-	-	-	-
-	13,142	-	-	-	-	129
<u>248,648</u>	<u>13,142</u>	<u>384,221</u>	<u>71,647</u>	<u>98,081</u>	<u>97,500</u>	<u>129</u>
-	-	-	-	-	-	-
-	-	20,165	-	-	-	-
-	-	-	60,637	104,155	77,806	-
131,604	13,965	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	19,275	-	-
-	-	-	-	-	-	-
<u>131,604</u>	<u>13,965</u>	<u>20,165</u>	<u>60,637</u>	<u>123,430</u>	<u>77,806</u>	<u>-</u>
-	-	-	-	-	-	-
117,044	(823)	364,056	11,010	(25,349)	19,694	129
-	-	-	-	-	-	-
-	-	(1,501,438)	-	-	-	-
-	-	(1,501,438)	-	-	-	-
117,044	(823)	(1,137,382)	11,010	(25,349)	19,694	129
<u>520,633</u>	<u>80,632</u>	<u>1,137,382</u>	<u>129,280</u>	<u>210,244</u>	<u>124,500</u>	<u>2,007</u>
<u>\$ 637,677</u>	<u>\$ 79,809</u>	<u>\$ -</u>	<u>\$ 140,290</u>	<u>\$ 184,895</u>	<u>\$ 144,194</u>	<u>\$ 2,136</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	<u>Jail Commissary</u>	<u>Service of Process</u>	<u>Accident Report</u>	<u>Firearms Training</u>
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	266,318	-	20,010
Fines and forfeits	-	-	-	-
Other	288,246	-	-	-
	<u>288,246</u>	<u>266,318</u>	<u>-</u>	<u>20,010</u>
Total revenues	<u>288,246</u>	<u>266,318</u>	<u>-</u>	<u>20,010</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	287,457	343,495	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
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>287,457</u>	<u>343,495</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>789</u>	<u>(77,177)</u>	<u>-</u>	<u>20,010</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	789	(77,177)	-	20,010
Fund balances - beginning	<u>24,663</u>	<u>253,840</u>	<u>714</u>	<u>65,855</u>
Fund balances - ending	<u>\$ 25,452</u>	<u>\$ 176,663</u>	<u>\$ 714</u>	<u>\$ 85,865</u>

<u>Vehicle Inspection</u>	<u>Law Enforcement Continuing Education</u>	<u>Training and Equipment</u>	<u>County Drug Free Community</u>	<u>Drug Enforcement Grant</u>	<u>Sheriff Grant Proceeds</u>	<u>Drug and Alcohol Nonreverting</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,698	3,273	46,792	-
3,683	28,516	35,378	225,633	-	-	-
-	-	-	-	-	-	-
-	-	-	-	10,092	-	1,550
<u>3,683</u>	<u>28,516</u>	<u>35,378</u>	<u>228,331</u>	<u>13,365</u>	<u>46,792</u>	<u>1,550</u>
-	-	-	-	-	-	-
-	88,907	32,533	258,359	-	-	1,767
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	88,907	32,533	258,359	-	-	1,767
<u>3,683</u>	<u>(60,391)</u>	<u>2,845</u>	<u>(30,028)</u>	<u>13,365</u>	<u>46,792</u>	<u>(217)</u>
-	-	-	-	-	-	-
-	-	-	(18,440)	-	-	-
-	-	-	(18,440)	-	-	-
3,683	(60,391)	2,845	(48,468)	13,365	46,792	(217)
<u>7,623</u>	<u>107,129</u>	<u>51,018</u>	<u>236,371</u>	<u>27,672</u>	<u>36,500</u>	<u>2,009</u>
<u>\$ 11,306</u>	<u>\$ 46,738</u>	<u>\$ 53,863</u>	<u>\$ 187,903</u>	<u>\$ 41,037</u>	<u>\$ 83,292</u>	<u>\$ 1,792</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	Fire Investigation Prosecutor	County Extradition	Deferral Program	Jury Pay
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	7,400	-	-
Fines and forfeits	-	-	145,195	53,676
Other	-	-	-	-
	-	7,400	145,195	53,676
Total revenues	-	7,400	145,195	53,676
Expenditures:				
Current:				
General government	-	-	-	53,138
Public safety	-	20,328	131,954	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	-	-	-	-
Total expenditures	-	20,328	131,954	53,138
Excess (deficiency) of revenues over (under) expenditures	-	(12,928)	13,241	538
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	(12,928)	13,241	538
Fund balances - beginning	473	400,166	466,296	205,994
Fund balances - ending	\$ 473	\$ 387,238	\$ 479,537	\$ 206,532

<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>	<u>Supplemental Public Defender</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	191,117	851,940	-
-	21,639	3,300	116,210	-	-	18,573
-	-	-	-	-	355	-
<u>-</u>	<u>21,639</u>	<u>3,300</u>	<u>116,210</u>	<u>191,117</u>	<u>852,295</u>	<u>18,573</u>
-	-	-	-	-	-	-
-	24,678	6,737	75,889	146,989	708,131	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>24,678</u>	<u>6,737</u>	<u>75,889</u>	<u>146,989</u>	<u>708,131</u>	<u>-</u>
-	-	-	-	-	-	-
-	(3,039)	(3,437)	40,321	44,128	144,164	18,573
-	-	-	-	-	-	-
-	-	-	(22,283)	-	(239,269)	-
-	-	-	(22,283)	-	(239,269)	-
-	(3,039)	(3,437)	18,038	44,128	(95,105)	18,573
<u>174</u>	<u>43,225</u>	<u>7,748</u>	<u>130,621</u>	<u>212,581</u>	<u>394,178</u>	<u>103,358</u>
<u>\$ 174</u>	<u>\$ 40,186</u>	<u>\$ 4,311</u>	<u>\$ 148,659</u>	<u>\$ 256,709</u>	<u>\$ 299,073</u>	<u>\$ 121,931</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	Supplemental Juvenile Probation Services	Title IV-D Incentive	Campaign Finance Enforcement	County Corrections
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	71,964	-	87,946
Charges for services	57,046	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>57,046</u>	<u>71,964</u>	<u>-</u>	<u>87,946</u>
Total revenues	<u>57,046</u>	<u>71,964</u>	<u>-</u>	<u>87,946</u>
Expenditures:				
Current:				
General government	-	24,090	-	-
Public safety	228,649	-	-	153,507
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>228,649</u>	<u>24,090</u>	<u>-</u>	<u>153,507</u>
Total expenditures	<u>228,649</u>	<u>24,090</u>	<u>-</u>	<u>153,507</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(171,603)</u>	<u>47,874</u>	<u>-</u>	<u>(65,561)</u>
Other financing sources (uses):				
Transfers in	214,997	-	-	61,221
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>214,997</u>	<u>-</u>	<u>-</u>	<u>61,221</u>
Net change in fund balances	43,394	47,874	-	(4,340)
Fund balances - beginning	<u>-</u>	<u>162,001</u>	<u>800</u>	<u>69,704</u>
Fund balances - ending	<u>\$ 43,394</u>	<u>\$ 209,875</u>	<u>\$ 800</u>	<u>\$ 65,364</u>

<u>Community Corrections Home Detention</u>	<u>Intermittent Detention</u>	<u>Community Transition</u>	<u>IV-D Incentive Clerk</u>	<u>Drug Court</u>	<u>County Identification Security Protection</u>	<u>Indianapolis Executive Airport Nonreverting</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	11,550	47,834	-	-	-
-	-	-	-	-	41,317	-
1,103,730	2,435	-	-	9,491	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,103,730</u>	<u>2,435</u>	<u>11,550</u>	<u>47,834</u>	<u>9,491</u>	<u>41,317</u>	<u>-</u>
-	-	-	17,327	-	-	-
743,143	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,754	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>755,897</u>	<u>-</u>	<u>-</u>	<u>17,327</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>347,833</u>	<u>2,435</u>	<u>11,550</u>	<u>30,507</u>	<u>9,491</u>	<u>41,317</u>	<u>-</u>
131,831	-	-	-	-	-	-
<u>(371,847)</u>	<u>-</u>	<u>(16,255)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(240,016)</u>	<u>-</u>	<u>(16,255)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
107,817	2,435	(4,705)	30,507	9,491	41,317	-
<u>1,582,439</u>	<u>40,681</u>	<u>11,535</u>	<u>191,876</u>	<u>1,570</u>	<u>557,885</u>	<u>22,000</u>
<u>\$ 1,690,256</u>	<u>\$ 43,116</u>	<u>\$ 6,830</u>	<u>\$ 222,383</u>	<u>\$ 11,061</u>	<u>\$ 599,202</u>	<u>\$ 22,000</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	Surveyor's Cash Surety	2010 Interlocal 96th Street/ 421 TIF	US 31 Ramps EDA	Park and Recreation Grant
Revenues:				
Taxes:				
Property	\$ -	\$ 2,436,031	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	6,000	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>6,000</u>	<u>2,436,031</u>	<u>-</u>	<u>-</u>
Total revenues	<u>6,000</u>	<u>2,436,031</u>	<u>-</u>	<u>-</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	40,901	820,024	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	1,353
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	249,478	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>-</u>	<u>290,379</u>	<u>820,024</u>	<u>1,353</u>
Total expenditures	<u>-</u>	<u>290,379</u>	<u>820,024</u>	<u>1,353</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,000</u>	<u>2,145,652</u>	<u>(820,024)</u>	<u>(1,353)</u>
Other financing sources (uses):				
Transfers in	-	-	1,707,871	-
Transfers out	-	(1,438,000)	-	-
	<u>-</u>	<u>(1,438,000)</u>	<u>1,707,871</u>	<u>-</u>
Total other financing sources and (uses)	<u>-</u>	<u>(1,438,000)</u>	<u>1,707,871</u>	<u>-</u>
Net change in fund balances	6,000	707,652	887,847	(1,353)
Fund balances - beginning	<u>19,720</u>	<u>4,204,367</u>	<u>822,813</u>	<u>50,712</u>
Fund balances - ending	<u>\$ 25,720</u>	<u>\$ 4,912,019</u>	<u>\$ 1,710,660</u>	<u>\$ 49,359</u>

<u>CDBG Noblesville Housing Authority</u>	<u>Hamilton County Traffic Safety Partnership</u>	<u>2008 State Criminal Alien Assistance</u>	<u>Solid Waste District</u>	<u>Special Task Team Pretrial</u>	<u>Special Task Team Forfeited</u>	<u>Employee Wellness Benefit</u>
\$ -	\$ -	\$ -	\$ 525,883	\$ -	\$ -	\$ -
-	-	-	361,751	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
42,581	-	-	47,282	-	-	-
-	-	-	9,867	-	-	-
-	-	-	-	17,004	-	-
-	-	-	-	-	-	-
<u>42,581</u>	<u>-</u>	<u>-</u>	<u>944,783</u>	<u>17,004</u>	<u>-</u>	<u>-</u>
42,581	-	-	589,189	2,767	12,601	130
-	4,732	8,570	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	19,675	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>42,581</u>	<u>4,732</u>	<u>8,570</u>	<u>608,864</u>	<u>2,767</u>	<u>12,601</u>	<u>130</u>
-	(4,732)	(8,570)	335,919	14,237	(12,601)	(130)
-	-	-	-	-	14,237	-
-	-	-	(33,890)	(14,237)	-	-
-	-	-	(33,890)	(14,237)	14,237	-
-	(4,732)	(8,570)	302,029	-	1,636	(130)
-	4,821	31,296	1,429,103	16,130	49,891	4,456
<u>\$ -</u>	<u>\$ 89</u>	<u>\$ 22,726</u>	<u>\$ 1,731,132</u>	<u>\$ 16,130</u>	<u>\$ 51,527</u>	<u>\$ 4,326</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	Nonreverting Youth Assistance Program	Neighborhood Stabilization	2008 Community Development Block Grant	EECBG LED Lighting
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	234,610	20,541	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	110,496	43,128	-	-
	<u>110,496</u>	<u>277,738</u>	<u>20,541</u>	<u>-</u>
Total revenues	<u>110,496</u>	<u>277,738</u>	<u>20,541</u>	<u>-</u>
Expenditures:				
Current:				
General government	5,425	277,738	20,541	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
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>5,425</u>	<u>277,738</u>	<u>20,541</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>105,071</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>105,071</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
Fund balances - ending	<u>\$ 105,071</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>

<u>2009 Community Development Block Grant</u>	<u>Mule Barn Maintenance</u>	<u>Monon Greenway</u>	<u>Family Justice Center</u>	<u>Traffic Partnership 09/10</u>	<u>IV-D Incentive Prosecutor</u>	<u>Airport Improvement South Apron</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
160,571	4,580	110,090	-	-	-	1,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>160,571</u>	<u>4,580</u>	<u>110,090</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
158,296	-	-	4	-	13,204	1,484
-	-	-	-	6,900	-	-
-	-	-	-	-	-	-
-	-	240,726	-	-	-	-
-	-	-	-	-	-	1,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>158,296</u>	<u>-</u>	<u>240,726</u>	<u>4</u>	<u>6,900</u>	<u>13,204</u>	<u>2,484</u>
<u>2,275</u>	<u>4,580</u>	<u>(130,636)</u>	<u>(4)</u>	<u>(6,900)</u>	<u>(13,204)</u>	<u>(1,484)</u>
-	-	-	-	-	-	-
-	(4,580)	-	-	-	-	-
-	(4,580)	-	-	-	-	-
2,275	-	(130,636)	(4)	(6,900)	(13,204)	(1,484)
-	-	222,772	4	15,676	13,204	1,484
<u>\$ 2,275</u>	<u>\$ -</u>	<u>\$ 92,136</u>	<u>\$ -</u>	<u>\$ 8,776</u>	<u>\$ -</u>	<u>\$ -</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	NACCHO Medical Reserve	Cities Readiness Preparedness 10/11	Elections Grant	Airport Improvement South Apron #2
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	5,000	-	2,507	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>5,000</u>	<u>-</u>	<u>2,507</u>	<u>-</u>
Total revenues	<u>5,000</u>	<u>-</u>	<u>2,507</u>	<u>-</u>
Expenditures:				
Current:				
General government	-	-	-	685
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	11,000	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
General government	-	-	157,500	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>11,000</u>	<u>-</u>	<u>157,500</u>	<u>685</u>
Total expenditures	<u>11,000</u>	<u>-</u>	<u>157,500</u>	<u>685</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,000)</u>	<u>-</u>	<u>(154,993)</u>	<u>(685)</u>
Other financing sources (uses):				
Transfers in	6,000	-	-	-
Transfers out	-	(14,062)	-	-
	<u>6,000</u>	<u>(14,062)</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>6,000</u>	<u>(14,062)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(14,062)	(154,993)	(685)
Fund balances - beginning	<u>-</u>	<u>14,062</u>	<u>262,014</u>	<u>685</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,021</u>	<u>\$ -</u>

<u>Community Development Block Grant 2010</u>	<u>State Criminal Alien Assistance 2010</u>	<u>2011 Janus Transit Grant</u>	<u>Base Public Health Emergency</u>	<u>Traffic Partnership 2010/2011</u>	<u>Cities Readiness Initiative 2011/2012</u>	<u>Emergency Management Performance Grant 2011</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
303,727	-	-	10,662	-	62,518	3,611
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>303,727</u>	<u>-</u>	<u>-</u>	<u>10,662</u>	<u>-</u>	<u>62,518</u>	<u>3,611</u>
303,577	3,123	143,991	-	-	-	-
-	-	-	-	-	-	3,611
-	-	-	10,662	-	46,394	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	4,665	-
-	-	-	-	-	-	-
<u>303,577</u>	<u>3,123</u>	<u>143,991</u>	<u>10,662</u>	<u>-</u>	<u>51,059</u>	<u>3,611</u>
<u>150</u>	<u>(3,123)</u>	<u>(143,991)</u>	<u>-</u>	<u>-</u>	<u>11,459</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	(11,459)	-
-	-	-	-	-	(11,459)	-
150	(3,123)	(143,991)	-	-	-	-
-	6,816	143,991	-	13,860	-	-
<u>\$ 150</u>	<u>\$ 3,693</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,860</u>	<u>\$ -</u>	<u>\$ -</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	Community Development Block Grant 2011	Adult Drug Court Implementation	2012 HMEP Grant	2012 Janus Transit Grant
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	356,181	51,206	7,710	600,394
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
Total revenues	356,181	51,206	7,710	600,394
Expenditures:				
Current:				
General government	347,161	33,448	7,710	442,834
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	347,161	33,448	7,710	442,834
Excess (deficiency) of revenues over (under) expenditures	9,020	17,758	-	157,560
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	9,020	17,758	-	157,560
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ 9,020	\$ 17,758	\$ -	\$ 157,560

2009 UASI Generator Project	2011 EMPG Salaries	Drug Court Problem Solving Grant	UASI Hamilton County Initiative	2007 Public Safety Interoperable	2009 Hazard Mitigation Planning Grant	Construction Zone Enforcement Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
492,000	64,698	3,500	122,240	155,279	9,037	21,494
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>492,000</u>	<u>64,698</u>	<u>3,500</u>	<u>122,240</u>	<u>155,279</u>	<u>9,037</u>	<u>21,494</u>
-	64,698	3,500	-	-	9,037	-
46,724	-	-	31,598	155,279	-	21,494
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
445,276	-	-	89,113	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>492,000</u>	<u>64,698</u>	<u>3,500</u>	<u>120,711</u>	<u>155,279</u>	<u>9,037</u>	<u>21,494</u>
-	-	-	1,529	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,529	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,529</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	State Criminal Alien Assistance 2012	Airport Improvement AIP 23	Cities Readiness 2012-2013	Traffic Partnership 2012-2013
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	18,483	186,207	2,213	31,961
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>18,483</u>	<u>186,207</u>	<u>2,213</u>	<u>31,961</u>
Total revenues	<u>18,483</u>	<u>186,207</u>	<u>2,213</u>	<u>31,961</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	31,368
Highways and streets	-	-	-	-
Health and welfare	-	-	1,941	-
Culture and recreation	-	-	-	-
Capital outlay:				
General government	-	165,927	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>-</u>	<u>165,927</u>	<u>1,941</u>	<u>31,368</u>
Total expenditures	<u>-</u>	<u>165,927</u>	<u>1,941</u>	<u>31,368</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,483</u>	<u>20,280</u>	<u>272</u>	<u>593</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	18,483	20,280	272	593
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 18,483</u>	<u>\$ 20,280</u>	<u>\$ 272</u>	<u>\$ 593</u>

<u>DUI Grant 2012-2013</u>	<u>Legacy Cool Creek Concert Series Grant</u>	<u>Community Corrections Grant 11/12</u>	<u>Family Court Grant</u>	<u>2012 Summer Concert Series</u>	<u>2012 Foreign Language Interpreter</u>	<u>Court Reform Grant</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,399	-	1,941,391	1,200	3,000	21,150	35,223
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>8,399</u>	<u>-</u>	<u>1,941,391</u>	<u>1,200</u>	<u>3,000</u>	<u>21,150</u>	<u>35,223</u>
-	3,000	-	-	-	-	17,612
8,399	-	2,299,038	1,085	-	21,150	-
-	-	-	-	-	-	-
-	-	-	-	3,000	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>8,399</u>	<u>3,000</u>	<u>2,299,038</u>	<u>1,085</u>	<u>3,000</u>	<u>21,150</u>	<u>17,612</u>
-	(3,000)	(357,647)	115	-	-	17,611
-	-	310,626	-	-	-	-
-	-	-	-	-	-	-
-	-	310,626	-	-	-	-
-	(3,000)	(47,021)	115	-	-	17,611
-	3,000	380,556	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 333,535</u>	<u>\$ 115</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,611</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	Hamilton County Traffic Safety Partnership	State Criminal Alien Assistance 2011	Airport Improvement AIP 22	Community Development Block Program Income
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	109,254	-	213,208	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>109,254</u>	<u>-</u>	<u>213,208</u>	<u>-</u>
Expenditures:				
Current:				
General government	-	-	273,549	13,960
Public safety	125,632	11,335	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
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>125,632</u>	<u>11,335</u>	<u>273,549</u>	<u>13,960</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(16,378)</u>	<u>(11,335)</u>	<u>(60,341)</u>	<u>(13,960)</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	(16,378)	(11,335)	(60,341)	(13,960)
Fund balances - beginning	<u>17,816</u>	<u>27,192</u>	<u>126,885</u>	<u>13,960</u>
Fund balances - ending	<u>\$ 1,438</u>	<u>\$ 15,857</u>	<u>\$ 66,544</u>	<u>\$ -</u>

<u>Federal Equitable Shared Property</u>	<u>Auditor's Ineligible Deductions</u>	<u>IV-D Incentive County</u>	<u>County Offender Transportation</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ 6,954,304
-	-	-	-	4,762,905
-	-	-	-	2,975,405
-	-	-	-	2,459,164
-	-	-	-	406,629
-	-	47,834	-	12,588,713
-	567,975	-	2,938	6,403,757
-	-	-	-	1,491,253
-	-	-	-	520,131
<u>-</u>	<u>567,975</u>	<u>47,834</u>	<u>2,938</u>	<u>38,562,261</u>
-	62,137	11,000	-	8,296,071
-	-	-	-	10,044,757
-	-	-	-	5,511,815
-	-	-	-	2,090,215
-	-	-	-	2,806,786
-	-	-	-	431,575
-	-	-	-	552,083
-	-	-	-	1,763,573
-	-	-	-	23,940
-	-	-	-	436,648
<u>-</u>	<u>62,137</u>	<u>11,000</u>	<u>-</u>	<u>31,957,463</u>
-	505,838	36,834	2,938	6,604,798
-	-	-	-	7,162,076
-	-	-	-	(10,432,916)
-	-	-	-	(3,270,840)
-	505,838	36,834	2,938	3,333,958
<u>52,876</u>	<u>102,015</u>	<u>217,251</u>	<u>1,625</u>	<u>52,342,284</u>
<u>\$ 52,876</u>	<u>\$ 607,853</u>	<u>\$ 254,085</u>	<u>\$ 4,563</u>	<u>\$ 55,676,242</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012

	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	4,034,963	3,995,382	(39,581)	966,499	866,796	(99,703)
Charges for services	30,000	22,214	(7,786)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>4,064,963</u>	<u>4,017,596</u>	<u>(47,367)</u>	<u>966,499</u>	<u>866,796</u>	<u>(99,703)</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	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Highways and streets:						
Personal services	2,775,607	2,505,137	270,470	-	-	-
Supplies	938,559	799,225	139,334	830,000	824,621	5,379
Other services and charges	295,713	256,482	39,231	125,895	104,264	21,631
Capital outlay	176,292	155,304	20,988	18,236	18,223	13
Total highways and streets	<u>4,186,171</u>	<u>3,716,148</u>	<u>470,023</u>	<u>974,131</u>	<u>947,108</u>	<u>27,023</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>4,186,171</u>	<u>3,716,148</u>	<u>470,023</u>	<u>974,131</u>	<u>947,108</u>	<u>27,023</u>
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	<u>(121,208)</u>	<u>301,448</u>	<u>422,656</u>	<u>(7,632)</u>	<u>(80,312)</u>	<u>(72,680)</u>
Fund balances - beginning	<u>4,076,394</u>	<u>4,076,394</u>	<u>-</u>	<u>484,433</u>	<u>484,433</u>	<u>-</u>
Fund balances - ending	<u>\$ 3,955,186</u>	<u>\$ 4,377,842</u>	<u>\$ 422,656</u>	<u>\$ 476,801</u>	<u>\$ 404,121</u>	<u>\$ (72,680)</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	Property Reassessment			Surveyor's Corner Perpetuation		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	62,136	62,136
Fines and forfeits	-	-	-	-	-	-
Other	1,000	3,434	2,434	-	459	459
Total revenues	1,000	3,434	2,434	-	62,595	62,595
Expenditures:						
Current:						
General government:						
Personal services	533,493	417,968	115,525	97,966	75,685	22,281
Supplies	27,000	14,852	12,148	16,000	8,345	7,655
Other services and charges	152,250	128,627	23,623	11,200	6,119	5,081
Capital outlay	-	-	-	-	-	-
Total general government	712,743	561,447	151,296	125,166	90,149	35,017
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	712,743	561,447	151,296	125,166	90,149	35,017
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	(711,743)	(558,013)	153,730	(125,166)	(27,554)	97,612
Fund balances - beginning	1,632,573	1,632,573	-	248,449	248,449	-
Fund balances - ending	\$ 920,830	\$ 1,074,560	\$ 153,730	\$ 123,283	\$ 220,895	\$ 97,612

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	Plat Book			Emergency Planning		
	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	16,524	(13,476)
Charges for services	60,000	78,270	18,270	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>60,000</u>	<u>78,270</u>	<u>18,270</u>	<u>30,000</u>	<u>16,524</u>	<u>(13,476)</u>
Expenditures:						
Current:						
General government:						
Personal services	-	-	-	-	-	-
Supplies	15,000	-	15,000	-	-	-
Other services and charges	65,561	2,303	63,258	-	-	-
Capital outlay	-	-	-	-	-	-
Total general government	<u>80,561</u>	<u>2,303</u>	<u>78,258</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	16,400	10,146	6,254
Other services and charges	-	-	-	17,575	9,611	7,964
Capital outlay	-	-	-	7,000	539	6,461
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,975</u>	<u>20,296</u>	<u>20,679</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>80,561</u>	<u>2,303</u>	<u>78,258</u>	<u>40,975</u>	<u>20,296</u>	<u>20,679</u>
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	<u>(65,561)</u>	<u>(65,561)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(86,122)	10,406	96,528	(10,975)	(3,772)	7,203
Fund balances - beginning	<u>183,311</u>	<u>183,311</u>	<u>-</u>	<u>68,295</u>	<u>68,295</u>	<u>-</u>
Fund balances - ending	<u>\$ 97,189</u>	<u>\$ 193,717</u>	<u>\$ 96,528</u>	<u>\$ 57,320</u>	<u>\$ 64,523</u>	<u>\$ 7,203</u>

Innkeeper's Tax			Statewide 911			Highway County Option Income Tax		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000	\$ 4,500,000	\$ -
-	-	-	-	-	-	-	-	-
2,525,574	2,973,860	448,286	-	1,901,386	1,901,386	-	133,186	133,186
-	-	-	-	530,343	530,343	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,525,574</u>	<u>2,973,860</u>	<u>448,286</u>	<u>-</u>	<u>2,431,729</u>	<u>2,431,729</u>	<u>4,500,000</u>	<u>4,633,186</u>	<u>133,186</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,725,574	2,464,166	261,408	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,725,574</u>	<u>2,464,166</u>	<u>261,408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	2,100,038	1,483,959	616,079	-	-	-
-	-	-	61,827	19,943	41,884	-	-	-
-	-	-	1,384,103	1,346,040	38,063	-	-	-
-	-	-	105,964	939	105,025	-	-	-
-	-	-	<u>3,651,932</u>	<u>2,850,881</u>	<u>801,051</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	372,981	64,070	308,911
-	-	-	-	-	-	<u>1,987,683</u>	<u>1,340,567</u>	<u>647,116</u>
-	-	-	-	-	-	<u>2,360,664</u>	<u>1,404,637</u>	<u>956,027</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,725,574</u>	<u>2,464,166</u>	<u>261,408</u>	<u>3,651,932</u>	<u>2,850,881</u>	<u>801,051</u>	<u>2,360,664</u>	<u>1,404,637</u>	<u>956,027</u>
-	-	-	4,415,192	4,415,192	-	4,579	4,579	-
(261,408)	(261,408)	-	(103,000)	(103,000)	-	(3,456,745)	(3,456,745)	-
(461,408)	248,286	709,694	660,260	3,893,040	3,232,780	(1,312,830)	(223,617)	1,089,213
204,052	204,052	-	-	-	-	6,007,742	6,007,742	-
<u>\$ (257,356)</u>	<u>\$ 452,338</u>	<u>\$ 709,694</u>	<u>\$ 660,260</u>	<u>\$ 3,893,040</u>	<u>\$ 3,232,780</u>	<u>\$ 4,694,912</u>	<u>\$ 5,784,125</u>	<u>\$ 1,089,213</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	Highway Inspection			Park Nonreverting		
	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	-	-	-	150,000	229,838	79,838
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>229,838</u>	<u>79,838</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	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Highways and streets:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	75,000	-	75,000	-	-	-
Capital outlay	-	-	-	-	-	-
Total highways and streets	<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Culture and recreation:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	51,750	34,867	16,883
Other services and charges	-	-	-	98,250	97,858	392
Capital outlay	-	-	-	-	-	-
Total culture and recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>132,725</u>	<u>17,275</u>
Health and welfare:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>150,000</u>	<u>132,725</u>	<u>17,275</u>
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	<u>(75,000)</u>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>97,113</u>	<u>97,113</u>
Fund balances - beginning	<u>144,221</u>	<u>144,221</u>	<u>-</u>	<u>521,754</u>	<u>521,754</u>	<u>-</u>
Fund balances - ending	<u>\$ 69,221</u>	<u>\$ 144,221</u>	<u>\$ 75,000</u>	<u>\$ 521,754</u>	<u>\$ 618,867</u>	<u>\$ 97,113</u>

Park Nonreverting Donation			Wireless E911 Telephone System			Health Maintenance		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	10,876	10,876	75,000	71,647	(3,353)
-	-	-	800,000	373,345	(426,655)	-	-	-
-	-	-	-	-	-	-	-	-
10,000	13,092	3,092	-	-	-	-	-	-
10,000	13,092	3,092	800,000	384,221	(415,779)	75,000	71,647	(3,353)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	26,293	26,293	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	26,293	26,293	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,000	1,696	1,304	-	-	-	-	-	-
27,000	12,289	14,711	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
30,000	13,985	16,015	-	-	-	-	-	-
-	-	-	-	-	-	60,516	60,374	142
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	60,516	60,374	142
30,000	13,985	16,015	26,293	26,293	-	60,516	60,374	142
-	-	-	-	-	-	-	-	-
-	-	-	(1,501,438)	(1,501,438)	-	-	-	-
(20,000)	(893)	19,107	(727,731)	(1,143,510)	(415,779)	14,484	11,273	(3,211)
80,652	80,652	-	1,143,510	1,143,510	-	131,742	131,742	-
\$ 60,652	\$ 79,759	\$ 19,107	\$ 415,779	\$ -	\$ (415,779)	\$ 146,226	\$ 143,015	\$ (3,211)

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	Tobacco Settlement			County Drug Free Community		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	98,081	98,081	-	-	-
Charges for services	-	-	-	200,000	228,031	28,031
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	-	98,081	98,081	200,000	228,031	28,031
Expenditures:						
Current:						
General government:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	117,196	108,156	9,040	-	-	-
Capital outlay	16,818	15,274	1,544	-	-	-
Total general government	134,014	123,430	10,584	-	-	-
Public safety:						
Personal services	-	-	-	96,186	95,850	336
Supplies	-	-	-	600	354	246
Other services and charges	-	-	-	203,575	161,286	42,289
Capital outlay	-	-	-	-	-	-
Total public safety	-	-	-	300,361	257,490	42,871
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	134,014	123,430	10,584	300,361	257,490	42,871
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(18,440)	(18,440)	-
Net change in fund balances	(134,014)	(25,349)	108,665	(118,801)	(47,899)	70,902
Fund balances - beginning	210,244	210,244	-	240,773	240,773	-
Fund balances - ending	\$ 76,230	\$ 184,895	\$ 108,665	\$ 121,972	\$ 192,874	\$ 70,902

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	Pretrial Diversion			County Court User's Fee		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	16,240	16,240	-	-	-
Charges for services	80,000	99,880	19,880	170,000	191,117	21,117
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	80,000	116,120	36,120	170,000	191,117	21,117
Expenditures:						
Current:						
General government:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total general government	-	-	-	-	-	-
Public safety:						
Personal services	86,165	75,660	10,505	105,210	103,872	1,338
Supplies	-	-	-	-	-	-
Other services and charges	22,283	-	22,283	61,250	44,300	16,950
Capital outlay	-	-	-	-	-	-
Total public safety	108,448	75,660	32,788	166,460	148,172	18,288
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	108,448	75,660	32,788	166,460	148,172	18,288
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	(22,283)	(22,283)	-	-	-	-
Net change in fund balances	(50,731)	18,177	68,908	3,540	42,945	39,405
Fund balances - beginning	126,824	126,824	-	221,765	221,765	-
Fund balances - ending	\$ 76,093	\$ 145,001	\$ 68,908	\$ 225,305	\$ 264,710	\$ 39,405

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	County Corrections			Intermittent Detention		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	115,000	149,167	34,167	-	-	-
Charges for services	-	-	-	-	2,435	2,435
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	<u>115,000</u>	<u>149,167</u>	<u>34,167</u>	<u>-</u>	<u>2,435</u>	<u>2,435</u>
Expenditures:						
Current:						
General government:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total general government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety:						
Personal services	153,058	152,905	153	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total public safety	<u>153,058</u>	<u>152,905</u>	<u>153</u>	<u>-</u>	<u>-</u>	<u>-</u>
Highways and streets:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>153,058</u>	<u>152,905</u>	<u>153</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	(38,058)	(3,738)	34,320	-	2,435	2,435
Fund balances - beginning	<u>74,474</u>	<u>74,474</u>	<u>-</u>	<u>40,681</u>	<u>40,681</u>	<u>-</u>
Fund balances - ending	<u>\$ 36,416</u>	<u>\$ 70,736</u>	<u>\$ 34,320</u>	<u>\$ 40,681</u>	<u>\$ 43,116</u>	<u>\$ 2,435</u>

County Identification Security Protection			Auditor's Ineligible Deductions			Totals		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,913,398	\$ 8,766,813	\$ (1,146,585)
-	-	-	-	-	-	345,000	387,916	42,916
-	-	-	-	-	-	10,372,036	11,567,860	1,195,824
135,000	41,317	(93,683)	-	567,975	567,975	2,990,000	3,884,991	894,991
-	-	-	-	-	-	125,000	136,795	11,795
-	-	-	-	-	-	56,000	46,724	(9,276)
<u>135,000</u>	<u>41,317</u>	<u>(93,683)</u>	<u>-</u>	<u>567,975</u>	<u>567,975</u>	<u>23,801,434</u>	<u>24,791,099</u>	<u>989,665</u>
-	-	-	21,000	16,498	4,502	760,214	581,884	178,330
-	-	-	-	-	-	82,553	47,566	34,987
75,000	-	75,000	76,446	54,629	21,817	3,242,775	2,764,000	478,775
-	-	-	-	-	-	25,018	23,462	1,556
<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>97,446</u>	<u>71,127</u>	<u>26,319</u>	<u>4,110,560</u>	<u>3,416,912</u>	<u>693,648</u>
-	-	-	-	-	-	4,025,397	3,243,810	781,587
-	-	-	-	-	-	157,900	73,507	84,393
-	-	-	-	-	-	3,028,248	2,305,013	723,235
-	-	-	-	-	-	138,674	4,938	133,736
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,350,219</u>	<u>5,627,268</u>	<u>1,722,951</u>
-	-	-	-	-	-	2,775,607	2,505,137	270,470
-	-	-	-	-	-	1,768,559	1,623,846	144,713
-	-	-	-	-	-	869,589	424,816	444,773
-	-	-	-	-	-	2,182,211	1,514,094	668,117
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,595,966</u>	<u>6,067,893</u>	<u>1,528,073</u>
-	-	-	-	-	-	1,746,217	1,624,694	121,523
-	-	-	-	-	-	426,747	407,056	19,691
-	-	-	-	-	-	957,812	911,428	46,384
-	-	-	-	-	-	536,796	26,505	510,291
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,667,572</u>	<u>2,969,683</u>	<u>697,889</u>
-	-	-	-	-	-	1,786,667	1,762,633	24,034
-	-	-	-	-	-	63,160	36,380	26,780
-	-	-	-	-	-	64,422	37,250	27,172
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,914,249</u>	<u>1,836,263</u>	<u>77,986</u>
<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>97,446</u>	<u>71,127</u>	<u>26,319</u>	<u>24,638,566</u>	<u>19,918,019</u>	<u>4,720,547</u>
-	-	-	-	-	-	4,660,288	4,660,288	-
-	-	-	-	-	-	(8,484,898)	(8,484,898)	-
60,000	41,317	(18,683)	(97,446)	496,848	594,294	(4,661,742)	1,048,470	5,710,212
<u>557,885</u>	<u>557,885</u>	<u>-</u>	<u>115,799</u>	<u>115,799</u>	<u>-</u>	<u>23,725,351</u>	<u>23,725,351</u>	<u>-</u>
<u>\$ 617,885</u>	<u>\$ 599,202</u>	<u>\$ (18,683)</u>	<u>\$ 18,353</u>	<u>\$ 612,647</u>	<u>\$ 594,294</u>	<u>\$ 19,063,609</u>	<u>\$ 24,773,821</u>	<u>\$ 5,710,212</u>

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR DEBT SERVICE FUNDS
 December 31, 2012

<u>Assets</u>	<u>Lease Rental</u>	<u>Jail Lease Rental</u>	<u>146th Street Bond</u>	<u>2002 Animal Control Bond</u>
Cash and cash equivalents	\$ 1,037,728	\$ 495,061	\$ 3,074,106	\$ 76,372
Receivables:				
Taxes	102,114	47,844	-	7,141
Intergovernmental	<u>74,162</u>	<u>34,747</u>	-	<u>5,186</u>
Total assets	<u>\$ 1,214,004</u>	<u>\$ 577,652</u>	<u>\$ 3,074,106</u>	<u>\$ 88,699</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Unavailable revenue	<u>\$ 176,276</u>	<u>\$ 82,591</u>	<u>\$ -</u>	<u>\$ 12,327</u>
Total liabilities	<u>176,276</u>	<u>82,591</u>	<u>-</u>	<u>12,327</u>
Fund balances:				
Restricted for:				
Debt services	<u>1,037,728</u>	<u>495,061</u>	<u>3,074,106</u>	<u>76,372</u>
Total fund balances	<u>1,037,728</u>	<u>495,061</u>	<u>3,074,106</u>	<u>76,372</u>
Total liabilities and fund balances	<u>\$ 1,214,004</u>	<u>\$ 577,652</u>	<u>\$ 3,074,106</u>	<u>\$ 88,699</u>

<u>2011 Park District Refunding Bond</u>	<u>Juvenile Services Lease</u>	<u>2009 Park Bond Debt Service</u>	<u>2008 First Mortgage Bonds</u>	<u>2011 Hamilton County Visitors and Convention Bureau Sinking</u>
\$ 147,654	\$ -	\$ 209,077	\$ -	\$ 154,470
13,567	-	19,280	114,968	-
<u>9,854</u>	<u>67,420</u>	<u>14,003</u>	<u>83,497</u>	<u>-</u>
<u>\$ 171,075</u>	<u>\$ 67,420</u>	<u>\$ 242,360</u>	<u>\$ 198,465</u>	<u>\$ 154,470</u>
<u>\$ 23,421</u>	<u>\$ 67,420</u>	<u>\$ 33,283</u>	<u>\$ 198,465</u>	<u>\$ -</u>
<u>23,421</u>	<u>67,420</u>	<u>33,283</u>	<u>198,465</u>	<u>-</u>
<u>147,654</u>	<u>-</u>	<u>209,077</u>	<u>-</u>	<u>154,470</u>
<u>147,654</u>	<u>-</u>	<u>209,077</u>	<u>-</u>	<u>154,470</u>
<u>\$ 171,075</u>	<u>\$ 67,420</u>	<u>\$ 242,360</u>	<u>\$ 198,465</u>	<u>\$ 154,470</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR DEBT SERVICE FUNDS
 December 31, 2012
 (Continued)

<u>Assets</u>	2011 Hamilton County Visitors and Convention Bureau Debt Service Reserve	2012 First Mortgage Refunding Bonds	Redevelopment Commission Debt Service
Cash and cash equivalents	\$ 132,181	\$ 955,845	\$ 5,238,037
Receivables:			
Taxes	-	92,831	-
Intergovernmental	-	-	-
Total assets	<u>\$ 132,181</u>	<u>\$ 1,048,676</u>	<u>\$ 5,238,037</u>
 <u>Liabilities and Fund Balances</u>			
Liabilities:			
Unavailable revenue	\$ -	\$ 92,831	\$ -
Total liabilities	-	92,831	-
Fund balances:			
Restricted for:			
Debt services	132,181	955,845	5,238,037
Total fund balances	132,181	955,845	5,238,037
Total liabilities and fund balances	<u>\$ 132,181</u>	<u>\$ 1,048,676</u>	<u>\$ 5,238,037</u>

<u>Redevelopment Authority Debt Service</u>	<u>Building Authority Debt Service</u>	<u>Totals</u>
\$ 2,812,208	\$ 1,605,377	\$ 15,938,116
-	-	397,745
<u>-</u>	<u>-</u>	<u>288,869</u>
<u>\$ 2,812,208</u>	<u>\$ 1,605,377</u>	<u>\$ 16,624,730</u>
\$ -	\$ -	\$ 686,614
<u>-</u>	<u>-</u>	<u>686,614</u>
<u>2,812,208</u>	<u>1,605,377</u>	<u>15,938,116</u>
<u>2,812,208</u>	<u>1,605,377</u>	<u>15,938,116</u>
<u>\$ 2,812,208</u>	<u>\$ 1,605,377</u>	<u>\$ 16,624,730</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR DEBT SERVICE FUNDS
 For The Year Ended December 31, 2012

	Lease Rental	Jail Lease Rental	146th Street Bond	2002 Animal Control Bond
Revenues:				
Taxes:				
Property	\$ 2,350,042	\$ 1,101,070	\$ 971,603	\$ 164,339
Intergovernmental	220,428	103,277	-	15,414
Other	-	-	3,736	-
Total revenues	<u>2,570,470</u>	<u>1,204,347</u>	<u>975,339</u>	<u>179,753</u>
Expenditures:				
Current:				
General government	-	-	1,710	-
Debt service:				
Principal	-	-	3,385,000	125,000
Interest	-	-	1,421,440	69,261
Bond issue costs	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>4,808,150</u>	<u>194,261</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,570,470</u>	<u>1,204,347</u>	<u>(3,832,811)</u>	<u>(14,508)</u>
Other financing sources (uses):				
Issuance of debt	-	-	-	-
Issuance of refunding bonds	-	-	-	-
Bond premium	-	-	-	-
Payment to refunded bond escrow	-	-	-	-
Transfers in	329,038	141,499	4,456,745	12,146
Transfers out	<u>(3,067,720)</u>	<u>(1,415,399)</u>	<u>(812,768)</u>	<u>(12,146)</u>
Total other financing sources and (uses)	<u>(2,738,682)</u>	<u>(1,273,900)</u>	<u>3,643,977</u>	<u>-</u>
Net change in fund balances	(168,212)	(69,553)	(188,834)	(14,508)
Fund balances - beginning	<u>1,205,940</u>	<u>564,614</u>	<u>3,262,940</u>	<u>90,880</u>
Fund balances - ending	<u>\$ 1,037,728</u>	<u>\$ 495,061</u>	<u>\$ 3,074,106</u>	<u>\$ 76,372</u>

2011 Park District Refunding Bond	Juvenile Services Lease	2009 Park Bond Debt Service	2008 First Mortgage Bonds	2011 Hamilton County Visitors and Convention Bureau Sinking
\$ 312,244	\$ 1,149,457	\$ 443,714	\$ 2,645,851	\$ -
29,288	92,573	41,620	261,780	-
-	-	-	2,025	-
<u>341,532</u>	<u>1,242,030</u>	<u>485,334</u>	<u>2,909,656</u>	<u>-</u>
-	-	500	-	-
280,000	-	485,000	-	65,000
91,183	-	22,300	-	62,756
-	-	-	-	-
<u>371,183</u>	<u>-</u>	<u>507,800</u>	<u>-</u>	<u>127,756</u>
<u>(29,651)</u>	<u>1,242,030</u>	<u>(22,466)</u>	<u>2,909,656</u>	<u>(127,756)</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
19,740	280,864	-	142,344	261,408
<u>(19,740)</u>	<u>(2,619,947)</u>	<u>-</u>	<u>(3,052,000)</u>	<u>-</u>
-	(2,339,083)	-	(2,909,656)	261,408
(29,651)	(1,097,053)	(22,466)	-	133,652
<u>177,305</u>	<u>1,097,053</u>	<u>231,543</u>	<u>-</u>	<u>20,818</u>
<u>\$ 147,654</u>	<u>\$ -</u>	<u>\$ 209,077</u>	<u>\$ -</u>	<u>\$ 154,470</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR DEBT SERVICE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	2011 Hamilton County Visitors and Convention Bureau Debt Service Reserve	2012 First Mortgage Refunding Bonds	Redevelopment Commission Debt Service
Revenues:			
Taxes:			
Property	\$ -	\$ 986,945	\$ 2,290,597
Intergovernmental	-	107,817	-
Other	-	-	3,248
	-	1,094,762	2,293,845
Total revenues	-	1,094,762	2,293,845
Expenditures:			
Current:			
General government	-	-	3,250
Debt service:			
Principal	-	-	1,930,000
Interest	-	-	2,172,780
Bond issue costs	-	-	-
	-	-	-
Total expenditures	-	-	4,106,030
Excess (deficiency) of revenues over (under) expenditures	-	1,094,762	(1,812,185)
Other financing sources (uses):			
Issuance of debt	-	-	-
Issuance of refunding bonds	-	-	-
Bond premium	-	-	-
Payment to refunded bond escrow	-	-	-
Transfers in	-	-	3,526,048
Transfers out	-	(138,917)	(1,370,855)
	-	(138,917)	2,155,193
Total other financing sources and (uses)	-	(138,917)	2,155,193
Net change in fund balances	-	955,845	343,008
Fund balances - beginning	132,181	-	4,895,029
Fund balances - ending	\$ 132,181	\$ 955,845	\$ 5,238,037

Redevelopment Authority Debt Service	Building Authority Debt Service	Totals
\$ -	\$ -	\$ 12,415,862
-	-	872,197
<u>132</u>	<u>43,070</u>	<u>52,211</u>
<u>132</u>	<u>43,070</u>	<u>13,340,270</u>
1,500	1,500	8,460
125,000	6,075,000	12,470,000
969,059	5,651,136	10,459,915
<u>198,256</u>	<u>248,657</u>	<u>446,913</u>
<u>1,293,815</u>	<u>11,976,293</u>	<u>23,385,288</u>
<u>(1,293,683)</u>	<u>(11,933,223)</u>	<u>(10,045,018)</u>
4,990,000	-	4,990,000
-	23,010,000	23,010,000
5,819	2,762,398	2,768,217
-	(24,100,000)	(24,100,000)
1,438,000	10,351,113	20,958,945
<u>(4,311,927)</u>	<u>(9,913)</u>	<u>(16,831,332)</u>
<u>2,121,892</u>	<u>12,013,598</u>	<u>10,795,830</u>
828,209	80,375	750,812
<u>1,983,999</u>	<u>1,525,002</u>	<u>15,187,304</u>
<u>\$ 2,812,208</u>	<u>\$ 1,605,377</u>	<u>\$ 15,938,116</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 DEBT SERVICE FUNDS
 For The Year Ended December 31, 2012

	Lease Rental			Jail Lease Rental		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ 3,100,000	\$ 2,350,042	\$ (749,958)	\$ 1,400,000	\$ 1,101,070	\$ (298,930)
Intergovernmental	257,311	220,428	(36,883)	115,789	103,277	(12,512)
Other	-	-	-	-	-	-
Total revenues	<u>3,357,311</u>	<u>2,570,470</u>	<u>(786,841)</u>	<u>1,515,789</u>	<u>1,204,347</u>	<u>(311,442)</u>
Expenditures:						
General government	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):						
Transfers in	329,038	329,038	-	141,499	141,499	-
Transfers out	<u>(3,067,720)</u>	<u>(3,067,720)</u>	<u>-</u>	<u>(1,415,399)</u>	<u>(1,415,399)</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,738,682)</u>	<u>(2,738,682)</u>	<u>-</u>	<u>(1,273,900)</u>	<u>(1,273,900)</u>	<u>-</u>
Net change in fund balances	618,629	(168,212)	(786,841)	241,889	(69,553)	(311,442)
Fund balances - beginning	<u>1,205,940</u>	<u>1,205,940</u>	<u>-</u>	<u>564,614</u>	<u>564,614</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,824,569</u>	<u>\$ 1,037,728</u>	<u>\$ (786,841)</u>	<u>\$ 806,503</u>	<u>\$ 495,061</u>	<u>\$ (311,442)</u>

146th Street Bond			2002 Animal Control Bond			2011 Park District Refunding Bond		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 250,000	\$ 164,339	\$ (85,661)	\$ 450,000	\$ 312,244	\$ (137,756)
1,700,000	971,603	(728,397)	20,871	15,414	(5,457)	37,627	29,288	(8,339)
-	3,736	3,736	-	-	-	-	-	-
<u>1,700,000</u>	<u>975,339</u>	<u>(724,661)</u>	<u>270,871</u>	<u>179,753</u>	<u>(91,118)</u>	<u>487,627</u>	<u>341,532</u>	<u>(146,095)</u>
-	-	-	-	-	-	-	-	-
3,385,000	3,385,000	-	125,000	125,000	-	280,000	280,000	-
<u>1,423,451</u>	<u>1,423,150</u>	<u>301</u>	<u>69,262</u>	<u>69,261</u>	<u>1</u>	<u>91,183</u>	<u>91,183</u>	<u>-</u>
<u>4,808,451</u>	<u>4,808,150</u>	<u>301</u>	<u>194,262</u>	<u>194,261</u>	<u>1</u>	<u>371,183</u>	<u>371,183</u>	<u>-</u>
4,456,745	4,456,745	-	12,146	12,146	-	19,740	19,740	-
(812,768)	(812,768)	-	(12,146)	(12,146)	-	(19,740)	(19,740)	-
<u>3,643,977</u>	<u>3,643,977</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
535,526	(188,834)	(724,360)	76,609	(14,508)	(91,117)	116,444	(29,651)	(146,095)
<u>3,262,940</u>	<u>3,262,940</u>	<u>-</u>	<u>90,880</u>	<u>90,880</u>	<u>-</u>	<u>177,305</u>	<u>177,305</u>	<u>-</u>
<u>\$ 3,798,466</u>	<u>\$ 3,074,106</u>	<u>\$ (724,360)</u>	<u>\$ 167,489</u>	<u>\$ 76,372</u>	<u>\$ (91,117)</u>	<u>\$ 293,749</u>	<u>\$ 147,654</u>	<u>\$ (146,095)</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 DEBT SERVICE FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	Juvenile Services Lease			2009 Park Bond Debt Service		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ 2,500,000	\$ 1,149,457	\$ (1,350,543)	\$ 600,000	\$ 443,714	\$ (156,286)
Intergovernmental	208,346	92,573	(115,773)	49,970	41,620	(8,350)
Other	-	-	-	-	-	-
Total revenues	<u>2,708,346</u>	<u>1,242,030</u>	<u>(1,466,316)</u>	<u>649,970</u>	<u>485,334</u>	<u>(164,636)</u>
Expenditures:						
General government	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	485,500	485,500	-
Interest and fiscal charges	-	-	-	22,800	22,300	500
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>508,300</u>	<u>507,800</u>	<u>500</u>
Other financing sources (uses):						
Operating transfers in	280,864	280,864	-	-	-	-
Operating transfers out	(2,619,947)	(2,619,947)	-	-	-	-
Total other financing sources (uses)	<u>(2,339,083)</u>	<u>(2,339,083)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	369,263	(1,097,053)	(1,466,316)	141,670	(22,466)	(164,136)
Fund balances - beginning	<u>1,097,053</u>	<u>1,097,053</u>	<u>-</u>	<u>231,543</u>	<u>231,543</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,466,316</u>	<u>\$ -</u>	<u>\$ (1,466,316)</u>	<u>\$ 373,213</u>	<u>\$ 209,077</u>	<u>\$ (164,136)</u>

2008 First Mortgage Bonds			2011 Hamilton County Visitors and Convention Bureau Sinking			Totals		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ 4,200,000	\$ 2,645,851	\$ (1,554,149)	\$ -	\$ -	\$ -	\$ 12,500,000	\$ 8,166,717	\$ (4,333,283)
342,701	248,176	(94,525)	-	-	-	2,732,615	1,722,379	(1,010,236)
-	15,629	15,629	-	-	-	-	19,365	19,365
<u>4,542,701</u>	<u>2,909,656</u>	<u>(1,633,045)</u>	-	-	-	<u>15,232,615</u>	<u>9,908,461</u>	<u>(5,324,154)</u>
-	-	-	-	-	-	-	-	-
-	-	-	65,000	65,000	-	4,340,500	4,340,500	-
-	-	-	<u>194,861</u>	<u>62,756</u>	<u>132,105</u>	<u>1,801,557</u>	<u>1,668,650</u>	<u>132,907</u>
-	-	-	<u>259,861</u>	<u>127,756</u>	<u>132,105</u>	<u>6,142,057</u>	<u>6,009,150</u>	<u>132,907</u>
142,344	142,344	-	261,408	261,408	-	5,643,784	5,643,784	-
<u>(3,052,000)</u>	<u>(3,052,000)</u>	-	-	-	-	<u>(10,999,720)</u>	<u>(10,999,720)</u>	-
<u>(2,909,656)</u>	<u>(2,909,656)</u>	-	<u>261,408</u>	<u>261,408</u>	-	<u>(5,355,936)</u>	<u>(5,355,936)</u>	-
1,633,045	-	(1,633,045)	1,547	133,652	132,105	3,734,622	(1,456,625)	(5,191,247)
-	-	-	<u>20,818</u>	<u>20,818</u>	-	<u>6,651,093</u>	<u>6,651,093</u>	-
<u>\$ 1,633,045</u>	<u>\$ -</u>	<u>\$ (1,633,045)</u>	<u>\$ 22,365</u>	<u>\$ 154,470</u>	<u>\$ 132,105</u>	<u>\$ 10,385,715</u>	<u>\$ 5,194,468</u>	<u>\$ (5,191,247)</u>

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR CAPITAL PROJECTS FUNDS
 December 31, 2012

<u>Assets</u>	<u>Cumulative Capital Development</u>	<u>General Drain Improvement</u>	<u>County Major Bridge</u>	<u>146th Street Construction</u>
Cash and cash equivalents	\$ 2,514,222	\$ 2,886,990	\$ 5,069,327	\$ 5,947
Receivables:				
Taxes	107,113	-	107,113	-
Special assessments	-	380,936	-	-
Intergovernmental	77,792	-	77,792	-
Interfund receivable:				
Interfund receivable	<u>-</u>	<u>344,373</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 2,699,127</u>	<u>\$ 3,612,299</u>	<u>\$ 5,254,232</u>	<u>\$ 5,947</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 15,452	\$ -	\$ -	\$ -
Contracts payable	157,583	17,151	-	-
Unavailable revenue	<u>184,905</u>	<u>-</u>	<u>184,905</u>	<u>-</u>
Total liabilities	<u>357,940</u>	<u>17,151</u>	<u>184,905</u>	<u>-</u>
Fund balances:				
Restricted for:				
Capital projects	<u>2,341,187</u>	<u>3,595,148</u>	<u>5,069,327</u>	<u>5,947</u>
Total fund balances	<u>2,341,187</u>	<u>3,595,148</u>	<u>5,069,327</u>	<u>5,947</u>
Total liabilities and fund balances	<u>\$ 2,699,127</u>	<u>\$ 3,612,299</u>	<u>\$ 5,254,232</u>	<u>\$ 5,947</u>

Hazel Dell Road Improvement	96th Street/ US 421	Clay Township Trailways	Airport Capital	Revolving Airport Capital	Cumulative Courthouse	Olio Road Bridge/ I-69
\$ 79,198	\$ 15,387	\$ 64,785	\$ 178,569	\$ -	\$ 801,344	\$ 420,176
-	-	-	-	-	18,566	-
-	-	-	-	-	-	-
-	-	-	-	-	13,484	-
-	-	-	-	-	-	-
<u>\$ 79,198</u>	<u>\$ 15,387</u>	<u>\$ 64,785</u>	<u>\$ 178,569</u>	<u>\$ -</u>	<u>\$ 833,394</u>	<u>\$ 420,176</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,236	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	32,050	-
-	-	-	-	-	67,286	-
<u>79,198</u>	<u>15,387</u>	<u>64,785</u>	<u>178,569</u>	<u>-</u>	<u>766,108</u>	<u>420,176</u>
<u>79,198</u>	<u>15,387</u>	<u>64,785</u>	<u>178,569</u>	<u>-</u>	<u>766,108</u>	<u>420,176</u>
<u>\$ 79,198</u>	<u>\$ 15,387</u>	<u>\$ 64,785</u>	<u>\$ 178,569</u>	<u>\$ -</u>	<u>\$ 833,394</u>	<u>\$ 420,176</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 NONMAJOR CAPITAL PROJECTS FUNDS
 December 31, 2012
 (Continued)

<u>Assets</u>	2009 Park Bond Proceeds	Redevelopment Commission Capital Projects	Redevelopment Authority Capital Projects	Building Authority Capital Projects	Totals
Cash and cash equivalents	\$ 744,432	\$ 2,493,235	\$ 5,244,839	\$ 341,120	\$ 20,859,571
Receivables:					
Taxes	-	-	-	-	232,792
Special assessments	-	-	-	-	380,936
Intergovernmental	-	-	-	-	169,068
Interfund receivable:					
Interfund receivable	-	-	-	-	344,373
Total assets	<u>\$ 744,432</u>	<u>\$ 2,493,235</u>	<u>\$ 5,244,839</u>	<u>\$ 341,120</u>	<u>\$ 21,986,740</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 1,284	\$ 29,775	\$ -	\$ -	\$ 81,747
Contracts payable	-	-	-	-	174,734
Unavailable revenue	-	-	-	-	401,860
Total liabilities	<u>1,284</u>	<u>29,775</u>	<u>-</u>	<u>-</u>	<u>658,341</u>
Fund balances:					
Restricted for:					
Capital projects	<u>743,148</u>	<u>2,463,460</u>	<u>5,244,839</u>	<u>341,120</u>	<u>21,328,399</u>
Total fund balances	<u>743,148</u>	<u>2,463,460</u>	<u>5,244,839</u>	<u>341,120</u>	<u>21,328,399</u>
Total liabilities and fund balances	<u>\$ 744,432</u>	<u>\$ 2,493,235</u>	<u>\$ 5,244,839</u>	<u>\$ 341,120</u>	<u>\$ 21,986,740</u>

(This page intentionally left blank.)

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2012

	<u>Cumulative Capital Development</u>	<u>General Drain Improvement</u>	<u>County Major Bridge</u>	<u>146th Street Construction</u>
Revenues:				
Taxes:				
Property	\$ 2,465,079	\$ -	\$ 2,465,079	\$ -
Special assessments	-	898,718	-	-
Intergovernmental	322,376	-	231,219	-
Charges for services	-	111,838	-	-
Other	388	55,070	-	-
	<u>2,787,843</u>	<u>1,065,626</u>	<u>2,696,298</u>	<u>-</u>
Total revenues				
Expenditures:				
General government	514,519	734,012	-	-
Debt service:				
Interest	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Highways and streets	2,408,946	-	-	-
Culture and recreation	-	-	-	-
	<u>2,923,465</u>	<u>734,012</u>	<u>-</u>	<u>-</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(135,622)</u>	<u>331,614</u>	<u>2,696,298</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	-	61,898	-	-
Transfers out	-	-	(1,000,000)	-
	<u>-</u>	<u>61,898</u>	<u>(1,000,000)</u>	<u>-</u>
Total other financing sources and (uses)				
Net change in fund balances	(135,622)	393,512	1,696,298	-
Fund balances - beginning	<u>2,476,809</u>	<u>3,201,636</u>	<u>3,373,029</u>	<u>5,947</u>
Fund balances - ending	<u>\$ 2,341,187</u>	<u>\$ 3,595,148</u>	<u>\$ 5,069,327</u>	<u>\$ 5,947</u>

Hazel Dell Road Improvement	96th Street/ US 421	Clay Township Trailways	Airport Capital	Revolving Airport Capital	Cumulative Courthouse	Olio Road Bridge/ I-69
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 427,280	\$ -
-	-	-	-	-	-	-
-	-	-	40,000	-	40,078	-
-	47	-	-	-	-	-
-	47	-	40,000	-	467,358	-
-	-	-	-	-	426,832	-
-	-	-	-	-	-	-
-	-	-	-	-	162,405	-
-	-	-	-	-	-	-
-	-	-	-	-	589,237	-
-	47	-	40,000	-	(121,879)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	47	-	40,000	-	(121,879)	-
79,198	15,340	64,785	138,569	-	887,987	420,176
<u>\$ 79,198</u>	<u>\$ 15,387</u>	<u>\$ 64,785</u>	<u>\$ 178,569</u>	<u>\$ -</u>	<u>\$ 766,108</u>	<u>\$ 420,176</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 NONMAJOR CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	2009 Park Bond Proceeds	Redevelopment Commission Capital Projects	Redevelopment Authority Capital Projects	Building Authority Capital Projects	Totals
Revenues:					
Taxes:					
Property	\$ -	\$ 1,817,763	\$ -	\$ -	\$ 7,175,201
Special assessments	-	-	-	-	898,718
Intergovernmental	-	-	-	-	593,673
Charges for services	-	-	-	-	151,838
Other	-	12,580	8,309	2,625	79,019
	<u>-</u>	<u>12,580</u>	<u>8,309</u>	<u>2,625</u>	<u>79,019</u>
Total revenues	<u>-</u>	<u>1,830,343</u>	<u>8,309</u>	<u>2,625</u>	<u>8,898,449</u>
Expenditures:					
General government	1,284	357,457	-	2,782	2,036,886
Debt service:					
Interest	-	-	41,015	-	41,015
Capital outlay:					
General government	-	-	-	-	162,405
Highways and streets	-	2,296,379	645,951	-	5,351,276
Culture and recreation	25,181	-	-	-	25,181
	<u>25,181</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,181</u>
Total expenditures	<u>26,465</u>	<u>2,653,836</u>	<u>686,966</u>	<u>2,782</u>	<u>7,616,763</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(26,465)</u>	<u>(823,493)</u>	<u>(678,657)</u>	<u>(157)</u>	<u>1,281,686</u>
Other financing sources (uses):					
Transfers in	-	-	4,311,927	10,495	4,384,320
Transfers out	-	(3,050,296)	-	(809,113)	(4,859,409)
	<u>-</u>	<u>(3,050,296)</u>	<u>4,311,927</u>	<u>(798,618)</u>	<u>(475,089)</u>
Total other financing sources and (uses)	<u>-</u>	<u>(3,050,296)</u>	<u>4,311,927</u>	<u>(798,618)</u>	<u>(475,089)</u>
Net change in fund balances	(26,465)	(3,873,789)	3,633,270	(798,775)	806,597
Fund balances - beginning	<u>769,613</u>	<u>6,337,249</u>	<u>1,611,569</u>	<u>1,139,895</u>	<u>20,521,802</u>
Fund balances - ending	<u>\$ 743,148</u>	<u>\$ 2,463,460</u>	<u>\$ 5,244,839</u>	<u>\$ 341,120</u>	<u>\$ 21,328,399</u>

(This page intentionally left blank.)

HAMILTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -
 CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2012

	Cumulative Capital Development			County Major Bridge		
		Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)		Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)
	Final			Final		
Revenues:						
Taxes	\$ 3,216,742	\$ 2,465,079	\$ (751,663)	\$ 3,216,742	\$ 2,465,079	\$ (751,663)
Intergovernmental	244,967	328,376	83,409	244,967	231,219	(13,748)
Other	-	388	388	-	-	-
Total revenues	<u>3,461,709</u>	<u>2,793,843</u>	<u>(667,866)</u>	<u>3,461,709</u>	<u>2,696,298</u>	<u>(765,411)</u>
Expenditures:						
Capital outlay	<u>3,515,648</u>	<u>2,954,441</u>	<u>561,207</u>	<u>1,023,054</u>	<u>25,000</u>	<u>998,054</u>
Total expenditures	<u>3,515,648</u>	<u>2,954,441</u>	<u>561,207</u>	<u>1,023,054</u>	<u>25,000</u>	<u>998,054</u>
Other financing uses:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(1,000,000)	(1,000,000)	-
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net change in fund balances	(53,939)	(160,598)	(106,659)	1,438,655	1,671,298	232,643
Fund balances - beginning	<u>2,674,820</u>	<u>2,674,820</u>	<u>-</u>	<u>3,398,029</u>	<u>3,398,029</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,620,881</u>	<u>\$ 2,514,222</u>	<u>\$ (106,659)</u>	<u>\$ 4,836,684</u>	<u>\$ 5,069,327</u>	<u>\$ 232,643</u>

Cumulative Courthouse			Totals		
Final	Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)	Final	Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)
\$ 500,000	\$ 427,280	\$ (72,720)	\$ 6,933,484	\$ 5,357,438	\$ (1,576,046)
41,940	40,078	(1,862)	531,874	599,673	67,799
-	-	-	-	388	388
541,940	467,358	(74,582)	7,465,358	5,957,499	(1,507,859)
668,604	564,421	104,183	5,207,306	3,543,862	1,663,444
668,604	564,421	104,183	5,207,306	3,543,862	1,663,444
-	-	-	-	-	-
-	-	-	(1,000,000)	(1,000,000)	-
-	-	-	(1,000,000)	(1,000,000)	-
(126,664)	(97,063)	29,601	1,258,052	1,413,637	155,585
898,407	898,407	-	6,971,256	6,971,256	-
<u>\$ 771,743</u>	<u>\$ 801,344</u>	<u>\$ 29,601</u>	<u>\$ 8,229,308</u>	<u>\$ 8,384,893</u>	<u>\$ 155,585</u>

(This page intentionally left blank.)

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.

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

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

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

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

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

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

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

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

FIDUCIARY FUNDS

(Continued)

Special Death Benefit Fee -	To account for fees collected and paid by Clerk of Circuit court as set out in Indiana Code 35-33-8.
Child Restraint System Fine -	To account for the collection and payment of fines charged and collected by the Clerk of the Circuit Court on violations of the child restraint laws. These fees are remitted to the State.
Mortgage Fee -	To account for the collection and payment of fees collected by the Recorder for each mortgage recorded.
Inheritance Tax -	To account for the collection and payment of State inheritance taxes.
Tax Distribution -	To account for the collection and payment of tax collections to the County Treasurer that are due to other taxing units within the County.
Overweight Vehicles -	To account for fines collected by the County Clerk for overweight vehicle infractions due to the State of Indiana.
State Sales Disclosure Fee -	To account for fees charged for filing conveyance of property documents with the County Auditor. The state's shares of the fees are held in trust until remitted to the State General Fund.
Coroner's Training and Education -	To account for fees charged by the Hamilton County Health Department for death certificates. Fees are remitted semiannually by the County Auditor to the Treasurer of State. Funds at the State level are used for the continuing education of County Coroners.
Education Plate Fee -	To account for the collection and payment of education license plate fees by the Indiana Bureau of Motor Vehicles to the County Treasurer that are due to other taxing units within the County.
Payroll Withholding -	To account for payroll taxes and other amounts withheld from employee compensation, to be distributed in accordance with laws, regulations, and contracts.
Homestead Rebate -	To account for expenditures related to tax relief provided by Indiana General Assembly in 2008.
HEA 1001-2008 State Homestead Credit -	To account for monies from the state as determined by County's abstract, based on residential net assessed values for property tax relief.
City and Town Court Costs -	To account for monies collected by the Clerk of the Circuit Court, City or Town courts within the County and distributed as set by Indiana Code 33-37-7.

FIDUCIARY FUNDS

(Continued)

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

HAMILTON COUNTY
 COMBINING STATEMENT OF NET POSITION -
 PENSION TRUST FUNDS
 December 31, 2012

<u>Assets</u>	<u>Sheriff's Retirement Plan</u>	<u>Sheriff's Benefit Plan</u>	<u>Totals</u>
Cash and cash equivalents	\$ 680,440	\$ 40,452	\$ 720,892
Investments at fair value:			
U.S. Government securities	889,734	-	889,734
Municipal bonds and notes	894,316	-	894,316
Corporate bonds and notes	3,542,333	-	3,542,333
Corporate equity instruments	<u>13,886,795</u>	<u>462,635</u>	<u>14,349,430</u>
Total investments	<u>19,213,178</u>	<u>462,635</u>	<u>19,675,813</u>
Receivables:			
Interest	<u>59,386</u>	<u>381</u>	<u>59,767</u>
Total assets	<u>19,953,004</u>	<u>503,468</u>	<u>20,456,472</u>
<u>Net Position</u>			
Net position held in trust for:			
Employees' pension benefits	<u>19,953,004</u>	<u>503,468</u>	<u>20,456,472</u>
Total net position	<u>\$ 19,953,004</u>	<u>\$ 503,468</u>	<u>\$ 20,456,472</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF CHANGES IN NET POSITION -
 PENSION TRUST FUNDS
 For The Year Ended December 31, 2012

<u>Additions</u>	<u>Sheriff's Retirement Plan</u>	<u>Sheriff's Benefit Plan</u>	<u>Totals</u>
Contributions:			
Employer	\$ 1,072,004	\$ 22,047	\$ 1,094,051
Investment income:			
Net increase in fair value of investments	1,188,279	31,540	1,219,819
Interest	611,640	17,527	629,167
Total investment income	1,799,919	49,067	1,848,986
Total additions	2,871,923	71,114	2,943,037
<u>Deductions</u>			
Benefits	738,861	7,820	746,681
Administrative expense	123,663	28,968	152,631
Total deductions	862,524	36,788	899,312
Changes in net position	2,009,399	34,326	2,043,725
Net position - beginning	17,943,605	469,142	18,412,747
Net position - ending	<u>\$ 19,953,004</u>	<u>\$ 503,468</u>	<u>\$ 20,456,472</u>

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 AGENCY FUNDS
 December 31, 2012

<u>Assets</u>	<u>Tax Sale Surplus</u>	<u>Tax Sale Redemption</u>	<u>Surplus Tax</u>	<u>Tax Sales Fees</u>	<u>State Fines and Forfeitures</u>	<u>Clerk of the Circuit Court</u>	<u>County Sheriff</u>
Cash and cash equivalents	\$ 5,491,699	\$ 7,473	\$ 2,003	\$ 33,784	\$ 47,366	\$ 1,468,318	\$ 19,026
Receivables:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	17,400	-	-
Total assets	<u>\$ 5,491,699</u>	<u>\$ 7,473</u>	<u>\$ 2,003</u>	<u>\$ 33,784</u>	<u>\$ 64,766</u>	<u>\$ 1,468,318</u>	<u>\$ 19,026</u>
<u>Liabilities</u>							
Liabilities:							
State fees payable	\$ -	\$ -	\$ -	\$ 33,784	\$ 64,766	\$ -	\$ -
Trust funds payable	5,491,699	7,473	2,003	-	-	1,468,318	19,026
Total liabilities	<u>\$ 5,491,699</u>	<u>\$ 7,473</u>	<u>\$ 2,003</u>	<u>\$ 33,784</u>	<u>\$ 64,766</u>	<u>\$ 1,468,318</u>	<u>\$ 19,026</u>

County Treasurer	County Prosecutor	Infraction Judgment	Adult Offender Interstate Compact	Special Death Benefit Fee	Child Restraint System Fine	Mortgage Fee	Inheritance Tax
\$ 10,221,869	\$ 225	\$ 40,855	\$ 500	\$ 910	\$ 202	\$ 11,790	\$ 1,916,879
13,023,980	-	-	-	-	-	-	-
9,103,156	-	19,869	-	-	125	-	-
<u>\$ 32,349,005</u>	<u>\$ 225</u>	<u>\$ 60,724</u>	<u>\$ 500</u>	<u>\$ 910</u>	<u>\$ 327</u>	<u>\$ 11,790</u>	<u>\$ 1,916,879</u>
\$ -	\$ -	\$ 60,724	\$ 500	\$ 910	\$ 327	\$ 11,790	\$ 1,916,879
32,349,005	225	-	-	-	-	-	-
<u>\$ 32,349,005</u>	<u>\$ 225</u>	<u>\$ 60,724</u>	<u>\$ 500</u>	<u>\$ 910</u>	<u>\$ 327</u>	<u>\$ 11,790</u>	<u>\$ 1,916,879</u>

Continued on next page

HAMILTON COUNTY
 COMBINING BALANCE SHEET -
 AGENCY FUNDS
 December 31, 2012
 (Continued)

<u>Assets</u>	<u>Tax Distribution</u>	<u>Overweight Vehicles</u>	<u>State Sales Disclosure Fee</u>	<u>Coroner's Training and Education</u>	<u>Education Plate Fee</u>	<u>Payroll Withholding</u>	<u>Homestead Rebate</u>
Cash and cash equivalents	\$ 265	\$ -	\$ 4,140	\$ 854	\$ -	\$ -	\$ -
Receivables:							
Taxes	15,164,770	-	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	863	-	-
Total assets	<u>\$ 15,165,035</u>	<u>\$ -</u>	<u>\$ 4,140</u>	<u>\$ 854</u>	<u>\$ 863</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Liabilities</u>							
Liabilities:							
State fees payable	\$ -	\$ -	\$ 4,140	\$ 854	\$ 863	\$ -	\$ -
Trust funds payable	15,165,035	-	-	-	-	-	-
Total liabilities	<u>\$ 15,165,035</u>	<u>\$ -</u>	<u>\$ 4,140</u>	<u>\$ 854</u>	<u>\$ 863</u>	<u>\$ -</u>	<u>\$ -</u>

HEA 1001-2008 State Homestead Credit	City and Town Court Costs	DLGF Homestead Property Database	Inmate Trust	Juvenile Inmate Trust	Totals
\$ 5,293	\$ 3,272	\$ 504	\$ 21,389	\$ 282	\$ 19,298,898
-	-	-	-	-	28,188,750
-	-	-	-	-	9,141,413
<u>\$ 5,293</u>	<u>\$ 3,272</u>	<u>\$ 504</u>	<u>\$ 21,389</u>	<u>\$ 282</u>	<u>\$ 56,629,061</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,095,537
<u>5,293</u>	<u>3,272</u>	<u>504</u>	<u>21,389</u>	<u>282</u>	<u>54,533,524</u>
<u>\$ 5,293</u>	<u>\$ 3,272</u>	<u>\$ 504</u>	<u>\$ 21,389</u>	<u>\$ 282</u>	<u>\$ 56,629,061</u>

HAMILTON COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 For The Year Ended December 31, 2012

	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	Tax Sales Fees	State Fines And Forfeitures	Clerk of the Circuit Court	County Sheriff
Assets:							
Cash and cash equivalents, January 1	\$ 5,951,479	\$ 22,574	\$ 3,320	\$ -	\$ 48,042	\$ 1,265,979	\$ 15,826
Additions	4,361,796	665,669	2,985,015	33,784	241,476	36,409,383	18,472,947
Deductions	<u>(4,821,576)</u>	<u>(680,770)</u>	<u>(2,986,332)</u>	<u>-</u>	<u>(242,152)</u>	<u>(36,207,044)</u>	<u>(18,469,747)</u>
Cash and cash equivalents, December 31	<u>5,491,699</u>	<u>7,473</u>	<u>2,003</u>	<u>33,784</u>	<u>47,366</u>	<u>1,468,318</u>	<u>19,026</u>
Accounts receivable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, January 1	-	-	-	-	8,943	-	-
Additions	-	-	-	-	17,400	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,943)</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,400</u>	<u>-</u>	<u>-</u>
Total assets, December 31	<u>\$ 5,491,699</u>	<u>\$ 7,473</u>	<u>\$ 2,003</u>	<u>\$ 33,784</u>	<u>\$ 64,766</u>	<u>\$ 1,468,318</u>	<u>\$ 19,026</u>
Liabilities:							
State fees payable, January 1	\$ -	\$ -	\$ -	\$ -	\$ 56,985	\$ -	\$ -
Additions	-	-	-	33,784	258,876	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(251,095)</u>	<u>-</u>	<u>-</u>
State fees payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,784</u>	<u>64,766</u>	<u>-</u>	<u>-</u>
Trust funds payable, January 1	5,951,479	22,574	3,320	-	-	1,265,979	15,826
Additions	4,361,796	665,669	2,985,015	-	-	36,409,383	18,472,947
Deductions	<u>(4,821,576)</u>	<u>(680,770)</u>	<u>(2,986,332)</u>	<u>-</u>	<u>-</u>	<u>(36,207,044)</u>	<u>(18,469,747)</u>
Trust funds payable, December 31	<u>5,491,699</u>	<u>7,473</u>	<u>2,003</u>	<u>-</u>	<u>-</u>	<u>1,468,318</u>	<u>19,026</u>
Total liabilities, December 31	<u>\$ 5,491,699</u>	<u>\$ 7,473</u>	<u>\$ 2,003</u>	<u>\$ 33,784</u>	<u>\$ 64,766</u>	<u>\$ 1,468,318</u>	<u>\$ 19,026</u>

County Treasurer	County Prosecutor	Infraction Judgment	Adult Offender Interstate Compact	Special Death Benefit Fee	Child Restraint System Fine	Mortgage Fee	Inheritance Tax
\$ 8,482,675	\$ 307	\$ 56,651	\$ 375	\$ 1,035	\$ 175	\$ 10,800	\$ 3,574,226
462,502,026	33,662	534,403	7,188	18,675	4,402	60,950	6,762,619
<u>(460,762,832)</u>	<u>(33,744)</u>	<u>(550,199)</u>	<u>(7,063)</u>	<u>(18,800)</u>	<u>(4,375)</u>	<u>(59,960)</u>	<u>(8,419,966)</u>
10,221,869	225	40,855	500	910	202	11,790	1,916,879
-	-	-	-	1,525	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(1,525)	-	-	-
-	-	-	-	-	-	-	-
15,114,064	-	-	-	-	-	-	-
399,398,495	-	-	-	-	-	-	-
<u>(401,488,579)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
13,023,980	-	-	-	-	-	-	-
5,395,712	-	19,493	-	-	250	-	-
48,434,633	-	19,869	-	-	125	-	-
<u>(44,727,189)</u>	<u>-</u>	<u>(19,493)</u>	<u>-</u>	<u>-</u>	<u>(250)</u>	<u>-</u>	<u>-</u>
9,103,156	-	19,869	-	-	125	-	-
<u>\$ 32,349,005</u>	<u>\$ 225</u>	<u>\$ 60,724</u>	<u>\$ 500</u>	<u>\$ 910</u>	<u>\$ 327</u>	<u>\$ 11,790</u>	<u>\$ 1,916,879</u>
\$ -	\$ -	\$ 76,144	\$ 375	\$ 1,035	\$ 425	\$ 10,800	\$ 3,574,226
-	-	554,272	7,188	18,675	4,527	60,950	6,762,619
-	-	<u>(569,692)</u>	<u>(7,063)</u>	<u>(18,800)</u>	<u>(4,625)</u>	<u>(59,960)</u>	<u>(8,419,966)</u>
-	-	60,724	500	910	327	11,790	1,916,879
28,992,451	307	-	-	-	-	-	-
466,209,470	33,662	-	-	-	-	-	-
<u>(462,852,916)</u>	<u>(33,744)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
32,349,005	225	-	-	-	-	-	-
<u>\$ 32,349,005</u>	<u>\$ 225</u>	<u>\$ 60,724</u>	<u>\$ 500</u>	<u>\$ 910</u>	<u>\$ 327</u>	<u>\$ 11,790</u>	<u>\$ 1,916,879</u>

Continued on next page

HAMILTON COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 For The Year Ended December 31, 2012
 (Continued)

	Tax Distribution	Overweight Vehicles	State Sales Disclosure Fee	Coroner's Training and Education	Education Plate Fee	Payroll Withholding	Homestead Rebate
Assets:							
Cash and cash equivalents, January 1	\$ 265	\$ -	\$ 3,370	\$ 796	\$ -	\$ -	\$ 168,379
Additions	468,177,569	1,220	41,693	10,835	9,206	735,593	839
Deductions	<u>(468,177,569)</u>	<u>(1,220)</u>	<u>(40,923)</u>	<u>(10,777)</u>	<u>(9,206)</u>	<u>(735,593)</u>	<u>(169,218)</u>
Cash and cash equivalents, December 31	<u>265</u>	<u>-</u>	<u>4,140</u>	<u>854</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts receivable, January 1	-	-	-	-	-	35,510	-
Additions	-	-	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(35,510)</u>	<u>-</u>
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	12,817,317	-	-	-	-	-	-
Additions	15,164,770	-	-	-	-	-	-
Deductions	<u>(12,817,317)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, December 31	<u>15,164,770</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, January 1	-	501	-	-	394	-	-
Additions	-	-	-	-	863	-	-
Deductions	<u>-</u>	<u>(501)</u>	<u>-</u>	<u>-</u>	<u>(394)</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>863</u>	<u>-</u>	<u>-</u>
Total assets, December 31	<u>\$ 15,165,035</u>	<u>\$ -</u>	<u>\$ 4,140</u>	<u>\$ 854</u>	<u>\$ 863</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities:							
State fees payable, January 1	\$ -	\$ 501	\$ 3,370	\$ 796	\$ 394	\$ -	\$ -
Additions	-	1,220	41,693	10,835	10,069	-	-
Deductions	<u>-</u>	<u>(1,721)</u>	<u>(40,923)</u>	<u>(10,777)</u>	<u>(9,600)</u>	<u>-</u>	<u>-</u>
State fees payable, December 31	<u>-</u>	<u>-</u>	<u>4,140</u>	<u>854</u>	<u>863</u>	<u>-</u>	<u>-</u>
Trust funds payable, January 1	12,817,582	-	-	-	-	-	168,379
Additions	468,177,569	-	-	-	-	735,593	839
Deductions	<u>(465,830,116)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(735,593)</u>	<u>(169,218)</u>
Trust funds payable, December 31	<u>15,165,035</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, December 31	<u>\$ 15,165,035</u>	<u>\$ -</u>	<u>\$ 4,140</u>	<u>\$ 854</u>	<u>\$ 863</u>	<u>\$ -</u>	<u>\$ -</u>

HEA 1001-2008 State Homestead Credit	City and Town Court Costs	DLGF Homestead Property Database	Inmate Trust	Juvenile Inmate Trust	Totals
\$ 6,842	\$ -	\$ 636	\$ 21,763	\$ 447	\$ 19,635,962
307	91,293	695	649,366	9,910	1,002,822,521
(1,856)	(88,021)	(827)	(649,740)	(10,075)	(1,003,159,585)
<u>5,293</u>	<u>3,272</u>	<u>504</u>	<u>21,389</u>	<u>282</u>	<u>19,298,898</u>
-	-	-	-	-	37,035
-	-	-	-	-	-
-	-	-	-	-	(37,035)
-	-	-	-	-	-
-	-	-	-	-	27,931,381
-	-	-	-	-	414,563,265
-	-	-	-	-	(414,305,896)
-	-	-	-	-	28,188,750
-	-	-	-	-	5,425,293
-	-	-	-	-	48,472,890
-	-	-	-	-	(44,756,770)
-	-	-	-	-	9,141,413
<u>\$ 5,293</u>	<u>\$ 3,272</u>	<u>\$ 504</u>	<u>\$ 21,389</u>	<u>\$ 282</u>	<u>\$ 56,629,061</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,725,051
-	-	-	-	-	7,764,708
-	-	-	-	-	(9,394,222)
-	-	-	-	-	2,095,537
6,842	-	636	21,763	447	49,267,585
307	91,293	695	649,366	9,910	998,803,514
(1,856)	(88,021)	(827)	(649,740)	(10,075)	(993,537,575)
<u>5,293</u>	<u>3,272</u>	<u>504</u>	<u>21,389</u>	<u>282</u>	<u>54,533,524</u>
<u>\$ 5,293</u>	<u>\$ 3,272</u>	<u>\$ 504</u>	<u>\$ 21,389</u>	<u>\$ 282</u>	<u>\$ 56,629,061</u>

(This page intentionally left blank.)

STATISTICAL SECTION

Statistical Section

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

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

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

(This page intentionally left blank.)

HAMILTON COUNTY
Net Position by Component
As of December 31,

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Primary Government										
Governmental Activities:										
Net investment in capital assets	\$ 640,241,102	\$ 631,749,768	\$ 639,950,344	\$ 671,245,107	\$ 653,431,968	\$ 626,162,324	\$ 616,426,261	\$ 617,340,959	\$ 587,501,012	\$ 71,192,547
Restricted	63,637,654	60,464,254	80,663,541	85,063,021	92,258,357	107,049,897	94,266,822	82,721,769	85,245,850	64,873,733
Unrestricted	75,227,316	60,539,067	20,698,883	41,905,605	32,858,346	29,399,526	27,230,678	36,981,084	19,832,288	12,473,300
Total governmental activities	<u>\$ 779,106,072</u>	<u>\$ 752,753,089</u>	<u>\$ 741,312,768</u>	<u>\$ 798,213,733</u>	<u>\$ 778,548,671</u>	<u>\$ 762,611,747</u>	<u>\$ 737,923,761</u>	<u>\$ 737,043,812</u>	<u>\$ 692,579,150</u>	<u>\$ 148,539,580</u>
Component Unit-Activities										
Riverview Hospital:										
Net investment in capital assets	\$ 48,472,711	\$ 41,702,124	\$ 37,690,317	\$ 35,981,705	\$ 37,846,292	\$ 31,118,419	\$ 32,392,046	\$ 21,221,464	\$ 8,224,358	\$ 19,914,553
Restricted	5,704,712	6,376,685	6,865,899	11,226,658	10,604,933	9,144,852	5,691,411	9,370,894	24,521,745	10,915,296
Unrestricted	83,748,285	72,805,987	71,365,996	62,454,798	50,502,391	59,737,270	61,853,425	60,622,512	53,957,678	46,918,057
Total component unit net position	<u>\$ 137,925,708</u>	<u>\$ 120,884,796</u>	<u>\$ 115,922,212</u>	<u>\$ 109,663,161</u>	<u>\$ 98,953,616</u>	<u>\$ 100,000,541</u>	<u>\$ 99,936,882</u>	<u>\$ 91,214,870</u>	<u>\$ 86,703,781</u>	<u>\$ 77,747,906</u>

a A notable portion of 2005 net assets increase was due to storm water infrastructure constructed and contributed by developers

b Governmental Activities amounts for 2003 were restated in 2004 to recognize retroactively reported infrastructure assets. Capital assets net totaling \$540 million were reported January 1, 2004 as an increase in net assets.

c Restated to reflect prior period adjustments to infrastructure assets.

d Reduction in net assets was due to the annexation of assets by other municipalities.

HAMILTON COUNTY

Changes in Net Position
For the years ended December 31,

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Governmental Activities										
Expenses:										
General government	\$ 56,808,433	\$ 60,837,908	\$ 57,763,663	\$ 64,439,397	\$ 56,038,058	\$ 44,816,836	\$ 78,228,327	\$ 38,938,090	\$ 41,226,511	\$ 34,515,043
Public safety	27,954,023	28,835,492	32,614,575	30,778,837	35,900,786	24,863,518	20,730,240	21,600,044	20,298,770	19,702,224
Highways and streets	11,367,240	33,678,114	74,094,190	18,265,047	15,881,328	5,250,904	22,554,847	12,433,892	14,143,946	11,331,121
Health and welfare	2,677,777	2,367,713	2,579,909	2,381,604	5,841,820	4,406,379	5,279,507	5,148,726	2,796,603	3,104,270
Culture and recreation	3,468,018	3,028,404	4,567,425	3,705,491	4,118,906	3,578,215	3,120,330	3,475,719	5,993,496	4,807,550
Interest on long-term debt	9,840,027	8,018,884	7,954,808	6,633,468	7,597,809	8,060,855	7,478,008	4,273,378	6,109,918	5,045,167
Total expenses	112,115,518	136,766,515	179,574,570	126,203,844	125,378,707	90,976,707	137,991,259	85,869,849	90,571,244	78,505,375
Program Revenues:										
Charges for services:										
General government	9,082,830	6,724,074	5,295,050	5,978,833	6,417,911	6,809,858	5,772,715	5,495,772	5,279,696	6,686,308
Public safety	7,057,481	8,199,404	9,339,202	8,729,255	8,603,567	7,047,065	7,163,620	7,439,263	4,958,027	3,831,973
Highways and streets	155,400	30,940	54,480	16,885	44,598	139,137	137,480	174,164	248,107	408,582
Health and welfare	1,061,752	507,408	494,444	655,412	1,823,422	1,275,293	1,181,456	1,035,839	782,791	320,891
Culture and recreation	417,388	389,021	403,009	437,488	391,469	360,053	353,909	357,531	330,418	426,775
Operating grants and contributions:										
General government	6,640,982	7,175,204	9,926,144	16,530,733	8,374,431	5,850,488	6,886,829	6,872,737	5,027,642	2,332,603
Public safety	5,468,771	4,605,601	5,808,703	2,999,526	2,420,434	2,517,268	3,129,883	4,003,709	2,953,142	2,022,977
Highways and streets	5,182,643	5,170,357	5,902,268	10,033,469	5,642,258	17,306,626	7,625,202	6,699,387	8,406,831	7,161,362
Health and welfare	368,967	831,486	1,006,190	1,091,017	1,052,840	722,049	851,595	844,948	822,611	386,048
Culture and recreation	287,591	369,366	790,632	333,545	315,316	401,307	227,049	569,904	256,090	34,458
Capital grants and contributions:	4,423,892	9,867,149	4,812,385	3,763,146	7,926,545	12,395,932	12,309,383	12,213,468	-	-
Total revenues	40,147,697	43,870,010	43,832,507	50,569,309	43,012,791	54,825,076	45,639,121	45,706,722	29,065,355	23,611,977
Net revenues (expenses):	(71,967,821)	(92,896,505)	(135,742,063)	(75,634,535)	(82,365,916)	(36,151,631)	(91,752,138)	(40,163,127)	(61,505,889)	(54,893,398)
General revenues and other changes in net position:										
Taxes:										
Property taxes	56,348,053	55,268,441	54,843,844	55,031,562	51,016,072	52,501,650	45,297,573	42,910,222	35,990,257	66,390,922
County option income tax	34,780,439	43,005,739	17,603,371	32,705,361	36,360,794	32,254,052	32,565,870	33,798,846	25,068,745	-
Other taxes	5,978,131	5,084,045	4,753,964	4,217,961	4,483,627	4,178,416	3,216,489	1,781,189	929,290	-
Other	826,901	468,076	752,466	2,121,652	580,834	559,484	530,609	1,922,822	1,093,985	2,592,074
Reimbursements	-	-	-	-	-	1,054,744	3,055,265	-	-	-
Unrestricted investment earnings	387,280	510,525	887,452	1,223,061	5,861,513	8,977,726	8,622,501	4,221,366	2,120,745	1,738,723
Total general revenue	98,320,804	104,336,826	78,841,097	95,299,597	98,302,840	99,526,072	93,288,307	84,634,445	65,209,022	70,721,719
Changes in net position for Governmental Activities	\$ 26,352,983	\$ 11,440,321	\$ (56,900,966)	\$ 19,665,062	\$ 15,936,924	\$ 63,374,441	\$ 1,536,169	\$ 44,471,318	\$ 3,697,133	\$ 15,828,321

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

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Component Unit Activities										
Expenses:										
Riverview Hospital	\$ 342,256,960	\$ 183,731,790	\$ 136,289,260	\$ 133,641,110	\$ 141,201,590	\$ 131,104,784	\$ 122,927,204	\$ 116,744,220	\$ 104,899,403	\$ 92,713,755
Total expenses	<u>342,256,960</u>	<u>183,731,790</u>	<u>136,289,260</u>	<u>133,641,110</u>	<u>141,201,590</u>	<u>131,104,784</u>	<u>122,927,204</u>	<u>116,744,220</u>	<u>104,899,403</u>	<u>92,713,755</u>
Program Revenues:										
Charges for services	354,958,084	188,021,203	138,246,885	137,073,497	138,554,069	128,470,518	128,303,583	118,820,212	110,545,926	96,216,127
Total revenues	<u>354,958,084</u>	<u>188,021,203</u>	<u>138,246,885</u>	<u>137,073,497</u>	<u>138,554,069</u>	<u>128,470,518</u>	<u>128,303,583</u>	<u>118,820,212</u>	<u>110,545,926</u>	<u>96,216,127</u>
Net revenues (expenses):	<u>12,701,124</u>	<u>4,289,413</u>	<u>1,957,625</u>	<u>3,432,387</u>	<u>(2,647,521)</u>	<u>(2,634,266)</u>	<u>5,376,379</u>	<u>2,075,992</u>	<u>5,646,523</u>	<u>3,502,372</u>
General revenues and other changes in net position:										
Non-capital contributions	-	-	-	-	-	-	-	-	-	48,569
Capital contributions	-	345,000	-	-	-	-	-	-	1,500,000	-
Miscellaneous	-	328,171	393,496	-	-	-	-	-	-	-
Unrestricted investment earnings	4,339,788	-	3,907,930	7,277,158	1,600,596	2,799,579	3,345,633	2,435,097	1,809,352	2,879,629
Total general revenues	<u>4,339,788</u>	<u>673,171</u>	<u>4,301,426</u>	<u>7,277,158</u>	<u>1,600,596</u>	<u>2,799,579</u>	<u>3,345,633</u>	<u>2,435,097</u>	<u>3,309,352</u>	<u>2,928,198</u>
Changes in net position for Component Unit Activities	<u>\$ 17,040,912</u>	<u>\$ 4,962,584</u>	<u>\$ 6,259,051</u>	<u>\$ 10,709,545</u>	<u>\$ (1,046,925)</u>	<u>\$ 165,313</u>	<u>\$ 8,722,012</u>	<u>\$ 4,511,089</u>	<u>\$ 8,955,875</u>	<u>\$ 6,430,570</u>

- a In 2003 taxes were not separated between property, income and other types taxes.
- b The increase in property tax revenues related mainly to new debt services levies and additional tax increment revenue captured.
- c Includes contributed storm drain infrastructure and federal grant funds for park improvements.
- d Includes county roads that were annexed into municipalities.
- e Reimbursement from City of Noblesville for the 146th Street extension project.
- f Includes interest earnings generated by higher interest rates on short term investments.
- g 2006 includes the impact of \$36 million in disposals of roadways assets which were annexed by municipalities.
- h The decrease is due to two primary reasons; (1) approximately \$10 million bond funded road expenditures in the Thomson TIF area were expenses in 2006, this area has been annexed by the City of Carmel and will not be capital assets of the County and (2) a planned budget decrease in highway and street maintenance expenditures.
- i Increase in appeals for adjustment to the levy were over the standard 4% increase allowed due to juvenile detention center, superior court and growth.
- j Reflects \$9.8 million Federal Highway Fund grant for 146th Street project.
- k Increases due in part to the implementation of GASB 45, also wages and benefits increased with the addition of 19 new positions in various County departments.
- l Majority of increase was a result of added personnel to staff the north section of the new community corrections center and new juvenile detention center.
- m A large portion of the increase resulted from road improvement expenditures in the Thomson TIF which were expensed as a result of annexation. The remaining increase was a result of planned budget increases in road maintenance.
- n Majority of this increase was a result of 16 new employees and numerous capital expenditures.
- o Reflects Runway construction grant as large part of this increase.
- p Majority of this increase reflects the contributions for Ohio Road Bridge.
- q Shift in investment earnings from 2008 to 2009 reflects change in net market value realized gains and losses on investment fund.
- r Majority of this increase includes the impact of \$44.8 million in disposals of roadway assets which were annexed by municipalities and the expenditures for the 96th/421 intersection area that will not be capital assets of the County, this area has been annexed by the City of Carmel.
- s COIT revenues decreased due to the economic downturn and the overpayment in distributions.
- t COIT revenues increased due to the economic improvement and the correction of a calculation error at the State.
- u The increase in revenues and expenses for the discretely presented component unit is due to the entrance of the unit into long-term care.
- v The decrease in Highways and Streets is attributed to the disposal of roadway/bridge assets which were annexed by other municipalities.
- w Increase attributable to increase in special assessments collected and increase in internal service funds.
- x Increase in permits issued in 2012.
- y Conversion from local collections from phone companies for 911 system to State collection.
- z Decrease in contributions from private developers in 2012.
- aa Decrease in the amount of grants/funds received in 2012.

(This page intentionally left blank.)

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

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General Fund										
Assigned	\$ 593,893	\$ 937,768	\$ 788,554	\$ 2,085,804	\$ 2,770,998	\$ 1,189,545	\$ 2,768,446	\$ 631,986	\$ 1,446,112	\$ 1,856,212
Unassigned	33,941,215	28,946,402	10,886,344	18,448,068	23,991,517	24,334,664	21,876,315	18,384,484	7,914,885	8,651,233
Total general fund	\$ 34,535,108	\$ 29,884,170	\$ 11,674,898	\$ 20,533,872	\$ 26,762,515	\$ 25,524,209	\$ 24,644,761	\$ 19,016,470	\$ 9,360,997	\$ 10,507,445
All other governmental funds:										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 28,476	\$ 28,476	\$ 28,476	\$ 28,476	\$ 28,476	\$ 28,476
Restricted	101,800,900	79,137,031	74,333,097	78,982,684	87,005,804	112,678,562 ^b	97,644,128	87,937,721	83,893,045 ^a	56,850,837
Committed	5,282,846	15,694,304	16,938,643	18,054,388	12,111,834	2,440,932	3,064,253	2,067,423	3,700,348	4,164,584
Assigned	3,583,781	5,304,176	8,774,045	8,880,702	12,842,681	8,385,843	5,689,028	6,701,442	5,583,012	4,271,317
Unassigned	-	-	-	-	(14,447)	(262,207)	-	(9,720)	(340,250)	(441,481)
Total all other governmental funds	\$ 110,667,527	\$ 100,135,511	\$ 100,045,785	\$ 105,917,774	\$ 111,974,348	\$ 123,271,606	\$ 106,425,885	\$ 96,725,342	\$ 92,864,631	\$ 64,873,733

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

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

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

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Revenues										
Taxes	\$ 96,539,771	\$ 103,363,265	\$ 78,311,876	\$ 90,366,481	\$ 91,096,496	\$ 88,799,368	\$ 80,699,734	\$ 78,323,165	\$ 62,683,816	\$ 66,096,480
License and permits	447,799	359,595	346,595	234,679	334,110	334,450	270,880	253,955	289,132	293,412
Intergovernmental	17,948,954	18,152,014	23,433,937	32,488,290	17,805,279	26,797,738	19,418,342	18,990,685	17,466,316	11,915,072
Charges for services	9,753,071	9,035,329	10,084,179	10,430,427	11,382,143	10,561,668	9,633,793	10,270,077	7,435,997	7,991,598
Fines and forfeits	2,196,665	2,474,841	2,927,277	2,710,634	2,448,768	1,913,909	1,999,846	2,144,504	2,100,170	1,877,847
Special assessments	3,357,882	2,719,047	2,228,134	1,758,937	2,521,739	2,159,681	1,884,473	1,547,029	904,464	1,383,801
Miscellaneous	1,214,181	978,601	1,639,918	3,344,713	6,442,347	10,591,954	12,208,375	6,144,188	3,214,730	4,442,538
Total revenues	\$ 131,458,323	\$ 137,082,692	\$ 118,971,916	\$ 141,334,161	\$ 132,030,882	\$ 141,158,768	\$ 126,115,443	\$ 117,673,603	\$ 94,094,625	\$ 94,000,748
Expenditures										
Current:										
General government	\$ 51,519,392	\$ 48,834,461	\$ 52,056,141	\$ 56,047,316	\$ 48,165,127	\$ 37,685,322	\$ 38,010,353	\$ 33,088,848	\$ 35,158,144	\$ 33,337,689
Public safety	27,209,499	26,334,037	28,719,122	28,093,082	27,325,688	20,749,463	19,241,551	20,609,920	19,116,279	18,691,891
Highways and streets	5,511,815	4,559,749	5,569,390	12,164,106	7,469,724	4,722,372	21,988,884	7,048,995	8,007,748	10,865,132
Health and welfare	2,646,651	2,345,495	2,774,047	3,481,318	5,821,709	4,382,814	5,271,473	5,142,700	3,659,547	3,100,583
Culture and recreation	2,812,597	2,792,214	3,337,371	3,061,318	3,133,379	2,566,844	2,334,293	2,122,797	2,162,431	3,143,699
Capital outlay	9,825,789	23,735,160	34,199,537	30,864,954	48,118,634	50,512,284	36,687,687	31,153,451	20,477,613	32,529,138
Debt service:										
Principal	12,470,000	12,530,000	12,160,000	13,155,000	38,330,000	24,975,000	12,060,000	10,880,000	9,015,000	8,080,000
Interest	10,500,930	7,769,015	9,363,892	8,820,728	8,532,355	8,139,986	6,236,620	6,678,187	5,664,672	5,011,080
Issuance cost	446,913	565,071	410,128	97,071	437,483	99,514	369,723	970,222	-	112,256
Total expenditures	\$ 122,943,586	\$ 129,465,202	\$ 148,589,628	\$ 155,784,893	\$ 187,334,099	\$ 153,833,599	\$ 142,200,584	\$ 117,695,120	\$ 103,261,434	\$ 114,871,468
Excess (deficiency) of revenues over (under) expenditures	\$ 8,514,737	\$ 7,617,490	\$ (29,617,712)	\$ (14,450,732)	\$ (55,303,217)	\$ (12,674,831)	\$ (16,085,141)	\$ (21,517)	\$ (9,166,809)	\$ (20,870,720)

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

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Other Financing Sources (Uses)										
Transfers in	41,307,641	24,099,144	22,542,840	42,545,302	49,459,013	24,119,588	28,869,366	22,370,927	29,912,796	27,301,462
Transfers out	(41,307,641)	(24,099,144)	(22,542,840)	(42,545,302)	(49,459,013)	(24,119,588)	(28,869,366)	(22,370,927)	(29,912,796)	(27,301,462)
Issuance of debt	28,000,000	23,625,000	26,610,000	2,150,000	41,655,000	30,400,000	31,180,000	60,670,000	35,010,000	10,005,000
Bond premiums/discounts	2,768,217	(63,492)	71,749	15,515	1,960,735	-	(158,247)	1,975,164	1,001,259	-
Contributions	-	-	-	-	1,628,530	-	-	-	-	-
Payment to refunded bond escrow	(24,100,000)	(12,880,000)	(11,795,000)	-	-	-	-	(49,107,200)	-	-
Total other financing sources (uses)	\$ 6,668,217	\$ 10,681,508	\$ 14,886,749	\$ 2,165,515	\$ 45,244,265	\$ 30,400,000	\$ 31,021,753	\$ 13,537,964	\$ 36,011,259	\$ 10,005,000
Net change in fund balance	\$ 15,182,954	\$ 18,298,998	\$ (14,730,963)	\$ (12,285,217)	\$ (10,058,952)	\$ 17,725,169	\$ 14,936,612	\$ 13,516,447	\$ 26,844,450	\$ (10,865,720)
Debt service as a percentage of noncapital expenditures	20.3%	19.2%	18.8%	17.6%	33.7%	32.1%	17.3%	20.3%	17.7%	15.9%

a Taxes increased primarily due to \$8.7 million increase in COT 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 COT.

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

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

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

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

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

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

i Due primarily to decreases in COT distribution.

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

k Due to decrease in grant funds from federal and state.

l Increase in special assessment rates in 2012.

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

Year Payable	Real Property					Total
	Residential	Commercial	Industry	Other (3)	Total	
2012	\$ 4,088,005,722	\$ 1,905,592,091	\$ 127,056,476	\$ 149,059,559	6,269,713,848	
2011	4,032,983,592	1,905,781,357	118,300,811	138,313,824	6,195,379,584	
2010	4,132,074,818	1,918,565,178	134,741,968	138,482,783	6,323,864,746	
2009	4,043,139,132 (5)	1,779,908,239	126,632,125	137,871,371	6,087,550,862	
2008	5,511,729,710	1,621,140,830	119,997,846	155,392,998	7,408,261,384	
2007	5,017,384,543	1,492,253,108	117,574,289	154,255,735	6,781,467,675	
2006	4,218,972,650	1,199,975,623	100,559,078	146,427,072	5,665,934,423	
2005	3,895,776,678	1,102,556,152	97,182,801	156,215,368	5,251,730,999	
2004	3,632,360,955	1,048,171,552	96,625,771	208,164,845	4,985,323,123	
2003	3,411,599,855	1,049,594,499	96,631,597	170,255,494	4,728,081,445	

Year Payable	Less: Tax			Total	Total Direct Tax Rate
	Personal Property (4)	Increment District	Assessed Value (1)		
2012	\$ 399,863,375	\$ 6,669,577,222	\$ 733,641,067	\$ 5,935,936,156	\$ 0.2901
2011	429,559,295	6,624,938,879	726,935,812	5,898,003,067	0.2769
2010	402,329,701	6,726,194,447	638,524,902	6,087,669,545	0.2724
2009	398,554,955	6,486,105,817	636,270,310	5,849,835,507	0.2753
2008	378,030,306	7,786,291,690	487,137,604	7,299,154,086	0.2131
2007	352,532,398	7,134,000,073	368,574,369	6,765,425,704	0.2191
2006	454,531,198	6,120,465,621	289,982,362	5,830,483,259	0.2338
2005	438,141,480	5,689,872,479	244,095,874	5,445,776,605	0.2375
2004	435,512,207	5,420,835,330	213,179,173	5,207,656,157	0.2305
2003	472,471,885	5,200,553,330	188,615,016	5,011,938,314	0.2193

(1) Property reassessment were effective in 2003.

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

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

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

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

Source: Hamilton County Auditor's Office - Total Assessed and True Tax are those amounts that have been reported to and certified to the State each year. Prior to 2006, this table did not include any breakdown between real and personal property or show classes of real property.

HAMILTON COUNTY
Direct and Overlapping Property Tax Rates
Last Ten Years

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
County Direct Rates										
General	\$ 0.1779	\$ 0.1712	\$ 0.1648	\$ 0.1529	\$ 0.1136	\$ 0.1147	\$ 0.1200	\$ 0.1167	\$ 0.1184	\$ 0.1002
Property Reassessment	-	-	-	0.0027	0.0021	0.0022	0.0024	0.0031	0.0030	0.0031
Property Reassessment - 2015	0.0019	0.0019	0.0004	0.0010	0.0008	0.0009	0.0010	0.0010	0.0011	-
2002 Animal Control Bond	0.0010	0.0011	0.0004	0.0010	-	-	0.0039	-	-	-
Debt Service	0.0161	0.0080	0.0158	0.0159	-	-	0.0091	-	-	-
Lease Rental Payment	0.0143	0.0161	0.0130	0.0141	0.0113	0.0127	0.0141	0.0154	0.0174	0.0176
Cumulative Courthouse	0.0026	0.0026	0.0026	0.0022	0.0022	0.0023	0.0027	0.0029	-	-
County Major Bridge	0.0150	0.0158	0.0158	0.0158	0.0158	0.0158	0.0172	0.0172	0.0172	0.0172
Health	0.0061	0.0050	0.0058	0.0041	0.0057	0.0073	0.0039	0.0054	0.0054	0.0051
Jail Lease Rental	0.0067	0.0067	0.0065	0.0068	0.0053	0.0059	0.0066	0.0071	0.0081	0.0082
Cum Bridge Bldg.	-	-	-	-	-	-	-	-	0.0030	0.0031
Jail Bond	0.0130	0.0130	0.0097	0.0161	0.0094	0.0087	0.0076	-	-	-
Park and Recreation	0.0159	0.0152	0.0164	0.0159	0.0114	0.0123	0.0084	0.0106	0.0108	0.0192
2002 Park Bond	0.0027	0.0021	0.0020	0.0018	0.0016	0.0018	0.0020	0.0022	0.0018	0.0016
2004 Park Bond #2	0.0019	0.0024	0.0038	-	-	0.0018	0.0012	0.0030	-	-
Cumulative Capital Development	0.0150	0.0158	0.0158	0.0158	0.0158	0.0158	0.0172	0.0172	0.0172	0.0172
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
Total Direct Rate	\$ 0.2901	\$ 0.2769	\$ 0.2724	\$ 0.2753	\$ 0.2131	\$ 0.2191	\$ 0.2338	\$ 0.2375	\$ 0.2305	\$ 0.2193
Solid Waste	0.0032	0.0030	0.0030	0.0029	0.0023	0.0024	0.0027	0.0028	0.0029	-
City Rates										
Noblesville	1.1502	1.0521	1.0276	1.0615	0.7814	0.7670	0.8189	0.7770	0.7571	0.7069
Carmel	0.6788	0.6664	0.6664	0.6664	0.5033	0.4329	0.5282	0.5299	0.5284	0.3747
Westfield (1)	0.7599	0.7621	0.6606	0.6606	0.3700	-	-	-	-	-
Town Rates	.5597 - 1.6837	.5022 - 1.4028	.5070 - 1.3685	.4562 - 1.3543	.3376 - 1.0534	.3234 - .5947	3592 - 1.2419	35920 - 1.2238	3440 - 1.1482	.3325 - 7069
Township Rates	.1041 - .3363	.0841 - .3287	.0663 - .2378	.0722 - .3079	.0503 - .2547	.0478 - .2627	.0652 - .2761	.0597 - .2838	.0037 - .1381	.0046 - .1414
Library Rates	.0439 - .1034	.04360 - .09910	.0350 - .0823	.0365 - .1040	.040 - .0606	.0405 - .0742	.052 - .0840	.0332 - .0716	.0322 - .0717	.0304 - .0690
School Districts	.7900 - 1.8900	.8990 - 1.8295	.6460 - 1.4890	.6373 - 1.4890	1.1895 - 1.8799	1.1519 - 1.9161	1.2601 - 2.1189	1.2103 - 2.0869	1.1548 - 2.0100	1.0363 - 1.8486

(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	2012		2003	
	Taxable Assessed Value	Percent of Total County Assessed Value*	Taxable Assessed Value	Percent of Total County Assessed Value*
Duke Realty/Duke Weeks Realty LP	\$ 186,698,270	1.07%	\$ 134,475,000	0.89%
IU Health North (formerly Clarian Health North LLC)	154,521,622	0.88%		
Duke Energy, formerly PSI Energy	157,166,910	0.90%	74,627,010	0.50%
Washington National Life Insurance	89,068,160	0.51%		
Sallie Mae Inc./RE Services LLC	89,197,100	0.51%	74,577,120	0.50%
Clay Terrace Partners LLC	78,690,100	0.45%		
Hamilton Town Center	77,559,100	0.44%		
Pedcor Property Acquisition LLC	73,724,465	0.42%		
MSI Crosspoint Indianapolis Grocery/Marsh/JL Capital	61,144,700	0.35%	35,872,870	0.24%
Regency Windsor Sunblest II/Woods of Britton Sunblest	64,537,470	0.37%	67,241,800	0.45%
Conseco/Bankers National Life			106,992,440	0.71%
Thomson Consumer Electronics			82,881,720	0.55%
Wal Mart Stores			66,905,000	0.44%
Verizon North (formerly GTE North, Inc./Metropolitan Life Insurance)			21,760,830	0.14%
AMLI at Conner Farms, LP/Landmark on Spring Mill			53,709,620	0.36%
Totals	\$ 1,032,307,897	5.90%	\$ 719,043,410	4.78%

Source: Hamilton County Auditor's Office

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

Hamilton County
Property Tax Levied and Collected
Last Ten Fiscal Years

	<u>Total Taxes Levied for Current Fiscal Year</u>	<u>Current Year Taxes Collected</u>	<u>Percentage of Levy</u>	<u>Collections for Subsequent Years</u>	<u>Total Taxes Collected</u>	<u>Percentage of Levy</u>
2012	47,996,414	45,822,494	95.47%	1,737,798	47,560,292	99.09%
2011	46,057,151	43,256,963	93.92%	2,258,351	45,515,314	98.82%
2010	47,474,576	42,622,923	89.78%	2,448,403	45,071,326	94.94%
2009	47,951,250	42,686,876	89.02%	2,705,334	45,392,210	94.66%
2008	45,883,049	41,903,618	91.33%	1,530,658	43,434,276	94.66%
2007	44,346,099	41,513,308	93.61%	1,123,073	42,636,381	96.14%
2006	40,087,080	37,584,521	93.76%	1,059,903	38,644,424	96.40%
2005	37,956,600	36,911,614	97.25%	1,044,986	37,956,600	100.00%
2004	34,729,874	33,494,842	96.44%	1,235,032	34,729,874	100.00%
2003	31,769,872	31,118,838	97.95%	651,034	31,769,872	100.00%

Source: Hamilton County Auditor's Office

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

Fiscal Year	Governmental Activities										Debt Per Capita ¹
	Property Tax					Revenue Bonds					
	Building Corporation Bonds	Park Bonds	General Obligation Bonds	COIT Bonds	Tax Increment Bonds	Revenue Bonds	Bond Anticipation Notes	Total Governmental Activities	Percentage of Personal Income ¹		
2012	\$ 64,917,202	\$ 3,750,000	\$ 1,480,000	\$ 26,125,000	\$ 64,410,000	\$ 3,330,000	\$ -	\$ 164,012,202	1.12%	579	
2011	72,082,202	4,515,000	1,605,000	29,510,000	61,475,000	3,395,000	-	172,582,202	1.36%	624	
2010	77,942,202	5,165,000	1,725,000	33,310,000	46,565,000	-	9,660,000	174,367,202	1.39%	635	
2009	83,607,202	5,840,000	1,845,000	37,510,000	42,910,000	-	-	171,712,202	1.30%	615	
2008	87,972,202	3,910,000	2,395,000	41,535,000	46,905,000	-	-	182,717,202	1.46%	677	
2007	50,507,202	4,120,000	3,360,000	45,395,000	47,810,000	-	28,200,000	179,392,202	1.56%	686	
2006	54,012,202	4,715,000	5,500,000	49,460,000	48,680,000	-	11,600,000	173,967,202	1.63%	696	
2005	56,857,202	5,290,000	7,565,000	54,550,000	30,810,000	-	-	155,072,202	1.55%	644	
2004	59,797,202	5,830,000	9,510,000	56,975,000	19,940,000	-	-	152,052,202	1.65%	661	
2003	32,382,202	4,920,000	6,910,000	60,785,000	21,060,000	-	-	126,057,202	1.44%	570	

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

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

	Building Corporation Bonds	Park District Bonds	General Obligation Bonds	Total	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2012	\$ 64,917,202	\$ 3,750,000	\$ 1,480,000	\$ 70,147,202	\$ 3,555,796	\$ 66,591,406	1.14%	235
2011	72,082,202	4,515,000	1,605,000	78,202,202	4,892,337	73,309,865	1.24%	265
2010	77,942,202	5,165,000	1,725,000	84,832,202	6,586,368	78,245,834	1.33%	285
2009	83,607,202	5,840,000	1,845,000	91,292,202	7,409,475	83,882,727	1.43%	300
2008	87,792,202	3,910,000	2,395,000	94,097,202	5,904,734	88,192,468	1.21%	328
2007	50,507,202	4,120,000	3,360,000	57,987,202	3,651,778	54,335,424	0.80%	208
2006	54,012,202	4,715,000	5,500,000	64,227,202	4,423,834	59,803,368	1.03%	238
2005	56,857,202	5,290,000	7,565,000	69,712,202	5,058,841	64,653,361	1.19%	269
2004	59,797,202	5,830,000	9,510,000	75,137,202	5,729,972	69,407,230	1.33%	302
2003	32,382,202	4,920,000	6,910,000	44,212,202	2,718,967	41,493,235	0.83%	188

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

Notes:

- (1) This schedule includes only debt repaid with property taxes. It excludes bonds payable from income taxes and tax increment financing bonds.
- (2) The Building Corporation and Park District bonded debt on this schedule which is outstanding at December 31, 2012 is not reflected on the computation of legal debt margin. Building Corporation Bonds were issued as lease rental obligations which are exempt from the 2% limitation. The Park District has its own 2% capacity separate from the County.

HAMILTON COUNTY
Direct and Overlapping Debt

	Debt Outstanding	Percentage Applicable to County ^a	Amount of Direct and Overlapping Debt
Direct Debt			
Hamilton County	\$ <u>160,682,202</u>	100.0%	\$ <u>160,682,202</u> (1)
Total Direct Debt	\$ <u>160,682,202</u>		\$ <u>160,682,202</u>
Overlapping Debt:			
Tax Supported Debt:			
City of Carmel	291,841,081	100.0%	291,841,081 (2)
City of Noblesville	195,280,000	100.0%	195,280,000
City of Westfield	24,722,000	100.0%	24,722,000
Town of Cicero	237,956	100.0%	237,956
Town of Fishers	112,605,000	100.0%	112,605,000
Town of Sheridan	378,000	100.0%	378,000
Carmel Clay School Corporation	169,510,000	100.0%	169,510,000
Hamilton Heights School Corporation	17,060,000	100.0%	17,060,000
Hamilton Southeastern School Corporation	303,964,155	100.0%	303,964,155
Noblesville Schools	161,108,709	100.0%	161,108,709
Sheridan Community Schools	26,175,000	66.94% (3)	17,521,473
Westfield Washington School Corporation	213,100,000	100.0%	213,100,000
Carmel Clay Public Library	11,785,000	100.0%	11,785,000
Hamilton East Public Library	21,365,000	100.0%	21,365,000
Hamilton North Public Library	1,465,000	100.0%	1,465,000
Sheridan Public Library	1,555,000	100.0%	1,555,000
Westfield Washington Public Library	915,000	100.0%	915,000
Clay Township	45,170,000	100.0%	45,170,000
Delaware Township	2,310,000	100.0%	2,310,000
Fall Creek Township	300,000	100.0%	300,000
Washington Township	30,000	100.0%	30,000
Wayne Township	-	100.0%	-
White River Township	965,000	100.0%	965,000
Total Tax Supported Debt	\$ <u>1,601,841,901</u>		\$ <u>1,593,188,374</u>

HAMILTON COUNTY
Direct and Overlapping Debt

Overlapping Debt (continued):			
Revenue-Supported Debt			
City of Carmel	113,987,740	100.0%	113,987,740
City of Noblesville	40,840,000	100.0%	40,840,000
City of Westfield	42,325,000	100.0%	42,325,000
Town of Arcadia	936,243	100.0%	936,243
Town of Atlanta	469,000	100.0%	469,000
Town of Cicero	2,740,000	100.0%	2,740,000
Town of Fishers	4,800,000	100.0%	4,800,000
Town of Sheridan	6,260,000	100.0%	6,260,000
Total Revenue Supported Debt	\$ 212,357,983		\$ 212,357,983
Subtotal Overlapping Debt	\$ 1,814,199,884		\$ 1,805,546,357
Total Direct and Overlapping Debt	\$ 1,974,882,086		\$ 1,966,228,559

- (1) Includes \$64,410,000 of outstanding principal for bond issues secured by TIF Revenues only.
- (2) Includes \$153,116,081 of outstanding principal for bond issues secured by TIF Revenues only.
- (3) Approximately 67% of Sheridan Community Schools' net assessed value is located in Sheridan Town and Adams Township taxing districts in Hamilton County. The remaining 33% of net assessed value is located in Marion Township taxing district in Boone County.

Source: Hamilton County Auditors Office

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

^a For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value which is within the County's boundaries and dividing it by each unit's total taxable assessed value using the 2011 payable 2012 assessed valuation of the respective taxing units.

HAMILTON COUNTY

Legal Debt Margin

Legal Debt Margin Calculation for Fiscal Year 2012

Assessed value	\$ 5,835,359,091
Debt Limit (2% of assessed value)	116,707,182
Debt applicable to unit	<u>36,620,000</u>
Legal debt margin	<u>\$ 80,087,182</u>

	Debt Limit	Total net debt applicable to Limit	Legal Debt Margin	Total debt applicable to the limit as a percentage of debt limit
2012	\$ 116,707,182	\$ 36,620,000	\$ 80,087,182	31.38%
2011	117,960,061	40,080,000	77,880,061	33.98%
2010	117,747,613	44,935,000	72,812,613	38.16%
2009	116,996,710	51,740,000	65,256,710	44.22%
2008	145,983,082	56,880,000	89,103,082	38.96%
2007	135,308,554	90,450,000	44,858,554	66.85%
2006	116,609,705	80,585,000	36,024,705	69.11%
2005	108,915,572	76,485,000	32,430,572	70.22%
2004	104,153,163	47,095,000	57,058,163	45.22%
2003	100,238,806	36,540,000	63,698,806	36.45%

(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
2012	\$ 33,569,603	\$ 3,385,000	\$ 1,421,440	6.98	\$ 7,511,380	\$ 2,055,000	\$ 2,609,726	1.61
2011	25,132,639	3,300,000	1,503,940	5.23	9,014,838	1,985,000	2,090,418	2.21
2010	29,955,394	4,295,000	1,691,090	5.00	6,876,680	1,500,000	2,047,997	1.94
2009	31,660,027	4,105,000	1,868,090	5.30	7,257,693	1,965,000	2,211,140	1.74
2008	30,227,493	3,945,000	2,037,865	5.05	7,959,641	915,000	2,250,241	2.51
2007	28,302,438	2,965,000	2,177,740	5.50	6,277,497	890,000	1,372,894	2.77
2006	26,427,067	3,415,000	2,317,180	4.61	4,687,957	800,000	1,435,893	2.10
2005	33,798,846	2,930,000	524,509	9.78	5,069,496	250,000	852,821	4.60
2004	25,068,745	850,000	328,910	21.26	4,599,730	160,000	795,323	4.81
2003	25,567,316	810,000	366,840	21.73	2,349,268	30,000	522,188	4.25

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

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

Year	Net Operating Revenue		Operating Expenses (A)		Net Revenue Available for Debt Service		Debt Service Requirements			Coverage	
	Revenue		Expenses (A)		Debt Service		Principal	Interest	Total		
2012	\$ 354,958,084	\$	330,703,240	\$	24,254,844	\$	2,835,607	\$ 1,215,742	\$	4,051,349	5.99
2011	188,021,203		172,371,042		15,650,161		2,585,849	2,240,370		4,826,219	3.24
2010	138,246,885		124,324,920		13,921,965		1,865,000	2,781,765		4,646,765	3.00
2009	137,073,497		123,725,195		13,348,302		2,095,000	2,854,475		4,949,475	2.70
2008	138,554,069		131,347,910		7,206,159		2,020,000	2,922,075		4,942,075	1.46
2007	128,470,518		121,658,487		6,812,031		1,855,000	2,983,820		4,838,820	1.41
2006	128,303,583		114,667,672		13,635,911		1,805,000	2,364,942		4,169,942	3.27
2005	118,820,212		108,960,503		9,859,709		1,235,000	3,161,931		4,396,931	2.24
2004	110,545,926		98,555,799		11,990,127		1,575,000	2,659,632		4,234,632	2.83
2003	96,216,127		86,239,548		9,976,579		1,500,000	2,781,224		4,281,224	2.33

(A) Excludes depreciation and amortization

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

HAMILTON COUNTY
Demographics and Economic Statistics
Last Ten Years

	Population ¹	School Enrollment ²	Unemployment Rates ¹	Personal Income (millions of dollars) ³	Per Capita Personal Income ³
2012	283,201	57,701	6.30%	\$ 14,656.3	\$ 51,824
2011	276,390	55,794	6.10%	12,723.0	48,692
2010	274,569	57,023	7.00%	12,508.3	45,556
2009	279,287	52,099	6.50%	13,253.8	47,456
2008	269,785	50,515	3.80%	12,512.1	46,378
2007	261,661	48,876	3.00%	11,509.4	45,676
2006	250,979	47,184	3.20%	10,684.7	44,354
2005	240,732	45,060	3.40%	9,989.5	43,701
2004	230,064	42,818	3.00%	9,233.0	41,786
2003	220,973	40,439	3.10%	8,780.0	42,369

Source:

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

HAMILTON COUNTY
Principal Employers

Current Year and Nine Years Ago

Employer	2012			2003		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Sallie Mae Loan Service	2,400	1	2.10%	1,600	2	1.90%
CNO Financial Group, Inc. (formerly Conseco, Inc.)	1,750	2	1.50%	2,550	1	3.00%
Liberty Mutual Insurance	1,250	3	1.10%			
The Capital Group	1,000	4	1.00%			
Resort Condo International	900	5	0.80%	1,100	5	1.30%
Firestone	825	6	0.70%			
SMC Corporation of America	725	7	0.63%			
Midwest ISO	700	8	0.61%			
Roche Diagnostics	600	9	0.52%			
IN Mills & Mfg	510	10	0.44%			
Marsh Supermarkets, Inc.				1,400	4	1.65%
Thomson Consumer Electronics				1,450	3	1.70%
Firestone				625	6	0.75%
Banc One Consumer Financial				600	8	0.70%
Charles Schwab & Co.				550	9	0.65%
Universal Music Group				600	7	0.70%
Irwin Mortgage Company				525	10	0.62%
Total	10,660		9.40%	11,000		12.97%

Source: Hamilton County Alliance, Indiana Business Research Center

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

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

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General Government	526	475	448	492	439	420	440	420	403	432
Public Safety										
Sheriff										
Officers	183	180	222	222	236	226	212	164	146	149
Reserves (Volunteers)	20	20	26	28	29	8	31	30	30	25
Highway	38	41	44	46	45	45	49	52	52	60
Health Department	19	19	21	28	28	25	25	24	24	26
Culture and Recreation	14	14	15	18	19	18	17	17	16	19
County Total	<u>800</u>	<u>749</u>	<u>776</u>	<u>834</u>	<u>796</u>	<u>742</u>	<u>774</u>	<u>707</u>	<u>671</u>	<u>711</u>
Component Unit										
Riverview Hospital	<u>1,021</u>	<u>1,000</u>	<u>900</u>	<u>909</u>	<u>692</u>	<u>651</u>	<u>696</u>	<u>647</u>	<u>608</u>	<u>588</u>

Source: Hamilton County Auditor's Office

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

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General Government										
Building Permits Issued ^{1,2}										
Residential (Single/Multi Families)	11	8	11	14	33	87	76	95	94	64
Commercial	1	2	3	1	18	13	4	7	8	7
Estimated Property Value of Building Permits Issued	888,500	\$ 1,615,200	\$ 1,417,600	\$ 754,500	\$ 7,788,700	\$ 10,941,900	\$ 1,719,000	\$ 4,721,900	\$ 6,709,200	\$ 17,255,400
Building Inspections Conducted	384	440	623	568	1,287	1,751	2,089	1,881	1,672	1,835
Public Safety										
Sheriff:										
Physical Arrests	761	1,169	1,250	1,355	1,335	1,274	959	797	608	421
Parking Violations	14	-	1	4	5	2	6	12	1	8
Traffic Violations	3,671	4,292	4,215	6,929	4,620	3,463	3,868	3,648	3,786	3,649
Highway and Streets										
Street Resurfacing (miles) ³	63	53	79	56	75	105	86	99	113	136
Potholes Repaired (tons)	3,200	4,851	3,637	3,240	4,556	1,540	1,139	1,296	825	1,212

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

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

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

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

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

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Public Safety										
Station /Adult Jail	1	1	1	1	1	1	1	1	1	1
Jail Annex (Investigations)	1	1	1	1	-	-	-	-	-	-
Juvenile Services Center	1	1	1	1	1	1	-	-	-	-
Juvenile Detention Center	1	1	1	1	1	1	1	1	1	1
Community Corrections Work Release	1	1	1	1	1	1	1	1	1	1
Other Public Works										
Highway/Streets(miles) ¹	599.0	604.4	629.1	688.1	686.9	689.9	691.5	740.2	766.8	777.0
Street Lights	7	7	7	7	7	7	7	5	5	4
Traffic Signals	31	31	31	32	30	30	22	23	22	20
Health and Welfare										
Health Department ²	1	1	1	-	-	-	-	-	-	-
Parks and Recreation										
Number of County Parks ²	65	61	61	62	62	59	59	52	52	50
Acreage	3,209.11	3,807.70	3,807.70	2,806.55	2,824.75	2,052.46	2,502.46	2,336.74	2,336.74	2,251.75
Golf Courses										
Public	14	14	14	14	14	17	17	17	17	17
Private	6	6	6	7	8	7	7	7	7	7
Swimming Pools										
Public	2	2	2	4	4	5	6	6	6	3
Private (semi-private)	7	7	7	237	237	170	170	170	147	8
Public Beaches	1	1	1	1	1	1	1	1	1	1
Riverview Hospital										
	1	1	1	1	1	1	1	1	1	1

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

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

Source: Hamilton County Auditor's Office

(This page intentionally left blank.)

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

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS
HAMILTON COUNTY, INDIANA
January 1, 2012 to December 31, 2012



FILED
07/25/2013

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	3-4
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133	5-7
Schedule of Expenditures of Federal Awards	10-12
Notes to Schedule of Expenditures of Federal Awards	13
Schedule of Findings and Questioned Costs	14
Exit Conference	15

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Dawn Coverdale	01-01-09 to 12-31-16
Treasurer	Kim Good Jennifer Templeton	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Clerk	Peggy Beaver	01-01-12 to 12-31-15
Sheriff	Mark Bowen	01-01-11 to 12-31-14
Recorder	Mary Clark	01-01-11 to 12-31-14
President of the Board of County Commissioners	Steven Holt Steven Dillinger	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	Steven Schwartz Brad Beaver	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF HAMILTON COUNTY, INDIANA

We have audited, in accordance with the 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, the 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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 3, 2013. Our report includes a reference to other auditors who audited the financial statements of Riverview Hospital, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

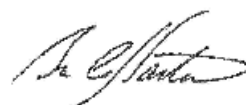
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bruce Hartman
State Examiner

June 3, 2013



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

TO: THE OFFICIALS OF HAMILTON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Hamilton County's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied in all material respects with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133
(Continued)

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with *OMB Circular A-133*, 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of *OMB Circular A-133*. Accordingly, this report is not suitable for any other purpose. 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.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 3, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditure 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133
(Continued)

additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Bruce Hartman
State Examiner

June 3, 2013

(This page intentionally left blank.)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared by management of the County. The schedule and notes are presented as intended by the County.

HAMILTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012

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 2012	\$ 19,359
National School Lunch Program	10.555	FY 2012	<u>27,463</u>
Total for cluster			<u>46,822</u>
Total for federal grantor agency			<u>46,822</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security			
Public Safety Interoperable Communications Grant Program	11.555	C44P-2-406A	<u>155,279</u>
Total for federal grantor agency			<u>155,279</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Direct Grant			
CDBG - Entitlement Grants Cluster			
Community Development Block Grants/Entitlement Grants	14.218	B-07-UC-18-0023	225
		B-08-UC-18-0023	42,356
		B-08-UN-18-0001	234,610
		B-09-UC-18-0023	158,296
		B-10-UC-18-0023	371,823
		B-11-UC-18-0023	366,407
		B-12-UC-18-0023	<u>92,000</u>
Total for program			<u>1,265,717</u>
Direct Grant			
ARRA - Community Development Block Grant ARRA Entitlement Grants (CDBG-R)(Recovery Act Funded)	14.253	CDBG-R B-09-UT-18-0023	<u>20,541</u>
Total for cluster			<u>1,286,258</u>
Total for federal grantor agency			<u>1,286,258</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Drug Court Discretionary Grant Program	16.585		
Adult Drug Court		2011-BX-0023	30,896
Drug Court Problem Solving Grant		2012-DC-BX-0023	<u>3,500</u>
Total for program			<u>34,396</u>
State Criminal Alien Assistance Program	16.606	2008 SCAAP	8,570
		2010 SCAAP	3,123
		2011 SCAAP	<u>11,335</u>
Total for program			<u>23,028</u>
Total for federal grantor agency			<u>57,424</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, 2012
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster ARRA - Highway Planning and Construction	20.205	ARRA- 0900613	<u>4,580</u>
Highway Planning and Construction	20.205	0710992	<u>192,581</u>
Total for cluster			<u>197,161</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants Aggressive Driving Project DUI Task Force Enhancement Program Big City/Big County Enforcement Program	20.601	FY 2010 - FY 2013 FY 2010 - FY 2013 FY 2010 - FY 2013	25,014 47,896 <u>116,919</u>
Total for cluster			<u>189,829</u>
Direct Grant Airport Improvement Program	20.106	AIP 03-18-0103-20 AIP 03-18-0103-22 AIP 03-18-0103-23	1,000 210,843 <u>186,207</u>
Total for program			<u>398,050</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509	Transit 2012	<u>459,209</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HMP-0181-10-001-00	<u>7,710</u>
Total for federal grantor agency			<u>1,251,959</u>
<u>U.S. DEPARTMENT OF ELECTION ASSISTANCE COMMISSION</u>			
Pass-Through Indiana Secretary of State Help America Vote Act Requirements Payments	90.401	HAVA 12	<u>157,500</u>
Total for federal grantor agency			<u>157,500</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through National Association of County and City Health Officials Medical Reserve Corps Small Grant Program	93.008	5MRCSG101005-02	<u>11,000</u>
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	BPRS-128-71 BPRS-128-70	62,518 <u>10,662</u>
Total for program			<u>73,180</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, 2012
(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 HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
County Clerk's Child Support Expenditures		FY 2012	165,943
County Prosecutor's Child Support Expenditures		FY 2012	373,161
County Clerk's Child Support Incentive Expenditures		FY 2012	15,322
County Prosecutor's Child Support Incentive Expenditures		FY 2012	22,752
County Child Support Incentive Expenditures		FY 2012	11,000
County Court's Child Support Expenditures		FY 2012	40,858
Indirect Costs		FY 2012	83,624
ARRA - County Prosecutor's Child Support Incentive Expenditures		FY 2012	<u>15,962</u>
Total for program			<u>728,622</u>
Total for federal grantor agency			<u>812,802</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Non-Profit Security Program	97.008	2009-SS-T9-0032 2010-SS-T0-0038	492,000 <u>87,850</u>
Total for program			<u>579,850</u>
Hazard Mitigation Grant	97.039	C44P-1-282A	<u>6,025</u>
Emergency Management Performance Grants	97.042	C44P-2-095A C44P-2-336A	3,610 <u>64,698</u>
Total for program			<u>68,308</u>
Total for federal grantor agency			<u>654,183</u>
Total federal awards expended			<u>\$ 4,422,227</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 (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2012:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Community Development Block Grants/Entitlement Grants ARRA – Community Development Block Grant ARRA Entitlement Grants (CDBG-R)(Recovery Act Funded)	14.218	\$ 1,197,512
Formula Grants for Other Than Urbanized Areas	14.253	12,148
Alcohol Impaired Driving Countermeasures Incentive Grants 1	20.509	459,209
	20.601	147,232

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
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	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 OMB Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.106	Airport Improvement Program
20.509	Formula Grants for Other Than Urbanized Areas
97.008	Non-Profit Security Program

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

HAMILTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 3, 2013, with Dawn Coverdale, Auditor. Our audit disclosed no material items that warrant comment at this time.