

# HAMILTON COUNTY INDIANA

One Hamilton County Square ★ Noblesville, Indiana

## COMPREHENSIVE ★ ANNUAL ★ FINANCIAL ★ REPORT

Fiscal Year Ended December 31, 2017



COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2017  
HAMILTON COUNTY, INDIANA

Prepared by the Office of the County Auditor

# **Introductory Section**

HAMILTON COUNTY  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2017

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# Hamilton County Auditor

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June 15, 2018

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, 2017, 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 the Hamilton County Redevelopment Authority, Hamilton County Solid Waste District, and the Hamilton County Airport 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 2017 as 316,373, a 15.2% increase since 2010, making Hamilton County the fourth largest county in the state of Indiana. The largest centers of population are Carmel, Noblesville and Fishers, each with populations ranging from approximately 60,000 to 91,000. 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 12<sup>th</sup> largest city. The heart of Indianapolis is 20 miles south of the Hamilton County seat. However, not all areas surrounding Indianapolis have grown at the same rate indicating that Hamilton County has a unique charm and attraction of its own. The County issued 2161 single-family building permits in 2016. This represents an increase of approximately

12.7% from 2015 permit levels but is still 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 \$92,406

According to 2016 data, the County had an estimated per capita income of \$67,191 as compared to Indiana's per capita income of \$43,097. 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 2016 was only 3.2% compared to the annual average rate for Indiana of 4.4%. 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 are a source of pride within the community. Based on 2010 census data, the county has the 9<sup>th</sup> highest percentage of adults over the age of 25 with a high school diploma or more in the whole country. Throughout the county, approximately 90% of high school students went on to attend college in 2008, according to State DOE data. Based on the 2016 census, 56.3% 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.

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.

**Local business:**

The County continues to experience excellent business expansion and retention. The 2017 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 2016 data from the Indiana Department of Workforce Development, Labor Market Information, the total labor force in the County is at 166,647. 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 197,000 in 2016, compared with just 15,000 in 1970.

**Quality of life:**

When it comes to quality of life, Hamilton County sets the bar. It has grown faster than any of Indiana’s 91 other counties—nearly tripling its population since 1990—and ranks first in the state for residents’ median household income, high school graduation rate and college degrees.

In addition to having some of the state’s top schools, Hamilton County and its communities routinely are included on prominent “best of” lists detailing desirable places to live, work and raise a family. For example, Fishers, Noblesville, Westfield and Carmel have all ranked well in national publications with Fishers being named the “Best Places to Live” in 2017 by Money Magazine. This year, Hamilton County was named one of the “Safest Places to Live” by Niche and for the eighth year in a row, the “Healthiest County in Indiana” by the Robert Wood Johnson Foundation and the University of Wisconsin Population Health Institute. By most measures, Hamilton County has become the county of choice in Indiana.

Hamilton County is home to hundreds of miles of multi-use trails, including the popular Monon Greenway that provides a walking and biking through Carmel, Westfield and Sheridan. Soon all four cities will offer a bike share program for residents and visitors. Other recreational options include watersports on Geist Reservoir and Morse Lake, horseback riding and zip-lining at Strawtown Koteewi Park east of Cicero, and more than a dozen public golf courses. Among the highlights for residents and visitors looking to hit the links: Pete Dye-designed courses at Plum Creek Golf Club and Crooked Stick Golf Club, both in Carmel. These golf clubs are consistently listed among the best in the country.

Hamilton County also provides ample opportunity to appreciate the arts, boasting two of Indiana’s seven designated Cultural Arts Districts in Carmel and Noblesville. Fishers and Westfield, meanwhile, have made it a priority to include public art in downtown development activities. The Center for the Performing Arts in Carmel attracts hundred of thousands of visitors to concerts and performances each year. Ruoff Home Mortgage Music Center is one of the top five outdoor amphitheaters in the country,

and Nickel Plate Arts works to promote the arts in eastern Hamilton County with a campus in historic downtown Noblesville.

The county's appealing blend of fast-growing suburban communities and smaller rural towns offers diverse housing options for residents. Residential developments are numerous and run the gamut: custom-built homes in gated communities, Victorian homes on brick streets, low-maintenance neighborhoods for empty nesters, ranches in the quiet countryside and much more. The county's close proximity to Indianapolis and the Indianapolis International Airport make all the amenities of a major city easily accessible. It seems Hamilton County has something for everyone.

### **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 2016, Hamilton County's total labor force was 172,142.

### **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.

Hamilton County uses tax abatements to encourage business to invest in real property and equipment in a way that creates or preserves jobs and increases wages and benefits. These business investments increase the tax base, which benefits all taxpayers in the county, and secondly create additional jobs and wages that benefit the whole community.

## **LONG-TERM FINANCIAL PLANNING**

In 2017, the bids were awarded for the construction of the County Equipment/Supply Building on the Public Safety Campus. The building will be approximately 20,000 square feet with a budget of \$1,157,546.19. The project should be completed by September, 2018.

The Digital Video System Upgrade was in full operation in 2017. The Jail/Sheriff Administration Building is completed, with work continuing in the Jail Annex, Community Corrections Building, Historic Courthouse, and Judicial Center. Project should be completed by the fall of 2018. The total project is budgeted at \$3,200,000.

Final design for the Jail POD Project was completed in 2017, and the bids for construction were awarded in March 2018. The budget for the total project is \$12,655,792.

In 2017, modifications to the Juvenile Services Building were made to house adult women. In October, 2017 women were transferred to the Annex.

Design for the Judicial Center Expansion continued during 2017 and the final design was approved. Bids are being received and will be opened on April 19, 2018. The budget for the expansion is \$23,507,907.

The acquisition of a building in Fishers to be used to accommodate the back-up site for the 911 Communications Center was completed in 2017. The building was remodeled and is ready for occupancy in January 2018.

## **Highway Department**

### SR 37 Corridor

After extensive negotiations with the State of Indiana, the Governor announced an agreement was reached that the State of Indiana will be contributing \$100 million toward the construction of interchanges along State Road 37 and 126<sup>th</sup> Street, 131<sup>st</sup> Street, 141<sup>st</sup> Street, and 146<sup>th</sup> Street. The interchange of State Road 37 and 135<sup>th</sup> Street will become the right in/out access of the project. The total costs, including developmental costs for design, environmental review and land acquisition is estimated to be \$124 million. The County and the City of Fishers will each provide a \$12 million investment towards the project along with the State's contribution will provide the needed funding for Phase I.

Numerous socio-economic benefits have been identified such as significant safety and air quality improvements, reduced noise pollution, greater connectivity with sidewalk/path construction, and reduced user costs in addition to congestion mitigation with these improvements.

It is projected that a project of this sort would be extremely beneficial to Hamilton County especially from a traffic flow standpoint. The project will also enhance the "livability" and quality of life in the area by providing sidewalks and paths with much safer crossing State Road 37 movements.

An independent economic impact review was conducted by the EDR Group from Boston. Their review revealed a very acceptable B/C ratio range of 2.2-2.7. Extensive “quality of life “benefits were also mentioned in their conclusions.

During 2017, considerable project development for Phase I took place with the anticipation of awarding an initial construction contract for drainage lines in the fall 2018, with construction of interchanges being let in 2019.

Discussion is still underway for advancing Phase II, Interchange construction at existing intersections north of 146<sup>th</sup> Street to State Road 32. This will require an initial county investment of \$4.5 million per the agreement between the County and the Cities of Fishers and Noblesville. Timeline of phase II is unknown.

#### 146<sup>th</sup> Street West – Springmill Road to the Boone County Line

The first two phases of the westward construction of 146<sup>th</sup> Street from Ditch Road to Towne Road was successfully completed in 2017 with a total cost of \$13.1 million.

Phase III of the project, from Towne Road to Shelborne Road, is scheduled for construction in 2019, with a cost estimate of \$10 million.

Phase IV, the final phase of the project, from Shelborne Road to the Boone County line is scheduled for 2020. The cost estimate is \$10 million.

#### 191<sup>st</sup> and Grassy Branch Road Roundabout

Development of this federal aid project is currently underway with construction being planned for late 2021 with an estimated cost of \$2.5 million.

#### Strawtown Avenue Curve Correction

This project will make corrections to the horizontal alignment of Strawtown Avenue near Prairie Baptist Road. Development of this federal aid project is currently underway for construction to begin in late 2019. The estimated cost of this project is set at \$500,000.

#### 146<sup>th</sup>/Allisonville Road Interchange

This much needed project to relieve congestion is currently under development. Federal aid assistance is currently pending. The planned construction is estimated to be in 2023 with a cost estimate of \$29 million.

#### Pleasant Street Corridor

To relieve traffic through downtown Noblesville, Hamilton County has partnered with the City of Noblesville to improve the Pleasant Street corridor. The County's contribution will be constructing a new bridge over the White River. The timing for this project is unknown but the estimated cost is \$ 4-5 million.

#### 276<sup>th</sup> St Rehabilitation/Realignment

Phase I of this federal aid project is currently under construction. This will rehabilitate the section of 276<sup>th</sup> from US 31 to Gwinn Road, providing widening lanes, improving shoulders, and drainage along the roadway. Phase II will realign 276st from just west of Becks Hybrids to 281<sup>st</sup>/SR 19. Phase II is currently under development with planned construction starting in 2019 at an estimated cost of \$4.5 million.

#### 236 West – Br 201 to US 31

This federal aid project to widen the travel lanes, improved the shoulders and drainage is currently planned for construction to start in 2019. The construction cost is estimated to be \$5.5 million.

#### 236<sup>th</sup> East – Deming Road to Tollgate Road

This federal aid project to widen the travel lanes, improved the shoulders, and drainage is currently planned for construction to start in 2019. The construction cost is estimated to be \$8.5 million.

#### Lowes Way/Keystone Ramp

Phase I of this federal aid project is currently under construction. This phase will create the on ramp from Lowes Way to southbound Keystone Avenue. Phase II of the project will connect Phase I to Range Line Road. Phase II is currently under development and the cost estimate of \$2.5 million. The target date for construction is 2021.

#### 106<sup>th</sup>/Mollenkopf Road Signal Modernization

The modernization of this signal installation is planned for 2018 at an estimated cost of \$500,000.

#### Bridge 4 -Six Points Road at Prairie Creek

The rehabilitation of this bridge structure is planned for 2018 with an estimated cost of \$800,000.

#### Bridge 207- Logan Street at White River

This joint project with the City of Noblesville will rehabilitate the bridge structure and add a pedestrian walkway/plaza. This project is scheduled for 2018 with an estimated construction cost of \$3 million.

#### Small Structure 33008 241<sup>st</sup> at Sugar Run

This small structure replacement will begin construction in spring of 2018 at a cost of \$1.2 million.

In 2018 the County will continue its efforts to preserve the existing road and bridge system to acceptable standards and plan to pave approximately 35 miles of roadway. The County also plans to chip sealed approximately 52 miles of roadway. Various bridge preservation projects will also be undertaken in 2018.

### **Parks and Recreation**

In 2017, another major project was completed with the opening of the new Koteewi Run tubing facility on December 16, 2017.

Future capital projects include; indoor archery lanes, additional administrative office space (probable new facility), Monon Trail Trailhead, permanent staff offices with indoor plumbing at Strawtown Koteewi Park maintenance, sewage treatment infrastructure for White River Campground, as well as improvements at Coxhall Gardens including conservatory/event space, shelters, and additional gardens. The cost estimates for these projects is \$20-25 million with \$12 million of that being the Coxhall Conservatory and Event Center. The funding plan is to raise at least half of the cost of the Coxhall Conservatory through donations. The parks department will be applying for grants to complete the indoor archery facility.

### **Buildings and Grounds**

In 2016, design began for a future addition to the Hamilton County Jail to accommodate a 120 to 240 bunk facility to accommodate the increasing inmate population and comply with a change in Indiana statute.

Design began in 2016 for a 90,000 to 130,000 square foot addition to the Hamilton County Judicial Center to accommodate the growth of county offices and courts. No cost has been associated with this project at this time. Construction is anticipated to be completed in 2020.

### **Revenue Estimates:**

County local income taxes (LIT) represent a significant portion of the County's revenue. LIT 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 LIT 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, Clerk's Record Perpetuation, Community Transition, Convention, Visitors and Tourism Promotion, Sales Disclosure – County Share, Drug Free Community, Local Emergency Planning, Extradition and Sheriff Assistance, Health, Identification Security Protection, Local Health Maintenance, Local Road and Street, Misdemeanor, Motor Vehicle Highway, Park Nonreverting Gift/Donation, Park Nonreverting Operating, Plat Book Fee, Rainy Day, Sheriff Pension Trust, Supplemental Public Defender, Surveyor's Corner Perpetuation, Local Health Department Trust, Guardian Ad Litem, Court Appointed Special Advocate, Auditor's Ineligible Deduction, County Elected Officials Training, Parks and Recreation, Statewide 911, Reassessment, LOIT Special Distribution, Supplemental Adult Probation Services, Pretrial Diversion, County Court User's Fee, Deferral Program, Jury Pay, Drug Court, Veteran's Court, Highway Special, Nonreverting Youth Assistance Program, IV-D Incentive - County, 2011 Hamilton County Visitors and Convention Bureau Sinking, Lease Rental, HCPBC 1<sup>st</sup> Mortgage Refunding of 2016, 146<sup>th</sup> Street Bond, 2002 Animal Control Bond, 2011 Park District Refunding Bond, HCPBC First Mortgage Refunding of 2012, P25 Radio Project, Cumulative Capital Development, Cumulative Courthouse, and County Major Bridge.

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, 2017, 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, 2017 was \$248,449,340, resulting in an increase of \$20,356,558 over 2016.

**Pension Benefits:**

The Sheriff's Pension Trust Fund, a single-employer defined benefit plan administered by First Merchants Bank, Muncie, 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), a cost-sharing multiple-employer public employees' retirement system. This plan uses the entry age normal cost method to determine the contribution requirements.

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

**Debt Administration:**

The County has used fiscal restraint in incurring general obligation debt, while still providing quality services and facilities to the citizens of the County. Refer to page 13 of the Management's Discussion and Analysis for details regarding the reporting entity and long-term debt.

As detailed in the statistical section of this report, the County's outstanding debt has decreased as compared to the 2016 balance due to the scheduled repayment of principal on outstanding debt. Debt per capita and percentage of total bonded debt to personal income have decreased slightly, \$469 and 0.70%, respectively compared to 2016, \$511 and 0.79%, respectively. The remaining available bonding capacity is at 68.19% of the total legal debt limit.

Riverview Hospital, a discretely presented component unit, has revenue bonds payable at December 31, 2017, in the amount of \$50,054,078. The bonds are repaid with income derived from the acquired or constructed assets.

**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, 2016. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of the state and local government financial reports.

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

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

### **Acknowledgments:**

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

Respectfully submitted,

Robin M. Mills  
Hamilton County Auditor



Government Finance Officers Association

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Achievement  
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**Hamilton County  
Indiana**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2016**

*Christopher P. Morill*

Executive Director/CEO

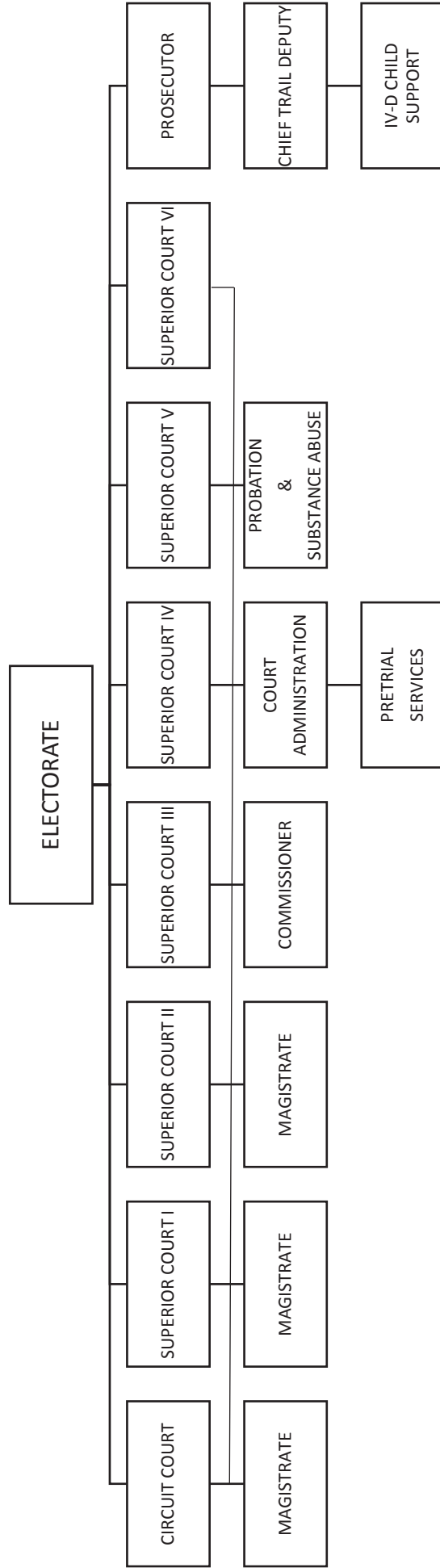
**ELECTED OFFICIALS OF HAMILTON COUNTY, INDIANA**

<u>OFFICE</u>	<u>NAME</u>
Circuit Court Judge	Paul Felix
Superior Court 1 Judge	Steve Nation
Superior Court 2 Judge	Daniel Pflaging
Superior Court 3 Judge	William J. Hughes
Superior Court 4 Judge	Richard Campbell
Superior Court 5 Judge	Wayne Sturtevant retired 8/6/2017
Superior Court 5 Judge	David Najjar appointed 11/3/2017
Superior Court 6 Judge	Gail Bardach
Clerk of the Circuit Court	Tamela Baitz
Auditor	Robin M. Mills
Treasurer	Jennifer Templeton
Recorder	Jennifer Hayden
Sheriff	Mark Bowen
Surveyor	Kenton C. Ward
Coroner	John Chalfin
Prosecuting Attorney	D. Lee Buckingham
Assessor	Robin Ward
Commissioner	Christine Altman
Commissioner	Steven C. Dillinger
Commissioner	Mark E. Heirbrandt
Councilor	Paul Ayers
Councilor	Brad Beaver
Councilor	Fred Glynn
Councilor	Jeff Hern
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	Doug Allman
Jackson Township Trustee	Christina Miller
Noblesville Township Trustee	Tom Kenley
Washington Township Trustee	Danielle Tolan Carey
Wayne Township Trustee	Diane Crim
White River Township Trustee	Jamie Rulon

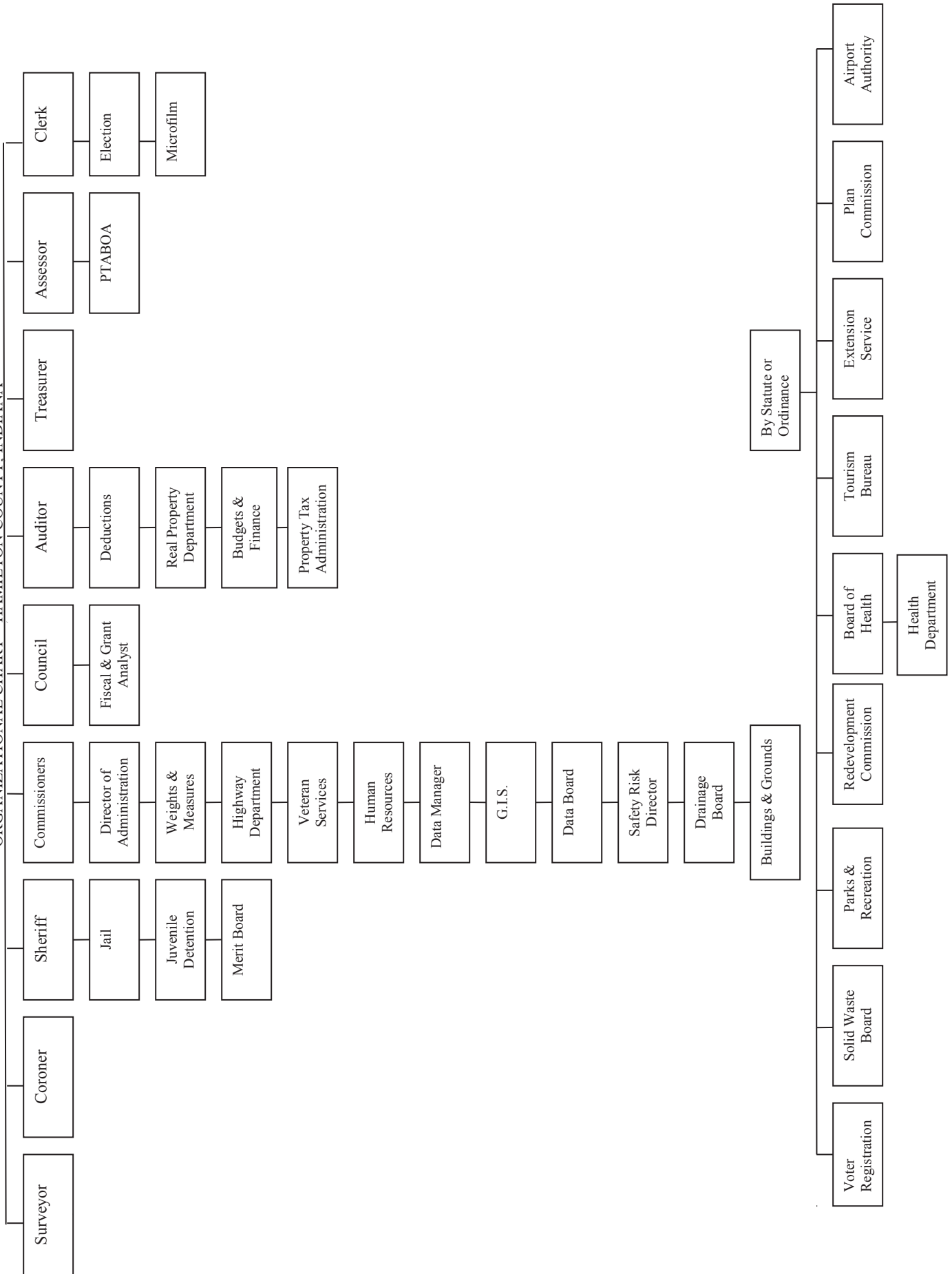
## COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Ms. Robin M. Mills	01/01/17 to 12/31/20
Clerk of the Circuit Court	Ms. Tamela Baitz	01/01/15 to 12/31/18
Recorder	Ms. Jennifer Hayden	01/01/15 to 12/31/18
Sheriff	Mr. Mark Bowen	01/01/11 to 12/31/18
Treasurer	Ms. Jennifer Templeton	01/01/13 to 12/31/20
President of Board of County Commissioners	Ms. Christine Altman Mr. Mark Heirbrandt	01/01/17 to 12/31/17 01/01/18 to 12/31/18
President of County Council	Mr. Fred Glynn Mr. Steve Schwartz	01/01/17 to 12/31/17 01/01/18 to 12/31/18

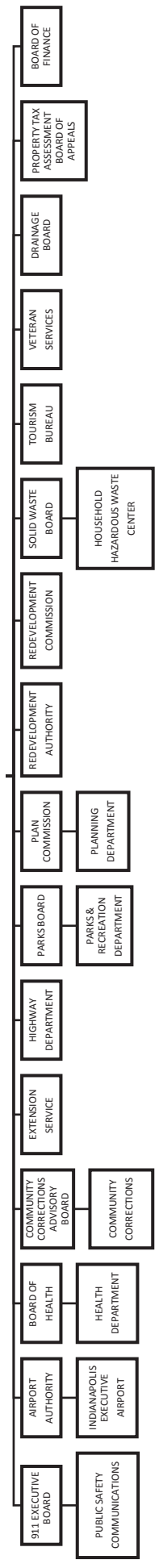
**JUDICIAL ORGANIZATIONAL CHART  
HAMILTON COUNTY, INDIANA**



ORGANIZATIONAL CHART – HAMILTON COUNTY, INDIANA



# BOARDS/DEPARTMENTS ESTABLISHED BY STATUTE OR ORDINANCE HAMILTON COUNTY, INDIANA



# **Financial Section**



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE 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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Riverview Hospital, which represent 100 percent of the total assets, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Riverview Hospital, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of Riverview Hospital, a discretely presented component unit, were audited in accordance with auditing standards generally accepted in the United States of America, but were not audited in accordance with *Government Auditing Standards*.

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 County'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 also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the 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 aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

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

*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, Combining Balance Sheets, Combining Statements of Revenues, Expenditures, and Changes in the Fund Balances, Combining Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - (Non-GAAP Basis), Combining Statements of Changes in Assets and Liabilities, Combining Statement of Fiduciary Net Position, Combining Statement of Changes in Fiduciary Net Position, Budgetary Comparison Schedule, and Statistical Section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Combining Balance Sheets, Combining Statements of Revenues, Expenditures and Changes in Fund Balances, Combining Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - (Non-GAAP Basis), Combining Statements of Changes in Assets and Liabilities, Combining Statement of Fiduciary Net Position, Combining Statement of Changes in Fiduciary Net Position, and 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 Balance Sheets, Combining Statements of Revenues, Expenditures, and Changes in Fund Balances, Combining


INDEPENDENT AUDITOR'S REPORT  
(Continued)

Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - (Non-GAAP Basis), Combining Statements of Changes in Assets and Liabilities, Combining Statement of Fiduciary Net Position, Combining Statement of Changes in Fiduciary Net Position, and Budgetary Comparison Schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Introductory and Statistical Sections 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.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Governmental Auditing Standards*, we have also issued our report dated June 14, 2018, 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, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

June 14, 2018

## 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, 2017. 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-XIV 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 \$783,884 (net position).
- The County's total net position decreased by \$47,631 as compared to the 2016 total net position.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$195,801, an increase of \$828 in comparison with the prior year. Approximately 23.13% of this total amount in combined ending fund balances, \$45,290, is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, the fund balance for the general fund was \$45,795 which represented 60.5% of total general fund expenditures, excluding transfers out.
- The County's total bond related debt decreased by \$9,595 (6.2 percent) during the current fiscal year. This net change was the result of 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, uses 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 167 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, which is considered to be major fund. Data for 155 County governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the report. The County adopts an annual appropriated budget for its general fund, certain special revenue funds, debt service funds and certain capital projects funds. Budgetary comparison schedules have been provided for the general fund and major special revenue funds in the required supplementary information and for the other funds subsequent to the combining non-major fund information, as other information, to demonstrate compliance with this budget.

The governmental fund financial statements can be found on pages 19-22 of this report.

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

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

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

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

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29-96 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 97-117 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on budgets. Combining and individual fund statements and schedules can be found pages on 142-217 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 \$783,884 at the close of the most recent fiscal year.

By far the largest portion, \$715,039 (91.2%), 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	
	Governmental Activities	
	2017	2016
Current and other assets	\$ 219,516	\$ 214,567
Capital assets	<u>855,240</u>	<u>837,404</u>
Total assets	<u>1,074,756</u>	<u>1,051,971</u>
Deferred outflow of resources	<u>15,642</u>	<u>18,497</u>
Long-term liabilities outstanding	263,308	217,843
Other liabilities	<u>18,693</u>	<u>17,715</u>
Total liabilities	<u>282,001</u>	<u>235,558</u>
Deferred inflow of resources	<u>24,513</u>	<u>3,395</u>
Net investment in capital assets	715,039	690,160
Restricted	85,879	89,035
Unrestricted	<u>(17,034)</u>	<u>52,320</u>
Total net position	<u>\$ 783,884</u>	<u>\$ 831,515</u>

An additional portion of the County's net position, \$85,879 (10.9%), represents resources that are subject to external restrictions on how they may be used

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	
	2017	2016
Revenues:		
Program Revenues:		
Charges for Services	\$ 26,447	\$ 22,714
Operating Grants and Contributions	26,305	24,855
Capital Grants and Contributions	6,892	15,758
General Revenues:		
Taxes:		
Property	61,552	59,074
Income	43,197	42,647
Other	9,584	8,941
Other	2,866	2,051
<b>Total Revenues</b>	<b>176,843</b>	<b>176,040</b>
Expenses:		
General Government	83,246	77,470
Public Safety	41,176	44,897
Highways/Streets	17,769	16,507
Health and Welfare	3,707	3,340
Culture and Recreation	1,188	3,254
Interest Expense	5,459	8,830
<b>Total Expenses</b>	<b>152,545</b>	<b>154,298</b>
Change in net position	24,298	21,742
Net position - beginning as previously stated	831,515	809,773
Prior period adjustment	(71,929)	
Net position - restated	759,586	
<b>Net Position at December 31</b>	<b>\$ 783,884</b>	<b>\$ 831,515</b>

The County's net position from governmental activities decreased by \$47,631 or 5.73% in 2017, under the net position of 2016. Notable changes in governmental activities revenues and expenses in 2017 compared to 2016 included the following:

- Program revenues (charge for services) increased due to increase in charges for services, \$3,733. 2017 saw an increase in special assessments of \$938. Payment for services

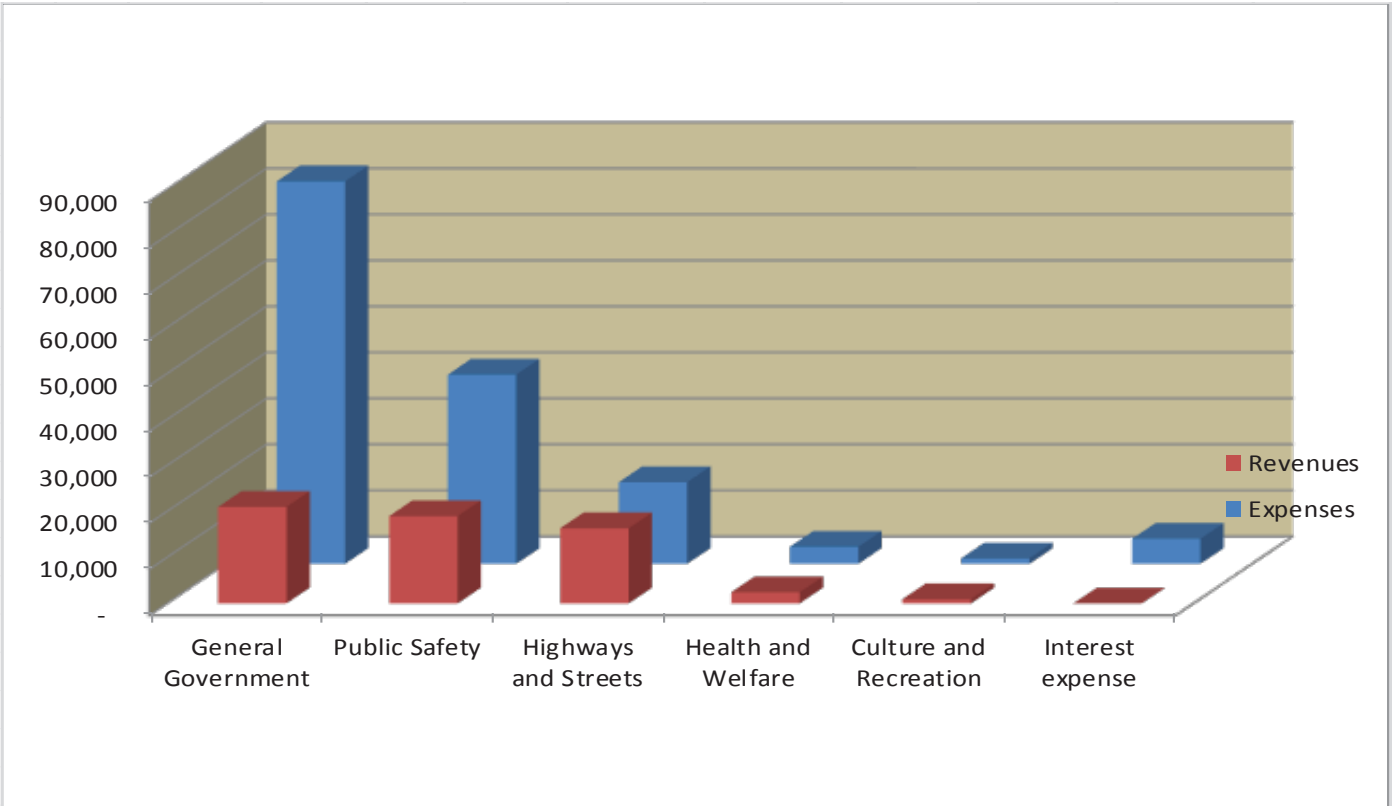
performed increased in several county offices in 2017, \$1,307. Internal service funds had a positive return of \$3,001 in 2017 compared to 2016.

- Program revenues (operating grants and contributions) increased slightly due to the receipt of more federal and state grants. In 2017 general government increased \$111, public safety increased \$153, and highways and streets receipt of grants increased 16.5% from 2016.
- Capital grants and contributions decreased 56% in 2017 due to a decrease in contributions from private developers.
- Property and income tax revenues increased in 2017, \$2,173, and \$550, respectively. Interest income increased for 2017, \$700.
- Innkeepers tax and the food and beverage tax revenues were up \$643, an increase of 7.2 percent. This is reflective of the improvement in the economy and promotion of the attractions within the County.
- General government expenses increased \$5,776 due in part to implementation of GASB 74/75, capital outlay expenses, increase in pension expense, and the closing of COIT Distributive Shares in 2016 and merging expenses to the general fund.
- Public safety expenses decreased \$3,720 in 2017 due to the decrease in capital expense not being capitalized and Statewide 911 and the interlocal agreements with municipalities.
- Highway and streets expenses increased \$1,262 in 2017 due to annexations.
- Culture and recreation expenses decreased in 2017, \$2,066, due to the capital outlay for projects.
- Interest expense decreased in 2017, \$3,371, with the refunding issue in 2016, the complete payoff of bonds in 2016, and the normal debt repayment.

The County's overall cash and cash equivalents plus investments position, \$197,058 remained very strong in the current economic environment, which posed so many challenges in the local government arena. The County's property tax rate remained the same for 2017, 0.2814 per \$100 of assessed value.

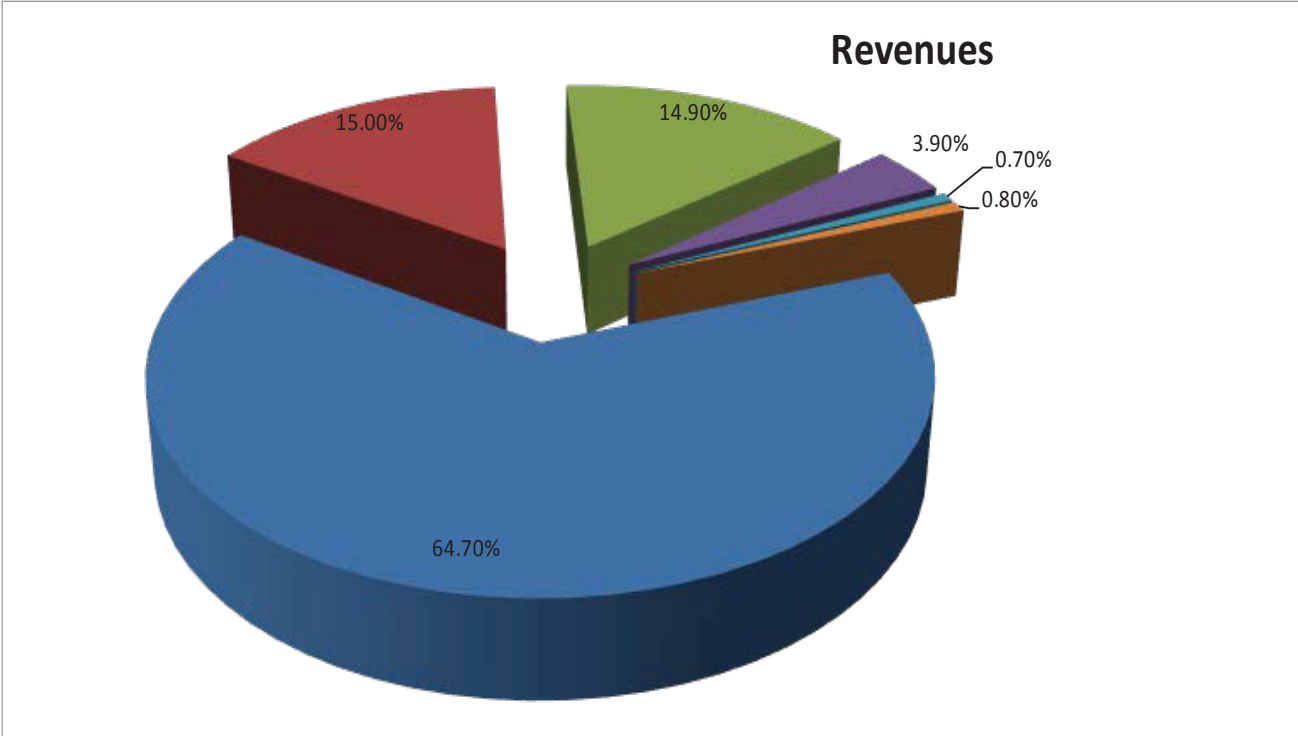
The following displays the Expenses and Program Revenues of the County's governmental activities:

### **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 \$195,801, an increase of \$828 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 \$195,801, an increase of \$828 in comparison with the prior year. The fund balance has restricted fund balance of \$124,591, committed fund balance of \$9,362, assigned fund balance of \$16,557 and unassigned fund balance of \$45,291. (See Note I, D. 8, on pages 37-38)

The general fund is the chief operating fund of the County. January 1, 2017 the clerk, court administration, and public safety departments of the general fund were moved back to the general fund from the COIT Distributive Shares fund where they were since January 1, 2013. The State requested the clerk, court administration and public safety departments become part of the General fund again beginning January 1, 2017. At the end of the current fiscal year, unassigned fund balance of the general fund was \$45,291 while the total fund balance totaled \$45,795. 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 \$75,673, excluding transfers. Unassigned fund balance represents 59.9% of total general fund expenditures, while total fund balance represents 60.5% of that same amount.

The fund balance of the County general fund had an increase of \$1,265 during the current fiscal year. Key factors in this increase are as follows:

- Revenues exceeded expenditures by \$2,023, excluding other financing sources and uses. Revenues increased by \$24,613, and expenditures increased by \$30,395 from 2016 to 2017.
- Revenue changes include an increase in income tax, \$24,200, increase in food and beverage taxes, \$9, decrease in intergovernmental revenues, \$367, and an increase in revenues for charges for services, \$311.
- Major expenditure changes include an increase in general government, \$6,678, an increase in public safety expenditures of \$21,398, and an increase in health and welfare of \$3. The capital outlay expenditures in the general fund increased \$2,307 in 2017.

With the closing of the COIT Distributive Shares fund, December 31, 2016, following a directive from Indiana State Board of Accounts, the revenues and expenditures were expected to change from the previous year to the 2017 calendar year.

### **General Fund Budgetary Highlights**

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 \$16,037 decrease in appropriations that are briefly summarized below:

- Hamilton County consistently endures high growth, and common practice is to appropriate all cash on hand, in the projected budget, to qualify for the levy appeal. Actual expenditures came in under budget.
- With the enactment of HB 1006 – which mandates that low-level offenders serve their time in county jails instead of in prison - there was an increase in expenditures for salaries and benefits for the Sheriff's department (public safety).
- The Information Technology department saw an increase in expenditures associated with the implementation of the county-wide Microsoft Agreement and the customized application for the Assessor's Office to track Personal Property.
- An increase in expenditures was seen in conjunction with the county-wide Permit One-Stop Service (POSSE) software upgrade.
- An increase in expenditure when the decision was made to purchase, rather than lease all the E-Polling Books.
- Based on the changing economic landscape and project scopes, the County saw an increase in professional services expenditures.

During the year on a budgetary basis, expenditures exceeded revenues, excluding other financing sources, by \$3,650. Other financing sources added to the decrease as net transfers were \$758 and left a total general fund decrease on a budgetary basis of \$4,408

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

**Capital assets.** The County's investment in capital assets for its governmental activities as of December 31, 2017 amounts to \$858,416 (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 \$22,311 during 2017 related to projects for the drain network \$557, judicial center project \$1,739, digital video project \$1,633, storage building project \$45, jail POD project \$892, parks \$3,269, solar panel project \$2,205, and roads and bridges \$11,971. The completion of projects in 2017 included the drain network of approximately \$1,119, and roads and bridges of approximately \$13,485.
- Infrastructure accounted for \$1,445 of decreases using the modified approach. The majority of this decrease consisted of \$1,441 in roads and \$4 in the road right of ways, which were annexed to other units. The County had contributions of \$6,175 in road and bridge federal grants and \$716 in drains. This was an overall decrease from 2016.

The following table displays the County's capital assets.

### Hamilton County, Indiana, Capital Assets

Description	Governmental-Type Activities	
	2017	2016
Land	\$ 18,718	\$ 18,358
Construction in progress	26,596	18,890
Buildings	188,723	187,470
Improvements	10,082	9,680
Infrastructure	703,751	687,605
Machinery and equipment	42,909	44,037
Total Capital Assets	990,779	966,040
Accumulated Depreciation	(135,539)	(128,636)
Net capital assets	\$ 855,240	\$ 837,404

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 2017 indicated that the County’s bridge network exceeded its minimum condition standard with an 86.69 weighted NBIS Sufficiency Rating, 0.41% 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 decreased by 1.66% compared to the last bi-annual assessment in 2015. The percentage of bridge deck area receiving a sufficiency rating of 50 or lower decreased from .62% of the network in 2015 to .41% of the network in 2017. 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 2017. 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 \$150 for 2017. Actual bridge maintenance expenditures in 2017 were \$458, resulting in a difference of \$308. The annual cost estimated for the 2017 bridge preservation budget was \$68 and the actual cost spent on preservation was \$142.

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 2017 found that the county’s road network maintained the minimum standard with a 6.85 overall weighted PASER rating.

The overall weighted PASER rating for the entire road network in 2017 was 6.85 compared to 6.50 for 2016. The increase of .35 for 2017 puts the road network inventory above the standard on maintaining the minimum condition standard of 6.5.

Annual cost budgeted for road maintenance and preservation (excluding any capitalized costs) was approximately \$10,686 for 2017. Actual expenditures were \$10,229. Additional information on the County's capital assets can be found in Note II. B. on pages 51-52 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 \$150,370. Of this amount, \$96,201 comprises general obligation debt, \$49,477 relates to tax increment financing debt, and \$2,612 relates to revenue bond debt.

The remainder of the County's debt of \$2,080 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	
	2017	2016
General Obligation Bonds	\$ 96,201	\$ 102,681
TIF Bonds	49,477	52,772
Revenue Bonds	2,612	2,762
Sub-Total	148,290	158,215
Compensated Absences	2,080	1,998
Sub-Total	150,370	160,213
Less :		
Short term portion	(9,879)	(9,778)
Total long-term debt	\$ 140,491	\$ 150,435

The County's total long-term debt decreased by \$9,944 during the current fiscal year. Debt decreases during the year primarily are the scheduled principal payments on all outstanding bonds. The County did not issue any bonds during 2017.

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.

The County adopted GASB Statement Number 68 which requires the recognition of its long-term obligation for pension benefits as a liability. The County recognized a Net Pension Liability in 2017 of \$36,644 and a Net Pension Asset of \$126. Additional information on the pension plans can be found in Note III.I pages 75-95 of this report.

The County adopted GASB Statement Number 74 and 75 which requires the recognition of its long-term obligation for OPEB as a liability. The County recognized a Net OPEB Obligation in 2017 of \$84,307. Additional information on the OPEB obligation can be found in Note III.G pages 71-73 of this report.

Additional information of the County's long-term debt can be found in Note II. G. pages 55-60 in Notes to the Financial Statements of this report.

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

- The 2017 tax rates for the County remained the same as 2016, a rate of \$0.2814 per \$100 in assessed value in 2016. Overall the County's assessed value increased by about 4.27% from 2016 to 2017.
- The County continues to see an increase in new building and development activity, an indicator that the current economic climate is improving. As a result, prior estimates of growth in tax base and related property tax revenues are showing improvement.
- Property tax is the County's largest source of revenue. However, Local Income Tax (LIT) formerly known as 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 LIT paid by County residents.
- 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 2017 budget year, the expected loss to the County due to the caps is \$4,185. Expenditure restraints have been used to offset this loss.

All of the above factors were considered in preparing the County's budget for the 2018 calendar year.

### **Request for Information**

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

## **BASIC FINANCIAL STATEMENTS**

HAMILTON COUNTY  
STATEMENT OF NET POSITION  
December 31, 2017

	Primary Government	Component Unit
<u>Assets</u>	Governmental Activities	Riverview Hospital
Cash and cash equivalents	\$ 195,979,139	\$ 73,563,186
Investments	1,078,425	-
Receivables:		
Interest	3,144	-
Taxes	17,289,102	-
Accounts	92,638	67,170,339
Special assessments	641,062	-
Intergovernmental	4,209,038	-
Other	-	574,442
Inventories	-	4,357,355
Prepays	97,036	-
Other current assets	-	20,050,790
Assets limited as to use:		
Investments	-	62,196,486
Other assets	-	7,853,675
Capital assets:		
Land and construction in progress	45,314,659	51,491,247
Capital assets not depreciated	559,473,214	-
Other capital assets, net of depreciation	250,452,415	109,044,856
Net pension asset	125,792	-
 Total assets	 1,074,755,664	 396,302,376
 Deferred outflows of resources:		
Loss on refunding of debt	3,254,907	1,492,801
Pension Related	12,178,479	-
OPEB Related	209,217	-
 Total deferred outflow of resources	 15,642,603	 1,492,801

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, 2017  
(Continued)

	Primary Government	Component Unit
	Governmental Activities	Riverview Hospital
<u>Liabilities</u>		
Accounts payable	3,470,076	21,704,251
Accrued payroll and withholdings payable	1,981,996	10,157,618
Accrued interest payable	1,470,137	-
Contracts payable	1,295,045	-
Estimated third party settlement	-	1,010,994
Other current payables	-	65,231,844
Noncurrent liabilities:		
Due within one year:		
General obligation bonds	5,155,000	-
TIF bonds	2,910,000	-
Revenue bonds	150,000	3,722,944
Capital lease obligations	596,438	339,455
Compensated absences	1,664,042	-
Due in more than one year:		
General obligation bonds (net of discounts, premiums)	91,045,793	-
TIF bonds (net of discounts, premiums)	46,566,457	-
Revenue bonds (net of discounts, premiums)	2,462,456	46,331,134
Capital lease obligations	1,867,334	410,028
Compensated absences	416,011	-
Other long-term payables	-	437,569
Net pension liability	36,643,614	-
Total OPEB obligation payable	<u>84,306,691</u>	<u>-</u>
	<u>282,001,090</u>	<u>149,345,837</u>
Deferred inflows of resources:		
Pension related	3,774,299	-
OPEB Related	<u>20,739,037</u>	<u>-</u>
Total deferred inflow of resources	<u>24,513,336</u>	
<u>Net Position</u>		
Net investment in capital assets	715,039,032	111,225,343
Net position - restricted for:		
Public safety	2,624,079	-
Highways and streets	10,114,669	-
Health and welfare	1,486,878	-
Culture and recreation	2,538,338	-
Property reassessment	701,501	-
Drainage maintenance	16,823,003	-
Capital projects	35,836,922	-
Debt service	15,753,799	447,108
Endowments - nonexpendable	-	3,763,984
Donor restrictions	-	315,720
Net position - unrestricted	<u>(17,034,380)</u>	<u>132,697,185</u>
Total net position	<u>\$ 783,883,841</u>	<u>\$ 248,449,340</u>

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

HAMILTON COUNTY  
STATEMENT OF ACTIVITIES  
For The Year Ended December 31, 2017

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	\$ 83,245,714	\$ 13,325,376	\$ 6,950,599	\$ 716,325	\$ (62,253,414)	\$ -
Public safety	41,176,435	10,924,046	8,056,503	-	(22,195,886)	-
Highways and streets	17,768,821	387,236	9,779,514	6,175,282	(1,426,789)	-
Health and welfare	3,707,037	1,307,242	1,119,458	-	(1,280,337)	-
Culture and recreation	1,188,287	503,279	399,242	-	(285,766)	-
Interest on long-term debt	5,459,174	-	-	-	(5,459,174)	-
Total primary government	<u>\$ 152,545,468</u>	<u>\$ 26,447,179</u>	<u>\$ 26,305,316</u>	<u>\$ 6,891,607</u>	<u>(92,901,366)</u>	<u>-</u>
Component units:						
Riverview Hospital	<u>\$ 473,902,022</u>	<u>\$ 485,991,410</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>12,089,388</u>
General revenues:						
Taxes:						
Property taxes					61,552,271	-
Income taxes					43,196,548	-
Innkeepers taxes					4,821,716	-
Food and beverage taxes					4,762,453	-
Unrestricted investment earnings					1,570,430	7,395,252
Other:						
Donations					680,378	-
Sale of property					460,276	-
Miscellaneous					155,427	871,918
Total general revenues					<u>117,199,499</u>	<u>8,267,170</u>
Change in net position					24,298,133	20,356,558
Net position - beginning as previously stated					831,514,876	<u>228,092,782</u>
Prior period adjustment (See note III.B)					<u>(71,929,168)</u>	
Net position - restated					<u>759,585,708</u>	
Net position - ending					<u>\$ 783,883,841</u>	<u>\$ 248,449,340</u>

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

HAMILTON COUNTY  
BALANCE SHEET -  
GOVERNMENTAL FUNDS  
December 31, 2017

<u>Assets</u>	<u>General</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Cash and cash equivalents	\$ 33,782,226	\$ 149,132,082	\$ 182,914,308
Receivables:			
Taxes	15,040,962	2,248,140	17,289,102
Accounts	35,378	57,260	92,638
Special assessments	-	641,062	641,062
Intergovernmental	1,374,721	2,834,317	4,209,038
Interfund receivable:			
Interfund receivables	-	494,413	494,413
 Total assets	 <u>\$ 50,233,287</u>	 <u>\$ 155,407,274</u>	 <u>\$ 205,640,561</u>
 <u>Liabilities and Fund Balances</u>			
Liabilities:			
Accounts payable	\$ 836,587	\$ 1,693,208	\$ 2,529,795
Accrued payroll and withholdings payable	1,439,398	542,598	1,981,996
Contracts payable	-	1,295,045	1,295,045
Interfund payable:			
Interfund payable	-	494,413	494,413
Compensated absences	1,456	553	2,009
 Total liabilities	 <u>2,277,441</u>	 <u>4,025,817</u>	 <u>6,303,258</u>
Deferred Inflows of Resources:			
Unavailable revenue	2,160,852	1,375,540	3,536,392
Fund balances:			
Reserved for:			
Restricted	-	124,609,758	124,609,758
Committed	-	9,344,002	9,344,002
Assigned	504,520	16,052,157	16,556,677
Unassigned	45,290,474	-	45,290,474
 Total fund balances	 <u>45,794,994</u>	 <u>150,005,917</u>	 <u>195,800,911</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 50,233,287</u>	 <u>\$ 155,407,274</u>	 <u>\$ 205,640,561</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, 2017

Fund balance - governmental funds		\$ 195,800,911
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	45,314,659	
Capital assets not depreciated	559,473,214	
Other capital assets, net of depreciation	<u>250,452,415</u>	855,240,288
Prepays are not current financial resources and, therefore, are not reported in the funds.		
		97,036
Pension liability is not paid from current financial resources and, therefore, is not shown in the funds.		
Net pension asset	125,792	
Net pension liability	<u>(36,643,614)</u>	(36,517,822)
Deferred outflows of resources on the loss on refunding of debt are not recognized in the governmental funds, but are recorded in the statement of net position		
		3,254,907
Deferred outflows of resources on pension related items are not recognized in the governmental funds, but are recorded in the statement of net position		
		12,178,479
Deferred inflows of resources on pension related items are not recognized in the governmental funds, but are recorded in the statement of net position		
		(3,774,299)
Unavailable revenues are not available to pay current liabilities and, therefore, are not reported as liabilities in the Statement of Net Position.		
		3,536,392
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.		
		13,206,119
Total OPEB liability is not paid from current financial resources and, therefore, is not shown in the funds.		
		(84,306,691)
Deferred outflows of resources on OPEB related items are not recognized in the governmental funds, but are recorded in the statement of net position		
		209,217
Deferred inflows of resources on OPEB related items are not recognized in the governmental funds, but are recorded in the statement of net position		
		(20,739,037)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.		
		(2,078,044)
Accrued interest on bonds payable is not due and payable in the current period and, therefore, is not reported in the funds.		
		(1,470,137)
Long-term liabilities, including capital leases, are not due and payable in the current period and, therefore, are not reported in the funds:		
		(2,463,772)
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	(96,200,793)	
Tax increment financing bonds	(49,476,457)	
Revenue bonds	<u>(2,612,456)</u>	<u>(148,289,706)</u>
Net position of governmental activities		<u>\$ 783,883,841</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, 2017

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Taxes:			
Property	\$ 31,776,964	\$ 29,644,993	\$ 61,421,957
Income	31,712,190	11,484,358	43,196,548
Other:			
Food and beverage	4,762,453	-	4,762,453
Innkeepers	-	4,821,716	4,821,716
Special assessments	-	4,907,134	4,907,134
Licenses and permits	60,809	508,146	568,955
Intergovernmental	3,516,062	22,789,254	26,305,316
Charges for services	3,564,700	11,215,609	14,780,309
Fines and forfeits	767,531	2,421,771	3,189,302
Other:			
Interest revenue	1,391,356	179,074	1,570,430
Sale of property	19,112	441,164	460,276
Donations	9,800	670,578	680,378
Other	114,569	40,858	155,427
Total revenues	<u>77,695,546</u>	<u>89,124,655</u>	<u>166,820,201</u>
Expenditures:			
Current:			
General government	48,651,318	23,381,692	72,033,010
Public safety	22,713,038	14,889,092	37,602,130
Highways and streets	-	16,689,927	16,689,927
Health and welfare	722,419	2,685,349	3,407,768
Culture and recreation	-	3,704,156	3,704,156
Debt service:			
Principal	-	10,178,889	10,178,889
Interest	-	5,539,275	5,539,275
Capital outlay:			
General government	3,206,218	3,665,076	6,871,294
Public safety	379,534	476,294	855,828
Highways and streets	-	7,626,433	7,626,433
Health and welfare	-	81,692	81,692
Culture and recreation	-	1,401,834	1,401,834
Total expenditures	<u>75,672,527</u>	<u>90,319,709</u>	<u>165,992,236</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,023,019</u>	<u>(1,195,054)</u>	<u>827,965</u>
Other financing sources (uses):			
Transfers in	896,319	18,025,449	18,921,768
Transfers out	<u>(1,654,449)</u>	<u>(17,267,319)</u>	<u>(18,921,768)</u>
Total other financing sources and uses	<u>(758,130)</u>	<u>758,130</u>	<u>-</u>
Net change in fund balances	1,264,889	(436,924)	827,965
Fund balances - beginning	<u>44,530,105</u>	<u>150,442,841</u>	<u>194,972,946</u>
Fund balances - ending	<u>\$ 45,794,994</u>	<u>\$ 150,005,917</u>	<u>\$ 195,800,911</u>

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

HAMILTON COUNTY  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For The Year Ended December 31, 2017

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)	\$	827,965
<p>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:</p>		
Capital outlays		24,413,104
Depreciation expense		<u>(11,448,240)</u>
		12,964,864
<p>Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:</p>		
Infrastructure contributed by developers		6,891,607
<p>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:</p>		
Cost of assets disposed of		(6,565,398)
Accumulated depreciation on disposed assets		<u>4,544,816</u>
		(2,020,582)
<p>The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Net Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items:</p>		
Principal payments		9,595,000
Amortization of bond discount/premium and loss on refunding		(2,159)
Capital lease		<u>583,889</u>
		<u>10,176,730</u>
<p>Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:</p>		
Deferred inflows of resources: Unavailable revenue		130,314
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.		(95,924)
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.		(443)
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.		80,101
Pension obligations are considered expenses of the general government and, therefore, are not reported as current expenditures in the funds.		(3,813,201)
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.		(3,844,777)
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>3,001,479</u>
Change in net position of governmental activities (Statement of Activities)	\$	<u><u>24,298,133</u></u>

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

HAMILTON COUNTY  
STATEMENT OF NET POSITION -  
PROPRIETARY FUND  
December 31, 2017

<u>Assets</u>	<u>Internal Service Fund</u>
Current assets:	
Cash and cash equivalents	\$ 13,064,831
Investments	1,078,425
Receivables:	
Interest	3,144
Total assets	14,146,400
 <u>Liabilities</u>	
Current liabilities:	
Accounts payable	940,281
 <u>Net Position</u>	
Unrestricted	13,206,119
Total net position	\$ 13,206,119

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, 2017

	<u>Internal Service Fund</u>
Operating revenues:	
Charges for services	\$ 22,022,368
Miscellaneous	<u>1,538,922</u>
Total operating revenues	<u>23,561,290</u>
Operating expenses:	
Insurance claims and expenses	19,817,507
Administrative expenses	<u>797,234</u>
Total operating expenses	<u>20,614,741</u>
Operating income	2,946,549
Nonoperating revenues (expenses):	
Interest and investment revenue	<u>54,930</u>
Change in net position	3,001,479
Total net position - beginning	<u>10,204,640</u>
Total net position - ending	<u>\$ 13,206,119</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, 2017

	Internal Service Fund
Cash flows from operating activities:	
Receipts from interfund services provided	\$ 23,561,290
Payments for interfund services used	(20,812,389)
Net cash used by operating activities	2,748,901
Cash flows from investing activities:	
Proceeds from sales and maturities of investments	475,000
Purchase of investments	(990,000)
Interest received	41,115
Net cash provided by investing activities	(473,885)
Net increase in cash and cash equivalents	2,275,016
Cash and cash equivalents, January 1	10,789,815
Cash and cash equivalents, December 31	\$ 13,064,831
Reconciliation of operating income to net cash used by operating activities:	
Operating income	\$ 2,946,549
Adjustments to reconcile operating income to net cash provided by operating activities:	
Decrease in liabilities:	
Accounts payable	(197,648)
Total adjustments	(197,648)
Net cash used by operating activities	\$ 2,748,901

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

HAMILTON COUNTY  
STATEMENT OF FIDUCIARY NET POSITION -  
FIDUCIARY FUNDS  
December 31, 2017

<u>Assets</u>	Pension Trust Funds	Agency Funds
Cash and cash equivalents	\$ 1,167,561	\$ 31,101,106
Receivables:		
Taxes	-	51,909,179
Intergovernmental	-	11,676,457
Interest	115,730	-
Total receivables	115,730	63,585,636
Investments at fair value:		
Fixed income securities	11,911,853	-
Domestic and foreign equities	18,155,803	-
Other	379,574	-
Total investments	30,447,230	-
Total assets	31,730,521	\$ 94,686,742
<u>Liabilities</u>		
State fees payable	\$ -	339,868
Trust payable	-	94,346,874
Total liabilities	-	\$ 94,686,742
<u>Net position restricted for pensions</u>		
Net position held in trust for:		
Employees' pension benefits	31,730,521	
Total net position restricted for pensions	\$ 31,730,521	

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, 2017

<u>Additions</u>	<u>Pension Trust Funds</u>
Contributions:	
Employer	\$ 1,224,235
Investment income:	
Net increase in fair value of investments	2,291,517
Interest	843,403
Less investment expense, other than securities lending	<u>(103,794)</u>
Total investment income	<u>3,031,126</u>
Total additions	<u>4,255,361</u>
<u>Deductions</u>	
Benefit payments (including refunds of employee contributions)	1,137,145
Administrative expense	<u>110,442</u>
Total deductions	<u>1,247,587</u>
Changes in net position	3,007,774
Net position restricted for pensions - beginning	<u>28,722,747</u>
Net position restricted for pensions - ending	<u>\$ 31,730,521</u>

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

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## **NOTES TO FINANCIAL STATEMENTS**

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Blended Component Units

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

Separate financial statements of the component unit are not available. The administrative office is located as follows:

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

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

Separate financial statements of the component unit are not available. The administrative office is located as follows:

Hamilton County Redevelopment Authority  
694 Logan Street  
Noblesville, Indiana 46060

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The Hamilton County Solid Waste District (Solid Waste District) is a significant blended component unit of the County. The Solid Waste District operates a household hazardous waste facility and educates the public on recycling programs in Hamilton County. The primary government appoints a voting majority of the Solid Waste District's board and a financial benefit/burden relationship exists between the County and the Solid Waste District. Although it is legally separate from the County, the Solid Waste District is reported as if it were a part of the County because it provides services entirely or almost entirely to the County.

Separate financial statements of the component unit are not available. The administrative office is located as follows:

Hamilton County Solid Waste District  
33 North 9<sup>th</sup> Street, Suite L21  
Noblesville, Indiana 46060

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

Separate financial statements of the component unit are not available. The administrative office is located as follows:

Hamilton County Airport Authority  
33 North 9<sup>th</sup> Street, Suite L21  
Noblesville, Indiana 46060

Discretely Presented Component Units

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

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

Riverview Hospital  
395 Westfield Road  
Noblesville, Indiana 46060

Jointly Governed Organization

The City 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 City 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

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Fishers, including, but not necessarily limited to, recreational, transportation and tourism purposes. Subsequently, Hamilton County joined in with the City 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 Mayor of Fishers, two appointed by the Mayor of the City of Noblesville, and two appointed by the County Commissioners of Hamilton County. The City 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.

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.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

Additionally, the primary government reports the following fund types:

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

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

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

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

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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% 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

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the primary government prior to December 31 of the year collected. Delinquent property taxes outstanding at year end for governmental proprietary funds are recorded as a receivable with an offset to deferred inflows of resources – unavailable revenue since the amounts are not considered available.

4. Inventories and Prepaid Items

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

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

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 acquisition value at the time received.

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

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

NA = Not applicable

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

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

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

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

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

6. Compensated Absences

The county changed the categorization of leave from vacation and personal leave to a new category called Paid Time Off. The balances outstanding in the vacation and personal leave were combined into the new leave category, paid time off, on April 11, 2015.

- 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. Paid Time Off – County employees earn paid time off leave at rates from 5 days to 22 days per year based upon the number of years of service. Accumulated paid time off leave is paid to employees through cash payments upon termination.

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

7. Long-Term Obligations

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

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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

A schedule of fund balances is provided below.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

	General	Other	Total
	Fund	Governmental	Governmental
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
<b>Restricted:</b>			
Culture & recreation	\$ -	\$ 3,352,912	\$ 3,352,912
Health	-	1,757,706	1,757,706
Transportation	-	21,097,031	21,097,031
Public safety	-	7,784,905	7,784,905
Drain maintenance	-	16,823,003	16,823,003
State	-	19,877,954	19,877,954
Federal programs	-	2,327,145	2,327,145
Debt service	-	15,753,799	15,753,799
Capital improvement	<u>-</u>	<u>35,835,303</u>	<u>35,835,303</u>
<b>Total restricted</b>	<u>-</u>	<u>124,609,758</u>	<u>124,609,758</u>
<b>Committed:</b>			
Sheriff operations	-	498,931	498,931
Other programs	-	265,593	265,593
<b>Ordinance:</b>			
Airport	-	1,394,924	1,394,924
Solid waste	-	2,769,684	2,769,684
Computer maintaince	-	2,703,053	2,703,053
Mapping	-	564,226	564,226
Probation	-	846,433	846,433
Training	-	243,219	243,219
Other programs	<u>-</u>	<u>57,939</u>	<u>57,939</u>
<b>Total committed</b>	<u>-</u>	<u>9,344,002</u>	<u>9,344,002</u>
<b>Assigned:</b>			
Transportation	-	13,359,150	13,359,150
Public safety	82,908	1,504,445	1,587,353
Other	338,751	86,915	425,666
Capital improvement	<u>82,861</u>	<u>1,101,647</u>	<u>1,184,508</u>
<b>Total assigned</b>	<u>504,520</u>	<u>16,052,157</u>	<u>16,556,677</u>
<b>Unassigned:</b>	<u>45,290,474</u>	<u>-</u>	<u>45,290,474</u>
<b>Total fund balances</b>	<u>\$ 45,794,994</u>	<u>\$ 150,005,917</u>	<u>\$ 195,800,911</u>

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

9. Accounting Pronouncements

The County adopted GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans for which the principal objective of the statement is to improve the usefulness of information about postemployment benefits. It establishes financial reporting standards for state and local governmental other post-employment benefit (OPEB) plans that are administered through trusts or equivalent arrangements. The requirements of this Statement are effective for financial reporting periods beginning after June 15, 2016.

The County adopted GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). The requirements of this Statement are effective for financial reporting periods beginning after June 15, 2017.

GASB Statement No. 81, Irrevocable Split-Interest Agreements, which improves financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is beneficiary of the agreement. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016.

GASB Statement No. 82, Pension Issues, which is to improve consistency in the application of pension accounting and financial reporting requirements by addressing certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement No. 68 and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016.

GASB Statement No. 83, Certain Asset Retirement Obligations, addresses accounting and financial reporting for certain asset retirement obligations. An asset retirement obligation is a legally enforceable liability associated with the retirement of a tangible capital asset. The requirements of this Statement are effective for reporting periods after June 15, 2018.

GASB Statement No. 84, Fiduciary Activities, improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The primary purpose is to enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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GASB Statement No. 85, Omnibus 2017, addresses practical issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)). The provisions of this Statement are effective for periods beginning after June 15, 2017.

GASB Statement No. 86, Certain Debt Extinguishment Issues, increases consistency in accounting and financial reporting for debt extinguishments by establishing uniform guidance for derecognizing debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2017.

GASB Statement No. 87, Leases, improves the accounting and financial reporting for leases by governments. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

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, 2017, the County and the Sheriff's Pension Plans had the following investments:

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Investment Type	Investment Maturities (in Years)			
	December 31, 2017	Less than 1	1-2	More than 2
Governmental activities:				
Corporate bonds and notes	\$ 200,024	\$ 200,024	\$ -	\$ -
Mutual funds - fixed income note:	878,401	878,401	-	-
Sheriff's Pension Plan:				
U.S. Treasuries and securities	2,203,421	-	-	2,203,421
Government sponsored enterprise	1,037,928	-	411,200	626,728
Municipal bonds and notes	829,496	200,085	-	629,411
Corporate bonds and notes	7,841,007	3,978,391	585,355	3,277,261
Common stock	11,175,406	11,175,406	-	-
Mutual funds	379,574	379,574	-	-
Equities	4,716,107	4,716,107	-	-
Foreign equities	2,264,291	2,264,291	-	-
Totals	<u>\$ 31,525,655</u>	<u>\$ 23,792,279</u>	<u>\$ 996,555</u>	<u>\$ 6,736,821</u>

Investment Type	Discretely Presented Component Unit			
	December 31, 2017	Investment Maturities (in Years)		
		Less Than 1	1-5	More Than 5
Mutual funds	\$ 58,436,612	\$ 58,436,612	\$ -	\$ -
Common stock	10,038	\$ 10,038	\$ -	\$ -
Certificate of deposit	25,189	25,189	-	-
Totals	<u>\$ 58,471,839</u>	<u>\$ 58,471,839</u>	<u>\$ -</u>	<u>\$ -</u>

Investment Policies

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

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

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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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 and updated the policy August 22, 2012. 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, 2017 Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Corporate bonds	\$ 200,024
Mutual funds - fixed income	878,401
Total	\$ 1,078,425

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Sheriff's Retirement and Benefit Pension Plans  
December 31, 2017

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Investment Type	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Corporate bonds	\$ 7,841,007
Municipal bonds	829,496
Corporate stocks	11,175,406
Mutual funds	379,574
Equities	4,716,107
Foreign equities	2,264,291
 Total	 \$ 27,205,881

Riverview Hospital (discretely presented component unit)  
December 31, 2017

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Investment Type	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Certificate of deposit	\$ 25,189
Common stock	10,038
Mutual funds	58,436,612
 Total	 \$ 58,471,839

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

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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policy for interest rate risk. The Sheriff's Merit Board for the Sheriff's Pension Plan manages interest rate risk by authorizing investments with stated final maturities of less than 20 years.

Credit Risk

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

Standard and Poor's Rating	Moody's Rating	County's Investments		
		Mutual Funds	Government Sponsored Enterprise	Fixed Income Notes
AA	AA2	\$ -	\$ -	\$ 100,021
BBB+	BAA1	-	-	100,003
Unrated	Unrated	878,401	-	-
Totals		\$ 878,401	\$ -	\$ 200,024

Standard and Poor's Rating	Sheriff's Pension Plans' Investments				
	Mutual Funds	Corporate Bonds and Notes	Municipal Bonds and Notes	Government Sponsored Enterprise	
AAA	\$ -	\$ 210,712	\$ 100,858	\$ -	
AA	-	\$ 615,331	\$ 525,800	-	
A	-	2,225,861	-	-	
BBB	-	827,958	-	-	
Unrated	379,574	3,961,145	202,838	1,037,928	
Totals		\$ 379,574	\$ 7,841,007	\$ 829,496	\$ 1,037,928

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Sheriff's Pension Plans' Investments				
Moody's Rating	Mutual Funds	Corporate Bonds and Notes	Municipal Bonds and Notes	Government Sponsored Enterprise
A1	\$ -	\$ 722,899	\$ 102,784	\$ -
A2	-	603,381	-	-
A3	-	497,232	-	-
Aa2	-	-	209,297	-
Aa3	-	199,954	105,983	-
Aaa	-	310,552	100,858	1,037,928
Baa1	-	516,489	-	-
Baa2	-	625,458	-	-
Unrated	379,574	4,365,042	310,574	-
	\$ 379,574	\$ 7,841,007	\$ 829,496	\$ 1,037,928

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 7.4 percent of total investments of the Plan. The investments are held in U.S. Dollars.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Sheriff's Retirement and Benefit Pension Plans		
December 31, 2017		
Investment Type and Currency Denomination	Foreign Currency	U.S. Dollar
Columbia Acorn International	\$	282,789
Gabelli ABC		473,856
PNC International		837,218
Eaton Corp ADR		41,480
Enbridge Inc ADR		52,016
Royal Dutch Shell PLC ADR		47,120
Allergan PLC ADR		183,210
Johnson Controls INTL ADR		224,849
Checkpoint Software Tech ADR		121,753
Total		\$ 2,264,291

Fair Value Measurements

The County implemented GASB Statement No. 72, Fair Value Measurement and Application, during the calendar year 2017. This Statement requires disclosures to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques. The fair value hierarchy is based on the valuation inputs used to measure the fair value of assets.

Level 1 inputs are quoted prices in active markets for identical assets;

Level 2 inputs are significant other observable inputs and may include quoted prices for similar assets in active markets, quoted prices for identical or similar assets;

Level 3 inputs are derived using valuation techniques that have significant unobservable inputs.

Investments that do not have a readily determinable fair value are excluded from the fair value hierarchy and instead are valued by using the net asset value (NAV) per share (or its equivalent). In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant in the valuation.

The following tables summarize cash equivalents and investments reported at fair value by the primary government as of December 31, 2017.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Fair Value Measurements - Primary Government

County	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Fair value measured using fair value hierarchy				
Fixed income securities (1):				
Mutual funds - fixed income funds	\$ 878,401	\$ -	\$ 878,401	\$ -
Corporate bonds	<u>200,024</u>	<u>-</u>	<u>200,024</u>	<u>-</u>
Total fixed income securities	<u>1,078,425</u>	<u>-</u>	<u>1,078,425</u>	<u>-</u>
Equity Securities (2):				
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total equity securities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total by fair value level	<u>\$ 1,078,425</u>	<u>\$ -</u>	<u>\$ 1,078,425</u>	<u>\$ -</u>
Fair Value established using the net asset value (NAV)				
	<u>N/A</u>			
Total fair value	<u>\$ 1,078,425</u>			

(1) Fixed income securities are classified as follows:

Level 1 – valued using unadjusted quoted prices in active markets for those securities.

Level 2 – valued using a proprietary matrix pricing technique. This pricing technique defines the primary source and secondary sources to be used if the primary pricing source does not provide a value. The valuation techniques may include market participant's assumptions, quoted prices for similar securities, benchmark yield curves including but not limited to treasury benchmarks, LIBOR and swap curves, market corroborated inputs, and other data inputs.

Level 3 – valued using proprietary information.

(2) Equity securities are classified as follows:

Level 1 – valued using unadjusted quoted prices in active markets for those securities.

Level 2 – valued using bid evaluations.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Level 3 – valued using proprietary information and independent appraisals. This results in using one or more valuation techniques, such as the market approach and or the income approach, for those securities for which sufficient and reliable data is available. Within this level, the use of the market approach generally consists of using comparable market transactions or other data, while the use of the income approach generally consists of the net present value of estimated future cash flows.

Fair Value Measurements - Primary Government

Sheriff's Pension Plans	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Fair value measured using fair value hierarchy				
Fixed income securities (1):				
U.S. Treasury and agency securities	\$ 3,241,349	\$ -	\$ 3,241,349	\$ -
Municipal bonds and notes	829,496		829,496	
Corporate bonds and notes	7,841,007	-	7,841,007	-
Mutual funds	<u>379,574</u>	<u>-</u>	<u>379,574</u>	<u>-</u>
Total fixed income securities	<u>12,291,426</u>	<u>-</u>	<u>12,291,426</u>	<u>-</u>
Equity Securities (2):				
Common stocks	11,175,406	11,175,406	-	-
Other equity securities	4,716,107	4,711,209	4,898	-
Foreign equities	<u>2,264,291</u>	<u>2,264,291</u>	<u>-</u>	<u>-</u>
Total equity securities	<u>18,155,804</u>	<u>18,150,906</u>	<u>4,898</u>	<u>-</u>
Total by fair value level	<u>\$ 30,447,230</u>	<u>\$18,150,906</u>	<u>\$ 12,296,324</u>	<u>\$ -</u>
Fair Value established using the net asset value (NAV)				
	<u>N/A</u>			
Total fair value	<u>\$ 30,447,230</u>			

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

(1) Fixed income securities are classified as follows:

Level 1 – valued using unadjusted quoted prices in active markets for those securities.

Level 2 – valued using a proprietary matrix pricing technique. This pricing technique defines the primary source and secondary sources to be used if the primary pricing source does not provide a value. The valuation techniques may include market participant's assumptions, quoted prices for similar securities, benchmark yield curves including but not limited to treasury benchmarks, LIBOR and swap curves, market corroborated inputs, and other data inputs.

Level 3 – valued using proprietary information.

(2) Equity securities are classified as follows:

Level 1 – valued using unadjusted quoted prices in active markets for those securities.

Level 2 – valued using bid evaluations.

Level 3 – valued using proprietary information and independent appraisals. This results in using one or more valuation techniques, such as the market approach and or the income approach, for those securities for which sufficient and reliable data is available. Within this level, the use of the market approach generally consists of using comparable market transactions or other data, while the use of the income approach generally consists of the net present value of estimated future cash flows.

Fair Value – Discretely Presented Component Unit

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2017.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Hospital are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Hospital are deemed to be actively traded.

Interest rate swap agreements: Valued using pricing models that are derived principally from observable market data based on discounted cash flows and interest rate yield curves at quoted intervals for the full term of the swap.

Assets and liabilities measured at fair value on a recurring basis as of December 31, 2017 are as follows:

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

	2017			
Discretely Presented Component Unit	Total	Level 1	Level 2	Level 3
Assets:				
Assets whose use is limited				
Mutual funds:				
Small growth	\$ 5,032,756	\$ 5,032,756	\$ -	\$ -
Small blend	1,099,099	1,099,099	-	-
Mid-cap growth	13,231,108	13,231,108	-	-
Mid-cap value	1,345,590	1,345,590	-	-
Large value	422,796	422,796	-	-
Large growth	11,401,039	11,401,039	-	-
Large blend	13,260,163	13,260,163	-	-
Fixed income	1,619,800	1,619,800	-	-
Real estate	68,210	68,210	-	-
Common stocks	10,038	10,038	-	-
Bond	10,956,051	10,956,051	-	-
Total mutual funds	\$ 58,446,650	\$ 58,446,650	\$ -	\$ -
Cash and cash equivalents:				
Money market deposit accounts	3,724,647			
Certificates of deposit*	25,189			
Total assets whose use is limited	\$ 62,196,486			
Other assets:				
Interest rate sweep agreements	\$ 660,268	\$ -	\$ 660,268	\$ -
Other long-term liabilities:				
Interest rate swap agreements	\$ 422,279	\$ -	\$ 422,279	\$ -

\*Certificates of deposit are reported at contract value

The following methods and assumptions were used by the Hospital in estimating the fair value of its financial instruments:

Long-term debt: Fair value of the Hospital's long-term debt, estimated using discounted cash flow analysis, for Series 2005, 2011, 2012, 2013, 2016, and 2017 bonds approximated \$44,400,000 as of December 31, 2017.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

B. Capital Assets

Capital asset activity for the year ended December 31, 2017, was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 18,358,295	\$ 359,800	\$ -	\$ 18,718,095
Infrastructure accounted for using the modified approach	544,795,456	16,123,021	1,445,263	559,473,214
Construction in progress	<u>18,890,401</u>	<u>22,310,700</u>	<u>14,604,537</u>	<u>26,596,564</u>
Total capital assets, not being depreciated	<u>582,044,152</u>	<u>38,793,521</u>	<u>16,049,800</u>	<u>604,787,873</u>
Capital assets, being depreciated:				
Buildings	187,470,261	1,354,560	101,432	188,723,389
Improvements other than buildings	9,680,390	401,366	-	10,081,756
Machinery and equipment	44,036,657	3,469,168	4,596,750	42,909,075
Infrastructure being depreciated	<u>142,808,865</u>	<u>1,890,633</u>	<u>421,953</u>	<u>144,277,545</u>
Totals	<u>383,996,173</u>	<u>7,115,727</u>	<u>5,120,135</u>	<u>385,991,765</u>
Less accumulated depreciation for:				
Buildings	57,157,555	4,629,613	2,498	61,784,670
Improvements other than buildings	4,912,917	371,572	-	5,284,489
Machinery and equipment	29,195,131	3,471,870	4,462,156	28,204,845
Infrastructure being depreciated	<u>37,370,323</u>	<u>2,975,185</u>	<u>80,162</u>	<u>40,265,346</u>
Totals	<u>128,635,926</u>	<u>11,448,240</u>	<u>4,544,816</u>	<u>135,539,350</u>
Total capital assets, being depreciated, net	<u>255,360,247</u>	<u>(4,332,513)</u>	<u>575,319</u>	<u>250,452,415</u>
Total governmental activities capital assets, net	<u>\$ 837,404,399</u>	<u>\$ 34,461,008</u>	<u>\$ 16,625,119</u>	<u>\$ 855,240,288</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	\$ 7,227,256
Public safety	2,776,938
Highway and streets, Including depreciation of general infrastructure assets	593,076
Health and welfare	43,776
Culture and recreation	<u>807,194</u>
 Total depreciation expense - governmental activities	 <u>\$ 11,448,240</u>

C. Construction Commitments

Construction work in progress is composed of the following:

Project	Total Project Authorized	Expended to December 31, 2017	Committed	Required Future Funding
Road Network	\$ 106,843,003	\$ 14,277,801	\$ 92,565,202	\$ -
Bridge Network	5,672,793	1,439,660	4,233,133	-
Drain Network	2,117,186	1,096,025	1,021,161	-
Judicial Center Project	25,500,000	1,739,333	23,760,667	-
Digital Video Upgrade	3,200,000	1,632,939	1,567,061	-
Storage Building	1,498,564	44,924	1,453,640	-
Jail POD Project	12,655,792	892,468	11,763,324	-
Parks	3,300,000	3,268,622	31,378	-
Solar Panel	<u>8,440,599</u>	<u>2,204,792</u>	<u>6,235,807</u>	<u>-</u>
 Totals	 <u>\$ 169,227,937</u>	 <u>\$ 26,596,564</u>	 <u>\$ 142,631,373</u>	 <u>\$ -</u>

D. Capital Assets – Discretely Presented Component Unit

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital assets, not being depreciated:					
Land	\$ 15,917,384	\$ 44,000	\$ -	\$ -	\$ 15,961,384
Construction in progress	<u>21,320,889</u>	<u>34,303,372</u>	<u>-</u>	<u>(20,094,398)</u>	<u>35,529,863</u>
Total capital assets, not being depreciated	<u>37,238,273</u>	<u>34,347,372</u>	<u>-</u>	<u>(20,094,398)</u>	<u>51,491,247</u>
Capital assets, being depreciated:					
Buildings	107,213,475	161,572	-	839,223	108,214,270
Improvements other than buildings	2,872,696	19,416	-	-	2,892,112
Machinery and equipment	<u>125,636,771</u>	<u>12,283,255</u>	<u>103,482</u>	<u>19,255,175</u>	<u>157,071,719</u>
Totals	<u>235,722,942</u>	<u>12,464,243</u>	<u>103,482</u>	<u>20,094,398</u>	<u>268,178,101</u>
Less accumulated depreciation for:					
Buildings	60,613,831	6,888,159	-	-	67,501,990
Improvements other than buildings	2,258,580	127,317	-	-	2,385,897
Machinery and equipment	<u>81,439,479</u>	<u>7,909,361</u>	<u>103,482</u>	<u>-</u>	<u>89,245,358</u>
Totals	<u>144,311,890</u>	<u>14,924,837</u>	<u>103,482</u>	<u>-</u>	<u>159,133,245</u>
Total capital assets, being depreciated, net	<u>91,411,052</u>	<u>(2,460,594)</u>	<u>-</u>	<u>20,094,398</u>	<u>109,044,856</u>
Total Discretely Presented Component					
Unit Capital assets, net	<u>\$ 128,649,325</u>	<u>\$ 31,886,778</u>	<u>\$ -</u>	<u>\$ -</u>	<u>160,536,103</u>

E. Interfund Balances and Activity

1. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2017, is as follows:

Due To	Nonmajor Governmental
Nonmajor governmental	<u>\$ 494,413</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.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. Interfund Transfers

Interfund transfers at December 31, 2017, were as follows:

Transfer From	Transfers To		
	General Fund	Nonmajor Governmental	Total
General Fund	\$ -	\$ 1,654,449	\$ 1,654,449
Nonmajor Governmental	896,319	16,371,000	17,267,319
Totals	\$ 896,319	\$ 18,025,449	\$ 18,921,768

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

F. Leases – Discretely Presented Component Unit

1. Operating Leases - Lessee

The component unit has entered into various noncancelable operating leases having initial or remaining noncancelable terms exceeding one year for equipment and facilities. The following is a schedule by years of future minimum rental payments as of December 31, 2017:

Year ending December 31,	
2018	\$ 1,066,935
2019	1,072,075
2020	1,074,939
2021	1,077,878
2022	995,423
2023-2027	2,128,141
	\$ 7,415,391

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 \$9,400,000 and accumulated depreciation of \$6,000,000 as of December 31, 2017. Total rental income for all operating leases was \$900,000. The following is a schedule by years of future minimum rental payments as of December 31, 2017:

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Year ending December 31,		
2018	\$	429,800
2019		442,023
2020		429,698
2021		347,444
2022		276,971
2023-2027		<u>1,384,855</u>
	<u>\$</u>	<u>3,310,791</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, 2017, are as follows:

2018	\$	393,053	
2019		233,417	
2020		184,834	
2021		35,101	
2022		<u>-</u>	
Total minimum lease payments		846,405	
Less amount representing interest		<u>(96,922)</u>	
Present value of net minimum lease payments		749,483	
Due within one year		<u>(339,455)</u>	
Due in more than one year		<u>\$ 410,028</u>	

Assets acquired through capital leases still in effect are machinery and equipment of \$2,800,000.

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.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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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	\$ 780,000
2011 Park Refunding Bonds	2.00% to 4.00%	3,280,000	1,525,000
2013 General Obligation Bonds Series A	2.00% to 3.00%	11,845,000	4,745,000
2013 General Obligation Bonds Series B	2.00% to 3.25%	11,240,000	10,695,000
2013 General Obligation Bonds Series C	3.00% to 4.00%	9,750,000	9,750,000
2013 General Obligation Bonds Series D	4.00%	11,900,000	11,465,000
2012 1st Mortgage Refunding Bonds	2.00% to 5.00%	23,010,000	15,570,000
2014 Lease Rental Bonds - Airport Authority	.37% to 5.49%	6,995,000	6,305,000
2016 HCPBC 1st Mortgage Refunding	2.16%	36,650,000	<u>33,085,000</u>
Subtotal			93,920,000
Current portion of debt			(5,155,000)
Net unamortized discount/premium			<u>2,280,793</u>
Total long-term debt			<u>\$ 91,045,793</u>

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

Year Ended December 31	Governmental Activities		
	Principal	Interest	Total
2018	\$ 5,155,000	\$ 2,558,506	\$ 7,713,506
2019	6,250,000	2,861,006	9,111,006
2020	6,430,000	2,677,092	9,107,092
2021	6,630,000	2,473,986	9,103,986
2022	6,570,000	2,262,813	8,832,813
2023-2027	31,560,000	8,078,172	39,638,172
2028-2032	27,640,000	3,425,929	31,065,929
2033-2037	<u>3,685,000</u>	<u>321,555</u>	<u>4,006,555</u>
Totals	<u>\$ 93,920,000</u>	<u>\$ 24,659,059</u>	<u>118,579,059</u>

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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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
<b>Governmental Activities:</b>			
2005 Village Park	3.25% to 5.00%	\$ 7,295,000	\$ 4,525,000
2010 Village Park	2.00% to 5.75%	7,050,000	5,385,000
2010 Refunding Series A	2.00% to 3.60%	3,235,000	1,425,000
2010 Refunding Series B	2.00% to 3.90%	6,665,000	3,575,000
2015 Refunding Thomson	3.20%	19,350,000	16,870,000
2011 Economic Development	2.00% to 5.50%	16,895,000	13,840,000
2012 Economic Development	1.10% to 4.50%	4,990,000	<u>3,920,000</u>
Subtotal			49,540,000
Current portion of debt			(2,910,000)
Net unamortized discount/premium			<u>(63,543)</u>
Total long-term portion			<u>\$ 46,566,457</u>

TIF bonds debt service requirements to maturity are as follows:

Year Ended December 31	Governmental Activities		
	Principal	Interest	Total
2018	\$ 2,910,000	\$ 1,859,070	\$ 4,769,070
2019	3,530,000	1,986,103	5,516,103
2020	3,660,000	1,850,887	5,510,887
2021	3,815,000	1,705,928	5,520,928
2022	3,965,000	1,550,172	5,515,172
2023-2027	19,515,000	5,201,798	24,716,798
2028-2032	<u>12,145,000</u>	<u>919,203</u>	<u>13,064,203</u>
	<u>\$ 49,540,000</u>	<u>\$ 15,073,161</u>	<u>\$ 64,613,161</u>

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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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. The pledged revenue each year will be the total principal and interest payment due for the year. The bonds will fund necessary projects for promotion and encourage conventions, visitors, and tourism of the County. Revenue bonds outstanding at December 31, 2017, are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Original Debt Issued</u>	<u>Principal Outstanding</u>
2011 HCVCB Sinking Bonds	2.00% to 2.50%	\$ 3,450,000	\$ 2,620,000
Current portion of debt			(150,000)
Unamortized discount			<u>(7,544)</u>
 Total long-term portion			 <u><u>\$ 2,462,456</u></u>

Revenue bonds debt service requirements to maturity are as follows:

<u>Year Ended December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 150,000	\$ 107,786	\$ 257,786
2019	155,000	103,287	258,287
2020	160,000	98,411	258,411
2021	170,000	92,927	262,927
2022	170,000	86,499	256,499
2023-2027	985,000	311,477	1,296,477
2028-2032	<u>830,000</u>	<u>77,570</u>	<u>907,570</u>
 Totals	 <u><u>\$ 2,620,000</u></u>	 <u><u>\$ 877,957</u></u>	 <u><u>\$ 3,497,957</u></u>

4. Capital Leases

The County has entered into a capital lease for radio equipment. The lease term began on January 1, 2015 and is for a period of seven years. The lease is being paid in quarterly installments as defined in the schedule of rental payments of the lease agreement. The present value of the future minimum lease payments has been determined using an effective interest rate of 2.148 percent per annum.

Amortization of assets under the lease is included in depreciation expense. The cost of these assets under lease are included in other capital assets, net of depreciation on the Statement of Net Position, December 31, 2017.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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For the year ended December 31, 2017, the County incurred interest expense on the lease of \$60,331. There was no accrued interest payable at December 31, 2017.

Future minimum lease payments and present values of the net minimum lease payments under this capital lease as of December 31, 2017, are as follows:

2018	\$	644,220
2019		644,219
2020		644,220
2021		644,220
2022		<u>-</u>
Total minimum lease payments		2,576,879
Less amount representing interest		<u>(113,107)</u>
Present value of net minimum lease payments		2,463,772
Due within one year		<u>(596,438)</u>
Due in more than one year		<u><u>\$ 1,867,334</u></u>

Assets acquired through capital leases still in effect are machinery and equipment of \$4,090,921.

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, 2017, \$81,005,000 of bonds outstanding are considered defeased.

6. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2017 was as follows:

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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<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	\$ 100,070,000	\$ -	\$ 6,150,000	\$ 93,920,000	\$ 5,155,000
TIF	52,835,000	-	3,295,000	49,540,000	2,910,000
Revenue	<u>2,770,000</u>	-	<u>150,000</u>	<u>2,620,000</u>	<u>150,000</u>
 Total payable	 155,675,000	 -	 9,595,000	 146,080,000	 8,215,000
 Capital lease	 3,047,660	 -	 583,889	 2,463,772	 596,438
Compensated absences	1,997,612	5,371,650	5,289,209	2,080,053	1,664,043
Net pension liability	35,737,950	2,016,211	1,110,547	36,643,614	-
Net OPEB liability	<u>29,207,293</u>	<u>84,306,691</u>	<u>29,207,293</u>	<u>84,306,691</u>	<u>-</u>
 Total governmental activities					
long-term liabilities	<u>\$ 225,665,515</u>	<u>\$ 91,694,552</u>	<u>\$ 45,785,938</u>	<u>\$ 271,574,130</u>	<u>\$ 10,475,481</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, 2017, are as follows:

<u>Purpose</u>	<u>Rate</u>	<u>Amount</u>
2011 Revenue Bonds	4.20%	\$ 2,975,078
2012 Revenue Bonds	1.48% Variable	11,975,000
2013 Revenue Bonds	3.10%	13,104,000
2016 Revenue Bonds	1.38%	12,000,000
2017 Revenue Bonds	1.38%	<u>10,000,000</u>
 Subtotal		 \$ 50,054,078
 Current portion of debt		 <u>(3,722,944)</u>
		 <u>\$ 46,331,134</u>

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

Year Ended December 31	Discretely Presented Component Unit		
	Principal	Interest	Total
2018	\$ 3,722,944	\$ 886,111	\$ 4,609,055
2019	3,819,969	771,531	4,591,500
2020	3,903,366	673,842	4,577,208
2021	3,802,799	573,527	4,376,326
2022	3,235,000	494,328	3,729,328
2023-2027	17,195,000	1,379,808	18,574,808
2028-2032	14,375,000	232,662	14,607,662
	<u>\$ 50,054,078</u>	<u>\$ 5,011,809</u>	<u>\$ 55,065,887</u>

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

Long-term liability activity for the year ended December 31, 2017, was as follows:

Discretely Presented Component Unit	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revenue bonds payable					
2005 Bonds	\$ 940,000	\$ -	\$ 940,000	\$ -	\$ -
2011 Bonds	3,692,311	-	717,233	2,975,078	747,944
2012 Bonds	13,010,000	-	1,035,000	11,975,000	1,065,000
2013 Bonds	14,109,000	-	1,005,000	13,104,000	1,030,000
2016 Bonds*	6,000,000	6,000,000	-	12,000,000	480,000
2017 Bonds	-	10,000,000	-	10,000,000	400,000
Subtotal Revenue Bond	37,751,311	16,000,000	3,697,233	50,054,078	3,722,944
Capital lease obligation:	1,209,038	-	459,555	749,483	339,455
Long-term liabilities	<u>\$ 38,960,349</u>	<u>\$ 16,000,000</u>	<u>\$ 4,156,788</u>	<u>\$ 50,803,561</u>	<u>\$ 4,062,399</u>

\*A total of \$36,000,000, 2016 Series A bonds has been authorized for issuance. Of this total,

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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\$12,000,000 of 'draw' revenue have been loaned to the Hospital for expansion of their campus' in Noblesville and Westfield, Indiana. The Hospital anticipates drawing all of the bonds during 2018. In the event that the final amount of the bonds is less than \$36,000,000, the scheduled amount of principal and interest due under the Bond Purchase and Loan Agreement will be revised accordingly to reflect the pro-rata reduction of each principal and interest installment due.

H. Net Investment in Capital Assets

	Governmental Activities
Capital assets, net	\$ 855,240,288
Related debt:	
General obligation bonds	93,920,000
Net unamortized discount/premium	2,280,793
Unamortized deferral of loss on bond refunding	(2,447,685)
TIF bonds	49,540,000
Net unamortized discount/premium	(63,543)
Unamortized deferral of loss on bond refunding	(807,222)
Revenue bonds	2,620,000
Unamortized discount	(7,544)
Deduct cash on hand	(4,833,543)
Total related debt	140,201,256
Net Investment in capital assets	\$ 715,039,032

I. Restricted Net Position

The government-wide statement of net position for Hamilton County (primary government) and the component unit (Riverview Hospital) report \$85,879,189 and \$4,526,812 respectively, in net position - restricted for portion of net position, of which \$34,288,468 and \$3,763,984, 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  
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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:

	2017	2016
Accounts payable, beginning of year	\$ 1,137,929	\$ 1,681,138
Incurred claims and changes in estimates	19,303,904	18,712,423
Claim payments	<u>19,501,552</u>	<u>19,255,632</u>
Accounts payable, end of year	<u>\$ 940,281</u>	<u>\$ 1,137,929</u>

B. Restatements and Reclassifications

For the year ended December 31, 2016, certain changes have been made to the financial statements to more appropriately reflect financial activity of the primary government. The following schedule presents the restated beginning balances for net position. Prior period adjustments represent the change in accounting estimates. With GASB No. 74 and No. 75, the County will recognize net OPEB liability which reflects the actuarial calculated liability of the plan. Since the provision is applied retroactively for all periods presented, the beginning net position for 2017 has been restated by the net OPEB obligation and replaced with the net OPEB liability. The other prior period adjustment represents net pension liability (PERF) for the blended component unit (Solid Waste).

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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	Balance as Reported December 31 <u>2016</u>	Prior Period Adjustments	Balance as Restated January 1, <u>2017</u>
Governmental activities:			
Primary government			
Prior period adjustments:			
Related to GASB No. 74 and 75		(71,784,441)	
Related to Component Unit - net pension liability		<u>(144,727)</u>	
Net position	<u>\$ 831,514,876</u>	<u>\$ (71,929,168)</u>	<u>\$ 759,585,708</u>

C. Subsequent Events

The County issued Redevelopment District Local Income Tax Revenue Bonds of 2018 in the amount of \$8,940,000 in February, 2018. The bond issuance will be used for construction of certain local public improvements, including certain road improvements in the area.

D. Tax Abatements

Under the state statute, IC 6-1.1-12.1 Hamilton County provides tax abatements for rehabilitation or redevelopment of real property in economic revitalization areas. Economic revitalization area (ERA) means an area which is within the corporate limits of a city, town or county which has become undesirable for, or impossible of, normal development and occupancy because of lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values or prevent a normal development of property or use of property. The tax abatements under this statute are for real property tax and personal property tax.

Real Property Tax Abatements

The abatements are obtained through application by the property owner, approval by the Hamilton County Council, and a signed agreement between the parties. The agreement is usually for a ten-year period in which the County is willing to forgo tax revenues (real property tax) and the property owner promises to take specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments. Each year of the agreement's time frame the property owner must verify that they have met the commitments set forth in the agreement. The County must also agree that the commitments have been met. The County then allows the percentage of reduction to be applied to the eligible assessed value.

The total revenue loss for tax abatement issued by Hamilton County totaled \$16,007. Hamilton County has the following real property tax abatements still in effect at December 31, 2017:

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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<u>Purpose:</u>	Percentage of Taxes Abated during the Fiscal Year	Amount of Taxes Abated during the Fiscal Year
Warehouse 82 and new cob building:		
Resolution 1 - Warehouse 82 and 25 additional	20%	\$ 1,210
Resolution 2 - Layer 1 -Additional office space	50	3,102
Resolution 2 - Layer 2 - Labs	65	2,168
Resolution 2 - Layer 3 Seed and equipment storage-	80	989
Abatement 4 - Research building expansion	50	2,377
Two greenhouses:		
Resolution 1 -Two greenhouses and 75 additional employ	20	296
Resolution 2 - Additional office space, labs, seed storage	50	3,345
Abatement 4 - 1 - Research building expansion	50	463
Abatement 4 - 2 - Research building expansion	50	1,778
Abatement 3 - RE improvements and equipment storage	50	122
Building improvement for expansion headquarters	40	157

The following governmental entities within Hamilton County granted real property tax abatements that resulted in a loss of tax revenue of \$76,830 for the County in 2017. The agreements were negotiated on an individual basis by the governmental entities:

<u>Governmental Entity</u>	<u>Purpose</u>	Percentage of Taxes Abated during the Fiscal Year	Amount of Taxes Abated during the Fiscal Year
City of Carmel:			
	Renovate existing building operations, 317 additional employees in 10 years	10%	\$ 29
	New building, 929 additional employees in 10 years	30	187
	Short stay medical facility, 76 additional employees in 10 years	50	422
	Building improvements, 500 additional employees in 10 years	95	17,510
	New building, 95 additional employees in 10 years	10	68
	Expansion of Building, 69 additional employees in 10 years	50	43

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Governmental Entity	Purpose	Percentage of Taxes Abated during the Fiscal Year	Amount of Taxes Abated during the Fiscal Year
(continued)			
City of Fishers:			
	New facility, 10 additional employees	43%	\$ 6
	New facility, 125 additional employees in 5 years	20	3,901
	Expansion of Building, 225 additional employees in 10 years	20	1,117
	Renovate existing building operations, 292 additional employees by 8/31/19	100	28,758
	Expansion of operations, 45 additional employees in 10 years	40	1,493
City of Noblesville:			
	New building, 20 additional employees in 5 years	40	1,070
	New building, 52 additional employees in 10 years	30	6
	Renovate building, 33 additional employees in 10 years	65	3,943
	Loading dock	20	133
	Building improvements, 275 additional employees in 10 years	20	337
	New building	10	3
	New building, 46 additional employees in 10 years	65	21
	New building, 21+ additional employees in 10 years	40	3
	New construction, 150 employees	100	25
	New warehouse	10	1
	New medical office	10	48
	New office building, 440 additional employees in 10 years	30	429
	Repair building and loading dock, 10 additional employees in 10 years	34	374
	Renovation, 70 additional employees in 5 years	50	8
City of Westfield:			
	Improvements - outside storage yard	13	33
	New facility, 55 additional employees in 8 years	5	125
	New building, 22 additional employees in 10 years	50	1,514
	New building, 20 additional employees in 10 years	80	3,810
	New building, 28 additional employees	100	5,637
	New building, 31 additional employees in 3 years	100	4,961
Town of Sheridan:			
	New backup control center, 10 additional employees in 10 years	50	815

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Tax Abatements – Personal Property Tax

Hamilton County Council approves the tax abatements for personal property tax. Once approval is granted the taxpayer must file forms with the County Assessor each year of the abatement. The forms used, depending on the type of property, are 103-ERA, State form 52503; CF-1/PP, State form 51765; SB-1/PP, State form 51764; and form 103-EL, State form 52515 that accompanies the ERA. After the forms are filed, the County Assessor calculated the minimum value ratio (MVR) which is the Total True Tax Value, from Schedule A divided by 30% of Adjusted Cost, from Schedule A. The adjusted cost is multiplied by the True Tax Value percentage for the property pool by year of purchase of the asset, then times the MVR. Each year of the agreement's time frame the property owner must verify that they have met the commitments set forth in the agreement. The County must also agree that the commitments have been met. The County then allows the reduction in personal property tax to be applied.

The total revenue loss for tax abatement of personal property tax issued by Hamilton County totaled \$39,930. Hamilton County has the following personal property tax abatements still in effect at December 31, 2017:

<u>Purpose:</u>	<u>Percentage of Taxes Abated during the Fiscal Year</u>	<u>Amount of Taxes Abated during the Fiscal Year</u>
New equipment and additional 40 employees in 10 years	MVR	\$ 1,406
New equipment and additional 72 employees in 10 years	MVR	19,198
New equipment and additional 25 employees in 10 years	MVR	2,205
New equipment and additional 83 employees in 10 years	MVR	17,121

The following governmental entities within Hamilton County granted personal property tax abatements that resulted in a loss of tax revenue of \$88,311 for the County in 2017. The agreements were negotiated on an individual basis by the governmental entities:

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Governmental <u>Entity</u>	<u>Purpose</u>	Percentage of Taxes Abated during the Fiscal Year	Amount of Taxes Abated during the Fiscal Year
City of Carmel:			
	New equipment and additional 249 jobs in 10 years	MVR	\$ 16,775
	New equipment and additional 42 jobs in 10 years	MVR	461
	New equipment, 249 additional employees in 10 years	MVR	153
	Improvements, 20 additional employees in 10 years	MVR	164
	Improvements, 317 additional employees in 10 years	MVR	4,640
	New equipment, retained 929 employees	MVR	674
	New equipment, 69 additional employees in 10 years	MVR	431
	New equipment, 116 additional employees in 10 years	MVR	296
	New equipment, 55 additional employees in 10 years	MVR	2,519
City of Fishers:			
	New equipment, 21 additional employees in 7 years	MVR	231
	New equipment, 292 additional employees in 10 years	MVR	10,363
	New equipment	MVR	268
City of Noblesville:			
	Improvements, 25 additional employees in 3 years	MVR	1,667
	Improvements, 26 additional employees in 6 years	MVR	2,392
	Improvements, 26 additional employees in 6 years	MVR	12,493
	New equipment, 22 additional employees in 10 years	MVR	7,493
	Improvements, 275 additional employees in 10 years	MVR	19,308
	New equipment, 52 additional employees in 10 years	MVR	92
	New equipment, 25 additional employees in 6 years	MVR	1,299
	New equipment, 70 additional employees in 4 years	MVR	592
	New equipment, 46 additional employees in 10 years	MVR	1,497
	New equipment, 70 additional employees in 4 years	MVR	268
	New equipment, 44 additional employees in 3 years	MVR	626
	New equipment, 10 additional employees in 6 years	MVR	266
	New equipment, 67 additional employees	MVR	289
City of Westfield:			
	New equipment, additional 20 employees in 10 years	MVR	104
	New equipment, additional 8 employees in 7 years	MVR	314
	New equipment, additional 22 employees in 5 years	MVR	66
	New equipment, additional 360 employees in 5 years	MVR	913
	New equipment, additional 10 employees in 10 years	MVR	1,357
	New equipment, additional 20 employees in 5 years	MVR	300

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NOTES TO FINANCIAL STATEMENTS  
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E. Derivative Instruments –Interest Rate Swaps (Discretely Presented Component Unit)

The discretely presented component unit adheres to GASB No. 53, Accounting and Financial Reporting for Derivative Instruments. The guidance requires governmental entities to evaluate each derivative instrument to determine whether the instrument is an effective hedge.

For those instruments deemed to be an effective hedge, governmental entities are required to practice hedge accounting and the instrument continues to be reevaluated at the end of each future reporting period. Under hedge accounting, the fair value of the instrument is recorded on the consolidated statement of net position with the offsetting entry to deferred outflows or deferred inflows, which also are reported on the consolidated statement of net position.

For those instruments deemed to be an ineffective hedge, governmental entities are required to practice investment accounting and the instruments are not evaluated in future reporting periods. Once deemed ineffective, the instrument is considered ineffective for the remainder of its term. Under investment accounting, the fair value of the instrument is recorded on the statement of net position with offsetting entry posted to investment income.

The discretely presented component unit's interest rate swap agreements were determined to be ineffective hedges. Therefore, the interest rate swaps agreements are ineffective through the remainder of the term. As a result, the fair value of the instruments has been recorded as deferred inflows and deferred outflows on the statement of net position with offsetting entries recorded under nonoperating income (expenses) on the statement of activities.

The swap agreements relate to the Series 2012, Series 2013, Series 2016, and Series 2017 Bonds with the original notional amounts of \$16,900,000, \$17,000,000, \$34,560,000, and \$96,600,000 respectively. The counterparty is the same for each swap agreement. The terms and fair values of the outstanding swaps as of December 31, 2017 are as follows:

Associate Bond Issue	Original	Current	Effective Date	Fixed Rate	Variable Rate	Fair Value	Termination Date	Counterparty
	Notational Amount	Notational Amount						Credit Rating
2012 Series	\$ 16,900,000	\$ 11,975,000	02/1/2013	2.67%	.74 times (1M Libor plus 1.75%)	\$ 80,839	12/01/2022	A3/A+/AA-
2013 Series	17,000,000	13,105,000	10/1/2013	3.10%	.74 times (1M Libor plus 1.25%)	(344,702)	10/02/2023	A3/A+/AA-
2016 Series	34,560,000	34,560,000	05/1/2018	1.32%	.70 times (1M Libor plus .952%)	579,429	10/30/2026	A3/A+/AA-
2017 Series	<u>9,600,000</u>	<u>9,600,000</u>	05/1/2018	1.71%	.70 times (1M Libor plus .952%)	<u>(77,577)</u>	10/30/2026	A3/A+/AA-
	<u>\$ 78,060,000</u>	<u>\$ 69,240,000</u>				<u>\$ 237,989</u>		

As of December 31, 2017, the negative fair values of the agreements may be countered by reductions in total interest payments under the swap agreements should the variable rates on the 2012, 2013, 2016, and 2017 Series bonds increase.

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NOTES TO FINANCIAL STATEMENTS  
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The swaps variable rates are pegged to USD-LIBOR-BBA index. The 2012, 2013, 2016, and 2017 bonds variable rates are determined through remarketing. Therefore, basis risk relating to the swaps could be significant.

F. 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, 2017 the County had encumbrance commitments in the Governmental funds as follows:

<u>Major funds and Nonmajor funds</u>	<u>Encumbrances</u>
Major funds:	
General	\$ 504,520
Nonmajor funds:	
Local road and street	82,656
Motor vehicle highway	1,360,747
Rainy day	1,504,445
Parks and recreation	36,287
Statewide 911	13,653
LOIT special distribution	6,552,696
Nonreverting computer maintenance	579,527
Highway inspection	37,419
Highway special	5,363,051
Nonreverting communications	833,107
Community crossings	1,046,909
Airport	141,654
Cumulative capital development	1,956,005
Cumulative courthouse	57,810
County major bridge	2,498,440
RDCCP - 4307	1,638,412
RDCCP - 4598	897,443
Total	\$ 25,104,781

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NOTES TO FINANCIAL STATEMENTS  
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G. Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

The plan provides comprehensive medical, dental, and vision benefits to eligible retirees and their dependents. To be eligible, participants must have been hired prior to January 11, 2010. Participants are eligible for full benefits upon retirement at age fifty-five with twenty years of active service (last five consecutive) or after completing at least two terms as an elected official. The employer will pay a portion of the monthly premium. Post-65 benefits are coordinated with Medicare using integration method carve-out. Spouse coverage continues for two years after the death of the retiree, or until remarriage, if sooner. Life insurance benefits are also provided to employees hired prior to January 11, 2010 with eligibility after completing twenty years of active service or at least one term as an elected official. Benefit amount of life insurance is \$30,000 and the employer pays the full cost.

Covered Employees

At December 31, 2017, the following members were covered by the terms of the Plan:

Inactive employees or beneficiaries currently receiving benefit payments	85
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>494</u>
 Total	 <u>579</u>

Total OPEB Liability

The components of the Total OPEB Liability as of December 31, 2017 are:

Total OPEB Liability	\$ 84,306,691
Plan Fiduciary Net Position	<u>-</u>
Total OPEB Liability	<u><u>84,306,691</u></u>
 Plan Fiduciary Net Position as a percent of Total OPEB Liability	 0.00%

OPEB Expense

OPEB expense of \$5,068,658 must be recognized for the fiscal year ending December 31, 2017.

Assumptions

The Total OPEB Liability as of December 31, 2017 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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Inflation	2.00% per annum
Healthcare Cost Trend Rates	Pre-65 medical costs were trended at 9.0% in the first year, graded down to 5.0% over 11 years; Post-65 medical costs, dental costs, and vision costs were trended at a flat 5.0% per year.
Mortality	RP-2014 Total Data Set Mortality adjusted to 2006 base mortality year and then projected forward using MP-2017 generational future mortality improvement scale
Discount Rate	3.50% per annum

Sensitivity of the Total OPEB Obligation to Changes in the Discount Rate

The following presents the net OPEB liability of the Employer, as well as what the Employer's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
1. Total OPEB Liability	\$ 102,282,976	\$ 84,306,691	\$ 70,272,214
2. Plan Fiduciary Net Position	-	-	-
3. Total OPEB Liability = (1) - (2)	<u>\$ 102,282,976</u>	<u>\$ 84,306,691</u>	<u>\$ 70,272,214</u>

Sensitivity of the Total OPEB Obligation to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the Employer, as well as what the Employer's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
1. Total OPEB Liability	\$ 69,412,648	\$ 84,306,691	\$ 104,019,705
2. Plan Fiduciary Net Position	-	-	-
3. Net OPEB Liability = (1) - (2)	<u>\$ 69,412,648</u>	<u>\$ 84,306,691</u>	<u>\$ 104,019,705</u>

At December 31, 2017, the deferred outflows / (inflows) of resources based on obligations for the Plan are as follows:

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	Initial Balance	Initial Amortization Period	Annual Recognition	December 31 Balance
Liability Experience losses/(gains)				
Base for Year ending 12-31-17	\$ 227,831	12.2400	\$ 18,614	\$ 209,217
Base for Year ending 12-31-16	N/A	N/A	N/A	N/A
Base for Year ending 12-31-15	N/A	N/A	N/A	N/A
Base for Year ending 12-31-14	N/A	N/A	N/A	N/A
Base for Year ending 12-31-13	N/A	N/A	N/A	N/A
Change in assumptions				
Base for Year ending 12-31-17	\$ (22,584,147)	12.2400	\$ (1,845,110)	\$(20,739,037)
Base for Year ending 12-31-16	N/A	N/A	N/A	N/A
Base for Year ending 12-31-15	N/A	N/A	N/A	N/A
Base for Year ending 12-31-14	N/A	N/A	N/A	N/A
Base for Year ending 12-31-13	N/A	N/A	N/A	N/A
Investment losses/(gains)				
Base for Year ending 12-31-17	\$ -	5.000	\$ -	\$ -
Base for Year ending 12-31-16	N/A	N/A	N/A	N/A
Base for Year ending 12-31-15	N/A	N/A	N/A	N/A
Base for Year ending 12-31-14	N/A	N/A	N/A	N/A
Base for Year ending 12-31-13	N/A	N/A	N/A	N/A
Total			<u>\$ (1,826,496)</u>	<u>\$(20,529,820)</u>

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

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

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

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

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 96<sup>th</sup> Street – U.S. 421 project. The bonds are payable from the incremental tax revenues generated by the 96<sup>th</sup> Street – U.S. 421 Tax Increment Financing (TIF) area and a pledge of County Option Income Tax (COIT) revenue by the City of Carmel. Incremental tax revenues and a pledge of COIT revenues by the City of Carmel are projected to produce 100 percent of the debt service requirements over the life of the bonds.

The County has pledged a portion of tax increment revenues to repay \$19,350,000 in tax increment bonds issued in 2015 for the refunding of the 2005 and 2006 Thomson tax incremental bonds that were used 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.

I. Pension Plans

1. Cost Sharing Multiple-Employer and Single-Employer Defined Benefit Pension Plans

a. Public Employees' Retirement Fund

Plan Description

The primary government contributes to the Indiana Public Retirement System (INPRS), specially the plan, Public Employees' Retirement Fund (PERF). PERF as part of the implementation of GASB Statement No. 67 changed from an agent to a cost-sharing, multiple employer defined benefit plan effective July 1, 2013 based on 35 IAC 21-1-1, 35 IAC 21-1-2 and amended IC 5-10.2-2-11(b).

INPRS (PERF) is a cost sharing multiple-employer public employee retirement system, which provides retirement, disability and survivor benefits to full time employees of participating political subdivisions. The County is a participating political subdivision of PERF.

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 (PERF) consists of two tiers. The first is the Public Employees Defined Benefit Plan (PERF Hybrid) and the second is the My Choice: Retirement Savings Plan for Public Employees (My Choice), formerly known as the Public Employees' Annuity

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Savings Account Only Plan. The County is part of the PERF Hybrid tier. 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% 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. (888) 526-1687  
([www.in.gov/inprs](http://www.in.gov/inprs))

Contributions

INPRS (PERF) members are required to contribute 3 percent of their annual covered salary. The County is required to contribute at an actuarially determined rate; the current rate is 11.20 percent of annual covered payroll. The employee contribution of 3% of the employee's salary is being made by the County. The contribution requirements of plan members and the County are established and may be amended by the INPRS Board of Trustee, based on actuarial investigation and valuation in accordance with Indiana Code 5-10.2-2-11. The funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to fund the pension benefits when they are due. As PERF is a cost-sharing plan, all risks and costs, including benefit costs, are shared proportionately by the participating employers. During the fiscal year 2017, all political subdivision participating employers were required to contribute 11.20 percent of covered payroll of members. In accordance to IC 5-10.3-12-24, the amount credited from the employer's contribution rate to the member's account shall not be less than three percent and not greater than the normal cost of the fund which was 3.3 percent for fiscal year 2017 and any amount not credited to the member's account shall be applied to the pooled assets of PERF. The plan does not have any nonemployer contributing entities.

Retirement Benefits

The PERF retirement benefit consists of the sum of a defined benefit provided by employer contributions plus the amount credited to the member's annuity savings account. Pension benefits vest after ten years of creditable service. Members are immediately vested in their annuity savings account. At retirement, a member may choose to receive a lump sum payment of the amount credited to the member's annuity savings account, receive the amount as an annuity, or leave the contributions invested with INPRS. Vested PERF members leaving a covered position, who wait 30 days after termination, may withdraw their annuity savings account and will not forfeit creditable service or a full retirement benefit. However, if a member is eligible for a full retirement at the time of the withdrawal request, the member will have to begin drawing their pension benefit in order to withdraw the annuity saving account. A non-vested member who terminates employment prior to retirement may withdraw the annuity saving account after 30 days, but by doing so, forfeits

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their creditable service. A member who returns to covered service and works no less than six (6) months in a covered position may reclaim the forfeited creditable service.

A member who has reached age 65 and has at least 10 years of creditable service is eligible for normal retirement and, as such, is entitled to 100 percent of the pension benefit component. This annual pension benefit is equal to 1.1 percent times the average compensation times the number of years of creditable service. The average annual compensation in this calculation uses the highest 20 calendar quarters of salary in a covered position. All 20 calendar quarters do not need to be continuous, but they must be in groups of four (4) consecutive calendar quarters. The same calendar quarter may not be included in two (2) different groups. Member contributions paid by the employer on behalf of the member and severance pay up to \$2,000 are included as part of the member's annual compensation.

A member who has reached age 60 and has at least 15 years creditable service is eligible for normal retirement and, as such, is entitled to 100 percent of the pension benefit. A member who is at least 55 years old and whose age plus number of years of creditable service is at least 85 is entitled to 100 percent of the benefits as described above.

A member who has reached at least age 50 and has at least 15 years of creditable service is eligible for early retirement with a reduced pension. A member retiring early receives a percentage of the normal annual pension benefit. The percentage of the pension benefit at retirement remains the same for the member's lifetime. For age 59, the early retirement percentage of the normal annual pension benefit is 89 percent. This amount is reduced five (5) percentage points per year (e.g., age 58 is 84 percent) to age 50 being 44 percent.

The monthly pension benefits for member in pay status may be increased periodically as cost of living adjustments (COLA). Such increases are not guaranteed by statute and have historically been provided on an "ad hoc" basis and can only be granted by the Indiana General Assembly. There was no COLA for the year ended June 30, 2017; however, eligible members received a one-time check (a.k.a. 13<sup>th</sup> check) in September 2016. The amount of the one-time check ranged from \$150 to \$450, depending on a member's years of service, and was a member who retired or was disabled on or before December 1, 2015, and who was entitled to receive a monthly benefit check on July 1, 2016.

Disability and Survivor Benefits

A member who at least five (5) years of creditable service and becomes disabled while in active service, on FMLA leave, receiving workers' compensation benefits, or receiving employer-provided disability insurance benefits may retire for the duration of the disability, if the member has qualified for social security disability benefits and has furnished proof of the qualification. The disability benefit is calculated the same as that for a normal retirement without reduction for early retirement. The minimum benefit is \$180 per month, or the actuarial equivalent.

Upon the death in service of a member with 15 or more years of creditable service as of January 1, 2007, a survivor benefit may be paid to the surviving spouse to whom the member had been married for two (2) or more years, or the surviving dependent children under the age of eighteen. The payment is equal to the benefit which would have been payable to a beneficiary if the member had retired at age 50 or at death, whichever is later, under an effective election of the joint and survivor option available for retirement benefits. A surviving spouse or surviving dependent children are also entitled to a survivor benefit upon death in service after January 1, 2007, of a member who was at least 65 years of age and had at least 10 but not more than 14 years of creditable service.

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Retirement Benefits – Annuity Savings Account

Members are required to participate in an Annuity Savings Account (ASA). The ASA consists of the member's contributions, set by statute at three (3) percent of compensation as defined by IC 5-10.2-3-2 for PERF, plus the interest/earnings or losses credited to the member's account. The employer may elect to make the contributions on behalf of the member. In addition, under certain conditions, members may elect to make additional voluntary contributions of up to 10 percent of their compensation into their annuity savings accounts. A member's contributions and interest credits belong to the member and do not belong to the State or political subdivision.

Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. For the fiscal year ended June 30, 2017, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense for Public Employee's Retirement Fund was 7.60 percent.

Net Pension Liability

The County recorded a pension liability of \$35,164,102 the County's proportionate share of the net pension liability. The County's proportionate share of the total was measured on the ratio of the wages reported by employers relative to the collective wages of the plan. This basis of allocation measures the proportionate relationship of an employer to all employers and is consistent with the manner in which contributions to the pension plan are determined. The plan does not have a special funding situation, as there is not a non-employer contributing entity legally responsible for making contributions that are used to provide pension benefits to members of the pension plan. The County's proportionate rate as of June 30, 2017 was .78816 percent. The net pension liability for fiscal year 2017 is calculated as set forth in the following table:

	PERF Plan Totals
Net pension liability - beginning July 1, 2016	\$ 4,538,444,536
Total pension expense	881,892,048
Change in deferred outflows of resources	(482,227,721)
Change in deferred inflows of resources	80,788,349
Employer specific expense	231,880
Defined Benefit Plan Employer Contributions*	(557,585,623)
Net pension liability - June 30, 2017	\$ 4,461,543,469

\*Does not include \$1,307,144 in employer contributions for INPRS members

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Proportionate Share - Net Pension Liability

Net Pension Liability - June 30, 2016	\$ 33,372,998
Deferred Outflow/(Inflow) of Resources:	
Difference between expected and actual experience	(45,560)
Net difference between projected and actual investment	(1,663,148)
Change of assumptions	(907,854)
Change in proportion and differences between employers	
contributions and proportionate share of contributions	458,109
Pension expense	8,289,102
Contributions	<u>(4,339,545)</u>
Total activity in FY 2017	<u>1,791,104</u>
 Proportionate Share - Net Pension Liability - June 30, 2017	 <u><u>\$ 35,164,102</u></u>

Deferred Outflows of Resources and Deferred Inflows of Resources

At June 30, 2017, PERF reported the following deferred outflows of resources and deferred inflows of resources (proportionate share):

	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 667,804	\$ 27,290
Net difference between projected and actual investment earnings on pension plan investments	5,562,343	1,763,007
Change in assumptions	564,589	-
Change in proportion and differences between employer contributions and proportionate share of contributions	1,947,576	264,727
Employer contributions subsequent to the measurement date	<u>2,125,988</u>	<u>-</u>
 Total	 <u><u>\$ 10,868,300</u></u>	 <u><u>\$ 2,055,024</u></u>

\$2,125,988 reported as deferred outflow of resources to pensions from contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ended June 30, 2017. Other amounts reported as collective deferred outflows (inflows) of resources to be recognized in pension expense:

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Amortization amounts for year ending:

June 30, 2018	\$ 3,042,211
June 30, 2019	2,986,624
June 30, 2020	847,626
June 30, 2021	(189,173)
June 30, 2022	-
Thereafter	<u>-</u>
 Total	 <u>\$ 6,687,288</u>

Pension Expense

The County recognized pension expense for the following proportionate share of pension expense:

<u>Pension Expense</u>	
Proportionate share of plan Pension expense	\$ 6,950,720
Specific liabilities of Individual Employers	\$ 1,813
Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	<u>1,336,569</u>
 Total	 <u>\$ 8,289,102</u>

Average Expected Remaining Service Life

The average expected remaining service life of the pension plan is determined by taking the calculated total future service years of the plan divided by the number of people in the plan including retirees. The total future service years of the plan are determined using the mortality, termination, retirement and disability assumptions associated with the plan. The average expected remaining service lives is used to amortize all deferred outflows and inflows of resources, except for the difference between expected and actual investment earnings, which is amortized over five years.

	<u>Years</u>
June 30, 2017	3.10
June 30, 2016	3.15
June 30, 2015	3.39
June 30, 2014	4.50

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Key Methods and Assumptions

Key methods and assumptions used in calculating the total pension liability in the latest actuarial valuations are presented below:

<u>Description</u>	<u>PERF</u>
Valuation date:	
Assets	June 30, 2017
Liabilities	in the valuation and adjusted where appropriate to reflect changes between June 30, 2016 and June 30, 2017. Standard actuarial roll forward techniques were then used to project the total pension liability computed as of June 30, 2016 to June 30, 2017 measurement date.
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumptions:	
Experience Study Date	Period of 4 years ended June 30, 2014
Investment Rate of Return	6.75%, net of investment expense, including inflation
Cost of Living Increases	1.00%
Future Salary Increases, including inflation	2.50% - 4.25%
Inflation	2.25%
Mortality	RP-2014 Total Data Set Mortality Table with Social Security Administration generational improvement scale from 2006
Mortality - Disabled	RP-2014 Disabled Mortality Table, with Social Security Administration generational improvement scale from 2006

Change in Assumptions

There were no changes in assumptions for the June 30, 2017 actuarial valuation. An assumption study was performed in April 2015 for the June 30, 2015 actuarial valuation with changes amortized over the average expected remaining service lives of the plan for the following assumptions:

- Inflation decreased from 3.00% to 2.25%
- The future salary increase rates decreased from a table ranging from 3.25% to 4.50% to a table ranging from 2.50% to 4.25%
- Mortality changed from the 2013 IRS Static Mortality projected five years with Scale AA to the RP-2014 (with MP-2014 improvement removed) Total Data Set mortality table projected on a fully generational basis using the future mortality improvement scale inherent in the mortality projection included in the Social Security Administration's 2014 Trustee Report
- Retirement, termination, and disability rates were adjusted to reflect recent experience
- The ASA Annuitization was updated from 50% of members assumed to annuitize the ASA balance to 60% of members prior to January 1, 2014

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The long-term return expectation has been determined by using a building-block approach and assumes a time horizon, as defined by INPRS Investment Policy Statement. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established and the long-term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate, and adding the expected return from rebalancing uncorrelated asset classes.

	Target Asset Allocation	Geometric Basis
		Long-Term Expected Real Rate of Return
Public Equity	22.00%	4.90%
Private Equity	14.00%	5.70%
Fixed Income - Ex Inflation-Linked	20.00%	2.30%
Fixed Income - Inflation-Linked	7.00%	0.60%
Commodities	8.00%	2.20%
Real Estate	7.00%	3.70%
Absolute Return	10.00%	3.90%
Risk Parity	12.00%	5.10%

Discount Rate

The discount rate used to measure the total pension liability was 6.75% as of June 30, 2017 and is equal to the long-term expected return on plan investments.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of Hamilton County's proportionate share of the plan, calculated using the discount rate of 6.75% and what it would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Proportionate Share -			
Total Pension Liability	\$ 51,193,675	\$ 35,164,102	\$ 21,762,795

b. Sheriff's Retirement Plan

Plan Description

The Hamilton County Sheriff Retirement Plan (Plan) is a single-employer defined benefit pension plan established to provide retirement, termination/severance, disability, and survivor benefits for a person employed by the Hamilton County Sheriff's Department (Employer) as a County Policeman, Sheriff, or Deputy Sheriff with full police power (Employee), as such terms are used in Indiana Code. Indiana Code 36-8-10-12 grants the

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authority to the Employer and a trustee to establish and amend the benefit terms to the Plan with approval of the county fiscal body. The Plan was established on January 1, 1972 and is administered by the Committee. The composition of the Committee, according to the Plan legal document, shall be the Sheriff and the Merit Board, (the Merit Board per IC 36-8-10-3, consists of five members, three members appointed by the Sheriff and two members elected by a majority vote of the members of the county police force). The Plan is included in the Hamilton County report and does not issue a stand-alone financial report.

At December 31, 2017, Plan membership consisted of the following:

Inactive plan member or beneficiaries currently receiving benefits	33
Inactive plan member or beneficiaries entitled to but not yet receiving benefits	6
Active plan members	<u>59</u>
 Total	 <u><u>98</u></u>

*Benefits provided.* The plan provides that the monthly retirement benefit shall be a pension payable for the member's lifetime equal to two and one-half percent (2½%) of the member's average monthly wage received during the highest paid three (3) calendar years before retirement (such calendar years do not need to be consecutive) plus one dollar (\$1.00); this sum multiplied by the member's years of credited service up to twenty (20) years; plus an additional two percent (2%) of the member's average monthly wage, as outlined above, multiplied by the member's years of credited service in excess of twenty (20) years up to an additional twelve (12) years. Members are eligible to retire as of normal retirement for an unreduced benefit upon attainment of age fifty-two (52) and completion of at least eight (8) years of credited service.

A reduced early retirement benefit is available to member with at least twenty (20) years of credited service any time after attainment of age forty-five (45) with a reduction factor of five-twelfths percent (5/12%) for each month by which the early retirement date precedes what would have been the normal retirement date.

A member who continues employment beyond his normal retirement age shall be eligible for a late retirement benefit upon actual retirement equal to the member's benefit earned in accordance to the normal retirement formula with credit given for subsequent service (provided that the thirty-two (32) year credited service maximum shall not be exceeded in computing the benefit).

The severance benefit payable to a member prior to completion of ten (10) years of credited service (eight (8) years of credited service for participants hired prior to January 1,2018) is a lump sum payment of the net amount of contributions (including interest) plus the amount transferred by the member for the purchase of credited service. After completion of ten (10) years of credited service (eight (8) years of credited service for participants hired prior to January 1,2018), a member may elect to receive either a lump sum, as outlined above, or a monthly benefit equal to the amount earned under the normal retirement benefit formula, using credited service as of his date of severance, with payments commencing on the member's normal retirement date.

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If a member separates employment due to disability, he shall receive a lump sum payment of the net amount of contributions (including interest) plus the amount transferred by the member or the purchase of credited service.

In the event a married or unmarried member who has not yet completed ten (10) years of credited service (eight (8) years of credited service for participants hired prior to January 1,2018) dies prior to the commencement of any benefit from the Plan, the designated beneficiary shall be entitled to receive a death benefit which shall be a lump sum equal to his net amount of contributions (including interest) and a plus the amount transferred by the member for the purchase of credited service.

In the event an unmarried member who has completed ten (10) years of credited service (eight (8) years of credited service for participants hired prior to January 1,2018) dies prior to the commencement of any benefit from the Plan, the designated beneficiary shall be entitled to a lump sum equal to the net amount of contributions (including interest) and a monthly death benefit of two hundred forty (240) monthly payments that would have been payable to the member if he had severed employment on the date of death and elected a life annuity with two hundred forty (240) guaranteed payments payable at his normal retirement date.

In the event a married member who has completed ten (10) years of credited service (eight (8) years of credited service for participants hired prior to January 1,2018), the surviving spouse shall be entitled to a lump sum equal to the net amount of contributions (including interest) and a monthly survivor annuity commencing on the date specified by the spouse, but not earlier than the member's early retirement date nor later than the member's normal retirement date, in the amount that would have been payable had the member severed employment and commenced receipt of his retirement benefits in the form of an actuarial equivalent one hundred percent (100%) joint and survivor annuity on the date elected by the surviving spouse.

A member who retired as of an early, normal, or late retirement date (including member who have actually retired through the DROP), who have attained age fifty-five (55) as of July 1 of the calendar year in which benefits are increased, and who is in pay status as of the last day of the preceding calendar year shall be eligible for a cost of living adjustment applied until the earlier of the member's death or attainment of age sixty-five (65). The cost of living adjustment shall be a percentage increase in the eligible retiree's monthly benefit equal to the percentage increase, if any, in the average of the Consumer Price Index prepared by the United States Department of Labor for the first three (3) months of the payment calendar year over the average for the same three (3) months of the preceding calendar year. However, the annual percentage increase shall not exceed two percent (2%).

*Contributions.* Plan member's contributions are authorized by state statute (IC 36-8-10-12) and may not exceed 6% of the employee's average monthly wages. The plan member's contributions are paid by the employer. The Employer intends to contribute to the Plan each year such amounts as may be required to operate the Plan on a sound actuarial basis. The minimum annual contribution by the department must be sufficient, as determined by the pension engineers to prevent deterioration in the actuarial status of the trust during the year. According to IC 36-8-10-12(e), if the County fails to make minimum contributions for three (3) successive years, the pension trust terminates and the trust fund shall be liquidated. For the year ending December 31, 2017, the actuarially determined Employer's contribution rate was 28.0% of annual payroll, \$1,183,384 which was contributed by the County. The contributions were made from the General fund and Sheriff Pension Trust.

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*Investment policy.* The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Committee (per Plan legal document) by a majority vote of its members. It is the policy of the Committee to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The pension plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over the short time spans. The Committee's revised the asset allocation policy on August 22, 2012:

Asset Class	Target Allocation
	Percentage
Equities	50
Fixed income	40
Non-traditional assets	10
Total	100

*Rate of Return.* For the year ended December 31, 2017, the annual money-weighted rate of return on pension plan investments, net of pension plan expense was 8.31 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

*Deferred Retirement Option Program.* The Deferred Retirement Option Program (DROP) for the Plan was established on July 1, 2005 pursuant to the Plan's legal document and is governed by the Employer and a trustee. Members of the Plan that are eligible to retire with an unreduced benefit may elect to accumulate a DROP benefit while continuing to work. At the time of their election, the member executes an irrevocable election to retire on a DROP retirement date and remain in active service, but the member does not contribute to the fund during the DROP period.

A member who has attained age fifty-two (52) and completed at least ten (10) years of service (age fifty-two and completed at least eight (8) years of service for participants hired prior to January 1, 2018) may irrevocably elect to enter the DROP for a period not longer than three (3) years and shall not extend beyond the date the member is credited with thirty-two (32) years of service. From the date the member enters the DROP, he will not be credited with any additional years of service. The member's DROP frozen benefit will be equal to the monthly pension benefit calculated under the standard benefit formula based upon the member's salary and years of credited service as of the DROP entry date. Upon actual severance of employment by retirement at any time after the DROP entry date, the member will receive their DROP benefit accumulation in the available form/option elected by the member in addition to the DROP frozen benefit to be paid as a monthly annuity. As of December 31, 2017, the balance of the amounts held by the plan pursuant to the DROP is \$189,183.

**Net Pension Liability of the County**

The components of the net pension liability of the Plan at December 31, 2017 were as follows:

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Total pension liability	\$ 32,560,250
Plan fiduciary net position	<u>(31,080,738)</u>
Plan's net pension liability	<u>\$ 1,479,512</u>

Plan fiduciary net position as a percentage of the total pension liability 95.46%

**Pension Expense of the Plan**

Pension expense of \$969,729 was recognized for fiscal year ending December 31, 2017.

Significant Actuarial Assumptions.

Measurement date	December 31, 2017
Valuation Date Assets	December 31, 2017
Liabilities	December 31, 2017, Actual member census data as of December 31, 2017 was used in the valuation
Inflation Rate	3.00% per annum
Future Salary Increases	4.00% per annum (3.00% for inflation and 1.00% for seniority)
Investment Rate of Return	6.75% per annum, net of pension plan investment expenses, including inflation
Cost of Living	2.00% per annum
Mortality Assumption	RP-2014 Adjusted to 2006 Total Dataset Mortality with Two-Dimensional Generational Mortality Improvement Projection Scale MP-2017 (separate employee & annuitant tables and male and female tables)

Discount Rate – The discount rate used to measure the total pension liability was 6.75% as of December 31, 2017 and is equal to the long-term expected return on plan investments. The projected cash flows used to determine the discount rate assumed that employer contributions would be made at the actuarially calculated rate computed in accordance with IC 38-8-10-12(e) to prevent the deterioration in the actuarial status of the trust. The future contribution assumption was based upon review of recent employer contribution history compared to the corresponding actuarially determined contributions. Based on this assumption, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate.* The following presents the net pension liability of the Hamilton County Sheriff Retirement Plan, calculated using the discount rate of 6.75%, as well as what the Hamilton County Sheriff Retirement Plan's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Total Pension Liability	\$ 36,879,159	\$ 32,560,250	\$ 28,997,984
Plan Fiduciary Net Position	<u>31,080,738</u>	<u>31,080,738</u>	<u>31,080,738</u>
Net Pension Liability (Asset)	<u>\$ 5,798,421</u>	<u>\$ 1,479,512</u>	<u>\$ (2,082,754)</u>

At December 31, 2017, the deferred outflows / (inflows) of resources based on obligations for the Plan are as follows:

	Initial Balance	Amortization Period	Annual Recognition	December 31 Balance
Liability experience losses/(gains)				
Base for year ending 12-31-17	\$ 284,321	5.018	\$ 56,660	\$ 227,661
Base for year ending 12-31-16	(189,548)	5.291	(35,825)	(117,898)
Base for year ending 12-31-15	327,448	5.549	59,010	150,418
Base for year ending 12-31-14	7,152	5.799	1,233	2,220
Base for year ending 12-31-13	-	-	-	-
Change in assumptions				
Base for year ending 12-31-17	\$ (131,385)	5.018	\$ (26,183)	\$ (105,202)
Base for year ending 12-31-16	203,051	5.291	38,377	126,297
Base for year ending 12-31-15	(334,879)	5.549	(60,349)	(153,832)
Base for year ending 12-31-14	226,588	5.799	39,074	70,292
Base for year ending 12-31-13	-	-	-	-
Investment losses/(gains)				
Base for year ending 12-31-17	\$ (1,063,341)	5.000	\$ (212,668)	\$ (850,673)
Base for year ending 12-31-16	(426,265)	5.000	(85,253)	(255,759)
Base for year ending 12-31-15	1,761,259	5.000	352,252	704,503
Base for year ending 12-31-14	(699,205)	5.000	(139,841)	(139,841)
Base for year ending 12-31-13	-	-	-	-
Total			<u>\$ (13,513)</u>	<u>\$ (341,814)</u>

The balances as of December 31, 2017 of the deferred outflows / (inflows) of resources will be recognized in pension expense as follows:

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Fiscal Year End	<u>Amortization</u>
December 31, 2018	\$ (13,513)
December 31, 2019	118,225
December 31, 2020	(265,628)
December 31, 2021	(181,449)
December 31, 2022	551
Thereafter	-

**Amortization periods:** The changes in total pension liability due to liability experience losses/(gains) and changes in assumptions for the most current year have been amortized over 5.018 years, the average remaining service of all members with any liability in the plans as of January 1, 2017. The change in net pension liability due to investment losses / (gains) has been amortized over 5.0 years as prescribed.

**Assumption changes:** The changes in assumptions for base year ending December 31, 2017 reflect the change from the use of the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee and annuitant tables and male and female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee and annuitant tables and male and female tables). The changes in assumptions for base year ending December 31, 2016 reflect the change from the use of RP-2014 Blue Collar Mortality with Two-Dimensional Generational Mortality Improvement Scale MP-2015 (separate employee & annuitant tables and male and female tables). The change in assumption for base year ending December 31, 2015 reflect the change from the use of the RP-2014 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2014 (separate employee and annuitant tables and male and female tables) and a 4.50% salary scale (3.50% inflation and 1.00% merit increases) to the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2015 (separate employee & annuitant tables with male and female tables) and a 4.00% salary scale (3.00% inflation and 1.00% merit increases). The change in assumptions for base year ending December 31, 2014 reflect the change from the use of IRS Combined Mortality Tables for Small Plans (separate male and female tables) as prescribed for use in corporate valuations to the RP-2014 Blue Collar Mortality with Two Generational Mortality Improvement Scale MP-2014 (separate employee and annuitant tables and male and female tables).

c. Sheriff's Benefit Plan

Plan Description

The Hamilton County Sheriff Benefit Plan (Plan) is a single-employer defined benefit pension plan established to provide disability, death, and survivor/dependent benefits for a person employed by the Hamilton County Sheriff's department (Employer) as a County Policeman, Sheriff, or Deputy Sheriff with full police power (Employee), as such terms are used in Indiana Code. Indiana Code 36-8-10 Sections 14, 15, 16, and 17 grant the authority to the Employer and trustee to establish and amend the benefit terms to the Plan with the approval of the county fiscal body. The Plan was established on January 1, 1972 and is administered by the Committee. The composition of the Committee, according to the Plans legal document, shall be the Sheriff and the Merit Board (the Merit Board, per IC

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

36-8-10-3, consist of five members, three members appointed by the Sheriff and two members elected by the majority vote of the members of county police force). The Plan is included in the Hamilton County report and does not issue a stand-alone financial report.

At December 31, 2017, Plan membership consisted of the following:

Inactive plan member or beneficiaries currently receiving benefits	6
Inactive plan member or beneficiaries entitled to but not yet receiving benefits	21
Active plan members	<u>59</u>
Total	<u><u>86</u></u>

If an eligible member becomes disabled, the benefit payable prior to age sixty-five (65) shall be determined in accordance with the contract issued by the insurance company provided for the member by the Plan. A member receiving an insurance benefit who attains his sixty-fifth (65<sup>th</sup>) birthday, whereupon the benefit provided under the insurance contract terminates, shall be entitled to a monthly benefit from the Plan for life in the amount of the monthly benefit to which the member would have been entitled under the Retirement Plan had he remained in service until his normal retirement date and continued to earn a salary at the same rate that was in effect as of the date the disability commenced.

Each eligible member shall be insured by a life insurance contract in the face amount of twenty-five thousand dollars (\$25,000), with a matching amount of accidental death insurance. The purchase and maintenance of the insurance contract is provided by the Plan.

In the event that an eligible member dies prior to the termination of his employment for whatever reason or after his actual retirement as of an early, normal, or late retirement date or for reason of his disability, there shall be payable a two hundred dollar (\$200) monthly benefit to such member's surviving spouse to whom he was married on the date of his death or on the date of his retirement, if earlier, for the spouse's remaining lifetime.

In addition to the surviving spouse's death benefit, a monthly benefit shall be payable on behalf of each dependent child under the age of eighteen (18) years of such deceased member in an amount equal to thirty dollars (\$30) per month. The dependent child's monthly benefit will cease upon the earlier of the child's eighteenth (18<sup>th</sup>) birthday or date of death.

*Contributions.* The Employer intends to contribute to the Plan each year such amounts as may be required to operate the Plan on a sound actuarial basis. The minimum annual contribution by the County must be sufficient, as determined by the pension engineers, to prevent deterioration in the actuarial status of the trust fund during the year. According to IC 36-8-10-12(e), if the County fails to make minimum contributions for three (3) successive years, the pension trust terminates and the trust fund shall be liquidated. For the year ending December 31, 2017, the actuarially determined Employer's contribution rate was 1.0% of annual payroll, \$40,851 which was contributed by the County. . The contributions were made from the General fund and Sheriff Pension Trust.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Investment policy.* The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Committee (per the Plans legal document) by a majority vote of its members. It is the policy of the Committee to pursue an investment strategy that reduces risk. The pension plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over the short time spans. The Committee's revised the asset allocation policy on August 22, 2012:

Asset Class	Target Allocation
	Percentage
Equities	50
Fixed income	40
Non-traditional assets	10
Total	100

**Net Pension Liability of the County**

The components of the net pension liability of the Plan at December 31, 2017 were as follows:

Total pension liability	\$ 523,991
Plan fiduciary net position	(649,783)
Plan's net pension liability (asset)	\$ (125,792)

Plan fiduciary net position as a percentage of the total pension liability	124.01%
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**Pension Expense of the Plan**

Pension expense of \$39,771 was recognized for the fiscal year ending December 31, 2017.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Significant Actuarial Assumptions.

Measurement date	December 31, 2017
Valuation Date Assets	December 31, 2017
Liabilities	December 31, 2017, Actual member census data as of December 31, 2017 was used in the valuation
Inflation Rate	3.00% per annum
Future Salary Increases	4.00% per annum (3.0% for inflation and 1.0% for seniority)
Investment Rate of Return	6.75% per annum, net of pension plan investment expenses, including inflation
Cost of Living	Not Applicable
Mortality Assumption	RP-2014 Adjusted to 2006 Total Dataset Mortality with Two-Dimensional Generational Mortality Improvement Projection Scale MP-2017 (separate employee & annuitant tables and male and female tables)

**Discount Rate** – The discount rate used to measure the total pension liability was 6.75% as of December 31, 2017 and is equal to the long-term expected return on plan investments. The projected cash flows used to determine the discount rate assumed that employer contributions would be made at the actuarially calculated rate computed in accordance with IC 38-8-10-12(e) to prevent the deterioration in the actuarial status of the trust. The future contribution assumption was based upon review of recent employer contribution history compared to the corresponding actuarially determined contributions. Based on this assumption, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate.** The following presents the net pension liability of the Hamilton County Sheriff Benefit Plan, calculated using the discount rate of 6.75%, as well as what the Hamilton County Sheriff Benefit Plan’s net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) that the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Total Pension Liability	\$ 632,610	\$ 523,991	\$ 439,292
Plan Fiduciary Net Position	649,783	649,783	649,783
Net Pension Liability (Asset)	<u>\$ (17,173)</u>	<u>\$ (125,792)</u>	<u>\$ (210,491)</u>

At December 31, 2017, the deferred outflows / (inflows) of resources based on obligations for the Plan are as follows:

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

	Initial Balance	Initial Amortization Period	Annual Recognition	December 31 Balance
Liability Experience losses/(gains)				
Base for Year ending 12-31-17	\$ (38,899)	5.66	\$ (6,873)	\$ (32,026)
Base for Year ending 12-31-16	(25,619)	5.845	(4,383)	(16,853)
Base for Year ending 12-31-15	(29,053)	6.071	(4,786)	(14,695)
Base for Year ending 12-31-14	(16,236)	6.282	(2,585)	(5,896)
Base for Year ending 12-31-13	-	N/A	-	-
Change in assumptions				
Base for Year ending 12-31-17	\$ 416	5.66	\$ 73	\$ 343
Base for Year ending 12-31-16	(2,461)	5.845	(421)	(1,619)
Base for Year ending 12-31-15	(2,172)	6.071	(358)	(1,099)
Base for Year ending 12-31-14	34,166	6.282	5,439	12,410
Base for Year ending 12-31-13	-	N/A	-	-
Investment losses/(gains)				
Base for Year ending 12-31-17	\$ (29,854)	5.000	\$ (5,971)	\$ (23,883)
Base for Year ending 12-31-16	1,329	5.000	266	797
Base for Year ending 12-31-15	35,308	5.000	7,062	14,123
Base for Year ending 12-31-14	5,584	5.000	1,117	1,116
Base for Year ending 12-31-13	-	N/A	-	-
Total			<u>\$ (11,420)</u>	<u>\$ (67,282)</u>

The balances as of December 31, 2017 of the deferred outflows / (inflows) of resources will be recognized in pension expense as follows:

<u>Fiscal Year End</u>	<u>Amortization</u>
December 31, 2018	\$ (11,421)
December 31, 2019	(12,539)
December 31, 2020	(21,648)
December 31, 2021	(17,191)
December 31, 2022	(4,483)
Thereafter	-

**Amortization periods:** The changes in total pension liability due to liability experience losses/(gains) and changes in assumptions for the most current year have been amortized over 5.660 years, the average remaining service of all members with any liability in the plans as of January 1, 2017. The change in net pension liability due to investment losses / (gains) has been amortized over 5.000 years as prescribed.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Assumption changes:** The changes in assumptions for base year ending December 31, 2017 reflect the change from the use of the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee and annuitant tables and male and female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee and annuitant tables and male and female tables). The changes in assumptions for the base year ending December 31, 2016 reflect the change from the use of the RP-2014 Blue Collar Mortality with Two-Dimensional Generational Mortality Improvement Scale MP-2015 (separate employee and annuitant tables and male and female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two-Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee & annuitant tables and male and female tables). The changes in assumptions for base year ending December 31, 2015 reflect the change from the use of the RP-2014 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2014 (separate employee and annuitant tables and male and female tables) with a 4.50% salary scale (3.50% inflation and 1.00% merit increases) to the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2015 (separate employee and annuitant tables and male and female tables) with a 4.00% salary scale (3.00% inflation and 1.00% merit increases). The changes in assumptions for base year ending December 31, 2014 reflect the change from the use of IRS combined Mortality Tables for Small Plans (separate male and female tables) as prescribed for use in corporate valuations to the RP-2014 Blue Collar Mortality with Two Generational Mortality Improvement Scale MP-2014 (separate employee and annuitant tables and male and female tables).

STATEMENT OF FIDUCIARY NET POSITION

<u>Assets</u>	Sheriff's Retirement Plan	Sheriff's Benefit Plan
Cash and cash equivalents	\$ 1,148,252	\$ 19,309
Receivables:		
Interest	114,716	1,014
Investments at fair value:		
Fixed income securities	11,638,029	273,824
Domestic and foreign equities	17,806,709	349,094
Other	373,032	6,542
Total investments	29,817,770	629,460
Total assets	31,080,738	649,783
 <u>Net Position</u>		
Net position - held in trust for pension benefits	\$ 31,080,738	\$ 649,783

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

<u>Additions</u>	<u>Sheriff's Retirement Plan</u>	<u>Sheriff's Benefit Plan</u>
Contributions	\$ 1,183,384	\$ 40,851
Employer		
Investment income:		
Net increase in fair value of investments	2,240,940	50,577
Interest	822,858	20,545
Less investment expense other than securities lending	<u>(101,664)</u>	<u>(2,130)</u>
Total investment income	<u>2,962,134</u>	<u>68,992</u>
Total additions	<u>4,145,518</u>	<u>109,843</u>
Deductions		
Benefit payments (including refunds of employee contributions)	<u>1,124,985</u>	<u>12,160</u>
Administrative expense	<u>83,855</u>	<u>26,587</u>
Total deductions	<u>1,208,840</u>	<u>38,747</u>
Change in net position	2,936,678	71,096
Net position restricted for pensions - beginning	<u>28,144,060</u>	<u>578,687</u>
Net position restricted for pensions - ending	<u>\$ 31,080,738</u>	<u>\$ 649,783</u>

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

<u>Total Pension Liability</u>	<u>Sheriff's Retirement</u>	<u>Sheriff's Benefit</u>
Service cost	\$ 716,402	\$ 27,824
Interest	2,081,778	35,918
Difference between expected and actual experience	284,321	(38,899)
Change in assumptions	(131,385)	416
Benefit payments	<u>(1,124,985)</u>	<u>(12,160)</u>
 Net change in Total Pension Liability	 1,826,131	 13,099
 Total Pension Liability - beginning	 <u>30,734,119</u>	 <u>510,892</u>
Total Pension Liability - ending	<u>\$ 32,560,250</u>	<u>\$ 523,991</u>
 Net Pension Liability (Asset) ending	 <u>\$ 1,479,512</u>	 <u>\$ (125,792)</u>

2. Defined Contribution Pension Plan

Riverview Hospital Pension

Plan Description

The component unit has two defined contribution pension plans: the Riverview Health Employees' Pension Plan and the Riverview Health 403(b), as authorized by Indiana Code 16-22-3-11. Both plans are administered by the Hospital and cover all employees who meet eligibility requirements as to age and length of service. 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 AXIA Advisory and McCready & Keene, Inc. (plan administrators). The plan administrators issues a publicly available financial report that includes financial statements and required supplementary information of the plans. That report may be obtained by contacting:

Riverview Hospital  
305 Westfield Road  
Noblesville, Indiana 46060

Funding Policy and Annual Pension Cost

The contribution requirements of plan members are established by the written agreement between the governing board of the unit and the plan administrator. The Riverview Hospital Employees Pension Plan covers all eligible employees who have been employed by the Hospital prior to July 1, 2008 and is required to contribute 3% of an employee's compensation up to \$270,000. Certain employees hired subsequently to June 30, 2008 are eligible for the plan if certain conditions in the plan document are met.

HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Up until December 31, 2010, the Riverview Hospital 403(b) Retirement Plan was required to match 25% of an employee's contribution up to a maximum of 6% 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. During 2017, the Hospital matched 50% of employee elective deferrals into the plan, up to 3% of a participant's eligible compensation.

The Hospital made contributions to both plans in the amount of \$1,110,000 for 2017.

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**REQUIRED SUPPLEMENTARY INFORMATION**

Schedules of Required Supplementary Information  
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS  
Last 10 Years\*

<b>Sheriff's Retirement Plan</b>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>TOTAL PENSION LIABILITY</b>				
Service cost	\$ 716,402	\$ 692,586	\$ 687,602	\$ 644,386
Interest	2,081,778	1,972,548	1,871,842	1,756,827
Differences between expected and actual experience	284,321	(189,548)	327,448	7,152
Changes in assumptions	(131,385)	203,051	(334,879)	226,588
Benefit payments	<u>(1,124,985)</u>	<u>(1,036,065)</u>	<u>(1,099,319)</u>	<u>(826,436)</u>
Net change in Total Pension Liability	1,826,131	1,642,572	1,452,694	1,808,517
Total pension liability - beginning of year	<u>30,734,119</u>	<u>29,091,547</u>	<u>27,638,853</u>	<u>25,830,336</u>
Total pension liability - end of year (1)	<u>\$ 32,560,250</u>	<u>\$ 30,734,119</u>	<u>\$ 29,091,547</u>	<u>\$ 27,638,853</u>
<b>PLAN FIDUCIARY NET POSITION</b>				
County contributions	\$ 1,183,384	\$ 1,027,797	\$ 1,025,720	\$ 1,202,922
Net investment income	2,962,134	2,181,403	(61,476)	2,302,640
Benefit payments	(1,124,985)	(1,036,065)	(1,099,319)	(826,436)
Administrative expenses	<u>(83,855)</u>	<u>(77,660)</u>	<u>(76,708)</u>	<u>(77,292)</u>
Net change in Plan Fiduciary Net Position	2,936,678	2,095,475	(211,783)	2,601,834
Plan fiduciary net position - beginning of year	<u>28,144,060</u>	<u>26,048,585</u>	<u>26,260,368</u>	<u>23,658,534</u>
Plan fiduciary net position - end of year (2)	<u>\$ 31,080,738</u>	<u>\$ 28,144,060</u>	<u>\$ 26,048,585</u>	<u>\$ 26,260,368</u>
Net Pension Liability (Asset) - End of Year (1) - (2)	<u>\$ 1,479,512</u>	<u>\$ 2,590,059</u>	<u>\$ 3,042,962</u>	<u>\$ 1,378,485</u>
Plan fiduciary net position as a percentage of the total pension liability	95.46%	91.57%	89.54%	95.01%
Covered-employee payroll	\$ 4,140,741	\$ 4,172,509	\$ 4,076,540	\$ 3,878,091
County's net pension liability as a percentage of covered-employee payroll	35.73%	62.07%	74.65%	35.55%

Notes to Schedule:

\*Information presented for the years information is available

Schedules of Required Supplementary Information  
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS  
Last 10 Years\*

<b>Sheriff's Benefit Plan</b>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>TOTAL PENSION LIABILITY</b>				
Service cost	\$ 27,824	\$ 26,369	\$ 25,821	\$ 22,835
Interest	35,918	34,369	33,133	28,860
Differences between expected and actual experience	(38,899)	(25,619)	(29,053)	(16,236)
Changes in assumptions	416	(2,461)	(2,172)	34,166
Benefit payments	<u>(12,160)</u>	<u>(9,960)</u>	<u>(9,960)</u>	<u>(8,560)</u>
Net change in Total Pension Liability	13,099	22,698	17,769	61,065
Total pension liability - beginning of year	<u>510,892</u>	<u>488,194</u>	<u>470,425</u>	<u>409,360</u>
Total pension liability - end of year (1)	<u>\$ 523,991</u>	<u>\$ 510,892</u>	<u>\$ 488,194</u>	<u>\$ 470,425</u>
<b>PLAN FIDUCIARY NET POSITION</b>				
County contributions	\$ 40,851	\$ 35,636	\$ 25,591	\$ 26,350
Net investment income	68,992	35,353	1,560	30,763
Benefit payments	(12,160)	(9,960)	(9,960)	(8,560)
Administrative expenses	<u>(26,587)</u>	<u>(25,880)</u>	<u>(27,075)</u>	<u>(51,910)</u>
Net change in Plan Fiduciary Net Position	71,096	35,149	(9,884)	(3,357)
Plan fiduciary net position - beginning of year	<u>578,687</u>	<u>543,538</u>	<u>553,422</u>	<u>556,779</u>
Plan fiduciary net position - end of year (2)	<u>\$ 649,783</u>	<u>\$ 578,687</u>	<u>\$ 543,538</u>	<u>\$ 553,422</u>
Net Pension Liability (Asset) - End of Year (1) - (2)	<u>\$ (125,792)</u>	<u>\$ (67,795)</u>	<u>\$ (55,344)</u>	<u>\$ (82,997)</u>
Plan fiduciary net position as a percentage of the total pension liability	124.01%	113.27%	111.34%	117.64%
Covered-employee payroll	\$ 4,140,741	\$ 4,172,509	\$ 4,076,540	\$ 3,878,091
County's net pension liability (asset) as a percentage of covered-employee payroll	(3.04%)	(1.62%)	(1.36%)	(2.14%)

Notes to Schedule:

\*Information presented for the years information is available

Schedules of Required Supplementary Information  
SCHEDULE OF COUNTY CONTRIBUTIONS  
Last 10 Years\*

<b>Sheriff's Retirement Plan</b>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Actuarially determined contribution**	\$ 1,140,781	\$ 1,006,261	\$ 992,331	\$ 1,137,798	\$ 1,114,101	\$ 1,072,004	\$ 1,103,605	\$ 1,205,645
Contributions in relation to the actuarially determined contribution	<u>1,183,384</u>	<u>1,027,797</u>	<u>1,025,720</u>	<u>1,202,922</u>	<u>1,182,634</u>	<u>1,072,004</u>	<u>911,780</u>	<u>916,775</u>
Contribution deficiency (excess)	<u>\$ (42,603)</u>	<u>\$ (21,536)</u>	<u>\$ (33,389)</u>	<u>\$ (65,124)</u>	<u>\$ (68,533)</u>	<u>\$ -</u>	<u>\$ 191,825</u>	<u>\$ 288,870</u>
Covered - employee payroll**	\$ 4,172,509	\$ 4,076,540	\$ 3,878,091	\$ 3,654,920	\$ 3,401,462	\$ 3,305,278	\$ 3,337,372	\$ 3,509,819
Contributions as a percentage of covered - employee payroll	28.36%	25.21%	26.45%	32.91%	34.77%	32.43%	27.32%	26.12%

Notes to schedule:

Valuation date:

\*\*Actuarially determined contributions rates are calculated as of January 1, two years prior to the end of the fiscal year in which contributions are required.

Methods and assumptions used to determine most current contribution rate above:

Actuarial cost method	Frozen initial liability
Amortization method	Level percentage of payroll, open
Remaining amortization period	29 years
Asset valuation method	Fair market value
Inflation	3.00%
Salary increases	4.00% average, including inflation
Investment rate of return	6.75%
Retirement age	The later of 52 and eight years of service or one year from valuation date
Mortality	RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Projection Scale MP-2015 (separate employee & annuitant tables and male and female tables)

Other information:

None

\*Schedule presented for years information available

Schedules of Required Supplementary Information  
SCHEDULE OF COUNTY CONTRIBUTIONS  
Last 10 years\*

<b>Sheriff's Benefit Plan</b>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Actuarially determined contribution**	\$ 40,851	\$ 35,636	\$ 25,591	\$ 26,350	\$ 26,502	\$ 22,047	\$ 26,993	\$ 34,218
Contributions in relation to the actuarially determined contribution	<u>40,851</u>	<u>35,636</u>	<u>25,591</u>	<u>26,350</u>	<u>26,502</u>	<u>22,047</u>	<u>26,993</u>	<u>34,218</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered - employee payroll**	\$ 4,172,509	\$ 4,076,540	\$ 3,878,091	\$ 3,654,920	\$ 3,401,462	\$ 3,305,278	\$ 3,337,372	\$ 3,509,819
Contributions as a percentage of covered - employee payroll	0.98%	0.87%	0.66%	0.72%	0.78%	0.67%	0.81%	0.97%

Notes to schedule:

Valuation date:

\*\*Actuarially determined contributions rates are calculated as of January 1, two years prior to the end of the fiscal year in which contributions are required.

Methods and assumptions used to determine most current contribution rate above:

Actuarial cost method	Aggregate
Amortization method	Not applicable
Remaining amortization period	Not applicable
Asset valuation method	Fair market value
Inflation	3.00%
Salary increases	4.00% average, including inflation
Investment rate of return	6.75%
Retirement age	The later of 52 and eight years of service or one year from valuation date
Mortality	RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Projection Scale MP-2015 (separate employee & annuitant tables and male and female tables)

Other information:

None

\*Schedule presented for years information available

Schedules of Required Supplementary Information  
 SCHEDULE OF INVESTMENT RETURNS  
 Last 10 Fiscal Years

<b>Sheriff's Retirement Plan</b>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Annual money-weighted rate of return	10.57%	8.31%	0.01%	9.51%	16.80%	9.70%	2.70%	9.30%	14.90%	(13.33%)

Schedules of Required Supplementary Information  
SCHEDULE OF INVESTMENT RETURNS  
Last 10 Fiscal Years\*

<b>Sheriff's Benefit Plan</b>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Annual money-weighted rate of return	11.48%	6.01%	(0.03%)	5.21%	12.20%

\*Schedule presented for the years information available.

Schedules of Required Supplementary Information  
**SCHEDULE OF PROPORTIONATE SHARE NET PENSION LIABILITY AND RELATED RATIOS**  
 Last 10 Years\*  
**INPRS (PERF)**

<u>Year Ended**</u>	<u>Proportion of the Net Pension Liability (Asset)</u>	<u>Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Actual Covered Member Payroll</u>	<u>Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>
June 30, 2017	0.78816%	35,164,102	39,101,594	89.93% ***
June 30, 2016	0.73038%	33,147,891	35,004,285	94.70%
June 30, 2015	0.69598% \$	28,346,584	33,335,900	85.03%

\*\*\* This includes the blended component units that are member of INPRS(PERF)

Notes to Schedule:

\*Information presented for the years information is available

\*\* The data provided in the schedule is based as of the measurement date of INPRS (PERF) net pension liability

\*\*\*The data includes unit and its blended component units

Schedules of Required Supplementary Information  
 Last 10 Years\*  
 Schedule of Employer Contributions  
**INPRS (PERF)**

<u>Year Ending**</u>	<u>Statutorily Required Contribution Percentage</u>	<u>Actual Employer Contributions</u>	<u>Actual Covered Member Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2017	11.20%	4,339,545	38,729,755	11.20%
June 30, 2016	11.20%	3,892,077	34,750,688	11.20%
June 30, 2015	11.20%	3,551,181	31,706,966	11.20%

\*Information presented for the years information is available

\*\* The data provided in the schedule is based as of the measurement date of INPRS (PERF) net pension liability

Schedules of Required Supplementary Information  
**SCHEDULE OF CHANGES IN NET OPEB LIABILITY**  
 Last 10 Years\*

<b>NET OPEB LIABILITY</b>	<u>2017</u>
<b>TOTAL OPEB LIABILITY</b>	
Service cost	\$ 3,323,154
Interest	3,515,868
Change in Plan Provisions	-
Differences between expected and actual experience	227,831
Changes in assumptions	(22,584,147)
Benefit payments	<u>(1,167,749)</u>
Net change in Total Pension Liability	(16,685,043)
Total pension liability - beginning of year	<u>100,991,734</u>
Total pension liability - end of year (1)	<u>\$ 84,306,691</u>
<b>PLAN FIDUCIARY NET POSITION</b>	
Contributions	\$ 1,223,881
Net Transfers into (out of) Trust	-
Net investment income	-
Benefit payments	(1,167,749)
Administrative expenses	(56,132)
Other	<u>-</u>
Net change in Plan Fiduciary Net Position	-
Plan fiduciary net position - beginning of year	<u>-</u>
Plan fiduciary net position - end of year (2)	<u>\$ -</u>
Total Pension Liability (Asset) - End of Year (1) - (2)	<u>\$ 84,306,691</u>

Notes to Schedule:

\*Information presented for the years information is available

Schedules of Required Supplementary Information  
 SCHEDULE OF NET OPEB LIABILITY  
 Last 10 Years\*

	2017
1. Total OPEB Liability	\$ 84,306,691
2. Plan Fiduciary Net Position	-
3. Total OPEB Liability	<u>\$ 84,306,691</u>
4. Plan Fiduciary Net Position as a Percentage of Total OPEB Liability = (2) / (1)	-
5. Covered-Employee Payroll	\$ 28,924,333
6. Total OPEB Liability as a Percentage of Covered-Employee Payroll = (3) / (5)	291.47%

Notes to schedule:

\* Information presented for the years information is available

Schedules of Required Supplementary Information  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
Last 10 Years

OPEB Contributions	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Actuarially determined contribution**	\$ 9,541,083	\$ 9,805,964	\$ 9,381,602	\$ 4,472,859	\$ 4,126,925	\$ 2,983,387	\$ 2,067,185	\$ 1,880,313	\$ 2,179,964	\$ 2,117,850
Actual employer contributions	<u>1,223,881</u>	<u>821,836</u>	<u>1,216,342</u>	<u>1,472,691</u>	<u>1,862,418</u>	<u>1,871,415</u>	<u>640,433</u>	<u>324,502</u>	<u>472,477</u>	<u>(63,768)</u>
Contribution deficiency (excess)	<u>\$ 8,317,202</u>	<u>\$ 8,984,128</u>	<u>\$ 8,165,260</u>	<u>\$ 3,000,168</u>	<u>\$ 2,264,507</u>	<u>\$ 1,111,972</u>	<u>\$ 1,426,752</u>	<u>\$ 1,555,811</u>	<u>\$ 1,707,487</u>	<u>\$ 2,181,618</u>
Covered - employee payroll**	\$ 28,924,333	\$ 28,357,189	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered - employee payroll	4.23%	2.90%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes to schedule:

Valuation date:

\*\*Actuarially determined contributions rates are calculated as of December 31, in the prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine most current contribution rate above:

Actuarial cost method	Entry age normal - level percent of salary
Amortization method	Level dollar, open
Remaining amortization period	30 years
Asset valuation method	Fair market value
Healthcare cost trend rates	Pre-65 medical costs were trended at 9.0% in the first year, graded down to 5.0% over an eleven year period; post-65 medical costs, vision costs, and dental costs were trended at a flat 5.0% per year.
Inflation	2.00%
Retirement age	See assumption exhibit
Mortality	RP-2014 Total Dataset Mortality, adjusted to 2006 using Scale MP-2014; projected on a generational basis using Scale MP-2017

Other information:

None

HAMILTON COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE -  
GENERAL FUND  
For The Year Ended December 31, 2017

	General Fund			
	Budgeted Amounts		Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 74,302,879	\$ 74,302,879	\$ 62,775,705	\$ (11,527,174)
Intergovernmental	5,138,044	5,138,044	3,655,361	(1,482,683)
Charges for services	1,896,000	1,896,000	3,596,531	1,700,531
Fines and forfeits	370,000	370,000	767,531	397,531
Other	1,100,000	1,100,000	1,534,837	434,837
Total revenues	<u>82,806,923</u>	<u>82,806,923</u>	<u>72,329,965</u>	<u>(10,476,958)</u>
Expenditures:				
Current:				
General government:				
Personal services	35,757,658	36,383,864	34,150,372	2,233,492
Supplies	1,090,477	1,568,111	1,203,070	365,041
Other services and charges	15,858,130	17,169,415	13,645,319	3,524,096
Capital outlay	22,540,754	3,341,146	3,206,218	134,928
Total general government	<u>75,247,019</u>	<u>58,462,536</u>	<u>52,204,979</u>	<u>6,257,557</u>
Public safety:				
Personal services	20,558,295	20,595,482	19,089,839	1,505,643
Supplies	1,514,941	1,517,941	1,415,175	102,766
Other services and charges	2,191,323	2,421,023	2,166,594	254,429
Capital outlay	389	478,099	379,534	98,565
Total public safety	<u>24,264,948</u>	<u>25,012,545</u>	<u>23,051,142</u>	<u>1,961,403</u>
Highways and streets:				
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Total highways and streets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health and welfare:				
Personal services	777,749	777,749	711,939	65,810
Supplies	5,662	5,662	2,860	2,802
Other services and charges	-	12,027	9,022	3,005
Total health and welfare	<u>783,411</u>	<u>795,438</u>	<u>723,821</u>	<u>71,617</u>
Total expenditures	<u>100,295,378</u>	<u>84,270,519</u>	<u>75,979,942</u>	<u>8,290,577</u>
Other financing sources (uses):				
Transfers in	896,319	896,319	896,319	-
Transfers out	(1,654,449)	(1,654,449)	(1,654,449)	-
Total other financing sources (uses)	<u>(758,130)</u>	<u>(758,130)</u>	<u>(758,130)</u>	<u>-</u>
Net change in fund balances	(18,246,585)	(2,221,726)	(4,408,107)	(2,186,381)
Fund balances - beginning	38,190,333	38,190,333	38,190,333	-
Fund balances - ending	<u>\$ 19,943,748</u>	<u>\$ 35,968,607</u>	<u>\$ 33,782,226</u>	<u>\$ (2,186,381)</u>

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

HAMILTON COUNTY  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGET/GAAP RECONCILIATION  
 GENERAL FUND  
 For The Year Ended December 31, 2017

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

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

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

	General
Net changes in fund balances (budgetary basis)	\$ (4,408,107)
Adjustments:	
To adjust revenues for accruals	5,365,581
To adjust expenditures for accruals	307,415
Net change in fund balances (GAAP basis)	\$ 1,264,889

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									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Average Network Weighted PASER Rating	6.85	6.50	6.96	6.70	7.06	7.32	7.37	6.99	7.62	7.81

	Bridge Network									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Weighted Network Sufficiency Rating	86.69	N/A	88.35	N/A	88.59	N/A	88.53	N/A	89.75	N/A
Percent Network Under 50 Rating	0.41%	N/A	0.62%	N/A	0.00%	N/A	0.43%	N/A	0.33%	N/A
Percent Network Under 20 Rating	0.00%	N/A	0.00%	N/A	0.00%	N/A	0.00%	N/A	0.00%	N/A

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Road Network</b>										
<b>Needed:</b>										
Maintenance	\$ 3,981	\$ 2,937	\$ 3,158	\$ 3,015	\$ 3,554	\$ 3,500	\$ 3,879	\$ 3,050	\$ 5,830	\$ 4,450
Preservation	6,705	4,197	4,808	3,617	1,555	3,086	3,176	5,068	2,144	1,219
<b>Actual:</b>										
Maintenance	4,279	4,288	3,033	3,500	2,902	3,610	3,583	4,136	4,089	4,200
Preservation	5,950	2,957	2,077	2,838	1,298	1,475	2,564	4,193	1,277	857
<b>Bridge Network</b>										
<b>Needed:</b>										
Maintenance	\$ 150	\$ 709	\$ 1,078	\$ 905	\$ 437	\$ 322	\$ 895	\$ 590	\$ 324	\$ 630
Preservation	68	489	1,357	1,047	1,039	502	299	1,069	1,722	905
<b>Actual:</b>										
Maintenance	458	1,099	774	491	266	393	527	518	499	759
Preservation	142	885	734	768	694	424	116	986	857	965

N/A - Not available

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

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HAMILTON COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

I. Budgets and Budgetary Accounting

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

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

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

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

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

Major Funds:	
General	
Nonmajor funds:	
Nonmajor funds:	
Special Revenue:	
Clerk's Record Perpetuation	Community Transition
Convention Visitors and Tourism Promotion	Sales Disclosure – County Share
Drug Free Community	Local Emergency Planning
Extradition and Sheriff Assistance	Health
Identification Security Protection	Local Health Maintenance
Local Road and Street	Misdemeanant
Motor Vehicle Highway	Park Nonreverting Gift/Donation
Park Nonreverting Operating	Plat Book Fee
Rainy Day	Sheriff Pension Trust
Supplemental Public Defender	Surveyor's Corner Perpetuation
Local Health Department Trust	Guardian Ad Litem
Court Appointed Special Advocate	Auditor's Ineligible Deduction
County Elected Officials Training	Parks and Recreation
Statewide 911	Reassessment
LOIT Special Distribution	Supplemental Adult Probation Services
Pretrial Diversion	County Court User's Fee
Deferral Program	Jury Pay
Drug Court	Veteran's Court
Highway Special	Nonreverting Youth Assistance Program

HAMILTON COUNTY  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 (Continued)

Nonmajor funds(continued):	
IV-D Incentive – County	
Debt Service funds:	
2011 Hamilton County Convention and Visitors Bureau Sinking Bonds	Lease Rental
HCPBC 1 <sup>st</sup> Mortgage Refunding Bonds of 2016	146 <sup>th</sup> Street Bond
2002 Animal Control Bond	2011 Park Refunding
HCPBC 1 <sup>st</sup> Mortgage Refunding Bonds of 2012	P25 Radio Project
Capital Project funds:	
Cumulative Capital Development	Cumulative Courthouse
County Major Bridge	

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 are used to rate a road segment. Each road segment can receive a PASER rating of between 1 and 10 with 1 being a road that has failed and 10 being a brand-new road. The road network's weighted PASER average can be derived by taking the product of a road segments' length times its PASER rating, and then dividing the network sum of the weighted product by the total road network mileage. It is the County's policy to maintain roads at a minimum weighted average of 6.5 PASER rating for the entire road inventory. Assessments are done annually.

B. Bridge Network

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

III. Pension Plans

The change in assumptions for both pension plans, Sheriff's Retirement Plan and Sheriff's Benefit Plan, for the base year ending December 31, 2017 reflects the change from the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee and annuitant tables and male and female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee and annuitant tables and male and female tables). The changes in assumptions for Sheriff's Retirement Plan and Sheriff's Benefit Plan, for the base year ending

HAMILTON COUNTY  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 (Continued)

December 31, 2016 reflect the change from the use of the RP-2014 Blue Collar Mortality with Two-Dimensional Generational Mortality Improvement Scale MP-2015 (separate employee and annuitant tables and male and female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two-Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee and annuitant tables and male and female tables). The changes in assumption are for both pension plans.

The change in assumptions for the Sheriff's Retirement Plan and the Sheriff's Benefit Plan, for base year ending December 31, 2015, reflect the change from the use of the RP-2014 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2014 (separate employee and annuitant and male and female tables) and a 4.50% salary scale (3.50% inflation and 1.00% merit increases) to the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement /scale MP-2015 (separate employee and annuitant tables and male and female tables) and a 4.00% salary scale (3.00% inflation and 1.00% merit increases).

Sheriff's Retirement Plan and Sheriff's Benefit Plan, for the base year ending December 31, 2014 reflect the change from the use of IRS Combined Mortality Tables for Small Plans (separate male and female tables) as prescribed for use in corporate valuations to the RP-2014 adjusted to 2006 Blue Collar Mortality with Two Generational Mortality Improvement Scale MP-2015 (separate employee and annuitant tables and male and female tables).

Methods and assumptions used in calculations of actuarially determined contributions. The actuarially determined contribution rates in the schedule of the county's contributions are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule:

Sheriff Retirement Plan:

Actuarial cost method	Frozen initial liability
Amortization method	Level percentage of payroll, open
Remaining amortization period	29 years
Asset valuation method	Fair market value
Inflation	3.00%
Salary increases	4.00% average, including inflation
Investment rate of return	6.75%
Retirement age	The later of age 52 and 8 years of service or one year from the valuation date
Mortality	RP-2014 Adjusted to 2006 Blue Collar Mortality with Two-Dimensional Generational Mortality Improvement Projection Scale MP-2015 (separate employee & annuitant tables and male and female tables)

Sheriff Benefit Plan:

Actuarial cost method	Aggregate
Amortization method	Not applicable
Remaining amortization period	Not applicable
Asset valuation method	Fair market value
Inflation	3.00%
Salary increases	4.00% average, including inflation
Investment rate of return	6.75%

HAMILTON COUNTY  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 (Continued)

Retirement age                      The later of age 52 and 8 years of service or one year from the valuation date

Mortality                                RP-2014 Adjusted to 2006 Blue Collar Mortality with Two-Dimensional Generational Mortality Improvement Projection Scale MP-2015 (separate employee & annuitant tables and male and female tables)

IV. OPEB Plan:

Actuarial cost method                Projected unit credit

Amortization method                30-year level dollar amortization (open period)

Attribution method                 Date if hire to full eligibility

Assumptions:

    Discount rate                      3.50% per annum

    Inflation rate                        2.00% per annum

    Investment return                 Not applicable since the plan is not currently pre-funded

    Disability                             None assumed

Mortality and Mortality Improvement                SOA published mortality table: RP-2014 Total Dataset table, Adjusted back to 2006 MP-2014. Separate tables for male and female participants.

Coverage rate                         75% of eligible employees are assumed to be covered in the plan at retirement.

Retirement rates:

<u>Age</u>	<u>Male</u>	<u>Female</u>	<u>Age</u>	<u>Male</u>	<u>Female</u>
50-53	2%	2%	63	18%	18%
54	5%	5%	64	22%	22%
55	5%	5%	65	33%	33%
56	4%	4%	66	18%	18%
57	4%	4%	67	18%	18%
58	5%	5%	68	15%	15%
59	7%	7%	69	19%	19%
60	10%	10%	70-74	30%	30%
61	18%	18%	75+	100%	100%
62	22%	22%			

Turnover                                For employees hired before age 35, Sarason Table T-5.  
 For employees hired after 35, Sarason Table T-1. Both tables have the following 5 year select rates:



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## **SUPPLEMENTARY INFORMATION**

HAMILTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE -  
 GENERAL FUND - BY DEPARTMENT  
 January 1, 2017 to December 31, 2017

Function and Department	County Assessor				Aviation Commission			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 1,950,498	\$ 1,950,498	\$ 1,920,412	\$ 30,086	\$ -	\$ -	\$ -	\$ -
Supplies	13,889	13,889	5,546	8,343	-	-	-	-
Other services and charges	91,008	91,008	80,467	10,541	646,610	646,610	646,610	-
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>2,055,395</u>	<u>2,055,395</u>	<u>2,006,425</u>	<u>48,970</u>	<u>646,610</u>	<u>646,610</u>	<u>646,610</u>	<u>-</u>
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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>\$ 2,055,395</u>	<u>\$ 2,055,395</u>	<u>\$ 2,006,425</u>	<u>\$ 48,970</u>	<u>\$ 646,610</u>	<u>\$ 646,610</u>	<u>\$ 646,610</u>	<u>\$ -</u>

Function and Department	Emergency Management				County Cooperative Extension Service			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ -	\$ -	\$ -	\$ -	\$ 215,026	\$ 215,026	\$ 205,713	\$ 9,313
Supplies	-	-	-	-	5,563	7,063	7,056	7
Other services and charges	-	-	-	-	140,582	139,082	137,490	1,592
Capital outlay	-	-	-	-	-	9,072	-	9,072
Total general government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>361,171</u>	<u>370,243</u>	<u>350,259</u>	<u>19,984</u>
Public safety:								
Personal services	250,458	250,458	226,448	24,010	-	-	-	-
Supplies	17,100	17,100	11,610	5,490	-	-	-	-
Other services and charges	55,294	55,294	32,526	22,768	-	-	-	-
Capital outlay	47,500	60,210	26,902	33,308	-	-	-	-
Total public safety	<u>370,352</u>	<u>383,062</u>	<u>297,486</u>	<u>85,576</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>\$ 370,352</u>	<u>\$ 383,062</u>	<u>\$ 297,486</u>	<u>\$ 85,576</u>	<u>\$ 361,171</u>	<u>\$ 370,243</u>	<u>\$ 350,259</u>	<u>\$ 19,984</u>

County Auditor				Community Mental Health				Janus			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$1,509,352	\$1,509,352	\$1,422,960	\$ 86,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18,400	18,400	17,858	542	-	-	-	-	-	-	-	-
140,000	140,000	132,107	7,893	2,039,110	2,039,110	2,039,110	-	725,000	750,000	750,000	-
1,000	1,000	188	812	-	-	-	-	-	-	-	-
<u>1,668,752</u>	<u>1,668,752</u>	<u>1,573,113</u>	<u>95,639</u>	<u>2,039,110</u>	<u>2,039,110</u>	<u>2,039,110</u>	<u>-</u>	<u>725,000</u>	<u>750,000</u>	<u>750,000</u>	<u>-</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$1,668,752</u>	<u>\$1,668,752</u>	<u>\$1,573,113</u>	<u>\$ 95,639</u>	<u>\$ 2,039,110</u>	<u>\$ 2,039,110</u>	<u>\$ 2,039,110</u>	<u>\$ -</u>	<u>\$ 725,000</u>	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>\$ -</u>

Planning Commission				Prosecuting Attorney				Prosecutor IV-D			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 223,756	\$ 223,756	\$ 213,985	\$ 9,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,970	4,970	2,709	2,261	-	-	-	-	-	-	-	-
62,485	62,485	53,304	9,181	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>291,211</u>	<u>291,211</u>	<u>269,998</u>	<u>21,213</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	2,452,366	2,452,366	2,379,234	73,132	-	-	-	-
-	-	-	-	21,993	21,993	11,856	10,137	-	-	-	-
-	-	-	-	102,875	102,875	74,693	28,182	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	<u>2,577,234</u>	<u>2,577,234</u>	<u>2,465,783</u>	<u>111,451</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-	777,749	777,749	711,939	65,810
-	-	-	-	-	-	-	-	5,662	5,662	2,860	2,802
-	-	-	-	-	-	-	-	12,027	12,027	9,022	3,005
-	-	-	-	-	-	-	-	<u>795,438</u>	<u>795,438</u>	<u>723,821</u>	<u>71,617</u>
<u>\$ 291,211</u>	<u>\$ 291,211</u>	<u>\$ 269,998</u>	<u>\$ 21,213</u>	<u>\$ 2,577,234</u>	<u>\$ 2,577,234</u>	<u>\$ 2,465,783</u>	<u>\$ 111,451</u>	<u>\$ 795,438</u>	<u>\$ 795,438</u>	<u>\$ 723,821</u>	<u>\$ 71,617</u>

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HAMILTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE -  
 GENERAL FUND - BY DEPARTMENT  
 January 1, 2017 to December 31, 2017  
 (Continued)

Function and Department	Clerk of the Circuit Court				County Commissioners			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 2,396,204	\$ 2,396,204	\$ 1,885,735	\$ 510,469	\$ 22,390,050	\$ 22,945,420	\$ 21,749,306	\$ 1,196,114
Supplies	69,970	50,970	27,657	23,313	221,026	221,026	181,427	39,599
Other services and charges	54,360	54,360	30,659	23,701	4,941,718	6,141,718	4,143,214	1,998,504
Capital outlay	2,000	452,920	450,559	2,361	669,134	669,134	589,767	79,367
Total general government	<u>2,522,534</u>	<u>2,954,454</u>	<u>2,394,610</u>	<u>559,844</u>	<u>28,221,928</u>	<u>29,977,298</u>	<u>26,663,714</u>	<u>3,313,584</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>\$ 2,522,534</u>	<u>\$ 2,954,454</u>	<u>\$ 2,394,610</u>	<u>\$ 559,844</u>	<u>\$ 28,221,928</u>	<u>\$ 29,977,298</u>	<u>\$ 26,663,714</u>	<u>\$ 3,313,584</u>
Function and Department	County Recorder				County Sheriff			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ 510,091	\$ 510,091	\$ 446,204	\$ 63,887	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>510,091</u>	<u>510,091</u>	<u>446,204</u>	<u>63,887</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety:								
Personal services	-	-	-	-	12,872,972	12,883,159	11,652,702	1,230,457
Supplies	-	-	-	-	1,470,998	1,470,998	1,385,778	85,220
Other services and charges	-	-	-	-	1,865,904	2,048,104	1,853,458	194,646
Capital outlay	-	-	-	-	(49,811)	400,189	337,187	63,002
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,160,063</u>	<u>16,802,450</u>	<u>15,229,125</u>	<u>1,573,325</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>\$ 510,091</u>	<u>\$ 510,091</u>	<u>\$ 446,204</u>	<u>\$ 63,887</u>	<u>\$ 16,160,063</u>	<u>\$ 16,802,450</u>	<u>\$ 15,229,125</u>	<u>\$ 1,573,325</u>

Community Corrections				County Coroner				County Council			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,023	\$ 211,023	\$ 211,023	\$ -
-	-	-	-	-	-	-	-	1,415	1,415	464	951
-	-	-	-	-	-	-	-	54,534	54,534	49,470	5,064
-	-	-	-	-	-	-	-	20,000,000	-	-	-
-	-	-	-	-	-	-	-	20,266,972	266,972	260,957	6,015
1,213,284	1,213,284	1,111,993	101,291	201,650	198,650	192,579	6,071	-	-	-	-
-	-	-	-	4,850	7,850	5,931	1,919	-	-	-	-
-	-	-	-	167,250	214,750	205,917	8,833	-	-	-	-
-	-	-	-	2,700	17,700	15,445	2,255	-	-	-	-
1,213,284	1,213,284	1,111,993	101,291	376,450	438,950	419,872	19,078	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 1,213,284</u>	<u>\$ 1,213,284</u>	<u>\$ 1,111,993</u>	<u>\$ 101,291</u>	<u>\$ 376,450</u>	<u>\$ 438,950</u>	<u>\$ 419,872</u>	<u>\$ 19,078</u>	<u>\$20,266,972</u>	<u>\$ 266,972</u>	<u>\$ 260,957</u>	<u>\$ 6,015</u>

Soil and Water				County Surveyor				County Treasurer			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 229,885	\$ 239,185	\$ 236,402	\$ 2,783	\$ 1,068,536	\$ 1,068,536	\$ 1,039,549	\$ 28,987	\$ 391,073	\$ 391,073	\$ 363,459	\$ 27,614
20,000	20,000	19,500	500	40,192	40,192	13,923	26,269	10,050	10,050	3,587	6,463
3,500	3,500	3,108	392	137,153	135,253	86,253	49,000	51,480	49,980	31,272	18,708
-	-	-	-	2,500	4,400	4,216	184	-	1,500	1,498	2
253,385	262,685	259,010	3,675	1,248,381	1,248,381	1,143,941	104,440	452,603	452,603	399,816	52,787
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 253,385</u>	<u>\$ 262,685</u>	<u>\$ 259,010</u>	<u>\$ 3,675</u>	<u>\$ 1,248,381</u>	<u>\$ 1,248,381</u>	<u>\$ 1,143,941</u>	<u>\$ 104,440</u>	<u>\$ 452,603</u>	<u>\$ 452,603</u>	<u>\$ 399,816</u>	<u>\$ 52,787</u>

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HAMILTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE -  
 GENERAL FUND - BY DEPARTMENT  
 January 1, 2017 to December 31, 2017  
 (Continued)

Function and Department	Court Administration				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	\$ 2,115,373	\$ 2,176,909	\$ 2,089,261	\$ 87,648	\$ 1,241,452	\$ 1,241,452	\$ 1,115,167	\$ 126,285
Supplies	237,142	242,276	102,840	139,436	321,002	321,002	280,982	40,020
Other services and charges	1,909,794	1,876,011	1,419,347	456,664	2,687,410	2,887,410	2,400,351	487,059
Capital outlay	6,030	15,030	12,253	2,777	1,457,909	1,785,909	1,751,048	34,861
Total general government	<u>4,268,339</u>	<u>4,310,226</u>	<u>3,623,701</u>	<u>686,525</u>	<u>5,707,773</u>	<u>6,235,773</u>	<u>5,547,548</u>	<u>688,225</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>\$ 4,268,339</u>	<u>\$ 4,310,226</u>	<u>\$ 3,623,701</u>	<u>\$ 686,525</u>	<u>\$ 5,707,773</u>	<u>\$ 6,235,773</u>	<u>\$ 5,547,548</u>	<u>\$ 688,225</u>

Function and Department	Probation				Registration of Voters			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ -	\$ -	\$ -	\$ -	\$ 127,217	\$ 127,217	\$ 104,981	\$ 22,236
Supplies	-	-	-	-	11,670	11,670	5,508	6,162
Other services and charges	-	-	-	-	800	800	326	474
Capital outlay	-	-	-	-	500	500	448	52
Total general government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,187</u>	<u>140,187</u>	<u>111,263</u>	<u>28,924</u>
Public safety:								
Personal services	3,567,565	3,597,565	3,526,883	70,682	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	<u>3,567,565</u>	<u>3,597,565</u>	<u>3,526,883</u>	<u>70,682</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>\$ 3,567,565</u>	<u>\$ 3,597,565</u>	<u>\$ 3,526,883</u>	<u>\$ 70,682</u>	<u>\$ 140,187</u>	<u>\$ 140,187</u>	<u>\$ 111,263</u>	<u>\$ 28,924</u>

Data Board			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 1,178,122	\$ 1,178,122	\$ 1,146,215	\$ 31,907
115,188	605,188	534,013	71,175
2,172,586	2,097,554	1,642,231	455,323
401,681	401,681	396,241	5,440
<u>3,867,577</u>	<u>4,282,545</u>	<u>3,718,700</u>	<u>563,845</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 3,867,577</u>	<u>\$ 4,282,545</u>	<u>\$ 3,718,700</u>	<u>\$ 563,845</u>

Totals			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 35,757,658	\$ 36,383,864	\$ 34,150,372	\$ 2,233,492
1,090,477	1,568,111	1,203,070	365,041
15,858,130	17,169,415	13,645,319	3,524,096
22,540,754	3,341,146	3,206,218	134,928
<u>75,247,019</u>	<u>58,462,536</u>	<u>52,204,979</u>	<u>6,257,557</u>
20,558,295	20,595,482	19,089,839	1,505,643
1,514,941	1,517,941	1,415,175	102,766
2,191,323	2,421,023	2,166,594	254,429
389	478,099	379,534	98,565
<u>24,264,948</u>	<u>25,012,545</u>	<u>23,051,142</u>	<u>1,961,403</u>
777,749	777,749	711,939	65,810
5,662	5,662	2,860	2,802
12,027	12,027	9,022	3,005
<u>795,438</u>	<u>795,438</u>	<u>723,821</u>	<u>71,617</u>
<u>\$ 100,307,405</u>	<u>\$ 84,270,519</u>	<u>\$ 75,979,942</u>	<u>\$ 8,290,577</u>

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## NONMAJOR GOVERNMENTAL FUNDS

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

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.
Clerk's Record 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.
Community Corrections Project Income -	To account for fees collected from offenders used to offset the costs of administering a house arrest program.
Community Transition Program -	To account for grant monies received from the State of Indiana. Expenditures are used to offset the cost of programs administered by Community Corrections.
Convention, Visitors and Tourism Promotion -	To account for hotel tax revenues. Revenues are used to fund a County Convention and Tourism Commission.
Sales Disclosure - County Share -	To account for the County portion of fees charged for filing conveyance of property documents with the County Auditor.
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.
Drug Free Community -	To account for the revenue and expenses of a program promoting comprehensive local alcohol and drug abuse prevention initiatives.
Electronic Map Generation -	To account for fees collected for providing duplicate records which are maintained in electronic medium.
Local 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.
Extradition and Sheriff's Assist -	To account for expenses of extraditing criminal defendants. Financing is provided by bail bond filing fees.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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.
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.
Identification Security Protection -	To account for expenditures related to costs to purchase, upgrade, implement or maintain redacting technology used in the County Recorder's office as required by I.C. 36-2-7. Financing is provided by recording fees.
Local 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.
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.
Misdemeanant -	Accounting of monies received from the State of Indiana. These monies are to be used to fund the operations of the Hamilton County Jail and the Hamilton County Corrections Center. Funds must be appropriated by Hamilton County Council.
Motor Vehicle Highway -	To account for highway construction and the operations of the highway and maintenance department. Financing is provided by state motor vehicle highway distributions.
Omitted Property Audits -	To account for taxes, including penalties and interest that result from additional assessments on undervalued or omitted property audits.
Park Nonreverting Gift/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.
Park Nonreverting Operating -	To account for monies and fees procured by specific park and recreation activities as directed by the Hamilton County Parks and Recreation Board.
Plat Book Fee -	To account for fees collected by the County Auditor for real property endorsements made.
Promotion of 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)

Rainy Day -	To account for the expenditures related to capital projects. The financing for these projects is provided by state distribution of County Option Income Tax dollars and transfer of County tax monies.
Recorder's Record 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.
Sheriff Pension Trust -	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.
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.
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.
Local Health Department Trust -	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.
Unsafe Building -	To account for monies used to repair unsafe buildings within the jurisdiction of the Hamilton County Plan Commission.
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.
Guardian Ad Litem -	To account for expenditures related to program to provide guardian ad litem services. 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.
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.
County Elected Officials Training -	To account for monies used solely to provide training of county elected officials as set out in the Indiana Code.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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 Offender Transportation -	To account for monies used to defray the cost of returning to the state, probationers who violate their conditions of supervision.
Statewide 911 -	To account for the expense of operating a county wide PSAP. Financing provided by distributions from the State.
Reassessment -	To account for tax revenue raised to fund a reassessment of taxable county property.
LOIT Special Distribution -	To receipt and account for the County's portion of the restricted LOIT Special Distribution Fund SEA 67 2016.
Supplemental Adult Probation Services -	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 Juvenile Probation Services -	To account for various probation program costs. Financing is provided by user fee charges as set in IC 31-40-2-1 and collected through the probation department or the Clerk of the Circuit Court.
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.
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.
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 user fees charged to the individuals placed in the program.
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.
Drug Court -	To account for monies collected and disbursed under Indiana Code 33-23-16-5 and Indiana Code 33-37-8-5.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Veteran's Court -	To account for monies from the Glick fund for startup and programming for Veteran's Court.
Marijuana Eradication -	To account for monies collected and disbursed under Indiana Code 33-37-5-7, marijuana eradication program fee.
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.
Health Donation Immunization -	To account for donations to the County Health Department which will be used to fund child immunization programs.
Sheriff Donation and Program -	To account for costs related to law enforcement training or equipment benefiting the Sheriff's Department. Financing is provided by donations from citizens and organizations within the County.
Non-Reverting Computer Maintenance -	To account for costs incurred in replacing and repairing computer hardware and software for Hamilton County.
Intermittent Detention -	To account for fees collected by Community Corrections, used to offset the costs of administering short-term incarceration programs.
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 Inspection -	To account for road inspections and other services provided by the County. Financing is provided by fees collected for services rendered.
Highway Special -	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.
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.
Nonreverting Alcohol and Other Drugs-	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.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Employee Wellness Event -	To account for monies procured from donations for the purpose financing Hamilton County Employee Wellness Event.
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.
Nonreverting Youth Assistance Program -	To account for monies received and expended from entities participating in the Hamilton County Youth Assistance program.
Hamilton County Weights and Measures –	To account for monies collected for violations related to weights and measures
Nonreverting Communications -	To account for monies received from the County, Carmel, Fishers, Noblesville, and Westfield to annually pay part of the costs of the County Communication Center that are covered by the E911 state distributions in accordance with Ordinance 07-14-14-A.
Vector Control Grant -	To account for funds from the state for zika preparedness.
Park and Recreation Grant Proceeds -	To account for grant monies received by Hamilton County related to park and recreation department programs and operations. Financing is provided through grants.
2016 Special Project Vector Control -	To account for monies from the Public Health Emergency Preparedness program for the Special Project for Vector Control of Mosquito Borne Illness.
State Criminal Alien Assistance 2016 -	To account for monies from the Bureau of Justice Assistance to reimburse costs pertaining to incarceration of non-US Citizens.
2016 Community Development Block Grant -	To account for grant monies and expenditures related to housing construction projects. Financing provided by Community Development Block Grant revenues.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

2017 Janus Transportation Capital -	To account for monies received from the Federal Transportation Administration for capital purchases for the Hamilton County Express local transit system.
2017 Janus Transportation Operating -	To account for monies received from the Federal Transportation Administration and Indiana Department of Transportation for operation of the Hamilton County Express local transit system.
2016 INEHRT Emergency Preparedness -	To account for funding from the Indiana Department of Health to enhance the response and deployment capabilities of the Indiana Environmental Health Emergency Response Team (INEHRT).
INEHRT Grant -	To account for funding from the Indiana Department of Health to enhance the response and deployment capabilities of the Indiana Environmental Health Emergency Response Team.
2017 Immunization Grant –	To provide county wide services to improve immunization rates and reduce Vaccine preventable disease in Hamilton County.
DUI Taskforce 2016/2017 -	To account for grant monies from the Indiana Criminal Justice Institute for DUI Task Force Enforcement Project.
Monon Greenway -	To account for monies received from Indiana Department of Transportation for use in acquiring right-of-way on the Monon Greenway corridor from 216 <sup>th</sup> Street to Lamong Road for expansion of trail system.
Traffic Safety Partnership 2016/2017 -	To account for grant monies from the State of Indiana for use in offsetting costs associated with traffic safety projects.
EMPG Competitive Grant 2016 -	To account for monies received from Indiana Department of Homeland Security to provide a system of emergency preparedness for the protection of life and property in the United States.
HMEPG Grant 2017 -	To account for monies from the Indiana Department of Homeland Security for hazardous materials emergency preparedness.
17/18 Public Health Preparedness -	Hospital preparedness program and public health emergency grant funds.
Elections Grant -	To account for grant funds to be utilized for the elections process.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Child Nutrition Program Breakfast -	To account for monies received through the State as reimbursement for providing breakfast to juveniles that are incarcerated.
Child Nutrition Program Lunch -	To account for monies received through the State as reimbursement for providing lunch to juveniles that are incarcerated.
INEHRT Emergency Preparedness -	To account for funding from the Indiana Department of Health to enhance the response and deployment capabilities of the Indiana Environmental Health Emergency Response Team (INEHRT).
Community Development Block Grant FY 2013 -	Account for grant monies related to housing construction projects. Financing is provided by Community Development Block Grant revenues.
Archery Range Grant -	To account for monies received from US Fish and Wildlife Service for the development of four archery ranges, service building and parking facility.
Federal Highway Reimbursement -	To account for federal reimbursements on Highway projects.
2014/2015 Cities Readiness Initiative -	To account for monies from Indiana Department of Health to reimburse salary and equipment costs.
State Criminal Alien Assistance 2014 -	To account for monies from the Bureau of Justice Assistance to reimburse costs pertaining to incarceration of non-US citizens.
Community Development Block Grant FY 2014 -	Account for grant monies related to housing construction projects. Financing is provided by Community Development Block Grant revenues.
NACCHO Medical Reserve Corp 2015 -	To account for monies received from U.S Department of Health and Human Services to build the capacity of local Medical Reserve Corps units.
Kotewi Bridge Over White River -	To account for monies from Indiana Transportation to rehabilitate and repair to relocate historic bridges.
Public Health Preparedness -	To account for monies from the Center of Disease Control to prepare for public health emergencies.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

State Criminal Alien Assistance 2015 -	To account for monies from the Bureau of Justice Assistance to reimburse costs pertaining to incarceration of non-US citizens.
2016 Immunization Grant -	To provide county wide services to improve immunization rates and reduce vaccine preventable disease in Hamilton County.
Community Development Block Grant FY 2015 -	Account for grant monies related to housing construction projects. Financing is provided by Community Development Block Grant revenues.
Janus Transportation Operating 2016 -	To account for monies received from the Federal Transportation Administration and Indiana Department of Transportation for operation of the Hamilton County Express local transit system.
Traffic Safety Partnership 2015 - 2016 -	To account for grant monies for participation, pull-over enforcement, and education on seatbelts and child restraints.
DUI Taskforce 2015 - 2016 -	To account for grant monies from the Indiana Criminal Justice Institute for DUI Task Force Enforcement Project.
USFWS Wildlife Habitat Improvement -	To account for monies from the U.S. Fish and Wildlife Service to restore habitat for the benefit of Federal trust species on private land.
Public Health Preparedness 2016 -	To account for monies from the Center of Disease Control to prepare for public health emergencies.
Traffic Safety Partnership 2017 - 2018 -	To account for grant monies for participation, pull-over enforcement, and education on seatbelts and child restraints.
DUI Taskforce 2017 - 2018 -	To account for grant monies from the Indiana Criminal Justice Institute for DUI Task Force Enforcement Project.
Community Development Block Grant FY 2017 -	Account for grant monies related to housing construction projects. Financing is provided by Community Development Block Grant revenues.
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.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

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.
IV-D Incentive Clerk -	To account for IV-D Incentive funds collected and disbursed as set forth in the Indiana Code.
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.
Veterans Court Grant -	To account for monies received from Indiana Office of Court Services to be used to expand and enhance the current Veterans Court Services.
Community Corrections 2017/2018 -	To account for state grant funds for administering juvenile and adult rehabilitation programs.
Community Corrections 2015/2016 -	To account for state grant funds for administering juvenile and adult rehabilitation programs.
Community Corrections 2016/2017 -	To account for state grant funds for administering juvenile and adult rehabilitation programs.
Juvenile Detention Alternatives 17/18 -	To account for monies received from Indiana Department of Corrections for local juvenile and adult rehabilitation programs.
Family Court Grant 2013 -	To account for grant monies from the Indiana Supreme Court for Attorney Training and to provide Guardian Ad Litem Services.
Problem Solving Court - Drug FY 2013 -	To account for monies received from the Indiana Supreme Court to fund the post-conviction Hamilton County Drug Court.
2017 PSC-39-VTC Veterans Court Grant -	To account for monies received from the Indiana Supreme Court to be used to expand and enhance current Veteran Court Services.
Foreign Language Interpreter 2014 -	To account for monies received from the Indiana Supreme Court to be spent on foreign language interpreters for court cases.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

2015 Court Reform Grant -	To account for monies from Indiana Supreme Court to implement a Hamilton County self-help clinic and assist accessibility for limited English proficient litigants.
IPAC Drug Prosecution -	To account for monies received from the IPAC Drug Prosecution Fund. These monies will be used to purchase covert cameras, transmitting devices, and computer tablet to assist in operations of the Hamilton County Drug Task Force.
2016 Juvenile Detention Alternatives Initiative -	To account for monies received from the Indiana Judicial Center for development of local juvenile detention system improvements.
2016 Pre-Trial Supervision -	To account for monies for the implementation of the Pre-Trial Release Pilot Program.
Community Crossings -	To account for monies received from the State per IC 8-23-30 which established Local Road and Bridge Matching Grant Fund for local eligible projects.
2017 Court Recidivism Reduction Program -	To account for monies received from Department of Corrections for use in paying salary and benefits of three screening analyst.
2018 Court Recidivism Reduction Program -	To account for monies received from Department of Corrections for use in paying salary and benefits of three screening analyst.
2017/2018 Pre-Trial Supervision -	To account for monies received from Indiana Supreme Court for pre-trial public defenders, screening and notifications.
2016 JDAI Implementation -	To account for monies received from Indian Supreme Court for the implementation of the Juvenile Detention Alternatives Initiative Grant.
2017 IPAC Drug Prosecution Grant -	To fund the Drug Prosecution Grant from the Indiana Prosecution Attorneys Council to obtain training, equipment and technical assistance that would enhance the ability of prosecution attorneys to reduce illegal drug activity.
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.
Solid Waste District -	To accumulate monies for the operations of a household hazardous waste facility pursuant to IC 13-21-3-12. Financing provided by property tax levy and state grants.
Airport Authority -	To account for money received from various sources for the operation and improvement of the airport.

## 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.

2011 Hamilton County Visitors and Convention Bureau Sinking -	To accumulate monies for the repayment of the \$3,450,000 Hamilton County Indiana Revenue Bonds of 2011 that will promote and encourage conventions, visitors and tourism within the county.
2011 Hamilton County Visitors and Convention Bureau Debt Service Reserve -	To account for debt service reserve necessary for the associated bond issue.
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 semiannual 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.
HCPBC 1st Mortgage Refunding 2016 -	To account for taxes collected to pay debt on issuance of \$36,650,000 for advanced refunding of \$33,570,000 First Mortgage Bonds of 2008.
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.
2012 HCPBC 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.
Radio System Sinking -	To receive payments from participating units and pay lease payments for the radio equipment.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

Redevelopment Commission Debt Service -	To accumulate monies for the repayment of Tax Increment Financing (TIF) Bonds which are serial bonds due in annual installments. The bonds were issued for public improvements in special property tax incremental financing districts. Financing is provided through property tax revenue generated from the districts.
Redevelopment Authority Debt Service -	The redevelopment authority debt service fund accounts for the debt service activities of the Hamilton County Redevelopment Authority. It accounts for the proceeds of tax increment financing bonds that are used to construct infrastructure.
Building Authority Debt Service -	To accumulate monies for the repayment of Hamilton County Public Building Corporation (Building Authority) General Obligation Bonds which are serial bonds due in annual installments. The bonds were issued for the construction and/or renovation of the County Judicial Center and Jail buildings. Financing is provided by semiannual lease payments from the Lease Rental and Jail Lease Rental Funds.
<b>CAPITAL PROJECTS FUNDS</b> - 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.
Cumulative Courthouse -	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.
Clay Township Trailways -	To account for expenditures related to construction of a trail ways project. Financing has been provided by state grants.
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.

## NONMAJOR GOVERNMENTAL FUNDS

(Continued)

### 2013 GO Bonds

#### Series A Proceeds -

To account for bond proceeds used to pay costs to repair and construct certain building and bridge improvements, to purchase certain land, equipment, machinery and vehicles for various county departments and pay Issuance costs.

### 2013 GO Bonds

#### Series B Proceeds -

To account for bond proceeds to pay the costs to acquire and install certain voice and data communications equipment and to construct a multi-use storage structure and to pay issuance costs.

### 2013 GO Bonds

#### Series C Proceeds -

To account for bond proceeds to pay the costs to repair and construct certain building and bridge improvements, to purchase and upgrade equipment for various county departments and to pay issuance costs.

### 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.

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HAMILTON COUNTY  
COMBINING BALANCE SHEET -  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2017

<u>Assets</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals</u>
Cash and cash equivalents	\$ 97,825,480	\$ 15,753,452	\$ 35,553,150	\$ 149,132,082
Receivables:				
Taxes	1,738,122	195,103	314,915	2,248,140
Accounts	47,160	347	9,753	57,260
Special assessments	130,817	-	510,245	641,062
Intergovernmental	2,376,363	175,187	282,767	2,834,317
Interfund receivable:				
Interfund receivable	-	-	494,413	494,413
 Total assets	 <u>\$ 102,117,942</u>	 <u>\$ 16,124,089</u>	 <u>\$ 37,165,243</u>	 <u>\$ 155,407,274</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 1,442,748	\$ -	\$ 250,460	\$ 1,693,208
Accrued payroll and withholdings payable	542,598	-	-	542,598
Contracts payable	813,247	-	481,798	1,295,045
Interfund payable:				
Interfund payable	494,413	-	-	494,413
Compensated absences	553	-	-	553
 Total liabilities	 <u>3,293,559</u>	 <u>-</u>	 <u>732,258</u>	 <u>4,025,817</u>
Deferred inflows of resources:				
Unavailable revenue	407,568	370,290	597,682	1,375,540
Fund balances:				
Restricted	73,020,656	15,753,799	35,835,303	124,609,758
Committed	9,344,002	-	-	9,344,002
Assigned	16,052,157	-	-	16,052,157
 Total fund balances	 <u>98,416,815</u>	 <u>15,753,799</u>	 <u>35,835,303</u>	 <u>150,005,917</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 102,117,942</u>	 <u>\$ 16,124,089</u>	 <u>\$ 37,165,243</u>	 <u>\$ 155,407,274</u>

HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2017

	Special Revenue	Debt Service	Capital Projects	Totals
Revenues:				
Taxes:				
Property	\$ 6,015,775	\$ 14,715,194	\$ 8,914,024	\$ 29,644,993
Income	11,484,358	-	-	11,484,358
Other:				
Innkeepers	4,821,716	-	-	4,821,716
Special assessments	3,918,977	-	988,157	4,907,134
Licenses and permits	508,146	-	-	508,146
Intergovernmental	20,686,114	1,219,515	883,625	22,789,254
Charges for services	10,822,466	-	393,143	11,215,609
Fines and forfeits	2,421,771	-	-	2,421,771
Other	1,161,268	29,920	140,486	1,331,674
Total revenues	61,840,591	15,964,629	11,319,435	89,124,655
Expenditures:				
Current:				
General government	19,241,146	22,982	4,117,564	23,381,692
Public safety	14,889,092	-	-	14,889,092
Highways and streets	12,932,635	-	3,757,292	16,689,927
Health and welfare	2,685,349	-	-	2,685,349
Culture and recreation	3,704,156	-	-	3,704,156
Debt service:				
Principal	-	10,178,889	-	10,178,889
Interest	-	5,539,275	-	5,539,275
Capital outlay:				
General government	3,602,483	-	62,593	3,665,076
Public safety	476,294	-	-	476,294
Highways and streets	1,969,640	-	5,656,793	7,626,433
Health and welfare	81,692	-	-	81,692
Culture and recreation	1,361,651	-	40,183	1,401,834
Total expenditures	60,944,138	15,741,146	13,634,425	90,319,709
Excess (deficiency) of revenues over (under) expenditures	896,453	223,483	(2,314,990)	(1,195,054)
Other financing sources (uses):				
Transfers in	3,599,672	11,188,043	3,237,734	18,025,449
Transfers out	(4,026,804)	(11,004,266)	(2,236,249)	(17,267,319)
Total other financing sources and uses	(427,132)	183,777	1,001,485	758,130
Net change in fund balances	469,321	407,260	(1,313,505)	(436,924)
Fund balances - beginning	97,947,494	15,346,539	37,148,808	150,442,841
Fund balances - ending	\$ 98,416,815	\$ 15,753,799	\$ 35,835,303	\$ 150,005,917

HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2017

<u>Assets</u>	<u>Campaign Finance Enforcement</u>	<u>Clerk's Record Perpetuation</u>	<u>Community Corrections Project Income</u>	<u>Community Transition Program</u>	<u>Convention, Visitors and Tourism Promotion</u>
Cash and cash equivalents	\$ 800	\$ 330,736	\$ 2,771,540	\$ 4,725	\$ 519,683
Receivables:					
Taxes	-	-	-	-	286,158
Accounts	-	-	6,212	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	211	-	750	-
	<u>-</u>	<u>211</u>	<u>-</u>	<u>750</u>	<u>-</u>
Total assets	<u>\$ 800</u>	<u>\$ 330,947</u>	<u>\$ 2,777,752</u>	<u>\$ 5,475</u>	<u>\$ 805,841</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 13,932	\$ -	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	-	911	11,962	-	-
Interfund payable:					
Interfund payable	-	-	-	-	-
Compensated absences	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>911</u>	<u>25,894</u>	<u>-</u>	<u>-</u>
Deferred inflow of resources:					
Unavailable revenue	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	800	330,036	2,751,858	5,475	805,841
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>800</u>	<u>330,036</u>	<u>2,751,858</u>	<u>5,475</u>	<u>805,841</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 800</u>	<u>\$ 330,947</u>	<u>\$ 2,777,752</u>	<u>\$ 5,475</u>	<u>\$ 805,841</u>

Sales Disclosure - County Share	Covered Bridge	Drug Free Community	Electronic Map Generation	Local Emergency Planning	Extradition and Sheriff's Assistance	Firearms Training
\$ 320,464	\$ 36,665	\$ 263,614	\$ 153,423	\$ 52,359	\$ 451,965	\$ 146,067
-	-	-	-	-	-	-
-	-	-	-	-	-	1,100
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 320,464</u>	<u>\$ 36,665</u>	<u>\$ 263,614</u>	<u>\$ 153,423</u>	<u>\$ 52,359</u>	<u>\$ 451,965</u>	<u>\$ 147,167</u>
\$ 5,593	\$ -	\$ 1,592	\$ -	\$ 13	\$ 2,623	\$ -
-	-	-	-	-	-	-
-	-	2,707	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5,593</u>	<u>-</u>	<u>4,299</u>	<u>-</u>	<u>13</u>	<u>2,623</u>	<u>-</u>
-	-	-	-	-	-	-
314,871	36,665	259,315	-	52,346	449,342	147,167
-	-	-	153,423	-	-	-
-	-	-	-	-	-	-
<u>314,871</u>	<u>36,665</u>	<u>259,315</u>	<u>153,423</u>	<u>52,346</u>	<u>449,342</u>	<u>147,167</u>
<u>\$ 320,464</u>	<u>\$ 36,665</u>	<u>\$ 263,614</u>	<u>\$ 153,423</u>	<u>\$ 52,359</u>	<u>\$ 451,965</u>	<u>\$ 147,167</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2017  
 (Continued)

<u>Assets</u>	<u>Health</u>	<u>Identification Security Protection</u>	<u>Local Health Maintenance</u>	<u>Local Road and Street</u>	<u>Misdemeanant</u>
Cash and cash equivalents	\$ 1,540,634	\$ 706,100	\$ 154,075	\$ 1,470,586	\$ 47,811
Receivables:					
Taxes	51,067	-	-	-	-
Accounts	1,043	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	45,934	-	-	230,287	-
<b>Total assets</b>	<b>\$ 1,638,678</b>	<b>\$ 706,100</b>	<b>\$ 154,075</b>	<b>\$ 1,700,873</b>	<b>\$ 47,811</b>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 1,437	\$ -	\$ -	\$ 10,911	\$ -
Contracts payable	-	-	-	44,693	-
Accrued payroll and withholdings payable	53,442	-	2,380	-	1,838
Interfund payable:					
Interfund payable	-	-	-	-	-
Compensated absences	-	-	-	-	-
<b>Total liabilities</b>	<b>54,879</b>	<b>-</b>	<b>2,380</b>	<b>55,604</b>	<b>1,838</b>
Deferred inflow of resources:					
Unavailable revenue	96,921	-	-	-	-
Fund balances:					
Restricted	1,486,878	706,100	151,695	1,562,613	45,973
Committed	-	-	-	-	-
Assigned	-	-	-	82,656	-
<b>Total fund balances</b>	<b>1,486,878</b>	<b>706,100</b>	<b>151,695</b>	<b>1,645,269</b>	<b>45,973</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 1,638,678</b>	<b>\$ 706,100</b>	<b>\$ 154,075</b>	<b>\$ 1,700,873</b>	<b>\$ 47,811</b>

Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Gift/Donation	Park Nonreverting Operating	Plat Book Fee	Promotion of Economic Development	Rainy Day
\$ 7,385,888	\$ 17,337	\$ 109,126	\$ 698,652	\$ 468,475	\$ 56,200	\$ 13,735,152
-	-	-	-	-	-	-
873	-	-	19,080	-	-	-
-	-	-	-	-	-	-
<u>1,291,451</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 8,678,212</u>	<u>\$ 17,337</u>	<u>\$ 109,126</u>	<u>\$ 717,732</u>	<u>\$ 468,475</u>	<u>\$ 56,200</u>	<u>\$ 13,735,152</u>
\$ 98,981	\$ 17,300	\$ -	\$ 12,175	\$ 76	\$ -	\$ 392,500
117,054	-	-	-	-	-	73,227
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>216,035</u>	<u>17,300</u>	<u>-</u>	<u>12,175</u>	<u>76</u>	<u>-</u>	<u>465,727</u>
-	-	-	-	-	-	-
7,101,430	37	109,126	705,557	468,399	-	11,764,980
-	-	-	-	-	56,200	-
<u>1,360,747</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,504,445</u>
<u>8,462,177</u>	<u>37</u>	<u>109,126</u>	<u>705,557</u>	<u>468,399</u>	<u>56,200</u>	<u>13,269,425</u>
<u>\$ 8,678,212</u>	<u>\$ 17,337</u>	<u>\$ 109,126</u>	<u>\$ 717,732</u>	<u>\$ 468,475</u>	<u>\$ 56,200</u>	<u>\$ 13,735,152</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2017  
 (Continued)

<u>Assets</u>	<u>Recorder's Record Perpetuation</u>	<u>Sheriff Pension Trust</u>	<u>Supplemental Public Defender</u>	<u>Surveyor's Corner Perpetuation</u>	<u>Local Health Department Trust</u>
Cash and cash equivalents	\$ 2,247,557	\$ 437,767	\$ 192,020	\$ 333,187	\$ 99,816
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	4,646	-	84	-
Special assessments	-	-	-	-	-
Intergovernmental	-	2,016	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 2,247,557</u>	<u>\$ 444,429</u>	<u>\$ 192,020</u>	<u>\$ 333,271</u>	<u>\$ 99,816</u>
<u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 344	\$ -	\$ -	\$ 21	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	1,573	-	-	1,353	-
Interfund payable:					
Interfund payable	-	-	-	-	-
Compensated absences	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>1,917</u>	<u>-</u>	<u>-</u>	<u>1,374</u>	<u>-</u>
Deferred inflow of resources:					
Unavailable revenue	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:					
Restricted	2,245,640	-	192,020	331,897	99,816
Committed	-	444,429	-	-	-
Assigned	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>2,245,640</u>	<u>444,429</u>	<u>192,020</u>	<u>331,897</u>	<u>99,816</u>
Total liabilities, deferred inflows of resources, and fund balances					
	<u>\$ 2,247,557</u>	<u>\$ 444,429</u>	<u>\$ 192,020</u>	<u>\$ 333,271</u>	<u>\$ 99,816</u>

<u>Unsafe Building</u>	<u>Vehicle Inspection</u>	<u>Guardian Ad Litem</u>	<u>Court Appointed Special Advocate</u>	<u>Auditor's Ineligible Deductions</u>	<u>County Elected Officials Training</u>	<u>Park and Recreation</u>
\$ 5,000	\$ 24,564	\$ 3,880	\$ 52,067	\$ 1,432,900	\$ 243,219	\$ 2,673,883
-	-	-	-	-	-	127,014
-	175	-	-	-	-	1,087
-	-	-	-	-	-	-
-	-	-	-	-	-	114,048
<u>\$ 5,000</u>	<u>\$ 24,739</u>	<u>\$ 3,880</u>	<u>\$ 52,067</u>	<u>\$ 1,432,900</u>	<u>\$ 243,219</u>	<u>\$ 2,916,032</u>
\$ -	\$ -	\$ -	\$ 4,078	\$ -	\$ -	\$ 90,997
-	-	-	-	-	-	-
-	-	-	-	-	-	45,744
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	4,078	-	-	136,741
-	-	-	-	-	-	241,062
5,000	24,739	3,880	-	1,432,900	-	2,538,229
-	-	-	47,989	-	243,219	-
-	-	-	-	-	-	-
<u>5,000</u>	<u>24,739</u>	<u>3,880</u>	<u>47,989</u>	<u>1,432,900</u>	<u>243,219</u>	<u>2,538,229</u>
<u>\$ 5,000</u>	<u>\$ 24,739</u>	<u>\$ 3,880</u>	<u>\$ 52,067</u>	<u>\$ 1,432,900</u>	<u>\$ 243,219</u>	<u>\$ 2,916,032</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2017  
 (Continued)

<u>Assets</u>	County Offender <u>Transportation</u>	Statewide 911 <u>                    </u>	<u>Reassessment</u>	LOIT Special Distribution <u>                    </u>	Supplemental Adult Probation Services <u>                    </u>
Cash and cash equivalents	\$ 15,938	\$ 2,794,424	\$ 701,657	\$ 8,115,136	\$ 709,365
Receivables:					
Taxes	-	-	15,713	-	-
Accounts	-	-	265	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	14,109	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total assets	<u>\$ 15,938</u>	<u>\$ 2,794,424</u>	<u>\$ 731,744</u>	<u>\$ 8,115,136</u>	<u>\$ 709,365</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 8,667	\$ 17	\$ -	\$ 13,801
Contracts payable	-	-	-	222,109	-
Accrued payroll and withholdings payable	-	161,125	404	-	605
Interfund payable:					
Interfund payable	-	-	-	-	-
Compensated absences	-	553	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities	<u>-</u>	<u>170,345</u>	<u>421</u>	<u>222,109</u>	<u>14,406</u>
Deferred inflow of resources:					
Unavailable revenue	-	-	29,822	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Fund balances:					
Restricted	15,938	2,624,079	701,501	1,340,331	-
Committed	-	-	-	-	694,959
Assigned	-	-	-	6,552,696	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total fund balances	<u>15,938</u>	<u>2,624,079</u>	<u>701,501</u>	<u>7,893,027</u>	<u>694,959</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 15,938</u>	<u>\$ 2,794,424</u>	<u>\$ 731,744</u>	<u>\$ 8,115,136</u>	<u>\$ 709,365</u>

Supplemental Juvenile Probation Services	Pretrial Diversion	Law Enforcement Continuing Education	County Court User's Fee	Deferral Program	Jury Pay	Drug Court
\$ 87,305	\$ 229,492	\$ 18,247	\$ 85,771	\$ 625,525	\$ 191,622	\$ 72,100
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,100	1,883	-
<u>\$ 87,305</u>	<u>\$ 229,492</u>	<u>\$ 18,247</u>	<u>\$ 85,771</u>	<u>\$ 627,625</u>	<u>\$ 193,505</u>	<u>\$ 72,100</u>
\$ -	\$ -	\$ 751	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	1,922	-	5,091	1,750	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,922	751	5,091	1,750	-	-
-	-	-	-	-	-	-
87,305	227,570	17,496	-	625,875	193,505	72,100
-	-	-	80,680	-	-	-
-	-	-	-	-	-	-
<u>87,305</u>	<u>227,570</u>	<u>17,496</u>	<u>80,680</u>	<u>625,875</u>	<u>193,505</u>	<u>72,100</u>
<u>\$ 87,305</u>	<u>\$ 229,492</u>	<u>\$ 18,247</u>	<u>\$ 85,771</u>	<u>\$ 627,625</u>	<u>\$ 193,505</u>	<u>\$ 72,100</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2017  
 (Continued)

<u>Assets</u>	<u>Veteran's Court</u>	<u>Marijuana Eradication</u>	<u>Drainage Maintenance</u>	<u>Health Donation Immunization</u>	<u>Sheriff Donation and Program</u>
Cash and cash equivalents	\$ 5,507	\$ 200	\$ 17,334,695	\$ 2,559	\$ 21,006
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	130,817	-	-
Intergovernmental	-	-	25,469	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 5,507</u>	<u>\$ 200</u>	<u>\$ 17,490,981</u>	<u>\$ 2,559</u>	<u>\$ 21,006</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 3,416	\$ -	\$ 173,565	\$ -	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payable:					
Interfund payable	-	-	494,413	-	-
Compensated absences	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>3,416</u>	<u>-</u>	<u>667,978</u>	<u>-</u>	<u>-</u>
Deterred inflow of resources:					
Unavailable revenue	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:					
Restricted	2,091	200	16,823,003	2,559	-
Committed	-	-	-	-	21,006
Assigned	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>2,091</u>	<u>200</u>	<u>16,823,003</u>	<u>2,559</u>	<u>21,006</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,507</u>	<u>\$ 200</u>	<u>\$ 17,490,981</u>	<u>\$ 2,559</u>	<u>\$ 21,006</u>

<u>Nonreverting Computer Maintenance</u>	<u>Intermittent Detention</u>	<u>Digital Orthophotography</u>	<u>Highway Inspection</u>	<u>Highway Special</u>	<u>Special Task Team Pretrial</u>	<u>Special Task Team Forfeited</u>
\$ 2,703,053	\$ 33,496	\$ 387,998	\$ 61,419	\$ 11,872,438	\$ 11,686	\$ 11,119
-	-	-	-	1,043,030	-	-
-	-	-	-	-	-	-
-	-	22,805	-	-	-	-
<u>\$ 2,703,053</u>	<u>\$ 33,496</u>	<u>\$ 410,803</u>	<u>\$ 61,419</u>	<u>\$ 12,915,468</u>	<u>\$ 11,686</u>	<u>\$ 11,119</u>
\$ -	\$ -	\$ -	\$ 767	\$ 17,085	\$ -	\$ -
-	-	-	1,300	104,445	-	-
-	-	-	-	124,845	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,067	246,375	-	-
-	-	-	-	-	-	-
-	-	-	59,352	7,306,042	-	-
2,703,053	33,496	410,803	-	-	11,686	11,119
-	-	-	-	5,363,051	-	-
<u>2,703,053</u>	<u>33,496</u>	<u>410,803</u>	<u>59,352</u>	<u>12,669,093</u>	<u>11,686</u>	<u>11,119</u>
<u>\$ 2,703,053</u>	<u>\$ 33,496</u>	<u>\$ 410,803</u>	<u>\$ 61,419</u>	<u>\$ 12,915,468</u>	<u>\$ 11,686</u>	<u>\$ 11,119</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2017  
 (Continued)

<u>Assets</u>	Nonreverting Alcohol and Other Drugs	Employee Wellness Event	Community Development Block Program Income	Federal Equitable Shared Property	Nonreverting Youth Assistance Program
Cash and cash equivalents	\$ 10,215	\$ 1,739	\$ 27,668	\$ 1,426	\$ 259,340
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 10,215</u>	<u>\$ 1,739</u>	<u>\$ 27,668</u>	<u>\$ 1,426</u>	<u>\$ 259,340</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 187	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	-	-	-	-	18,209
Interfund payable:					
Interfund payable	-	-	-	-	-
Compensated absences	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>187</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,209</u>
Deferred inflow of resources:					
Unavailable revenue	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:					
Restricted	10,028	-	27,668	1,426	-
Committed	-	1,739	-	-	241,131
Assigned	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>10,028</u>	<u>1,739</u>	<u>27,668</u>	<u>1,426</u>	<u>241,131</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 10,215</u>	<u>\$ 1,739</u>	<u>\$ 27,668</u>	<u>\$ 1,426</u>	<u>\$ 259,340</u>

Hamilton County Weights and Measures	Nonreverting Communications	Vector Control Grant	Park and Recreation Grant Proceeds	2016 Special Vector Control Grant	State Criminal Alien Assistance 2016	2016 Community Development Block Grant
\$ 2,100	\$ 4,030,532	\$ -	\$ -	\$ -	\$ 15,628	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	13,388	-	-	-	-	10,056
<u>\$ 2,100</u>	<u>\$ 4,043,920</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,628</u>	<u>\$ 10,056</u>
\$ -	\$ 105,003	\$ -	\$ -	\$ -	\$ -	\$ 10,056
-	250,419	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	355,422	-	-	-	-	10,056
-	-	-	-	-	-	-
2,100	3,688,498	-	-	-	15,628	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,100</u>	<u>3,688,498</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,628</u>	<u>-</u>
<u>\$ 2,100</u>	<u>\$ 4,043,920</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,628</u>	<u>\$ 10,056</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2017  
 (Continued)

<u>Assets</u>	2017 Janus Transportation Capital	2017 Janus Transportation Operating	2016 Emergency Management Performance	2016 INEHRT	2017 Immunization Grant
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 53,565
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	198,634	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ 198,634</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,565</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 3,037
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	-	-	-	-	2,366
Interfund payable:					
Interfund payable	-	-	-	-	-
Compensated absences	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	5,403
Deferred inflow of resources:					
Unavailable revenue	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:					
Restricted	-	198,634	-	-	48,162
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	198,634	-	-	48,162
Total liabilities, deferred inflows of resources, and fund balances					
	<u>\$ -</u>	<u>\$ 198,634</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,565</u>

<u>DUI Taskforce 2016/2017</u>	<u>Monon Greenway</u>	<u>Traffic Safety Partnership 2016/2017</u>	<u>EMPG Competitive 2016</u>	<u>HMEPG 2017</u>	<u>Public Health Preparedness 2017/2018</u>	<u>Elections Grant</u>
\$ 2,984	\$ 103,380	\$ 8,951	\$ -	\$ -	\$ 92,997	\$ 107,021
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,984</u>	<u>\$ 103,380</u>	<u>\$ 8,951</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,997</u>	<u>\$ 107,021</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	1,911	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,911	-
-	-	-	-	-	-	-
2,984	103,380	8,951	-	-	91,086	107,021
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,984</u>	<u>103,380</u>	<u>8,951</u>	<u>-</u>	<u>-</u>	<u>91,086</u>	<u>107,021</u>
<u>\$ 2,984</u>	<u>\$ 103,380</u>	<u>\$ 8,951</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,997</u>	<u>\$ 107,021</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2017  
 (Continued)

<u>Assets</u>	<u>Child Nutrition Program Breakfast</u>	<u>Child Nutrition Program Lunch</u>	<u>INEHRT Emergency Preparedness</u>	<u>Community Development Block Grant FY 2013</u>	<u>Archery Range Grant</u>
Cash and cash equivalents	\$ -	\$ -	\$ 98	\$ -	\$ 281,560
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	<u>1,097</u>	<u>1,582</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 1,097</u>	<u>\$ 1,582</u>	<u>\$ 98</u>	<u>\$ -</u>	<u>\$ 281,560</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payable:					
Interfund payable	-	-	-	-	-
Compensated absences	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflow of resources:					
Unavailable revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	1,097	1,582	98	-	281,560
Committed	-	-	-	-	-
Assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>1,097</u>	<u>1,582</u>	<u>98</u>	<u>-</u>	<u>281,560</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,097</u>	<u>\$ 1,582</u>	<u>\$ 98</u>	<u>\$ -</u>	<u>\$ 281,560</u>

Federal Highway Reimbursement	2014/2015 Cities Readiness Initiative	State Criminal Alien Assistance 2014	Community Development Block Grant FY 2014	NACCHO Medical Reserve Corp 2015	Kotewi Bridge Over White River	Public Health Preparedness
\$ 85,664	\$ -	\$ 5,753	\$ -	\$ 3,500	\$ 87,957	\$ 3,431
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
274,696	-	-	-	-	-	-
<u>\$ 360,360</u>	<u>\$ -</u>	<u>\$ 5,753</u>	<u>\$ -</u>	<u>\$ 3,500</u>	<u>\$ 87,957</u>	<u>\$ 3,431</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
360,360	-	5,753	-	3,500	87,957	3,431
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>360,360</u>	<u>-</u>	<u>5,753</u>	<u>-</u>	<u>3,500</u>	<u>87,957</u>	<u>3,431</u>
<u>\$ 360,360</u>	<u>\$ -</u>	<u>\$ 5,753</u>	<u>\$ -</u>	<u>\$ 3,500</u>	<u>\$ 87,957</u>	<u>\$ 3,431</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2017  
 (Continued)

<u>Assets</u>	State Criminal Alien Assistance 2015	2016 Immunization Grant	Community Development Block Grant FY 2015	Janus Transportation Operating 2016	Traffic Safety Partnership 2015 - 2016
Cash and cash equivalents	\$ 3,803	\$ -	\$ -	\$ -	\$ 3,990
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	-	12,595	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
<b>Total assets</b>	<b>\$ 3,803</b>	<b>\$ -</b>	<b>\$ 12,595</b>	<b>\$ -</b>	<b>\$ 3,990</b>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payable:					
Interfund payable	-	-	-	-	-
Compensated absences	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Deferred inflow of resources:					
Unavailable revenue	-	-	-	-	-
Fund balances:					
Restricted	3,803	-	12,595	-	3,990
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
<b>Total fund balances</b>	<b>3,803</b>	<b>-</b>	<b>12,595</b>	<b>-</b>	<b>3,990</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 3,803</b>	<b>\$ -</b>	<b>\$ 12,595</b>	<b>\$ -</b>	<b>\$ 3,990</b>

DUI Taskforce 2015 - 2016	USFWS Wildlife Habitat Improvement	Public Health Preparedness 2016	Traffic Safety Partnership 2017 - 2018	DUI Taskforce 2017 - 2018	Community Development Block Grant FY 2017	IV-D Incentive County
\$ 1,991	\$ 15,000	\$ 15,479	\$ -	\$ -	\$ -	\$ 172,188
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	21,511	8,955	33,411	9,732
<u>\$ 1,991</u>	<u>\$ 15,000</u>	<u>\$ 15,479</u>	<u>\$ 21,511</u>	<u>\$ 8,955</u>	<u>\$ 33,411</u>	<u>\$ 181,920</u>
\$ -	\$ -	\$ -	\$ 21,511	\$ 8,955	\$ 33,411	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	1,590
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	21,511	8,955	33,411	1,590
-	-	-	-	-	-	-
1,991	15,000	15,479	-	-	-	180,330
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,991</u>	<u>15,000</u>	<u>15,479</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>180,330</u>
<u>\$ 1,991</u>	<u>\$ 15,000</u>	<u>\$ 15,479</u>	<u>\$ 21,511</u>	<u>\$ 8,955</u>	<u>\$ 33,411</u>	<u>\$ 181,920</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2017  
 (Continued)

<u>Assets</u>	<u>IV-D Incentive</u>	<u>IV-D Incentive Clerk</u>	<u>Fire Investigator Prosecutor</u>	<u>Veteran's Court Grant</u>	<u>Community Corrections 2017/2018</u>
Cash and cash equivalents	\$ 329,953	\$ 396,287	\$ 473	\$ 17,242	\$ 152,569
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	<u>14,642</u>	<u>9,732</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 344,595</u>	<u>\$ 406,019</u>	<u>\$ 473</u>	<u>\$ 17,242</u>	<u>\$ 152,569</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 3,800	\$ -	\$ 484	\$ 22,870
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	1,709	-	-	-	74,630
Interfund payable:					
Interfund payable	-	-	-	-	-
Compensated absences	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,709</u>	<u>3,800</u>	<u>-</u>	<u>484</u>	<u>97,500</u>
Deferred inflow of resources:					
Unavailable revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	342,886	402,219	-	16,758	55,069
Committed	-	-	473	-	-
Assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>342,886</u>	<u>402,219</u>	<u>473</u>	<u>16,758</u>	<u>55,069</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 344,595</u>	<u>\$ 406,019</u>	<u>\$ 473</u>	<u>\$ 17,242</u>	<u>\$ 152,569</u>

Community Corrections 2015/2016	Community Corrections 2016/2017	Juvenile Detention Alternatives 2017/2018	Family Court Grant 2013	Problem Solving Court - Drug FY 2013	2017 PSC - 39 - VTC Veterans Court	Foreign Language Interpreter 2014
\$ -	\$ 129,857	\$ 49,717	\$ 166	\$ 3,075	\$ 4,239	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	9,052
<u>\$ -</u>	<u>\$ 129,857</u>	<u>\$ 49,717</u>	<u>\$ 166</u>	<u>\$ 3,075</u>	<u>\$ 4,239</u>	<u>\$ 9,052</u>
\$ -	\$ -	\$ 25	\$ -	\$ 689	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	25	-	689	-	-
-	-	-	-	-	-	-
-	129,857	49,692	166	2,386	4,239	9,052
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>129,857</u>	<u>49,692</u>	<u>166</u>	<u>2,386</u>	<u>4,239</u>	<u>9,052</u>
<u>\$ -</u>	<u>\$ 129,857</u>	<u>\$ 49,717</u>	<u>\$ 166</u>	<u>\$ 3,075</u>	<u>\$ 4,239</u>	<u>\$ 9,052</u>

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HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2017  
 (Continued)

<u>Assets</u>	2015 Court Reform Grant	2016 Juvenile Detention Alternatives Initiatives	2016 Pre-Trial Supervision	Community Crossings	2017 Court Recidivism Reduction
Cash and cash equivalents	\$ 117	\$ -	\$ 7,102	\$ 1,546,909	\$ 140,496
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 117</u>	<u>\$ -</u>	<u>\$ 7,102</u>	<u>\$ 1,546,909</u>	<u>\$ 140,496</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 3,938	\$ 314,258	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payable:					
Interfund payable	-	-	-	-	-
Compensated absences	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	3,938	314,258	-
Deferred inflow of resources:					
Unavailable revenue	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:					
Restricted	117	-	3,164	185,742	140,496
Committed	-	-	-	-	-
Assigned	-	-	-	1,046,909	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	117	-	3,164	1,232,651	140,496
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 117</u>	<u>\$ -</u>	<u>\$ 7,102</u>	<u>\$ 1,546,909</u>	<u>\$ 140,496</u>

<u>2017 Court Recidivism Reduction</u>	<u>2017/2018 Pre-Trial Supervision</u>	<u>2016 JDAI Implementation</u>	<u>2017 IPAC Drug Prosecution</u>	<u>Jail Commissary</u>	<u>Solid Waste District</u>	<u>Airport Authority</u>	<u>Totals</u>
\$ 28,079	\$ 139,422	\$ 5,000	\$ -	\$ 23,989	\$ 2,628,298	\$ 1,544,835	\$ 97,825,480
-	-	-	-	-	182,949	32,191	1,738,122
-	-	-	-	-	-	-	47,160
-	-	-	-	-	-	-	130,817
-	-	-	-	-	18,812	-	2,376,363
<u>\$ 28,079</u>	<u>\$ 139,422</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 23,989</u>	<u>\$ 2,830,059</u>	<u>\$ 1,577,026</u>	<u>\$ 102,117,942</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,615	\$ 37,267	1,442,748
-	-	-	-	-	-	-	813,247
5,514	1,838	-	-	-	13,997	3,182	542,598
-	-	-	-	-	-	-	494,413
-	-	-	-	-	-	-	553
<u>5,514</u>	<u>1,838</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,612</u>	<u>40,449</u>	<u>3,293,559</u>
-	-	-	-	-	39,763	-	407,568
22,565	137,584	5,000	-	-	-	-	73,020,656
-	-	-	-	23,989	2,769,684	1,394,924	9,344,002
-	-	-	-	-	-	141,653	16,052,157
<u>22,565</u>	<u>137,584</u>	<u>5,000</u>	<u>-</u>	<u>23,989</u>	<u>2,769,684</u>	<u>1,536,577</u>	<u>98,416,815</u>
<u>\$ 28,079</u>	<u>\$ 139,422</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 23,989</u>	<u>\$ 2,830,059</u>	<u>\$ 1,577,026</u>	<u>\$ 102,117,942</u>

HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017

	Campaign Finance Enforcement	Clerk's Record Perpetuation	Community Corrections Project Income	Community Transition Program	Convention, Visitors and Tourism Promotion
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	4,821,716
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	3,933	-	13,150	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	129,522	1,360,771	-	-
Other	-	-	-	-	-
Total revenues	<u>-</u>	<u>133,455</u>	<u>1,360,771</u>	<u>13,150</u>	<u>4,821,716</u>
Expenditures:					
Current:					
General government	-	79,217	-	-	4,549,685
Public safety	-	-	541,015	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	427,021	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Total expenditures	<u>-</u>	<u>79,217</u>	<u>968,036</u>	<u>-</u>	<u>4,549,685</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>54,238</u>	<u>392,735</u>	<u>13,150</u>	<u>272,031</u>
Other financing sources (uses):					
Transfers in	-	-	20,000	-	-
Transfers out	-	-	(293,863)	(20,000)	(261,723)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>(273,863)</u>	<u>(20,000)</u>	<u>(261,723)</u>
Net change in fund balances	-	54,238	118,872	(6,850)	10,308
Fund balances - beginning	<u>800</u>	<u>275,798</u>	<u>2,632,986</u>	<u>12,325</u>	<u>795,533</u>
Fund balances - ending	<u>\$ 800</u>	<u>\$ 330,036</u>	<u>\$ 2,751,858</u>	<u>\$ 5,475</u>	<u>\$ 805,841</u>

<u>Sales Disclosure - County Share</u>	<u>Covered Bridge</u>	<u>Drug Free Community</u>	<u>Electronic Map Generation</u>	<u>Local Emergency Planning</u>	<u>Extradition and Sheriff's Assist</u>	<u>Firearms Training</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,850	-	-	10,796	-	-
57,610	-	-	19,309	-	-	17,865
-	-	160,205	-	-	27,200	-
-	-	-	-	-	-	-
<u>57,610</u>	<u>1,850</u>	<u>160,205</u>	<u>19,309</u>	<u>10,796</u>	<u>27,200</u>	<u>17,865</u>
21,017	-	-	-	-	-	-
-	-	138,912	-	15,585	22,092	4,908
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	24,787	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>21,017</u>	<u>-</u>	<u>163,699</u>	<u>-</u>	<u>15,585</u>	<u>22,092</u>	<u>4,908</u>
<u>36,593</u>	<u>1,850</u>	<u>(3,494)</u>	<u>19,309</u>	<u>(4,789)</u>	<u>5,108</u>	<u>12,957</u>
-	-	-	-	9,725	-	-
-	-	-	-	-	-	-
-	-	-	-	9,725	-	-
36,593	1,850	(3,494)	19,309	4,936	5,108	12,957
<u>278,278</u>	<u>34,815</u>	<u>262,809</u>	<u>134,114</u>	<u>47,410</u>	<u>444,234</u>	<u>134,210</u>
<u>\$ 314,871</u>	<u>\$ 36,665</u>	<u>\$ 259,315</u>	<u>\$ 153,423</u>	<u>\$ 52,346</u>	<u>\$ 449,342</u>	<u>\$ 147,167</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, 2017  
 (Continued)

	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Misdemeanant
Taxes:					
Property	\$ 1,431,511	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	470,296	-	-	-	-
Intergovernmental	141,745	-	36,336	1,098,058	85,307
Charges for services	340,062	48,489	-	25,811	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<b>2,383,614</b>	<b>48,489</b>	<b>36,336</b>	<b>1,123,869</b>	<b>85,307</b>
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	107,386
Highways and streets	-	-	-	875,805	-
Health and welfare	2,000,753	19,500	73,956	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	168,707	-
Health and welfare	589	-	-	-	-
Culture and recreation	-	-	-	-	-
<b>Total expenditures</b>	<b>2,001,342</b>	<b>19,500</b>	<b>73,956</b>	<b>1,044,512</b>	<b>107,386</b>
Excess (deficiency) of revenues over (under) expenditures	382,272	28,989	(37,620)	79,357	(22,079)
Other financing sources (uses):					
Transfers in	45,502	-	-	-	52,943
Transfers out	(132,249)	-	-	-	-
<b>Total other financing sources and (uses)</b>	<b>(86,747)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,943</b>
Net change in fund balances	295,525	28,989	(37,620)	79,357	30,864
Fund balances - beginning	1,191,353	677,111	189,315	1,565,912	15,109
Fund balances - ending	\$ 1,486,878	\$ 706,100	\$ 151,695	\$ 1,645,269	\$ 45,973

<u>Motor Vehicle Highway</u>	<u>Omitted Property Audits</u>	<u>Park Nonreverting Gift/Donation</u>	<u>Park Nonreverting Operating</u>	<u>Plat Book Fee</u>	<u>Promotion of Economic Development</u>	<u>Rainy Day</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	2,701,180
-	-	-	-	-	-	-
-	-	-	-	-	-	-
37,850	-	-	-	-	-	-
6,788,306	-	-	-	-	-	-
10,473	165,787	-	258,599	99,005	113,400	-
-	-	-	-	-	-	-
<u>134,560</u>	<u>-</u>	<u>21,168</u>	<u>537</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>6,971,189</u>	<u>165,787</u>	<u>21,168</u>	<u>259,136</u>	<u>99,005</u>	<u>113,400</u>	<u>2,701,180</u>
-	290,300	-	-	3,445	116,110	1,959,910
-	-	-	-	-	-	-
5,028,351	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	17,025	256,887	-	-	-
-	-	-	-	1,600	-	1,268,359
-	-	-	-	-	-	-
887,937	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	8,091	-	-	-
<u>5,916,288</u>	<u>290,300</u>	<u>17,025</u>	<u>264,978</u>	<u>5,045</u>	<u>116,110</u>	<u>3,228,269</u>
<u>1,054,901</u>	<u>(124,513)</u>	<u>4,143</u>	<u>(5,842)</u>	<u>93,960</u>	<u>(2,710)</u>	<u>(527,089)</u>
2,801	-	-	-	-	-	-
-	-	-	-	-	-	(582,279)
<u>2,801</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(582,279)</u>
1,057,702	(124,513)	4,143	(5,842)	93,960	(2,710)	(1,109,368)
<u>7,404,475</u>	<u>124,550</u>	<u>104,983</u>	<u>711,399</u>	<u>374,439</u>	<u>58,910</u>	<u>14,378,793</u>
<u>\$ 8,462,177</u>	<u>\$ 37</u>	<u>\$ 109,126</u>	<u>\$ 705,557</u>	<u>\$ 468,399</u>	<u>\$ 56,200</u>	<u>\$ 13,269,425</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	Recorder's Record Perpetuation	Sheriff Pension Trust	Supplemental Public Defender	Surveyor's Corner Perpetuation	Local Health Department Trust
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	2,016	-	-	49,041
Charges for services	831,702	418,816	-	198,032	-
Fines and forfeits	-	-	17,966	-	-
Other	-	-	-	908	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>908</u>	<u>-</u>
Total revenues	<u>831,702</u>	<u>420,832</u>	<u>17,966</u>	<u>198,940</u>	<u>49,041</u>
Expenditures:					
Current:					
General government	1,041,095	-	-	80,946	-
Public safety	-	1,129,191	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	96,227
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	836	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,041,095</u>	<u>1,129,191</u>	<u>-</u>	<u>81,782</u>	<u>96,227</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(209,393)</u>	<u>(708,359)</u>	<u>17,966</u>	<u>117,158</u>	<u>(47,186)</u>
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(209,393)	(708,359)	17,966	117,158	(47,186)
Fund balances - beginning	<u>2,455,033</u>	<u>1,152,788</u>	<u>174,054</u>	<u>214,739</u>	<u>147,002</u>
Fund balances - ending	<u>\$ 2,245,640</u>	<u>\$ 444,429</u>	<u>\$ 192,020</u>	<u>\$ 331,897</u>	<u>\$ 99,816</u>

<u>Unsafe Building</u>	<u>Vehicle Inspection</u>	<u>Guardian Ad Litem</u>	<u>Court Appointed Special Advocate</u>	<u>Auditor's Ineligible Deductions</u>	<u>County Elected Officials Training</u>	<u>Park and Recreation</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,547,734
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	33,633	-	-	352,654
-	2,255	-	1,000	999,453	48,489	244,680
-	-	2,100	-	-	-	-
-	-	-	500	3,637	-	137
-	2,255	2,100	35,133	1,003,090	48,489	4,145,205
-	-	-	-	358,052	1,486	-
-	-	1,500	245,501	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,392,953
-	-	-	-	7,436	-	-
-	-	-	80	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,353,560
-	-	1,500	245,581	365,488	1,486	4,746,513
-	2,255	600	(210,448)	637,602	47,003	(601,308)
-	-	-	209,020	-	-	-
-	-	-	-	(534,685)	-	-
-	-	-	209,020	(534,685)	-	-
-	2,255	600	(1,428)	102,917	47,003	(601,308)
5,000	22,484	3,280	49,417	1,329,983	196,216	3,139,537
<u>\$ 5,000</u>	<u>\$ 24,739</u>	<u>\$ 3,880</u>	<u>\$ 47,989</u>	<u>\$ 1,432,900</u>	<u>\$ 243,219</u>	<u>\$ 2,538,229</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	County Offender Transportation	Statewide 911	Reassessment	LOIT Special Distribution	Supplemental Adult Probation Services
Taxes:					
Property	\$ -	\$ -	\$ 446,699	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	4,041,938	37,551	-	-
Charges for services	1,875	23,844	12	14,950	12,570
Fines and forfeits	-	-	-	-	554,798
Other	-	-	3,421	-	2,096
	<u>1,875</u>	<u>4,065,782</u>	<u>487,683</u>	<u>14,950</u>	<u>569,464</u>
<b>Total revenues</b>	<b>1,875</b>	<b>4,065,782</b>	<b>487,683</b>	<b>14,950</b>	<b>569,464</b>
Expenditures:					
Current:					
General government	-	-	655,153	-	-
Public safety	-	8,374,465	-	-	325,160
Highways and streets	-	-	-	3,439,888	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	15,906	-	-
Public safety	-	2,370	-	-	1,344
Highways and streets	-	-	-	155,549	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
	<u>-</u>	<u>8,376,835</u>	<u>671,059</u>	<u>3,595,437</u>	<u>326,504</u>
<b>Total expenditures</b>	<b>-</b>	<b>8,376,835</b>	<b>671,059</b>	<b>3,595,437</b>	<b>326,504</b>
Excess (deficiency) of revenues over (under) expenditures	<u>1,875</u>	<u>(4,311,053)</u>	<u>(183,376)</u>	<u>(3,580,487)</u>	<u>242,960</u>
Other financing sources (uses):					
Transfers in	-	-	-	623,868	-
Transfers out	-	-	-	(472,319)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,549</u>	<u>-</u>
<b>Total other financing sources and (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>151,549</b>	<b>-</b>
Net change in fund balances	1,875	(4,311,053)	(183,376)	(3,428,938)	242,960
Fund balances - beginning	<u>14,063</u>	<u>6,935,132</u>	<u>884,877</u>	<u>11,321,965</u>	<u>451,999</u>
Fund balances - ending	<u>\$ 15,938</u>	<u>\$ 2,624,079</u>	<u>\$ 701,501</u>	<u>\$ 7,893,027</u>	<u>\$ 694,959</u>

Supplemental Juvenile Probation Services	Pretrial Diversion	Law Enforcement Continuing Education	County Court User's Fee	Deferral Program	Jury Pay	Drug Court
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	18,486	119,577	158,632	8,165	-
27,935	94,034	-	-	-	30,904	13,576
-	-	-	-	-	1,819	500
<u>27,935</u>	<u>94,034</u>	<u>18,486</u>	<u>119,577</u>	<u>158,632</u>	<u>40,888</u>	<u>14,076</u>
-	-	-	-	-	47,874	-
-	80,789	11,229	142,155	101,491	-	-
-	-	-	-	-	-	2,984
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	80,789	11,229	142,155	101,491	47,874	2,984
<u>27,935</u>	<u>13,245</u>	<u>7,257</u>	<u>(22,578)</u>	<u>57,141</u>	<u>(6,986)</u>	<u>11,092</u>
-	-	-	-	-	-	-
-	(23,843)	-	-	-	-	-
-	(23,843)	-	-	-	-	-
27,935	(10,598)	7,257	(22,578)	57,141	(6,986)	11,092
<u>59,370</u>	<u>238,168</u>	<u>10,239</u>	<u>103,258</u>	<u>568,734</u>	<u>200,491</u>	<u>61,008</u>
<u>\$ 87,305</u>	<u>\$ 227,570</u>	<u>\$ 17,496</u>	<u>\$ 80,680</u>	<u>\$ 625,875</u>	<u>\$ 193,505</u>	<u>\$ 72,100</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	Veteran's Court	Marijuana Eradication	Drainage Maintenance	Health Donation Immunization	Sheriff Donation and Program
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	3,918,977	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	25,469	-	-
Charges for services	220	-	37,947	-	-
Fines and forfeits	-	-	-	-	-
Other	500	-	-	-	-
	<u>720</u>	<u>-</u>	<u>3,982,393</u>	<u>-</u>	<u>-</u>
Total revenues					
Expenditures:					
Current:					
General government	-	-	2,195,580	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	60,771	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
	<u>60,771</u>	<u>-</u>	<u>2,195,580</u>	<u>-</u>	<u>-</u>
Total expenditures					
Excess (deficiency) of revenues over (under) expenditures	(60,051)	-	1,786,813	-	-
Other financing sources (uses):					
Transfers in	40,000	-	92,464	-	-
Transfers out	-	-	(475,042)	-	-
	<u>40,000</u>	<u>-</u>	<u>(382,578)</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)					
Net change in fund balances	(20,051)	-	1,404,235	-	-
Fund balances - beginning	22,142	200	15,418,768	2,559	21,006
Fund balances - ending	<u>\$ 2,091</u>	<u>\$ 200</u>	<u>\$ 16,823,003</u>	<u>\$ 2,559</u>	<u>\$ 21,006</u>

<u>Nonreverting Computer Maintenance</u>	<u>Intermittent Detention</u>	<u>Digital Orthophotography</u>	<u>Highway Inspection</u>	<u>Highway Special</u>	<u>Special Task Team Pretrial</u>	<u>Special Task Team Forfeited</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	8,419,505	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	22,805	-	-	-	-
-	-	23,526	44,200	268,902	-	-
-	2,740	-	-	-	20	-
-	-	-	-	-	-	-
-	2,740	46,331	44,200	8,688,407	20	-
397,988	-	104,535	-	-	-	-
-	-	-	-	-	-	-
-	-	-	17,346	2,090,739	-	-
-	-	-	-	-	-	-
93,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	757,447	-	-
-	-	-	-	-	-	-
490,988	-	104,535	17,346	2,848,186	-	-
(490,988)	2,740	(58,204)	26,854	5,840,221	20	-
900,000	-	-	-	-	-	-
-	-	-	(2,801)	-	-	-
900,000	-	-	(2,801)	-	-	-
409,012	2,740	(58,204)	24,053	5,840,221	20	-
2,294,041	30,756	469,007	35,299	6,828,872	11,666	11,119
<u>\$ 2,703,053</u>	<u>\$ 33,496</u>	<u>\$ 410,803</u>	<u>\$ 59,352</u>	<u>\$ 12,669,093</u>	<u>\$ 11,686</u>	<u>\$ 11,119</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	Nonreverting Alcohol and Other Drugs	Employee Wellness Event	Community Development Block Program Income	Federal Equitable Shared Property	Nonreverting Youth Assistance Program
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	416,493
Fines and forfeits	-	-	-	-	-
Other	1,300	-	18,668	-	-
Total revenues	<u>1,300</u>	<u>-</u>	<u>18,668</u>	<u>-</u>	<u>416,493</u>
Expenditures:					
Current:					
General government	-	-	-	-	548,200
Public safety	3,932	-	-	-	-
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	<u>3,932</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>548,200</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,632)</u>	<u>-</u>	<u>18,668</u>	<u>-</u>	<u>(131,707)</u>
Other financing sources (uses):					
Transfers in	-	-	-	-	254,279
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>254,279</u>
Net change in fund balances	(2,632)	-	18,668	-	122,572
Fund balances - beginning	<u>12,660</u>	<u>1,739</u>	<u>9,000</u>	<u>1,426</u>	<u>118,559</u>
Fund balances - ending	<u>\$ 10,028</u>	<u>\$ 1,739</u>	<u>\$ 27,668</u>	<u>\$ 1,426</u>	<u>\$ 241,131</u>

Hamilton County Weights and Measures	Nonreverting Communications	Vector Control Grant	Park and Recreation Grant Proceeds	2016 Special Vector Control Grant	State Criminal Alien Assistance 2016	2016 Community Development Block Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	13,388	235	-	10,653	-	648,178
-	5,044,576	-	-	-	-	-
-	-	-	-	-	-	-
-	6	-	-	-	-	-
-	<u>5,057,970</u>	<u>235</u>	<u>-</u>	<u>10,653</u>	<u>-</u>	<u>648,178</u>
-	1,423,462	-	-	-	-	648,178
-	-	-	-	19,973	-	-
-	-	540	-	-	-	-
-	-	-	5,487	-	-	-
-	1,100,926	-	-	-	-	-
-	-	-	-	3,180	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>2,524,388</u>	<u>540</u>	<u>5,487</u>	<u>23,153</u>	<u>-</u>	<u>648,178</u>
-	<u>2,533,582</u>	<u>(305)</u>	<u>(5,487)</u>	<u>(12,500)</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,533,582	(305)	(5,487)	(12,500)	-	-
<u>2,100</u>	<u>1,154,916</u>	<u>305</u>	<u>5,487</u>	<u>12,500</u>	<u>15,628</u>	<u>-</u>
<u>\$ 2,100</u>	<u>\$ 3,688,498</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,628</u>	<u>\$ -</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	2017 Janus Transportation Capital	2017 Janus Transportation Operating	2016 Emergency Management Performance	2016 INEHRT	2017 Immunization Grant
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	207,600	848,038	77,886	2,318	43,613
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>207,600</u>	<u>848,038</u>	<u>77,886</u>	<u>2,318</u>	<u>43,613</u>
Expenditures:					
Current:					
General government	259,500	1,084,083	-	-	-
Public safety	-	-	77,886	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	5,520	33,422
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	798	21,238
Culture and recreation	-	-	-	-	-
Total expenditures	<u>259,500</u>	<u>1,084,083</u>	<u>77,886</u>	<u>6,318</u>	<u>54,660</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(51,900)</u>	<u>(236,045)</u>	<u>-</u>	<u>(4,000)</u>	<u>(11,047)</u>
Other financing sources (uses):					
Transfers in	51,900	434,679	-	-	59,209
Transfers out	-	-	-	-	-
Total other financing sources and (uses)	<u>51,900</u>	<u>434,679</u>	<u>-</u>	<u>-</u>	<u>59,209</u>
Net change in fund balances	-	198,634	-	(4,000)	48,162
Fund balances - beginning	-	-	-	4,000	-
Fund balances - ending	<u>\$ -</u>	<u>\$ 198,634</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,162</u>

DUI Taskforce 2016/2017	Monon Greenway	Traffic Safety Partnership 2016/2017	EMPG Competitive 2016	HMEPG 2017	Public Health Preparedness 2017/2018	Elections Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
36,543	18,586	95,890	31,782	9,725	50,926	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>36,543</u>	<u>18,586</u>	<u>95,890</u>	<u>31,782</u>	<u>9,725</u>	<u>50,926</u>	<u>-</u>
-	-	-	31,782	-	-	-
34,304	-	89,177	-	-	-	-
-	-	-	-	-	-	-
-	25,527	-	-	-	31,312	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,568	-
-	-	-	-	-	-	-
<u>34,304</u>	<u>25,527</u>	<u>89,177</u>	<u>31,782</u>	<u>-</u>	<u>32,880</u>	<u>-</u>
<u>2,239</u>	<u>(6,941)</u>	<u>6,713</u>	<u>-</u>	<u>9,725</u>	<u>18,046</u>	<u>-</u>
-	-	-	-	-	73,040	-
-	-	-	-	(9,725)	-	-
-	-	-	-	(9,725)	73,040	-
2,239	(6,941)	6,713	-	-	91,086	-
<u>745</u>	<u>110,321</u>	<u>2,238</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,021</u>
<u>\$ 2,984</u>	<u>\$ 103,380</u>	<u>\$ 8,951</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,086</u>	<u>\$ 107,021</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, 2017  
 (Continued)

	Child Nutrition Program Breakfast	Child Nutrition Program Lunch	INEHRT Emergency Preparedness	Community Development Block Grant FY 2013	Archery Range Grant
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	12,292	17,810	-	94,442	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<b>12,292</b>	<b>17,810</b>	<b>-</b>	<b>94,442</b>	<b>-</b>
Expenditures:					
Current:					
General government	-	-	-	94,442	-
Public safety	15,524	22,646	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
<b>Total expenditures</b>	<b>15,524</b>	<b>22,646</b>	<b>-</b>	<b>94,442</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	(3,232)	(4,836)	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources and (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(3,232)	(4,836)	-	-	-
Fund balances - beginning	4,329	6,418	98	-	281,560
Fund balances - ending	<u>\$ 1,097</u>	<u>\$ 1,582</u>	<u>\$ 98</u>	<u>\$ -</u>	<u>\$ 281,560</u>

Federal Highway Reimbursement	2014/2015 Cities Readiness Initiative	State Criminal Alien Assistance 2014	Community Development Block Grant FY 2014	NACCHO Medical Reserve Corp 2015	Kotewi Bridge Over White River	Public Health Preparedness
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
614,618	-	-	219,635	-	13,868	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>614,618</u>	<u>-</u>	<u>-</u>	<u>219,635</u>	<u>-</u>	<u>13,868</u>	<u>-</u>
-	-	-	219,635	-	-	-
-	19,002	-	-	-	-	-
1,480,506	-	-	-	-	-	-
-	-	-	-	-	-	14,240
-	-	-	-	-	6,277	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	7,937
-	-	-	-	-	-	-
<u>1,480,506</u>	<u>19,002</u>	<u>-</u>	<u>219,635</u>	<u>-</u>	<u>6,277</u>	<u>22,177</u>
<u>(865,888)</u>	<u>(19,002)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,591</u>	<u>(22,177)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(865,888)	(19,002)	-	-	-	7,591	(22,177)
<u>1,226,248</u>	<u>19,002</u>	<u>5,753</u>	<u>-</u>	<u>3,500</u>	<u>80,366</u>	<u>25,608</u>
<u>\$ 360,360</u>	<u>\$ -</u>	<u>\$ 5,753</u>	<u>\$ -</u>	<u>\$ 3,500</u>	<u>\$ 87,957</u>	<u>\$ 3,431</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	State Criminal Alien Assistance 2015	2016 Immunization Grant	Community Development Block Grant FY 2015	Janus Transportation Operating 2016	Traffic Safety Partnership 2015 - 2016
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	125,138	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	12,595	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>137,733</u>	<u>-</u>	<u>-</u>
Expenditures:					
Current:					
General government	-	-	125,138	195,017	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	570	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	243	-	-	-
Culture and recreation	-	-	-	-	-
Total expenditures	<u>-</u>	<u>813</u>	<u>125,138</u>	<u>195,017</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(813)</u>	<u>12,595</u>	<u>(195,017)</u>	<u>-</u>
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	(45,502)	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(45,502)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(46,315)	12,595	(195,017)	-
Fund balances - beginning	<u>3,803</u>	<u>46,315</u>	<u>-</u>	<u>195,017</u>	<u>3,990</u>
Fund balances - ending	<u>\$ 3,803</u>	<u>\$ -</u>	<u>\$ 12,595</u>	<u>\$ -</u>	<u>\$ 3,990</u>

<u>DUI Taskforce 2015 - 2016</u>	<u>USFWS Wildlife Habitat Improvement</u>	<u>Public Health Preparedness 2016</u>	<u>Traffic Safety Partnership 2017 - 2018</u>	<u>DUI Taskforce 2017 - 2018</u>	<u>Community Development Block Grant FY 2017</u>	<u>IV-D Incentive County</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	74,099	21,511	8,955	33,411	62,089
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	74,099	21,511	8,955	33,411	62,089
-	-	-	-	-	33,411	-
-	-	-	21,511	8,955	-	-
-	-	24,419	-	-	-	60,221
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	49,319	-	-	-	-
-	-	-	-	-	-	-
-	-	73,738	21,511	8,955	33,411	60,221
-	-	361	-	-	-	1,868
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	361	-	-	-	1,868
1,991	15,000	15,118	-	-	-	178,462
<u>\$ 1,991</u>	<u>\$ 15,000</u>	<u>\$ 15,479</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,330</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	IV-D Incentive	IV-D Incentive Clerk	Fire Investigator Prosecutor	Veteran's Court Grant	Community Corrections 2017/2018
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	93,411	62,089	-	27,790	1,518,415
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<b>93,411</b>	<b>62,089</b>	<b>-</b>	<b>27,790</b>	<b>1,518,415</b>
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	1,463,346
Highways and streets	-	-	-	-	-
Health and welfare	56,450	16,228	-	11,032	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
<b>Total expenditures</b>	<b>56,450</b>	<b>16,228</b>	<b>-</b>	<b>11,032</b>	<b>1,463,346</b>
Excess (deficiency) of revenues over (under) expenditures	36,961	45,861	-	16,758	55,069
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources and (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>36,961</b>	<b>45,861</b>	<b>-</b>	<b>16,758</b>	<b>55,069</b>
Fund balances - beginning	305,925	356,358	473	-	-
<b>Fund balances - ending</b>	<b>\$ 342,886</b>	<b>\$ 402,219</b>	<b>\$ 473</b>	<b>\$ 16,758</b>	<b>\$ 55,069</b>

Community Corrections 2015/2016	Community Corrections 2016/2017	Juvenile Detention Alternatives 2017/2018	Family Court Grant 2013	Problem Solving Court - Drug FY 2013	2017 PSC - 39 - VTC Veterans Court	Foreign Language Interpreter 2014
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	759,208	53,267	-	7,125	8,170	25,452
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	759,208	53,267	-	7,125	8,170	25,452
-	-	-	-	-	-	-
56,183	1,367,413	3,261	-	-	-	23,810
-	-	-	-	-	-	-
-	-	-	-	4,739	3,931	-
-	-	-	-	-	-	-
-	-	314	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
56,183	1,367,413	3,575	-	4,739	3,931	23,810
(56,183)	(608,205)	49,692	-	2,386	4,239	1,642
-	240,920	-	-	-	-	-
-	-	-	-	-	-	-
-	240,920	-	-	-	-	-
(56,183)	(367,285)	49,692	-	2,386	4,239	1,642
56,183	497,142	-	166	-	-	7,410
\$ -	\$ 129,857	\$ 49,692	\$ 166	\$ 2,386	\$ 4,239	\$ 9,052

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HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	2015 Court Reform Grant	2016 Juvenile Detention Alternatives Initiatives	2016 Pre-Trial Supervision	Community Crossings	2017 Court Recidivism Reduction
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	14,157	20,625	-	1,000,000	184,500
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<b>14,157</b>	<b>20,625</b>	<b>-</b>	<b>1,000,000</b>	<b>184,500</b>
Expenditures:					
Current:					
General government	-	-	-	885,168	-
Public safety	-	37,834	46,257	-	-
Highways and streets	-	-	-	-	-
Health and welfare	22,183	-	-	-	44,004
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	1,039,632	-
Public safety	-	7,198	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
<b>Total expenditures</b>	<b>22,183</b>	<b>45,032</b>	<b>46,257</b>	<b>1,924,800</b>	<b>44,004</b>
Excess (deficiency) of revenues over (under) expenditures	(8,026)	(24,407)	(46,257)	(924,800)	140,496
Other financing sources (uses):					
Transfers in	-	-	-	472,319	-
Transfers out	-	(14,791)	(9,600)	(623,868)	-
<b>Total other financing sources and (uses)</b>	<b>-</b>	<b>(14,791)</b>	<b>(9,600)</b>	<b>(151,549)</b>	<b>-</b>
Net change in fund balances	(8,026)	(39,198)	(55,857)	(1,076,349)	140,496
Fund balances - beginning	8,143	39,198	59,021	2,309,000	-
Fund balances - ending	\$ 117	\$ -	\$ 3,164	\$ 1,232,651	\$ 140,496

2018 Court Recidivism Reduction	2017/2018 Pre-Trial Supervision	2016 JDAI Implementation	2017 IPAC Drug Prosecution	Jail Commissary	Solid Waste District	Airport Authority	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 589,831	\$ -	\$ 6,015,775
-	-	-	-	-	53,991	309,682	11,484,358
-	-	-	-	-	-	-	4,821,716
-	-	-	-	-	-	-	3,918,977
-	-	-	-	-	-	-	508,146
115,312	160,000	-	10,000	-	488,776	-	20,686,114
-	-	-	-	-	8,306	719,348	10,822,466
-	-	-	-	-	-	-	2,421,771
-	-	-	-	307,967	-	650,949	1,161,268
<u>115,312</u>	<u>160,000</u>	<u>-</u>	<u>10,000</u>	<u>307,967</u>	<u>1,140,904</u>	<u>1,679,979</u>	<u>61,840,591</u>
-	-	-	-	-	921,588	869,149	19,241,146
-	22,416	-	-	314,283	-	-	14,889,092
-	-	-	-	-	-	-	12,932,635
102,347	-	-	-	-	-	-	2,685,349
-	-	-	-	-	-	-	3,704,156
-	-	-	-	-	16,997	57,791	3,602,483
-	-	-	10,000	-	-	-	476,294
-	-	-	-	-	-	-	1,969,640
-	-	-	-	-	-	-	81,692
-	-	-	-	-	-	-	1,361,651
<u>102,347</u>	<u>22,416</u>	<u>-</u>	<u>10,000</u>	<u>314,283</u>	<u>938,585</u>	<u>926,940</u>	<u>60,944,138</u>
<u>12,965</u>	<u>137,584</u>	<u>-</u>	<u>-</u>	<u>(6,316)</u>	<u>202,319</u>	<u>753,039</u>	<u>896,453</u>
9,600	-	5,000	-	-	-	2,403	3,599,672
-	-	-	-	-	-	(524,514)	(4,026,804)
<u>9,600</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(522,111)</u>	<u>(427,132)</u>
22,565	137,584	5,000	-	(6,316)	202,319	230,928	469,321
-	-	-	-	30,305	2,567,365	1,305,649	97,947,494
<u>\$ 22,565</u>	<u>\$ 137,584</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 23,989</u>	<u>\$ 2,769,684</u>	<u>\$ 1,536,577</u>	<u>\$ 98,416,815</u>

HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017

	Clerk's Perpetuation			Community Transition		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	15,000	12,400	(2,600)
Charges for services	55,000	133,244	78,244	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total revenues</b>	<b>55,000</b>	<b>133,244</b>	<b>78,244</b>	<b>15,000</b>	<b>12,400</b>	<b>(2,600)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	97,595	49,731	47,864	-	-	-
Supplies	2,000	-	2,000	-	-	-
Other services and charges	20,000	4,747	15,253	-	-	-
Capital outlay	33,000	26,966	6,034	-	-	-
<b>Total general government</b>	<b>152,595</b>	<b>81,444</b>	<b>71,151</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public safety:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	20,000	20,000	-
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>
<b>Highways and streets:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total highways and streets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Culture and recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total culture and recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Health and welfare:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total health and welfare</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>152,595</b>	<b>81,444</b>	<b>71,151</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>
<b>Other financing sources:</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>(97,595)</b>	<b>51,800</b>	<b>149,395</b>	<b>(5,000)</b>	<b>(7,600)</b>	<b>(2,600)</b>
<b>Fund balances - beginning</b>	<b>278,936</b>	<b>278,936</b>	<b>-</b>	<b>12,325</b>	<b>12,325</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 181,341</b>	<b>\$ 330,736</b>	<b>\$ 149,395</b>	<b>\$ 7,325</b>	<b>\$ 4,725</b>	<b>\$ (2,600)</b>



HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	Emergency Planning			Extradition and Sheriff Assistance		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	14,000	10,796	(3,204)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	50,000	27,200	(22,800)
Other	-	-	-	-	-	-
Total revenues	<u>14,000</u>	<u>10,796</u>	<u>(3,204)</u>	<u>50,000</u>	<u>27,200</u>	<u>(22,800)</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	9,530	2,347	7,183	-	-	-
Other services and charges	14,210	13,255	955	25,176	20,109	5,067
Capital outlay	-	-	-	-	-	-
Total public safety	<u>23,740</u>	<u>15,602</u>	<u>8,138</u>	<u>25,176</u>	<u>20,109</u>	<u>5,067</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	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>23,740</u>	<u>15,602</u>	<u>8,138</u>	<u>25,176</u>	<u>20,109</u>	<u>5,067</u>
Other financing sources:						
Transfers in	9,725	9,725	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	(15)	4,919	4,934	24,824	7,091	(17,733)
Fund balances - beginning	<u>47,440</u>	<u>47,440</u>	<u>-</u>	<u>444,874</u>	<u>444,874</u>	<u>-</u>
Fund balances - ending	<u>\$ 47,425</u>	<u>\$ 52,359</u>	<u>\$ 4,934</u>	<u>\$ 469,698</u>	<u>\$ 451,965</u>	<u>\$ (17,733)</u>



HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	Local Road and Street			Misdemeanant		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	819,832	1,026,345	206,513	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	140,000	85,307	(54,693)
Other	-	-	-	-	-	-
<b>Total revenues</b>	<b>819,832</b>	<b>1,026,345</b>	<b>206,513</b>	<b>140,000</b>	<b>85,307</b>	<b>(54,693)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total general government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public safety:</b>						
Personal services	-	-	-	146,347	109,407	36,940
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>146,347</b>	<b>109,407</b>	<b>36,940</b>
<b>Highways and streets:</b>						
Personal services	-	-	-	-	-	-
Supplies	595,000	585,545	9,455	-	-	-
Other services and charges	244,517	238,285	6,232	-	-	-
Capital outlay	176,000	168,707	7,293	-	-	-
<b>Total highways and streets</b>	<b>1,015,517</b>	<b>992,537</b>	<b>22,980</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Culture and recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total culture and recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Health and welfare:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total health and welfare</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>1,015,517</b>	<b>992,537</b>	<b>22,980</b>	<b>146,347</b>	<b>109,407</b>	<b>36,940</b>
<b>Other financing sources:</b>						
Transfers in	-	-	-	52,943	52,943	-
Transfers out	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>(195,685)</b>	<b>33,808</b>	<b>229,493</b>	<b>46,596</b>	<b>28,843</b>	<b>(17,753)</b>
<b>Fund balances - beginning</b>	<b>1,436,778</b>	<b>1,436,778</b>	<b>-</b>	<b>18,968</b>	<b>18,968</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 1,241,093</b>	<b>\$ 1,470,586</b>	<b>\$ 229,493</b>	<b>\$ 65,564</b>	<b>\$ 47,811</b>	<b>\$ (17,753)</b>

Motor Vehicle Highway			Park Nonreverting Donation/Gift			Park Nonreverting Operating		
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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
5,814,840	6,317,015	502,175	-	-	-	-	-	-
150,000	47,450	(102,550)	-	-	-	150,000	269,249	119,249
-	-	-	-	-	-	-	-	-
-	134,560	134,560	2,000	22,193	20,193	-	-	-
<u>5,964,840</u>	<u>6,499,025</u>	<u>534,185</u>	<u>2,000</u>	<u>22,193</u>	<u>20,193</u>	<u>150,000</u>	<u>269,249</u>	<u>119,249</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,250,920	3,062,908	188,012	-	-	-	-	-	-
1,347,290	852,452	494,838	-	-	-	-	-	-
1,775,668	1,274,695	500,973	-	-	-	-	-	-
1,248,302	800,096	448,206	-	-	-	-	-	-
<u>7,622,180</u>	<u>5,990,151</u>	<u>1,632,029</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	3,000	2,479	521	109,250	106,827	2,423
-	-	-	27,000	14,546	12,454	140,750	140,497	253
-	-	-	-	-	-	10,000	8,091	1,909
-	-	-	<u>30,000</u>	<u>17,025</u>	<u>12,975</u>	<u>260,000</u>	<u>255,415</u>	<u>4,585</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>7,622,180</u>	<u>5,990,151</u>	<u>1,632,029</u>	<u>30,000</u>	<u>17,025</u>	<u>12,975</u>	<u>260,000</u>	<u>255,415</u>	<u>4,585</u>
2,801	2,801	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(1,654,539)	511,675	2,166,214	(28,000)	5,168	33,168	(110,000)	13,834	123,834
<u>6,874,213</u>	<u>6,874,213</u>	<u>-</u>	<u>103,958</u>	<u>103,958</u>	<u>-</u>	<u>684,818</u>	<u>684,818</u>	<u>-</u>
<u>\$ 5,219,674</u>	<u>\$ 7,385,888</u>	<u>\$ 2,166,214</u>	<u>\$ 75,958</u>	<u>\$ 109,126</u>	<u>\$ 33,168</u>	<u>\$ 574,818</u>	<u>\$ 698,652</u>	<u>\$ 123,834</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	Plat Book Fee			Rainy Day		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 3,600,000	\$ 3,600,000	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	80,000	99,005	19,005	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total revenues</b>	<b>80,000</b>	<b>99,005</b>	<b>19,005</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>-</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	-	-	-	-	-	-
Supplies	6,000	1,068	4,932	65,000	-	65,000
Other services and charges	96,704	2,301	94,403	2,525,185	1,526,793	998,392
Capital outlay	8,000	1,600	6,400	1,354,503	1,268,359	86,144
<b>Total general government</b>	<b>110,704</b>	<b>4,969</b>	<b>105,735</b>	<b>3,944,688</b>	<b>2,795,152</b>	<b>1,149,536</b>
<b>Public safety:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Highways and streets:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total highways and streets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Culture and recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total culture and recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Health and welfare:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total health and welfare</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>110,704</b>	<b>4,969</b>	<b>105,735</b>	<b>3,944,688</b>	<b>2,795,152</b>	<b>1,149,536</b>
<b>Other financing sources:</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(582,279)	(582,279)	-
<b>Net change in fund balances</b>	<b>(30,704)</b>	<b>94,036</b>	<b>124,740</b>	<b>(926,967)</b>	<b>222,569</b>	<b>1,149,536</b>
<b>Fund balances - beginning</b>	<b>374,439</b>	<b>374,439</b>	<b>-</b>	<b>13,512,583</b>	<b>13,512,583</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 343,735</b>	<b>\$ 468,475</b>	<b>\$ 124,740</b>	<b>\$ 12,585,616</b>	<b>\$ 13,735,152</b>	<b>\$ 1,149,536</b>



HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	Local Health Department Trust			Guardian Ad Litem		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	100,000	49,041	(50,959)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,400	2,100	(300)
Other	-	-	-	-	-	-
<b>Total revenues</b>	<b>100,000</b>	<b>49,041</b>	<b>(50,959)</b>	<b>2,400</b>	<b>2,100</b>	<b>(300)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	98,081	96,227	1,854	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total general government</b>	<b>98,081</b>	<b>96,227</b>	<b>1,854</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public safety:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	2,400	1,500	900
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,400</b>	<b>1,500</b>	<b>900</b>
<b>Highways and streets:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total highways and streets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Culture and recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total culture and recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Health and welfare:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total health and welfare</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>98,081</b>	<b>96,227</b>	<b>1,854</b>	<b>2,400</b>	<b>1,500</b>	<b>900</b>
<b>Other financing sources:</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>1,919</b>	<b>(47,186)</b>	<b>(49,105)</b>	<b>-</b>	<b>600</b>	<b>600</b>
<b>Fund balances - beginning</b>	<b>147,002</b>	<b>147,002</b>	<b>-</b>	<b>3,280</b>	<b>3,280</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 148,921</b>	<b>\$ 99,816</b>	<b>\$ (49,105)</b>	<b>\$ 3,280</b>	<b>\$ 3,880</b>	<b>\$ 600</b>



HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	Park and Recreation			Statewide 911		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ 4,204,778	\$ 3,547,734	\$ (657,044)	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	352,654	352,654	5,500,000	4,041,938	(1,458,062)
Charges for services	100,000	245,187	145,187	3,658,200	23,844	(3,634,356)
Fines and forfeits	-	-	-	-	-	-
Other	-	137	137	-	-	-
Total revenues	<u>4,304,778</u>	<u>4,145,712</u>	<u>(159,066)</u>	<u>9,158,200</u>	<u>4,065,782</u>	<u>(5,092,418)</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	-	-	-	6,768,227	6,021,940	746,287
Supplies	-	-	-	195,446	173,452	21,994
Other services and charges	-	-	-	2,674,260	2,402,367	271,893
Capital outlay	-	-	-	2,370	2,370	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,640,303</u>	<u>8,600,129</u>	<u>1,040,174</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	1,945,971	1,820,506	125,465	-	-	-
Supplies	330,109	319,535	10,574	-	-	-
Other services and charges	1,093,934	984,501	109,433	-	-	-
Capital outlay	1,829,538	1,591,835	237,703	-	-	-
Total culture and recreation	<u>5,199,552</u>	<u>4,716,377</u>	<u>483,175</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health and welfare:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>5,199,552</u>	<u>4,716,377</u>	<u>483,175</u>	<u>9,640,303</u>	<u>8,600,129</u>	<u>1,040,174</u>
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	(894,774)	(570,665)	324,109	(482,103)	(4,534,347)	(4,052,244)
Fund balances - beginning	<u>3,244,548</u>	<u>3,244,548</u>	<u>-</u>	<u>7,328,771</u>	<u>7,328,771</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,349,774</u>	<u>\$ 2,673,883</u>	<u>\$ 324,109</u>	<u>\$ 6,846,668</u>	<u>\$ 2,794,424</u>	<u>\$ (4,052,244)</u>



HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	Pretrial Diversion			County Court User's Fee		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	80,000	94,034	14,034	120,000	119,577	(423)
Other	-	-	-	-	-	-
<b>Total revenues</b>	<b>80,000</b>	<b>94,034</b>	<b>14,034</b>	<b>120,000</b>	<b>119,577</b>	<b>(423)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total general government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public safety:</b>						
Personal services	92,416	80,880	11,536	154,123	133,360	20,763
Supplies	-	-	-	-	-	-
Other services and charges	23,843	-	23,843	11,650	11,650	-
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<b>116,259</b>	<b>80,880</b>	<b>35,379</b>	<b>165,773</b>	<b>145,010</b>	<b>20,763</b>
<b>Highways and streets:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total highways and streets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Culture and recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total culture and recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Health and welfare:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total health and welfare</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>116,259</b>	<b>80,880</b>	<b>35,379</b>	<b>165,773</b>	<b>145,010</b>	<b>20,763</b>
<b>Other financing sources:</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(23,843)	(23,843)	-	-	-	-
<b>Net change in fund balances</b>	<b>(60,102)</b>	<b>(10,689)</b>	<b>49,413</b>	<b>(45,773)</b>	<b>(25,433)</b>	<b>20,340</b>
Fund balances - beginning	240,181	240,181	-	111,204	111,204	-
<b>Fund balances - ending</b>	<b>\$ 180,079</b>	<b>\$ 229,492</b>	<b>\$ 49,413</b>	<b>\$ 65,431</b>	<b>\$ 85,771</b>	<b>\$ 20,340</b>



HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	Veterans Court			Highway Special		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	4,500,000	8,768,902	4,268,902
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	80,000	720	(79,280)	-	-	-
<b>Total revenues</b>	<b>80,000</b>	<b>720</b>	<b>(79,280)</b>	<b>4,500,000</b>	<b>8,768,902</b>	<b>4,268,902</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total general government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public safety:</b>						
Personal services	8,000	934	7,066	-	-	-
Supplies	62,000	59,805	2,195	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<b>70,000</b>	<b>60,739</b>	<b>9,261</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Highways and streets:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	12,993	12,035	958
Other services and charges	-	-	-	628,128	625,895	2,233
Capital outlay	-	-	-	6,354,065	2,083,079	4,270,986
<b>Total highways and streets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,995,186</b>	<b>2,721,009</b>	<b>4,274,177</b>
<b>Culture and recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total culture and recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Health and welfare:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total health and welfare</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>70,000</b>	<b>60,739</b>	<b>9,261</b>	<b>6,995,186</b>	<b>2,721,009</b>	<b>4,274,177</b>
<b>Other financing sources:</b>						
Transfers in	40,000	40,000	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>50,000</b>	<b>(20,019)</b>	<b>(70,019)</b>	<b>(2,495,186)</b>	<b>6,047,893</b>	<b>8,543,079</b>
<b>Fund balances - beginning</b>	<b>25,526</b>	<b>25,526</b>	<b>-</b>	<b>5,824,545</b>	<b>5,824,545</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 75,526</b>	<b>\$ 5,507</b>	<b>\$ (70,019)</b>	<b>\$ 3,329,359</b>	<b>\$ 11,872,438</b>	<b>\$ 8,543,079</b>

Nonreverting Youth Assistance Program			IV-D Incentive - County			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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,310,342	\$ 13,793,707	\$ (1,516,635)
-	-	-	-	-	-	500,000	470,296	(29,704)
550,000	670,772	120,772	60,000	52,357	(7,643)	17,983,672	21,567,979	3,584,307
-	-	-	-	-	-	5,328,200	3,125,781	(2,202,419)
-	-	-	-	-	-	1,184,400	1,158,885	(25,515)
-	-	-	-	-	-	85,000	161,031	76,031
<u>550,000</u>	<u>670,772</u>	<u>120,772</u>	<u>60,000</u>	<u>52,357</u>	<u>(7,643)</u>	<u>40,391,614</u>	<u>40,277,679</u>	<u>(113,935)</u>
619,087	542,357	76,730	126,946	60,102	66,844	1,820,534	1,529,371	291,163
5,707	-	5,707	1,200	54	1,146	176,520	42,240	134,280
5,707	1,705	4,002	20,000	701	19,299	8,172,505	6,668,411	1,504,094
-	-	-	-	-	-	1,432,283	1,321,182	111,101
<u>630,501</u>	<u>544,062</u>	<u>86,439</u>	<u>148,146</u>	<u>60,857</u>	<u>87,289</u>	<u>11,601,842</u>	<u>9,561,204</u>	<u>2,040,638</u>
-	-	-	-	-	-	8,713,220	7,710,975	1,002,245
-	-	-	-	-	-	366,862	283,364	83,498
-	-	-	-	-	-	3,456,639	2,814,351	642,288
-	-	-	-	-	-	32,370	28,501	3,869
-	-	-	-	-	-	12,569,091	10,837,191	1,731,900
-	-	-	-	-	-	3,250,920	3,062,908	188,012
-	-	-	-	-	-	1,955,283	1,450,032	505,251
-	-	-	-	-	-	3,338,632	2,356,654	981,978
-	-	-	-	-	-	11,846,671	6,207,431	5,639,240
-	-	-	-	-	-	20,391,506	13,077,025	7,314,481
-	-	-	-	-	-	1,945,971	1,820,506	125,465
-	-	-	-	-	-	442,359	428,841	13,518
-	-	-	-	-	-	1,261,684	1,139,544	122,140
-	-	-	-	-	-	1,839,538	1,599,926	239,612
-	-	-	-	-	-	5,489,552	4,988,817	500,735
-	-	-	-	-	-	2,112,164	2,038,547	73,617
-	-	-	-	-	-	64,976	24,283	40,693
-	-	-	-	-	-	368,673	13,773	354,900
-	-	-	-	-	-	1,236	589	647
-	-	-	-	-	-	2,547,049	2,077,192	469,857
<u>630,501</u>	<u>544,062</u>	<u>86,439</u>	<u>148,146</u>	<u>60,857</u>	<u>87,289</u>	<u>52,599,040</u>	<u>40,541,429</u>	<u>12,057,611</u>
-	-	-	-	-	-	983,859	983,859	-
-	-	-	-	-	-	(2,007,098)	(2,007,098)	-
(80,501)	126,710	207,211	(88,146)	(8,500)	79,646	(13,230,665)	(1,286,989)	11,943,676
<u>132,630</u>	<u>132,630</u>	<u>-</u>	<u>180,688</u>	<u>180,688</u>	<u>-</u>	<u>60,850,338</u>	<u>60,850,338</u>	<u>-</u>
<u>\$ 52,129</u>	<u>\$ 259,340</u>	<u>\$ 207,211</u>	<u>\$ 92,542</u>	<u>\$ 172,188</u>	<u>\$ 79,646</u>	<u>\$ 47,619,673</u>	<u>\$ 59,563,349</u>	<u>\$ 11,943,676</u>

HAMILTON COUNTY  
COMBINING BALANCE SHEET -  
NONMAJOR DEBT SERVICE FUNDS  
December 31, 2017

<u>Assets</u>	2011 Hamilton County Visitors and Convention Bureau Sinking	2011 Hamilton County Visitors and Convention Bureau Debt Service Reserve	Lease Rental	HCPBC 1st Mortgage Refunding 2016	146th Street Bond
Cash and cash equivalents	\$ 162,857	\$ 132,181	\$ 1,578,206	\$ 1,282,475	\$ 1,110,231
Receivables:					
Taxes	-	-	33,390	76,601	-
Accounts	-	-	-	-	162
Intergovernmental	-	-	29,982	68,781	-
Total assets	<u>\$ 162,857</u>	<u>\$ 132,181</u>	<u>\$ 1,641,578</u>	<u>\$ 1,427,857</u>	<u>\$ 1,110,393</u>
 <u>Deferred Inflows of Resources and Fund Balances</u>					
Deferred Inflow of Resources:					
Unavailable revenue	\$ -	\$ -	\$ 63,372	\$ 145,382	\$ -
Total deferred inflows of resources	-	-	63,372	145,382	-
Fund balances:					
Restricted for:					
Debt services	162,857	132,181	1,578,206	1,282,475	1,110,393
Total fund balances	<u>162,857</u>	<u>132,181</u>	<u>1,578,206</u>	<u>1,282,475</u>	<u>1,110,393</u>
Total liabilities, deferred inflows of resources, and fund b	<u>\$ 162,857</u>	<u>\$ 132,181</u>	<u>\$ 1,641,578</u>	<u>\$ 1,427,857</u>	<u>\$ 1,110,393</u>

2002 Animal Control Bond	2011 Park District Refunding Bond	2012 First Mortgage Refunding Bonds	Radio System Sinking	Redevelopment Commission Debt Service	Redevelopment Authority Debt Service	Building Authority Debt Service	Totals
\$ 80,941	\$ 191,725	\$ 1,057,125	\$ 33,851	\$ 4,592,643	\$ 3,307,672	\$ 2,223,545	\$ 15,753,452
5,892	11,785	67,435	-	-	-	-	195,103
-	-	-	-	185	-	-	347
5,291	10,582	60,551	-	-	-	-	175,187
<u>\$ 92,124</u>	<u>\$ 214,092</u>	<u>\$ 1,185,111</u>	<u>\$ 33,851</u>	<u>\$ 4,592,828</u>	<u>\$ 3,307,672</u>	<u>\$ 2,223,545</u>	<u>\$ 16,124,089</u>
\$ 11,183	\$ 22,367	\$ 127,986	\$ -	\$ -	\$ -	\$ -	\$ 370,290
11,183	22,367	127,986	-	-	-	-	370,290
80,941	191,725	1,057,125	33,851	4,592,828	3,307,672	2,223,545	15,753,799
80,941	191,725	1,057,125	33,851	4,592,828	3,307,672	2,223,545	15,753,799
<u>\$ 92,124</u>	<u>\$ 214,092</u>	<u>\$ 1,185,111</u>	<u>\$ 33,851</u>	<u>\$ 4,592,828</u>	<u>\$ 3,307,672</u>	<u>\$ 2,223,545</u>	<u>\$ 16,124,089</u>

HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR DEBT SERVICE FUNDS  
 For The Year Ended December 31, 2017

	2011 Hamilton County Visitors and Convention Bureau Sinking	2011 Hamilton County Visitors and Convention Bureau Debt Service Reserve	Lease Rental	HCPBC 1st Mortgage Refunding 2016	146th Street Bond
Revenues:					
Taxes:					
Property	\$ -	\$ -	\$ 1,003,335	\$ 2,306,422	\$ -
Intergovernmental	-	-	92,708	212,683	-
Other	-	-	-	-	1,629
Total revenues	<u>-</u>	<u>-</u>	<u>1,096,043</u>	<u>2,519,105</u>	<u>1,629</u>
Expenditures:					
Current:					
General government	-	-	-	-	2,856
Debt service:					
Principal	150,000	-	1,840,000	-	-
Interest	111,724	-	1,326,737	-	-
Bond issue costs	-	-	-	-	-
Total expenditures	<u>261,724</u>	<u>-</u>	<u>3,166,737</u>	<u>-</u>	<u>2,856</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(261,724)</u>	<u>-</u>	<u>(2,070,694)</u>	<u>2,519,105</u>	<u>(1,227)</u>
Other financing sources (uses):					
Transfers in	261,723	-	2,100,000	-	915,633
Transfers out	-	-	-	(2,676,000)	(544,815)
Total other financing sources and (uses)	<u>261,723</u>	<u>-</u>	<u>2,100,000</u>	<u>(2,676,000)</u>	<u>370,818</u>
Net change in fund balances	(1)	-	29,306	(156,895)	369,591
Fund balances - beginning	<u>162,858</u>	<u>132,181</u>	<u>1,548,900</u>	<u>1,439,370</u>	<u>740,802</u>
Fund balances - ending	<u>\$ 162,857</u>	<u>\$ 132,181</u>	<u>\$ 1,578,206</u>	<u>\$ 1,282,475</u>	<u>\$ 1,110,393</u>

2002 Animal Control Bond	2011 Park District Refunding Bond	2012 First Mortgage Refunding Bonds	Radio System Sinking	Redevelopment Commission Debt Service	Redevelopment Authority Debt Service	Building Authority Debt Service	Totals
\$ 172,093	\$ 357,674	\$ 2,038,013	\$ -	\$ 8,837,657	\$ -	\$ -	\$ 14,715,194
16,360	32,720	187,234	677,810	-	-	-	1,219,515
-	-	-	-	14,427	8,217	5,647	29,920
<u>188,453</u>	<u>390,394</u>	<u>2,225,247</u>	<u>677,810</u>	<u>8,852,084</u>	<u>8,217</u>	<u>5,647</u>	<u>15,964,629</u>
-	-	-	-	12,126	3,250	4,750	22,982
150,000	310,000	-	583,889	2,255,000	1,040,000	3,850,000	10,178,889
41,646	62,300	-	60,331	1,303,647	895,389	1,737,501	5,539,275
-	-	-	-	-	-	-	-
<u>191,646</u>	<u>372,300</u>	<u>-</u>	<u>644,220</u>	<u>3,570,773</u>	<u>1,938,639</u>	<u>5,592,251</u>	<u>15,741,146</u>
<u>(3,193)</u>	<u>18,094</u>	<u>2,225,247</u>	<u>33,590</u>	<u>5,281,311</u>	<u>(1,930,422)</u>	<u>(5,586,604)</u>	<u>223,483</u>
-	-	-	-	586,197	1,912,476	5,412,014	11,188,043
-	-	(2,211,500)	-	(5,571,951)	-	-	(11,004,266)
-	-	(2,211,500)	-	(4,985,754)	1,912,476	5,412,014	183,777
(3,193)	18,094	13,747	33,590	295,557	(17,946)	(174,590)	407,260
<u>84,134</u>	<u>173,631</u>	<u>1,043,378</u>	<u>261</u>	<u>4,297,271</u>	<u>3,325,618</u>	<u>2,398,135</u>	<u>15,346,539</u>
<u>\$ 80,941</u>	<u>\$ 191,725</u>	<u>\$ 1,057,125</u>	<u>\$ 33,851</u>	<u>\$ 4,592,828</u>	<u>\$ 3,307,672</u>	<u>\$ 2,223,545</u>	<u>\$ 15,753,799</u>

HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 DEBT SERVICE FUNDS  
 For The Year Ended December 31, 2017

	2011 HCVCB Sinking Bonds			Lease Rental		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ 190,511	\$ 1,003,335	\$ 812,824
Intergovernmental	-	-	-	-	92,708	92,708
Other	260,000	-	(260,000)	3,000,000	-	(3,000,000)
Total revenues	260,000	-	(260,000)	3,190,511	1,096,043	(2,094,468)
Expenditures:						
General Government	-	-	-	-	-	-
Debt service:						
Principal	150,000	150,000	-	1,840,000	1,840,000	-
Interest and fiscal charges	111,724	111,724	-	1,326,741	1,326,737	4
Total expenditures	261,724	261,724	-	3,166,741	3,166,737	4
Other financing sources (uses):						
Transfers in	261,723	261,723	-	2,100,000	2,100,000	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	261,723	261,723	-	2,100,000	2,100,000	-
Net change in fund balances	259,999	(1)	(260,000)	2,123,770	29,306	(2,094,464)
Fund balances - beginning	162,858	162,858	-	1,548,900	1,548,900	-
Fund balances - ending	\$ 422,857	\$ 162,857	\$ (260,000)	\$ 3,672,670	\$ 1,578,206	\$ (2,094,464)

HCPBC 1st Mortgage Refunding			146th Street Bond			2002 Animal Control 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)
\$ 2,912,630	\$ 2,306,422	\$ (606,208)	\$ -	\$ -	\$ -	\$ 215,737	\$ 188,453	\$ (27,284)
-	212,683	212,683	5,000,000	-	(5,000,000)	-	-	-
-	-	-	4,000	1,467	(2,533)	-	-	-
<u>2,912,630</u>	<u>2,519,105</u>	<u>(393,525)</u>	<u>5,004,000</u>	<u>1,467</u>	<u>(5,002,533)</u>	<u>215,737</u>	<u>188,453</u>	<u>(27,284)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	150,000	150,000	-
-	-	-	2,856	2,856	-	41,647	41,646	1
-	-	-	2,856	2,856	-	191,647	191,646	1
-	-	-	915,633	915,633	-	-	-	-
(2,676,000)	(2,676,000)	-	(544,815)	(544,815)	-	-	-	-
(2,676,000)	(2,676,000)	-	370,818	370,818	-	-	-	-
236,630	(156,895)	(393,525)	5,371,962	369,429	(5,002,533)	24,090	(3,193)	(27,283)
1,439,370	1,439,370	-	740,802	740,802	-	84,134	84,134	-
<u>\$ 1,676,000</u>	<u>\$ 1,282,475</u>	<u>\$ (393,525)</u>	<u>\$ 6,112,764</u>	<u>\$ 1,110,231</u>	<u>\$ (5,002,533)</u>	<u>\$ 108,224</u>	<u>\$ 80,941</u>	<u>\$ (27,283)</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 DEBT SERVICE FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	2011 Park District Refunding Bonds			2012 HCPBC 1st Mortgage Refunding Bonds		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ 405,033	\$ 390,394	\$ (14,639)	\$ 2,373,193	\$ 2,225,247	\$ (147,946)
Intergovernmental	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>405,033</u>	<u>390,394</u>	<u>(14,639)</u>	<u>2,373,193</u>	<u>2,225,247</u>	<u>(147,946)</u>
Expenditures:						
General Government	-	-	-	-	-	-
Debt service:						
Principal	310,000	310,000	-	-	-	-
Interest and fiscal charges	<u>62,300</u>	<u>62,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>372,300</u>	<u>372,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,211,500)</u>	<u>(2,211,500)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,211,500)</u>	<u>(2,211,500)</u>	<u>-</u>
Net change in fund balances	32,733	18,094	(14,639)	161,693	13,747	(147,946)
Fund balances - beginning	<u>173,631</u>	<u>173,631</u>	<u>-</u>	<u>1,043,378</u>	<u>1,043,378</u>	<u>-</u>
Fund balances - ending	<u>\$ 206,364</u>	<u>\$ 191,725</u>	<u>\$ (14,639)</u>	<u>\$ 1,205,071</u>	<u>\$ 1,057,125</u>	<u>\$ (147,946)</u>

P25 Radio Project			Totals		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ 650,000	\$ 677,810	\$ 27,810	\$ 6,747,104	\$ 6,791,661	\$ (44,557)
-	-	-	5,000,000	305,391	4,694,609
-	-	-	3,264,000	1,467	3,262,533
<u>650,000</u>	<u>677,810</u>	<u>27,810</u>	<u>15,011,104</u>	<u>7,098,519</u>	<u>7,912,585</u>
-	-	-	-	-	-
583,889	583,889	-	3,033,889	3,033,889	-
<u>92,663</u>	<u>60,331</u>	<u>32,332</u>	<u>1,637,931</u>	<u>1,605,594</u>	<u>32,337</u>
<u>676,552</u>	<u>644,220</u>	<u>32,332</u>	<u>4,671,820</u>	<u>4,639,483</u>	<u>32,337</u>
-	-	-	3,277,356	3,277,356	-
-	-	-	<u>(5,432,315)</u>	<u>(5,432,315)</u>	-
-	-	-	<u>(2,154,959)</u>	<u>(2,154,959)</u>	-
(26,552)	33,590	60,142	8,184,325	304,077	7,880,248
261	261	-	5,193,073	5,193,073	-
<u>\$ (26,291)</u>	<u>\$ 33,851</u>	<u>\$ 60,142</u>	<u>\$ 13,377,398</u>	<u>\$ 5,497,150</u>	<u>\$ 7,880,248</u>

HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 December 31, 2017

<u>Assets</u>	<u>Cumulative Capital Development</u>	<u>Cumulative Courthouse</u>	<u>General Drain Improvement</u>	<u>County Major Bridge</u>	<u>Clay Township Trailways</u>
Cash and cash equivalents	\$ 4,822,747	\$ 1,317,805	\$ 3,126,007	\$ 11,560,844	\$ 64,785
Receivables:					
Taxes	202,305	18,987	-	93,623	-
Accounts	-	-	7,485	-	-
Special assessments	-	-	510,245	-	-
Intergovernmental	181,653	17,048	-	84,066	-
Interfund receivable:					
Interfund receivable	<u>-</u>	<u>-</u>	<u>494,413</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<b><u>\$ 5,206,705</u></b>	<b><u>\$ 1,353,840</u></b>	<b><u>\$ 4,138,150</u></b>	<b><u>\$ 11,738,533</u></b>	<b><u>\$ 64,785</u></b>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 48,422	\$ 17,496	\$ 86,500	\$ -	\$ -
Contracts payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,944</u>	<u>-</u>
Total liabilities	<u>48,422</u>	<u>17,496</u>	<u>86,500</u>	<u>62,944</u>	<u>-</u>
Deferred inflow of resources:					
Unavailable revenue	<u>383,958</u>	<u>36,035</u>	<u>-</u>	<u>177,689</u>	<u>-</u>
Fund balances:					
Restricted for:					
Capital projects	<u>4,774,325</u>	<u>1,300,309</u>	<u>4,051,650</u>	<u>11,497,900</u>	<u>64,785</u>
Total fund balances	<u>4,774,325</u>	<u>1,300,309</u>	<u>4,051,650</u>	<u>11,497,900</u>	<u>64,785</u>
<b>Total liabilities, deferred inflow of resources, and fund balances</b>	<b><u>\$ 5,206,705</u></b>	<b><u>\$ 1,353,840</u></b>	<b><u>\$ 4,138,150</u></b>	<b><u>\$ 11,738,533</u></b>	<b><u>\$ 64,785</u></b>

2009 Park Bond Proceeds	2013 GO Bonds Series A Proceeds	2013 GO Bonds Series B Proceeds	2013 GO Bonds Series C Proceeds	Redevelopment Commission Capital Projects	Redevelopment Authority Capital Projects	Totals
\$ -	\$ 2,105,193	\$ 1,662,147	\$ 151,436	\$ 9,827,417	\$ 914,769	\$ 35,553,150
-	-	-	-	-	-	314,915
-	1,178	717	83	290	-	9,753
-	-	-	-	-	-	510,245
-	-	-	-	-	-	282,767
-	-	-	-	-	-	494,413
<u>\$ -</u>	<u>\$ 2,106,371</u>	<u>\$ 1,662,864</u>	<u>\$ 151,519</u>	<u>\$ 9,827,707</u>	<u>\$ 914,769</u>	<u>\$ 37,165,243</u>
\$ -	\$ 44,590	\$ 40,252	\$ -	\$ 13,200	\$ -	\$ 250,460
-	-	-	-	418,854	-	481,798
-	44,590	40,252	-	432,054	-	732,258
-	-	-	-	-	-	597,682
-	2,061,781	1,622,612	151,519	9,395,653	914,769	35,835,303
-	2,061,781	1,622,612	151,519	9,395,653	914,769	35,835,303
<u>\$ -</u>	<u>\$ 2,106,371</u>	<u>\$ 1,662,864</u>	<u>\$ 151,519</u>	<u>\$ 9,827,707</u>	<u>\$ 914,769</u>	<u>\$ 37,165,243</u>

HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 For The Year Ended December 31, 2017

	Cumulative Capital Development	Cumulative Courthouse	General Drain Improvement	County Major Bridge	Clay Township Trailways
Revenues:					
Taxes:					
Property	\$ 5,647,535	\$ 532,716	\$ -	\$ 2,613,678	\$ -
Special assessments	-	-	988,157	-	-
Intergovernmental	570,963	52,716	-	259,946	-
Charges for services	-	-	393,143	-	-
Other	-	-	103,885	-	-
Total revenues	<u>6,218,498</u>	<u>585,432</u>	<u>1,485,185</u>	<u>2,873,624</u>	<u>-</u>
Expenditures:					
General government	2,555,247	372,142	1,190,175	-	-
Highways and streets	-	-	-	2,199,698	-
Capital outlay:					
General government	-	62,593	-	-	-
Highways and streets	146,295	-	-	-	-
Culture and recreation	-	-	-	-	-
Total expenditures	<u>2,701,542</u>	<u>434,735</u>	<u>1,190,175</u>	<u>2,199,698</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,516,956</u>	<u>150,697</u>	<u>295,010</u>	<u>673,926</u>	<u>-</u>
Other financing sources (uses):					
Transfers in	-	-	493,892	-	-
Transfers out	<u>(2,100,000)</u>	<u>-</u>	<u>(92,464)</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>(2,100,000)</u>	<u>-</u>	<u>401,428</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,416,956	150,697	696,438	673,926	-
Fund balances - beginning	<u>3,357,369</u>	<u>1,149,612</u>	<u>3,355,212</u>	<u>10,823,974</u>	<u>64,785</u>
Fund balances - ending	<u>\$ 4,774,325</u>	<u>\$ 1,300,309</u>	<u>\$ 4,051,650</u>	<u>\$ 11,497,900</u>	<u>\$ 64,785</u>

2009 Park Bond Proceeds	2013 GO Bonds Series A Proceeds	2013 GO Bonds Series B Proceeds	2013 GO Bonds Series C Proceeds	Redevelopment Commission Capital Projects	Redevelopment Authority Capital Projects	Totals
\$ -	\$ -	\$ -	\$ -	\$ 120,095	\$ -	\$ 8,914,024
-	-	-	-	-	-	988,157
-	-	-	-	-	-	883,625
-	-	-	-	-	-	393,143
-	20,476	7,802	2,709	2,611	3,003	140,486
-	20,476	7,802	2,709	122,706	3,003	11,319,435
-	-	-	-	-	-	4,117,564
-	630,631	47,724	456,866	422,373	-	3,757,292
-	-	-	-	-	-	62,593
-	1,354,453	29,717	-	4,126,328	-	5,656,793
40,183	-	-	-	-	-	40,183
40,183	1,985,084	77,441	456,866	4,548,701	-	13,634,425
(40,183)	(1,964,608)	(69,639)	(454,157)	(4,425,995)	3,003	(2,314,990)
-	-	-	-	2,743,842	-	3,237,734
-	-	-	-	(43,785)	-	(2,236,249)
-	-	-	-	2,700,057	-	1,001,485
(40,183)	(1,964,608)	(69,639)	(454,157)	(1,725,938)	3,003	(1,313,505)
40,183	4,026,389	1,692,251	605,676	11,121,591	911,766	37,148,808
\$ -	\$ 2,061,781	\$ 1,622,612	\$ 151,519	\$ 9,395,653	\$ 914,769	\$ 35,835,303

HAMILTON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET AND ACTUAL - (NON-GAAP BASIS) -  
 CAPITAL PROJECTS FUNDS  
 For The Year Ended December 31, 2017

	Cumulative Capital Development			Cumulative Courthouse		
	Amended Budget	Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)
Revenues:						
Taxes	\$ 7,175,160	\$ 6,218,498	\$ (956,662)	\$ 588,933	\$ 585,432	\$ (3,501)
Intergovernmental	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>7,175,160</u>	<u>6,218,498</u>	<u>(956,662)</u>	<u>588,933</u>	<u>585,432</u>	<u>(3,501)</u>
Expenditures:						
Capital outlay	<u>7,400,438</u>	<u>3,056,105</u>	<u>4,344,333</u>	<u>587,357</u>	<u>423,015</u>	<u>164,342</u>
Total expenditures	<u>7,400,438</u>	<u>3,056,105</u>	<u>4,344,333</u>	<u>587,357</u>	<u>423,015</u>	<u>164,342</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	<u>(2,100,000)</u>	<u>(2,100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing uses	<u>(2,100,000)</u>	<u>(2,100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(2,325,278)	1,062,393	3,387,671	1,576	162,417	160,841
Fund balances - beginning	<u>3,760,354</u>	<u>3,760,354</u>	<u>-</u>	<u>1,155,388</u>	<u>1,155,388</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,435,076</u>	<u>\$ 4,822,747</u>	<u>\$ 3,387,671</u>	<u>\$ 1,156,964</u>	<u>\$ 1,317,805</u>	<u>\$ 160,841</u>

County Major Bridge			Totals		
Amended Budget	Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)
\$ 3,769,833	\$ 2,873,624	\$ (896,209)	\$ 11,533,926	\$ 9,677,554	\$ (1,856,372)
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,769,833</u>	<u>2,873,624</u>	<u>(896,209)</u>	<u>11,533,926</u>	<u>9,677,554</u>	<u>(1,856,372)</u>
<u>2,151,560</u>	<u>2,136,754</u>	<u>14,806</u>	<u>10,139,355</u>	<u>5,615,874</u>	<u>4,523,481</u>
<u>2,151,560</u>	<u>2,136,754</u>	<u>14,806</u>	<u>10,139,355</u>	<u>5,615,874</u>	<u>4,523,481</u>
-	-	-	-	-	-
-	-	-	(2,100,000)	(2,100,000)	-
-	-	-	(2,100,000)	(2,100,000)	-
1,618,273	736,870	(881,403)	(705,429)	1,961,680	2,667,109
<u>10,823,974</u>	<u>10,823,974</u>	<u>-</u>	<u>15,739,716</u>	<u>15,739,716</u>	<u>-</u>
<u>\$ 12,442,247</u>	<u>\$ 11,560,844</u>	<u>\$ (881,403)</u>	<u>\$ 15,034,287</u>	<u>\$ 17,701,396</u>	<u>\$ 2,667,109</u>

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## FIDUCIARY FUNDS

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

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

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

- 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 IC 33-37-7.
- 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 IC 6-1.1-24.
- Tax Sale Redemption - To account for delinquent taxes and costs paid subsequent to the sale of property at the County real estate tax sale.
- 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.
- Payroll Withholding  
Garnishments - To account for payroll taxes and other amounts withheld from employee compensation, to be distributed in accordance with laws, regulations and contracts.
- 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.
- 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.

## FIDUCIARY FUNDS

(Continued)

Overweight Vehicles -	To account for fines collected by the County Clerk for overweight vehicle infractions due to the State of Indiana.
Special Death Benefit Fee -	To account for fees collected and paid by Clerk of Circuit court as set out in IC 35-33-8.
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.
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.
Mortgage Fee -	To account for the collection and payment of fees collected by the Recorder for each mortgage recorded.
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 IC 6-1.1-36.
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.
Inheritance Tax -	To account for the collection and payment of State inheritance taxes.
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.
LOIT Special Distribution -	To account for monies from the restricted LOIT Special Distribution Fund SEA 67, 2016.
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.

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HAMILTON COUNTY  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION -  
 PENSION TRUST FUNDS  
 December 31, 2017

<u>Assets</u>	<u>Sheriff's Retirement Plan</u>	<u>Sheriff's Benefit Plan</u>	<u>Totals</u>
Cash and cash equivalents	\$ 1,148,252	\$ 19,309	\$ 1,167,561
Receivables:			
Interest	114,716	1,014	115,730
Investments at fair value:			
Fixed income securities	11,638,029	273,824	11,911,853
Domestic and foreign equities	17,806,709	349,094	18,155,803
Other	<u>373,032</u>	<u>6,542</u>	<u>379,574</u>
Total investments	<u>29,817,770</u>	<u>629,460</u>	<u>30,447,230</u>
Total assets	<u>31,080,738</u>	<u>649,783</u>	<u>31,730,521</u>
<u>Net position restricted for pensions</u>			
Net position held in trust for:			
Employees' pension benefits	<u>31,080,738</u>	<u>649,783</u>	<u>31,730,521</u>
Total net position restricted for pensions	<u>\$ 31,080,738</u>	<u>\$ 649,783</u>	<u>\$ 31,730,521</u>

HAMILTON COUNTY  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -  
 PENSION TRUST FUNDS  
 For The Year Ended December 31, 2017

<u>Additions</u>	<u>Sheriff's Retirement Plan</u>	<u>Sheriff's Benefit Plan</u>	<u>Totals</u>
Contributions:			
Employer	\$ 1,183,384	\$ 40,851	\$ 1,224,235
Investment income:			
Net increase in fair value of investments	2,240,940	50,577	2,291,517
Interest	822,858	20,545	843,403
Less investment expense other than securities lending	<u>(101,664)</u>	<u>(2,130)</u>	<u>(103,794)</u>
Total investment income	<u>2,962,134</u>	<u>68,992</u>	<u>3,031,126</u>
Total additions	<u>4,145,518</u>	<u>109,843</u>	<u>4,255,361</u>
<u>Deductions</u>			
Benefit payments (including refunds of employee contributions)	1,124,985	12,160	1,137,145
Administrative expense	<u>83,855</u>	<u>26,587</u>	<u>110,442</u>
Total deductions	<u>1,208,840</u>	<u>38,747</u>	<u>1,247,587</u>
Changes in net position	2,936,678	71,096	3,007,774
Net position restricted for pensions - beginning	<u>28,144,060</u>	<u>578,687</u>	<u>28,722,747</u>
Net position restricted for pensions - ending	<u>\$ 31,080,738</u>	<u>\$ 649,783</u>	<u>\$ 31,730,521</u>

HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 AGENCY FUNDS  
 December 31, 2017

<u>Assets</u>	<u>City and Town Court Costs</u>	<u>Surplus Tax</u>	<u>Tax Sales Fees</u>	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>Payroll Withholding Garnishments</u>	<u>State Fines And Forfeitures</u>
Cash and cash equivalents	\$ 6,082	\$ 1,118	\$ 50,960	\$ 37,309	\$ 2,954,772	\$ -	\$ 43,736
Receivables:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	8,894
Total assets	<u>\$ 6,082</u>	<u>\$ 1,118</u>	<u>\$ 50,960</u>	<u>\$ 37,309</u>	<u>\$ 2,954,772</u>	<u>\$ -</u>	<u>\$ 52,630</u>
 <u>Liabilities</u>							
Liabilities:							
State fees payable	\$ -	\$ -	\$ 50,960	\$ -	\$ -	\$ -	\$ 52,630
Trust funds payable	6,082	1,118	-	37,309	2,954,772	-	-
Total liabilities	<u>\$ 6,082</u>	<u>\$ 1,118</u>	<u>\$ 50,960</u>	<u>\$ 37,309</u>	<u>\$ 2,954,772</u>	<u>\$ -</u>	<u>\$ 52,630</u>

Clerk of the Circuit Court	County Sheriff	County Treasurer	County Prosecutor	Infraction Judgment	Tax Distribution	Overweight Vehicles	Special Death Benefit Fee
\$ 2,176,376	\$ 16,020	\$ 25,565,530	\$ 305	\$ 71,180	\$ 265	\$ -	\$ 1,370
-	-	12,932,969	-	-	38,976,210	-	-
-	-	11,644,941	-	21,224	-	-	605
<u>\$ 2,176,376</u>	<u>\$ 16,020</u>	<u>\$ 50,143,440</u>	<u>\$ 305</u>	<u>\$ 92,404</u>	<u>\$ 38,976,475</u>	<u>\$ -</u>	<u>\$ 1,975</u>

\$ -	\$ -	\$ -	\$ -	\$ 92,404	\$ -	\$ -	\$ 1,975
<u>2,176,376</u>	<u>16,020</u>	<u>50,143,440</u>	<u>305</u>	<u>-</u>	<u>38,976,475</u>	<u>-</u>	<u>-</u>
<u>\$ 2,176,376</u>	<u>\$ 16,020</u>	<u>\$ 50,143,440</u>	<u>\$ 305</u>	<u>\$ 92,404</u>	<u>\$ 38,976,475</u>	<u>\$ -</u>	<u>\$ 1,975</u>

Continued on next page

HAMILTON COUNTY  
 COMBINING BALANCE SHEET -  
 AGENCY FUNDS  
 December 31, 2017  
 (Continued)

<u>Assets</u>	State Sales Disclosure Fee	Coroner's Training and Education	Adult Offender Interstate Compact	Mortgage Fee	DLGF Homestead Property Database	Child Restraint System Fine	Inheritance Tax
Cash and cash equivalents	\$ 12,855	\$ 2,254	\$ 500	\$ 11,247	\$ 564	\$ 500	\$ 113,750
Receivables:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	17	-	-	-	175	-
Total assets	<u>\$ 12,855</u>	<u>\$ 2,271</u>	<u>\$ 500</u>	<u>\$ 11,247</u>	<u>\$ 564</u>	<u>\$ 675</u>	<u>\$ 113,750</u>
<u>Liabilities</u>							
Liabilities:							
State fees payable	\$ 12,855	\$ 2,271	\$ 500	\$ 11,247	\$ -	\$ 675	\$ 113,750
Trust funds payable	-	-	-	-	564	-	-
Total liabilities	<u>\$ 12,855</u>	<u>\$ 2,271</u>	<u>\$ 500</u>	<u>\$ 11,247</u>	<u>\$ 564</u>	<u>\$ 675</u>	<u>\$ 113,750</u>

<u>Education Plate Fee</u>	<u>LOIT Special Distribution</u>	<u>Inmate Trust</u>	<u>Juvenile Inmate Trust</u>	<u>Totals</u>
\$ -	\$ -	\$ 34,074	\$ 339	\$ 31,101,106
-	-	-	-	51,909,179
<u>601</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,676,457</u>
<u>\$ 601</u>	<u>\$ -</u>	<u>\$ 34,074</u>	<u>\$ 339</u>	<u>\$ 94,686,742</u>

\$ 601	\$ -	\$ -	\$ -	\$ 339,868
<u>-</u>	<u>-</u>	<u>34,074</u>	<u>339</u>	<u>94,346,874</u>
<u>\$ 601</u>	<u>\$ -</u>	<u>\$ 34,074</u>	<u>\$ 339</u>	<u>\$ 94,686,742</u>

HAMILTON COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 For The Year Ended December 31, 2017

	City and Town Court Costs	Surplus Tax	Tax Sales Fees	Tax Sale Redemption	Tax Sale Surplus	Payroll Withholding Garnishments	State Fines And Forfeitures
<b>Assets:</b>							
Cash and cash equivalents, January 1	\$ 6,465	\$ 1,049	\$ 140,753	\$ 11,034	\$ 2,334,652	\$ -	\$ 45,030
Additions	41,562	1,545,687	24,111	275,081	3,261,868	30,431	204,411
Deductions	(41,945)	(1,545,618)	(113,904)	(248,806)	(2,641,748)	(30,431)	(205,705)
Cash and cash equivalents, December 31	<u>6,082</u>	<u>1,118</u>	<u>50,960</u>	<u>37,309</u>	<u>2,954,772</u>	<u>-</u>	<u>43,736</u>
Taxes receivable, January 1	-	-	-	34,570	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	(34,570)	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, January 1	-	-	-	-	-	-	12,657
Additions	-	-	-	-	-	-	8,894
Deductions	-	-	-	-	-	-	(12,657)
Intergovernmental receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,894</u>
Total assets, December 31	<u>\$ 6,082</u>	<u>\$ 1,118</u>	<u>\$ 50,960</u>	<u>\$ 37,309</u>	<u>\$ 2,954,772</u>	<u>\$ -</u>	<u>\$ 52,630</u>
<b>Liabilities:</b>							
State fees payable, January 1	\$ -	\$ -	\$ 140,753	\$ -	\$ -	\$ -	\$ 57,687
Additions	-	-	24,111	-	-	-	213,305
Deductions	-	-	(113,904)	-	-	-	(218,362)
State fees payable, December 31	<u>-</u>	<u>-</u>	<u>50,960</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,630</u>
Trust funds payable, January 1	6,465	1,049	-	11,034	2,334,652	-	-
Additions	41,562	1,545,687	-	275,081	3,261,868	30,431	-
Deductions	(41,945)	(1,545,618)	-	(248,806)	(2,641,748)	(30,431)	-
Trust funds payable, December 31	<u>6,082</u>	<u>1,118</u>	<u>-</u>	<u>37,309</u>	<u>2,954,772</u>	<u>-</u>	<u>-</u>
Total liabilities, December 31	<u>\$ 6,082</u>	<u>\$ 1,118</u>	<u>\$ 50,960</u>	<u>\$ 37,309</u>	<u>\$ 2,954,772</u>	<u>\$ -</u>	<u>\$ 52,630</u>

Clerk of the Circuit Court	County Sheriff	County Treasurer	County Prosecutor	Infraction Judgment	Tax Distribution	Overweight Vehicles	Special Death Benefit Fee
\$ 1,864,231	\$ 16,020	\$ 12,916,030	\$ 225	\$ 73,578	\$ 265	\$ 250	\$ 1,955
15,730,041	19,515,318	587,112,364	9,449	427,750	630,897,748	86	9,241
(15,417,896)	(19,515,318)	(574,462,864)	(9,369)	(430,148)	(630,897,748)	(336)	(9,826)
<u>2,176,376</u>	<u>16,020</u>	<u>25,565,530</u>	<u>305</u>	<u>71,180</u>	<u>265</u>	<u>-</u>	<u>1,370</u>
-	-	12,805,329	-	-	26,046,966	-	-
-	-	495,648,446	-	-	38,976,210	-	-
-	-	(495,520,806)	-	-	(26,046,966)	-	-
-	-	<u>12,932,969</u>	-	-	<u>38,976,210</u>	-	-
-	-	10,325,373	-	25,094	-	-	-
-	-	58,749,717	-	21,224	-	-	605
-	-	(57,430,149)	-	(25,094)	-	-	-
-	-	<u>11,644,941</u>	-	<u>21,224</u>	-	-	<u>605</u>
<u>\$ 2,176,376</u>	<u>\$ 16,020</u>	<u>\$ 50,143,440</u>	<u>\$ 305</u>	<u>\$ 92,404</u>	<u>\$ 38,976,475</u>	<u>\$ -</u>	<u>\$ 1,975</u>
\$ -	\$ -	\$ -	\$ -	\$ 98,672	\$ -	\$ 250	\$ 1,955
-	-	-	-	448,974	-	86	9,846
-	-	-	-	(455,242)	-	(336)	(9,826)
-	-	-	-	<u>92,404</u>	-	-	<u>1,975</u>
1,864,231	16,020	36,046,732	225	-	26,047,231	-	-
15,730,041	19,515,318	588,431,932	9,449	-	630,897,748	-	-
(15,417,896)	(19,515,318)	(574,335,224)	(9,369)	-	(617,968,504)	-	-
<u>2,176,376</u>	<u>16,020</u>	<u>50,143,440</u>	<u>305</u>	<u>-</u>	<u>38,976,475</u>	<u>-</u>	<u>-</u>
<u>\$ 2,176,376</u>	<u>\$ 16,020</u>	<u>\$ 50,143,440</u>	<u>\$ 305</u>	<u>\$ 92,404</u>	<u>\$ 38,976,475</u>	<u>\$ -</u>	<u>\$ 1,975</u>

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HAMILTON COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 For The Year Ended December 31, 2017  
 (Continued)

	State Sales Disclosure Fee	Coroner's Training and Education	Adult Offender Interstate Compact	Mortgage Fee	DLGF Homestead Property Database	Child Restraint System Fine	Inheritance Tax
<b>Assets:</b>							
Cash and cash equivalents, January 1	\$ 12,740	\$ 2,032	\$ 500	\$ 13,785	\$ 231	\$ 224	\$ 113,750
Additions	57,610	13,134	1,875	43,743	947	2,127	-
Deductions	<u>(57,495)</u>	<u>(12,912)</u>	<u>(1,875)</u>	<u>(46,281)</u>	<u>(614)</u>	<u>(1,851)</u>	<u>-</u>
Cash and cash equivalents, December 31	<u>12,855</u>	<u>2,254</u>	<u>500</u>	<u>11,247</u>	<u>564</u>	<u>500</u>	<u>113,750</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	-	-	-	-	-	175	-
Additions	-	17	-	-	-	175	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(175)</u>	<u>-</u>
Intergovernmental receivable, December 31	<u>-</u>	<u>17</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>175</u>	<u>-</u>
<b>Total assets, December 31</b>	<u><b>\$ 12,855</b></u>	<u><b>\$ 2,271</b></u>	<u><b>\$ 500</b></u>	<u><b>\$ 11,247</b></u>	<u><b>\$ 564</b></u>	<u><b>\$ 675</b></u>	<u><b>\$ 113,750</b></u>
<b>Liabilities:</b>							
State fees payable, January 1	\$ 12,740	\$ 2,032	\$ 500	\$ 13,785	\$ -	\$ 399	\$ 113,750
Additions	57,610	13,151	1,875	43,743	-	2,302	-
Deductions	<u>(57,495)</u>	<u>(12,912)</u>	<u>(1,875)</u>	<u>(46,281)</u>	<u>-</u>	<u>(2,026)</u>	<u>-</u>
State fees payable, December 31	<u>12,855</u>	<u>2,271</u>	<u>500</u>	<u>11,247</u>	<u>-</u>	<u>675</u>	<u>113,750</u>
Trust funds payable, January 1	-	-	-	-	231	-	-
Additions	-	-	-	-	947	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(614)</u>	<u>-</u>	<u>-</u>
Trust funds payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>564</u>	<u>-</u>	<u>-</u>
<b>Total liabilities, December 31</b>	<u><b>\$ 12,855</b></u>	<u><b>\$ 2,271</b></u>	<u><b>\$ 500</b></u>	<u><b>\$ 11,247</b></u>	<u><b>\$ 564</b></u>	<u><b>\$ 675</b></u>	<u><b>\$ 113,750</b></u>

Education Plate Fee	LOIT Special Distribution	Inmate Trust	Juvenile Inmate Trust	Totals
\$ 300	\$ -	\$ 7,366	\$ 501	\$ 17,562,966
7,406	-	904,843	5,154	1,260,121,987
(7,706)	-	(878,135)	(5,316)	(1,246,583,847)
-	-	34,074	339	31,101,106
-	-	-	-	38,886,865
-	-	-	-	534,624,656
-	-	-	-	(521,602,342)
-	-	-	-	51,909,179
675	-	-	-	10,363,974
601	-	-	-	58,781,233
(675)	-	-	-	(57,468,750)
601	-	-	-	11,676,457
<u>\$ 601</u>	<u>\$ -</u>	<u>\$ 34,074</u>	<u>\$ 339</u>	<u>\$ 94,686,742</u>
\$ 975	\$ -	\$ -	\$ -	\$ 443,498
8,007	-	-	-	823,010
(8,381)	-	-	-	(926,640)
601	-	-	-	339,868
-	-	7,366	501	66,335,737
-	-	904,843	5,154	1,260,650,061
-	-	(878,135)	(5,316)	(1,232,638,924)
-	-	34,074	339	94,346,874
<u>\$ 601</u>	<u>\$ -</u>	<u>\$ 34,074</u>	<u>\$ 339</u>	<u>\$ 94,686,742</u>

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# Statistical Section

## Statistical Section

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

<u>Contents</u>	<u>Page</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	235-241
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	242-245
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	246-252
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	253-255
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	256-257
<b>Sources:</b> Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003: schedules presenting government-wide information include information beginning in that year.	

HAMILTON COUNTY  
Net Position by Component  
As of December 31,

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Primary Government</b>										
<b>Governmental Activities:</b>										
Net investment in capital assets	\$ 715,039,032	\$ 691,256,936	\$ 657,119,208	\$ 649,990,036	\$ 646,474,208	\$ 629,861,702	\$ 621,370,368	\$ 629,570,944	\$ 660,865,707	\$ 643,052,568
Restricted	85,879,189	89,617,511	95,689,365	100,451,449	112,939,898	63,637,654	60,464,254	80,663,541	85,063,021	92,258,357
Unrestricted	(17,034,380)	50,642,152	56,964,818	63,152,781	39,742,963	73,676,999	58,514,738	18,234,418	39,127,815	29,992,894
<b>Total governmental activities</b>	\$ 783,883,841	\$ 831,516,599	\$ 809,773,391	\$ 813,594,266	\$ 799,157,069	\$ 767,176,355	\$ 740,349,360	\$ 728,468,903	\$ 785,056,543	\$ 765,303,819
<b>Component Unit-Activities</b>										
<b>Riverview Hospital:</b>										
Net investment in capital assets	\$ 111,225,343	\$ 92,058,291	\$ 76,698,703	\$ 69,620,403	\$ 56,167,053	\$ 48,472,711	\$ 41,702,124	\$ 37,690,317	\$ 35,981,705	\$ 37,846,292
Restricted	4,526,812	6,221,058	6,583,736	7,164,381	7,254,137	5,704,712	6,376,685	6,865,899	11,226,658	10,604,933
Unrestricted	132,697,185	129,813,433	127,810,301	114,426,965	103,509,121	83,748,285	72,805,987	71,365,996	62,454,798	50,502,391
<b>Total component unit net position</b>	\$ 248,449,340	\$ 228,092,782	\$ 211,092,740	\$ 191,211,749	\$ 166,930,311	\$ 137,925,708	\$ 120,884,796	\$ 115,922,212	\$ 109,663,161	\$ 98,953,616

a Restated to reflect prior period adjustments to infrastructure assets.

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

c Restated to reflect prior period adjustments

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

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Governmental Activities</b>										
Expenses:										
General government	\$ 83,245,714	\$ 77,469,554	\$ 71,302,031	\$ 59,829,584	\$ 63,164,713	\$ 56,334,421	\$ 60,397,772	\$ 57,450,337	\$ 64,351,735	\$ 56,355,378
Public safety	41,176,435	44,896,964	44,060,460	42,153,763	35,733,346	27,954,023	28,835,492	32,614,575	30,778,837	35,900,786
Highways and streets	17,768,821	16,507,007	15,839,650	21,672,146	10,450,387	11,367,240	33,678,114	74,094,190	18,265,047	15,881,328
Health and welfare	3,707,037	3,339,755	2,972,163	2,923,322	2,741,453	2,677,777	2,367,713	2,579,909	2,381,604	5,841,820
Culture and recreation	1,188,287	3,253,883	4,934,326	3,516,421	3,672,916	3,468,018	3,028,404	4,567,425	3,705,491	4,118,906
Interest on long-term debt	5,459,174	8,830,278	7,929,575	8,732,945	8,254,211	9,840,027	8,018,884	7,954,808	6,633,468	7,597,809
Total expenses	152,545,468	154,297,441	147,038,205	138,828,181	124,017,026	111,641,506	136,326,379	179,261,244	126,116,182	125,696,027
Program Revenues:										
Charges for services:										
General government	13,325,376	11,404,390	12,427,375	9,397,719	10,450,121	9,082,830	6,724,074	5,295,050	5,978,833	6,417,911
Public safety	10,924,046	9,826,453	10,149,993	5,880,405	7,749,126	7,057,481	8,199,404	9,339,202	8,729,255	8,603,567
Highways and streets	387,236	162,701	48,579	124,784	376,697	155,400	30,940	54,480	16,885	44,598
Health and welfare	1,307,242	793,090	748,571	694,694	742,016	1,061,752	507,408	494,444	655,412	1,823,422
Culture and recreation	503,279	529,230	483,376	513,263	493,045	417,388	389,021	403,009	437,488	391,469
Operating grants and contributions:										
General government	6,950,599	6,838,803	6,586,170	9,457,390	8,379,248	6,640,982	7,175,204	9,926,144	16,530,733	8,374,431
Public safety	8,056,503	7,903,649	7,599,476	9,454,168	8,473,259	5,468,771	4,605,601	5,808,703	2,999,526	2,470,434
Highways and streets	9,779,514	8,396,702	7,282,743	8,464,660	5,924,720	5,182,643	5,170,357	5,902,268	10,033,469	5,642,258
Health and welfare	1,119,458	1,188,119	1,017,706	1,092,889	659,833	831,486	831,486	1,006,190	1,091,017	1,052,840
Culture and recreation	399,242	527,992	668,960	633,400	398,747	287,591	369,366	790,632	333,545	315,316
Capital grants and contributions:	6,891,607	15,757,734	6,671,809	5,131,655	6,794,143	4,423,892	9,867,149	4,812,385	3,763,146	7,926,545
Total revenues	59,644,102	63,328,863	53,684,758	50,845,027	50,440,955	40,147,697	43,870,010	43,832,507	50,569,309	43,012,791
Net revenues (expenses):	(92,901,366)	(90,968,578)	(93,353,447)	(87,983,154)	(73,576,071)	(71,493,809)	(92,456,369)	(135,428,737)	(75,546,873)	(82,683,236)
General revenues and other changes in net position:										
Taxes:										
Property taxes	61,552,271	59,074,048	58,433,182	57,888,041	57,844,937	56,348,053	55,268,441	54,843,844	55,031,562	51,016,072
County option income tax	43,196,548	42,646,363	40,659,196	36,342,758	40,714,823	34,780,439	43,005,739	17,603,371	32,705,361	36,360,794
Other taxes	9,584,169	8,941,015	7,748,013	6,676,653	5,955,657	5,978,131	5,084,045	4,753,964	4,217,961	4,483,627
Other	1,296,081	1,180,284	686,826	592,419	616,801	826,901	468,076	752,466	2,121,652	580,834
Reimbursements	-	-	-	-	-	-	-	-	-	-
Unrestricted investment earnings	1,570,430	870,076	483,677	920,480	424,567	387,280	510,525	887,452	1,223,061	5,861,513
Total general revenue	117,199,499	112,711,786	108,010,894	102,420,351	105,556,285	98,320,804	104,336,826	78,841,097	95,299,597	98,302,840
Changes in net position for Governmental Activities	\$ 24,298,133	\$ 21,743,208	\$ 14,657,447	\$ 14,437,197	\$ 31,980,714	\$ 26,826,995	\$ 11,880,457	\$ (56,587,640)	\$ 19,752,724	\$ 15,619,604

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Component Unit Activities</b>										
Expenses:										
Riverview Hospital	\$ 473,902,022	\$ 430,209,459	\$ 419,010,006	\$ 399,869,934	\$ 410,863,416	\$ 342,256,960	\$ 183,731,790	\$ 136,289,260	\$ 133,641,110	\$ 141,201,590
Total expenses	473,902,022	430,209,459	419,010,006	399,869,934	410,863,416	342,256,960	183,731,790	136,289,260	133,641,110	141,201,590
Program Revenues:										
Charges for services	485,991,410	444,127,364	442,535,323	422,204,008	434,284,519	354,958,084	188,021,203	138,246,885	137,073,497	138,554,069
Total revenues	485,991,410	444,127,364	442,535,323	422,204,008	434,284,519	354,958,084	188,021,203	138,246,885	137,073,497	138,554,069
Net revenues (expenses):	12,089,388	13,917,905	23,525,317	22,334,074	23,421,103	12,701,124	4,289,413	1,957,625	3,432,387	(2,647,521)
General revenues and other changes in net position:										
Non-capital contributions	-	-	-	-	172,555	-	-	-	-	-
Capital contributions	-	-	-	-	-	-	345,000	-	-	-
Miscellaneous	871,918	826,252	(606,995)	-	-	-	328,171	393,496	-	-
Interest expense	-	-	(1,514,497)	-	-	-	-	-	-	-
Unrestricted investment earnings	7,395,252	2,255,885	(1,159,170)	1,947,364	6,234,588	4,339,788	-	3,907,930	7,277,158	1,600,596
Total general revenues	8,267,170	3,082,137	(3,280,662)	1,947,364	6,407,143	4,339,788	673,171	4,301,426	7,277,158	1,600,596
Changes in net position for Component Unit Activities	\$ 20,356,558	\$ 17,000,042	\$ 20,244,655	\$ 24,281,438	\$ 29,828,246	\$ 17,040,912	\$ 4,962,584	\$ 6,259,051	\$ 10,709,545	\$ (1,046,925)

- a The increase in property tax revenues related mainly to new debt services levies and additional tax increment revenue captured.
- b 2006 includes the impact of \$36 million in disposals of roadways assets which were annexed by municipalities.
- c 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.
- d Increase in appeals for adjustment to the levy were over the standard 4% increase allowed due to juvenile detention center, superior court and growth.
- e Reflects \$9.8 million Federal Highway Fund grant for 146th Street project.
- f 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.
- g 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.
- h 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.
- i Majority of this increase was a result of 16 new employees and numerous capital expenditures.
- j Reflects Runway construction grant as large part of this increase.
- k Majority of this increase reflects the contributions for Ohio Road Bridge.
- l Shift in investment earnings from 2008 to 2009 reflects change in net market value realized gains and losses on investment fund.
- m 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/A21 intersection area that will not be capital assets of the County, this area has been annexed by the City of Carmel.
- n COIT revenues decreased due to the economic downturn and the overpayment in distributions.
- o COIT revenues increased due to the economic improvement and the correction of a calculation error at the State.
- p The increase in revenues and expenses for the discretely presented component unit is due to the entrance of the unit into long-term care.
- q The decrease in Highways and Street is attributed to the disposal of roadway/bridge assets which were annexed by other municipalities.
- r Increase attributable to increase in special assessments collected and increase in internal service funds.
- s Increase in permits issued in 2012.
- t Conversion from local collections from phone companies for 911 system to State collection.
- u Decrease in contributions from private developers.
- v Decrease in the amount of grants funds received.
- w Increase in collections for non-verification from home owners of the homestead credit, unit by statute can collect back three years plus civil penalty.
- x Increase in amount of grants from federal and state.
- y Increase in contributions from private developers.
- z COIT revenues increased due to the economic improvement and employment.

aa Decrease due to the retirement of bond issues  
 ab Increase due to four bonds issues in 2013  
 ac Increase due to Statewide 911 (employees and benefits) plus projects to increase efficiency  
 ad Increase due to relinquishment of bridge on 146th over US 31 and increased maintenance costs  
 ae Decrease in charge for services in almost all areas  
 af More hotels and tourism  
 ag Increase due to OPEB liability, additional pension costs, and capital outlay expense not capitalized  
 ah Decrease due to relinquishment of bridge on 146th over US 31 in 2014  
 ai Decrease due to only one issue (refunding) and normal reduction of debt  
 aj Increase due to more employees and benefits  
 ak Increase due to increase in fines and fees and internal service positive return  
 al Increase in collections for services and interlocal agreements  
 am Increase due to early payoff of debt  
 an Increase due to increase expense in wage, pension, insurance, and OPEB  
 ao Increase in donations and miscellaneous for 2016  
 ap Implementation of GASB 74/75  
 aq Due to increased capital outlay

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>General Fund</b>										
Assigned	\$ 504,520	\$ 2,989,670	\$ 1,262,402	\$ 1,262,402	\$ 389,658	\$ 593,893	\$ 937,768	\$ 788,554	\$ 2,085,804	\$ 2,770,998
Unassigned	45,290,474	41,540,435	25,729,801	25,224,127	24,850,647	33,941,215	28,946,402	10,886,344	18,448,068	23,991,517
<b>Total general fund</b>	<b>\$ 45,794,994</b>	<b>\$ 44,530,105</b>	<b>\$ 26,992,203</b>	<b>\$ 26,486,529</b>	<b>\$ 25,240,305</b>	<b>\$ 34,535,108</b>	<b>\$ 29,884,170</b>	<b>\$ 11,674,898</b>	<b>\$ 20,533,872</b>	<b>\$ 26,762,515</b>
<b>All other governmental funds:</b>										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,476
Restricted	124,591,321	137,808,922	133,388,885	134,672,751	151,650,508	101,800,900	79,137,031	74,333,097	78,982,684	87,005,804
Committed	9,362,439	9,008,387	38,290,125	30,425,838	25,172,710	5,282,846	15,694,304	16,938,643	18,054,388	12,111,834
Assigned	16,052,157	3,625,532	3,737,883	3,318,332	2,493,674	3,583,781	5,304,176	8,774,045	8,880,702	12,842,681
Unassigned	-	-	-	-	-	-	-	-	-	(14,447)
<b>Total all other governmental funds</b>	<b>\$ 150,005,917</b>	<b>\$ 150,442,841</b>	<b>\$ 175,416,893</b>	<b>\$ 168,416,921</b>	<b>\$ 179,316,892</b>	<b>\$ 110,667,527</b>	<b>\$ 100,135,511</b>	<b>\$ 100,045,785</b>	<b>\$ 105,917,774</b>	<b>\$ 111,974,348</b>

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

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

c Includes the new fund committed for public safety

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

e Reflect the decrease in funds from bond issues that were not spent at year end in 2013

f Includes the special distribution of COIT funds and the transfer of funds from the COIT Distributive shares, which is a closed fund for 2017

g Reflects the closing of the COIT distributive shares that were committed to public safety

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Revenues</b>										
Taxes	\$ 114,202,674	\$ 110,469,991	\$ 107,116,060	\$ 101,149,593	\$ 104,398,474	\$ 96,539,771	\$ 103,363,265	\$ 78,311,876	\$ 90,366,481	\$ 91,096,496
License and permits	568,955	543,875	483,301	515,832	454,412	447,799	359,595	346,595	234,679	334,110
Intergovernmental	26,305,316	24,855,265	23,155,095	28,479,305	23,835,807	17,948,954	18,152,014	23,433,937	32,488,290	17,805,279
Charges for services	14,780,309	13,473,405	14,351,445	9,426,548	13,225,204	9,753,071	9,035,329	10,084,179	10,430,427	11,382,143
Fines and forfeits	3,189,302	3,412,680	3,672,338	2,710,416	2,431,387	2,196,665	2,474,841	2,927,277	2,710,634	2,448,768
Special assessments	4,907,134	3,969,179	3,853,770	3,958,069	3,235,161	3,357,882	2,719,047	2,228,134	1,758,937	2,521,739
Miscellaneous	2,866,511	2,050,360	1,170,503	1,512,899	1,041,368	1,214,181	978,601	1,639,918	3,344,713	6,442,347
<b>Total revenues</b>	\$ 166,820,201	\$ 158,774,755	\$ 153,802,472	\$ 147,752,662	\$ 148,621,813	\$ 131,458,323	\$ 137,082,692	\$ 118,971,916	\$ 141,334,161	\$ 132,030,882
<b>Expenditures</b>										
<b>Current:</b>										
General government	\$ 72,033,010	\$ 60,610,209	\$ 54,500,045	\$ 57,335,420	\$ 52,857,117	\$ 51,519,392	\$ 48,834,461	\$ 52,056,141	\$ 56,047,316	\$ 48,165,127
Public safety	37,602,130	40,018,533	35,586,598	31,483,041	33,403,568	27,209,499	26,334,037	28,719,122	28,093,082	27,325,688
Highways and streets	16,689,927	6,930,060	6,840,604	5,799,536	5,660,290	5,511,815	4,559,749	5,569,390	12,164,106	7,469,724
Health and welfare	3,407,768	3,078,988	2,863,436	2,865,183	2,778,524	2,646,651	2,345,495	2,774,047	3,481,318	5,821,709
Culture and recreation	3,704,156	3,318,676	3,190,493	2,937,964	2,985,029	2,812,597	2,792,214	3,337,371	3,061,318	3,133,379
Capital outlay	16,837,081	19,800,708	25,663,756	41,559,195	16,294,129	9,825,789	23,735,160	34,199,537	30,864,954	48,118,634
Debt service:										
Principal	10,178,889	25,616,604	12,311,656	12,807,202	13,020,000	12,470,000	12,530,000	12,160,000	13,155,000	38,330,000
Interest	5,539,275	6,781,090	8,226,040	9,952,289	7,210,515	10,500,930	7,769,015	9,363,892	8,820,728	8,532,355
Issuance cost	-	289,400	770,119	284,781	862,358	446,913	565,071	410,128	97,071	437,483
<b>Total expenditures</b>	\$ 165,992,236	\$ 166,444,268	\$ 149,952,747	\$ 165,024,611	\$ 135,071,530	\$ 122,943,586	\$ 129,465,202	\$ 148,589,628	\$ 155,784,893	\$ 187,334,099
<b>Excess (deficiency) of revenues over (under) expenditures</b>	\$ 827,965	\$ (7,669,513)	\$ 3,849,725	\$ (17,271,949)	\$ 13,550,283	\$ 8,514,737	\$ 7,617,490	\$ (29,617,712)	\$ (14,450,732)	\$ (55,303,217)

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Other Financing Sources (Uses)</b>										
Transfers in	18,921,768	50,667,511	26,077,261	41,111,928	39,028,286	41,307,641	24,099,144	22,542,840	42,545,302	49,459,013
Transfers out	(18,921,768)	(50,667,511)	(26,077,261)	(41,111,928)	(39,028,286)	(41,307,641)	(24,099,144)	(22,542,840)	(42,545,302)	(49,459,013)
Issuance of debt	-	36,650,000	19,350,000	6,995,000	44,735,000	28,000,000	23,625,000	26,610,000	2,150,000	41,655,000
Capital lease	-	-	4,090,921	-	-	-	-	-	-	-
Bond premiums/(discounts)	-	-	-	-	1,069,279	2,768,217	(63,492)	71,749	15,515	1,960,735
Contributions	-	-	-	623,202	-	-	-	-	-	1,628,530
Payment to refunded bond escrow	-	(36,416,637)	(19,785,000)	-	-	(24,100,000)	(12,880,000)	(11,795,000)	-	-
<b>Total other financing sources (uses)</b>	\$ -	\$ 233,363	\$ 3,655,921	\$ 7,618,202	\$ 45,804,279	\$ 6,668,217	\$ 10,681,508	\$ 14,886,749	\$ 2,165,515	\$ 45,244,265
<b>Net change in fund balance</b>	\$ 827,965	\$ (7,436,150)	\$ 7,505,646	\$ (9,653,747)	\$ 59,354,562 <sup>n</sup>	\$ 15,182,954	\$ 18,298,998	\$ (14,730,963)	\$ (12,285,217)	\$ (10,058,952)
<b>Debt service as a percentage of noncapital expenditures</b>	<b>11.1%</b>	<b>22.1%</b>	<b>16.5%</b>	<b>18.4%</b>	<b>17.0%</b>	<b>20.3%</b>	<b>19.2%</b>	<b>18.8%</b>	<b>17.6%</b>	<b>33.7%</b>

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

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

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

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

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

f Due primarily to decrease in COT distribution.

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

h Due to decrease in grant funds from federal and state

i Increase in special assessment rates in 2012

j Due to increase in grant funds from federal and state

k Due to an increase in income tax revenue

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

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

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

o Several new capital projects started in 2014

**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 (1)	Less: Appeals Withheld	Total	
2017	\$ 14,980,262,365	\$ 6,001,703,188	\$ 379,416,301	\$ 484,630,018	\$ 267,772,035	\$ 21,578,239,837	
2016	14,195,247,626	5,700,811,447	358,090,294	510,144,643	222,266,210	20,542,027,800	
2015	13,287,187,176	5,505,486,808	353,085,915	517,311,438	203,845,055	19,459,226,282	
2014	12,641,634,108	5,503,856,160	361,939,139	477,676,697	355,495,515	18,629,610,589	
2013	12,291,952,678	5,592,028,672	374,896,300	446,004,912	495,094,618	18,209,787,944	
2012	12,264,017,166	5,716,776,272	381,169,428	447,178,677	301,731,195	18,507,410,348	
2011	11,794,909,914	5,717,344,071	354,902,433	414,941,472	304,040,862	17,978,057,028	
2010	12,396,224,453	5,755,695,533	404,225,903	415,448,349	600,866,683	18,370,727,555	
2009	12,258,805,624 (3)	5,469,112,940	379,896,375	413,614,113	258,776,450	18,262,652,599	
2008	16,773,504,215	5,101,737,575	359,993,538	466,178,994	476,630,170	22,224,784,152	

Year Payable	Total				Total Direct Tax Rate
	Personal Property (2)	Total Real and Personal Property	Less: Tax Increment District	True Tax Value	
2017	\$ 1,414,073,851	22,992,313,688	\$ 2,983,052,444	\$ 20,009,261,244	\$ 0.2814
2016	1,379,006,266	21,921,034,066	2,765,435,947	19,155,598,119	0.2814
2015	1,299,599,638	20,758,825,920	2,448,125,328	18,310,700,592	0.2926
2014	1,282,752,307	19,912,362,896	2,179,409,968	17,732,952,928	0.3054
2013	1,212,175,510	19,421,963,454	2,157,793,945	17,264,169,509	0.3074
2012	1,199,590,124	19,707,000,472	2,200,923,200	17,506,077,272	0.2901
2011	1,288,677,886	19,266,734,914	2,180,807,436	17,085,927,478	0.2769
2010	1,206,989,103	19,577,716,658	1,915,574,707	17,662,141,951	0.2724
2009	1,195,664,865	19,458,317,464	1,908,810,930	17,549,506,534	0.2753
2008	1,134,090,918	23,358,875,070	1,461,412,812	21,897,462,258	0.2131

(1) Included assessed values from property classes of agriculture, exempt, utility and other as defined by the County Auditor's office.  
(2) Net assessed value of personal property decreased in 2007 because of the expansion of the exemption for inventory.  
(3) Decrease in residential assessed value due to new supplemental homestead deductions in 2009.  
(4) Assessed value is one third the true tax value.

Source: Hamilton County Auditor's Office - Total True and Assessed Tax are those amounts that have been reported to and certified to the State each year.

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>County Direct Rates</b>										
General	\$ 0.1739	\$ 0.1813	\$ 0.1796	\$ 0.1819	\$ 0.1830	\$ 0.1779	\$ 0.1712	\$ 0.1648	\$ 0.1529	\$ 0.1136
2016 1st Mortgage Refunding Bonds	0.0117	-	-	-	-	-	-	-	-	-
2013 General Obligation Bonds	0.0051	-	-	-	-	-	-	-	-	-
2008 1st Mortgage Bond	-	0.0148	0.0168	0.0156	0.0245	-	-	-	0.0027	0.0021
Property Reassessment	-	-	-	-	-	-	-	-	-	-
2015 Property Reassessment	0.0024	0.0005	0.0027	0.0028	0.0020	0.0019	0.0019	-	-	-
2002 Animal Control Bond	0.0009	0.0010	0.0010	0.0010	0.0011	0.0010	0.0011	0.0004	0.0010	0.0008
Debt Service	-	-	-	-	-	0.0161	0.0080	0.0158	0.0159	-
Lease Rental Payment	-	-	0.0022	0.0309	0.0188	0.0143	0.0161	0.0130	0.0141	0.0113
Cumulative Courthouse	0.0029	0.0029	0.0030	0.0030	0.0026	0.0026	0.0026	0.0026	0.0022	0.0022
County Major Bridge	0.0143	0.0144	0.0148	0.0154	0.0158	0.0150	0.0158	0.0158	0.0158	0.0158
Health	0.0078	0.0073	0.0078	0.0070	0.0072	0.0061	0.0050	0.0058	0.0041	0.0057
Jail Lease Rental	-	-	-	-	0.0004	0.0067	0.0067	0.0065	0.0068	0.0053
Juvenile Detention Lease	0.0103	0.0107	0.0119	0.0119	0.0127	-	-	-	-	-
Jail Bond	-	-	-	-	-	0.0130	0.0130	0.0097	0.0161	0.0094
Park and Recreation	0.0194	0.0156	0.0187	0.0184	0.0185	0.0159	0.0152	0.0164	0.0159	0.0114
2002 Park Bond	-	-	-	-	-	0.0027	0.0021	0.0020	0.0018	0.0016
2004 Park Bond #2	-	-	-	-	-	0.0019	0.0024	0.0038	-	-
2011 Park Dist Refunding	0.0018	0.0018	0.0020	0.0020	0.0021	-	-	-	-	-
2009 Park Bond Debt Service	-	-	0.0001	0.0001	0.0029	-	-	-	-	-
Cumulative Capital Development	0.0309	0.0311	0.0321	0.0154	0.0158	0.0150	0.0158	0.0158	0.0158	0.0158
County Redevelopment TIF	-	-	-	-	-	-	-	-	0.0102	0.0085
Welfare	-	-	-	-	-	-	-	-	-	0.0096
<b>Total Direct Rate</b>	\$ 0.2814	\$ 0.2814	\$ 0.2926	\$ 0.3054	\$ 0.3074	\$ 0.2901	\$ 0.2769	\$ 0.2724	\$ 0.2753	\$ 0.2131
Solid Waste	0.0032	0.0032	0.0033	0.0033	0.0033	0.0032	0.0030	0.0030	0.0029	0.0023
<b>City Rates</b>										
Noblesville	1.1324	1.1136	1.2021	1.2060	1.1534	1.1502	1.0521	1.0276	1.0615	0.7814
Carmel	0.7895	0.8356	0.7007	0.7007	0.7007	0.6788	0.6664	0.6664	0.6664	0.5033
Westfield (1)	0.7937	0.7839	0.7698	0.8075	0.8424	0.7599	0.7621	0.6606	0.6606	0.3700
Fishers(2)	0.6502	0.6302	0.6202	0.6320	-	-	-	-	-	-
<b>Town Rates</b>	.6559 - 1.3953	.6694 - 1.6213	.68400 - 1.6946	.6739 - 1.831	.6398 - 1.5061	.5597 - 1.6837	.5022-1.4028	.5070-1.3685	.4562-1.3543	.3376-1.0534
<b>Township Rates</b>	.1663 - .5680	.18130 - .4873	.16190 - .50050	.1715 - .4237	.1042 - .3641	.1041 - .3363	.0841-.3287	.0663-.2378	.0722-.3079	.0503-.2547
<b>Library Rates</b>	.0363 - .0988	.03580 - .0829	.04160 - .09620	.0479 - .1013	.0486 - .0960	.0439 - .1034	.04360-.09910	.0350-.0823	.0365-.1040	.040-.0606
<b>School Districts</b>	.8291 - 1.7139	.8053 - 1.8055	.80700 - 1.9250	.8453 - 2.0026	.8591 - 1.4584	.7900 - 1.8900	.8990-1.8295	.6460-1.4890	.6373-1.4890	1.1895-1.8799

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

(2) Fishers became a City in 2013; in prior years their rate was included in the Town data.

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

Taxpayer	2017		2008	
	Taxable Assessed Value	Percent of Total County Assessed Value*	Taxable Assessed Value	Percent of Total County Assessed Value*
Duke Realty/formerly Duke Weeks Realty LP	\$193,420,500	0.97%	\$231,753,990	1.06%
IU Health North/Clarion Health North LLC/Clarian Health Partners/HR of Indiana LLC	171,189,104	0.86%	135,167,200	0.62%
Duke Energy, formerly PSI Energy, Cincery	177,749,250	0.89%	193,435,560.00	0.88%
NaviEnt Solutions fka Sallie Mae Inc./RE Services LLC	96,816,150	0.48%	77,310,140	0.35%
Washington National Life Insurance (formerly Banker's National)			86,698,300	0.40%
Clay Terrace Partners LLC	81,798,930	0.41%	80,941,495	0.37%
Hamilton Town Center	77,270,100	0.39%		
Pedcor Property Acquisition LLC/Pedcor Investments/Pedcor Square/Pedcor Residential/PI Oak Park	75,526,425	0.38%	74,680,700	0.34%
Regency Windsor Sunblest II/Woods of Britton Sunblest	69,321,720	0.35%	57,798,300	0.26%
MSI Crosspoint Indianapolis Grocery/Marsh/MSH/JL Capital/MSI East 96th , 116th, Greyhound	57,150,170	0.29%	55,684,000	0.25%
Kroger Limited Ptn I	54,220,120	0.27%		
Thomson Consumer Electronics/Carmel Indy Properties			56,876,700	0.26%
<b>Totals</b>	<b>\$ 1,054,462,469</b>	<b>5.27%</b>	<b>\$ 1,050,346,385</b>	<b>4.80%</b>

Source: Hamilton County Auditor's Office

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

**Hamilton County**  
**Property Tax Levied and Collected**  
**Last Ten Fiscal Years**

	<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>
2017	\$ 51,888,443	\$ 50,025,947	96.41%	\$ 1,498,380	\$ 51,524,327	99.30%
2016	50,033,141	47,805,978	95.55%	1,419,338	49,225,316	98.39%
2015	49,489,849	47,905,569	96.80%	1,472,992	49,378,561	99.78%
2014	50,170,807	46,422,602	92.53%	1,593,859	48,016,461	95.71%
2013	49,480,559	47,333,775	95.66%	1,537,110	48,870,885	98.77%
2012	47,996,414	45,822,494	95.47%	1,737,798	47,560,292	99.09%
2011	46,057,151	43,256,963	93.92%	2,258,351	45,515,314	98.82%
2010	47,474,576	42,622,923	89.78%	2,448,403	45,071,326	94.94%
2009	47,951,250	42,686,876	89.02%	2,705,334	45,392,210	94.66%
2008	45,883,049	41,903,618	91.33%	1,530,658	43,434,276	94.66%

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 <sup>1</sup>		
	Property Tax					Revenue Bonds						Total Governmental Activities	Percentage of Personal Income <sup>1</sup>
	Building Corporation Bonds	Park Bonds	General Obligation Bonds	COIT Bonds	Tax Incremental Bonds	Revenue Bonds	Bond Anticipation Notes	Total Governmental Activities	Percentage of Personal Income <sup>1</sup>				
2017	\$ 56,624,302	\$ 1,554,005	\$ 38,022,486	\$ -	\$ 49,476,457	\$ 2,612,456	-	\$ 148,289,706	0.70%	469			
2016	60,680,195	1,870,333	40,130,455	-	52,772,107	2,761,876	-	158,214,966	0.79%	511			
2015	62,989,093	2,176,661	42,203,186	15,846,163	55,963,359	2,901,296	-	182,079,758	0.94%	602			
2014	66,271,683	2,477,989	44,245,695	19,391,427	59,363,432	3,040,716	-	194,790,942	1.16%	644			
2013	62,786,476	3,035,979	47,142,995	23,021,900	61,967,262	3,180,136	-	201,134,748	1.32%	695			
2012	67,314,445	3,735,076	1,466,285	25,589,596	63,977,968	3,319,556	-	165,402,926	1.13%	584			
2011	74,407,114	4,501,323	1,588,674	28,825,013	60,989,871	3,383,976	-	173,695,971	1.37%	628			
2010	80,370,482	5,144,328	1,705,898	32,458,682	46,166,284	-	9,660,000	175,505,674	1.40%	639			
2009	86,105,466	5,817,666	1,822,958	36,478,767	42,767,709	-	-	172,992,566	1.30%	619			
2008	90,508,743	3,867,479	2,370,384	40,311,214	46,751,669	-	-	183,809,489	1.46%	677			

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

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

	Building Corporation Bonds	Park District Bonds	General Obligation Bonds	Total	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2017	\$ 56,624,302	\$ 1,554,005	\$ 38,022,486	\$ 96,200,793	\$ 6,414,017	\$ 89,786,776	1.35%	284
2016	60,680,195	1,870,333	40,130,455	102,680,983	6,687,548	95,993,435	1.50%	310
2015	62,989,010	2,176,661	42,203,186	107,368,857	7,485,569	99,883,288	1.64%	330
2014	66,271,683	2,477,989	44,245,695	112,995,367	4,747,788	108,247,579	1.88%	358
2013	62,786,476	3,035,979	47,142,995	112,965,450	3,948,035	109,017,415	1.81%	359
2012	67,314,445	3,735,076	1,466,285	72,515,806	3,555,796	68,960,010	1.14%	235
2011	74,407,114	4,501,323	1,588,674	80,497,111	4,892,337	75,604,774	1.24%	265
2010	80,370,482	5,144,328	1,705,898	87,220,708	6,586,368	80,634,340	1.33%	285
2009	86,105,466	5,817,666	1,822,958	93,746,090	7,409,475	86,336,615	1.48%	300
2008	90,508,743	3,867,476	2,370,384	96,746,603	5,904,734	90,841,869	1.21%	328

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

Notes:

- (1) This schedule includes only debt repaid with property taxes. It excludes bonds payable from income taxes and tax increment financing bonds.
- (2) The Building Corporation and Park District bonded debt on this schedule which is outstanding at December 31, 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 <sup>a</sup>	Amount of Direct and Overlapping Debt
<b>Direct Debt</b>			
Hamilton County	\$ 148,289,706	100.0%	\$ 148,289,706 (1)
<b>Total Direct Debt</b>	<b>\$ 148,289,706</b>		<b>\$ 148,289,706</b>
<b>Overlapping Debt:</b>			
<b>Tax Supported Debt:</b>			
City of Carmel	673,229,438	100.0%	673,229,438
City of Fishers	239,654,254	100.0%	239,654,254
City of Noblesville	198,900,000	100.0%	198,900,000
City of Westfield	74,245,846	100.0%	74,245,846
Town of Atlanta	111,336	100.0%	111,336
Town of Cicero	1,254,384	100.0%	1,254,384
Town of Sheridan	1,519,242	100.0%	1,519,242
Carmel Clay School Corporation	120,465,000	100.0%	120,465,000
Hamilton Heights School Corporation	15,879,507	100.0%	15,879,507
Hamilton Southeastern School Corporation	268,643,348	100.0%	268,643,348
Noblesville Schools	179,581,749	100.0%	179,581,749
Sheridan Community Schools	27,208,962	64.81% (2)	17,635,378
Westfield Washington School Corporation	145,884,892	100.0%	145,884,892
Carmel Clay Public Library	3,780,000	100.0%	3,780,000
Hamilton North Public Library	1,780,000	100.0%	1,780,000
Sheridan Public Library	1,135,000	100.0%	1,135,000
Westfield Washington Public Library	1,595,000	100.0%	1,595,000
Clay Township	35,205,000	100.0%	35,205,000
Delaware Township	1,245,000	100.0%	1,245,000
Wayne Township	120,000	100.0%	120,000
White River Township	585,000	100.0%	585,000
<b>Total Tax Supported Debt</b>	<b>\$ 1,992,022,958</b>		<b>\$ 1,982,449,374</b>

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

<b>Overlapping Debt (continued):</b>			
<b>Revenue-Supported Debt</b>			
City of Carmel	160,933,412	100.0%	160,933,412
City of Fishers	26,970,000	100.0%	26,970,000
City of Noblesville	46,650,000	100.0%	46,650,000
City of Westfield	3,150,000	100.0%	3,150,000
Town of Arcadia	1,027,000	100.0%	1,027,000
Town of Atlanta	4,764,212	100.0%	4,764,212
Town of Cicero	1,910,000	100.0%	1,910,000
Town of Sheridan	4,912,207	100.0%	4,912,207
<b>Total Revenue Supported Debt</b>	<b>\$ 250,316,831</b>		<b>\$ 250,316,831</b>
<b>Subtotal Overlapping Debt</b>	<b>\$ 2,242,339,789</b>		<b>\$ 2,232,766,205</b>
<b>Total Direct and Overlapping Debt</b>	<b>\$ 2,390,629,495</b>		<b>\$ 2,381,055,911</b>

- (1) Includes \$49,476,457 of outstanding principal for bond issues secured by TIF Revenues only.
- (2) Approximately 65% of Sheridan Community Schools' net assessed value is located in Sheridan Town and Adams Township taxing districts in Hamilton County. The remaining 35% of net assessed value is located in Marion Township taxing district in Boone County.

Source: Hamilton County Auditors Office

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

<sup>a</sup> 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 2017 payable 2016 assessed valuation of the respective taxing units.

## HAMILTON COUNTY

### Legal Debt Margin

#### Legal Debt Margin Calculation for Fiscal Year 2016

True Tax Value	\$ 20,009,261,244
Divide by 3 to arrive at Assessed value	<u>3</u>
Assessed value	\$ 6,669,753,748
Debt Limit (2% of assessed value)	133,395,075
Debt applicable to unit	<u>42,435,000</u>
Legal debt margin	<u><u>\$ 90,960,075</u></u>

	Debt Limit	Total net debt applicable to Limit	Legal Debt Margin	Total debt applicable to the limit as a percentage of debt limit
2017	\$ 133,395,075	\$ 42,435,000	\$ 90,960,075	31.81%
2016	127,703,987	45,130,000	82,573,987	35.34%
2015	122,071,337	47,760,000	74,311,337	39.12%
2014	115,094,463	50,355,000	64,739,463	43.75%
2013	115,094,463	53,580,000	61,514,463	46.55%
2012	116,707,182	35,945,000	80,762,182	30.80%
2011	117,960,061	40,080,000	77,880,061	33.98%
2010	117,747,613	44,935,000	72,812,613	38.16%
2009	116,996,710	51,740,000	65,256,710	44.22%
2008	145,983,082	56,880,000	89,103,082	38.96%

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

# HAMILTON COUNTY

Governmental Activities Pledged Revenue Coverage  
Last Ten Years

Year	County Option Income Tax				Tax Increment Bonds			
	COIT Revenue	Debt Service		Coverage	Tax Increment	Debt Service		Coverage
		Principal	Interest			Principal	Interest	
2017	\$ 38,186,296	\$ -	\$ -	-	\$ 8,957,752	\$ 3,295,000	\$ 2,199,036	1.63
2016	35,643,272	15,625,000	851,145	2.16	8,873,960	3,190,000	2,307,304	1.61
2015	34,598,529	3,440,000	893,940	7.98	8,554,204	3,040,000	2,500,154	1.54
2014	34,506,027	3,505,000	1,065,565	7.55	7,896,586	2,610,000	2,840,981	1.45
2013	31,362,562	3,555,000	1,250,065	6.53	8,332,524	2,285,000	2,923,100	1.60
2012	33,569,603	3,385,000	1,421,440	6.98	7,511,380	2,055,000	2,609,726	1.61
2011	25,132,639	3,300,000	1,503,940	5.23	9,014,838	1,985,000	2,090,418	2.21
2010	29,955,394	4,295,000	1,691,090	5.00	6,876,680	1,500,000	2,047,997	1.94
2009	31,660,027	4,105,000	1,868,090	5.30	7,257,693	1,965,000	2,211,140	1.74
2008	30,227,493	3,945,000	2,037,865	5.05	7,959,641	915,000	2,250,241	2.51

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	Available for Debt Service	Principal	Interest	Total			
2017	\$ 485,991,410	\$ 457,740,121	\$ 28,251,289	\$ 3,697,233	\$ 942,906	\$ 4,640,139			6.09	
2016	444,127,364	416,057,684	28,069,680	3,866,485	1,110,796	4,977,281			5.64	
2015	442,535,323	406,624,166	35,911,157	3,799,691	1,193,809	4,993,500			7.19	
2014	422,204,008	399,869,934	22,334,074	3,624,237	1,308,759	4,932,996			4.53	
2013	434,284,519	398,386,046	35,898,473	3,536,030	1,553,893	5,089,923			7.05	
2012	354,958,084	330,703,240	24,254,844	2,835,607	1,215,742	4,051,349			5.99	
2011	188,021,203	172,371,042	15,650,161	2,585,849	2,240,370	4,826,219			3.24	
2010	138,246,885	124,324,920	13,921,965	1,865,000	2,781,765	4,646,765			3.00	
2009	137,073,497	123,725,195	13,348,302	2,095,000	2,854,475	4,949,475			2.70	
2008	138,554,069	131,347,910	7,206,159	2,020,000	2,922,075	4,942,075			1.46	

(A) Excludes depreciation and amortization

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

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

	Population <sup>1</sup>	School Enrollment <sup>2</sup>	Unemployment Rates <sup>1</sup>	Personal Income (millions of dollars) <sup>3</sup>	Per Capita Personal Income <sup>3</sup>
2017	316,373	62,862	3.20%	\$ 21,257.4	\$ 67,191
2016	309,697	61,592	2.90%	20,023.0	64,654
2015	302,623	60,545	3.10%	19,407.8	63,141
2014	296,693	60,090	4.40%	16,767.5	56,515
2013	289,495	59,028	5.80%	15,225.5	53,762
2012	283,201	57,701	6.30%	14,656.3	51,824
2011	276,390	55,794	6.10%	12,723.0	48,692
2010	274,569	57,023	7.00%	12,508.3	45,556
2009	279,287	52,099	6.50%	13,253.8	47,456
2008	269,785	50,515	3.80%	12,512.1	46,378

Source:

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

**HAMILTON COUNTY**

Principal Employers

Current Year and Nine Years Ago

Employer	2017			2008		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
CNO Financial Group, Inc. (formerly Conseco, Inc.)	1,600	1	0.96%	2,500	1	1.78%
Navient (formerly Sallie Mae Loan Service)	1,400	2	0.84%	1,800	2	1.28%
Riverview Health	1,350	3	0.81%	-	-	-
GEICO	1,250	4	0.75%	-	-	-
Resort Condo International, LLC	1,125	5	0.68%	900	4	0.64%
The Capital Group	975	6	0.59%	-	-	-
Liberty Mutual	900	7	0.54%	800	8	0.57%
Kar Auction Service Inc.	892	8	0.54%	-	-	-
SMC Corporation	800	9	0.48%	-	-	-
Midcontinent ISO	700	10	0.42%	-	-	-
Indiana Mills & Mfg	-	-	-	625	10	0.45%
Marsh Supermarkets, Inc.	-	-	-	1,350	3	0.96%
Roche Diagnostics	-	-	-	700	9	0.50%
St Vincent Heart Center of IN	-	-	-	800	5	0.57%
Charles Schwab & Co	-	-	-	800	6	0.57%
Firestone	-	-	-	800	7	0.57%
Total	10,992		6.60%	11,075		7.89%

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>General Government</b>	544	541	509	526	546	526	475	448	492	439
<b>Public Safety</b>										
Sheriff										
Officers	208	181	184	186	185	183	180	222	222	236
Reserves (Volunteers)	24	29	32	32	37	20	20	26	28	29
<b>Highway</b>	41	42	41	41	40	38	41	44	46	45
<b>Health Department</b>	23	26	21	22	20	19	19	21	28	28
<b>Culture and Recreation</b>	17	15	15	15	12	14	14	15	18	19
<b>County Total</b>	<u>857</u>	<u>834</u>	<u>802</u>	<u>822</u>	<u>840</u>	<u>800</u>	<u>749</u>	<u>776</u>	<u>834</u>	<u>796</u>
<b>Component Unit</b>										
<b>Riverview Hospital</b>	<u>902</u>	<u>872</u>	<u>841</u>	<u>801</u>	<u>975</u>	<u>1,021</u>	<u>1,000</u>	<u>900</u>	<u>909</u>	<u>692</u>

Source: Hamilton County Auditor's Office

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>General Government</b>										
Building Permits Issued <sup>1,2</sup>										
Residential (Single/Multi Families)	18	13	14	11	9	11	8	11	14	33
Commercial	4	2	2	1	1	1	2	3	1	18
Estimated Property Value of Building Permits Issued	1,626,800	1,500,300	2,295,600	2,790,600	961,100	888,500	\$ 1,615,200	\$ 1,417,600	\$ 754,500	\$ 7,788,700
Building Inspections Conducted	444	432	406	296	389	384	440	623	568	1,287
<b>Public Safety</b>										
Sheriff:										
Physical Arrests	1,288	1,131	1,421	1,303	1,085	761	1,169	1,250	1,355	1,335
Parking Violations	-	-	-	-	-	14	-	1	4	5
Traffic Violations	2,742	3,019	3,223	3,148	3,340	3,671	4,292	4,215	6,929	4,620
<b>Highway and Streets</b>										
Street Resurfacing (miles) <sup>3</sup>	79	67	57	64	50	63	53	79	56	75
Potholes Repaired (tons)	6,404	6,690	6,561	6,192	3,269	3,200	4,851	3,637	3,240	4,556

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

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

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

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

**HAMILTON COUNTY**

Capital Assets Statistics by Function/Program  
Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Public Safety</b>										
Station /Adult Jail	1	1	1	1	1	1	1	1	1	1
Jail Annex (Investigations)	1	1	1	1	1	1	1	1	1	-
Juvenile Services Center	1	1	1	1	1	1	1	1	1	1
Juvenile Detention Center	1	1	1	1	1	1	1	1	1	1
Community Corrections Work Release	1	1	1	1	1	1	1	1	1	1
<b>Other Public Works</b>										
Highway/Streets(miles) <sup>1</sup>	588.2	590.3	593.6	595.9	597.9	599.0	604.4	629.1	688.1	686.9
Street Lights	8	8	8	8	8	7	7	7	7	7
Traffic Signals	33	31	32	32	32	31	31	31	32	30
<b>Health and Welfare</b>										
Health Department <sup>2</sup>	1	1	1	1	1	1	1	1	-	-
<b>Parks and Recreation</b>										
Number of County Parks <sup>3</sup>	85	85	83	67	66	65	61	61	62	62
Acreage	3,859.64	3,859.64	3,780.00	3,317.87	3,270.55	3,209.11	3,807.70	3,807.70	2,806.55	2,824.75
Golf Courses										
Public	21	21	21	15	14	14	14	14	14	14
Private					6	6	6	6	7	8
Swimming Pools										
Public	5	6	5	5	3	2	2	2	4	4
Private (semi-private)				11	11	7	7	7	237	237
Public Beaches	2	1	1	1	1	1	1	1	1	1
<b>Riverview Hospital</b>										
	1	1	1	1	1	1	1	1	1	1

<sup>1</sup> Unable to distinguish between highway and streets.

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

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

Source: Hamilton County Auditor's Office

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