

# HAMILTON COUNTY INDIANA

One Hamilton County Square • Noblesville, Indiana



Solar Panels at Corrections Facility

## COMPREHENSIVE • ANNUAL • FINANCIAL • REPORT

Fiscal Year Ended December 31, 2018

**FILED**  
07/31/2019

**Robin M. Mills**  
Auditor

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2018

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, 2018

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# Hamilton County Auditor

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June 20, 2019

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, 2018, 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 of the Notes to the Financial Statements, the Hamilton County Public Building Corporation, the Hamilton County Redevelopment Authority, and the Hamilton County Airport Authority are reported as blended component units. Riverview Hospital, a proprietary fund type, and the Hamilton County Solid Waste District have 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 in the state. 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 2018 as 330,086, a 20.2% 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 59,000 to 100,000. 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 13<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 21 single-family building permits in 2018. This represents an increase of approximately 17% from the 2017 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.

The U.S. Bureau of Census ranks Hamilton County in the top one hundred most affluent Counties in the United States based upon its estimated median household income of \$90,582.

According to 2017 data, the County had an estimated per capita income of \$77,377 as compared to Indiana's per capita income of \$45,196. 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 2018 was only 2.68% compared to the annual average rate for Indiana of 3.41%. Employers in the area report low absenteeism and low turnover.

One key factor linked to the economic prosperity of the County relates to the level of education attained and maintained by its residents. Education levels, as well as computer literacy, are noticeably higher in Hamilton County when compared to the rest of the metropolitan area. The outstanding quality of education in the nationally recognized Hamilton County public school systems is a source of pride within the community and continually ranks among the best in the nation. According to the 2018 U.S. Census Bureau report, 57.5% 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. 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.

Hamilton County owns Indianapolis Executive Airport located approximately 14 miles northwest of downtown Indianapolis and six miles west of Hamilton County. Indianapolis Executive Airport is located on 567 acres of land with a 5,500-foot runway and serves as a reliever airport to Indianapolis International Airport. Indianapolis-Metro Airport, owned by the Indianapolis Airport Authority, is located in Hamilton County (Fishers) approximately 8 miles northeast of downtown Indianapolis. This reliever airport to Indianapolis International Airport is located on 455 acres of land with a 4,000-foot runway.

## **Local business:**

The County continues to experience excellent business expansion and retention. The 2018 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 2018 data from the Indiana Department of Workforce Development, Labor Market Information, the total labor force in the County is at 181,103. Private sector employment in the County is a large component of the total employment increase. A variety of industries, including manufacturing, construction, wholesale and retail trade, and services have experienced significant growth.

## **Quality of Life:**

When it comes to quality of life, Hamilton County sets the bar both in the state and nationally. It has grown faster than any of Indiana's 91 other counties—nearly tripling its population since 1990.

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 Place to Live" in 2017 by Money Magazine and Carmel being named the "Best Place to Live" in 2017 and 2018 by Niche. Hamilton County was named one of the "Best Counties to Live In" 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 Trail that provides walking and biking through Carmel, Westfield and Sheridan. Currently three cities offer a bike share program for residents and visitors. Other recreational options include watersports on Geist Reservoir and Morse Lake, horseback riding, archery 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 three of Indiana's ten designated Cultural Arts Districts in Carmel, Fishers and Noblesville. All four of the county's larger communities have made it a priority to include public art in downtown development activities. The Center for the Performing Arts in Carmel attracts visitors from throughout the United States to concerts and performances each year, Ruoff Home Mortgage Music Center was named the "World's Top Amphitheatre" in 2018 by Pollstar, and Nickel Plate Arts works to promote the arts in eastern Hamilton County with a campus in historic downtown Noblesville. A cultural heritage attraction debuted in 2018: the Nickel Plate Express, a year-around rail experience featuring family and adult-only excursions offering everything from a Reindeer Ride to an Ales & Rails experience.

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.

### **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.

### **Business climate:**

Hamilton County has a favorable business climate with all four cities and the rural northern third of the county each focusing on complementary job sectors. Carmel specializes in finance/legal/corporate headquarters; Fishers features a climate ripe for entrepreneurs and business start-ups/expansions; Noblesville focuses on logistics/advanced manufacturing and ag-tech; and Westfield seeks to attract, in addition to its existing advanced manufacturing base, sports technology businesses. Agricultural production and technology dominate the northern portion of the county, with Beck's Hybrids just announcing yet another expansion.

To attract businesses, incentives such as tax credits, venture capital funds, and workforce training resources allow Indiana to compete with neighboring states. 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.

Indiana and Hamilton County are leaders in the Midwest for business attraction, making talent and workforce attraction critically important. To support this effort, the Hamilton County Economic Development Corporation is marketing to Chicago, Detroit and Cincinnati to attract workforce in a variety of job classifications. The biggest key to Hamilton County's success for both business and workforce attraction is its quality of place – one of the most important drivers for business and personal investments.

In addition to all of the above, Hamilton County was chosen as a pilot project with the Indiana Department of Workforce Development for a WIN or Workforce Innovation Network. This initiative matches job needs with skills training opportunities in partnership with local and state educational programs. Hamilton County also was chosen as a 21<sup>st</sup> Century Talent Region and currently is bringing these economic development and workforce development and attraction initiatives together in a strategic planning effort.

## **LONG-TERM FINANCIAL PLANNING**

### **Highway Department**

#### SR 37 Corridor

Development of this County/City of Fishers/ Ind. Dept. of Transportation joint project continues. This project will transform the intersections into interchanges on SR 37 at 126<sup>th</sup>, 131<sup>st</sup>, 141<sup>st</sup> and 146<sup>th</sup>. 135<sup>th</sup> St. at SR 37 will become a-right in/out access.

Numerous socio-economic benefits of this project 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's projected that a project of this sort would be extremely beneficial to Hamilton County both from a traffic flow standpoint but also enhancing the "livability" and quality of life in the area by providing sidewalks and paths with much safer crossing SR 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.

During 2018 extensive progress was made in the development of this project. The first letting to construct the drainage lines was awarded in late 2018. The first interchanges should see construction begin in late 2019 with the 126<sup>th</sup> St location planned for a July letting and the 146<sup>th</sup> St location planned for a November letting.

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

#### 146<sup>th</sup> Street expansion to four lanes – Springmill Road to the Boone County line

Phase I, of the corridor from Springmill Road to Ditch Road was completed in 2016. Phase I cost was approx. \$6.7 million.

Phase II, from Ditch Road to Towne Road was completed in 2018 for \$6.4 million. Construction to occur in 2017.

Phase III, from Towne Road to Shelborne Road has been awarded to a contractor for approximately \$5.6 million. Construction should begin in Spring of 2019.

Phase IV, from Shelborne road to the Boone County Line is scheduled for late 2019 with most construction being done during the 2020 construction season. The cost estimate is \$8-10 million.

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

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

#### Strawtown Ave Curve Correction

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

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

This much needed project to relieve congestion is currently under development. Federal funding in the amount of \$9.5 million has been obtained to assist with the construction cost. This project is currently planned for a late 2022 letting with major construction being done during 2023. Construction cost estimate is \$29 million.

#### Pleasant Street Corridor

Hamilton county is a participant in the City of Noblesville project to improve the Pleasant St. corridor to relieve traffic through the downtown area. The County will be constructing a new bridge over the White River as our contribution to the project. The timing is unknown. Construction cost for the bridge is estimated at \$ 4-5 million.

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

Phase I of this federal aid project was basically completed in late 2018. This was a rehabilitation of the section of 276<sup>th</sup> from US 31 to just west of Gwinn Road. It included widening lanes, improving shoulders and drainage along the roadway. Phase II will realign 276 from just west of Becks Hybrids to 281<sup>st</sup>/SR 19. This phase is currently under development with planned construction starting the summer of 2019. Construction estimate for phase II is \$5-6 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 the fall of 2019. The construction cost is estimated to be \$5.5 million.

#### 236<sup>th</sup> East – Deming Rd 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 the fall of 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 and should be completed by fall of 2019. This phase will create the on ramp from Lowes Way to southbound Keystone Ave. Phase II of the project will connect Phase I to Range Line Road. Phase II is currently under development.— with

construction of Phase II to begin during the summer of 2019. The construction cost estimate for phase II is \$2.5 million and is planned for construction in 2021.

106<sup>th</sup>/Mollenkopf Rd Signal Modernization

The modernization of this signal installation was awarded to a contractor in late 2018 at a cost of \$335,000.

Bridge 4 -Six Pts Road at Prairie Creek

The rehabilitation of this structure was awarded to a contractor in late 2018, with major construction planned for 2019 at a cost of \$565,000.

Bridge 207- Logan St at White River

This joint project with the City of Noblesville will rehabilitate this structure and add a pedestrian walkway/plaza on the bridge. This project was awarded to a contractor during the summer of 2018 at a cost of \$ 4.2 million.

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

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

Small Structure 33044 Joyce Ave/Unknown Ck

This small structure is planned to be replaced in 2019 with an estimated cost of \$650,000.

Small Structure 21037 206<sup>th</sup>/Findley Ck

This small structure is planned to be replaced in late 2019/2020 with an estimated cost of \$550,000.

In 2019 we will continue our efforts to preserve our existing road and bridge system to acceptable standards and plan to pave approximately 25 miles of roadway. We also plan to chip sealed approximately 55 miles of roadway. Various bridge preservation projects will also be undertaken in 2019.

**Parks and Recreation**

Future capital projects include; indoor archery facility, new administrative office facility, Monon Trail Trailhead, Bell Ford Bridge restoration and placement at Geist Park Over Fall Creek, 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. Costs are estimated to be \$30-35 million with \$12 million of that being the Coxhall Conservatory and Event Center. The plan is to raise at least half of the cost of the Coxhall Conservatory through donations and apply for grants to complete the indoor archery facility.

## **Revenue Estimates:**

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, Misdemeanant, Motor Vehicle Highway, Park Non-reverting Gift/Donation, Park Non-reverting 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, Non-reverting 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, 2018, 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, 2018 was \$249,484,281, an increase of \$1,034,941 over 2017.

The Hamilton County Solid Waste District is included as a discretely presented component unit in the financial statements. Total net position for the year ended December 31, 2018 was \$2,837,774, an increase of \$223,420 over 2017.

**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 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 2017 balance due to the issuance of one refunding bond, the early pay off of the 2005 COIT bond, and the scheduled repayment of principal on outstanding debt. Debt per capita and percentage of total bonded debt to personal income have decreased slightly, \$450 and 0.73% respectively compared to 2017, \$469 and 0.74%, respectively. The remaining available bonding capacity is at 71.48% of the total legal debt limit.

Riverview Hospital, a discretely presented component unit, has net revenue bonds payable at December 31, 2018, in the amount of \$69,371,134. 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, 2017. 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; Jamie Baber, Accounts Payable Coordinator; and Todd Clevenger, Grant Administrator for their exceptional contributions. I am very appreciative of Brett Johnson of the Indiana State Board of Accounts and his audit team who offer all the help required in this effort year after year. Dan Hedden and Bill Prybylla of Baker Tilly for their compilation and consulting services. A huge thank you for all your efforts.

Respectfully submitted,

Robin M. Mills  
Hamilton County Auditor



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Hamilton County  
Indiana**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2017**

*Christopher P. Morill*

Executive Director/CEO

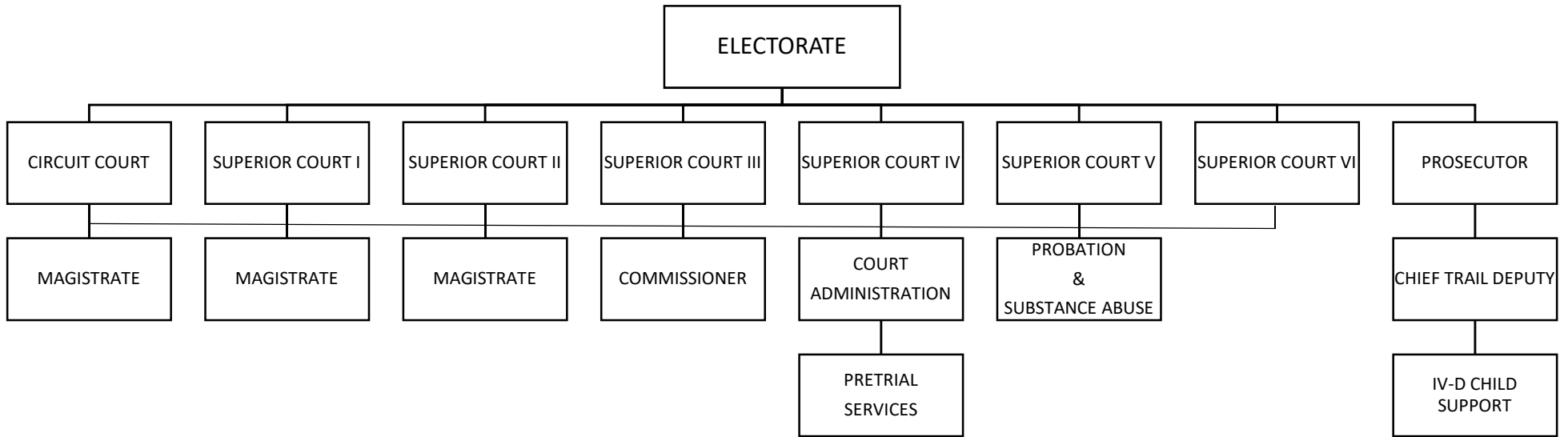
## ELECTED OFFICIALS OF HAMILTON COUNTY, INDIANA

<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	David Najjar
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

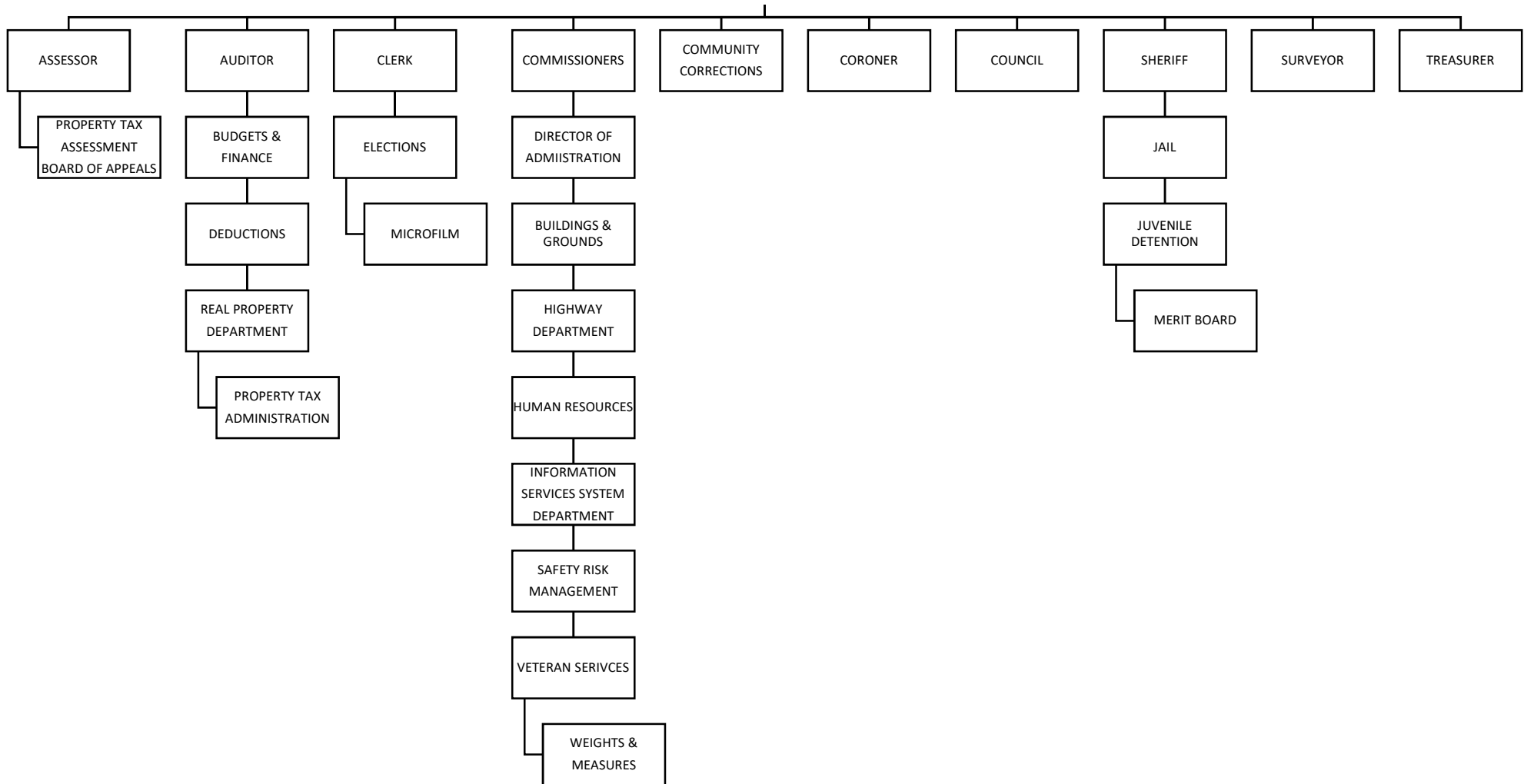
## COUNTY OFFICIALS

<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 Ms. Kathy Williams	01/01/15 to 12/31/18 01/01/19 to 12/31/22
Recorder	Ms. Jennifer Hayden	01/01/15 to 12/31/22
Sheriff	Mr. Mark Bowen Mr. Dennis Quakenbush II	01/01/11 to 12/31/18 01/01/19 to 12/31/22
Treasurer	Ms. Jennifer Templeton	01/01/13 to 12/31/20
President of Board of County Commissioners	Mr. Mark Heirbrandt Mr. Steve Dillinger	01/01/18 to 12/31/18 01/01/19 to 12/31/19
President of County Council	Mr. Steve Schwartz Mr. Brad Beaver	01/01/18 to 12/31/18 01/01/19 to 12/31/19

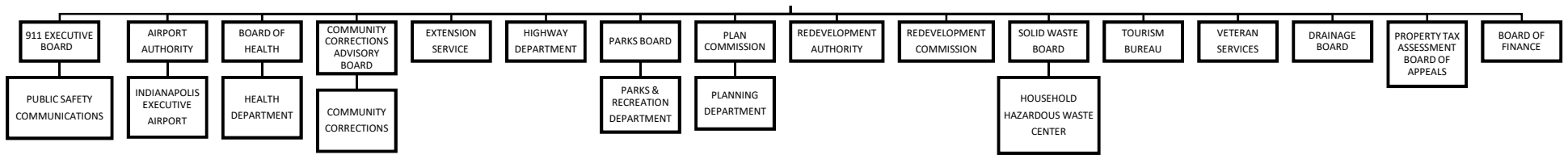
**JUDICIAL ORGANIZATIONAL CHART  
HAMILTON COUNTY, INDIANA**



**DEPARTMENT ORGANIZATIONAL CHART  
HAMILTON COUNTY, INDIANA**



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



# **Financial Section**



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HAMILTON COUNTY, INDIANA

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hamilton County (County), as of and for the year ended December 31, 2018, 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 99 percent, 99 percent, and 99 percent, respectively, of the total assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Riverview Hospital, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

**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 units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2018, 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 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, and Budgetary Comparison Schedule 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


INDEPENDENT AUDITOR'S REPORT  
(Continued)

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 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, 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 *Government Auditing Standards*, we have also issued our report dated June 19, 2019, 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 solely 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 the effectiveness of the County's 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 19, 2019

## 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, 2018. 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 \$831,476 (net position).
- The County's total net position, including the prior period adjustment increased, by \$47,592, as compared to the 2017 total net position.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$204,660, an increase of \$8,859 in comparison with the prior year. Approximately 24.92% of the total amount in the combined ending fund balances, \$50,996, 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 \$51,902 which represented 63.06% of total general fund expenditures, excluding transfers out.
- The County's total bond related debt decreased by \$705 (0.50%) during the current fiscal year. The net change was the result of one new bond issuance, \$8,940 Redevelopment District Local Income Tax Revenue Bonds of 2018 and \$9,775 of principal payments on existing debt.

### 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 are comprised of 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 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 17-19 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 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 171 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General and Rainy Day funds, which are considered to be major funds. Data for 169 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, rainy day fund, certain special revenue funds, debt service funds and certain capital projects funds. Budgetary comparison schedules have been provided for the general fund, rainy day 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 20-23 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 the internal service fund to account for 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 24-26 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 27-28 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 29-94 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 and other post-employment benefits to certain employees is included as supplementary information. Required supplementary information can be found on pages 96-117 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 143-237 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 \$831,476 at the close of the most recent fiscal year.

By far the largest portion, \$761,599 (91.6%), 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

	2018	2017
Current and other assets	\$ 232,606	\$ 219,516
Capital assets	894,066	855,240
Total assets	1,126,672	1,074,756
Deferred outflow of resources	11,091	15,642
Long-term liabilities outstanding	249,674	263,308
Other liabilities	20,990	18,693
Total liabilities	270,664	282,001
Deferred inflow of resources	35,623	24,513
Net investment in capital assets	761,599	715,039
Restricted	119,069	85,879
Unrestricted	(49,192)	(17,034)
Total net position	\$ 831,476	\$ 783,884

An additional portion of the County's net position, \$119,068 (14.3%), represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County can 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	
	2018	2017
Revenues:		
Program Revenues:		
Charges for Services	\$ 24,570	\$ 26,447
Operating Grants and Contributions	28,697	26,305
Capital Grants and Contributions	15,256	6,892
General Revenues:		
Taxes:		
Property	62,828	61,552
Income	50,832	43,197
Other	11,375	9,584
Other	6,205	2,866
Total Revenues	199,763	176,843
Expenses:		
General Government	83,797	83,246
Public Safety	37,722	41,176
Highways/Streets	15,270	17,769
Health and Welfare	3,890	3,707
Culture and Recreation	3,734	1,188
Interest Expense	5,144	5,459
Total Expenses	149,557	152,545
Change in net position	50,206	24,298
Net position - beginning	783,884	759,586
Restated	(2,614)	-
Net Position at December 31	\$ 831,476	\$ 783,884

The County's net position from governmental activities, including the statement of net position increased by \$47,592 or 6.1% in 2018, over the net position of 2017. Notable changes in governmental activities revenues and expenses in 2018 compared to 2017 included the following:

- Program revenues (charge for services) remained consistent with the prior year with a slight decrease over the prior year amount collected of \$1,877.
- Program revenues (operating grants and contributions) increased due to the receipt of more federal and state grants. In 2018 general government increased \$1,377, public safety increased \$525, and highways and streets increased \$22, health and welfare increased \$398 and culture and recreation increased \$43 from 2017.
- Capital grants and contributions increased 121.37% in 2018 due to an increase in contributions from private developers.

- Property and income tax revenues increased in 2018, \$1,276, and \$7,635, respectively due to the increase in statewide property tax growth and higher income tax collections passed through to local governments.
- Innkeepers tax and the food and beverage tax revenues were up \$424 and \$1,367 respectively. The increases are reflective of the improvement in the economy and promotion of the attractions within the County.
- General government expenses increased \$551 overall as a result of an increase in spending from the prior year.
- Public safety expenses decreased \$3,454 in 2018 due to the Statewide 911 and the interlocal agreements with municipalities.
- Highway and streets expenses decreased in 2018 \$2,499 due to a reduction in spending from the prior year.
- Health and welfare expenses increased in 2018 \$183 as the result of providing services to the population growth of the county.
- Culture and recreation expenses increased in 2018, \$2,546, due to the expansion of programs and projects.
- Interest expense decreased in 2018, \$315, due to the county debt payment schedule.

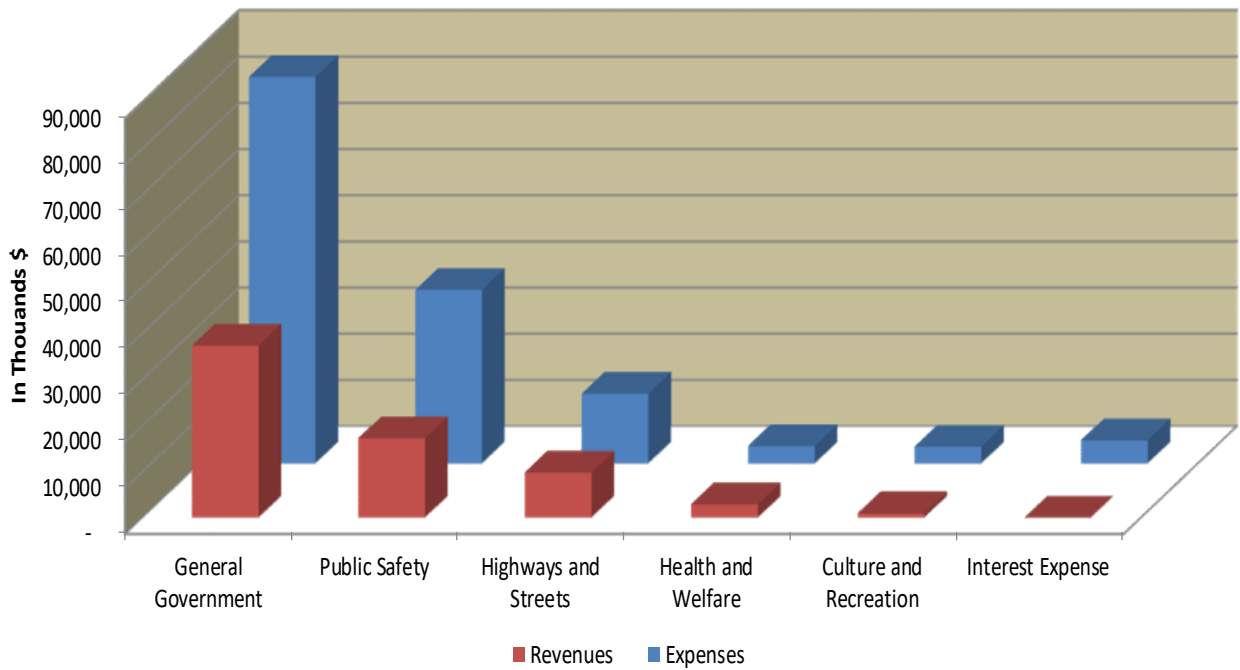
The County's overall cash and cash equivalents plus investments position, \$203,928 and \$1,004 respectively, remained very strong in the current economic environment, which posed many challenges in the local government arena. The County's property tax rate remained the same for 2018, 0.2814 per \$100 of assessed value.

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

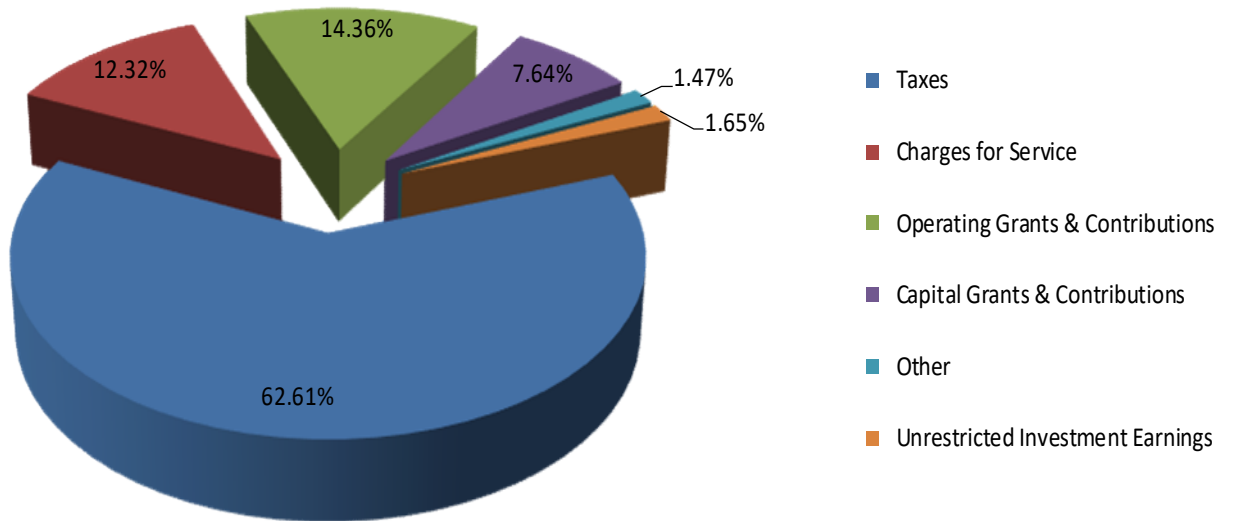
#### **Program Revenue and Expenses – Governmental Activities**

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:



### Revenues



## Financial Analysis of the Government's Funds

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

**Governmental funds.** The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$204,660 an increase of \$8,859 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 includes amounts that can be spent only for the specific purposes stipulated by external providers, such as grant providers or bondholders, as well as amounts that are restricted constitutionally or through legislation. Committed fund balance includes amounts that can be used only for the specific purposes that are determined by a formal action of the government's highest level of decision-making authority. Assigned fund balance applies to amounts that are intended for specific purposes as expressed by governing body or authorized official and applies to remaining resources in any governmental fund other than the general fund. Unassigned fund balances include all amounts not contained in other classifications for the general fund and deficit fund balances in any other governmental fund.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$204,660, an increase of \$8,859 in comparison with the prior year. The fund balance has restricted fund balance of \$130,088, committed fund balance of \$6,099, assigned fund balance of \$17,477 and unassigned fund balance of \$50,996. (See Note I, D. 8, on pages 36-37)

The general fund is the chief operating fund of the County. On 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. At the end of the current fiscal year, unassigned fund balance of the general fund was \$50,996 while the total fund balance totaled \$51,902. 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 \$82,312, excluding transfers. Unassigned fund balance represents 62.0% of total general fund expenditures, while total fund balance represents 63.1% of that same amount.

The fund balance of the County general fund had an increase of \$6,107 during the current fiscal year. Key factors in this increase are as follows:

- Revenues exceeded expenditures by \$17,517, excluding other financing sources and uses. Revenues increased by \$22,134, and expenditures increased by \$6,639 from 2017 to 2018.
- Revenue changes include an increase in income tax, \$15,657, increase in food and beverage taxes, \$1,367, increase in intergovernmental revenues, \$1,342, and an increase in revenues for charges for services, \$97.
- Major expenditure changes include an increase in general government, \$6,817, an increase in public safety expenditures of \$1,799, and an increase in health and welfare of \$34. The capital outlay expenditures in the general fund decreased \$2,010 in 2018.

The Rainy Day fund is also a major fund for the current fiscal year. The fund balance for this major fund is \$16,162. The expenditures include general government of \$853 and capital outlay of \$8,194. The County is authorized by Indiana Code 36-1-8-5 to transfer not more than ten percent of the County's total annual budget for a particular year to the Rainy Day fund.

### **General Fund Budgetary Highlights**

The Hamilton County Council requested that elected officials and department heads continue to submit budgets with minimal increases but would still allow for the continued operation of daily government. There were several 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 \$24,637 increase in appropriations that are briefly summarized below:

- The final budget for the general fund increased \$1,786 from the original budget passed by the County council. General government increased \$189 for personal services, \$377 for supplies, \$1,108 for other services and charges and decreased \$3 for capital outlay. Public safety decreased \$67 for personal services, \$118 for supplies, \$67 for other services and charges and increased \$367 for capital outlay. There were no budget amendments for Health and Welfare.
- The final budget for the special revenue funds increased \$18,173 from the original budget passed by the County council. Special revenue funds increased \$134 for personal services, \$180 for supplies, \$1,373 for other services and charges and \$16,486 for capital outlay.
- The final budget for the debt service funds increased \$32 from the original budget passed by the County council. Other services and charges increased \$32.
- The final budget for the capital projects fund increased \$4,749 from the original budget passed by the County council. Other services and charges increased \$142 and capital outlay increased \$4,607.
- During the year on a budgetary basis, expenditures exceeded revenues, excluding other financing sources (uses) for special revenue accounts in the amount of \$10,378, debt service in the amount of \$2,915, capital projects in the amount of \$6,976. On a budgetary basis, revenues exceeded expenditures, excluding other financing sources (uses) for the general fund in the amount of \$12,889

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

**Capital assets.** The County's investment in capital assets for its governmental activities as of December 31, 2018 amounts to \$894,066 (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 \$42,490 during 2018 related to projects for a judicial center project \$2,001, digital video upgrades \$2,791, a storage building \$1,109, a jail pod \$9,940 and installation of solar panels \$6,115 which was completed during the year and drains \$4,680 of which \$3,439 was completed during the year.
- Road and bridge Infrastructure (network infrastructure) accounted for \$16,748 and \$4,081 of increases respectively using the modified approach. Road network consisted of \$400 for intersection improvement, \$9,100 for new roads and improvements, \$7 for pedestrian walkways

and trails, \$7,057 for road construction and \$184 for small structure replacement. Bridge network consisted of \$4,081 for cost ranges of \$21 to \$950 associated with nine bridges. The County had contributions of \$9,351 in federal grants, \$15 from developers' contributions and \$1 of right of way contributions

The following table displays the County's capital assets.

**Hamilton County, Indiana, Capital Assets**

Description	Governmental-Type Activities	
	2018	2017
Land	\$ 18,731	\$ 18,718
Construction in progress	42,490	26,596
Buildings	196,717	188,723
Improvements	10,334	10,082
Infrastructure	727,482	703,751
Machinery and equipment	44,449	42,909
<b>Total Capital Assets</b>	<b>1,040,203</b>	<b>990,779</b>
<b>Accumulated Depreciation</b>	<b>(146,137)</b>	<b>(135,539)</b>
<b>Net capital assets</b>	<b>\$ 894,066</b>	<b>\$ 855,240</b>

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 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 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 \$360 for 2018. Actual bridge maintenance expenditures in 2018 were \$369, resulting in a difference of \$9. The annual cost estimated for the 2018 bridge preservation budget was \$1,313 and the actual cost spent on preservation was \$1,686.

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 2018 found that the county’s road network maintained the minimum standard with a 7.04 overall weighted PASER rating.

The overall weighted PASER rating for the entire road network in 2018 was 7.04 compared to 6.85 for 2017. The increase of .19 for 2018 puts the road network inventory maintaining the minimum condition standard of 6.5.

Annual cost budgeted for road maintenance and preservation (excluding any capitalized costs) was approximately \$4,165 and \$4,604 respectively for 2018. Actual expenditures were \$5,447 and \$5,416. Additional information on the County’s capital assets can be found in Note II. B. on page 49 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 \$152,786. Of this amount, \$89,765 comprises general obligation debt, \$56,277 relates to tax increment financing debt, and \$2,463 relates to revenue bond debt.

The remainder of the County’s debt of \$4,281 relates its obligation for a capital lease and compensated absences. The following table reflects the County’s long-term debt:

**Hamilton County, Indiana, Long-term debt**

Description	Governmental-Type Activities	
	2018	2017
General Obligation Bonds	\$ 89,765	\$ 96,201
TIF Bonds	56,277	49,477
Revenue Bonds	2,463	2,612
Sub-Total	148,505	148,290
Capital Leases	1,867	2,464
Compensated Absences	2,414	2,080
Sub-Total	152,786	152,834
Less :		
current portion	(11,136)	(10,479)
Total long-term debt	\$ 141,650	\$ 142,355

The County’s total long-term debt decreased by \$705 during the current fiscal year. Debt decreases during the year primarily are the scheduled principal payments on all outstanding bonds, capital leases and compensated absences. The County issued new bonds, \$8,940 Redevelopment District Local Income Tax

Revenue Bonds of 2018. Debt decreases during the year primarily are the scheduled principal payments on all outstanding bonds in 2018.

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 2018 of \$31,324 and a Net Pension Asset of \$96. Additional information on the pension plans can be found in Note III.I pages 72-94 of this report.

Additional information of the County’s long-term debt can be found in Note II. G. pages 53-59 in Notes to the Financial Statements of this report.

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

- The 2019 tax rates for the County decreased .0023 to a rate of \$0.2791 per \$100 in assessed value in 2018. Overall the County’s assessed value increased by about 6.12% from 2018 to 2019.
- The County is continuing to see an increase in new building and development activity, an indicator that the current economic climate is good. 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 2019 budget year, the expected loss to the County due to the caps is \$4,674. Expenditure restraints have been used to offset this loss.

All the above factors were considered in preparing the County’s budget for the 2019 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, 2018

<u>Assets</u>	Primary Government	Component Units	
	Governmental Activities	Riverview Hospital	Solid Waste District
Cash and cash equivalents	\$ 203,928,457	\$ 87,981,452	\$ 2,782,038
Investments	1,004,457	-	-
Receivables:			
Taxes	24,731,102	-	264,099
Interest	290,038	-	-
Accounts	389,725	63,261,319	-
Special assessments	502,733	-	-
Intergovernmental	1,233,328	-	-
Other	-	282,634	-
Inventories	-	5,374,704	-
Prepays	430,241	-	5,019
Other current assets	-	21,398,376	-
Assets limited as to use:			
Investments	-	47,100,218	-
Other assets	-	7,594,911	-
Capital assets:			
Land and construction in progress	61,221,426	51,898,193	-
Capital assets not depreciated	576,156,147	-	-
Other capital assets, net of depreciation	256,688,443	139,461,481	-
Net pension asset	96,022	-	-
<b>Total assets</b>	<b><u>1,126,672,119</u></b>	<b><u>424,353,288</u></b>	<b><u>3,051,156</u></b>
Deferred outflows of resources:			
Loss on refunding of debt	2,926,129	1,305,487	-
Pension Related	7,974,717	-	43,297
OPEB Related	190,603	-	-
<b>Total deferred outflow of resources</b>	<b><u>11,091,449</u></b>	<b><u>1,305,487</u></b>	<b><u>43,297</u></b>

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, 2018  
(Continued)

<u>Liabilities</u>	Primary Government	Component Units	
	Governmental Activities	Riverview Hospital	Solid Waste District
Accounts payable	\$ 5,641,792	\$ 21,729,403	\$ -
Accrued payroll and withholdings payable	2,282,316	10,950,680	-
Accrued interest payable	1,205,775	-	-
Contracts payable	724,930	-	-
Estimated third party settlement	-	283,681	-
Other current payables	-	73,555,785	-
Noncurrent liabilities:			
Due within one year:			
General obligation bonds	5,300,000	-	-
TIF bonds	3,140,000	-	-
Revenue bonds	155,000	4,779,969	-
Capital lease obligations	609,257	60,320	-
Compensated absences	1,931,589	-	13,764
Due in more than one year:			
General obligation bonds (net of discounts, premiums)	84,465,347	-	-
TIF bonds (net of discounts, premiums)	53,136,937	-	-
Revenue bonds (net of discounts, premiums)	2,308,036	64,591,165	-
Capital lease obligations	1,258,077	26,619	-
Compensated absences	482,419	-	3,441
Other long-term payables	-	196,872	-
Net pension liability	31,323,574	-	205,861
Total OPEB obligation payable	76,699,151	-	-
	<u>270,664,200</u>	<u>176,174,494</u>	<u>223,066</u>
Deferred inflows of resources:			
Pension related	5,606,924	-	33,613
OPEB Related	30,016,331	-	-
Total deferred inflow of resources	<u>35,623,255</u>	<u>-</u>	<u>33,613</u>
<u>Net Position</u>			
Net investment in capital assets	761,599,446	123,207,088	-
Net position - restricted for:			
Public safety	9,473,305	-	-
Highways and streets	25,233,228	-	-
Health and welfare	4,169,575	-	-
Culture and recreation	4,038,125	-	-
Property Reassessment	997,091	-	-
Drainage Maintenance	18,726,438	-	-
Capital Projects	38,778,757	-	-
Debt Service	17,651,475	761,894	-
Endowments - nonexpendable	-	2,812,224	-
Donor restrictions	-	272,117	-
Net position - unrestricted	<u>(49,191,327)</u>	<u>122,430,958</u>	<u>2,837,774</u>
Total net position	<u>\$ 831,476,113</u>	<u>\$ 249,484,281</u>	<u>\$ 2,837,774</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, 2018

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 Governmental Activities	Component Units	
					Riverview Hospital	Solid Waste District	
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 83,796,804	\$ 13,762,448	\$ 8,353,246	\$ 15,256,048	\$ (46,425,062)	\$ -	\$ -
Public safety	37,721,897	8,712,898	8,581,930	-	(20,427,069)	-	-
Highways and streets	15,270,505	59,914	9,801,696	-	(5,408,895)	-	-
Health and welfare	3,889,544	1,475,341	1,517,681	-	(896,522)	-	-
Culture and recreation	3,734,136	559,478	442,671	-	(2,731,987)	-	-
Interest on long-term debt	5,144,198	-	-	-	(5,144,198)	-	-
<b>Total primary government</b>	<b>\$ 149,557,084</b>	<b>\$ 24,570,079</b>	<b>\$ 28,697,224</b>	<b>\$ 15,256,048</b>	<b>(81,033,733)</b>	<b>-</b>	<b>-</b>
<b>Component units:</b>							
Riverview Hospital	\$ 570,887,733	\$ 574,626,468	\$ -	\$ -	\$ -	3,738,735	-
Solid Waste District	1,058,348	8,827	-	-	-	-	(1,049,521)
	<b>\$ 571,946,081</b>	<b>\$ 574,635,295</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>3,738,735</b>	<b>(1,049,521)</b>
<b>General revenues:</b>							
Taxes:							
Property taxes					62,828,348	-	454,836
Income taxes					50,832,105	-	818,105
Innkeepers taxes					5,245,531	-	-
Food and beverage taxes					6,129,895	-	-
Unrestricted investment earnings/(loss)					3,270,320	(3,201,180)	-
Transfers					-	-	-
Other:							
Donations					726,803	-	-
Sale of property					161,184	-	-
Miscellaneous					2,046,173	497,386	-
<b>Total general revenues</b>					<b>131,240,359</b>	<b>(2,703,794)</b>	<b>1,272,941</b>
<b>Change in net position</b>					<b>50,206,626</b>	<b>1,034,941</b>	<b>223,420</b>
<b>Net position - beginning as previously stated</b>					<b>783,883,841</b>	<b>248,449,340</b>	<b>-</b>
<b>Prior period adjustment (See note III.B)</b>					<b>(2,614,354)</b>	<b>-</b>	<b>2,614,354</b>
<b>Net position - restated</b>					<b>781,269,487</b>	<b>248,449,340</b>	<b>2,614,354</b>
<b>Net position - ending</b>					<b>\$ 831,476,113</b>	<b>\$ 249,484,281</b>	<b>\$ 2,837,774</b>

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

HAMILTON COUNTY  
BALANCE SHEET -  
GOVERNMENTAL FUNDS  
December 31, 2018

<u>Assets</u>	<u>General</u>	<u>Rainy Day</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Cash and cash equivalents	\$ 34,948,345	\$ 17,635,480	\$ 136,154,709	\$ 188,738,534
Receivables:				
Taxes	21,545,645	-	3,185,457	24,731,102
Interest	275,568	-	10,288	285,856
Accounts	157,366	-	232,359	389,725
Special assessments	-	-	502,733	502,733
Intergovernmental	168,259	-	1,065,069	1,233,328
Interfund receivable:				
Interfund receivables	-	-	491,539	491,539
 Total assets	 <u>\$ 57,095,183</u>	 <u>\$ 17,635,480</u>	 <u>\$ 141,642,154</u>	 <u>\$ 216,372,817</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 1,347,512	\$ 748,983	\$ 2,619,272	\$ 4,715,767
Accrued payroll and withholdings payable	1,683,268	-	599,048	2,282,316
Contracts payable	-	724,930	-	724,930
Interfund payable:				
Interfund payable	-	-	491,539	491,539
Compensated absences	1,648	-	264	1,912
 Total liabilities	 <u>3,032,428</u>	 <u>1,473,913</u>	 <u>3,710,123</u>	 <u>8,216,464</u>
Deferred Inflows of Resources:				
Unavailable revenue	2,160,852	-	1,335,777	3,496,629
Fund balances:				
Restricted	-	10,882,540	119,205,340	130,087,880
Committed	-	-	6,098,465	6,098,465
Assigned	905,735	5,279,027	11,292,449	17,477,211
Unassigned	50,996,168	-	-	50,996,168
 Total fund balances	 <u>51,901,903</u>	 <u>16,161,567</u>	 <u>136,596,254</u>	 <u>204,659,724</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 57,095,183</u>	 <u>\$ 17,635,480</u>	 <u>\$ 141,642,154</u>	 <u>\$ 216,372,817</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, 2018

Fund balance - governmental funds		\$ 204,659,724
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	\$ 61,221,426	
Capital assets not depreciated	576,156,147	
Other capital assets, net of depreciation	<u>256,688,443</u>	894,066,016
Prepays are not current financial resources and, therefore, are not reported in the funds.		430,241
Pension liability is not paid from current financial resources and, therefore, is not shown in the funds.		
Net pension asset	\$ 96,022	
Net pension liability	<u>(31,323,574)</u>	(31,227,552)
Deferred outflows of resources on the loss on refunding of debt are not recognized in the governmental funds, but are recorded in the statement of net position		2,926,129
Deferred outflows of resources on pension related items are not recognized in the governmental funds, but are recorded in the statement of net position		7,974,717
Deferred inflows of resources on pension related items are not recognized in the governmental funds, but are recorded in the statement of net position		(5,606,924)
Unavailable revenues are not available to pay current liabilities and, therefore, are not reported as liabilities in the Statement of Net Position.		3,496,629
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.		15,272,539
Total OPEB liability is not paid from current financial resources and, therefore, is not shown in the funds.		(76,699,151)
Deferred outflows of resources on OPEB related items are not recognized in the governmental funds, but are recorded in the statement of net position		190,603
Deferred inflows of resources on OPEB related items are not recognized in the governmental funds, but are recorded in the statement of net position		(30,016,331)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.		(2,412,098)
Accrued interest on bonds payable is not due and payable in the current period and, therefore, is not reported in the funds.		(1,205,775)
Long-term liabilities, including capital leases, are not due and payable in the current period and, therefore, are not reported in the funds:		(1,867,334)
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	\$ (89,765,347)	
Tax increment financing bonds	(56,276,937)	
Revenue bonds	<u>(2,463,036)</u>	(148,505,320)
Net position of governmental activities		<u>\$ 831,476,113</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, 2018

	General	Rainy Day	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Taxes:				
Property	\$ 32,990,754	\$ -	\$ 29,837,597	\$ 62,828,351
Income	47,369,490	-	3,462,615	50,832,105
Other:				
Food and beverage	6,129,895	-		6,129,895
Innkeepers	-	-	5,245,530	5,245,530
Special assessments	-	-	6,143,762	6,143,762
Licenses and permits	62,609	-	511,371	573,980
Intergovernmental	4,858,123	-	22,070,615	26,928,738
Charges for services	3,662,016	68,664	11,580,140	15,310,820
Fines and forfeits	650,911	-	2,599,692	3,250,603
Other:				
Interest revenue	2,774,961	-	453,749	3,228,710
Sale of property	115,455	-	45,729	161,184
Donations	48,500	-	678,303	726,803
Other	1,166,590	-	879,587	2,046,177
<b>Total revenues</b>	<b>99,829,304</b>	<b>68,664</b>	<b>83,508,690</b>	<b>183,406,658</b>
<b>Expenditures:</b>				
Current:				
General government	55,468,171	853,270	21,575,612	77,897,053
Public safety	24,511,822	-	12,538,049	37,049,871
Highways and streets	-	-	15,274,382	15,274,382
Health and welfare	756,270	-	3,122,689	3,878,959
Culture and recreation	-	-	3,742,748	3,742,748
Debt service:				
Principal	-	-	10,371,438	10,371,438
Interest	-	-	5,409,283	5,409,283
Capital outlay:				
General government	1,284,453	8,193,626	2,028,568	11,506,647
Public safety	291,129	-	52,154	343,283
Highways and streets	-	-	15,935,859	15,935,859
Health and welfare	-	-	9,906	9,906
Culture and recreation	-	-	701,749	701,749
<b>Total expenditures</b>	<b>82,311,845</b>	<b>9,046,896</b>	<b>90,762,437</b>	<b>182,121,178</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>17,517,459</b>	<b>(8,978,232)</b>	<b>(7,253,747)</b>	<b>1,285,480</b>
<b>Other financing sources (uses):</b>				
Bond proceeds	-	-	10,343,012	10,343,012
Bond issuance costs	-	-	-	-
Transfers in	1,505,275	11,870,374	25,311,272	38,686,921
Transfers out	(12,915,825)	-	(25,771,096)	(38,686,921)
<b>Total other financing sources and uses</b>	<b>(11,410,550)</b>	<b>11,870,374</b>	<b>9,883,188</b>	<b>10,343,012</b>
<b>Net change in fund balances</b>	<b>6,106,909</b>	<b>2,892,142</b>	<b>2,629,441</b>	<b>11,628,492</b>
<b>Fund balances - beginning</b>	<b>45,794,994</b>	<b>13,269,425</b>	<b>133,966,813</b>	<b>193,031,232</b>
<b>Fund balances - ending</b>	<b>\$ 51,901,903</b>	<b>\$ 16,161,567</b>	<b>\$ 136,596,254</b>	<b>\$ 204,659,724</b>

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, 2018

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)		\$ 11,628,492
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:

Capital outlays	35,354,225	
Depreciation expense	<u>(11,784,545)</u>	23,569,680

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

Infrastructure contributed by developers		15,256,048
--	--	------------

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:

Principal payments	9,775,000	
Amortization of bond discount/premium and loss on refunding	(328,778)	
Par amount of new bonds	(8,940,000)	
Bond Premium	(1,380,115)	
Bond Issuance costs	329,501	
Capital lease	<u>596,438</u>	<u>52,046</u>

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

Deferred inflows of resources: Unavailable revenue

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.		(348,634)
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Prepays amortized in the Statement of Activities require the use of current financial resources and, therefore, are reported as expenditures in governmental funds when paid.		338,057
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Accrued interest reported in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		264,362
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Pension obligations are considered expenses of the general government and, therefore, are not reported as current expenditures in the funds.		(931,479)
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OPEB obligation reported in the Statement of Activities does not require the use of current resources and, therefore, are not reported as expenditures in governmental funds.		(1,688,366)
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Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.		<u>2,066,420</u>
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Change in net position of governmental activities (Statement of Activities)		<u>\$ 50,206,626</u>
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The notes to the financial statements are an integral part of this statement.

HAMILTON COUNTY  
STATEMENT OF NET POSITION -  
PROPRIETARY FUND  
December 31, 2018

<u>Assets</u>	<u>Internal Service Fund</u>
Current assets:	
Cash and cash equivalents	\$ 15,189,924
Investments	1,004,457
Receivables:	
Interest	4,183
Total assets	16,198,564
 <u>Liabilities</u>	
Current liabilities:	
Accounts payable	926,025
 <u>Net Position</u>	
Unrestricted	15,272,539
Total net position	\$ 15,272,539

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, 2018

	<u>Internal Service Fund</u>
Operating revenues:	
Charges for services	\$ 21,004,701
Miscellaneous	<u>1,652,616</u>
Total operating revenues	<u>22,657,317</u>
Operating expenses:	
Insurance claims and expenses	19,728,232
Administrative expenses	<u>904,275</u>
Total operating expenses	<u>20,632,507</u>
Operating income	2,024,810
Nonoperating revenues (expenses):	
Interest and investment revenue	<u>41,610</u>
Change in net position	2,066,420
Total net position - beginning	<u>13,206,119</u>
Total net position - ending	<u><u>\$ 15,272,539</u></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, 2018

	Internal Service Fund
Cash flows from operating activities:	
Receipts from interfund services provided	\$ 22,657,317
Payments for interfund services used	(20,646,763)
Net cash used by operating activities	2,010,554
Cash flows from investing activities:	
Proceeds from sales and maturities of investments	73,968
Interest received	40,571
Net cash provided by investing activities	114,539
Net increase in cash and cash equivalents	2,125,093
Cash and cash equivalents, January 1	13,064,831
Cash and cash equivalents, December 31	\$ 15,189,924
Reconciliation of operating income to net cash used by operating activities:	
Operating income	\$ 2,024,810
Adjustments to reconcile operating income to net cash provided by operating activities:	
Decrease in liabilities:	
Accounts payable	(14,256)
Total adjustments	(14,256)
Net cash used by operating activities	\$ 2,010,554

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

HAMILTON COUNTY  
STATEMENT OF FIDUCIARY NET POSITION -  
FIDUCIARY FUNDS  
December 31, 2018

<u>Assets</u>	Pension Trust Funds	Agency Funds
Cash and cash equivalents	\$ 778,205	\$ 27,139,829
Receivables:		
Taxes	-	79,017,115
Intergovernmental	-	43,461
Interest	128,268	-
Total receivables	128,268	79,060,576
Investments at fair value:		
Fixed income securities	12,765,589	-
Domestic and foreign equities	15,811,062	-
Other	371,420	-
Total investments	28,948,071	-
Total assets	\$ 29,854,544	\$ 106,200,405
<u>Liabilities</u>		
Payable - net benefits due and unpaid/(overpaid)	\$ (5,109)	\$ -
State fees payable	-	330,747
Trust payable	-	105,869,658
Total liabilities	(5,109)	\$ 106,200,405
<u>Net position restricted for pensions</u>		
Net position restricted for pensions	29,859,653	
Total net position restricted for pensions	\$ 29,859,653	

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, 2018

<u>Additions</u>	<u>Pension Trust Funds</u>
Contributions:	
Employer	\$ 1,250,207
Investment income:	
Net increase in fair value of investments	(2,477,088)
Interest	971,041
Less investment expense, other than securities lending	<u>(111,692)</u>
Total investment income	<u>(1,617,739)</u>
Total additions	<u>(367,532)</u>
<u>Deductions</u>	
Benefit payments (including refunds of employee contributions)	1,394,476
Administrative expense	<u>108,860</u>
Total deductions	<u>1,503,336</u>
Changes in net position	(1,870,868)
Net position restricted for pensions - beginning	<u>31,730,521</u>
Net position restricted for pensions - ending	<u>\$ 29,859,653</u>

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

HAMILTON COUNTY  
NOTES TO THE 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 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 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

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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

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

The Hamilton County Solid Waste District (Solid Waste District) is a discretely presented 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.

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

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 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

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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 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 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.

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.

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

The primary government reports the following major governmental funds:

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

The rainy day fund is used to account for expenditures related to capital projects. The financing for these projects is provided by state distribution of County Option Income Tax dollars and transfers of County tax monies.

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.

**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.

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

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

Proprietary funds distinguish operating revenues from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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 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

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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 estimated fair value at the time received.

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

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

NA = Not applicable

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

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

\*A minimum weighted average PASER rating of 6.5 for the entire road inventory.

\*A weighted average National Bridge Inspection Sufficiency (NBIS) rating of 80 for the entire bridge network.

\*No more than 5% 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.

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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

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

6. Compensated Absences

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.

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

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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 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 THE FINANCIAL STATEMENTS  
(Continued)

	General Fund	Rainy Day Fund	Other Governmental Funds	Total Governmental Funds
Restricted:				
General government	\$ -	\$ -	\$ 3,935,457	\$ 3,935,457
Health	-	-	2,300,382	2,300,382
Transportation	-	-	17,197,395	17,197,395
Public safety	-	-	8,556,599	8,556,599
Drain maintenance	-	-	18,726,438	18,726,438
State	-	10,882,540	10,095,812	20,978,352
Federal programs	-	-	1,963,026	1,963,026
Debt service	-	-	17,651,475	17,651,475
Capital improvement	-	-	38,778,756	38,778,756
Total restricted	<u>-</u>	<u>10,882,540</u>	<u>119,205,340</u>	<u>130,087,880</u>
Committed:				
Sheriff operations	-	-	702,748	702,748
Ordinance:				
Airport	-	-	1,852,255	1,852,255
Computer maintaince	-	-	1,431,496	1,431,496
Mapping	-	-	146,113	146,113
Probation	-	-	1,079,893	1,079,893
Training	-	-	302,039	302,039
Other programs	-	-	583,921	583,921
Total committed	<u>-</u>	<u>-</u>	<u>6,098,465</u>	<u>6,098,465</u>
Assigned:				
Transportation	-	-	1,757,304	1,757,304
Public safety	356,147	-	-	356,147
Other	181,048	27,254	58,820	267,122
Capital improvement	368,540	5,251,773	9,476,325	15,096,638
Total assigned	<u>905,735</u>	<u>5,279,027</u>	<u>11,292,449</u>	<u>17,477,211</u>
Unassigned	<u>50,996,168</u>	<u>-</u>	<u>-</u>	<u>50,996,168</u>
Total fund balances	<u>\$ 51,901,903</u>	<u>\$ 16,161,567</u>	<u>\$ 136,596,254</u>	<u>\$ 204,659,724</u>

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

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

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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.

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.

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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 (Riverview Hospital)

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, 2018, the County and the Sheriff's Pension Plans had the following investments:

Investment Type	Investment Maturities (in Years)			
	December 31, 2018	Less than 1	1-2	More than 2
Governmental activities:				
Mutual funds - fixed income notes	\$ 1,004,457	\$ 1,004,457	\$ -	\$ -
Sheriff's Pension Plan:				
U.S. Treasuries and securities	2,047,190	-	-	2,047,190
Government sponsored enterprises	2,012,214	402,602	-	1,609,612
Municipal bonds and notes	615,415	-	102,887	512,528
Corporate bonds and notes	8,090,771	3,783,614	673,591	3,633,566
Common stock	9,293,451	9,293,451	-	-
Mutual funds	371,420	371,420	-	-
Equities	4,232,214	4,232,214	-	-
Foreign equities	2,285,397	2,285,397	-	-
Totals	<u>\$ 29,952,529</u>	<u>\$ 21,373,155</u>	<u>\$ 776,478</u>	<u>\$ 7,802,896</u>

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Component Unit - Riverview Hospital

Investment Type	Discretely Presented Component Unit			
	Investment Maturities (in Years)			
	December 31, 2018	Less than 1	1-2	More than 2
Mutual funds - equities	\$ 29,880,843	\$ 29,880,843	\$ -	\$ -
Mutual funds - fixed income	17,096,349	17,096,349		
Common Stock	9,420	9,420	-	-
<b>Totals</b>	<b>\$ 46,986,612</b>	<b>\$ 46,986,612</b>	<b>\$ -</b>	<b>\$ -</b>

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.

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

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
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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:

County December 31, 2018	
Investment Type	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Mutual funds - fixed income	\$ 1,004,457
Total	\$ 1,004,457

Sheriff's Retirement and Benefit Pension Plans December 31, 2018	
Investment Type	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Municipal bonds and notes	\$ 615,415
Corporate bonds and notes	8,090,771
Common stock	9,293,451
Mutual funds	371,420
Equities	4,232,214
Foreign equities	2,285,397
Total	\$ 24,888,668

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NOTES TO THE FINANCIAL STATEMENTS  
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Riverview Hospital - Discretely Presented Component Unit  
December 31, 2018

Investment Type	Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name
Mutual funds - equities	\$ 29,880,843
Mutual funds - fixed income	17,096,349
Common Stock	9,420
 Total	 \$ 46,986,612

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County and its discretely presented component unit must follow state statute and limit the stated final maturities of the investments to no more than 2 years. The County and its discretely presented component unit have not adopted a formal investment

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

Credit Risk

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

Standard and Poor's Rating	Moody's Rating	County's Investments		
		Mutual Funds	Government Sponsored Enterprise	Fixed Income Notes
AA	AA2	\$ -	\$ -	\$ -
BBB+	BAA1	-	-	-
Unrated	Unrated	1,004,457	-	-
 Totals		 \$ 1,004,457	 \$ -	 \$ -

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Standard and Poor's Rating	Sheriff's Pension Plans' Investments			
	Mutual Funds	Corporate Bonds and Notes	Municipal Bonds and Notes	Government Sponsored Enterprise
AAA	\$ -	\$ 205,952	\$ 99,305	\$ -
AA	-	1,051,811	415,191	-
A	-	2,517,750	-	-
BBB	-	706,554	-	-
Unrated	371,420	3,608,704	100,919	2,012,214
Totals	<u>\$ 371,420</u>	<u>\$ 8,090,771</u>	<u>\$ 615,415</u>	<u>\$ 2,012,214</u>

Moody's Rating	Sheriff's Pension Plans' Investments			
	Mutual Funds	Corporate Bonds and Notes	Municipal Bonds and Notes	Government Sponsored Enterprise
A1	\$ -	\$ 1,942,078	\$ 100,919	\$ -
A2	-	394,788	-	-
A3	-	405,534	-	-
Aa2	-	-	106,416	-
Aa3	-	-	102,887	-
Aaa	-	205,952	99,305	1,014,774
Baa1	-	301,978	-	-
Baa2	-	505,892	-	-
Unrated	371,420	4,334,549	205,888	997,440
Totals	<u>\$ 371,420</u>	<u>\$ 8,090,771</u>	<u>\$ 615,415</u>	<u>\$ 2,012,214</u>

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 regarding 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 regarding 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 THE FINANCIAL STATEMENTS  
(Continued)

Sheriff's Retirement and Benefit Pension Plans		
December 31, 2018		
Investment Type and Currency Denomination	Foreign Currency	U.S. Dollar
Eaton Corp ADR	\$ -	\$ 36,046
Enbridge Inc ADR	-	52,525
Royal Dutch Shell PLC ADR	-	41,359
Gabelli ABC Fund Advisor	-	448,439
PNC International Eq FD	-	710,470
Columbia Acorn	-	14,951
Gabelli ABC Fund	-	9,729
Allergan PLC ADR	-	171,085
Johnson Controls INTL ADR	-	174,935
Checkpoing Software Tech ADR	-	192,469
Anheuser Busch ADR	-	81,275
Enbridge Inc ADR	-	181,973
Nutrien LTD ADR	-	170,141
Totals	\$ -	\$ 2,285,397

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, 2018.

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NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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	\$ 1,004,457	\$ -	\$ -	\$ -
Corporate bonds	-	-	-	-
Total fixed income securities	<u>1,004,457</u>	<u>-</u>	<u>-</u>	<u>-</u>
Equity Securities (2):				
Other	-	-	-	-
Total equity securities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total by fair value level	<u><u>1,004,457</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Fair Value established using the net asset value (NAV)				
	<u>N/A</u>			
Total fair value	<u><u>\$ 1,004,457</u></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.

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.

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Fair Value Measurements - Primary Government				
Sheriffs Pension Plan	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	\$ 4,059,404	\$ -	\$ 4,059,404	\$ -
Municipal bonds and notes	615,415	-	615,415	-
Corporate bonds and notes	8,090,770	-	8,090,770	-
Mutual funds	371,420	-	371,420	-
Total fixed income securities	<u>13,137,009</u>	<u>-</u>	<u>13,137,009</u>	<u>-</u>
Equity Securities (2):				
Common stocks	9,293,451	9,293,451		
Other equity securities	4,232,214	4,232,214		
Foreign equities	2,285,397	2,285,397	-	-
Total equity securities	<u>15,811,062</u>	<u>15,811,062</u>	<u>-</u>	<u>-</u>
Total by fair value level	<u>\$ 28,948,071</u>	<u>\$ 15,811,062</u>	<u>\$ 13,137,009</u>	<u>\$ -</u>
Fair Value established using the net asset value (NAV)				
	<u>N/A</u>			
Total fair value	<u>\$ 28,948,071</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.

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.

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Fair Value – Discretely Presented Component Unit – Riverview Hospital

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, 2018.

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.

Common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

Assets and liabilities measured at fair value on a recurring basis as of December 31, 2018 are as follows:

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Discretely Presented Component Unit	2018			
	Total	Level 1	Level 2	Level 3
<b>Assets:</b>				
Assets whose use is limited				
Mutual funds:				
Small growth	\$ 4,232,842	\$ 4,232,842	\$ -	\$ -
Small blend	72,927	72,927	-	-
Small value	59,147	59,147	-	-
Mid-cap value	2,510,468	2,510,468	-	-
Mid-cap growth	2,237,882	2,237,882	-	-
Mid-cap value	3,039,281	3,039,281	-	-
Large growth	11,849,099	11,849,099	-	-
Large blend	3,161,116	3,161,116	-	-
Large value	2,718,081	2,718,081	-	-
Bond	15,496,720	15,496,720	-	-
Fixed income	1,599,629	1,599,629	-	-
Total mutual funds	46,977,192	46,977,192	-	-
Common Stocks				
Utilities	9,420	9,420	-	-
Total common stock	9,420	9,420	-	-
Cash and cash equivalents:				
Money market deposit accounts	113,606			
Total assets whose use is limited	\$ 47,100,218			
Other assets:				
Interest rate sweep agreements	\$ 923,490	\$ -	\$ 923,490	\$ -
Other long-term liabilities:				
Interest rate swap agreements	\$ 180,846	\$ -	\$ 180,846	\$ -

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 \$56,000,000 as of December 31, 2018.

**B. Capital Assets**

Capital asset activity for the year ended December 31, 2018, was as follows:

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(Continued)

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 18,718,095	\$ 13,000	\$ -	\$ 18,731,095
Infrastructure accounted for using the modified approach	559,473,214	18,212,336	1,529,403	576,156,147
Construction in progress	26,596,564	40,530,522	24,636,755	42,490,331
<b>Total capital assets, not being depreciated</b>	<b>604,787,873</b>	<b>58,755,858</b>	<b>26,166,158</b>	<b>637,377,573</b>
Capital assets, being depreciated:				
Buildings	188,723,389	7,993,108	-	196,716,497
Improvements other than buildings	10,081,756	282,680	30,000	10,334,436
Machinery and equipment	42,909,075	2,838,420	1,298,817	44,448,678
Infrastructure being depreciated	144,277,545	7,092,579	43,592	151,326,532
<b>Totals</b>	<b>385,991,765</b>	<b>18,206,787</b>	<b>1,372,409</b>	<b>402,826,143</b>
Less accumulated depreciation for:				
Buildings	61,784,670	4,766,504	-	66,551,174
Improvements other than buildings	5,284,489	346,099	30,000	5,600,588
Machinery and equipment	28,204,845	3,608,728	1,128,749	30,684,824
Infrastructure being depreciated	40,265,346	3,063,214	27,446	43,301,114
<b>Totals</b>	<b>135,539,350</b>	<b>11,784,545</b>	<b>1,186,195</b>	<b>146,137,700</b>
<b>Total capital assets, being depreciated, net</b>	<b>250,452,415</b>	<b>6,422,242</b>	<b>186,214</b>	<b>256,688,443</b>
<b>Total governmental activities   capital assets, net</b>	<b>\$ 855,240,288</b>	<b>\$ 65,178,100</b>	<b>\$ 26,352,372</b>	<b>\$ 894,066,016</b>

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

Governmental activities:	
General government	\$ 7,566,513
Public safety	2,664,124
Highway and streets, Including depreciation of general infrastructure assets	609,178
Health and welfare	34,510
Culture and recreation	910,220
<b>Total depreciation expense - governmental activities</b>	<b>\$ 11,784,545</b>

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

C. Construction Commitments

Construction work in progress is composed of the following:

Project	Total Project Authorized	Expended to December 31, 2018	Committed	Required Future Funding
Judicial Center Project	\$ 25,500,000	\$ 2,001,490	\$ -	\$ 23,498,510
Digital Video Upgrade	3,200,000	2,790,833	409,168	-
Storage Building	1,498,564	1,109,374	389,190	-
Jail POD Project	12,847,099	9,940,082	2,907,017	-
Airport	1,156,000	1,030,977	125,023	-
Parks	294,786	263,888	30,898	-
Drains (351)	3,229,481	2,144,067	1,085,414	-
Infrastructure				-
Road Network	99,115,038	20,622,124	78,492,914	-
Bridge Network	14,593,332	2,587,497	12,005,835	-
<b>Totals</b>	<b>\$ 161,434,300</b>	<b>\$ 42,490,331</b>	<b>\$ 95,445,459</b>	<b>\$ 23,498,510</b>

D. Capital Assets – Discretely Presented Component Unit – Riverview Hospital

Component Unit	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Riverview Hospital:					
Capital assets, not being depreciated:					
Land	\$ 15,961,384	\$ -	\$ -	\$ -	\$ 15,961,384
Construction in progress	35,529,863	38,388,190	-	(37,981,244)	35,936,809
<b>Total capital assets, not being depreciated</b>	<b>51,491,247</b>	<b>38,388,190</b>	<b>-</b>	<b>(37,981,244)</b>	<b>51,898,193</b>
Capital assets, being depreciated:					
Buildings	108,214,270	89,070	379,854	32,635,315	140,558,801
Improvements other than buildings	2,892,112	68,045	8,982	27,988	2,979,163
Machinery and equipment	157,071,719	11,330,249	2,572,576	5,317,941	171,147,333
<b>Totals</b>	<b>268,178,101</b>	<b>11,487,364</b>	<b>2,961,412</b>	<b>37,981,244</b>	<b>314,685,297</b>
Less accumulated depreciation					
Buildings	67,501,990	7,757,430	323,263	-	74,936,157
Improvements other than buildings	2,385,897	117,902	8,983	-	2,494,816
Machinery and equipment	89,245,358	10,729,299	2,181,814	-	97,792,843
<b>Total accumulated depreciation</b>	<b>159,133,245</b>	<b>18,604,631</b>	<b>2,514,060</b>	<b>-</b>	<b>175,223,816</b>
<b>Total capital assets, being depreciated, net</b>	<b>109,044,856</b>	<b>(7,117,267)</b>	<b>447,352</b>	<b>37,981,244</b>	<b>139,461,481</b>
<b>Total Discretely Presented Component Unit Capital assets, net</b>	<b>\$ 160,536,103</b>	<b>\$ 31,270,923</b>	<b>\$ 447,352</b>	<b>\$ -</b>	<b>\$ 191,359,674</b>

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

E. Interfund Balances and Activity

1. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2018, is as follows:

Due To	Nonmajor Governmental
Nonmajor governmental	\$ 491,539

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

2. Interfund Transfers

Interfund transfers at December 31, 2018, were as follows:

Transfer From	Transfers To		
	General Fund	Nonmajor Governmental	Total
General Fund	\$ -	\$ 12,915,828	\$ 12,915,828
Nonmajor Governmental	1,505,275	24,265,818	25,771,093
Totals	\$ 1,505,275	\$ 37,181,646	\$ 38,686,921

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 – Riverview Hospital

1. Operating Leases - Lessee

The component unit has entered 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, 2018:

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

<u>Component Unit - Operating leases-lessee</u>	<u>Year</u>	<u>Ending December 31,</u>
Riverview Hospital		
	2019	\$ 1,762,214
	2020	1,670,534
	2021	1,237,206
	2022	1,237,867
	2023	953,312
	2024-2028	<u>406,711</u>
	Total	<u>\$ 7,267,844</u>

2. Operating Leases – Lessor

The component unit leases space to tenants under operating leases with terms of one to ten years. Leased space consists of buildings with a total cost of approximately \$10,200,000 and accumulated depreciation of approximately \$7,000,000 as of December 31, 2018. Total rental income for all operating leases was \$1,000,000. The following is a schedule by years of future minimum rental payments as of December 31, 2018:

<u>Component Unit - Operating leases-lessor</u>	<u>Year</u>	<u>Ending December 31,</u>
Riverview Hospital		
	2019	\$ 618,612
	2020	613,609
	2021	347,444
	2022	276,971
	2023	276,971
	2024-2028	<u>830,913</u>
	Total	<u>\$ 2,964,520</u>

3. Capital Leases

The component unit has entered 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, 2018, are as follows:

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Component Unit - Capital Leases	Year	Ending December 31,
Riverview Hospital		
	2019	\$ 62,691
	2020	13,745
	2021	10,051
	2022	2,562
	2023	1,919
	2024-2028	-
Total minimum lease payments		90,968
Less amount representing interest		(4,029)
Present value of net minimum lease payments		86,939
Due within one year		60,320
Due in more than one year		\$ 26,619

Assets acquired through capital leases still in effect are machinery and equipment of \$2,900,000.

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.

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

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
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Purpose	Interest Rate	Original Debt Issued	Principal Outstanding
<b>Governmental Activities:</b>			
2002 Animal Control Bonds	3.125% to 5.000%	\$ 2,500,000	\$ 620,000
2011 Park Refunding Bonds	2.000% to 4.000%	3,280,000	1,205,000
2013 General Obligation Bonds Series A	2.000% to 3.000%	11,845,000	3,205,000
2013 General Obligation Bonds Series B	2.000% to 3.250%	11,240,000	10,505,000
2013 General Obligation Bonds Series C	3.000% to 4.000%	9,750,000	9,750,000
2013 General Obligation Bonds Series D	4.00%	11,900,000	11,310,000
2012 1st Mortgage Refunding Bonds	2.000% to 5.000%	23,010,000	14,000,000
2014 2014 Lease Rental Bonds	3.75% to 5.49%	6,995,000	6,095,000
2016 HCPBC 1st Mortgage Refunding	2.16%	36,650,000	31,125,000
Subtotal			<u>87,815,000</u>
Current portion of debt			(5,300,000)
Net unamortized (discount)/premium			<u>1,950,347</u>
Total long-term debt			<u><u>\$ 84,465,347</u></u>

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

Year Ended December 31	Governmental Activities		
	Principal	Interest	Total
2019	\$ 5,300,000	\$ 2,232,137	\$ 7,015,459
2020	6,430,000	2,677,092	8,587,198
2021	6,630,000	2,473,986	8,586,886
2022	6,570,000	2,262,814	8,314,730
2023	6,525,000	2,057,289	8,064,778
2024-2028	30,420,000	7,073,602	34,906,806
2029-2033	24,315,000	2,511,853	24,222,114
2034-2038	<u>1,625,000</u>	<u>183,092</u>	<u>24,222,114</u>
Totals	<u><u>\$ 87,815,000</u></u>	<u><u>\$ 21,471,865</u></u>	<u><u>\$ 123,920,085</u></u>

2. Tax Increment Financing (TIF) Bonds

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

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Purpose	Interest Rates	Original Debt Issued	Principal Outstanding
Governmental Activities:			
2005 Village Park	3.25% to 5.00%	\$ 7,295,000	\$ 4,205,000
2010 Village Park	2.00% to 5.75%	7,050,000	5,110,000
2010 Refunding Series A	2.00% to 3.60%	3,235,000	1,160,000
2010 Refunding Series B	2.00% to 3.90%	6,665,000	3,115,000
2015 Refunding Thomson	3.20%	19,350,000	15,850,000
2011 Economic Development	2.00% to 5.50%	16,895,000	13,010,000
2012 Economic Development	1.10% to 4.50%	4,990,000	3,670,000
2018 Redevelopment LIT	2.00% to 5.00%	8,940,000	8,840,000
Subtotal			54,960,000
Current portion of debt			(3,140,000)
Net unamortized (discount)/premium			1,316,937
Total long-term portion			<u>\$ 53,136,937</u>

TIF bonds debt service requirements to maturity are as follows:

Year Ended December 31	Governmental Activities		
	Principal	Interest	Total
2019	\$ 3,140,000	\$ 2,156,238	\$ 5,296,238
2020	3,785,000	2,247,884	6,032,884
2021	3,940,000	2,097,416	6,037,416
2022	4,095,000	1,940,373	6,035,373
2023	4,280,000	1,771,783	6,051,783
2024-2028	24,345,000	5,848,165	30,193,165
2029-2033	11,375,000	672,673	12,047,673
Totals	<u>\$ 54,960,000</u>	<u>\$ 16,734,532</u>	<u>\$ 71,694,532</u>

### 3. Revenue Bonds Payable

The County issued the Hamilton County Visitors and Convention Bureau (HCVCB) Revenue bonds whereby the government pledges income derived from the innkeeper's tax to pay debt service. 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, 2018, are as follows:

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

<u>Purpose</u>	<u>Interest Rate</u>	<u>Original Debt Issued</u>	<u>Principal Outstanding</u>
Governmental Activities:			
2011 HCVCB Sinking Bonds	2.000% to 2.500%	\$ 3,450,000	<u>\$ 2,470,000</u>
Subtotal			<u>2,470,000</u>
Current portion of debt			(155,000)
Net unamortized (discount)/premium			<u>(6,964)</u>
Total long-term portion			<u><u>\$ 2,308,036</u></u>

Revenue bonds debt service requirements to maturity are as follows:

Year Ended			
<u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	180,000	78,324	258,324
2024-2028	1,030,000	268,648	1,298,648
2029-2033	<u>605,000</u>	<u>42,075</u>	<u>647,075</u>
Totals	<u><u>\$ 2,470,000</u></u>	<u><u>\$ 770,171</u></u>	<u><u>\$ 3,240,171</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, 2018.

For the year ended December 31, 2018, the County incurred interest expense on the lease of \$47,780. There was no accrued interest payable at December 31, 2018.

Future minimum lease payments and present values of the net minimum lease payments under this capital lease as of December 31, 2018, are as follows:

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

<u>Year</u>	<u>Amount</u>
2019	\$ 644,221
2020	644,220
2021	644,220
2022	-
2023	-
	<hr/>
Total minimum lease payments	1,932,661
Less amount representing interest	<hr/> (65,327)
Present value of net minimum lease payments	1,867,334
Due within one year	<hr/> (609,257)
Due in more than one year	<hr/> <u>\$ 1,258,077</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, 2018, \$72,240,000 of bonds outstanding are considered defeased.

6. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2018 was as follows:

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Primary Government	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds Payable:					
General obligation	\$ 93,920,000	\$ -	\$ 6,105,000	\$ 87,815,000	\$ 5,300,000
TIF	49,540,000	8,940,000	3,520,000	54,960,000	3,140,000
Revenue	2,620,000	-	150,000	2,470,000	155,000
<b>Total payable</b>	<b>146,080,000</b>	<b>8,940,000</b>	<b>9,775,000</b>	<b>145,245,000</b>	<b>8,595,000</b>
Capital lease	2,463,772	-	596,438	1,867,335	609,257
Compensated absences	2,080,053	1,997,997	1,664,042	2,414,008	1,931,589
Net pension liability	36,643,614	-	5,320,040	31,323,574	-
Net OPEB liability	84,306,691	-	7,607,540	76,699,151	-
<b>Total governmental activities long-term liabilities</b>	<b><u>\$ 271,574,130</u></b>	<b><u>\$ 10,937,997</u></b>	<b><u>\$ 24,963,060</u></b>	<b><u>\$ 257,549,068</u></b>	<b><u>\$ 11,135,846</u></b>

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

7. Revenue Bonds Payable – Discretely Presented Component Unit – Riverview Hospital

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, 2018, are as follows:

Component Unit	Interest Rate	Amount
Riverview Hospital		
2011 Revenue Bonds	4.20%	\$ 2,227,134
2012 Revenue Bonds	3.69% to 2.30%	10,910,000
2013 Revenue Bonds	3.24% to 1.93%	12,074,000
2016 Revenue Bonds	3.16% to 1.90%	34,560,000
2017 Revenue Bonds	3.16% to 0.96%	9,600,000
<b>Subtotal</b>		<b>69,371,134</b>
<b>Current portion of debt</b>		<b><u>(4,779,969)</u></b>
<b>Total</b>		<b><u>\$ 64,591,165</u></b>

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Revenue bonds debt service requirements to maturity are as follows:

Component Unit	Year Ended December 31	Discretely Presented Component Unit		
		Principal	Interest	Total
Riverview Hospital				
	2019	\$ 4,779,969	\$ 815,345	\$ 5,595,314
	2020	4,863,366	715,831	5,579,197
	2021	4,762,799	613,690	5,376,489
	2022	4,195,000	532,666	4,727,666
	2023	4,255,000	460,651	4,715,651
	2024-2028	20,755,000	1,154,667	21,909,667
	Thereafter	25,760,000	380,527	26,140,527
	Totals	<u>\$ 69,371,134</u>	<u>\$ 4,673,377</u>	<u>\$ 74,044,511</u>

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

Long-term liability activity for the year ended December 31, 2018, was as follows:

Component Unit	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Riverview Hospital					
Revenue bonds payable					
2011 Bonds	\$ 2,975,078	\$ -	\$ 747,944	\$ 2,227,134	\$ 779,969
2012 Bonds	11,975,000	-	1,065,000	10,910,000	1,090,000
2013 Bonds	13,104,000	-	1,030,000	12,074,000	1,070,000
2016 Bonds	12,000,000	24,000,000	1,440,000	34,560,000	1,440,000
2017 Bonds	10,000,000	-	400,000	9,600,000	400,000
Subtotal Revenue Bonds	<u>50,054,078</u>	<u>24,000,000</u>	<u>4,682,944</u>	<u>69,371,134</u>	<u>4,779,969</u>
Capital lease obligations	749,483	42,581	705,125	86,939	60,320
Long-term liabilities	<u>\$ 50,803,561</u>	<u>\$ 24,042,581</u>	<u>\$ 5,388,069</u>	<u>\$ 69,458,073</u>	<u>\$ 4,840,289</u>

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

H. Net Investment in Capital Assets

	Governmental Activities
Capital assets, net	\$ 894,066,016
Related debt:	
General obligation bonds	87,815,000
Net unamortized discount/premium	1,950,347
Unamortized deferral of loss on bond refunding	(2,202,960)
TIF bonds	54,960,000
Net unamortized discount/premium	1,316,937
Unamortized deferral of loss on bond refunding	(723,169)
Revenue bonds	2,470,000
Unamortized discount	(6,964)
Deduct cash on hand	(13,112,621)
Total related debt	132,466,570
Net Investment in capital assets	\$ 761,599,446

I. Restricted Net Position

The government-wide statement of net position for Hamilton County (primary government) and the component unit (Riverview Hospital) report \$119,067,994 and \$3,846,235 respectively, in net position - restricted for portion of net position, of which \$37,375,004 and \$2,812,224, respectively, are restricted by enabling legislation.

III. Other Information

A. Risk Management

The primary government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

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

The primary government has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees and dependents and with theft of, damage to and destruction of assets.

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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:

	2018	2017
Accounts payable, beginning of year	\$ 940,281	\$ 1,137,929
Incurred claims and changes in estimates	19,063,417	19,303,904
Claim payments	19,077,673	19,501,552
Accounts payable, end of year	\$ 926,025	\$ 940,281

B. Restatements and Reclassifications

For the year ended December 31, 2017, 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 changes in accounting presentation. Going forward the County will recognize the Solid Waste District as a discretely presented component unit. Since the provision is applied retroactively for all periods presented, the beginning net position for 2018 has been restated to reflect the separate presentations. In addition, an adjustment was made to separate pension obligations.

	Balance as Reported December 31 2017	Prior Period Adjustments	Balance as Restated January 1, 2018
Governmental activities:			
Primary government			
Prior period adjustments:			
Component Units	\$ 783,883,841	\$ (2,614,354)	\$ 781,269,487
Solid Waste District	-	2,614,354	2,614,354
Net position	\$ 783,883,841	\$ -	\$ 783,883,841

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

C. Subsequent Events

There are no subsequent events to report.

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 \$11,896. Hamilton County has the following real property tax abatements still in effect at December 31, 2018:

Governmental Entity	Purpose:	Percentage of Taxes Abated during the Fiscal Year	Amount of Taxes Abated during the Fiscal Year
Hamilton County	Warehouse 82 and New Cob Building		
	Resolution 1 - Warehouse 82 and 25 additional	10%	\$ 583
	Resolution 2 - Layer 1 -Additional office space	40%	2,439
	Resolution 2 - Layer 2 - Labs	50%	1,568
	Resolution 2 - Layer 3 Seed and equipment storage-	65%	699
	Abatement 4 - Research building expansion	50%	2,336
	2 greenhouses at 100% com 09/10		
	Resolution 1 -Two greenhouses and 75 additional employees	10%	99
	Resolution 2 - Additional office space, labs, seed storage	40%	2,225
	Abatement 4 - 1 - Research building expansion	50%	365
	Abatement 4 - 2 - Research building expansion	50%	1,353
	Abatement 3 - RE improvements and equipment storage	50%	116
	Aces Power (phase 2)	30%	113

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

The following governmental entities within Hamilton County granted real property tax abatements that resulted in a loss of tax revenue of \$59,923 for the County in 2018. The agreements were negotiated on an individual basis by the governmental entities:

Governmental Entity	Purpose	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	5%	\$ 13
	New building, 929 additional employees in 10 years	20%	108
	Short stay medical facility, 76 additional employees in 10 years	40%	254
	Building improvements, 500 additional employees in 10 years	80%	11,819
	New building, 95 additional employees in 10 years	5%	19
	Expansion of building, 69 additional employees in 10 years	40%	28
City of Fishers:			
	New facility, 10 additional employees	29%	3
	New facility, 125 additional employees in 10 years	100%	8,415
	Renovate existing building operations, 292 additional employees by 8/31/19	100%	2,900
	Expansion of operations, 45 additional employees in 10 years	30%	1,095
	New facility, 5 additional employees	100%	14,776

HAMILTON COUNTY  
NOTES TO THE 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 Noblesville:			
	New facility, 52 additional employees - Layer 1	20%	\$ 2
	New facility, 52 additional employees - Layer 2	30%	2
	Loading dock - Layer 1	10%	17
	Loading dock - Layer 2	20%	63
	Building improvements, 275 additional employees in 10 years - Layer 1	10%	24
	Building improvements, 275 additional employees in 10 years - Layer 2	20%	35
	Building improvements, 275 additional employees in 10 years - Layer 3 (Resolution 2)	50%	141
	New building Abatement 1	5%	1
	New building Abatement 2	10%	1
	New building - Layer 1	30%	2
	New building - Layer 1	40%	1
	New building, 20 additional employees in 5 years	20%	512
	Building improvements, 33 additional employees in 10 years	50%	2,315
	New building, 46 additional employees in 10 years	50%	12
	New building, 150 employees	90%	18
	New building	5%	1
	New building	5%	36
	New building, 440 additional employees in 10 years	20%	431
	Building improvements, 10 additional employees in 10 years	17%	148
	Building improvements, 70 new employees in 5 years	50%	6
City of Westfield:			
	New building, 28 additional employees in 10 years - Layer 1	95%	4,151
	New building, 28 additional employees in 10 years - Layer 2	100%	1,850
	New building, 41 additional employees in 10 years	100%	3,754
	New building, 22 additional employees in 10 years	40%	1,015
	New building, 20 additional employees in 10 years	65%	2,190
	New building, 31 additional employees in 3 years	90%	2,983
Town of Sheridan:			
	New building, 10 additional employees in 10 years	40%	782

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.

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

The total revenue loss for tax abatement of personal property tax issued by Hamilton County totaled \$43,591 Hamilton County has the following personal property tax abatements still in effect at December 31, 2018:

Governmental Entity	Purpose:	Percentage of Taxes Abated during the Fiscal Year	Amount of Taxes Abated during the Fiscal Year
Hamilton County	New equipment and additional 40 employees in 10 years	MVR	\$ 1,481
	New equipment and additional 72 employees in 10 years	MVR	13,072
	New equipment and additional 25 employees in 10 years	MVR	1,566
	New equipment and additional 83 employees in 10 years	MVR	27,472

The following governmental entities within Hamilton County granted personal property tax abatements that resulted in a loss of tax revenue of \$73,018 for the County in 2018. The agreements were negotiated on an individual basis by the governmental entities:

Governmental Entity	Purpose:	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	\$ 10,878
	New equipment and additional 42 jobs in 10 years	MVR	401
	New equipment, 249 additional employees in 10 years	MVR	89
	Improvements, 20 additional employees in 10 years	MVR	107
	Improvements, 317 additional employees in 10 years	MVR	3,304
	New equipment, retained 929 employees	MVR	514
	New equipment, 69 additional employees in 10 years	MVR	340
	New equipment, 116 additional employees in 10 years	MVR	400
	New equipment, 55 additional employees in 10 years	MVR	1,480

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Governmental Entity	Purpose:	of Taxes Abated during the Fiscal Year	Taxes Abated during the Fiscal Year
(continued)			
City of Fishers:			
	New equipment, 21 additional employees in 7 years	MVR	262
	New equipment, 292 additional employees in 10 years	MVR	12,314
	New equipment	MVR	372
	New equipment, 1 employee	MVR	894
	New equipment, 426 employees in 10 years	MVR	1,288
City of Noblesville:			
	Improvements, 25 additional employees in 3 years	MVR	2,865
	Improvements, 26 additional employees in 6 years	MVR	970
	Improvements, 26 additional employees in 6 years	MVR	1,417
	Improvements, 258 additional employees in 5 years	MVR	10,922
	Improvements, 22 additional employees in 10 years	MVR	1,205
	Improvements, 22 additional employees in 10 years	MVR	4,865
	Improvements, 275 additional employees in 10 years	MVR	8,671
	New equipment, 28 additional employees in 10 years	MVR	3,700
	New equipment, 681 retained employees in 10 years	MVR	1,613
	New equipment, 52 additional employees in 10 years	MVR	71
	New equipment, 46 additional employees in 10 years	MVR	1,021
	New equipment, 44 additional employees in 3 years	MVR	486
	New equipment, 10 additional employees in 6 years		149
City of Westfield:			
	New equipment, additional 20 employees in 10 years	MVR	40
	New equipment, additional 22 employees in 5 years	MVR	85
	New equipment, additional 360 employees in 5 years	MVR	1,064
	New equipment, additional 10 employees in 10 years	MVR	893
	New equipment, additional 20 employees in 5 years	MVR	255
	New equipment, additional 41 employees in 5 years	MVR	83

E. Derivative Instruments –Interest Rate Swaps (Discretely Presented Component Unit – Riverview Hospital)

Riverview Hospital 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

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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 \$9,600,000 respectively. The counterparty is the same for each swap agreement. The terms and fair values of the outstanding swaps as of December 31, 2018 are as follows:

Associate Bond Issue	Original Notional Amount	Current Notional Amount	Effective Date	Fixed Rate	Variable Rate	Fair Value	Termination Date	Counterparty Credit Rating
2012 Series	\$ 16,900,000	\$ 10,910,000	02/1/2013	2.67%	.74 times (1M Libor plus 1.75%)	\$ 143,763	12/01/2022	Baa1/A+/AA-
2013 Series	17,000,000	12,075,000	10/1/2013	3.10%	.74 times (1M Libor plus 1.25%)	(178,090)	10/02/2023	Baa1/A+/AA-
2016 Series	34,560,000	34,560,000	05/1/2018	1.32%	.70 times (1M Libor plus .952%)	779,727	10/30/2026	Baa1/A+/AA-
2017 Series	9,600,000	9,600,000	05/1/2018	1.71%	.70 times (1M Libor plus .952%)	(2,756)	10/30/2026	Baa1/A+/AA-
Totals	<u>\$ 78,060,000</u>	<u>\$ 67,145,000</u>				<u>\$ 742,644</u>		

As of December 31, 2018, 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.

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, 2018 the County had encumbrance commitments in the Governmental funds as follows:

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
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Major funds and Nonmajor funds	Encumbrances
Major funds:	
General	\$ 905,735
Rainy Day Fund	5,279,027
Sub-total	6,184,762
Nonmajor funds:	
Local Road and Street	380,891
Motor Vehicle Highway	3,595,544
Parks and Recreation	172,450
Statewide 911	174,792
LOIT Special Distribution - Highway	3,767,244
Highway Inspection	41,359
Highway LOIT Fund	3,274,891
Non-Reverting Communications	98,006
Cumulative Capital Development	1,830,230
Cumulative Court House	20,044
County Major Bridge	6,250,336
LIT Revenue Bonds	1,640,541
RDCCP - 4598	1,103,332
RDCCP - 4809	514,400
RDCCP - 4810	82,484
Sub-total	22,946,542
Total	\$ 29,131,304

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.

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
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The County administers the plan and issues a report that includes financial information and required supplementary information for the plan as a whole. The report may be obtained by contacting the County Auditor at 33 N. Ninth Street, Suite L21, Noblesville, IN 46060 or by calling 317-776-8400.

Covered Employees

At December 31, 2018, the following members were covered by the terms of the Plan:

Inactive employees or beneficiaries currently receiving benefit payments	97
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	469
 Total	 566

Total OPEB Liability

The components of the Total OPEB Liability as of December 31, 2018 are:

Total OPEB Liability	\$ 76,699,151
Plan Fiduciary Net Position	-
 Total OPEB Liability	 \$ 76,699,151
 Plan Fiduciary Net Position as a percent of Total OPEB Liability	 0.00%

OPEB Expense

OPEB expense of \$2,765,843 must be recognized for the fiscal year ending December 31, 2018.

Assumptions

The Total OPEB Liability as of December 31, 2018 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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-2018 generational future mortality improvement scale
Discount Rate	3.69% per annum

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
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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	\$ 92,438,327	\$ 76,699,151	\$ 64,344,445
(2) Plan Fiduciary Net Position	<u>-</u>	<u>-</u>	<u>-</u>
Total OPEB Liability = (1) + (2)	<u>\$ 92,438,327</u>	<u>\$ 76,699,151</u>	<u>\$ 64,344,445</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	\$ 63,731,468	\$ 76,699,151	\$ 93,725,613
(2) Plan Fiduciary Net Position	<u>-</u>	<u>-</u>	<u>-</u>
Total OPEB Liability = (1) + (2)	<u>\$ 63,731,468</u>	<u>\$ 76,699,151</u>	<u>\$ 93,725,613</u>

At December 31, 2018, the deferred outflows / (inflows) of resources based on obligations for the Plan are as follows:

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
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	Initial Balance	Initial Amortization Period	Annual Recognition	December 31 Balance
Liability Experience losses/(gains)				
Base for Year ending 12-31-18	\$ (2,229,182)	11.8300	\$ (188,435)	\$ (2,040,747)
Base for Year ending 12-31-17	227,831	12.2400	18,614	190,603
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
Change in assumptions				
Base for Year ending 12-31-18	\$ (9,920,222)	11.8300	\$ (838,565)	\$ (9,081,657)
Base for Year ending 12-31-17	(22,584,147)	12.2400	(1,845,110)	(18,893,927)
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
Investment losses/(gains)				
Base for Year ending 12-31-18	\$ -	5.0000	\$ -	\$ -
Base for Year ending 12-31-17	-	5.0000	-	-
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
Total			<u>\$ (2,853,496)</u>	<u>\$ (29,825,729)</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 156 percent of the debt service requirements over the life of the bonds. TIF revenues for these bonds will be pledged through 2025.

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 156 percent of the debt service requirements over the life of the bonds. TIF revenues for these bonds will be pledged through 2030.

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 156 percent of the debt service requirements over the life of the bonds. TIF revenues for these bonds will be pledged through 2023.

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

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
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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 156 percent of the debt service requirements over the life of the bonds. TIF revenues for these bonds will be pledged through 2025.

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 156 percent of the debt service requirements over the life of the bonds. TIF revenues for these bonds will be pledged through 2030.

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 156 percent of the debt service requirements over the life of the bonds. TIF revenues for these bonds will be pledged through 2030.

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 156 percent of the debt service requirements over the life of the bonds. TIF revenues for these bonds will be pledged through 2031.

The County has pledged a portion of tax increment revenues to repay \$8,940,000 in tax increment bonds issued in 2018 to finance the costs and construction of local public improvement projects for the U.S. 31 Ramps Economic Development Area. The bonds are payable solely from the incremental tax revenues generated by the U.S. 31 Ramps Economic Development Area. Incremental tax revenues were projected to produce 156 percent of the debt service requirements over the life of the bonds. TIF revenues for these bonds will be pledged through 2031.

Below is a table of the comparison of pledged revenues to the principal and interest requirements for the current year:

Year	Tax Increment Bonds			
	Tax Increment	Debt Service		Coverage
		Principal	Interest	
2018	\$ 8,585,446	\$ 3,420,000	\$ 2,080,434	1.56

I. Pension Plans

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

a. Public Employees' Retirement Fund

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
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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

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

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
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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 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.

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NOTES TO THE FINANCIAL STATEMENTS  
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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.

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, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense for Public Employee's Retirement Fund was 9.33 percent.

Net Pension Liability

The County recorded a pension liability of \$26,486,082 as 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, 2018 was .77968 percent. The net pension liability for fiscal year 2018 is calculated as set forth in the following table:

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	PERF Plan Totals
Net pension liability - beginning July 1, 2017	\$ 4,461,543,469
Total pension expense	532,910,796
Change in deferred outflows of resources	(760,521,613)
Change in deferred inflows of resources	(266,977,931)
Defined Benefit Plan Employer Contributions*	(569,909,471)
 Net pension liability - June 30, 2018	 \$ 3,397,045,250

\*Does not include \$1,464,354 in employer contributions for INPRS members

Deferred Outflows of Resources and Deferred Inflows of Resources

At June 30, 2018, PERF reported the following deferred outflows of resources and deferred inflows of resources (proportionate share):

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ 347,026	\$ 1,811
Net difference between projected and actual investment earnings on pension plan investments	785,863	-
Change in assumptions	63,221	4,260,562
Change in proportion and differences between employer contributions and proportionate share of contributions	698,557	105,583
Employer contributions subsequent to the measurement date	2,316,949	-
 Total	 \$ 4,211,616	 \$ 4,367,956

\$2,316,949 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, 2019. Other amounts reported as collective deferred outflows (inflows) of resources to be recognized in pension expense:

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
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Amortization amounts for year ending:

June 30, 2019	\$ 1,035,554
June 30, 2020	(1,063,789)
June 30, 2021	(1,987,303)
June 30, 2022	(469,079)
June 30, 2023	-
Thereafter	<u>-</u>
 Total	 <u><u>\$ (2,484,617)</u></u>

Deferred Outflows of Resources and Deferred Inflows of Resources – Component Unit

At June 30, 2018, PERF reported the following deferred outflows of resources and deferred inflows of resources (proportionate share):

Hamilton County Solid Waste District - Component Unit

	Solid Waste District	
	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ 2,692	\$ 14
Net difference between projected and actual investment earnings on pension plan investments	6,097	-
Change in assumptions	490	33,054
Change in proportion and differences between employer contributions and proportionate share of contributions	15,844	545
Employer contributions subsequent to the measurement date	18,174	-
	<u>18,174</u>	<u>-</u>
 Total	 <u><u>\$ 43,297</u></u>	 <u><u>\$ 33,613</u></u>

\$18,174 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, 2018. Other amounts reported as collective deferred outflows (inflows) of resources to be recognized in pension expense:

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Solid Waste District

Amortization amounts for year ending:

June 30, 2019	\$	15,415
June 30, 2020		(6,159)
June 30, 2021		(14,100)
June 30, 2022		(3,646)
June 30, 2023		-
Thereafter		-
		-
 Total	 \$	 (8,490)

Pension Expense

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

Pension Expense	
Proportionate share of plan pension expense	\$ 4,160,526
Specific liabilities of individual employers	-
Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	988,396
 Total	 \$ 5,148,922

Pension Expense	Solid Waste District
Proportionate share of plan pension expense	\$ 32,278
Specific liabilities of individual employers	-
Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	14,884
 Total	 \$ 47,162

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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, 2018	3.93
June 30, 2017	3.10
June 30, 2016	3.15
June 30, 2015	3.39
June 30, 2014	4.50

Key Methods and Assumptions

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

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NOTES TO THE FINANCIAL STATEMENTS  
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<hr/>	
Valuation date:	
Assets	June 30, 2018
Liabilities	June 30, 2017 - Member census data as of June 30, 2017 was used in the valuation and adjusted where appropriate to reflect changes between June 30, 2017 and June 30, 2018. Standard actuarial roll forward techniques were then used to project the total pension liability computed as of June 30, 2017 to June 30, 2018 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	2019-2020 - 13th check 2021-2032 - 0.40% 2033-2037 - 0.50% 2038 and on - .060%
Future Salary increases, including inflation	2.50% - 4.25%
Inflation	2.25%
Mortality	
Health	RP-2014 Total Data Set Mortality Table, with Social Security Administration generational improvement scale from 2006
Disability	RP-2014 Disability Mortality Table, with Social Security Administration generational improvement scale from 2006

Change in Assumptions

There were no changes in assumptions for the June 30, 2018 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 2.25% 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% to members assumed to annuitize the ASA balance to 60% of members prior to January 1, 2014.

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

HAMILTON COUNTY  
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(Continued)

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	Long-Term Expected Real Rate of Return
Public Equity	22.00%	4.40%
Private Equity	14.00%	5.40%
Fixed Income - Ex Inflation-Linked	20.00%	2.20%
Fixed Income - Inflation-Linked	7.00%	0.80%
Commodities	8.00%	2.30%
Real Estate	7.00%	6.50%
Absolute Return	10.00%	2.70%
Risk Parity	12.00%	5.20%

Discount Rate

The discount rate used to measure the total pension liability was 6.75% as of June 30, 2018 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 in 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	<u>\$ 41,693,351</u>	<u>\$ 26,486,082</u>	<u>\$ 13,804,877</u>

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 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

HAMILTON COUNTY  
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members, three members appointed by the Sheriff and two members elected by a majority vote of the members of the county police force).

At December 31, 2018, Plan membership consisted of the following:

Inactive plan member or beneficiaries currently receiving benefits	35
Inactive plan member or beneficiaries entitled to but not yet receiving benefits	7
Active plan members	58
	58
Total	100
	100

*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 (2.5%) 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.

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.

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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, 2018, the actuarially determined Employer's contribution rate was 28.0% of annual payroll, \$1,211,388 which was contributed by the County.

*Investment policy.* The pension plan's policy regarding 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

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan expense was (5.12) 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, 2018, the balance of the amounts held by the plan pursuant to the DROP is \$0.

**Net Pension Liability of the County**

The components of the net pension liability of the Plan at December 31, 2018 were as follows:

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Asset Class	Target Allocation Percentage
Total pension liability	\$ 34,016,738
Plan fiduciary net position	(29,228,163)
Plan's net pension liability	\$ 4,788,575
Plan fiduciary net position as a percentage of the total pension liability	85.92%

**Pension Expense of the Plan**

Pension expense of \$1,618,535 was recognized for fiscal year ending December 31, 2018.

Significant Actuarial Assumptions.

Measurement date	December 31, 2018
Valuation Date Assets	December 31, 2018
Liabilities	December 31, 2018, Actual member census data as of December 31, 2018 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-2018 (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, 2018 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.

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

*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%) that the current rate:

	1% Increase (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Total Pension Liability	\$ 38,522,885	\$ 34,016,738	\$ 30,296,447
Plan Fiduciary Net Pension	29,228,163	29,228,163	29,228,163
Totals	\$ 9,294,722	\$ 4,788,575	\$ 1,068,284

At December 31, 2018, the deferred outflows / (inflows) of resources based on obligations for the Plan are as follows:

	Initial Balance	Initial Amortization Period	Annual Recognition	December 31 Balance
Liability Experience losses/(gains)				
Base for year ending 12-31-2018	\$ 15,843	4.612	\$ 3,435	\$ 12,408
Base for year ending 12-31-2017	284,321	5.018	56,660	171,001
Base for year ending 12-31-2016	(189,548)	5.291	(35,825)	(82,073)
Base for year ending 12-31-2015	327,448	5.549	59,010	91,408
Base for year ending 12-31-2014	7,152	5.799	1,233	987
Change in assumptions				
Base for year ending 12-31-2018	\$ (90,722)	4.612	(19,671)	(71,051)
Base for year ending 12-31-2017	(131,385)	5.018	(26,183)	(79,019)
Base for year ending 12-31-2016	203,051	5.291	38,377	87,920
Base for year ending 12-31-2015	(334,879)	5.549	(60,349)	(93,483)
Base for year ending 12-31-2014	226,588	5.799	39,074	31,218
Investment losses/(gains)				
Base for year ending 12-31-2018	\$ 3,683,808	5.000	736,762	2,947,046
Base for year ending 12-31-2017	(1,063,341)	5.000	(212,668)	(638,005)
Base for year ending 12-31-2016	(426,265)	5.000	(85,253)	(170,506)
Base for year ending 12-31-2015	1,761,259	5.000	352,252	352,251
Base for year ending 12-31-2014	(699,205)	5.000	(139,841)	-
Totals			\$ 707,013	\$ 2,560,102

The balances as of December 31, 2018 of the deferred outflows / (inflows) of resources will be recognized in pension expense as follows:

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

December 31, 2019	\$ 838,751
December 31, 2020	454,898
December 31, 2021	539,077
December 31, 2022	727,376
December 31, 2023	-
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 4.612 years, the average remaining service of all members with any liability in the plan as of January 1, 2018. The change in net pension liability due to investment losses/(gains) has been amortized over 5.000 years as prescribed.

**Assumption changes:** Dataset Mortality with Two-Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee & annuitant tables and male and female tables) to RP-2014 Adjusted to 2006 Total Dataset Mortality with Two-Dimensional Generational Mortality Improvement Scale MP-2018 (separate employee & annuitant tables and male & female tables). The changes in assumptions for base year ending December 31, 2017 reflect the change from the use of RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee & Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality improvement Scale MP-2017 (separate employee & annuitant tables and male & female tables). The changes in assumptions for 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 & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Total Data set Mortality with Two dimensional Generational Mortality Improvement Scale MP-2016 (separate employee & annuitant tables and male & 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 & 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 and male and female tables) and 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 & annuitant tables and male & 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

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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 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).

At December 31, 2018, 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	23
Active plan members	58
	58
Total	87
	87

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, 2018, the actuarially determined Employer's contribution rate was 1.0% of annual payroll, \$38,819 which was contributed by the County.

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

*Investment policy.* The pension plan's policy regarding 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 Sheriff Benefit Plan**

The components of the net pension liability of the Plan at December 31, 2018 were as follows:

Asset Class	Target Allocation Percentage
Total pension liability	\$ 535,468
Plan fiduciary net position	(631,490)
Plan's net pension liability	\$ (96,022)
Plan fiduciary net position as a percentage of the total pension liability	117.93%

**Pension Expense of the Plan**

Pension expense of \$37,808 was recognized for the fiscal year ending December 31, 2018.

Significant Actuarial Assumptions.

Measurement date	December 31, 2018
Valuation Date Assets	December 31, 2018
Liabilities	December 31, 2018, Actual member census data as of December 31, 2018 was used in the valuation

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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, 2018 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%) than the current rate:

	1% Increase (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Total Pension Liability	\$ 647,298	\$ 535,468	\$ 448,311
Plan Fiduciary Net Pension	<u>631,490</u>	<u>631,490</u>	<u>631,490</u>
Totals	<u>\$ 15,808</u>	<u>\$ (96,022)</u>	<u>\$ (183,179)</u>

At December 31, 2018, the deferred outflows / (inflows) of resources based on obligations for the Plan are as follows:

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

	Initial Balance	Initial Amortization Period	Annual Recognition	December 31 Balance
Liability Experience losses/(gains)				
Base for year ending 12-31-2018	\$ (42,161)	5.255	\$ (8,023)	\$ (34,138)
Base for year ending 12-31-2017	(38,899)	5.660	(6,873)	(25,153)
Base for year ending 12-31-2016	(25,619)	5.845	(4,383)	(12,470)
Base for year ending 12-31-2015	(29,053)	6.071	(4,786)	(9,909)
Base for year ending 12-31-2014	(16,236)	6.282	(2,585)	(3,311)
Change in assumptions				
Base for year ending 12-31-2018	\$ 1,281	5.255	244	1,037
Base for year ending 12-31-2017	416	5.660	73	270
Base for year ending 12-31-2016	(2,461)	5.845	(421)	(1,198)
Base for year ending 12-31-2015	(2,172)	6.071	(358)	(740)
Base for year ending 12-31-2014	34,166	6.282	5,439	6,971
Investment losses/(gains)				
Base for year ending 12-31-2018	\$ 66,486	5.000	13,297	53,189
Base for year ending 12-31-2017	(29,854)	5.000	(5,971)	(17,912)
Base for year ending 12-31-2016	1,329	5.000	266	531
Base for year ending 12-31-2015	35,308	5.000	7,062	7,060
Base for year ending 12-31-2014		5.000	1115	-
Totals			<u>\$ (5,903)</u>	<u>\$ (35,773)</u>

The balances as of December 31, 2018 of the deferred outflows / (inflows) of resources will be recognized in pension expense as follows:

December 31, 2019	\$ (7,021)
December 31, 2020	(16,130)
December 31, 2021	(11,673)
December 31, 2022	1,036
December 31, 2023	(1,985)
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 5.255 years, the average remaining service of all members with any liability in the plan as of January 1, 2018. The change in net pension liability due to investment losses/(gains) has been amortized over 5.000 years as prescribed.

**Assumption changes:** Dataset Mortality with Two-Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee & annuitant tables and male and female tables) to RP-2014 Adjusted to 2006 Total Dataset Mortality with Two-Dimensional Generational Mortality Improvement Scale MP-2018 (separate employee & annuitant tables and male & female tables). The changes in assumptions for base year ending December 31, 2017 reflect the change from the use of RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

employee & Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality improvement Scale MP-2017 (separate employee & annuitant tables and male & female tables). The changes in assumptions for 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 & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Total Data set Mortality with Two dimensional Generational Mortality Improvement Scale MP-2016 (separate employee & annuitant tables and male & 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 & 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 and male and female tables) and 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 & annuitant tables and male & female tables).

Statement of Fiduciary Net Position

	Sheriff's Retirement Plan	Sheriff's Benefit Plan
<b>ASSETS:</b>		
Cash and cash equivalents	\$ 765,256	\$ 12,949
Receivables:		
Accrued interest and dividends	127,080	1,188
Investments at fair value:		
Fixed income securities	12,488,103	277,486
Domestic and foreign equities	15,477,597	333,465
Other	365,018	6,402
 Total Investments	 28,330,718	 617,353
 Total assets	 29,223,054	 631,490
<b>LIABILITIES:</b>		
Payable - net benefits due and unpaid/(overpaid)	(5,109)	-
 NET POSITION RESTRICTED FOR PENSIONS	 \$ 29,228,163	 \$ 631,490

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Statement of Changes in Fiduciary Net Position

	Sheriffs Retirement Plan	Sheriffs Benefit Plan
Contributions		
Employer	\$ 1,211,388	\$ 38,819
Investment Income:		
Net Increase in fair value of investments	(2,426,444)	(50,644)
Interest	940,517	30,524
Less investment expense other than Securities lending	(109,339)	(2,353)
Total investment income	(1,595,266)	(22,473)
Total Additions	(383,878)	16,346
Deductions		
Benefit payments (Including refunds of employee Contributions)	1,382,116	12,360
Administrative expense	86,581	22,279
Total deductions	1,468,697	34,639
Change in net position	(1,852,575)	(18,293)
Net position restricted for pensions - beginning	31,080,738	649,783
Net position restricted for pensions - ending	\$ 29,228,163	\$ 631,490

Statement of Changes in Fiduciary Net Position

	Sheriffs Retirement Plan	Sheriffs Benefit Plan
Total Pension Liability		
Service cost	\$ 717,752	\$ 27,915
Interest	2,195,731	36,802
Difference between expected and actual experience	15,843	(42,161)
Change in assumptions	(90,722)	1,281
Benefit payments	(1,382,116)	(12,360)
Net change in total pension liability	1,456,488	11,477
Total Pension Liability - beginning	32,560,250	523,991
Total Pension Liability - ending	\$ 34,016,738	\$ 535,468
Net Pension Liability (Asset) - ending	\$ 4,788,575	\$ (96,022)

HAMILTON COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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.

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 approximately \$1,190,000 for 2018.

# **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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>TOTAL PENSION LIABILITY</b>					
Service cost	\$ 717,752	\$ 716,402	\$ 692,586	\$ 687,602	\$ 644,386
Interest	2,195,731	2,081,778	1,972,548	1,871,842	1,756,827
Differences between expected and actual experience	15,843	284,321	(189,548)	327,448	7,152
Changes in assumptions	(90,722)	(131,385)	203,051	(334,879)	226,588
Benefit payments	<u>(1,382,116)</u>	<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	1,456,488	1,826,131	1,642,572	1,452,694	1,808,517
Total pension liability - beginning of year	<u>32,560,250</u>	<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>\$ 34,016,738</u>	<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	\$ 1,211,388	\$ 1,183,384	\$ 1,027,797	\$ 1,025,720	\$ 1,202,922
Net investment income	(1,595,266)	2,962,134	2,181,403	(61,476)	2,302,640
Benefit payments	(1,382,116)	(1,124,985)	(1,036,065)	(1,099,319)	(826,436)
Administrative expenses	<u>(86,581)</u>	<u>(83,855)</u>	<u>(77,660)</u>	<u>(76,708)</u>	<u>(77,292)</u>
Net change in Plan Fiduciary Net Position	(1,852,575)	2,936,678	2,095,475	(211,783)	2,601,834
Plan fiduciary net position - beginning of year	<u>31,080,738</u>	<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>\$ 29,228,163</u>	<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>\$ 4,788,575</u>	<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	85.92%	95.46%	91.57%	89.54%	95.01%
Covered payroll	\$ 4,178,845	\$ 4,140,741	\$ 4,172,509	\$ 4,076,540	\$ 3,878,091
County's net pension liability as a percentage of covered payroll	114.59%	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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>TOTAL PENSION LIABILITY</b>					
Service cost	\$ 27,915	\$ 27,824	\$ 26,369	\$ 25,821	\$ 22,835
Interest	36,802	35,918	34,369	33,133	28,860
Differences between expected and actual experience	(42,161)	(38,899)	(25,619)	(29,053)	(16,236)
Changes in assumptions	1,281	416	(2,461)	(2,172)	34,166
Benefit payments	<u>(12,360)</u>	<u>(12,160)</u>	<u>(9,960)</u>	<u>(9,960)</u>	<u>(8,560)</u>
Net change in Total Pension Liability	11,477	13,099	22,698	17,769	61,065
Total pension liability - beginning of year	<u>523,991</u>	<u>510,892</u>	<u>488,194</u>	<u>470,425</u>	<u>409,360</u>
Total pension liability - end of year (1)	<u>\$ 535,468</u>	<u>\$ 523,991</u>	<u>\$ 510,892</u>	<u>\$ 488,194</u>	<u>\$ 470,425</u>
<b>PLAN FIDUCIARY NET POSITION</b>					
County contributions	\$ 38,819	\$ 40,851	\$ 35,636	\$ 25,591	\$ 26,350
Net investment income	(22,473)	68,992	35,353	1,560	30,763
Benefit payments	(12,360)	(12,160)	(9,960)	(9,960)	(8,560)
Administrative expenses	<u>(22,279)</u>	<u>(26,587)</u>	<u>(25,880)</u>	<u>(27,075)</u>	<u>(51,910)</u>
Net change in Plan Fiduciary Net Position	(18,293)	71,096	35,149	(9,884)	(3,357)
Plan fiduciary net position - beginning of year	<u>649,783</u>	<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>\$ 631,490</u>	<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>\$ (96,022)</u>	<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	117.93%	124.01%	113.27%	111.34%	117.64%
Covered payroll	\$ 4,178,845	\$ 4,140,741	\$ 4,172,509	\$ 4,076,540	\$ 3,878,091
County's net pension liability (asset) as a percentage of covered payroll	(2.30%)	(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>2018</u>	<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**	\$ 1,144,533	\$ 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>1,211,388</u>	<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>\$ (66,855)</u>	<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 payroll**	\$ 4,140,741	\$ 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 payroll	29.26%	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	25 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	Generational Mortality Improvement Projection Scale (separate employee and 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>2018</u>	<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**	\$ 38,819	\$ 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>38,819</u>	<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>	<u>\$ -</u>
Covered payroll**	\$ 4,140,741	\$ 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 payroll	0.94%	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 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Projection Scale MP-2018 (separate employee and 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>2018</u>	<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>
Annual money-weighted rate of return	-5.12%	10.57%	8.31%	0.01%	9.51%	16.80%	9.70%	2.70%	9.30%	14.90%

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

<b>Sheriff's Benefit Plan</b>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Annual money-weighted rate of return	(3.64%)	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>
<u>County:</u>				
June 30, 2018	0.78112%	\$ 26,534,999	\$ 39,856,840	66.58%
June 30, 2017	0.78223%	34,899,532	38,807,430	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%
<u>Component Unit:</u>				
<u>Solid Waste District</u>				
June 30, 2018	0.00606%	205,861	309,191	66.58%
June 30, 2017	0.00593%	264,570	294,164	89.94%

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

\*\*\* Restated for establishment of 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, 2018	11.20%	\$ 4,415,630	\$ 39,856,840	11.08%
June 30, 2017	11.20%	4,306,599	38,807,430	11.10%
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%
 <u>Component Unit</u>				
<u>Solid Waste District</u>				
June 30, 2018	11.20%	34,629	309,191	11.20%
June 30, 2017	11.20%	32,946	294,164	11.20%
June 30, 2016	11.20%	26,645	237,904	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>	2018	2017
<b>TOTAL OPEB LIABILITY</b>		
Service cost	\$ 2,509,199	\$ 3,323,154
Interest	3,048,150	3,515,868
Change in Plan Provisions	-	-
Differences between expected and actual experience	(2,229,182)	227,831
Changes in assumptions	(9,920,222)	(22,584,147)
Benefit payments	(1,015,485)	(1,167,749)
Net change in Total Pension Liability	(7,607,540)	(16,685,043)
 Total pension liability - beginning of year	 84,306,691	 100,991,734
Total pension liability - end of year (1)	\$ 76,699,151	\$ 84,306,691
 <b>PLAN FIDUCIARY NET POSITION</b>		
Contributions	\$ 1,077,475	\$ 1,223,881
Net Transfers into (out of) Trust	-	-
Net investment income	-	-
Benefit payments	(1,015,485)	(1,167,749)
Administrative expenses	(61,990)	(56,132)
Other	-	-
Net change in Plan Fiduciary Net Position	-	-
 Plan fiduciary net position - beginning of year	 -	 -
Plan fiduciary net position - end of year (2)	\$ -	\$ -
 Total Pension Liability (Asset) - End of Year (1) - (2)	 \$ 76,699,151	 \$ 84,306,691

Notes to Schedule:

\*Information presented for the years information is available

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

	2018	2017
1. Total OPEB Liability	\$ 76,699,151	\$ 84,306,691
2. Plan Fiduciary Net Position	-	-
3. Total OPEB Liability	<u>\$ 76,699,151</u>	<u>\$ 84,306,691</u>
4. Plan Fiduciary Net Position as a Percentage of Total OPEB Liability = (2) / (1)	-	-
5. Covered Payroll	\$ 29,300,957	\$ 28,924,333
6. Total OPEB Liability as a Percentage of Covered Payroll = (3) / (5)	261.76%	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

<b>OPEB Contributions</b>	<u>2018</u>	<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>
Actuarially determined contribution**	\$ 7,700,424	\$ 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
Actual employer contributions	<u>1,077,475</u>	<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>
Contribution deficiency (excess)	<u>\$ 6,622,949</u>	<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>
Covered - employee payroll**	\$29,300,957	\$28,924,333	\$28,357,189	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered - employee payroll	3.68%	4.23%	2.90%	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-2018

Other information:

None

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HAMILTON COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE -  
GENERAL FUND AND MAJOR SPECIAL REVENUE FUND  
For The Year Ended December 31, 2018

	General Fund			
	Budgeted Amounts		Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 75,856,012	\$ 75,856,012	\$ 82,456,212	\$ 6,600,200
Intergovernmental	3,468,155	3,468,155	3,716,689	248,534
Charges for services	3,228,000	3,228,000	3,476,731	248,731
Fines and forfeits	380,000	380,000	650,914	270,914
Other	1,500,000	1,500,000	3,865,315	2,365,315
Total revenues	<u>84,432,167</u>	<u>84,432,167</u>	<u>94,165,861</u>	<u>9,733,694</u>
Expenditures:				
Current:				
General government:				
Personal services	40,245,688	40,435,019	37,394,938	3,040,081
Supplies	2,275,791	2,652,480	2,156,737	495,743
Other services and charges	14,700,074	15,807,790	14,226,849	1,580,941
Capital outlay	6,999,577	6,996,123	1,758,411	5,237,712
Total general government	<u>64,221,130</u>	<u>65,891,411</u>	<u>55,536,935</u>	<u>10,354,476</u>
Public safety:				
Personal services	22,175,187	22,108,522	21,243,056	865,466
Supplies	1,552,225	1,434,189	1,305,144	129,045
Other services and charges	2,221,737	2,155,118	1,875,936	279,182
Capital outlay	502,850	869,935	771,722	98,213
Total public safety	<u>26,451,999</u>	<u>26,567,763</u>	<u>25,195,858</u>	<u>1,371,905</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	785,256	785,256	741,869	43,387
Supplies	5,662	5,662	3,966	1,696
Other services and charges	12,077	12,077	10,435	1,642
Total health and welfare	<u>802,995</u>	<u>802,995</u>	<u>756,270</u>	<u>46,725</u>
Total expenditures	<u>91,476,124</u>	<u>93,262,169</u>	<u>81,489,063</u>	<u>11,773,106</u>
Other financing sources (uses):				
Transfers in	-	-	1,472,942	1,472,942
Transfers out	(13,033,874)	(13,033,874)	(12,983,621)	50,253
Total other financing sources (uses)	<u>(13,033,874)</u>	<u>(13,033,874)</u>	<u>(11,510,679)</u>	<u>1,523,195</u>
Net change in fund balances	(20,077,831)	(21,863,876)	1,166,119	23,029,995
Fund balances - beginning	<u>33,782,226</u>	<u>33,782,226</u>	<u>33,782,226</u>	<u>-</u>
Fund balances - ending	<u>\$ 13,704,395</u>	<u>\$ 11,918,350</u>	<u>\$ 34,948,345</u>	<u>\$ 23,029,995</u>

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

HAMILTON COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE -  
GENERAL FUND AND MAJOR SPECIAL REVENUE FUND  
For The Year Ended December 31, 2018

	Rainy Day			
	Budgeted Amounts		Actual Budgetary Basis Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	68,664	68,664
Fines and forfeits	-	-	-	-
Other	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>68,664</u>	<u>68,664</u>
Expenditures:				
Current:				
General government:				
Personal services	-	-	-	\$ -
Supplies	-	-	-	-
Other services and charges	1,477,192	1,477,192	201,567	(1,275,625)
Capital outlay	-	6,954,019	7,837,143	883,124
Total general government	<u>1,477,192</u>	<u>8,431,211</u>	<u>8,038,710</u>	<u>(392,501)</u>
Public safety:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Total health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,477,192</u>	<u>8,431,211</u>	<u>8,038,710</u>	<u>(392,501)</u>
Other financing sources (uses):				
Transfers in	-	-	11,870,374	11,870,374
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>11,870,374</u>	<u>11,870,374</u>
Net change in fund balances	(1,477,192)	(8,431,211)	3,900,328	12,331,539
Fund balances - beginning	<u>13,735,152</u>	<u>13,735,152</u>	<u>13,735,152</u>	<u>-</u>
Fund balances - ending	<u>\$ 12,257,960</u>	<u>\$ 5,303,941</u>	<u>\$ 17,635,480</u>	<u>\$ 12,331,539</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 AND MAJOR SPECIAL REVENUE FUND  
 For The Year Ended December 31, 2018

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

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

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

	General	Rainy Day
Net changes in fund balances (budgetary basis)	\$ 1,166,119	\$ 3,900,328
Adjustments:		
To adjust revenues for accruals	5,695,777	-
To adjust expenditures for accruals	(754,987)	(1,008,186)
Net change in fund balances (GAAP basis)	\$ 6,106,909	\$ 2,892,142

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									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Average Network Weighted PASER Rating	7.04	6.85	6.50	6.96	6.70	7.06	7.32	7.37	6.99	7.62

	Bridge Network									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Weighted Network Sufficiency Rating	N/A	86.69	N/A	88.35	N/A	88.59	N/A	88.53	N/A	89.75
Percent Network Under 50 Rating	N/A	0.41%	N/A	0.62%	N/A	0.00%	N/A	0.43%	N/A	0.33%
Percent Network Under 20 Rating	N/A	0.00%	N/A	0.00%	N/A	0.00%	N/A	0.00%	N/A	0.00%

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Road Network</b>										
<b>Needed:</b>										
Maintenance	\$ 4,165	\$ 3,981	\$ 2,937	\$ 3,158	\$ 3,015	\$ 3,554	\$ 3,500	\$ 3,879	\$ 3,050	\$ 5,830
Preservation	4,604	6,705	4,197	4,808	3,617	1,555	3,086	3,176	5,068	2,144
<b>Actual:</b>										
Maintenance	5,447	4,279	4,288	3,033	3,500	2,902	3,610	3,583	4,136	4,089
Preservation	5,416	5,950	2,957	2,077	2,838	1,298	1,475	2,564	4,193	1,277
<b>Bridge Network</b>										
<b>Needed:</b>										
Maintenance	\$ 369	\$ 150	\$ 709	\$ 1,078	\$ 905	\$ 437	\$ 322	\$ 895	\$ 590	\$ 324
Preservation	1,313	68	489	1,357	1,047	1,039	502	299	1,069	1,722
<b>Actual:</b>										
Maintenance	360	458	1,099	774	491	266	393	527	518	499
Preservation	1,686	142	885	734	768	694	424	116	986	857

N/A - Not available

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

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:

HAMILTON COUNTY  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 (Continued)

Major Funds:

General

County General Fund  
 Rainy Day

Nonmajor funds:

Special Revenue:

Clerk's Record Perpetuation  
 Community Transition Program  
 Convention, Visitors and Tourism Promotion  
 Sales Disclosure - County Share  
 Drug Free Community  
 Local Emergency Planning  
 Extradition and Sheriff's 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  
 Sheriff Pension Trust  
 Supplemental Public Defender  
 Surveyor's Corner Perpetuation  
 Local Health Department Trust  
 Guardian Ad Litem

Special Revenue: (continued)

Court Appointed Special Advocate  
 Auditor's Ineligible Deductions  
 County Elected Officials Training  
 Park 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  
 Intermittent Detention  
 Nonreverting Alcohol and Other Drugs  
 Nonreverting Communications

Debt Service:

2011 Hamilton County Visitors and Convention  
 Bureau Sinking  
 Lease Rental  
 HCPBC 1st Mortgage Refunding 2016  
 146th Street Bond

Debt Service: (continued)

2002 Animal Control Bond  
 2011 Park District Refunding Bond  
 2012 First Mortgage Refunding Bonds  
 Radio System Sinking  
 Energy/Solar Debt Service

Capital Project Funds:

Cumulative Capital Development  
 Cumulative Courthouse

Capital Project Funds: (continued)

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

HAMILTON COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
(Continued)

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 following changes in assumptions were made for the Sheriff's Retirement and Sheriff's Benefit plan for the base year ending December 31, 2018. Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee & annuitant tables and male and female tables) to RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2018 (separate employee & annuitant tables and male & female tables).

The changes in assumptions for base year ending December 31, 2017 reflect the change from the use of RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee & Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality improvement Scale MP-2017 (separate employee & annuitant tables and male & female tables).

The changes in assumptions for 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 & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Total Data set Mortality with Two-dimensional Generational Mortality Improvement Scale MP-2016 (separate employee & annuitant tables and male & 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 & 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 and male and female tables) and 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 & annuitant tables and male & female tables). Actuarially determined contribution rates are calculated as of January 1, two years prior to the end of the fiscal year in which contributions are reported. The following methods and assumptions were used to determine the most current contribution rates.

HAMILTON COUNTY  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 (Continued)

Sheriff Retirement Plan:

Actuarial cost method	Frozen initial liability
Amortization method	Level percentage of payroll, open
Remaining amortization period	25 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 latter 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-2016 (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%
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-2016 (separate employee & annuitant tables and male and female tables)

IV. OPEB Plan:

Cost method	Projected unit credit
Amortization method	30-year level dollar amortization (open period)
Attribution method	Date of hire to full eligibility
Assumptions	
Discount rate	3.69% per annum
Discount rate basis	S&P municipal bond 20 year high grade rate index
Inflation rate	2.00% per annum
Investment return	Not applicable since the plan is not currently prefunded
Disability	None assumed
Mortality and mortality improvement	SOA published mortality table RP-2014 Total Data Set table, adjusted back to 2006 with MP-2014 (Separate tables for males and female participants).

HAMILTON COUNTY  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 (Continued)

SOA published mortality improvement scale: MP-2018 generational, which projects mortality improvement indefinitely beginning with high initial improvements (based on recent experience) and tapering to a lower level of improvement for long-term mortality projections.

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:

<u>Year</u>	<u>Rate</u>
1	20%
2	18%
3	15%
4	12%
5	8%

Spouse

Retired participants: Age and marital status based on actual census data.

Active participants: 60% are assumed to cover a spouse with a male two years older than female spouses.

Per capita claims cost:

Varies by age and status; representative rates follow:

HAMILTON COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
(Continued)

Medical			Dental		
Age	Male	Female	Age	Male	Female
55-59	\$ 15,827	\$ 15,657	All ages	\$ 574	\$ 574
60-64	20,300	18,343			
65+	7,408	7,408			
			Vision		
Age	Male	Female	Age	Male	Female
			All ages	\$ 84	\$ 84

Administrative expenses are included in per capita costs.

Healthcare cost trend rate:

Year	Medical		Dental Trend	Vision Trend
	Pre - 65	Post - 65		
0	9.0%	5.0%	5.0%	5.0%
1 - 2	8.0%	5.0%	5.0%	5.0%
3 - 5	7.0%	5.0%	5.0%	5.0%
6 - 8	6.0%	5.0%	5.0%	5.0%
9 -10	5.5%	5.0%	5.0%	5.0%
11 +	5.0%	5.0%	5.0%	5.0%

Plan Mix (Pre - 65 Retirees) 100% PPO, 0% HDHP.

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# **Supplementary Information**

HAMILTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE -  
 GENERAL FUND - BY DEPARTMENT  
 January 1, 2018 to December 31, 2018

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	\$ 2,397,063	\$ 2,417,063	\$ 2,319,388	\$ 97,675	\$ -	\$ -	\$ -	\$ -
Supplies	13,889	13,889	10,403	3,486	659,359	659,359	659,359	-
Other services and charges	91,008	91,008	80,908	10,100	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>2,501,960</u>	<u>2,521,960</u>	<u>2,410,699</u>	<u>111,261</u>	<u>659,359</u>	<u>659,359</u>	<u>659,359</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>\$ 2,501,960</u>	<u>\$ 2,521,960</u>	<u>\$ 2,410,699</u>	<u>\$ 111,261</u>	<u>\$ 659,359</u>	<u>\$ 659,359</u>	<u>\$ 659,359</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	\$ -	\$ -	\$ -	\$ -	\$ 256,358	\$ 256,358	\$ 245,622	\$ 10,736
Supplies	-	-	-	-	5,751	5,939	5,737	202
Other services and charges	-	-	-	-	140,737	140,320	138,886	1,434
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>402,846</u>	<u>402,617</u>	<u>390,245</u>	<u>12,372</u>
Public safety:								
Personal services	276,487	298,405	279,955	18,450	-	-	-	-
Supplies	17,100	17,100	19,852	(2,752)	-	-	-	-
Other services and charges	85,294	85,294	31,593	53,701	-	-	-	-
Capital outlay	47,500	47,500	2,628	44,872	-	-	-	-
Total public safety	<u>426,381</u>	<u>448,299</u>	<u>334,028</u>	<u>114,271</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>\$ 426,381</u>	<u>\$ 448,299</u>	<u>\$ 334,028</u>	<u>\$ 114,271</u>	<u>\$ 402,846</u>	<u>\$ 402,617</u>	<u>\$ 390,245</u>	<u>\$ 12,372</u>

HAMILTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE -  
 GENERAL FUND - BY DEPARTMENT  
 January 1, 2018 to December 31, 2018

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)
\$ 1,820,654	\$ 1,851,799	\$ 1,758,758	\$ 93,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18,400	18,400	17,815	585	-	-	-	-	-	-	-	-
140,000	146,000	134,374	11,626	2,120,674	2,120,674	2,120,674	-	725,000	725,000	725,000	-
1,000	1,000	693	307	-	-	-	-	-	-	-	-
<u>1,980,054</u>	<u>2,017,199</u>	<u>1,911,640</u>	<u>105,559</u>	<u>2,120,674</u>	<u>2,120,674</u>	<u>2,120,674</u>	<u>-</u>	<u>725,000</u>	<u>725,000</u>	<u>725,000</u>	<u>-</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 1,980,054</u>	<u>\$ 2,017,199</u>	<u>\$ 1,911,640</u>	<u>\$ 105,559</u>	<u>\$ 2,120,674</u>	<u>\$ 2,120,674</u>	<u>\$ 2,120,674</u>	<u>\$ -</u>	<u>\$ 725,000</u>	<u>\$ 725,000</u>	<u>\$ 725,000</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)
\$ 233,323	\$ 233,323	\$ 222,011	\$ 11,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,970	4,970	1,965	3,005	-	-	-	-	-	-	-	-
62,485	62,485	49,394	13,091	-	-	-	-	-	-	-	-
-	-	842	(842)	-	-	-	-	-	-	-	-
<u>300,778</u>	<u>300,778</u>	<u>274,212</u>	<u>26,566</u>	-	-	-	-	-	-	-	-
-	-	-	-	2,599,555	2,599,555	2,466,710	132,845	-	-	-	-
-	-	-	-	21,993	21,993	12,578	9,415	-	-	-	-
-	-	-	-	102,875	102,875	80,944	21,931	-	-	-	-
-	-	-	-	-	-	156	(156)	-	-	-	-
-	-	-	-	<u>2,724,423</u>	<u>2,724,423</u>	<u>2,560,388</u>	<u>164,035</u>	-	-	-	-
-	-	-	-	-	-	-	-	785,256	785,256	741,869	43,387
-	-	-	-	-	-	-	-	5,662	5,662	3,966	1,696
-	-	-	-	-	-	-	-	12,077	12,077	10,435	1,642
-	-	-	-	-	-	-	-	<u>802,995</u>	<u>802,995</u>	<u>756,270</u>	<u>46,725</u>
<u>\$ 300,778</u>	<u>\$ 300,778</u>	<u>\$ 274,212</u>	<u>\$ 26,566</u>	<u>\$ 2,724,423</u>	<u>\$ 2,724,423</u>	<u>\$ 2,560,388</u>	<u>\$ 164,035</u>	<u>\$ 802,995</u>	<u>\$ 802,995</u>	<u>\$ 756,270</u>	<u>\$ 46,725</u>

Continued on next page

HAMILTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE -  
 GENERAL FUND - BY DEPARTMENT  
 January 1, 2018 to December 31, 2018  
 (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	\$ 2,782,941	\$ 2,782,941	\$ 2,510,339	\$ 272,602	\$ 24,675,042	\$ 24,716,248	\$ 22,976,658	\$ 1,739,590
Supplies	97,870	97,870	58,792	39,078	243,077	241,481	194,368	47,113
Other services and charges	489,150	489,150	540,522	(51,372)	4,309,509	4,641,259	3,574,519	1,066,740
Capital outlay	2,500	2,500	25,607	(23,107)	1,440,000	1,284,656	1,044,758	239,898
Total general government	<u>3,372,461</u>	<u>3,372,461</u>	<u>3,135,260</u>	<u>237,201</u>	<u>30,667,628</u>	<u>30,883,644</u>	<u>27,790,303</u>	<u>3,093,341</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>\$ 3,372,461</u>	<u>\$ 3,372,461</u>	<u>\$ 3,135,260</u>	<u>\$ 237,201</u>	<u>\$ 30,667,628</u>	<u>\$ 30,883,644</u>	<u>\$ 27,790,303</u>	<u>\$ 3,093,341</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	\$ 512,774	\$ 512,774	\$ 492,489	\$ 20,285	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total general government	<u>512,774</u>	<u>512,774</u>	<u>492,489</u>	<u>20,285</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public safety:								
Personal services	-	-	-	-	13,550,044	13,461,461	12,954,775	506,686
Supplies	-	-	-	-	1,505,282	1,387,246	1,267,886	119,360
Other services and charges	-	-	-	-	1,804,318	1,737,699	1,556,246	181,453
Capital outlay	-	-	-	-	450,000	334,848	284,002	50,846
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,309,644</u>	<u>16,921,253</u>	<u>16,062,909</u>	<u>858,344</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>\$ 512,774</u>	<u>\$ 512,774</u>	<u>\$ 492,489</u>	<u>\$ 20,285</u>	<u>\$ 17,309,644</u>	<u>\$ 16,921,253</u>	<u>\$ 16,062,909</u>	<u>\$ 858,344</u>

HAMILTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE -  
 GENERAL FUND - BY DEPARTMENT  
 January 1, 2018 to December 31, 2018  
 (Continued)

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,533	\$ 218,533	\$ 218,533	\$ -
-	-	-	-	-	-	-	-	1,415	1,415	175	1,240
-	-	-	-	-	-	-	-	300,954	329,794	51,570	278,224
-	-	-	-	-	-	-	-	5,000,000	5,000,000	-	5,000,000
-	-	-	-	-	-	-	-	5,520,902	5,549,742	270,278	5,279,464
1,258,194	1,258,194	1,119,212	138,982	207,395	207,395	197,641	9,754	-	-	-	-
-	-	-	-	7,850	7,850	4,828	3,022	-	-	-	-
-	-	-	-	229,250	229,250	207,153	22,097	-	-	-	-
-	-	-	-	5,350	5,350	2,699	2,651	-	-	-	-
1,258,194	1,258,194	1,119,212	138,982	449,845	449,845	412,321	37,524	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 1,258,194</u>	<u>\$ 1,258,194</u>	<u>\$ 1,119,212</u>	<u>\$ 138,982</u>	<u>\$ 449,845</u>	<u>\$ 449,845</u>	<u>\$ 412,321</u>	<u>\$ 37,524</u>	<u>\$ 5,520,902</u>	<u>\$ 5,549,742</u>	<u>\$ 270,278</u>	<u>\$ 5,279,464</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)
\$ 236,263	\$ 281,603	\$ 244,514	\$ 37,089	\$ 1,181,347	\$ 1,181,347	\$ 1,114,464	\$ 66,883	\$ 418,777	\$ 418,777	\$ 376,900	\$ 41,877
20,000	20,000	19,500	500	40,192	40,192	13,405	26,787	10,050	10,050	2,689	7,361
3,500	3,500	3,067	433	143,270	143,270	95,219	48,051	51,480	51,480	36,476	15,004
-	-	-	-	61,395	61,395	66,160	(4,765)	-	-	-	-
259,763	305,103	267,081	38,022	1,426,204	1,426,204	1,289,248	136,956	480,307	480,307	416,065	64,242
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 259,763</u>	<u>\$ 305,103</u>	<u>\$ 267,081</u>	<u>\$ 38,022</u>	<u>\$ 1,426,204</u>	<u>\$ 1,426,204</u>	<u>\$ 1,289,248</u>	<u>\$ 136,956</u>	<u>\$ 480,307</u>	<u>\$ 480,307</u>	<u>\$ 416,065</u>	<u>\$ 64,242</u>

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HAMILTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE -  
 GENERAL FUND - BY DEPARTMENT  
 January 1, 2018 to December 31, 2018  
 (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	\$ 2,466,365	\$ 2,457,042	\$ 2,257,043	\$ 199,999	\$ 1,427,832	\$ 1,427,832	\$ 1,309,631	\$ 118,201
Supplies	239,628	239,628	138,445	101,183	316,002	326,877	158,829	168,048
Other services and charges	1,844,694	1,844,694	1,487,102	357,592	2,546,561	2,516,851	2,418,656	98,195
Capital outlay	41,170	44,670	22,977	21,693	103,500	108,150	91,207	16,943
Total general government	4,591,857	4,586,034	3,905,567	680,467	4,393,895	4,379,710	3,978,323	401,387
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	-	-	-	-	-	-	-	-
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-	-	-
Total expenditures	\$ 4,591,857	\$ 4,586,034	\$ 3,905,567	\$ 680,467	\$ 4,393,895	\$ 4,379,710	\$ 3,978,323	\$ 401,387

Function and Department	Probation				Judicial Expansion Project			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	450,000	-	450,000
Capital outlay	-	-	-	-	-	71,161	71,162	(1)
Total general government	-	-	-	-	-	521,161	71,162	449,999
Public safety:								
Personal services	4,283,512	4,283,512	4,224,763	58,749	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	4,283,512	4,283,512	4,224,763	58,749	-	-	-	-
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-	-	-
Total expenditures	\$ 4,283,512	\$ 4,283,512	\$ 4,224,763	\$ 58,749	\$ -	\$ 521,161	\$ 71,162	\$ 449,999

HAMILTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE -  
 GENERAL FUND - BY DEPARTMENT  
 January 1, 2018 to December 31, 2018  
 (Continued)

Data Board				Jail Cell POD Project				Dept 5011 - Miscellaneous 1			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ 1,618,416	\$ 1,660,274	\$ 1,343,849	\$ 316,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
605,188	605,188	512,408	92,780	-	-	-	-	-	332,750	328,375	4,375
1,731,052	1,999,573	1,563,291	436,282	-	-	-	-	-	17,400	17,400	-
350,012	357,130	370,819	(13,689)	-	-	-	-	-	-	-	-
<u>4,304,668</u>	<u>4,622,165</u>	<u>3,790,367</u>	<u>831,798</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>350,150</u>	<u>345,775</u>	<u>4,375</u>
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	482,237	482,237	-	-	-	-	-
-	-	-	-	-	482,237	482,237	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 4,304,668</u>	<u>\$ 4,622,165</u>	<u>\$ 3,790,367</u>	<u>\$ 831,798</u>	<u>\$ -</u>	<u>\$ 482,237</u>	<u>\$ 482,237</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,150</u>	<u>\$ 345,775</u>	<u>\$ 4,375</u>
Dept 072 - Unappropriated				Dept 073 - Tax Refunds				Dept 5025 - Miscellaneous 2			
Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	463,814	(463,814)	-	-	696,200	(696,200)	-	188	188	-
-	-	-	-	-	-	-	-	-	1,067	1,067	-
-	-	463,814	(463,814)	-	-	696,200	(696,200)	-	1,255	1,255	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 463,814</u>	<u>\$ (463,814)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 696,200</u>	<u>\$ (696,200)</u>	<u>\$ -</u>	<u>\$ 1,255</u>	<u>\$ 1,255</u>	<u>\$ -</u>

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HAMILTON COUNTY  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE -  
 GENERAL FUND - BY DEPARTMENT  
 January 1, 2018 to December 31, 2018  
 (Continued)

Function and Department	Dept 5019 - Miscellaneous 3				Dept 5038 - Miscellaneous 5			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,745	\$ 4,739	\$ 6
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	15,650	15,650	-	-	-	-	-
Total general government	-	15,650	15,650	-	-	4,745	4,739	6
Public safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total public safety	-	-	-	-	-	-	-	-
Health and welfare:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-	-	-
Total expenditures	\$ -	\$ 15,650	\$ 15,650	\$ -	\$ -	\$ 4,745	\$ 4,739	\$ 6

Function and Department	Dept 5037 - Miscellaneous 4				Totals			
	Original Budget	Amended Budget	Actual	Variance Positive (Negative)	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Expenditures:								
Current:								
General government:								
Personal services	\$ -	\$ 14,360	\$ -	\$ 14,360	\$ 40,245,688	\$ 40,435,019	\$ 37,394,938	\$ 3,040,081
Supplies	-	34,284	34,284	-	2,275,791	2,652,480	2,156,737	495,743
Other services and charges	-	34,264	28,710	5,554	14,700,074	15,807,790	14,226,849	1,580,941
Capital outlay	-	49,811	48,536	1,275	6,999,577	6,996,123	1,758,411	5,237,712
Total general government	-	132,719	111,530	21,189	64,221,130	65,891,411	55,536,935	10,354,476
Public safety:								
Personal services	-	-	-	-	22,175,187	22,108,522	21,243,056	865,466
Supplies	-	-	-	-	1,552,225	1,434,189	1,305,144	129,045
Other services and charges	-	-	-	-	2,221,737	2,155,118	1,875,936	279,182
Capital outlay	-	-	-	-	502,850	869,935	771,722	98,213
Total public safety	-	-	-	-	26,451,999	26,567,763	25,195,858	1,371,905
Health and welfare:								
Personal services	-	-	-	-	785,256	785,256	741,869	43,387
Supplies	-	-	-	-	5,662	5,662	3,966	1,696
Other services and charges	-	-	-	-	12,077	12,077	10,435	1,642
Total health and welfare	-	-	-	-	802,995	802,995	756,270	46,725
Total expenditures	\$ -	\$ 132,719	\$ 111,530	\$ 21,189	\$ 91,476,124	\$ 93,262,169	\$ 81,489,063	\$ 11,773,106

## 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.

**NONMAJOR GOVERNMENTAL FUNDS**

(Continued)

Extradition and Sheriff's Assist -	To account for expenses of extraditing criminal defendants. Financing is provided by bail bond filing fees.
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.

**NONMAJOR GOVERNMENTAL FUNDS**

(Continued)

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.
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.

**NONMAJOR GOVERNMENTAL FUNDS**

(Continued)

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.
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.

**NONMAJOR GOVERNMENTAL FUNDS**  
(Continued)

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.
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.
Nonreverting 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.

**NONMAJOR GOVERNMENTAL FUNDS**

(Continued)

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.
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

**NONMAJOR GOVERNMENTAL FUNDS**  
(Continued)

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.
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.
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.
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.
Public Health Preparedness 2017/2018 -	Hospital preparedness program and public health emergency grant funds.

**NONMAJOR GOVERNMENTAL FUNDS**

(Continued)

UASI Equipment And Training -	To account for monies received from the Department of Homeland Security related to UASI (Urban Area Security Initiative) equipment and training.
Public Health Emergency Preparedness -	To account for monies received from Indiana State Department of Health for the use in Hospital Preparedness Program and Public Health Emergency.
Elections Grant -	To account for grant funds to be utilized for the elections process.
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).
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.
SHSGP Video Project Grant -	To account for monies received for State Homeland Security for video equipment.
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.

**NONMAJOR GOVERNMENTAL FUNDS**  
(Continued)

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 or to relocate historic bridges.
Public Health Preparedness -	To account for monies from the Center of Disease Control to prepare for public health emergencies.
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.
Community Development Block Grant FY 2015 -	Account for grant monies related to housing construction projects. Financing is provided by Community Development Block Grant revenues.
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.

**NONMAJOR GOVERNMENTAL FUNDS**

(Continued)

HCE Operating Grant -	To account for monies received and disbursements for Hamilton County Express related activities to provide affordable on demand public transit system for Hamilton County.
HCE Discretionary Capital 1 -	To account for capital monies received and disbursements for Hamilton County Express related activities to provide affordable on demand public transit system for Hamilton County.
HCE Discretionary Capital 2 -	To account for capital monies received and disbursements for Hamilton County Express related activities to provide affordable on demand public transit system for Hamilton County.
Community Development Block Grant FY 2017 -	Account for grant monies related to housing construction projects. Financing is provided by Community Development Block Grant revenues.
HMEP FY 2018 -	To account for monies from the Indiana Department of Homeland Security for hazardous materials emergency preparedness.
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.
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.

**NONMAJOR GOVERNMENTAL FUNDS**  
(Continued)

Community Corrections Grant -	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 2017/2018 -	To account for monies received from Indiana Department of Corrections for local juvenile and adult rehabilitation programs.
Veteran's Court Problem Solving Grant -	To account for monies received from Indiana Supreme Court to be used to expand and enhance current Veteran's Court Services.
Westfield QRT Program -	To account for monies from the Department of Mental Health and Addictions to develop, train and coordinate Quick Response Teams.
IPAC Drug Prosecution Grant -	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.
Family Court Grant 2013 -	To account for grant monies from the Indiana Supreme Court for Attorney Training and to provide Guardian Ad Litem Services.
Carmel QRT Program -	To account for monies from the Department of Mental Health and Addictions to develop, train and coordinate Quick Response Teams.
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.

**NONMAJOR GOVERNMENTAL FUNDS**  
(Continued)

Veteran's Treatment Court Grant -	To account for monies received from the Indiana Supreme Court to be used to develop, implement, and expand Veteran's Treatment Courts.
Foreign Language Interpreter 2014 -	To account for monies received from the Indiana Supreme Court to be spent on foreign language interpreters for court cases.
2015 Court Reform Grant -	To account for monies form Indiana Supreme Court to implement a Hamilton County self-help clinic and assist accessibility for limited English proficient litigants.
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 -	To account for monies received from Department of Corrections for use in paying salary and benefits of three screening analyst.
2018 Court Recidivism Reduction -	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.
Community Crossing Grant Fund -	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.
Court Recidivism Reduction Program -	To account for monies received from the Indiana Supreme Court for pre-trial public defenders, screening and notifications.

**NONMAJOR GOVERNMENTAL FUNDS**  
(Continued)

Juvenile Detention Alternatives -	To account for monies received from the Indiana Department of Correction for development of local juvenile detention system improvements.
Pretrial Supervision Grant -	To account for monies received from the Indiana Supreme Court for pre-trial public defenders, screening and notifications.
K-9 Support Fund -	Grant to be used for the purchase and training of K-9s.
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.
Airport Authority -	To account for money received from various sources for the operation and improvement of the airport.

**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.

**NONMAJOR GOVERNMENTAL FUNDS**  
(Continued)

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.
Energy/Solar Debt Service -	To account for utility savings to pay debt service.
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 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.
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.

**NONMAJOR GOVERNMENTAL FUNDS**  
(Continued)

Building Authority  
Debt Service -

To accumulate monies for the repayment of Hamilton County Public Building Corporation (Building Authority) General Obligation Bonds which are serial bonds due in annual installments. The bonds were issued for the construction and/or renovation of the County Judicial Center and Jail buildings. Financing is provided by semiannual lease payments from the Lease Rental and Jail Lease Rental Funds.

**CAPITAL PROJECTS FUNDS** - Capital projects funds are used to account for acquisition and construction of major capital facilities other than those financed by proprietary and trust fund types.

Cumulative Capital  
Development -

To account for the financing and construction of capital improvements. Financing is provided by an annual property tax levy.

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.

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.

**NONMAJOR GOVERNMENTAL FUNDS**

(Continued)

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.

HAMILTON COUNTY  
COMBINING BALANCE SHEET -  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2018

<u>Assets</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals</u>
Cash and cash equivalents	\$ 79,633,502	\$ 17,684,015	\$ 38,837,192	\$ 136,154,709
Receivables:				
Taxes	2,162,681	364,811	657,965	3,185,457
Interest	1,016	1,133	8,139	10,288
Accounts	232,359	4,990	(4,990)	232,359
Special assessments	144,673	-	358,060	502,733
Intergovernmental	1,065,069	-	-	1,065,069
Interfund receivable:				
Interfund receivable	-	-	491,539	491,539
Total assets	<u>\$ 83,239,300</u>	<u>\$ 18,054,949</u>	<u>\$ 40,347,905</u>	<u>\$ 141,642,154</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 1,614,622	33,184	\$ 971,466	\$ 2,619,272
Accrued payroll and withholdings payable	599,048	-	-	599,048
Contracts payable	-	-	-	-
Interfund payable:				
Interfund payable	491,539	-	-	491,539
Compensated absences	264	-	-	264
Total liabilities	<u>2,705,473</u>	<u>33,184</u>	<u>971,466</u>	<u>3,710,123</u>
Deferred inflows of resources:				
Unavailable revenue	<u>367,805</u>	<u>370,290</u>	<u>597,682</u>	<u>1,335,777</u>
Fund balances:				
Restricted	62,775,108	17,651,475	38,778,757	119,205,340
Committed	6,098,465	-	-	6,098,465
Assigned	<u>11,292,449</u>	<u>-</u>	<u>-</u>	<u>11,292,449</u>
Total fund balances	<u>80,166,022</u>	<u>17,651,475</u>	<u>38,778,757</u>	<u>136,596,254</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 83,239,300</u>	<u>\$ 18,054,949</u>	<u>\$ 40,347,905</u>	<u>\$ 141,642,154</u>

HAMILTON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2018

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals</u>
Revenues:				
Taxes:				
Property	\$ 5,801,024	\$ 14,220,521	\$ 9,816,052	\$ 29,837,597
Income	3,462,615	-	-	3,462,615
Other:				
Innkeepers	5,245,530	-	-	5,245,530
Special assessments	3,922,400	-	2,221,362	6,143,762
Licenses and permits	511,371	-	-	511,371
Intergovernmental	19,834,497	1,220,990	1,015,128	22,070,615
Charges for services	11,473,159	-	106,981	11,580,140
Fines and forfeits	2,599,692	-	-	2,599,692
Other	1,204,111	479,372	373,885	2,057,368
	<u>54,054,399</u>	<u>15,920,883</u>	<u>13,533,408</u>	<u>83,508,690</u>
Total revenues				
Expenditures:				
Current:				
General government	15,984,178	289,799	5,301,635	21,575,612
Public safety	12,538,049	-	-	12,538,049
Highways and streets	13,746,264	-	1,528,118	15,274,382
Health and welfare	3,122,689	-	-	3,122,689
Culture and recreation	3,742,748	-	-	3,742,748
Debt service:				
Principal	-	10,371,438	-	10,371,438
Interest	-	5,409,283	-	5,409,283
Capital outlay:				
General government	897,622	-	1,130,946	2,028,568
Public safety	52,154	-	-	52,154
Highways and streets	3,944,302	-	11,991,557	15,935,859
Health and welfare	9,906	-	-	9,906
Culture and recreation	701,749	-	-	701,749
	<u>54,739,661</u>	<u>16,070,520</u>	<u>19,952,256</u>	<u>90,762,437</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(685,262)</u>	<u>(149,637)</u>	<u>(6,418,848)</u>	<u>(7,253,747)</u>
Other financing sources (uses):				
Bond proceeds	-	-	10,343,012	10,343,012
Bond issuance costs	-	-	-	-
Transfers in	4,174,167	18,908,600	2,228,505	25,311,272
Transfers out	<u>(5,700,597)</u>	<u>(16,861,286)</u>	<u>(3,209,213)</u>	<u>(25,771,096)</u>
Total other financing sources and uses	<u>(1,526,430)</u>	<u>2,047,314</u>	<u>9,362,304</u>	<u>9,883,188</u>
Net change in fund balances	(2,211,692)	1,897,677	2,943,456	2,629,441
Fund balances - beginning	<u>82,377,714</u>	<u>15,753,798</u>	<u>35,835,301</u>	<u>133,966,813</u>
Fund balances - ending	<u>\$ 80,166,022</u>	<u>\$ 17,651,475</u>	<u>\$ 38,778,757</u>	<u>\$ 136,596,254</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

<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	\$ 397,801	\$ 3,022,865	\$ 1,300	\$ 602,009
Receivables:					
Taxes	-	-	-	-	323,362
Interest	-	-	-	-	-
Accounts	-	-	2,037	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	24,959	-	-	-
	<u>800</u>	<u>422,760</u>	<u>3,024,902</u>	<u>1,300</u>	<u>925,371</u>
Total assets	<u>\$ 800</u>	<u>\$ 422,760</u>	<u>\$ 3,024,902</u>	<u>\$ 1,300</u>	<u>\$ 925,371</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 40,909	\$ -	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	-	2,696	21,209	-	-
Interfund payable:					
Interfund payable	-	-	-	-	-
Compensated absences	-	-	-	-	-
	<u>-</u>	<u>2,696</u>	<u>62,118</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>2,696</u>	<u>62,118</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	420,064	2,962,784	1,300	925,371
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
	<u>800</u>	<u>420,064</u>	<u>2,962,784</u>	<u>1,300</u>	<u>925,371</u>
Total fund balances	<u>800</u>	<u>420,064</u>	<u>2,962,784</u>	<u>1,300</u>	<u>925,371</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 800</u>	<u>\$ 422,760</u>	<u>\$ 3,024,902</u>	<u>\$ 1,300</u>	<u>\$ 925,371</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

Sales Disclosure - County Share	Covered Bridge	Drug Free Community	Electronic Map Generation	Local Emergency Planning	Extradition and Sheriff's Assistance	Firearms Training
\$ 354,173	\$ 38,515	\$ 272,892	\$ 146,113	\$ 59,566	\$ 456,375	\$ 158,042
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,880	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 358,053</u>	<u>\$ 38,515</u>	<u>\$ 272,892</u>	<u>\$ 146,113</u>	<u>\$ 59,566</u>	<u>\$ 456,375</u>	<u>\$ 158,042</u>

\$ 4,928	\$ -	\$ 26,818	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	3,043	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,928</u>	<u>-</u>	<u>29,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

-	-	-	-	-	-	-
353,125	38,515	243,031	-	59,566	456,375	158,042
-	-	-	146,113	-	-	-
-	-	-	-	-	-	-
<u>353,125</u>	<u>38,515</u>	<u>243,031</u>	<u>146,113</u>	<u>59,566</u>	<u>456,375</u>	<u>158,042</u>
<u>\$ 358,053</u>	<u>\$ 38,515</u>	<u>\$ 272,892</u>	<u>\$ 146,113</u>	<u>\$ 59,566</u>	<u>\$ 456,375</u>	<u>\$ 158,042</u>

Continued on next page

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

<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	\$ 2,014,250	\$ 742,183	\$ 146,949	\$ 2,316,922	\$ 18,884
Receivables:					
Taxes	110,746	-	-	-	-
Interest	-	-	-	-	-
Accounts	1,255	4,737	36,336	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 2,126,251</u></b>	<b><u>\$ 746,920</u></b>	<b><u>\$ 183,285</u></b>	<b><u>\$ 2,316,922</u></b>	<b><u>\$ 18,884</u></b>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 601	\$ -	\$ -	\$ 5,950	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	65,049	-	2,861	-	4,291
Interfund payable:					
Interfund payable	-	-	-	-	-
Compensated absences	-	-	-	-	-
<b>Total liabilities</b>	<b><u>65,650</u></b>	<b><u>-</u></b>	<b><u>2,861</u></b>	<b><u>5,950</u></b>	<b><u>4,291</u></b>
Deferred inflow of resources:					
Unavailable revenue	<u>96,921</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	1,963,680	746,920	180,424	1,930,081	14,593
Committed	-	-	-	-	-
Assigned	-	-	-	<u>380,891</u>	-
<b>Total fund balances</b>	<b><u>1,963,680</u></b>	<b><u>746,920</u></b>	<b><u>180,424</u></b>	<b><u>2,310,972</u></b>	<b><u>14,593</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b><u>\$ 2,126,251</u></b>	<b><u>\$ 746,920</u></b>	<b><u>\$ 183,285</u></b>	<b><u>\$ 2,316,922</u></b>	<b><u>\$ 18,884</u></b>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Gift/Donation	Park Nonreverting Operating	Plat Book Fee	Promotion of Economic Development	Recorder's Record Perpetuation
\$ 9,261,299	\$ 48,574	\$ 116,411	\$ 750,352	\$ 481,067	\$ 39,300	\$ 3,255,839
-	-	-	-	-	-	-
-	-	215	22,937	4,965	-	86,398
-	-	-	-	-	-	-
<u>\$ 9,261,299</u>	<u>\$ 48,574</u>	<u>\$ 116,626</u>	<u>\$ 773,289</u>	<u>\$ 486,032</u>	<u>\$ 39,300</u>	<u>\$ 3,342,237</u>
\$ 686,222	\$ 48,500	\$ -	\$ 10,163	\$ -	\$ -	\$ 2,747
-	-	-	-	-	-	-
-	-	-	-	-	-	1,647
-	-	-	-	-	-	-
<u>686,222</u>	<u>48,500</u>	<u>-</u>	<u>10,163</u>	<u>-</u>	<u>-</u>	<u>4,394</u>
-	-	-	-	-	-	-
4,979,533	74	116,626	763,126	486,032	-	3,337,843
-	-	-	-	-	39,300	-
<u>3,595,544</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>8,575,077</u>	<u>74</u>	<u>116,626</u>	<u>763,126</u>	<u>486,032</u>	<u>39,300</u>	<u>3,337,843</u>
<u>\$ 9,261,299</u>	<u>\$ 48,574</u>	<u>\$ 116,626</u>	<u>\$ 773,289</u>	<u>\$ 486,032</u>	<u>\$ 39,300</u>	<u>\$ 3,342,237</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

<u>Assets</u>	<u>Sheriff Pension Trust</u>	<u>Supplemental Public Defender</u>	<u>Surveyor's Corner Perpetuation</u>	<u>Local Health Department Trust</u>	<u>Unsafe Building</u>
Cash and cash equivalents	\$ 369,542	\$ 227,039	\$ 491,222	\$ 102,817	\$ 5,000
Receivables:					
Taxes	-	-	-	-	-
Interest	-	-	322	-	-
Accounts	2,223	-	23,380	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	49,041	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,041</u>	<u>-</u>
Total assets	<u>\$ 371,765</u>	<u>\$ 227,039</u>	<u>\$ 514,924</u>	<u>\$ 151,858</u>	<u>\$ 5,000</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	-	-	4,436	-	-
Interfund payable:					
Interfund payable	-	-	-	-	-
Compensated absences	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>4,436</u>	<u>-</u>	<u>-</u>
Deferred inflow of resources:					
Unavailable revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	-	227,039	510,488	151,858	5,000
Committed	371,765	-	-	-	-
Assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>371,765</u>	<u>227,039</u>	<u>510,488</u>	<u>151,858</u>	<u>5,000</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 371,765</u>	<u>\$ 227,039</u>	<u>\$ 514,924</u>	<u>\$ 151,858</u>	<u>\$ 5,000</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

Vehicle Inspection	Guardian Ad Litem	Court Appointed Special Advocate	Auditor's Ineligible Deductions	County Elected Officials Training	Park and Recreation	County Offender Transportation
\$ 26,409	\$ 7,490	\$ 58,175	\$ 1,523,900	\$ 297,302	\$ 3,285,480	\$ 18,338
-	-	-	-	-	254,066	-
-	-	-	-	-	-	-
-	-	-	-	4,737	1,131	-
-	-	-	-	-	-	-
<u>\$ 26,409</u>	<u>\$ 7,490</u>	<u>\$ 58,175</u>	<u>\$ 1,523,900</u>	<u>\$ 302,039</u>	<u>\$ 3,540,677</u>	<u>\$ 18,338</u>
-	-	6,027	96,516	-	80,958	-
-	-	-	-	-	-	-
-	-	-	-	-	60,284	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	6,027	96,516	-	141,242	-
-	-	-	-	-	241,062	-
26,409	7,490	-	1,427,384	-	2,985,923	18,338
-	-	52,148	-	302,039	-	-
-	-	-	-	-	172,450	-
<u>26,409</u>	<u>7,490</u>	<u>52,148</u>	<u>1,427,384</u>	<u>302,039</u>	<u>3,158,373</u>	<u>18,338</u>
<u>\$ 26,409</u>	<u>\$ 7,490</u>	<u>\$ 58,175</u>	<u>\$ 1,523,900</u>	<u>\$ 302,039</u>	<u>\$ 3,540,677</u>	<u>\$ 18,338</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

<u>Assets</u>	<u>Statewide 911</u>	<u>Reassessment</u>	<u>LOIT Special Distribution</u>	<u>Supplemental Adult Probation Services</u>	<u>Supplemental Juvenile Probation Services</u>
Cash and cash equivalents	\$ 3,063,382	\$ 998,279	\$ 4,628,253	\$ 1,030,764	\$ 114,468
Receivables:					
Taxes	-	29,966	-	-	-
Interest	-	694	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	304,850	-	-	-	-
	<u>304,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 3,368,232</u>	<u>\$ 1,028,939</u>	<u>\$ 4,628,253</u>	<u>\$ 1,030,764</u>	<u>\$ 114,468</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 1,003	\$ 2,659	\$ 11,789	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	180,837	1,023	-	861	-
Interfund payable:					
Interfund payable	-	-	-	-	-
Compensated absences	264	-	-	-	-
	<u>264</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>181,101</u>	<u>2,026</u>	<u>2,659</u>	<u>12,650</u>	<u>-</u>
Deferred inflow of resources:					
Unavailable revenue	-	29,822	-	-	-
	<u>-</u>	<u>29,822</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	3,187,131	997,091	858,350	-	114,468
Committed	-	-	-	1,018,114	-
Assigned	-	-	3,767,244	-	-
	<u>-</u>	<u>-</u>	<u>3,767,244</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>3,187,131</u>	<u>997,091</u>	<u>4,625,594</u>	<u>1,018,114</u>	<u>114,468</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,368,232</u>	<u>\$ 1,028,939</u>	<u>\$ 4,628,253</u>	<u>\$ 1,030,764</u>	<u>\$ 114,468</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

Pretrial Diversion	Law Enforcement Continuing Education	County Court User's Fee	Deferral Program	Jury Pay	Drug Court	Veteran's Court
\$ 210,595	\$ 23,004	\$ 67,120	\$ 639,025	\$ 171,827	\$ 79,388	\$ 6,924
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,210	-	600	11,280	2,696	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 211,805</u>	<u>\$ 23,004</u>	<u>\$ 67,720</u>	<u>\$ 650,305</u>	<u>\$ 174,523</u>	<u>\$ 79,388</u>	<u>\$ 6,924</u>
\$ -	\$ 1,349	\$ -	\$ -	\$ -	\$ -	\$ 3,417
-	-	-	-	-	-	-
2,243	-	5,941	2,042	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,243</u>	<u>1,349</u>	<u>5,941</u>	<u>2,042</u>	<u>-</u>	<u>-</u>	<u>3,417</u>
-	-	-	-	-	-	-
209,562	21,655	-	648,263	174,523	79,388	3,507
-	-	61,779	-	-	-	-
-	-	-	-	-	-	-
<u>209,562</u>	<u>21,655</u>	<u>61,779</u>	<u>648,263</u>	<u>174,523</u>	<u>79,388</u>	<u>3,507</u>
<u>\$ 211,805</u>	<u>\$ 23,004</u>	<u>\$ 67,720</u>	<u>\$ 650,305</u>	<u>\$ 174,523</u>	<u>\$ 79,388</u>	<u>\$ 6,924</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

<u>Assets</u>	<u>Marijuana Eradication</u>	<u>Drainage Maintenance</u>	<u>Health Donation Immunization</u>	<u>Sheriff Donation and Program</u>	<u>Nonreverting Computer Maintenance</u>
Cash and cash equivalents	\$ 200	\$ 19,103,369	\$ 2,559	\$ 21,006	\$ 1,431,496
Receivables:					
Taxes	-	-	-	-	-
Interest	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	144,673	-	-	-
Intergovernmental	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 200</u>	<u>\$ 19,248,042</u>	<u>\$ 2,559</u>	<u>\$ 21,006</u>	<u>\$ 1,431,496</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 30,065	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payable:					
Interfund payable	-	491,539	-	-	-
Compensated absences	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>-</u>	<u>521,604</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflow of resources:					
Unavailable revenue	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:					
Restricted	200	18,726,438	2,559	-	-
Committed	-	-	-	21,006	1,431,496
Assigned	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>200</u>	<u>18,726,438</u>	<u>2,559</u>	<u>21,006</u>	<u>1,431,496</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 200</u>	<u>\$ 19,248,042</u>	<u>\$ 2,559</u>	<u>\$ 21,006</u>	<u>\$ 1,431,496</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

Intermittent Detention	Digital Ortho- Photography	Highway Inspection	Highway Special	Special Task Team Pretrial	Special Task Team Forfeited	Nonreverting Alcohol and Other Drugs
\$ 32,075	\$ 445,587	\$ 44,359	\$ 8,482,508	\$ 11,686	\$ 11,119	\$ 24,941
-	-	-	1,400,253	-	-	-
-	-	-	-	-	-	-
-	22,342	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 32,075</u>	<u>\$ 467,929</u>	<u>\$ 44,359</u>	<u>\$ 9,882,761</u>	<u>\$ 11,686</u>	<u>\$ 11,119</u>	<u>\$ 24,941</u>
-	-	1,550	141,253	-	-	3,478
-	-	-	122,597	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,550	263,850	-	-	3,478
-	-	-	-	-	-	-
-	-	1,452	6,344,020	-	-	21,463
32,075	467,929	-	-	11,686	11,119	-
-	-	41,357	3,274,891	-	-	-
<u>32,075</u>	<u>467,929</u>	<u>42,809</u>	<u>9,618,911</u>	<u>11,686</u>	<u>11,119</u>	<u>21,463</u>
<u>\$ 32,075</u>	<u>\$ 467,929</u>	<u>\$ 44,359</u>	<u>\$ 9,882,761</u>	<u>\$ 11,686</u>	<u>\$ 11,119</u>	<u>\$ 24,941</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

<u>Assets</u>	<u>Employee Wellness Event</u>	<u>Community Development Block Program Income</u>	<u>Federal Equitable Shared Property</u>	<u>Nonreverting Youth Assistance Program</u>	<u>Hamilton County Weights and Measures</u>
Cash and cash equivalents	\$ 1,739	\$ 37,980	\$ 1,426	\$ 281,979	\$ 2,100
Receivables:					
Taxes	-	-	-	-	-
Interest	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
	<u>1,739</u>	<u>37,980</u>	<u>1,426</u>	<u>281,979</u>	<u>2,100</u>
Total assets	<u>\$ 1,739</u>	<u>\$ 37,980</u>	<u>\$ 1,426</u>	<u>\$ 281,979</u>	<u>\$ 2,100</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	-	-	-	22,113	-
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>22,113</u>	<u>-</u>
Deferred inflow of resources:					
Unavailable revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	-	37,980	1,426	-	2,100
Committed	1,739	-	-	259,866	-
Assigned	-	-	-	-	-
	<u>1,739</u>	<u>37,980</u>	<u>1,426</u>	<u>259,866</u>	<u>2,100</u>
Total fund balances	<u>1,739</u>	<u>37,980</u>	<u>1,426</u>	<u>259,866</u>	<u>2,100</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,739</u>	<u>\$ 37,980</u>	<u>\$ 1,426</u>	<u>\$ 281,979</u>	<u>\$ 2,100</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

Nonreverting Communications	State Criminal Alien Assistance 2016	2016 Community Development Block Grant	2017 Janus Transportation Operating	2017 Immunization Grant	DUI Taskforce 2016/2017	Monon Greenway
\$ 3,230,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 3,230,819</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 89,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>89,469</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
3,043,344	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>98,006</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,141,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 3,230,819</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

<u>Assets</u>	<u>Traffic Safety Partnership 2016/2017</u>	<u>EMPG Competitive 2018</u>	<u>Public Health Preparedness 2017/2018</u>	<u>UASI Equipment and Training</u>	<u>Public Health Emergency Preparedness</u>
Cash and cash equivalents	\$ -	\$ 64,674	\$ -	\$ -	\$ 48,016
Receivables:					
Taxes	-	-	-	-	-
Interest	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	9,672	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,672</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 64,674</u>	<u>\$ -</u>	<u>\$ 9,672</u>	<u>\$ 48,016</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 125	\$ -	\$ 27,811	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll and withholdings payable	-	1,467	-	-	2,304
Interfund payable:					
Interfund payable	-	-	-	-	-
Compensated absences	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>1,592</u>	<u>-</u>	<u>27,811</u>	<u>2,304</u>
Deferred inflow of resources:					
Unavailable revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	-	63,082	-	-	45,712
Committed	-	-	-	-	-
Assigned	-	-	-	(18,139)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,139)</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>63,082</u>	<u>-</u>	<u>(18,139)</u>	<u>45,712</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 64,674</u>	<u>\$ -</u>	<u>\$ 9,672</u>	<u>\$ 48,016</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

Elections Grant	Child Nutrition Program Breakfast	Child Nutrition Program Lunch	INEHRT Emergency Preparedness	Archery Range Grant	Federal Highway Reimbursement	SHSGP Video Project Grant
\$ -	\$ 948	\$ 1,454	\$ -	\$ -	\$ 230,973	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	472,107	149,991
<u>\$ -</u>	<u>\$ 948</u>	<u>\$ 1,454</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 703,080</u>	<u>\$ 149,991</u>
\$ -	\$ 948	\$ -	\$ -	\$ -	\$ -	\$ 149,991
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	948	-	-	-	-	149,991
-	-	-	-	-	-	-
-	-	1,454	-	-	703,080	-
-	-	-	-	-	-	-
-	-	1,454	-	-	703,080	-
<u>\$ -</u>	<u>\$ 948</u>	<u>\$ 1,454</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 703,080</u>	<u>\$ 149,991</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

<u>Assets</u>	State Criminal Alien Assistance 2014	NACCHO Medical Reserve Corp 2015	Kotewi Bridge Over White River	Public Health Preparedness	State Criminal Alien Assistance 2015
Cash and cash equivalents	\$ -	\$ -	\$ 88,686	\$ -	\$ -
Receivables:					
Taxes	-	-	-	-	-
Interest	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,686</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
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/>
Deferred inflow of resources:					
Unavailable revenue	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:					
Restricted	-	-	88,686	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,686</u>	<u>\$ -</u>	<u>\$ -</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

Community Development Block Grant FY 2015	Traffic Safety Partnership 2015 - 2016	DUI Taskforce 2015 - 2016	USFWS Wildlife Habitat Improvement	Public Health Preparedness 2016	Traffic Safety Partnership 2017 - 2018	DUI Taskforce 2017 - 2018
\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 34,908	\$ 11,928
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 34,908</u>	<u>\$ 11,928</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,908	\$ 11,928
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	15,000	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	15,000	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 34,908</u>	<u>\$ 11,928</u>

Continued on next page

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

<u>Assets</u>	<u>HCE Operating Grant</u>	<u>HCE Discretionary Capital Grant 1</u>	<u>HCE Discretionary Capital Grant 2</u>	<u>Community Development Block Grant FY 2017</u>	<u>HMEP FY 2018</u>
Cash and cash equivalents	\$ -	\$ -	\$ (2,570)	\$ -	\$ -
Receivables:					
Taxes	-	-	-	-	-
Interest	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	2,960	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 390</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
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/>
Deferred inflow of resources:					
Unavailable revenue	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:					
Restricted	-	-	390	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 390</u>	<u>\$ -</u>	<u>\$ -</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

IV-D Incentive County	IV-D Incentive	IV-D Incentive Clerk	Fire Investigator Prosecutor	Veteran's Court Grant	Community Corrections 2017/2018	Community Corrections Grant
\$ 163,219	\$ 349,334	\$ 429,113	\$ -	\$ 531	\$ 2,447	\$ 80,926
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>10,127</u>	<u>15,235</u>	<u>10,127</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 173,346</u>	<u>\$ 364,569</u>	<u>\$ 439,240</u>	<u>\$ -</u>	<u>\$ 531</u>	<u>\$ 2,447</u>	<u>\$ 80,926</u>
\$ -	\$ -	\$ 91	\$ -	\$ -	\$ -	\$ 16,444
-	-	-	-	-	-	-
1,844	1,984	-	-	-	-	79,489
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,844</u>	<u>1,984</u>	<u>91</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,933</u>
-	-	-	-	-	-	-
171,502	362,585	439,149	-	531	2,447	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,007)</u>
<u>171,502</u>	<u>362,585</u>	<u>439,149</u>	<u>-</u>	<u>531</u>	<u>2,447</u>	<u>(15,007)</u>
<u>\$ 173,346</u>	<u>\$ 364,569</u>	<u>\$ 439,240</u>	<u>\$ -</u>	<u>\$ 531</u>	<u>\$ 2,447</u>	<u>\$ 80,926</u>

Continued on next page

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

<u>Assets</u>	<u>Community Corrections 2016/2017</u>	<u>Juvenile Detention Alternatives 2017/2018</u>	<u>Veteran's Court Problem Solving Grant</u>	<u>Westfield QRT Program</u>	<u>IPAC Drug Prosecution Grant</u>
Cash and cash equivalents	\$ -	\$ 64,693	\$ 7,875	\$ -	\$ 4,258
Receivables:					
Taxes	-	-	-	-	-
Interest	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	8,000	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 64,693</u>	<u>\$ 7,875</u>	<u>\$ 8,000</u>	<u>\$ 4,258</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 60,693	\$ 279	\$ 12,788	\$ -
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>60,693</u>	<u>279</u>	<u>12,788</u>	<u>-</u>
Deferred inflow of resources:					
Unavailable revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	-	4,000	7,596	-	4,258
Committed	-	-	-	-	-
Assigned	-	-	-	(4,788)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,788)</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>4,000</u>	<u>7,596</u>	<u>(4,788)</u>	<u>4,258</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 64,693</u>	<u>\$ 7,875</u>	<u>\$ 8,000</u>	<u>\$ 4,258</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

Family Court Grant 2013	Carmel QRT Program	Problem Solving Court - Drug FY 2013	2017 PSC - 39 - VTC Veterans Court	Veterans Treatment Court Grant	Foreign Language Interpreter 2014	2015 Court Reform Grant
\$ 104	\$ -	\$ 3,723	\$ 1,226	\$ 28,090	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	8,000	-	-	-	-	-
<u>\$ 104</u>	<u>\$ 8,000</u>	<u>\$ 3,723</u>	<u>\$ 1,226</u>	<u>\$ 28,090</u>	<u>\$ -</u>	<u>\$ -</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,300	945	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
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-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-					

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

<u>Assets</u>	<u>2016 Pre-Trial Supervision</u>	<u>Community Crossings</u>	<u>2017 Court Recidivism Reduction</u>	<u>2018 Court Recidivism Reduction</u>	<u>2017/2018 Pre-Trial Supervision</u>
Cash and cash equivalents	\$ -	\$ 626,200	\$ -	\$ 1,816	\$ 42,912
Receivables:					
Taxes	-	-	-	-	-
Interest	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ 626,200</u>	<u>\$ -</u>	<u>\$ 1,816</u>	<u>\$ 42,912</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
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/>
Deferred inflow of resources:					
Unavailable revenue	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances:					
Restricted	-	626,200	-	1,816	42,912
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 626,200</u>	<u>\$ -</u>	<u>\$ 1,816</u>	<u>\$ 42,912</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

2016 JDAI Implementation	2017 Community Crossings Grant Fund	Court Recidivism Reduction Program	Juvenile Detention Alternatives	Pretrial Supervision Grant	K9 Support Fund	Jail Commissary
\$ 2,482	\$ 59,865	\$ 17,472	\$ 32,662	\$ 59,762	\$ 19,600	\$ 18,036
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,482</u>	<u>\$ 59,865</u>	<u>\$ 17,472</u>	<u>\$ 32,662</u>	<u>\$ 59,762</u>	<u>\$ 19,600</u>	<u>\$ 18,036</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	6,569	-	2,218	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	6,569	-	2,218	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,482	59,865	10,903	32,662	57,544	19,600	-
-	-	-	-	-	-	18,036
-	-	-	-	-	-	-
<u>2,482</u>	<u>59,865</u>	<u>10,903</u>	<u>32,662</u>	<u>57,544</u>	<u>19,600</u>	<u>18,036</u>
<u>\$ 2,482</u>	<u>\$ 59,865</u>	<u>\$ 17,472</u>	<u>\$ 32,662</u>	<u>\$ 59,762</u>	<u>\$ 19,600</u>	<u>\$ 18,036</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 December 31, 2018

<u>Assets</u>	<u>Airport Authority</u>	<u>Totals</u>
Cash and cash equivalents	\$ 1,807,967	\$ 79,633,502
Receivables:		
Taxes	44,288	2,162,681
Interest	-	1,016
Accounts	-	232,359
Special assessments	-	144,673
Intergovernmental	-	1,065,069
	<hr/>	<hr/>
Total assets	<u>\$ 1,852,255</u>	<u>\$ 83,239,300</u>
<u>Liabilities and Fund Balances</u>		
Liabilities:		
Accounts payable	\$ -	\$ 1,614,622
Contracts payable	-	-
Accrued payroll and withholdings payable	-	599,048
Interfund payable:		
Interfund payable	-	491,539
Compensated absences	-	264
	<hr/>	<hr/>
Total liabilities	<u>-</u>	<u>2,705,473</u>
Deferred inflow of resources:		
Unavailable revenue	<hr/>	<hr/>
	<u>-</u>	<u>367,805</u>
Fund balances:		
Restricted	-	62,775,108
Committed	1,852,255	6,098,465
Assigned	-	11,292,449
	<hr/>	<hr/>
Total fund balances	<u>1,852,255</u>	<u>80,166,022</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,852,255</u>	<u>\$ 83,239,300</u>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	Campaign Finance Enforcement	Clerk's Record Perpetuation	Community Corrections Project Income	Community Transition Program	Convention, Visitors and Tourism Promotion
Revenues:					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	5,245,530
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	27,347	-	5,450	-
Charges for services	-	-	2,037	-	-
Fines and forfeits	-	127,923	1,516,097	-	-
Other	-	-	-	-	-
Total revenues	<u>-</u>	<u>155,270</u>	<u>1,518,134</u>	<u>5,450</u>	<u>5,245,530</u>
Expenditures:					
Current:					
General government	-	65,242	-	-	5,126,000
Public safety	-	-	796,126	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	39,166	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Total expenditures	<u>-</u>	<u>65,242</u>	<u>835,292</u>	<u>-</u>	<u>5,126,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>90,028</u>	<u>682,842</u>	<u>5,450</u>	<u>119,530</u>
Other financing sources (uses):					
Transfers in	-	-	9,625	-	-
Transfers out	-	-	(481,541)	(9,625)	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>(471,916)</u>	<u>(9,625)</u>	<u>-</u>
Net change in fund balances	-	90,028	210,926	(4,175)	119,530
Fund balances - beginning	<u>800</u>	<u>330,036</u>	<u>2,751,858</u>	<u>5,475</u>	<u>805,841</u>
Fund balances - ending	<u>\$ 800</u>	<u>\$ 420,064</u>	<u>\$ 2,962,784</u>	<u>\$ 1,300</u>	<u>\$ 925,371</u>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

Sales Disclosure - County Share	Covered Bridge	Drug Free Community	Electronic Map Generation	Local Emergency Planning	Extradition and Sheriff's Assist	Firearms Training
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,850	-	-	10,800	-	-
61,747	-	-	20,030	-	-	9,165
-	-	151,363	-	-	20,400	-
-	-	35	-	-	-	-
<u>61,747</u>	<u>1,850</u>	<u>151,398</u>	<u>20,030</u>	<u>10,800</u>	<u>20,400</u>	<u>9,165</u>
23,493	-	-	27,340	-	-	-
-	-	167,682	-	19,278	13,367	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>23,493</u>	<u>-</u>	<u>167,682</u>	<u>27,340</u>	<u>19,278</u>	<u>13,367</u>	<u>-</u>
<u>38,254</u>	<u>1,850</u>	<u>(16,284)</u>	<u>(7,310)</u>	<u>(8,478)</u>	<u>7,033</u>	<u>9,165</u>
-	-	-	-	15,698	-	1,710
-	-	-	-	-	-	-
-	-	-	-	<u>15,698</u>	-	<u>1,710</u>
38,254	1,850	(16,284)	(7,310)	7,220	7,033	10,875
<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>\$ 353,125</u>	<u>\$ 38,515</u>	<u>\$ 243,031</u>	<u>\$ 146,113</u>	<u>\$ 59,566</u>	<u>\$ 456,375</u>	<u>\$ 158,042</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Misdemeanant
<b>Revenues:</b>					
Taxes:					
Property	\$ 1,630,773	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	478,819	-	-	-	-
Intergovernmental	172,523	-	109,008	1,111,475	85,307
Charges for services	386,551	60,320	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	6,152	-
	<u>2,668,666</u>	<u>60,320</u>	<u>109,008</u>	<u>1,117,627</u>	<u>85,307</u>
<b>Total revenues</b>					
<b>Expenditures:</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	154,879
Highways and streets	-	-	-	446,132	-
Health and welfare	2,234,195	19,500	80,279	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	5,792	-
Health and welfare	724	-	-	-	-
Culture and recreation	-	-	-	-	-
	<u>2,234,919</u>	<u>19,500</u>	<u>80,279</u>	<u>451,924</u>	<u>154,879</u>
<b>Total expenditures</b>					
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>433,747</u>	<u>40,820</u>	<u>28,729</u>	<u>665,703</u>	<u>(69,572)</u>
<b>Other financing sources (uses):</b>					
Transfers in	204,447	-	-	-	38,192
Transfers out	(161,392)	-	-	-	-
	<u>43,055</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,192</u>
<b>Total other financing sources and (uses)</b>					
<b>Net change in fund balances</b>	476,802	40,820	28,729	665,703	(31,380)
<b>Fund balances - beginning</b>	<u>1,486,878</u>	<u>706,100</u>	<u>151,695</u>	<u>1,645,269</u>	<u>45,973</u>
<b>Fund balances - ending</b>	<u>\$ 1,963,680</u>	<u>\$ 746,920</u>	<u>\$ 180,424</u>	<u>\$ 2,310,972</u>	<u>\$ 14,593</u>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Gift/Donation	Park Nonreverting Operating	Plat Book Fee	Promotion of Economic Development	Recorder's Record Perpetuation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
32,552	-	-	-	-	-	-
6,535,815	-	-	-	-	-	-
3,362	113,237	215	277,840	97,699	110,995	1,240,016
-	-	-	-	-	-	-
<u>49,995</u>	<u>-</u>	<u>17,645</u>	<u>451</u>	<u>-</u>	<u>-</u>	<u>59</u>
<u>6,621,724</u>	<u>113,237</u>	<u>17,860</u>	<u>278,291</u>	<u>97,699</u>	<u>110,995</u>	<u>1,240,075</u>
-	113,200	-	-	2,934	127,895	147,872
-	-	-	-	-	-	-
5,091,346	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	10,360	218,088	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
698,336	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,634	-	-	-
<u>5,789,682</u>	<u>113,200</u>	<u>10,360</u>	<u>220,722</u>	<u>2,934</u>	<u>127,895</u>	<u>147,872</u>
<u>832,042</u>	<u>37</u>	<u>7,500</u>	<u>57,569</u>	<u>94,765</u>	<u>(16,900)</u>	<u>1,092,203</u>
4,611	-	-	-	-	-	-
<u>(723,753)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(77,132)</u>	<u>-</u>	<u>-</u>
<u>(719,142)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(77,132)</u>	<u>-</u>	<u>-</u>
112,900	37	7,500	57,569	17,633	(16,900)	1,092,203
<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>2,245,640</u>
<u>\$ 8,575,077</u>	<u>\$ 74</u>	<u>\$ 116,626</u>	<u>\$ 763,126</u>	<u>\$ 486,032</u>	<u>\$ 39,300</u>	<u>\$ 3,337,843</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	Sheriff Pension Trust	Supplemental Public Defender	Surveyor's Corner Perpetuation	Local Health Department Trust	Unsafe Building
<b>Revenues:</b>					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	147,122	-
Charges for services	429,046	-	298,741	-	-
Fines and forfeits	-	35,018	-	-	-
Other	-	-	3,452	-	-
	<u>429,046</u>	<u>35,018</u>	<u>302,193</u>	<u>147,122</u>	<u>-</u>
<b>Total revenues</b>	<b>429,046</b>	<b>35,018</b>	<b>302,193</b>	<b>147,122</b>	<b>-</b>
<b>Expenditures:</b>					
Current:					
General government	-	-	121,840	-	-
Public safety	500,000	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	95,080	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	1,762	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
	<u>500,000</u>	<u>-</u>	<u>123,602</u>	<u>95,080</u>	<u>-</u>
<b>Total expenditures</b>	<b>500,000</b>	<b>-</b>	<b>123,602</b>	<b>95,080</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(70,954)</b>	<b>35,018</b>	<b>178,591</b>	<b>52,042</b>	<b>-</b>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	(1,710)	-	-	-	-
	<u>(1,710)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources and (uses)</b>	<b>(1,710)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(72,664)</b>	<b>35,018</b>	<b>178,591</b>	<b>52,042</b>	<b>-</b>
<b>Fund balances - beginning</b>	<b>444,429</b>	<b>192,021</b>	<b>331,897</b>	<b>99,816</b>	<b>5,000</b>
<b>Fund balances - ending</b>	<b>\$ 371,765</b>	<b>\$ 227,039</b>	<b>\$ 510,488</b>	<b>\$ 151,858</b>	<b>\$ 5,000</b>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

Vehicle Inspection	Guardian Ad Litem	Court Appointed Special Advocate	Auditor's Ineligible Deductions	County Elected Officials Training	Park and Recreation	County Offender Transportation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,729,460	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	27,696	-	-	387,120	-
1,670	-	250	1,466,033	60,320	305,706	2,400
-	3,610	-	-	-	-	-
-	-	-	-	-	786	-
<u>1,670</u>	<u>3,610</u>	<u>27,946</u>	<u>1,466,033</u>	<u>60,320</u>	<u>4,423,072</u>	<u>2,400</u>
-	-	-	235,705	1,500	-	-
-	-	232,807	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	3,514,300	-
-	-	-	3,469	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	699,115	-
<u>-</u>	<u>-</u>	<u>232,807</u>	<u>239,174</u>	<u>1,500</u>	<u>4,213,415</u>	<u>-</u>
<u>1,670</u>	<u>3,610</u>	<u>(204,861)</u>	<u>1,226,859</u>	<u>58,820</u>	<u>209,657</u>	<u>2,400</u>
-	-	209,020	-	-	410,487	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,232,375)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>209,020</u>	<u>(1,232,375)</u>	<u>-</u>	<u>410,487</u>	<u>-</u>
1,670	3,610	4,159	(5,516)	58,820	620,144	2,400
<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>15,938</u>
<u>\$ 26,409</u>	<u>\$ 7,490</u>	<u>\$ 52,148</u>	<u>\$ 1,427,384</u>	<u>\$ 302,039</u>	<u>\$ 3,158,373</u>	<u>\$ 18,338</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	Statewide 911	Reassessment	LOIT Special Distribution	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
<b>Revenues:</b>					
Taxes:					
Property	\$ -	\$ 440,791	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	4,393,775	44,738	-	-	-
Charges for services	3,146,116	-	-	11,714	-
Fines and forfeits	-	-	-	593,731	27,163
Other	1,030	7,610	-	2,365	-
	<u>7,540,921</u>	<u>493,139</u>	<u>-</u>	<u>607,810</u>	<u>27,163</u>
<b>Total revenues</b>					
<b>Expenditures:</b>					
Current:					
General government	-	185,665	-	-	-
Public safety	6,262,167	-	-	279,655	-
Highways and streets	-	-	1,500,000	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	11,884	-	-	-
Public safety	-	-	-	5,000	-
Highways and streets	-	-	1,767,433	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
	<u>6,262,167</u>	<u>197,549</u>	<u>3,267,433</u>	<u>284,655</u>	<u>-</u>
<b>Total expenditures</b>					
Excess (deficiency) of revenues over (under) expenditures	<u>1,278,754</u>	<u>295,590</u>	<u>(3,267,433)</u>	<u>323,155</u>	<u>27,163</u>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	(715,703)	-	-	-	-
	<u>(715,703)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources and (uses)</b>					
<b>Net change in fund balances</b>	563,051	295,590	(3,267,433)	323,155	27,163
Fund balances - beginning	<u>2,624,080</u>	<u>701,501</u>	<u>7,893,027</u>	<u>694,959</u>	<u>87,305</u>
Fund balances - ending	<u>\$ 3,187,131</u>	<u>\$ 997,091</u>	<u>\$ 4,625,594</u>	<u>\$ 1,018,114</u>	<u>\$ 114,468</u>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

Pretrial Diversion	Law Enforcement Continuing Education	County Court User's Fee	Deferral Program	Jury Pay	Drug Court	Veteran's Court
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,210	16,312	110,656	135,349	11,175	-	5,792
88,916	-	-	-	26,063	8,348	-
-	-	-	-	1,974	-	32
<u>90,126</u>	<u>16,312</u>	<u>110,656</u>	<u>135,349</u>	<u>39,212</u>	<u>8,348</u>	<u>5,824</u>
-	-	-	-	58,194	-	-
84,291	12,153	129,558	112,961	-	-	-
-	-	-	-	-	1,060	44,408
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>84,291</u>	<u>12,153</u>	<u>129,558</u>	<u>112,961</u>	<u>58,194</u>	<u>1,060</u>	<u>44,408</u>
<u>5,835</u>	<u>4,159</u>	<u>(18,902)</u>	<u>22,388</u>	<u>(18,982)</u>	<u>7,288</u>	<u>(38,584)</u>
-	-	-	-	-	-	40,000
<u>(23,843)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(23,843)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
(18,008)	4,159	(18,902)	22,388	(18,982)	7,288	1,416
<u>227,570</u>	<u>17,496</u>	<u>80,681</u>	<u>625,875</u>	<u>193,505</u>	<u>72,100</u>	<u>2,091</u>
<u>\$ 209,562</u>	<u>\$ 21,655</u>	<u>\$ 61,779</u>	<u>\$ 648,263</u>	<u>\$ 174,523</u>	<u>\$ 79,388</u>	<u>\$ 3,507</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	Marijuana Eradication	Drainage Maintenance	Health Donation Immunization	Sheriff Donation and Program	Nonreverting Computer Maintenance
<b>Revenues:</b>					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	3,922,400	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	1,164	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>3,923,564</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>					
Current:					
General government	-	1,761,073	-	-	886,392
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	485,165
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>1,761,073</b>	<b>-</b>	<b>-</b>	<b>1,371,557</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>2,162,491</b>	<b>-</b>	<b>-</b>	<b>(1,371,557)</b>
<b>Other financing sources (uses):</b>					
Transfers in	-	3,064	-	-	100,000
Transfers out	-	(262,120)	-	-	-
<b>Total other financing sources and (uses)</b>	<b>-</b>	<b>(259,056)</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>1,903,435</b>	<b>-</b>	<b>-</b>	<b>(1,271,557)</b>
<b>Fund balances - beginning</b>	<b>200</b>	<b>16,823,003</b>	<b>2,559</b>	<b>21,006</b>	<b>2,703,053</b>
<b>Fund balances - ending</b>	<b>\$ 200</b>	<b>\$ 18,726,438</b>	<b>\$ 2,559</b>	<b>\$ 21,006</b>	<b>\$ 1,431,496</b>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

Intermittent Detention	Digital Ortho- Photography	Highway Inspection	Highway Special	Special Task Team Pretrial	Special Task Team Forfeited	Nonreverting Alcohol and Other Drugs
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	3,357,223	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	20,000	-	-	-
-	29,958	24,001	-	-	-	-
1,060	-	-	-	-	-	-
-	-	-	28,233	-	-	1,300
<u>1,060</u>	<u>29,958</u>	<u>24,001</u>	<u>3,405,456</u>	<u>-</u>	<u>-</u>	<u>1,300</u>
-	42,832	-	-	-	-	-
-	-	-	-	-	-	7,782
-	-	40,544	6,668,242	-	-	-
-	-	-	-	-	-	-
2,481	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	85,100	-	-	-
-	-	-	-	-	-	-
<u>2,481</u>	<u>42,832</u>	<u>40,544</u>	<u>6,753,342</u>	<u>-</u>	<u>-</u>	<u>7,782</u>
<u>(1,421)</u>	<u>(12,874)</u>	<u>(16,543)</u>	<u>(3,347,886)</u>	<u>-</u>	<u>-</u>	<u>(6,482)</u>
-	70,000	-	297,704	-	-	17,917
-	-	-	-	-	-	-
-	70,000	-	297,704	-	-	17,917
(1,421)	57,126	(16,543)	(3,050,182)	-	-	11,435
<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>10,028</u>
<u>\$ 32,075</u>	<u>\$ 467,929</u>	<u>\$ 42,809</u>	<u>\$ 9,618,911</u>	<u>\$ 11,686</u>	<u>\$ 11,119</u>	<u>\$ 21,463</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	Employee Wellness Event	Community Development Block Program Income	Federal Equitable Shared Property	Nonreverting Youth Assistance Program	Hamilton County Weights and Measures
<b>Revenues:</b>					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	377,837	-
Fines and forfeits	-	-	-	-	-
Other	-	10,312	-	-	-
	<u>-</u>	<u>10,312</u>	<u>-</u>	<u>377,837</u>	<u>-</u>
Total revenues	<u>-</u>	<u>10,312</u>	<u>-</u>	<u>377,837</u>	<u>-</u>
<b>Expenditures:</b>					
Current:					
General government	-	-	-	632,496	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>632,496</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>632,496</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>10,312</u>	<u>-</u>	<u>(254,659)</u>	<u>-</u>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	273,394	-
Transfers out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>273,394</u>	<u>-</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>273,394</u>	<u>-</u>
Net change in fund balances	-	10,312	-	18,735	-
Fund balances - beginning	<u>1,739</u>	<u>27,668</u>	<u>1,426</u>	<u>241,131</u>	<u>2,100</u>
Fund balances - ending	<u>\$ 1,739</u>	<u>\$ 37,980</u>	<u>\$ 1,426</u>	<u>\$ 259,866</u>	<u>\$ 2,100</u>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

Nonreverting Communications	State Criminal Alien Assistance 2016	2016 Community Development Block Grant	2017 Janus Transportation Operating	2017 Immunization Grant	DUI Taskforce 2016/2017	Monon Greenway
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	7,200	-	53,063	-	1,835
1,888,845	-	-	-	-	-	-
-	-	-	-	-	-	-
21	-	-	-	-	-	-
<u>1,888,866</u>	<u>-</u>	<u>7,200</u>	<u>-</u>	<u>53,063</u>	<u>-</u>	<u>1,835</u>
2,955,824	15,628	7,200	198,634	-	-	-
-	-	-	-	-	-	-
-	-	-	-	30,194	-	-
-	-	-	-	-	-	-
195,893	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	9,182	-	-
-	-	-	-	-	-	-
<u>3,151,717</u>	<u>15,628</u>	<u>7,200</u>	<u>198,634</u>	<u>39,376</u>	<u>-</u>	<u>-</u>
<u>(1,262,851)</u>	<u>(15,628)</u>	<u>-</u>	<u>(198,634)</u>	<u>13,687</u>	<u>-</u>	<u>1,835</u>
715,703	-	-	-	-	-	-
-	-	-	-	(61,849)	(2,984)	(105,216)
<u>715,703</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(61,849)</u>	<u>(2,984)</u>	<u>(105,216)</u>
(547,148)	(15,628)	-	(198,634)	(48,162)	(2,984)	(103,381)
<u>3,688,498</u>	<u>15,628</u>	<u>-</u>	<u>198,634</u>	<u>48,162</u>	<u>2,984</u>	<u>103,381</u>
<u>\$ 3,141,350</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued on next page

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	Traffic Safety Partnership 2016/2017	EMPG Competitive 2016	Public Health Preparedness 2017/2018	UASI Equipment and Training	Public Health Emergency Preparedness
<b>Revenues:</b>					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	10,341	43,634	215,083	45,373
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>10,341</b>	<b>43,634</b>	<b>215,083</b>	<b>45,373</b>
<b>Expenditures:</b>					
Current:					
General government	-	18,559	-	233,222	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	60,001	-	44,380
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>18,559</b>	<b>60,001</b>	<b>233,222</b>	<b>44,380</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>(8,218)</b>	<b>(16,367)</b>	<b>(18,139)</b>	<b>993</b>
<b>Other financing sources (uses):</b>					
Transfers in	-	71,300	-	-	90,092
Transfers out	(8,951)	-	(74,719)	-	(45,373)
<b>Total other financing sources and (uses)</b>	<b>(8,951)</b>	<b>71,300</b>	<b>(74,719)</b>	<b>-</b>	<b>44,719</b>
<b>Net change in fund balances</b>	<b>(8,951)</b>	<b>63,082</b>	<b>(91,086)</b>	<b>(18,139)</b>	<b>45,712</b>
<b>Fund balances - beginning</b>	<b>8,951</b>	<b>-</b>	<b>91,086</b>	<b>-</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 63,082</b>	<b>\$ -</b>	<b>\$ (18,139)</b>	<b>\$ 45,712</b>



HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	State Criminal Alien Assistance 2014	NACCHO Medical Reserve Corp 2015	Kotewi Bridge Over White River	Public Health Preparedness	State Criminal Alien Assistance 2015
<b>Revenues:</b>					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	729	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>729</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>					
Current:					
General government	-	-	-	-	3,803
Public safety	5,753	-	-	-	-
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>5,753</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,803</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(5,753)</b>	<b>-</b>	<b>729</b>	<b>-</b>	<b>(3,803)</b>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	-	(3,500)	-	(3,431)	-
<b>Total other financing sources and (uses)</b>	<b>-</b>	<b>(3,500)</b>	<b>-</b>	<b>(3,431)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(5,753)</b>	<b>(3,500)</b>	<b>729</b>	<b>(3,431)</b>	<b>(3,803)</b>
<b>Fund balances - beginning</b>	<b>5,753</b>	<b>3,500</b>	<b>87,957</b>	<b>3,431</b>	<b>3,803</b>
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88,686</b>	<b>\$ -</b>	<b>\$ -</b>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

Community Development Block Grant FY 2015	Traffic Safety Partnership 2015 - 2016	DUI Taskforce 2015 - 2016	USFWS Wildlife Habitat Improvement	Public Health Preparedness 2016	Traffic Safety Partnership 2017 - 2018	DUI Taskforce 2017 - 2018
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	91,432	28,710
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	91,432	28,710
12,595	-	-	-	-	-	-
-	-	-	-	-	91,432	28,710
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
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HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	HCE Operating Grant	HCE Discretionary Capital Grant 1	HCE Discretionary Capital Grant 2	Community Development Block Grant FY 2017	HMEP FY 2018
<b>Revenues:</b>					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	670,265	194,258	54,173	202,890	15,698
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<b>670,265</b>	<b>194,258</b>	<b>54,173</b>	<b>202,890</b>	<b>15,698</b>
<b>Expenditures:</b>					
Current:					
General government	1,034,506	242,823	67,716	202,890	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
<b>Total expenditures</b>	<b>1,034,506</b>	<b>242,823</b>	<b>67,716</b>	<b>202,890</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(364,241)</b>	<b>(48,565)</b>	<b>(13,543)</b>	<b>-</b>	<b>15,698</b>
<b>Other financing sources (uses):</b>					
Transfers in	364,241	48,565	13,933	-	-
Transfers out	-	-	-	-	(15,698)
<b>Total other financing sources and (uses)</b>	<b>364,241</b>	<b>48,565</b>	<b>13,933</b>	<b>-</b>	<b>(15,698)</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>390</b>	<b>-</b>	<b>-</b>
<b>Fund balances - beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 390</b>	<b>\$ -</b>	<b>\$ -</b>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

IV-D Incentive County	IV-D Incentive	IV-D Incentive Clerk	Fire Investigator Prosecutor	Veteran's Court Grant	Community Corrections 2017/2018	Community Corrections Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
53,880	81,058	53,880	-	-	911,049	1,518,415
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>53,880</u>	<u>81,058</u>	<u>53,880</u>	<u>-</u>	<u>-</u>	<u>911,049</u>	<u>1,518,415</u>
-	-	-	-	-	-	-
-	-	-	-	-	1,407,021	1,533,422
62,708	61,359	16,950	-	16,227	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>62,708</u>	<u>61,359</u>	<u>16,950</u>	<u>-</u>	<u>16,227</u>	<u>1,407,021</u>	<u>1,533,422</u>
<u>(8,828)</u>	<u>19,699</u>	<u>36,930</u>	<u>-</u>	<u>(16,227)</u>	<u>(495,972)</u>	<u>(15,007)</u>
-	-	-	-	-	443,349	-
-	-	-	(474)	-	-	-
-	-	-	(474)	-	443,349	-
(8,828)	19,699	36,930	(474)	(16,227)	(52,623)	(15,007)
<u>180,330</u>	<u>342,886</u>	<u>402,219</u>	<u>474</u>	<u>16,758</u>	<u>55,070</u>	<u>-</u>
<u>\$ 171,502</u>	<u>\$ 362,585</u>	<u>\$ 439,149</u>	<u>\$ -</u>	<u>\$ 531</u>	<u>\$ 2,447</u>	<u>\$ (15,007)</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	Community Corrections 2016/2017	Juvenile Detention Alternatives 2017/2018	Veteran's Court Problem Solving Grant	Westfield QRT Program	IPAC Drug Prosecution Grant
<b>Revenues:</b>					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	31,960	9,000	8,000	4,258
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>31,960</b>	<b>9,000</b>	<b>8,000</b>	<b>4,258</b>
<b>Expenditures:</b>					
Current:					
General government	-	-	-	12,788	-
Public safety	129,857	69,664	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	1,404	-	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	7,988	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
<b>Total expenditures</b>	<b>129,857</b>	<b>77,652</b>	<b>1,404</b>	<b>12,788</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(129,857)</b>	<b>(45,692)</b>	<b>7,596</b>	<b>(4,788)</b>	<b>4,258</b>
<b>Other financing sources (uses):</b>					
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>(129,857)</b>	<b>(45,692)</b>	<b>7,596</b>	<b>(4,788)</b>	<b>4,258</b>
<b>Fund balances - beginning</b>	<b>129,857</b>	<b>49,692</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 7,596</b>	<b>\$ (4,788)</b>	<b>\$ 4,258</b>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

Family Court Grant 2013	Carmel QRT Program	Problem Solving Court - Drug FY 2013	2017 PSC - 39 - VTC Veterans Court	Veterans Treatment Court Grant	Foreign Language Interpreter 2014	2015 Court Reform Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	10,000	-	29,065	41,448	-
-	8,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>8,000</u>	<u>10,000</u>	<u>-</u>	<u>29,065</u>	<u>41,448</u>	<u>-</u>
62	1,300	-	-	975	-	-
-	-	-	-	-	-	-
-	-	9,608	3,013	-	-	117
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>62</u>	<u>1,300</u>	<u>9,608</u>	<u>3,013</u>	<u>975</u>	<u>-</u>	<u>117</u>
<u>(62)</u>	<u>6,700</u>	<u>392</u>	<u>(3,013)</u>	<u>28,090</u>	<u>41,448</u>	<u>(117)</u>
-	-	-	-	-	-	-
-	-	-	-	-	(50,500)	-
-	-	-	-	-	(50,500)	-
<u>(62)</u>	<u>6,700</u>	<u>392</u>	<u>(3,013)</u>	<u>28,090</u>	<u>(9,052)</u>	<u>(117)</u>
<u>166</u>	<u>-</u>	<u>2,386</u>	<u>4,239</u>	<u>-</u>	<u>9,052</u>	<u>117</u>
<u>\$ 104</u>	<u>\$ 6,700</u>	<u>\$ 2,778</u>	<u>\$ 1,226</u>	<u>\$ 28,090</u>	<u>\$ -</u>	<u>\$ -</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	2016 Pre-Trial Supervision	Community Crossings	2017 Court Recidivism Reduction	2018 Court Recidivism Reduction	2017/2018 Pre-Trial Supervision
<b>Revenues:</b>					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Income	-	-	-	-	-
Other	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	69,188	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,188</b>	<b>-</b>
<b>Expenditures:</b>					
Current:					
General government	-	606,451	-	-	-
Public safety	3,164	-	-	-	87,310
Highways and streets	-	-	-	-	-
Health and welfare	-	-	140,496	97,300	-
Culture and recreation	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
<b>Total expenditures</b>	<b>3,164</b>	<b>606,451</b>	<b>140,496</b>	<b>97,300</b>	<b>87,310</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,164)</b>	<b>(606,451)</b>	<b>(140,496)</b>	<b>(28,112)</b>	<b>(87,310)</b>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	7,362	-
Transfers out	-	-	-	-	(7,362)
<b>Total other financing sources and (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,362</b>	<b>(7,362)</b>
<b>Net change in fund balances</b>	<b>(3,164)</b>	<b>(606,451)</b>	<b>(140,496)</b>	<b>(20,750)</b>	<b>(94,672)</b>
<b>Fund balances - beginning</b>	<b>3,164</b>	<b>1,232,651</b>	<b>140,496</b>	<b>22,566</b>	<b>137,584</b>
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 626,200</b>	<b>\$ -</b>	<b>\$ 1,816</b>	<b>\$ 42,912</b>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

2016 JDAI Implementation	2017 Community Crossings Grant Fund	Court Recidivism Reduction Program	Juvenile Detention Alternatives	Pretrial Supervision Grant	K9 Support Fund	Jail Commissary
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	723,753	115,313	39,010	96,500	19,600	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	354,287
<u>-</u>	<u>723,753</u>	<u>115,313</u>	<u>39,010</u>	<u>96,500</u>	<u>19,600</u>	<u>354,287</u>
-	-	-	-	-	-	-
2,518	-	-	6,348	38,956	-	360,240
-	-	104,410	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,387,641	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,518</u>	<u>1,387,641</u>	<u>104,410</u>	<u>6,348</u>	<u>38,956</u>	<u>-</u>	<u>360,240</u>
<u>(2,518)</u>	<u>(663,888)</u>	<u>10,903</u>	<u>32,662</u>	<u>57,544</u>	<u>19,600</u>	<u>(5,953)</u>
-	723,753	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>723,753</u>	-	-	-	-	-
(2,518)	59,865	10,903	32,662	57,544	19,600	(5,953)
<u>5,000</u>	-	-	-	-	-	<u>23,989</u>
<u>\$ 2,482</u>	<u>\$ 59,865</u>	<u>\$ 10,903</u>	<u>\$ 32,662</u>	<u>\$ 57,544</u>	<u>\$ 19,600</u>	<u>\$ 18,036</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	Airport Authority	Totals
Revenues:		
Taxes:		
Property	\$ -	\$ 5,801,024
Income	105,392	3,462,615
Other	-	5,245,530
Special assessments	-	3,922,400
Licenses and permits	-	511,371
Intergovernmental	-	19,834,497
Charges for services	757,650	11,473,159
Fines and forfeits	-	2,599,692
Other	718,372	1,204,111
	<u>1,581,414</u>	<u>54,054,399</u>
Total revenues		
Expenditures:		
Current:		
General government	702,508	15,984,178
Public safety	-	12,538,049
Highways and streets	-	13,746,264
Health and welfare	-	3,122,689
Culture and recreation	-	3,742,748
Capital outlay:		
General government	46,977	897,622
Public safety	-	52,154
Highways and streets	-	3,944,302
Health and welfare	-	9,906
Culture and recreation	-	701,749
	<u>749,485</u>	<u>54,739,661</u>
Total expenditures		
Excess (deficiency) of revenues over (under) expenditures	<u>831,929</u>	<u>(685,262)</u>
Other financing sources (uses):		
Transfers in	-	4,174,167
Transfers out	(516,251)	(5,700,597)
	<u>(516,251)</u>	<u>(1,526,430)</u>
Total other financing sources and (uses)		
Net change in fund balances	315,678	(2,211,692)
Fund balances - beginning	<u>1,536,577</u>	<u>82,377,714</u>
Fund balances - ending	<u>\$ 1,852,255</u>	<u>\$ 80,166,022</u>

HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	Clerk's Record Perpetuation			Community Transition Program		
	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	6,200	(8,800)
Charges for services	60,000	130,522	70,522	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	60,000	130,522	70,522	15,000	6,200	(8,800)
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	75,589	60,665	14,924	-	-	-
Supplies	2,000	1,890	110	-	-	-
Other services and charges	20,000	-	20,000	-	-	-
Capital outlay	2,000	902	1,098	-	-	-
Total general government	99,589	63,457	36,132	-	-	-
<b>Public safety:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	20,000	9,625	10,375
Capital outlay	-	-	-	-	-	-
Total public safety	-	-	-	20,000	9,625	10,375
<b>Highways and streets:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total highways and streets	-	-	-	-	-	-
<b>Culture and recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total culture and recreation	-	-	-	-	-	-
<b>Health and welfare:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-
Total expenditures	99,589	63,457	36,132	20,000	9,625	10,375
<b>Other financing sources:</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net change in fund balances	(39,589)	67,065	106,654	(5,000)	(3,425)	1,575
Fund balances - beginning	278,936	330,736	51,800	4,725	4,725	-
Fund balances - ending	\$ 239,347	\$ 397,801	\$ 158,454	\$ (275)	\$ 1,300	\$ 1,575



HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	Local Emergency Planning			Extradition and Sheriff's Assistance		
	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	14,000	10,800	(3,200)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	20,400	20,400
Other	-	-	-	-	-	-
Total revenues	14,000	10,800	(3,200)	-	20,400	20,400
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total general government	-	-	-	-	-	-
<b>Public safety:</b>						
Personal services	-	-	-	-	-	-
Supplies	9,530	2,356	7,174	-	-	-
Other services and charges	14,210	16,936	(2,726)	25,176	15,990	9,186
Capital outlay	-	-	-	-	-	-
Total public safety	23,740	19,292	4,448	25,176	15,990	9,186
<b>Highways and streets:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total highways and streets	-	-	-	-	-	-
<b>Culture and recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total culture and recreation	-	-	-	-	-	-
<b>Health and welfare:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total health and welfare	-	-	-	-	-	-
Total expenditures	23,740	19,292	4,448	25,176	15,990	9,186
<b>Other financing sources:</b>						
Transfers in	-	15,698	15,698	16,000	-	(16,000)
Transfers out	-	-	-	-	-	-
Net change in fund balances	(9,740)	7,206	16,946	(9,176)	4,410	13,586
Fund balances - beginning	52,359	52,359	-	451,965	451,965	-
Fund balances - ending	\$ 42,619	\$ 59,565	\$ 16,946	\$ 442,789	\$ 456,375	\$ 13,586



HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	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	1,160,253	1,347,915	187,662	160,000	85,307	(74,693)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total revenues</b>	<b>1,160,253</b>	<b>1,347,915</b>	<b>187,662</b>	<b>160,000</b>	<b>85,307</b>	<b>(74,693)</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	-	-	-	165,654	152,426	13,228
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,654</b>	<b>152,426</b>	<b>13,228</b>
<b>Highways and streets:</b>						
Personal services	-	-	-	-	-	-
Supplies	588,501	429,021	159,480	-	-	-
Other services and charges	362,656	-	362,656	-	-	-
Capital outlay	100,609	72,557	28,052	-	-	-
<b>Total highways and streets</b>	<b>1,051,766</b>	<b>501,578</b>	<b>550,188</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>1,051,766</b>	<b>501,578</b>	<b>550,188</b>	<b>165,654</b>	<b>152,426</b>	<b>13,228</b>
<b>Other financing sources:</b>						
Transfers in	-	-	-	-	38,192	38,192
Transfers out	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>108,487</b>	<b>846,337</b>	<b>737,850</b>	<b>(5,654)</b>	<b>(28,927)</b>	<b>(23,273)</b>
Fund balances - beginning	1,470,586	1,470,586	-	47,811	47,811	-
<b>Fund balances - ending</b>	<b>\$ 1,579,073</b>	<b>\$ 2,316,923</b>	<b>\$ 737,850</b>	<b>\$ 42,157</b>	<b>\$ 18,884</b>	<b>\$ (23,273)</b>



HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	Plat Book Fee			Sheriff Pension Trust		
	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	80,000	97,530	17,530	-	431,776	431,776
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total revenues</b>	<b>80,000</b>	<b>97,530</b>	<b>17,530</b>	<b>-</b>	<b>431,776</b>	<b>431,776</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	-	-	-	-	-	-
Supplies	6,000	380	5,620	-	-	-
Other services and charges	8,500	2,630	5,870	-	500,000	(500,000)
Capital outlay	8,000	-	8,000	-	-	-
<b>Total general government</b>	<b>22,500</b>	<b>3,010</b>	<b>19,490</b>	<b>-</b>	<b>500,000</b>	<b>(500,000)</b>
<b>Public safety:</b>						
Personal services	-	-	-	1,250,207	-	1,250,207
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,250,207</b>	<b>-</b>	<b>1,250,207</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>22,500</b>	<b>3,010</b>	<b>19,490</b>	<b>1,250,207</b>	<b>500,000</b>	<b>750,207</b>
<b>Other financing sources:</b>						
Transfers in	-	-	-	1,250,000	-	(1,250,000)
Transfers out	(77,132)	(77,132)	-	(1,710)	(1,710)	-
<b>Net change in fund balances</b>	<b>(19,632)</b>	<b>17,388</b>	<b>37,020</b>	<b>(1,917)</b>	<b>(69,934)</b>	<b>(68,017)</b>
Fund balances - beginning	463,680	463,680	-	439,477	439,477	-
<b>Fund balances - ending</b>	<b>\$ 444,048</b>	<b>\$ 481,068</b>	<b>\$ 37,020</b>	<b>\$ 437,560</b>	<b>\$ 369,543</b>	<b>\$ (68,017)</b>

HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

Supplemental Public Defender			Surveyor's Corner Perpetuation		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	300,840	300,840
10,000	35,018	25,018	-	-	-
-	-	-	-	3,130	3,130
<u>10,000</u>	<u>35,018</u>	<u>25,018</u>	<u>-</u>	<u>303,970</u>	<u>303,970</u>
-	-	-	179,796	105,701	74,095
-	-	-	13,500	5,768	7,732
-	-	-	10,500	7,310	3,190
-	-	-	<u>3,000</u>	<u>1,762</u>	<u>1,238</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>206,796</u>	<u>120,541</u>	<u>86,255</u>
-	-	-	-	-	-
-	-	-	-	-	-
60,000	-	60,000	-	-	-
-	-	-	-	-	-
<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
60,000	-	60,000	206,796	120,541	86,255
-	-	-	70,000	-	(70,000)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(50,000)	35,018	85,018	(136,796)	183,429	320,225
<u>192,021</u>	<u>192,021</u>	<u>-</u>	<u>307,792</u>	<u>307,792</u>	<u>-</u>
<u>\$ 142,021</u>	<u>\$ 227,039</u>	<u>\$ 85,018</u>	<u>\$ 170,996</u>	<u>\$ 491,221</u>	<u>\$ 320,225</u>

Continued on next page

HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	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	98,082	(1,918)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,400	3,610	1,210
Other	-	-	-	-	-	-
<b>Total revenues</b>	<b>100,000</b>	<b>98,082</b>	<b>(1,918)</b>	<b>2,400</b>	<b>3,610</b>	<b>1,210</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	98,081	95,081	3,000	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total general government</b>	<b>98,081</b>	<b>95,081</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public safety:</b>						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	2,400	-	2,400
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,400</b>	<b>-</b>	<b>2,400</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>95,081</b>	<b>3,000</b>	<b>2,400</b>	<b>-</b>	<b>2,400</b>
<b>Other financing sources:</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>1,919</b>	<b>3,001</b>	<b>1,082</b>	<b>-</b>	<b>3,610</b>	<b>3,610</b>
Fund balances - beginning	99,816	99,816	-	3,880	3,880	-
Fund balances - ending	<u>\$ 101,735</u>	<u>\$ 102,817</u>	<u>\$ 1,082</u>	<u>\$ 3,880</u>	<u>\$ 7,490</u>	<u>\$ 3,610</u>



HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	Park and Recreation			Statewide 911		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ 3,755,294	\$ 3,726,236	\$ (29,058)	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	346,294	400,100	53,806	3,549,348	4,088,927	539,579
Charges for services	123,000	283,578	160,578	3,658,200	3,146,117	(512,083)
Fines and forfeits	-	-	-	-	-	-
Other	-	110	110	-	1,030	1,030
<b>Total revenues</b>	<b>4,224,588</b>	<b>4,410,024</b>	<b>185,436</b>	<b>7,207,548</b>	<b>7,236,074</b>	<b>28,526</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	-	-	-	7,276,540	6,240,258	1,036,282
Supplies	-	-	-	8,861	8,653	208
Other services and charges	-	-	-	718,203	2,500	715,703
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,003,604</b>	<b>6,251,411</b>	<b>1,752,193</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	2,287,391	2,008,170	279,221	-	-	-
Supplies	384,605	180,410	204,195	-	-	-
Other services and charges	997,145	1,252,966	(255,821)	-	-	-
Capital outlay	902,931	767,368	135,563	-	-	-
<b>Total culture and recreation</b>	<b>4,572,072</b>	<b>4,208,914</b>	<b>363,158</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>4,572,072</b>	<b>4,208,914</b>	<b>363,158</b>	<b>8,003,604</b>	<b>6,251,411</b>	<b>1,752,193</b>
<b>Other financing sources:</b>						
Transfers in	-	410,487	410,487	-	-	-
Transfers out	-	-	-	(715,703)	(715,703)	-
<b>Net change in fund balances</b>	<b>(347,484)</b>	<b>611,597</b>	<b>959,081</b>	<b>(1,511,759)</b>	<b>268,960</b>	<b>1,780,719</b>
Fund balances - beginning	2,673,883	2,673,883	-	2,794,424	2,794,424	-
<b>Fund balances - ending</b>	<b>\$ 2,326,399</b>	<b>\$ 3,285,480</b>	<b>\$ 959,081</b>	<b>\$ 1,282,665</b>	<b>\$ 3,063,384</b>	<b>\$ 1,780,719</b>

HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

Reassessment			LOIT Special Distribution			Supplemental Adult Probation Services		
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)
\$ 442,932	\$ 441,143	\$ (1,789)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
38,203	44,507	6,304	-	-	-	-	-	-
-	-	-	-	-	-	-	11,715	11,715
-	-	-	-	-	-	505,000	593,731	88,731
3,000	6,916	3,916	-	-	-	-	2,365	2,365
<u>484,135</u>	<u>492,566</u>	<u>8,431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>505,000</u>	<u>607,811</u>	<u>102,811</u>
39,247	10,671	28,576	-	-	-	-	-	-
63,000	5,504	57,496	-	-	-	-	-	-
528,750	167,886	360,864	-	-	-	-	-	-
24,000	11,884	12,116	-	-	-	-	-	-
<u>654,997</u>	<u>195,945</u>	<u>459,052</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	50,000	23,481	26,519
-	-	-	-	-	-	25,000	10,980	14,020
-	-	-	-	-	-	451,000	246,951	204,049
-	-	-	-	-	-	<u>5,000</u>	<u>5,000</u>	<u>-</u>
-	-	-	-	-	-	<u>531,000</u>	<u>286,412</u>	<u>244,588</u>
-	-	-	-	-	-	-	-	-
-	-	-	5,287	-	5,287	-	-	-
-	-	-	<u>3,500,165</u>	<u>3,486,882</u>	<u>13,283</u>	-	-	-
-	-	-	<u>3,505,452</u>	<u>3,486,882</u>	<u>18,570</u>	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>654,997</u>	<u>195,945</u>	<u>459,052</u>	<u>3,505,452</u>	<u>3,486,882</u>	<u>18,570</u>	<u>531,000</u>	<u>286,412</u>	<u>244,588</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(170,862)	296,621	467,483	(3,505,452)	(3,486,882)	18,570	(26,000)	321,399	347,399
<u>701,657</u>	<u>701,657</u>	<u>-</u>	<u>8,115,136</u>	<u>8,115,136</u>	<u>-</u>	<u>709,365</u>	<u>709,365</u>	<u>-</u>
<u>\$ 530,795</u>	<u>\$ 998,278</u>	<u>\$ 467,483</u>	<u>\$ 4,609,684</u>	<u>\$ 4,628,254</u>	<u>\$ 18,570</u>	<u>\$ 683,365</u>	<u>\$ 1,030,764</u>	<u>\$ 347,399</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	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	60,000	88,916	28,916	100,000	110,056	10,056
Other	-	-	-	-	-	-
<b>Total revenues</b>	<b>60,000</b>	<b>88,916</b>	<b>28,916</b>	<b>100,000</b>	<b>110,056</b>	<b>10,056</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	95,527	83,970	11,557	132,960	127,958	5,002
Supplies	-	-	-	-	-	-
Other services and charges	23,843	-	23,843	11,650	750	10,900
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<b>119,370</b>	<b>83,970</b>	<b>35,400</b>	<b>144,610</b>	<b>128,708</b>	<b>15,902</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>119,370</b>	<b>83,970</b>	<b>35,400</b>	<b>144,610</b>	<b>128,708</b>	<b>15,902</b>
<b>Other financing sources:</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(23,843)	(23,843)	-	-	-	-
<b>Net change in fund balances</b>	<b>(83,213)</b>	<b>(18,897)</b>	<b>64,316</b>	<b>(44,610)</b>	<b>(18,652)</b>	<b>25,958</b>
Fund balances - beginning	229,492	229,492	-	85,771	85,771	-
<b>Fund balances - ending</b>	<b>\$ 146,279</b>	<b>\$ 210,595</b>	<b>\$ 64,316</b>	<b>\$ 41,161</b>	<b>\$ 67,119</b>	<b>\$ 25,958</b>



HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	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	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,020,000	\$ 20,000
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	5,792	5,792	-	-	-
Fines and forfeits	-	1,060	1,060	-	-	-
Other	-	32	32	-	28,233	28,233
<b>Total revenues</b>	<b>-</b>	<b>6,884</b>	<b>6,884</b>	<b>3,000,000</b>	<b>3,048,233</b>	<b>48,233</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	-	-	-	-	-	-
Supplies	8,000	-	8,000	-	-	-
Other services and charges	62,000	44,408	17,592	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total public safety</b>	<b>70,000</b>	<b>44,408</b>	<b>25,592</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Highways and streets:</b>						
Personal services	-	-	-	3,404,329	3,245,098	159,231
Supplies	-	-	-	20,752	-	20,752
Other services and charges	-	-	-	689,114	661,653	27,461
Capital outlay	-	-	-	3,236,804	2,829,116	407,688
<b>Total highways and streets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,350,999</b>	<b>6,735,867</b>	<b>615,132</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>44,408</b>	<b>25,592</b>	<b>7,350,999</b>	<b>6,735,867</b>	<b>615,132</b>
<b>Other financing sources:</b>						
Transfers in	80,000	-	(80,000)	560,000	297,704	(262,296)
Transfers out	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>10,000</b>	<b>(37,524)</b>	<b>(47,524)</b>	<b>(3,790,999)</b>	<b>(3,389,930)</b>	<b>401,069</b>
Fund balances - beginning	5,507	5,507	-	11,872,438	11,872,438	-
<b>Fund balances - ending</b>	<b>\$ 15,507</b>	<b>\$ (32,017)</b>	<b>\$ (47,524)</b>	<b>\$ 8,081,439</b>	<b>\$ 8,482,508</b>	<b>\$ 401,069</b>



HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

	Nonreverting Alcohol and Other Drugs			Nonreverting Communications		
	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	-	-	-	5,000,000	1,902,234	(3,097,766)
Fines and forfeits	-	-	-	-	-	-
Other	12,000	1,300	(10,700)	-	19	19
<b>Total revenues</b>	<b>12,000</b>	<b>1,300</b>	<b>(10,700)</b>	<b>5,000,000</b>	<b>1,902,253</b>	<b>(3,097,747)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Personal services	-	-	-	-	-	-
Supplies	5,935	2,541	3,394	114,608	44,094	70,514
Other services and charges	4,225	1,950	2,275	2,594,338	2,895,467	(301,129)
Capital outlay	2,500	-	2,500	270,239	478,109	(207,870)
<b>Total general government</b>	<b>12,660</b>	<b>4,491</b>	<b>8,169</b>	<b>2,979,185</b>	<b>3,417,670</b>	<b>(438,485)</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>12,660</b>	<b>4,491</b>	<b>8,169</b>	<b>2,979,185</b>	<b>3,417,670</b>	<b>(438,485)</b>
<b>Other financing sources:</b>						
Transfers in	-	17,917	17,917	-	715,703	715,703
Transfers out	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>(660)</b>	<b>14,726</b>	<b>15,386</b>	<b>2,020,815</b>	<b>(799,714)</b>	<b>(2,820,529)</b>
Fund balances - beginning	10,215	10,215	-	172,188	172,188	-
<b>Fund balances - ending</b>	<b>\$ 9,555</b>	<b>\$ 24,941</b>	<b>\$ 15,386</b>	<b>\$ 2,193,003</b>	<b>\$ (627,526)</b>	<b>\$ (2,820,529)</b>

HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL (NON-GAAP BASIS) -  
 NONMAJOR SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2018

Totals		
Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
\$ 13,961,149	\$ 14,020,775	\$ 59,626
550,000	478,819	(71,181)
14,171,681	14,605,275	433,594
10,586,200	8,844,840	(1,741,360)
1,215,400	981,337	(234,063)
17,000	116,013	99,013
<u>40,501,430</u>	<u>39,047,059</u>	<u>(1,454,371)</u>
1,086,378	867,805	218,573
216,723	64,665	152,058
8,890,667	9,203,644	(312,977)
<u>320,520</u>	<u>498,607</u>	<u>(178,087)</u>
<u>10,514,288</u>	<u>10,634,721</u>	<u>(120,433)</u>
9,235,476	6,789,770	2,445,706
251,277	107,235	144,042
1,562,582	404,278	1,158,304
<u>30,000</u>	<u>5,000</u>	<u>25,000</u>
<u>11,079,335</u>	<u>7,306,283</u>	<u>3,773,052</u>
3,404,329	3,245,098	159,231
1,927,434	1,121,088	806,346
3,947,424	3,226,532	720,892
<u>10,621,338</u>	<u>9,174,856</u>	<u>1,446,482</u>
<u>19,900,525</u>	<u>16,767,574</u>	<u>3,132,951</u>
2,287,391	2,008,170	279,221
459,355	230,221	229,134
1,172,395	1,433,615	(261,220)
<u>912,931</u>	<u>770,002</u>	<u>142,929</u>
<u>4,832,072</u>	<u>4,442,008</u>	<u>390,064</u>
2,397,074	2,225,379	171,695
64,976	43,674	21,302
253,044	34,169	218,875
<u>1,236</u>	<u>724</u>	<u>512</u>
<u>2,716,330</u>	<u>2,303,946</u>	<u>412,384</u>
<u>49,042,550</u>	<u>41,454,532</u>	<u>7,588,018</u>
2,006,000	2,187,173	181,173
<u>(2,050,763)</u>	<u>(2,212,155)</u>	<u>(161,392)</u>
(8,585,883)	(2,432,455)	6,153,428
<u>45,949,871</u>	<u>46,001,671</u>	<u>51,800</u>
<u>\$ 37,363,988</u>	<u>\$ 43,569,216</u>	<u>\$ 6,205,228</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET  
 NONMAJOR DEBT SERVICE FUNDS  
 December 31, 2018

<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	\$ 166,793	\$ 132,181	\$ 1,940,756	\$ 1,343,107	\$ 1,490,327
Receivables:					
Taxes	-	-	44,298	157,651	-
Interest	-	-	-	-	347
Accounts	-	-	-	-	-
Intergovernmental	-	-	-	-	-
<b>Total assets</b>	<b>\$ 166,793</b>	<b>\$ 132,181</b>	<b>\$ 1,985,054</b>	<b>\$ 1,500,758</b>	<b>\$ 1,490,674</b>
<u>Liabilities and Fund Balances:</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Deferred Inflow of Resources:					
Unavailable revenue	-	-	63,372	145,382	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>63,372</b>	<b>145,382</b>	<b>-</b>
Fund balances:					
Restricted for:					
Debt services	166,793	132,181	1,921,682	1,355,376	1,490,674
<b>Total fund balances</b>	<b>166,793</b>	<b>132,181</b>	<b>1,921,682</b>	<b>1,355,376</b>	<b>1,490,674</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 166,793</b>	<b>\$ 132,181</b>	<b>\$ 1,985,054</b>	<b>\$ 1,500,758</b>	<b>\$ 1,490,674</b>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET  
 NONMAJOR DEBT SERVICE FUNDS  
 December 31, 2018

Energy/ Solar Debt Service	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
\$ 134,465	\$ 86,931	\$ 181,519	\$ 1,105,302	\$ 33,850	\$ 5,493,768	\$ 3,327,516
-	11,726	20,846	130,290	-	-	-
-	-	-	-	-	786	-
-	-	-	-	-	4,990	-
-	-	-	-	-	-	-
<u>\$ 134,465</u>	<u>\$ 98,657</u>	<u>\$ 202,365</u>	<u>\$ 1,235,592</u>	<u>\$ 33,850</u>	<u>\$ 5,499,544</u>	<u>\$ 3,327,516</u>
\$ -	\$ -	\$ -	\$ -	\$ 32,334	\$ 850	\$ -
-	-	-	-	32,334	850	-
-	11,183	22,367	127,986	-	-	-
-	11,183	22,367	127,986	-	-	-
<u>134,465</u>	<u>87,474</u>	<u>179,998</u>	<u>1,107,606</u>	<u>1,516</u>	<u>5,498,694</u>	<u>3,327,516</u>
<u>134,465</u>	<u>87,474</u>	<u>179,998</u>	<u>1,107,606</u>	<u>1,516</u>	<u>5,498,694</u>	<u>3,327,516</u>
<u>\$ 134,465</u>	<u>\$ 98,657</u>	<u>\$ 202,365</u>	<u>\$ 1,235,592</u>	<u>\$ 33,850</u>	<u>\$ 5,499,544</u>	<u>\$ 3,327,516</u>

Continued on next page

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET  
 NONMAJOR DEBT SERVICE FUNDS  
 December 31, 2018

<u>Assets</u>	<u>Building Authority Debt Service</u>	<u>Totals</u>
Cash and cash equivalents	\$ 2,247,500	\$ 17,684,015
Receivables:		
Taxes	-	364,811
Interest	-	1,133
Accounts	-	4,990
Intergovernmental	-	-
<b>Total assets</b>	<b>\$ 2,247,500</b>	<b>\$ 18,054,949</b>
 <u>Liabilities and Fund Balances:</u>		
Liabilities:		
Accounts payable	\$ -	\$ 33,184
<b>Total liabilities</b>	<b>-</b>	<b>33,184</b>
Deferred Inflow of Resources:		
Unavailable revenue	-	370,290
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>370,290</b>
Fund balances:		
Restricted for:		
Debt services	2,247,500	17,651,475
<b>Total fund balances</b>	<b>2,247,500</b>	<b>17,651,475</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 2,247,500</b>	<b>\$ 18,054,949</b>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR DEBT SERVICE FUNDS  
 For the Year Ended December 31, 2018

	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	\$ -	\$ -	\$ 690,561	\$ 2,503,701	\$ -
Intergovernmental	-	-	57,401	242,200	-
Other	261,723	-	-	-	4,175
Total revenues	<u>261,723</u>	<u>-</u>	<u>747,962</u>	<u>2,745,901</u>	<u>4,175</u>
Expenditures:					
Current:					
General government	-	-	-	-	4,098
Debt service:					
Principal	150,000	-	1,885,000	-	-
Interest	107,786	-	1,271,663	-	-
Bond issue costs	-	-	-	-	-
Total expenditures	<u>257,786</u>	<u>-</u>	<u>3,156,663</u>	<u>-</u>	<u>4,098</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,937</u>	<u>-</u>	<u>(2,408,701)</u>	<u>2,745,901</u>	<u>77</u>
Other financing sources (uses):					
Bond proceeds	-	-	-	-	-
Transfers in	-	-	2,752,177	-	919,454
Transfers out	-	-	-	(2,673,000)	(539,250)
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>2,752,177</u>	<u>(2,673,000)</u>	<u>380,204</u>
Net change in fund balances	3,937	-	343,476	72,901	380,281
Fund balances - beginning	<u>162,856</u>	<u>132,181</u>	<u>1,578,206</u>	<u>1,282,475</u>	<u>1,110,393</u>
Fund balances - ending	<u>\$ 166,793</u>	<u>\$ 132,181</u>	<u>\$ 1,921,682</u>	<u>\$ 1,355,376</u>	<u>\$ 1,490,674</u>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR DEBT SERVICE FUNDS  
 For the Year Ended December 31, 2018

Energy/ Solar Debt Service	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
\$ -	\$ 183,589	\$ 330,659	\$ 2,064,523	\$ -	\$ 8,447,488	\$ -
-	17,840	30,539	196,458	676,552	-	-
<u>134,465</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,624</u>	<u>31,051</u>
<u>134,465</u>	<u>201,429</u>	<u>361,198</u>	<u>2,260,981</u>	<u>676,552</u>	<u>8,479,112</u>	<u>31,051</u>
-	-	-	-	-	274,929	5,922
-	160,000	320,000	-	596,438	2,440,000	1,080,000
-	34,896	52,925	-	47,782	1,391,316	855,636
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>194,896</u>	<u>372,925</u>	<u>-</u>	<u>644,220</u>	<u>4,106,245</u>	<u>1,941,558</u>
<u>134,465</u>	<u>6,533</u>	<u>(11,727)</u>	<u>2,260,981</u>	<u>32,332</u>	<u>4,372,867</u>	<u>(1,910,507)</u>
-	-	-	-	-	-	-
-	-	-	-	-	7,840,540	1,962,590
<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,210,500)</u>	<u>(64,667)</u>	<u>(11,307,541)</u>	<u>(32,239)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,210,500)</u>	<u>(64,667)</u>	<u>(3,467,001)</u>	<u>1,930,351</u>
134,465	6,533	(11,727)	50,481	(32,335)	905,866	19,844
<u>-</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>\$ 134,465</u>	<u>\$ 87,474</u>	<u>\$ 179,998</u>	<u>\$ 1,107,606</u>	<u>\$ 1,516</u>	<u>\$ 5,498,694</u>	<u>\$ 3,327,516</u>

Continued on next page

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR DEBT SERVICE FUNDS  
 For the Year Ended December 31, 2018

	Building Authority Debt Service	Totals
Revenues:		
Taxes:		
Property	\$ -	\$ 14,220,521
Intergovernmental	-	1,220,990
Other	16,334	479,372
Total revenues	16,334	15,920,883
Expenditures:		
Current:		
General government	4,850	289,799
Debt service:		
Principal	3,740,000	10,371,438
Interest	1,647,279	5,409,283
Bond issue costs	-	-
Total expenditures	5,392,129	16,070,520
Excess (deficiency) of revenues over (under) expenditures	(5,375,795)	(149,637)
Other financing sources (uses):		
Bond proceeds	-	-
Transfers in	5,433,839	18,908,600
Transfers out	(34,089)	(16,861,286)
Total other financing sources/(uses)	5,399,750	2,047,314
Net change in fund balances	23,955	1,897,677
Fund balances - beginning	2,223,545	15,753,798
Fund balances - ending	\$ 2,247,500	\$ 17,651,475

HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET TO ACTUAL - (NON-GAAP BASIS) -  
 DEBT SERVICE FUNDS  
 For the Year Ended December 31, 2018

	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	\$ -	\$ -	\$ -	\$ 709,066	\$ 701,242	\$ (7,824)
Intergovernmental	-	-	-	190,322	65,793	(124,529)
Other	-	-	-	-	-	-
Total revenues	-	-	-	899,388	767,035	(132,353)
Expenditures:						
General Government	-	-	-	-	-	-
Debt service:						
Principal	150,000	150,000	-	1,885,000	1,885,000	-
Interest and fiscal charges	107,787	107,787	-	1,271,663	1,271,663	-
Total expenditures	257,787	257,787	-	3,156,663	3,156,663	-
Other financing sources (uses):						
Transfers in	260,000	261,723	1,723	2,600,000	2,752,177	152,177
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	260,000	261,723	1,723	2,600,000	2,752,177	152,177
Net change in fund balances	2,213	3,936	1,723	342,725	362,549	19,824
Fund balances - beginning	162,856	162,856	-	1,578,206	1,578,206	-
Fund balances - ending	<u>\$ 165,069</u>	<u>\$ 166,792</u>	<u>\$ 1,723</u>	<u>\$ 1,920,931</u>	<u>\$ 1,940,755</u>	<u>\$ 19,824</u>

HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET TO ACTUAL - (NON-GAAP BASIS) -  
 DEBT SERVICE FUNDS  
 For the Year Ended December 31, 2018

HCPBC 1st Mortgage Refunding 2016			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)
\$ 2,523,443	\$ 2,499,487	\$ (23,956)	\$ -	\$ -	\$ -	\$ 187,694	\$ 183,471	\$ (4,223)
207,518	234,144	26,626	-	-	-	16,072	17,416	1,344
-	-	-	4,000	3,991	(9)	-	-	-
<u>2,730,961</u>	<u>2,733,631</u>	<u>2,670</u>	<u>4,000</u>	<u>3,991</u>	<u>(9)</u>	<u>203,766</u>	<u>200,887</u>	<u>(2,879)</u>
-	-	-	-	4,098	(4,098)	-	-	-
2,009,712	2,009,712	-	325,000	325,000	-	160,000	160,000	-
663,288	663,288	-	214,250	214,250	-	34,897	34,896	1
<u>2,673,000</u>	<u>2,673,000</u>	<u>-</u>	<u>539,250</u>	<u>543,348</u>	<u>(4,098)</u>	<u>194,897</u>	<u>194,896</u>	<u>1</u>
-	-	-	539,250	919,454	380,204	-	18,918	18,918
-	-	-	-	-	-	-	(18,918)	(18,918)
-	-	-	<u>539,250</u>	<u>919,454</u>	<u>380,204</u>	<u>-</u>	<u>-</u>	<u>-</u>
57,961	60,631	2,670	4,000	380,097	376,097	8,869	5,991	(2,878)
<u>1,282,475</u>	<u>1,282,475</u>	<u>-</u>	<u>1,110,231</u>	<u>1,110,231</u>	<u>-</u>	<u>80,941</u>	<u>80,941</u>	<u>-</u>
<u>\$ 1,340,436</u>	<u>\$ 1,343,106</u>	<u>\$ 2,670</u>	<u>\$ 1,114,231</u>	<u>\$ 1,490,328</u>	<u>\$ 376,097</u>	<u>\$ 89,810</u>	<u>\$ 86,932</u>	<u>\$ (2,878)</u>

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HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET TO ACTUAL - (NON-GAAP BASIS) -  
 DEBT SERVICE FUNDS  
 For the Year Ended December 31, 2018

	2011 Park District Refunding Bond			2012 First Mortgage Refunding Bonds		
	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)	Amended Budget	Actual Budgetary Basis Amounts	Variance Positive (Negative)
Revenues:						
Taxes	\$ 333,678	\$ 331,757	\$ (1,921)	\$ 2,085,490	\$ 2,065,169	\$ (20,321)
Intergovernmental	29,295	30,961	1,666	169,854	193,508	23,654
Other	-	-	-	-	-	-
Total revenues	<u>362,973</u>	<u>362,718</u>	<u>(255)</u>	<u>2,255,344</u>	<u>2,258,677</u>	<u>3,333</u>
Expenditures:						
General Government	-	-	-	-	-	-
Debt service:						
Principal	320,000	320,000	-	1,570,000	1,570,000	-
Interest and fiscal charges	<u>52,925</u>	<u>52,925</u>	<u>-</u>	<u>640,500</u>	<u>640,500</u>	<u>-</u>
Total expenditures	<u>372,925</u>	<u>372,925</u>	<u>-</u>	<u>2,210,500</u>	<u>2,210,500</u>	<u>-</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	48,875	48,875
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(48,875)</u>	<u>(48,875)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(9,952)	(10,207)	(255)	44,844	48,177	3,333
Fund balances - beginning	<u>191,725</u>	<u>191,725</u>	<u>-</u>	<u>1,057,125</u>	<u>1,057,125</u>	<u>-</u>
Fund balances - ending	<u>\$ 181,773</u>	<u>\$ 181,518</u>	<u>\$ (255)</u>	<u>\$ 1,101,969</u>	<u>\$ 1,105,302</u>	<u>\$ 3,333</u>

HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET TO ACTUAL - (NON-GAAP BASIS) -  
 DEBT SERVICE FUNDS  
 For the Year Ended December 31, 2018

Radio System Sinking			Energy/Solar Debt Service			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)
\$ -	\$ 676,553	\$ 676,553	\$ -	\$ -	\$ -	\$ 5,839,371	\$ 6,457,679	\$ (618,308)
-	-	-	-	-	-	613,061	541,822	71,239
-	-	-	-	134,465	134,465	4,000	138,456	(134,456)
-	676,553	676,553	-	134,465	134,465	6,456,432	7,137,957	(681,525)
-	-	-	-	-	-	-	4,098	(4,098)
596,438	596,438	-	-	-	-	7,016,150	7,016,150	-
47,782	47,782	-	-	-	-	3,033,092	3,033,091	1
644,220	644,220	-	-	-	-	10,049,242	10,053,339	(4,097)
680,000	-	(680,000)	-	-	-	4,079,250	4,001,147	78,103
(32,334)	(32,334)	-	-	-	-	(32,334)	(100,127)	67,793
647,666	(32,334)	(680,000)	-	-	-	4,046,916	3,901,020	145,896
3,446	(1)	(3,447)	-	134,465	134,465	454,106	985,638	(531,532)
33,851	33,851	-	-	-	-	5,497,410	5,497,410	-
<u>\$ 37,297</u>	<u>\$ 33,850</u>	<u>\$ (3,447)</u>	<u>\$ -</u>	<u>\$ 134,465</u>	<u>\$ 134,465</u>	<u>\$ 5,951,516</u>	<u>\$ 6,483,048</u>	<u>\$ (531,532)</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 December 31, 2018

<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	\$ 6,015,536	\$ 1,499,076	\$ 4,785,164	\$ 13,424,795	\$ -
Receivables:					
Taxes	433,866	37,784	-	186,315	-
Interest	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	358,060	-	-
Intergovernmental	-	-	-	-	-
Interfund receivable:					
Interfund receivable	-	-	491,539	-	-
<b>Total assets</b>	<u>\$ 6,449,402</u>	<u>\$ 1,536,860</u>	<u>\$ 5,634,763</u>	<u>\$ 13,611,110</u>	<u>\$ -</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 175,441	\$ 8,114	\$ 26,867	\$ 441,823	\$ -
Contracts payable	-	-	-	-	-
Total liabilities	<u>175,441</u>	<u>8,114</u>	<u>26,867</u>	<u>441,823</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>5,890,003</u>	<u>1,492,711</u>	<u>5,607,896</u>	<u>12,991,598</u>	<u>-</u>
Total fund balances	<u>5,890,003</u>	<u>1,492,711</u>	<u>5,607,896</u>	<u>12,991,598</u>	<u>-</u>
<b>Total liabilities, deferred inflow of resources, and fund balances</b>	<u>\$ 6,449,402</u>	<u>\$ 1,536,860</u>	<u>\$ 5,634,763</u>	<u>\$ 13,611,110</u>	<u>\$ -</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET -  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 December 31, 2018

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
\$ 971,122	\$ 649,985	\$ -	\$ 10,565,537	\$ 925,977	\$ 38,837,192
-	-	-	-	-	657,965
916	942	-	6,281	-	8,139
-	-	-	(4,990)	-	(4,990)
-	-	-	-	-	358,060
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>491,539</u>
<u>\$ 972,038</u>	<u>\$ 650,927</u>	<u>\$ -</u>	<u>\$ 10,566,828</u>	<u>\$ 925,977</u>	<u>\$ 40,347,905</u>
\$ -	\$ 82,484	\$ -	\$ 236,737	\$ -	\$ 971,466
-	-	-	-	-	-
<u>-</u>	<u>82,484</u>	<u>-</u>	<u>236,737</u>	<u>-</u>	<u>971,466</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>597,682</u>
<u>972,038</u>	<u>568,443</u>	<u>-</u>	<u>10,330,091</u>	<u>925,977</u>	<u>38,778,757</u>
<u>972,038</u>	<u>568,443</u>	<u>-</u>	<u>10,330,091</u>	<u>925,977</u>	<u>38,778,757</u>
<u>\$ 972,038</u>	<u>\$ 650,927</u>	<u>\$ -</u>	<u>\$ 10,566,828</u>	<u>\$ 925,977</u>	<u>\$ 40,347,905</u>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 For the Year Ended December 31, 2018

	<u>Cumulative Capital Development</u>	<u>Cumulative Courthouse</u>	<u>General Drain Improvement</u>	<u>County Major Bridge</u>	<u>Clay Township Trailways</u>
<b>Revenues:</b>					
Taxes:					
Property	\$ 6,388,126	\$ 557,038	\$ -	\$ 2,732,930	\$ -
Special assessments	-	-	2,221,362	-	-
Intergovernmental	674,187	57,484	-	283,457	-
Charges for services	-	-	106,981	-	-
Other	<u>14,382</u>	<u>-</u>	<u>235,111</u>	<u>-</u>	<u>-</u>
Total revenues	<u>7,076,695</u>	<u>614,522</u>	<u>2,563,454</u>	<u>3,016,387</u>	<u>-</u>
<b>Expenditures:</b>					
Current:					
General government	3,614,981	360,297	1,285,284	-	41,073
Highways and streets	-	-	-	1,522,689	-
Capital outlay:					
General government	-	61,823	-	-	-
Highways and streets	-	-	-	-	-
Culture and recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>3,614,981</u>	<u>422,120</u>	<u>1,285,284</u>	<u>1,522,689</u>	<u>41,073</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,461,714</u>	<u>192,402</u>	<u>1,278,170</u>	<u>1,493,698</u>	<u>(41,073)</u>
<b>Other financing sources (uses):</b>					
Bond proceeds	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Transfers in	253,964	-	281,140	-	-
Transfers out	<u>(2,600,000)</u>	<u>-</u>	<u>(3,064)</u>	<u>-</u>	<u>(23,711)</u>
Total other financing sources and (uses)	<u>(2,346,036)</u>	<u>-</u>	<u>278,076</u>	<u>-</u>	<u>(23,711)</u>
Net change in fund balances	1,115,678	192,402	1,556,246	1,493,698	(64,784)
Fund balances - beginning	<u>4,774,325</u>	<u>1,300,309</u>	<u>4,051,650</u>	<u>11,497,900</u>	<u>64,784</u>
Fund balances - ending	<u>\$ 5,890,003</u>	<u>\$ 1,492,711</u>	<u>\$ 5,607,896</u>	<u>\$ 12,991,598</u>	<u>\$ -</u>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 For the Year Ended December 31, 2018

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
\$ -	\$ -	\$ -	\$ 137,958	\$ -	\$ 9,816,052
-	-	-	-	-	2,221,362
-	-	-	-	-	1,015,128
-	-	-	-	-	106,981
<u>21,039</u>	<u>14,954</u>	<u>658</u>	<u>76,532</u>	<u>11,209</u>	<u>373,885</u>
<u>21,039</u>	<u>14,954</u>	<u>658</u>	<u>214,490</u>	<u>11,209</u>	<u>13,533,408</u>
-	-	-	-	-	5,301,635
-	-	-	5,429	-	1,528,118
-	1,069,123	-	-	-	1,130,946
1,110,782	-	-	10,880,775	-	11,991,557
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,110,782</u>	<u>1,069,123</u>	<u>-</u>	<u>10,886,204</u>	<u>-</u>	<u>19,952,256</u>
<u>(1,089,743)</u>	<u>(1,054,169)</u>	<u>658</u>	<u>(10,671,714)</u>	<u>11,209</u>	<u>(6,418,848)</u>
-	-	-	10,343,012	-	10,343,012
-	-	-	-	-	-
-	-	-	1,693,401	-	2,228,505
<u>-</u>	<u>-</u>	<u>(152,177)</u>	<u>(430,261)</u>	<u>-</u>	<u>(3,209,213)</u>
<u>-</u>	<u>-</u>	<u>(152,177)</u>	<u>11,606,152</u>	<u>-</u>	<u>9,362,304</u>
<u>(1,089,743)</u>	<u>(1,054,169)</u>	<u>(151,519)</u>	<u>934,438</u>	<u>11,209</u>	<u>2,943,456</u>
<u>2,061,781</u>	<u>1,622,612</u>	<u>151,519</u>	<u>9,395,653</u>	<u>914,768</u>	<u>35,835,301</u>
<u>\$ 972,038</u>	<u>\$ 568,443</u>	<u>\$ -</u>	<u>\$ 10,330,091</u>	<u>\$ 925,977</u>	<u>\$ 38,778,757</u>

HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET TO ACTUAL (NON-GAAP BASIS) -  
 CAPITAL PROJECTS FUNDS  
 For the Year Ended December 31, 2018

	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	\$ 6,412,887	\$ 7,012,406	\$ 599,519	\$ 558,480	\$ 612,772	\$ 54,292
Intergovernmental	488,195	-	(488,195)	38,427	-	(38,427)
Other	-	14,382	14,382	-	-	-
<b>Total revenues</b>	<u>6,901,082</u>	<u>7,026,788</u>	<u>125,706</u>	<u>596,907</u>	<u>612,772</u>	<u>15,865</u>
Expenditures:						
Personal services	-	-	-	-	-	-
Supplies	120,000	65,802	54,198	96,842	80,207	16,635
Other services and charges	1,289,171	931,181	357,990	324,180	289,472	34,708
Capital outlay	4,310,533	2,490,980	1,819,553	1,357,457	61,823	1,295,634
<b>Total expenditures</b>	<u>5,719,704</u>	<u>3,487,963</u>	<u>2,231,741</u>	<u>1,778,479</u>	<u>431,502</u>	<u>1,346,977</u>
Other financing sources (uses):						
Transfers in	-	253,964	253,964	-	-	-
Transfers out	(3,007,900)	(2,600,000)	407,900	(6,388)	-	6,388
<b>Total other financing uses</b>	<u>(3,007,900)</u>	<u>(2,346,036)</u>	<u>661,864</u>	<u>(6,388)</u>	<u>-</u>	<u>6,388</u>
<b>Net change in fund balances</b>	<u>(1,826,522)</u>	<u>1,192,789</u>	<u>3,019,311</u>	<u>(1,187,960)</u>	<u>181,270</u>	<u>1,369,230</u>
Fund balances - beginning	4,822,747	4,822,747	-	1,317,805	1,317,805	-
<b>Fund balances - ending</b>	<u>\$ 2,996,225</u>	<u>\$ 6,015,536</u>	<u>\$ 3,019,311</u>	<u>\$ 129,845</u>	<u>\$ 1,499,075</u>	<u>\$ 1,369,230</u>

HAMILTON COUNTY, INDIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET TO ACTUAL (NON-GAAP BASIS) -  
 CAPITAL PROJECTS FUNDS  
 For the Year Ended December 31, 2018

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)
\$ 2,753,882	\$ 3,007,761	\$ 253,879	\$ 9,725,249	\$ 10,632,939	\$ 907,690
255,691	-	(255,691)	782,313	-	(782,313)
-	-	-	-	14,382	14,382
<u>3,009,573</u>	<u>3,007,761</u>	<u>(1,812)</u>	<u>10,507,562</u>	<u>10,647,321</u>	<u>139,759</u>
-	-	-	-	-	-
-	-	-	-	-	-
25,000	25,000	-	-	-	-
<u>7,653,440</u>	<u>1,118,810</u>	<u>6,534,630</u>	<u>13,321,430</u>	<u>3,671,613</u>	<u>9,649,817</u>
<u>7,678,440</u>	<u>1,143,810</u>	<u>6,534,630</u>	<u>13,321,430</u>	<u>3,671,613</u>	<u>9,649,817</u>
-	-	-	-	253,964	253,964
-	-	-	<u>(3,014,288)</u>	<u>(2,600,000)</u>	<u>414,288</u>
-	-	-	<u>(3,014,288)</u>	<u>(2,346,036)</u>	<u>668,252</u>
(4,668,867)	1,863,951	6,532,818	(5,828,156)	4,629,672	10,457,828
<u>11,560,844</u>	<u>11,560,844</u>	<u>-</u>	<u>17,701,396</u>	<u>17,701,396</u>	<u>-</u>
<u>\$ 6,891,977</u>	<u>\$ 13,424,795</u>	<u>\$ 6,532,818</u>	<u>\$ 11,873,240</u>	<u>\$ 22,331,068</u>	<u>\$ 10,457,828</u>

## 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.

## FIDUCIARY FUNDS

(Continued)

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.
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.

## FIDUCIARY FUNDS

(Continued)

- 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.
- 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.
- Convention and  
Visitor Tourism - To account for the collection and payment of amounts which are held by the County on behalf of the Conventions and Visitors Tourism agency.

HAMILTON COUNTY  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION -  
 PENSION TRUST FUNDS  
 December 31, 2018

<u>Assets</u>	Sheriff's Retirement Plan	Sheriff's Benefit Plan	Totals
Cash and cash equivalents	\$ 765,256	\$ 12,949	\$ 778,205
Receivables:			
Interest	\$ 127,080	\$ 1,188	128,268
Investments at fair value:			
Fixed income securities	12,488,103	277,486	12,765,589
Domestic and foreign equities	15,477,597	333,465	15,811,062
Other	365,018	6,402	371,420
Total investments	<u>28,330,718</u>	<u>617,353</u>	<u>28,948,071</u>
Total assets	<u>29,223,054</u>	<u>631,490</u>	<u>29,854,544</u>
<u>Liabilities</u>			
Payable - net benefits due and unpaid/(overpaid)	<u>(5,109)</u>	<u>-</u>	<u>(5,109)</u>
<u>Net position restricted for pensions</u>			
Net position held in trust for:			
Employees' pension benefits	<u>29,228,163</u>	<u>631,490</u>	<u>29,859,653</u>
Total net position restricted for pensions	<u>\$ 29,228,163</u>	<u>\$ 631,490</u>	<u>\$ 29,859,653</u>

HAMILTON COUNTY  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -  
 PENSION TRUST FUNDS  
 For The Year Ended December 31, 2018

<u>Additions</u>	<u>Sheriff's Retirement Plan</u>	<u>Sheriff's Benefit Plan</u>	<u>Totals</u>
Contributions:			
Employer	\$ 1,211,388	\$ 38,819	\$ 1,250,207
Investment income:			
Net increase in fair value of investments	(2,426,444)	(50,644)	(2,477,088)
Interest	940,517	30,524	971,041
Less investment expense other than securities lending	<u>(109,339)</u>	<u>(2,353)</u>	<u>(111,692)</u>
Total investment income	<u>(1,595,266)</u>	<u>(22,473)</u>	<u>(1,617,739)</u>
Total additions	<u>(383,878)</u>	<u>16,346</u>	<u>(367,532)</u>
<u>Deductions</u>			
Benefit payments (including refunds of employee contributions)	1,382,116	12,360	1,394,476
Administrative expense	<u>86,581</u>	<u>22,279</u>	<u>108,860</u>
Total deductions	<u>1,468,697</u>	<u>34,639</u>	<u>1,503,336</u>
Changes in net position	(1,852,575)	(18,293)	(1,870,868)
Net position restricted for pensions - beginning	<u>31,080,738</u>	<u>649,783</u>	<u>31,730,521</u>
Net position restricted for pensions - ending	<u>\$ 29,228,163</u>	<u>\$ 631,490</u>	<u>\$ 29,859,653</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET  
 AGENCY FUNDS  
 December 31, 2018

<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	\$ 6,311	\$ 1,287	\$ 55,420	\$ 22,695	\$ 1,943,557	\$ -	\$ 29,604
Receivables:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	7,076
<b>Total assets</b>	<b><u>\$ 6,311</u></b>	<b><u>\$ 1,287</u></b>	<b><u>\$ 55,420</u></b>	<b><u>\$ 22,695</u></b>	<b><u>\$ 1,943,557</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 36,680</u></b>
<u>Liabilities</u>							
Liabilities:							
State fees payable	\$ -	\$ -	\$ 55,420	\$ -	\$ -	\$ -	\$ 36,680
Trust funds payable	6,311	1,287	-	22,695	1,943,557	-	-
<b>Total liabilities</b>	<b><u>\$ 6,311</u></b>	<b><u>\$ 1,287</u></b>	<b><u>\$ 55,420</u></b>	<b><u>\$ 22,695</u></b>	<b><u>\$ 1,943,557</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 36,680</u></b>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET  
 AGENCY FUNDS  
 December 31, 2018

Clerk of the Circuit Court	County Sheriff	County Treasurer	County Prosecutor	Infraction Judgment	Tax Distribution	Overweight Vehicles	Special Death Benefit Fee
\$ 7,038,452	\$ 16,020	\$ 17,793,950	\$ 225	\$ 67,921	\$ 265	\$ -	\$ 2,170
-	-	25,673,432	-	-	53,343,683	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,032</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 7,038,452</u>	<u>\$ 16,020</u>	<u>\$ 43,467,382</u>	<u>\$ 225</u>	<u>\$ 96,953</u>	<u>\$ 53,343,948</u>	<u>\$ -</u>	<u>\$ 2,170</u>
\$ -	\$ -	\$ -	\$ -	\$ 96,953	\$ -	\$ -	\$ 2,170
<u>7,038,452</u>	<u>16,020</u>	<u>43,467,382</u>	<u>225</u>	<u>-</u>	<u>53,343,948</u>	<u>-</u>	<u>-</u>
<u>\$ 7,038,452</u>	<u>\$ 16,020</u>	<u>\$ 43,467,382</u>	<u>\$ 225</u>	<u>\$ 96,953</u>	<u>\$ 53,343,948</u>	<u>\$ -</u>	<u>\$ 2,170</u>

Continued on next page

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET  
 AGENCY FUNDS  
 December 31, 2018

<u>Assets</u>	<u>State Sales Disclosure Fee</u>	<u>Coroner's Training and Education</u>	<u>Adult Offender Interstate Compact</u>	<u>Mortgage Fee</u>	<u>DLGF Homestead Property Database</u>	<u>Child Restraint System Fine</u>	<u>Inheritance Tax</u>
Cash and cash equivalents	\$ 8,990	\$ 2,446	\$ 500	\$ 6,410	\$ 752	\$ 75	\$ 113,750
Receivables:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	<u>3,880</u>	<u>50</u>	<u>-</u>	<u>3,298</u>	<u>-</u>	<u>125</u>	<u>-</u>
Total assets	<u>\$ 12,870</u>	<u>\$ 2,496</u>	<u>\$ 500</u>	<u>\$ 9,708</u>	<u>\$ 752</u>	<u>\$ 200</u>	<u>\$ 113,750</u>
 <u>Liabilities</u>							
Liabilities:							
State fees payable	\$ 12,870	\$ 2,496	\$ 500	\$ 9,708	\$ -	\$ 200	\$ 113,750
Trust funds payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>752</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ 12,870</u>	<u>\$ 2,496</u>	<u>\$ 500</u>	<u>\$ 9,708</u>	<u>\$ 752</u>	<u>\$ 200</u>	<u>\$ 113,750</u>

HAMILTON COUNTY, INDIANA  
 COMBINING BALANCE SHEET  
 AGENCY FUNDS  
 December 31, 2018

Education Plate Fee	Inmate Trust	Juvenile Inmate Trust	Convention Visitor and Tourism	Totals
\$ -	\$ 16,656	\$ 350	\$ 12,023	\$ 27,139,828
-	-	-	-	79,017,115
-	-	-	-	43,461
\$ -	\$ 16,656	\$ 350	\$ 12,023	\$ 106,200,404
\$ -	\$ -	\$ -	\$ -	\$ 330,746
-	16,656	350	12,023	105,869,658
\$ -	\$ 16,656	\$ 350	\$ 12,023	\$ 106,200,404

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 For the Year Ended December 31, 2018

	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	\$ 6,082	\$ 1,118	\$ 50,960	\$ 37,309	\$ 2,954,772	\$ -	\$ 43,736
Additions	42,623	2,225,554	24,086	313,263	2,645,445	46,089	181,351
Deductions	(42,394)	(2,225,385)	(19,626)	(327,877)	(3,656,660)	(46,089)	(195,483)
Cash and cash equivalents, December 31	<u>6,311</u>	<u>1,287</u>	<u>55,420</u>	<u>22,695</u>	<u>1,943,557</u>	<u>-</u>	<u>29,604</u>
Taxes receivable, January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,894
Additions	-	-	-	-	-	-	7,076
Deductions	-	-	-	-	-	-	(8,894)
Intergovernmental receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,076</u>
<b>Total assets, December 31</b>	<u><b>\$ 6,311</b></u>	<u><b>\$ 1,287</b></u>	<u><b>\$ 55,420</b></u>	<u><b>\$ 22,695</b></u>	<u><b>\$ 1,943,557</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 36,680</b></u>
<b>Liabilities:</b>							
State fees payable, January 1	\$ -	\$ -	\$ 50,960	\$ -	\$ -	\$ -	\$ 52,630
Additions	-	-	24,086	-	-	-	188,427
Deductions	-	-	(19,626)	-	-	-	(204,377)
State fees payable, December 31	<u>-</u>	<u>-</u>	<u>55,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,680</u>
Trust funds payable, January 1	6,082	1,118	-	37,309	2,954,772	-	-
Additions	42,623	2,225,554	-	313,263	2,645,445	46,089	-
Deductions	(42,394)	(2,225,385)	-	(327,877)	(3,656,660)	(46,089)	-
Trust funds payable, December 31	<u>6,311</u>	<u>1,287</u>	<u>-</u>	<u>22,695</u>	<u>1,943,557</u>	<u>-</u>	<u>-</u>
<b>Total liabilities, December 31</b>	<u><b>\$ 6,311</b></u>	<u><b>\$ 1,287</b></u>	<u><b>\$ 55,420</b></u>	<u><b>\$ 22,695</b></u>	<u><b>\$ 1,943,557</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 36,680</b></u>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 For the Year Ended December 31, 2018

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
24,304,621	19,596,219	576,787,770	6,790	405,611	510,571,537	-	8,855
(19,442,545)	(19,596,219)	(584,559,350)	(6,870)	(408,870)	(510,571,537)	-	(8,055)
<u>7,038,452</u>	<u>16,020</u>	<u>17,793,950</u>	<u>225</u>	<u>67,921</u>	<u>265</u>	<u>-</u>	<u>2,170</u>
\$ -	\$ -	\$ 12,932,969	\$ -	\$ -	\$ 38,976,210	\$ -	\$ -
-	-	25,673,432	-	-	53,343,683	-	-
-	-	(12,932,969)	-	-	(38,976,210)	-	-
-	-	<u>25,673,432</u>	-	-	<u>53,343,683.00</u>	-	-
\$ -	\$ -	\$ 11,644,941	\$ -	\$ 21,224	\$ -	\$ -	\$ 605
-	-	-	-	29,032	-	-	-
-	-	(11,644,941)	-	(21,224)	-	-	(605)
-	-	-	-	<u>29,032</u>	-	-	-
<u>\$ 7,038,452</u>	<u>\$ 16,020</u>	<u>\$ 43,467,382</u>	<u>\$ 225</u>	<u>\$ 96,953</u>	<u>\$ 53,343,948</u>	<u>\$ -</u>	<u>\$ 2,170</u>
\$ -	\$ -	\$ -	\$ -	\$ 92,404	\$ -	\$ -	\$ 1,975
-	-	-	-	434,643	-	-	8,855
-	-	-	-	(430,094)	-	-	(8,660)
-	-	-	-	<u>96,953</u>	-	-	<u>2,170</u>
2,176,376	16,020	50,143,440	305	-	38,976,475	-	-
24,304,621	19,596,219	576,787,770	6,790	-	563,915,220	-	-
(19,442,545)	(19,596,219)	(583,463,828)	(6,870)	-	(549,547,747)	-	-
<u>7,038,452</u>	<u>16,020</u>	<u>43,467,382</u>	<u>225</u>	<u>-</u>	<u>53,343,948</u>	<u>-</u>	<u>-</u>
<u>\$ 7,038,452</u>	<u>\$ 16,020</u>	<u>\$ 43,467,382</u>	<u>\$ 225</u>	<u>\$ 96,953</u>	<u>\$ 53,343,948</u>	<u>\$ -</u>	<u>\$ 2,170</u>

Continued on next page

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 For the Year Ended December 31, 2018

	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	\$ 12,855	\$ 2,254	\$ 500	\$ 11,247	\$ 564	\$ 500	\$ 113,750
Additions	54,193	14,406	2,400	36,148	1,318	2,000	-
Deductions	(58,058)	(14,214)	(2,400)	(40,985)	(1,130)	(2,425)	-
Cash and cash equivalents, December 31	<u>8,990</u>	<u>2,446</u>	<u>500</u>	<u>6,410</u>	<u>752</u>	<u>75</u>	<u>113,750</u>
Taxes receivable, January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, January 1	\$ -	\$ 17	\$ -	\$ -	\$ -	\$ 175	\$ -
Additions	3,880	50	-	3,298	-	125	-
Deductions	-	(17)	-	-	-	(175)	-
Intergovernmental receivable, December 31	<u>3,880</u>	<u>50</u>	<u>-</u>	<u>3,298</u>	<u>-</u>	<u>125</u>	<u>-</u>
<b>Total assets, December 31</b>	<u><b>\$ 12,870</b></u>	<u><b>\$ 2,496</b></u>	<u><b>\$ 500</b></u>	<u><b>\$ 9,708</b></u>	<u><b>\$ 752</b></u>	<u><b>\$ 200</b></u>	<u><b>\$ 113,750</b></u>
<b>Liabilities:</b>							
State fees payable, January 1	\$ 12,855	\$ 2,271	\$ 500	\$ 11,247	\$ -	\$ 675	\$ 113,750
Additions	58,073	14,456	2,400	39,446	-	2,125	-
Deductions	(58,058)	(14,231)	(2,400)	(40,985)	-	(2,600)	-
State fees payable, December 31	<u>12,870</u>	<u>2,496</u>	<u>500</u>	<u>9,708</u>	<u>-</u>	<u>200</u>	<u>113,750</u>
Trust funds payable, January 1	-	-	-	-	564	-	-
Additions	-	-	-	-	1,318	-	-
Deductions	-	-	-	-	(1,130)	-	-
Trust funds payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>752</u>	<u>-</u>	<u>-</u>
<b>Total liabilities, December 31</b>	<u><b>\$ 12,870</b></u>	<u><b>\$ 2,496</b></u>	<u><b>\$ 500</b></u>	<u><b>\$ 9,708</b></u>	<u><b>\$ 752</b></u>	<u><b>\$ 200</b></u>	<u><b>\$ 113,750</b></u>

HAMILTON COUNTY, INDIANA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 For the Year Ended December 31, 2018

Education Plate Fee	Inmate Trust	Juvenile Inmate Trust	Convention Visitor and Tourism	Totals
\$ -	\$ 34,074	\$ 339	\$ 16,892	\$ 31,117,998
6,619	2,926,701	5,992	5,126,030	1,145,335,621
(6,619)	(2,944,119)	(5,981)	(5,130,899)	(1,149,313,790)
<u>-</u>	<u>16,656</u>	<u>350</u>	<u>12,023</u>	<u>27,139,829</u>
\$ -	\$ -	\$ -	\$ -	\$ 51,909,179
-	-	-	-	79,017,115
-	-	-	-	(51,909,179)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,017,115</u>
\$ 601	\$ -	\$ -	\$ -	11,676,457
-	-	-	-	43,461
(601)	-	-	-	(11,676,457)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,461</u>
<u>\$ -</u>	<u>\$ 16,656</u>	<u>\$ 350</u>	<u>\$ 12,023</u>	<u>\$ 106,200,405</u>
\$ 601	\$ -	\$ -	\$ -	\$ 339,868
6,619	-	-	-	779,130
(7,220)	-	-	-	(788,251)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>330,747</u>
-	34,074	339	16,892	94,363,766
-	2,926,701	5,992	5,126,030	1,197,943,635
-	(2,944,119)	(5,981)	(5,130,899)	(1,186,437,743)
<u>-</u>	<u>16,656</u>	<u>350</u>	<u>12,023</u>	<u>105,869,658</u>
<u>\$ -</u>	<u>\$ 16,656</u>	<u>\$ 350</u>	<u>\$ 12,023</u>	<u>\$ 106,200,405</u>

# **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.	240-246
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	247-250
<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.	251-257
<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.	258-260
<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.	261-262

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

**HAMILTON COUNTY**  
Net Position by Component  
As of December 31,

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Primary Government										
Governmental Activities:										
Net investment in capital assets	\$ 761,599,446	\$ 715,039,032	\$ 691,256,936	\$ 657,119,208	\$ 649,990,036	a \$ 646,474,208	\$ 629,861,702	\$ 621,370,368	\$ 629,570,944	b \$ 660,865,707
Restricted	119,067,994	85,879,189	89,617,511	e 95,689,365	100,451,449	d 112,939,898	e 63,637,654	60,464,254	80,663,541	85,063,021
Unrestricted	(49,191,787)	(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
Total governmental activities net position	<u>\$ 831,475,653</u>	<u>\$ 783,883,841</u>	<u>\$ 831,516,599</u>	<u>\$ 809,773,391</u>	<u>\$ 813,594,266</u>	<u>\$ 799,157,069</u>	<u>c \$ 767,176,355</u>	<u>c \$ 740,349,360</u>	<u>c \$ 728,468,903</u>	<u>c \$ 785,056,543</u>
Component Unit-Activities										
Riverview Hospital:										
Net investment in capital assets	\$ 123,207,088	\$ 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
Restricted	3,846,235	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
Unrestricted	122,430,958	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
Total component unit net position	<u>\$ 249,484,281</u>	<u>\$ 248,449,340</u>	<u>\$ 228,092,782</u>	<u>\$ 211,092,740</u>	<u>\$ 191,211,749</u>	<u>\$ 166,930,311</u>	<u>\$ 137,925,708</u>	<u>\$ 120,884,796</u>	<u>\$ 115,922,212</u>	<u>\$ 109,663,161</u>
Solid Waste District:										
Net investment in capital assets	\$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Restricted	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unrestricted	2,837,774	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	<u>\$ 2,837,774</u>									

N/A - Prior to Fiscal Year 2018, the Solid Waste District was a blended component unit of Hamilton County.

- 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
- e Payoff of bond in 2016

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Governmental Activities</b>										
Expenses:										
General government	\$ 83,816,568	\$ 83,245,714	\$ 77,469,554	ae \$ 71,302,031	v \$ 59,829,584	\$ 63,164,713	\$ 56,334,421	s \$ 60,397,772	s \$ 57,450,337	s \$ 64,351,735
Public safety	37,721,897	41,176,435	44,896,964	44,060,460	u 42,153,763	u 35,733,346	27,954,023	28,835,492	32,614,575	30,778,837
Highways and streets	15,270,505	17,768,821	16,507,007	15,839,650	y 21,672,146	v 10,450,387	11,367,240	33,678,114	74,094,190	e 18,265,047
Health and welfare	3,889,544	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
Culture and recreation	3,734,136	1,188,287	3,253,883	4,934,326	aa 3,516,421	3,672,916	3,468,018	3,028,404	4,567,425	3,705,491
Interest on long-term debt	5,144,198	5,459,174	8,830,278	ad 7,929,575	z 8,732,945	t 8,254,211	s 9,840,027	8,018,884	7,954,808	6,633,468
Total expenses	<u>149,576,848</u>	<u>152,545,468</u>	<u>154,297,441</u>	<u>147,038,205</u>	<u>138,828,181</u>	<u>124,017,026</u>	<u>111,641,506</u>	<u>136,326,379</u>	<u>179,261,244</u>	<u>126,116,182</u>
Program Revenues:										
Charges for services:										
General government	13,787,917	13,325,376	11,404,390	12,427,375	ab 9,397,719	w 10,450,121	o 9,082,830	j 6,724,074	5,295,050	5,978,833
Public safety	8,712,898	10,924,046	9,826,453	10,149,993	ac 5,880,405	w 7,749,126	7,057,481	l 8,199,404	9,339,202	8,729,255
Highways and streets	59,914	387,236	162,701	48,579	w 124,784	w 376,697	155,400	30,940	54,480	16,885
Health and welfare	1,475,341	1,307,242	793,090	748,571	694,694	w 742,016	1,061,752	k 507,408	494,444	655,412
Culture and recreation	559,478	503,279	529,230	483,376	513,263	493,045	417,388	389,021	403,009	437,488
Operating grants and contributions:										
General government	8,327,777	6,950,599	6,838,803	6,586,170	n 9,457,390	p 8,379,248	p 6,640,982	n 7,175,204	9,926,144	16,530,733
Public safety	8,581,930	8,056,503	7,903,649	7,599,476	n 9,454,168	p 8,473,259	p 5,468,771	l 4,605,601	5,808,703	2,999,526
Highways and streets	9,801,696	9,779,514	8,396,702	x 7,282,743	n 8,464,660	p 5,924,720	p 5,182,643	5,170,357	5,902,268	10,033,469
Health and welfare	1,517,681	1,119,458	1,188,119	x 1,017,706	1,092,889	p 659,833	p 368,967	n 831,486	1,008,190	1,091,017
Culture and recreation	442,671	399,242	527,992	668,960	633,400	p 398,747	p 287,591	n 369,366	790,632	333,545
Capital grants and contributions:	15,256,048	6,891,607	m 15,757,734	q 6,671,809	q 5,131,655	m 6,794,143	y 4,423,892	m 9,867,149	4,812,385	3,763,146
Total revenues	<u>68,523,351</u>	<u>59,644,102</u>	<u>63,328,863</u>	<u>53,684,758</u>	<u>50,845,027</u>	<u>50,440,955</u>	<u>40,147,697</u>	<u>43,870,010</u>	<u>43,832,507</u>	<u>50,569,309</u>
Net revenues (expenses):	<u>(81,053,497)</u>	<u>(92,901,366)</u>	<u>(90,968,578)</u>	<u>(93,353,447)</u>	<u>(87,983,154)</u>	<u>(73,576,071)</u>	<u>(71,493,809)</u>	<u>(92,456,369)</u>	<u>(135,428,737)</u>	<u>(75,546,873)</u>
General revenues and other changes in net position:										
Taxes:										
Property taxes	62,828,348	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
County option income tax	50,832,105	43,196,548	42,646,363	40,659,196	r 36,342,758	w 40,714,823	k 34,780,439	q 43,005,739	f 17,603,371	32,705,361
Other taxes	11,375,426	9,584,169	8,941,015	x 7,748,013	x 6,676,653	x 5,955,657	5,978,131	5,084,045	4,753,964	4,217,961
Other	2,934,160	1,296,081	1,180,284	af 686,826	592,419	616,801	826,901	468,076	752,466	2,121,652
Reimbursements	-	-	-	-	-	-	-	-	-	-
Unrestricted investment earnings	3,289,624	1,570,430	870,076	483,677	920,480	424,567	387,280	510,525	887,452	1,223,061
Total general revenue	<u>131,259,663</u>	<u>117,199,499</u>	<u>112,711,786</u>	<u>108,010,894</u>	<u>102,420,351</u>	<u>105,556,785</u>	<u>98,320,804</u>	<u>104,336,826</u>	<u>78,841,097</u>	<u>95,299,597</u>
Changes in net position for Governmental Activities	<u>\$ 50,206,166</u>	<u>\$ 24,298,133</u>	<u>\$ 21,743,208</u>	<u>\$ 14,657,447</u>	<u>\$ 14,437,197</u>	<u>\$ 31,980,714</u>	<u>\$ 26,826,995</u>	<u>\$ 11,880,457</u>	<u>\$ (56,587,640)</u>	<u>\$ 19,752,724</u>

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Component Unit Activities</b>										
Expenses:										
Riverview Hospital	\$ 570,887,733	\$ 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
Total expenses	<u>570,887,733</u>	<u>473,902,022</u>	<u>430,209,459</u>	<u>419,010,006</u>	<u>399,869,934</u>	<u>410,863,416</u>	<u>342,256,960</u>	<u>183,731,790</u>	<u>136,289,260</u>	<u>133,641,110</u>
Program Revenues:										
Charges for services	574,626,468	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
Total revenues	<u>574,626,468</u>	<u>485,991,410</u>	<u>444,127,364</u>	<u>442,535,323</u>	<u>422,204,008</u>	<u>434,284,519</u>	<u>354,958,084</u>	<u>188,021,203</u>	<u>138,246,885</u>	<u>137,073,497</u>
Net revenues (expenses):	<u>3,738,735</u>	<u>12,089,388</u>	<u>13,917,905</u>	<u>23,525,317</u>	<u>22,334,074</u>	<u>23,421,103</u>	<u>12,701,124</u>	<u>4,289,413</u>	<u>1,957,625</u>	<u>3,432,387</u>
General revenues and other changes in net position:										
Non-capital contributions	-	-	-	-	-	172,555	-	-	-	-
Capital contributions	-	-	-	-	-	-	-	345,000	-	-
Miscellaneous	497,386	871,918	826,252	(606,995)	-	-	-	328,171	393,496	-
Interest expense	-	-	-	(1,514,497)	-	-	-	-	-	-
Unrestricted investment earnings	(3,201,180)	7,395,252	2,255,885	(1,159,170)	1,947,364	6,234,588	4,339,788	-	3,907,930	7,277,158
Total general revenues	<u>(2,703,794)</u>	<u>8,267,170</u>	<u>3,082,137</u>	<u>(3,280,662)</u>	<u>1,947,364</u>	<u>6,407,143</u>	<u>4,339,788</u>	<u>673,171</u>	<u>4,301,426</u>	<u>7,277,158</u>
Changes in net position for Component Unit Activities	<u>\$ 1,034,941</u>	<u>\$ 20,356,558</u>	<u>\$ 17,000,042</u>	<u>\$ 20,244,655</u>	<u>\$ 24,281,438</u>	<u>\$ 29,828,246</u>	<u>\$ 17,040,912</u>	<u>\$ 4,962,584</u>	<u>\$ 6,259,051</u>	<u>\$ 10,709,545</u>
Expenses:										
Solid Waste District	\$ 1,058,348	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total expenses	<u>1,058,348</u>									
Program Revenues:										
Charges for services	8,827	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total revenues	<u>8,827</u>									
Net revenues (expenses):	<u>(1,049,521)</u>									
General revenues and other changes in net position:										
Non-capital contributions	1,272,941	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Capital contributions	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Miscellaneous	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest expense	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unrestricted investment earnings	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total general revenues	<u>1,272,941</u>									
Changes in net position for Component Unit Activities	<u>\$ 223,420</u>									

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

N/A - Prior to 2018, the Solid Waste District was a blended component unit of Hamilton County.

- a Majority of this increase was a result of 16 new employees and numerous capital expenditures.
- b Reflects Runway construction grant as large part of this increase.
- c Majority of this increase reflects the contributions for Ollo Road Bridge.
- d Shift in investment earnings from 2008 to 2009 reflects change in net market value realized gains and losses on investment fund.
- e Majority of this increase includes the impact of \$44.8 million in disposals of roadway assets which were annexed by municipalities and the expenditures for the 96th/421 intersection area that will not be capital assets of the County, this area has been annexed by the City of Carmel.
- f COIT revenues decreased due to the economic downturn and the overpayment in distributions.
- g COIT revenues increased due to the economic improvement and the correction of a calculation error at the State.
- h The increase in revenues and expenses for the discretely presented component unit is due to the entrance of the unit into long-term care
- i The decrease in Highways and Street is attributed to the disposal of roadway/bridge assets which were annexed by other municipalities.
- j Increase attributable to increase in special assessments collected and increase in internal service funds
- k Increase in permits issued in 2012
- l Conversion from local collections from phone companies for 911 system to State collection
- m Decrease in contributions from private developers
- n Decrease in the amount of grants funds received
- o Increase in collections for non-verification from home owners of the homestead credit, unit by statute can collect back three years plus civil penalty
- p Increase in amount of grants from federal and state
- q Increase in contributions from private developers
- r COIT revenues increased due to the economic improvement and employment.
- s Decrease due to the retirement of bond issues
- t Increase due to four bonds issues in 2013
- u Increase due to Statewide 911 (employees and benefits) plus projects to increase efficiency
- v Increase due to relinquishment of bridge on 146th over US 31 and increased maintenance costs
- w Decrease in charge for services in almost all areas
- x More hotels and tourism
- y Decrease due to relinquishment of bridge on 146th over US 31 in 2014
- z Decrease due to only one issue (refunding) and normal reduction of debt
- aa Increase due to more employees and benefits
- ab Increase due to increase in fines and fees and internal service positive return
- ac Increase in collections for services and interlocal agreements
- ad Increase due to early payoff of debt
- ae Increase due to increase expense in wage, pension, insurance, and OPEB
- af Increase in donations and miscellaneous for 2016

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Fund										
Assigned	\$ 905,735	\$ 504,520	\$ 2,989,670	\$ 1,262,402	\$ 1,262,402	\$ 389,658	\$ 593,893	\$ 937,768	\$ 788,554	\$ 2,085,804
Unassigned	<u>50,996,168</u> e	<u>45,290,474</u> e	<u>41,540,435</u> e	<u>25,729,801</u>	<u>25,224,127</u>	<u>24,850,647</u> c	<u>33,941,215</u>	<u>28,946,402</u>	<u>10,886,344</u>	<u>18,448,068</u>
Total general fund	<u>\$ 51,901,903</u>	<u>\$ 45,794,994</u>	<u>\$ 44,530,105</u>	<u>\$ 26,992,203</u>	<u>\$ 26,486,529</u>	<u>\$ 25,240,305</u>	<u>\$ 34,535,108</u>	<u>\$ 29,884,170</u>	<u>\$ 11,674,898</u>	<u>\$ 20,533,872</u>
All other governmental funds:										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	130,087,880	124,591,321	137,808,922	133,388,885	134,672,751 d	151,650,508 a	101,800,900	79,137,031	74,333,097	78,982,684
Committed	6,098,465 f	9,362,439 f	9,008,387 f	38,290,125	30,425,838	25,172,710 b	5,282,846	15,694,304	16,938,643	18,054,388
Assigned	16,571,476	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
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 152,757,821</u>	<u>\$ 150,005,917</u>	<u>\$ 150,442,841</u>	<u>\$ 175,416,893</u>	<u>\$ 168,416,921</u>	<u>\$ 179,316,892</u>	<u>\$ 110,667,527</u>	<u>\$ 100,135,511</u>	<u>\$ 100,045,785</u>	<u>\$ 105,917,774</u>

- a Includes the proceeds from the general obligation bonds series A - D issued at the end of the year.
- b Includes the new fund committed for public safety
- c Decrease reflects the removal of COIT revenues and expenses for the clerk (general government) and public safety
- d Reflect the decrease in funds from bond issues that were not spent at year end in 2013
- e Includes the special distribution of COIT funds and the transfer of funds from the COIT Distributive shares, which is a closed fund for 2017
- f 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,

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Revenues</b>										
Taxes	125,035,881 f	114,202,674	110,469,991 f	107,116,060 f	101,149,593	\$ 104,398,474 f	\$ 96,539,771 b	\$ 103,363,265 b	\$ 78,311,876 a	\$ 90,366,481
License and permits	573,980	568,955	543,875	483,301	515,832	454,412	447,799	359,595	346,595	234,679
Intergovernmental	26,903,269	26,305,316	24,855,265	23,155,055 c	28,479,305 e	23,835,807 e	17,948,954	18,152,014 c	23,433,937	32,488,290
Charges for services	15,336,289	14,780,309	13,473,405	14,351,445 l	9,426,548 k	13,225,204 g	9,753,071	9,035,329	10,084,179	10,430,427
Fines and forfeits	3,250,603	3,189,302	3,412,680	3,672,338 m	2,710,416	2,431,387	2,196,665	2,474,841	2,927,277	2,710,634
Special assessments	6,143,762	4,907,134	3,969,179	3,853,770	3,958,069	3,235,161	3,357,882 d	2,719,047	2,228,134	1,758,937
Miscellaneous	6,162,874	2,866,511	2,050,360 p	1,170,503	1,512,899	1,041,368	1,214,181	978,601	1,639,918	3,344,713
<b>Total revenues</b>	<b>\$ 183,406,658</b>	<b>\$ 166,820,201</b>	<b>\$ 158,774,755</b>	<b>\$ 153,802,472</b>	<b>\$ 147,752,662</b>	<b>\$ 148,621,813</b>	<b>\$ 131,458,323</b>	<b>\$ 137,082,692</b>	<b>\$ 118,971,916</b>	<b>\$ 141,334,161</b>
<b>Expenditures</b>										
Current:										
General government	\$ 77,897,053	\$ 72,033,010 o	\$ 60,610,209 o	\$ 54,500,045	\$ 57,335,420	\$ 52,857,117	\$ 51,519,392	\$ 48,834,461	\$ 52,056,141	\$ 56,047,316
Public safety	37,049,871	37,602,130	40,018,533 o	35,586,598 h	31,483,041	33,403,568 h	27,209,499	26,334,037	28,719,122	28,093,082
Highways and streets	15,274,382	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
Health and welfare	3,878,959	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
Culture and recreation	3,742,748	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
Capital outlay	28,497,444	16,837,081	19,800,708 n	25,663,756 n	41,559,195 j	16,294,129	9,825,789	23,735,160	34,199,537	30,864,954
Debt service:										
Principal	10,371,438	10,178,889	25,616,604 q	12,311,656	12,807,202	13,020,000	12,470,000	12,530,000	12,160,000	13,155,000
Interest	5,409,283	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
Issuance cost	-	-	289,400	770,119	284,781	862,358	446,913	565,071	410,128	97,071
<b>Total expenditures</b>	<b>\$ 182,121,178</b>	<b>\$ 165,992,236</b>	<b>\$ 166,444,268</b>	<b>\$ 149,952,747</b>	<b>\$ 165,024,611</b>	<b>\$ 135,071,530</b>	<b>\$ 122,943,586</b>	<b>\$ 129,465,202</b>	<b>\$ 148,589,628</b>	<b>\$ 155,784,893</b>
Excess (deficiency) of revenues over (under) expenditures	\$ 1,285,480	\$ 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)
<b>Other Financing Sources (Uses)</b>										
Transfers in	38,686,921	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
Transfers out	(38,686,921)	(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)
Issuance of debt	10,343,012	-	36,650,000	19,350,000	6,995,000	44,735,000	28,000,000	23,625,000	26,610,000	2,150,000
Capital lease	-	-	-	4,090,921	-	-	-	-	-	-
Bond premiums/discounts	-	-	-	-	-	1,069,279	2,768,217	(63,492)	71,749	15,515
Contributions	-	-	-	-	623,202	-	-	-	-	-
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>	<b>\$ 10,343,012</b>	<b>\$ -</b>	<b>\$ 233,363</b>	<b>\$ 3,655,921</b>	<b>\$ 7,618,202</b>	<b>\$ 45,804,279</b>	<b>\$ 6,668,217</b>	<b>\$ 10,681,508</b>	<b>\$ 14,886,749</b>	<b>\$ 2,165,515</b>
<b>Net change in fund balance</b>	<b>\$ 11,628,492</b>	<b>\$ 827,965</b>	<b>\$ (7,436,150)</b>	<b>\$ 7,505,646</b>	<b>\$ (9,653,747)</b>	<b>\$ 59,354,562 i</b>	<b>\$ 15,182,954</b>	<b>\$ 18,298,998</b>	<b>\$ (14,730,963)</b>	<b>\$ (12,285,217)</b>
Debt service as a percentage of noncapital expenditures	10.3%	10.5%	22.1%	16.5%	18.4%	17.0%	20.3%	19.2%	18.8%	17.6%

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

- a Due primarily to decrease in COIT distribution.
- b Due to increase in COIT distribution due to error in calculation of distribution at state level in 2011
- c Due to decrease in grant funds from federal and state
- d Increase in special assessment rates in 2012
- e Due to increase in grant funds from federal and state
- f Due to an increase in income tax revenue
  - 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)
- g could go back and collect three years plus civil penalty)
- h Increase due to the addition of employees and benefits for the Statewide 911
- i Fund balance includes bond issues of \$44,375,000
- j Several new capital projects started in 2014
- k Decrease in collections for non-verification of homeowners of Homestead Credit and reduced overall collections in all departments
- l Increase in collections for services and interlocal agreements
- m Increase in fine and forfeitures in 2015
- n Decrease in capital outlay for projects completed in 2015
- o Increase due wage increase for employees and benefits
- p Increase in donations
- q Increase due to early payoff of bond issue

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

Real Property						
Year Payable	Residential	Commercial	Industry	Other (1)	Less: Appeals Withheld	Total
2018	\$ 15,719,845,090	\$ 6,359,605,245	\$ 401,042,371	\$ 467,317,047	\$ 219,789,970	\$ 22,728,019,783
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 (4)	5,469,112,940	379,896,375	413,614,113	258,776,450	18,262,652,599

Year Payable	Personal Property (2)	Total Real and Personal Property	Less: Tax Increment District	Total		Total Direct Tax Rate
				True Tax Value	Assessed Value (3)	
2018	\$ 1,478,701,249	\$ 24,206,721,032	\$ 3,343,628,951	\$ 20,863,092,081	\$ 6,954,364,027	0.2814
2017	1,414,073,851	22,992,313,688	2,983,052,444	20,009,261,244	6,669,753,748	0.2814
2016	1,379,006,266	21,921,034,066	2,765,435,947	19,155,598,119	6,385,199,373	0.2814
2015	1,299,599,638	20,758,825,920	2,448,125,328	18,310,700,592	6,103,566,864	0.2926
2014	1,282,752,307	19,912,362,896	2,179,409,968	17,732,952,928	5,910,984,309	0.3054
2013	1,212,175,510	19,421,963,454	2,157,793,945	17,264,169,509	5,754,723,170	0.3074
2012	1,199,590,124	19,707,000,472	2,200,923,200	17,506,077,272	5,835,359,091	0.2901
2011	1,288,677,886	19,266,734,914	2,180,807,436	17,085,927,478	5,695,309,159	0.2769
2010	1,206,989,103	19,577,716,658	1,915,574,707	17,662,141,951	5,887,380,650	0.2724
2009	1,195,664,865	19,458,317,464	1,908,810,930	17,549,506,534	5,849,835,511	0.2753

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

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

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>County Direct Rates</b>										
General	\$ 0.1726	\$ 0.1739	\$ 0.1813	\$ 0.1796	\$ 0.1819	\$ 0.1830	\$ 0.1779	\$ 0.1712	\$ 0.1648	\$ 0.1529
2016 1st Mortgage Refunding Bonds	0.0121	0.0117	-	-	-	-	-	-	-	-
2013 General Obligation Bonds	0.0034	0.0051	-	-	-	-	-	-	-	-
2008 1st Mortgage Bond	-	-	0.0148	0.0168	0.0156	0.0245	-	-	-	-
Property Reassessment	-	-	-	-	-	-	-	-	-	0.0027
Property Reassessment - 2015	0.0023	0.0024	0.0005	0.0027	0.0028	0.0020	0.0019	0.0019	-	-
2002 Animal Control Bond	0.0009	0.0009	0.0010	0.0010	0.0010	0.0010	0.0010	0.0011	0.0004	0.0010
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
Cumulative Courthouse	0.0029	0.0029	0.0029	0.0030	0.0030	0.0026	0.0026	0.0026	0.0026	0.0022
County Major Bridge	0.0143	0.0143	0.0144	0.0148	0.0154	0.0158	0.0150	0.0158	0.0158	0.0158
Health	0.0085	0.0078	0.0073	0.0078	0.0070	0.0072	0.0061	0.0050	0.0058	0.0041
Jail Lease Rental	-	-	-	-	-	0.0004	0.0067	0.0067	0.0065	0.0068
Juvenile Detention Lease	0.0100	0.0103	0.0107	0.0119	0.0119	0.0127	-	-	-	-
Jail Bond	-	-	-	-	-	-	0.0130	0.0130	0.0097	0.0161
Park and Recreation	0.0195	0.0194	0.0156	0.0187	0.0184	0.0185	0.0159	0.0152	0.0164	0.0159
2002 Park Bond	-	-	-	-	-	-	0.0027	0.0021	0.0020	0.0018
2004 Park Bond #2	-	-	-	-	-	-	0.0019	0.0024	0.0038	-
2011 Park Dist Refunding	0.0016	0.0018	0.0018	0.0020	0.0020	0.0021	-	-	-	-
2009 Park Bond Debt Service	-	-	-	-	0.0001	0.0029	-	-	-	-
Cumulative Capital Development	0.0333	0.0309	0.0311	0.0321	0.0154	0.0158	0.0150	0.0158	0.0158	0.0158
County Redevelopment TIF	-	-	-	-	-	-	-	-	-	0.0102
Welfare	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Rate</b>	<b>\$ 0.2814</b>	<b>\$ 0.2814</b>	<b>\$ 0.2814</b>	<b>\$ 0.2926</b>	<b>\$ 0.3054</b>	<b>\$ 0.3074</b>	<b>\$ 0.2901</b>	<b>\$ 0.2769</b>	<b>\$ 0.2724</b>	<b>\$ 0.2753</b>
Solid Waste	N/A	\$ 0.0032	\$ 0.0032	\$ 0.0033	\$ 0.0033	0.0033	0.0032	0.0030	0.0030	0.0029
<b>Component Unit</b>										
Solid Waste	\$ 0.0032	N/A	N/A	N/A	N/A					
<b>City Rates</b>										
Noblesville	1.0735	1.1324	1.1136	1.2021	1.2060	1.1534	1.1502	1.0521	1.0276	1.0615
Carmel	0.7887	0.7895	0.8356	0.7007	0.7007	0.7007	0.6788	0.6664	0.6664	0.6664
Westfield (1)	0.7955	0.7937	0.7839	0.7698	0.8075	0.8424	0.7599	0.7621	0.6606	0.6606
Fishers (2)	0.6538	0.6502	0.6302	0.6202	0.6320	-	-	-	-	-
Town Rates	0.6799 - 1.4845	0.6559 - 1.3953	0.6694 - 1.6213	0.6840 - 1.6946	0.6739 - 1.8310	0.6398 - 1.5061	0.5597 - 1.6837	0.5022 - 1.4028	0.5070 - 1.3685	0.4562 - 1.3543
Township Rates	0.1744 - 0.8034	0.1663 - 0.5680	0.18130 - 0.4873	0.16190 - 0.5005	0.1715 - 0.4237	0.1042 - 0.3641	0.1041 - 0.3363	0.0841 - 0.3287	0.0663 - 0.2378	0.0722 - 0.3079
Library Rates	0.0365 - 0.0848	0.0363 - 0.0988	0.0358 - 0.0829	0.0416 - 0.0962	0.0479 - 0.1013	0.0486 - 0.0960	0.0439 - 0.1034	0.0436 - 0.0991	0.0350 - 0.0823	0.0365 - 0.1040
School Districts	0.8118 - 1.6501	0.8291 - 1.7139	0.8053 - 1.8055	0.8070 - 1.9250	0.8453 - 2.0026	0.8591 - 1.4584	0.7900 - 1.8900	0.8990 - 1.8295	0.6460 - 1.4890	0.6373 - 1.4890

N/A - Prior to fiscal year 2018, the solid waste district was a blended component unit of Hamilton County.

(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	2018		2009	
	Taxable Assessed Value	Percent of Total County Assessed Value*	Taxable Assessed Value	Percent of Total County Assessed Value*
Duke Realty/Parkwood One, Three, Four & Five, Six/Ambrose Parkwood West LLC/Parkwood Eight/Parkwood Nine (Parkwoods fka Duke Weeks Realty) Hamilton Crossing, Indianapolis Realty LP	\$ 188,082,830	0.90%	\$ 218,844,690	1.25%
IU Health North/Clarion Health North LLC/Clarian Health Partners/HR of Indiana LLC	168,773,334	0.81%	161,967,100	0.92%
Duke Energy, formerly PSI Energy, Cinergy	173,759,210	0.83%	193,435,560	1.10%
Navient Solutions fka Sallie Mae Inc./RE Services LLC	92,059,650	0.44%	84,259,940	0.48%
Washington National Life Insurance/KD Investment Group LLC (formerly Banker's National)	53,529,020	0.26%	53,542,800	0.31%
Clay Terrace Partners LLC	81,387,340	0.39%	80,875,095	0.46%
Hamilton Town Center	76,161,500	0.37%	69,803,400	0.40%
Pedcor Property Acquisition LLC/Pedcor Investments/Pedcor Square/Pedcor Residential/PI Oak Park	70,073,880	0.34%	74,811,800	0.43%
Regency Windsor Sunblest II/Regency Windsor Mgmt Inc/Woods of Britton Sunblest	70,673,590	0.34%	57,798,300	0.33%
MSI Crosspoint Indianapolis Grocery/Marsh/MSH/JL Capital/MSI East 116th, Fishers East 96th St/ Carmel LLC (fka MSI East Greyhound)			63,397,700	0.36%
Kroger Limited Ptn I	54,638,540	0.26%		
<b>Totals</b>	<b>\$ 1,029,138,894</b>	<b>4.93%</b>	<b>\$ 1,058,736,385</b>	<b>6.03%</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>
2018	\$ 54,298,073	\$ 52,325,294	96.37%	\$ 1,519,446	\$ 53,844,740	99.17%
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%

Source: Hamilton County Auditor's Office

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

Fiscal Year	Governmental Activities										Total Governmental Activities	Percentage of Personal Income (1)	Debt Per Capita (1)
	Property Tax			Revenue Bonds			Bond Anticipation Notes	Capital Leases	Notes and Loans				
	Building Corporation Bonds	Park Bonds Bonds	General Obligation Bonds	COIT Bonds	Tax Increment Bonds	Revenue Bonds							
2018	\$ 51,220,000	\$ 1,205,000	\$ 35,935,000	\$ -	\$ 36,735,000	\$ 11,310,000	\$ -	\$ 1,867,335	\$ 8,840,000	\$ 147,112,335	0.73%	454	
2017	56,624,302	1,554,005	38,022,486	-	49,476,457	2,612,456	-	2,463,772	-	150,753,478	0.75%	477	
2016	60,680,195	1,870,333	40,130,455	-	52,772,107	2,761,876	-	3,047,660	-	161,262,626	0.81%	511	
2015	62,989,093	2,176,661	42,203,186	15,846,163	55,963,359	2,901,296	-	3,619,265	-	185,699,023	0.96%	602	
2014	66,271,683	2,477,989	44,245,695	19,391,427	59,363,432	3,040,716	-	1,170,226	-	195,961,168	1.17%	644	
2013	62,786,476	3,035,979	47,142,995	23,021,900	61,967,262	3,180,136	-	563,424	-	201,698,172	1.32%	697	
2012	67,314,445	3,735,076	1,466,285	25,589,596	63,977,968	3,319,556	-	799,483	-	166,202,409	1.13%	587	
2011	74,407,114	4,501,323	1,588,674	28,825,013	60,989,871	3,383,976	-	1,415,448	-	175,111,419	1.38%	634	
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	

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

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

	Building Corporation Bonds (2)	Park District Bonds (2)	General Obligation Bonds	Total	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita (1)
2018	\$ 51,220,000	\$ 1,205,000	\$ 35,935,000	\$ 88,360,000	\$ 6,899,636	\$ 81,460,364	1.17%	252
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

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

	<u>Debt Outstanding</u>	<u>Percentage Applicable to County (A)</u>	<u>Amount of Direct and Overlapping Debt</u>
Direct Debt			
Hamilton County (1)	\$ 157,012,934	100.0%	\$ 157,012,934 (1)
<b>Total Direct Debt</b>	<b><u>\$ 157,012,934</u></b>		<b><u>\$ 157,012,934</u></b>
Overlapping Debt:			
Tax Supported Debt:			
City of Carmel	695,394,316	100.0%	695,394,316
City of Carmel Redevelopment District	39,193,308	0.0%	-
City of Fishers	263,663,927	100.0%	263,663,927
City of Fishers Redevelopment District	25,272,314	0.0%	-
City of Noblesville	188,213,974	100.0%	188,213,974
City of Westfield	90,231,936	100.0%	90,231,936
City of Westfield Redevelopment District	10,545,000	0.0%	-
Town of Atlanta	66,490	100.0%	66,490
Town of Cicero	1,463,107	100.0%	1,463,107
Town of Sheridan	1,422,773	100.0%	1,422,773
Carmel Clay School Corporation	108,690,000	100.0%	108,690,000
Hamilton Heights School Corporation	39,266,526	100.0%	39,266,526
Hamilton Southeastern School Corporation	292,890,000	100.0%	292,890,000
Noblesville Schools	173,767,177	100.0%	173,767,177
Sheridan Community Schools (2)	24,973,962	66.1% (2)	16,512,784
Westfield Washington School Corporation	212,140,000	100.0%	212,140,000
Carmel Clay Public Library	4,280,000	100.0%	4,280,000
Hamilton East Public Library	9,710,000	100.0%	9,710,000
Hamilton North Public Library	3,915,000	100.0%	3,915,000
Sheridan Public Library	1,035,000	100.0%	1,035,000
Westfield Washington Public Library	1,295,000	100.0%	1,295,000
Clay Township	31,270,000	100.0%	31,270,000
Delaware Township	1,020,000	100.0%	1,020,000
Wayne Township	2,060,000	100.0%	2,060,000
White River Township	500,000	100.0%	500,000
<b>Total Tax Supported Debt</b>	<b><u>\$ 2,222,279,810</u></b>		<b><u>\$ 2,138,808,010</u></b>

**HAMILTON COUNTY**  
Direct and Overlapping Debt  
(continued)

Revenue-Supported Debt			
City of Carmel	\$ 170,612,425	100.0%	\$ 170,612,425
City of Fishers	26,085,000	100.0%	26,085,000
City of Noblesville	44,095,000	100.0%	44,095,000
City of Westfield	3,020,000	100.0%	3,020,000
Town of Arcadia	899,000	100.0%	899,000
Town of Atlanta	3,002,724	100.0%	3,002,724
Town of Cicero	1,545,000	100.0%	1,545,000
Town of Sheridan	<u>2,640,308</u>	100.0%	<u>2,640,308</u>
<b>Total Revenue Supported Debt</b>	<u>\$ 251,899,457</u>		<u>\$ 251,899,457</u>
<b>Subtotal Overlapping Debt</b>	<u>\$ 2,474,179,267</u>		<u>\$ 2,390,707,467</u>
<b>Total Direct and Overlapping Debt</b>	<u>\$ 2,631,192,201</u>		<u>\$ 2,547,720,401</u>

(1) Includes \$9,455,000 of outstanding principal for bond issues secured by TIF Revenues only. Includes \$1,867,335 of capital leases.

(2) Approximately 66.12% of Sheridan Community Schools' net assessed value is located in Sheridan Town and Adams Township taxing districts in Hamilton County. The remaining 35% of net assessed value is located in Marion Township taxing district in Boone County.

Source: Hamilton County Auditors Office

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

A For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value which is within the County's boundaries and dividing it by each unit's total taxable assessed value using the 2018 payable 2017 assessed valuation of the respective taxing units.

**HAMILTON COUNTY**  
Legal Debt Margin

Legal Debt Margin Calculation for Fiscal Year 2017

True Tax Value	\$	20,863,092,081
Divide by 3 to arrive at Assessed value		3
Assessed value		6,954,364,027
Debt Limit (2% of assessed value)		139,087,281
Debt applicable to unit		-
Legal debt margin	\$	139,087,281

	Debt Limit	Total net debt applicable to Limit	Legal Debt Margin	Total debt applicable to the limit as a percentage of debt limit
2018	\$ 139,087,281	\$ 39,665,000	\$ 99,422,281	28.52%
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%

Note:

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			
	LIT/COIT Revenue	Debt Service		Coverage	Tax Increment	Debt Service		Coverage
		Principal	Interest			Principal	Interest	
2018	\$ 40,786,847	\$ 100,000	\$ 168,341	152.00	\$ 8,585,446	\$ 3,420,000	\$ 2,080,434	1.56
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

Source: Pledged revenue data provided by the County Auditor is based upon actual annual LIT/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
				Principal	Interest	Total	
2018	\$ 574,626,468	\$ 549,896,976	\$ 24,729,492	\$ 4,682,944	\$ 886,111	\$ 5,569,055	4.44
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

(A) Excludes depreciation and amortization

Note:

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

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

	Population (1)	School Enrollment (2)	Unemployment Rates (1)	Personal Income in Millions of Dollars (3)	Per Capita Personal Income (3)
2018	323,747	63,790	2.70%	23,108.0	\$ 71,377
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

Source:

(1) State of Indiana, Department of Workforce Development

(2) State of Indiana, Department of Education for students attending Hamilton County Schools.

(3) State of Indiana, Department of Workforce Development. Figures are for the prior calendar year.

**HAMILTON COUNTY**  
Principal Employers  
Current Year and Nine Years Ago

Employer	2018 (1)			2009 (2)		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Resort Condominiums International	1,400	1	0.88%	1,600	3	N/A
Riverview Health	1,159	2	0.73%	-		
CNO Financial Group Inc.	1,000	3	0.63%	-		
KAR Auction Services Inc.	887	4	0.56%	-		
St Vincent Carmel Hospital	870	5	0.55%	-		
IMMI	748	6	0.47%	-		
Indiana University Health North Hospital	713	7	0.45%	-		
Stratosphere Quality	700	8	0.44%	-		
SMC Corp of America	653	9	0.41%	-		
Midwest ISO	545	10	0.34%	500	10	N/A
Conseco	-			2,300	1	N/A
Sallie Mae	-			1,700	2	N/A
Bankers National Life	-			801	4	N/A
Universal Music Group	-			600	5	N/A
Meijer Pharmacy	-			560	6	N/A
KAR Holdings	-			501	7	N/A
Granite Construction	-			500	8	N/A
King Systems Corp	-			500	9	N/A
<b>Total</b>	<b>8,675</b>		<b>5.46%</b>	<b>9,562</b>		<b>N/A</b>

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

Source

(1) Source: Hamilton County Economic Development Corporation

(2) Source: Indy Partnership

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

	2018*	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Government	559	544	541	509	526	546	526	475	448	492
Public Safety										
Sheriff										
Officers	233	208	181	184	186	185	183	180	222	222
Reserves (Volunteers)	21	24	29	32	32	37	20	20	26	28
Highway	41	41	42	41	41	40	38	41	44	46
Health Department	24	23	26	21	22	20	19	19	21	28
Culture and Recreation	18	17	15	15	15	12	14	14	15	18
County Total	<u>896</u>	<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>
Component Units										
Riverview Hospital	934	902	872	841	801	975	1,021	1,000	900	909
Solid Waste District	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Component Unit Total	<u>934</u>	<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>

Source: Hamilton County Auditor's Office

N/A - Information not available.

Note:

\*Beginning for fiscal year 2018, the Solid Waste District employees are reported as part of the component units information. Prior to 2018 the Solid Waste District employees were included in the Full-Time Equivalent County Employees by Function totals.

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>General Government</b>										
Building Permits Issued (1 & 2)										
Residential (Single/Multi Families)	21	18	13	14	11	9	11	8	11	14
Commercial	3	4	2	2	1	1	1	2	3	1
Estimated Property Value of Building Permits Issued	814,700	1,626,800	1,500,300	2,295,600	2,790,600	961,100	888,500	\$ 1,615,200	\$ 1,417,600	\$ 754,500
Building Inspections Conducted	429	444	432	406	296	389	384	440	623	568
<b>Public Safety</b>										
Sheriff:										
Physical Arrests	1,363	1,268	1,131	1,421	1,303	1,085	761	1,169	1,250	1,355
Parking Violations	-	-	-	-	-	-	14	-	1	4
Traffic Violations	3,005	2,742	3,019	3,223	3,148	3,340	3,671	4,292	4,215	6,929
<b>Highway and Streets</b>										
Street Resurfacing in Miles (3)	71	79	67	57	64	50	63	53	79	56
Potholes Repaired in Tons	8,625	6,404	6,690	6,561	6,192	3,269	3,200	4,851	3,637	3,240

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

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

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

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

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<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	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 in Miles (1)	585.2	588.2	590.3	593.6	595.9	597.9	599.0	604.4	629.1	688.1
Street Lights	8	8	8	8	8	8	7	7	7	7
Traffic Signals	33	33	31	32	32	32	31	31	31	32
<b>Health and Welfare</b>										
Health Department (2)	1	1	1	1	1	1	1	1	1	-
<b>Parks and Recreation</b>										
Number of County Parks (3)	97	85	85	83	67	66	65	61	61	62
Acreage	3,986.06	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
<b>Golf Courses</b>										
Public	21	21	21	21	15	14	14	14	14	14
Private						6	6	6	6	7
<b>Swimming Pools</b>										
Public	9	5	6	5	5	3	2	2	2	4
Private (semi-private)					11	11	7	7	7	237
<b>Public Beaches</b>	2	2	1	1	1	1	1	1	1	1
<b>Component Units</b>										
Riverview Hospital	2	1	1	1	1	1	1	1	1	1
Solid Waste District	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Hamilton County Auditor's Office

(1) Unable to distinguish between highway and streets.

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

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

N/A - Information not available.

Note:

\*Beginning for fiscal year 2018, the Solid Waste District employees are reported as part of the component units information. Prior to 2018 the Solid Waste District was included in the Full-Time Equivalent County Employees by Function totals.

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