

FEDERAL IDENTIFICATION NUMBER:
35-1803009

STATE OF INDIANA
STATE BOARD OF ACCOUNTS
302 W. WASHINGTON ST., E418
INDIANAPOLIS, IN 46204-2765
TELEPHONE: (317) 232-2513

UNIT NAME:
HAMILTON CO BUILDING CORP

COUNTY:
HAMILTON COUNTY

ID: 29-8-39
(State Board of Accounts USE ONLY)

SPECIAL DISTRICT ANNUAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

SDAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND
- PART 4 - UTILITIES REPORT: WATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, SEWAGE, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS
- PART 10 - REPORT OF CAPITAL ASSETS
- PART 11 - REPORT OF ACCOUNTS RECEIVABLE
- PART 12 - REPORT OF ACCOUNTS PAYABLE
- PART 13 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

TITLE: AUDITOR

PRINTED NAME OF OFFICIAL: DAWN COVERDALE

DATE SIGNED: _____

ADDRESS: 1 HAMILTON COUNTY SQUARE

CITY: NOBLESVILLE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (317) 776-9601

ZIP: 46060-2229

*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(SPECIAL DISTRICT ONLY)

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: DEBT SERVICE						
1992B BONDS SINKING FUND	\$4,581.18	\$4,043,984.33	\$4,048,092.00	\$473.51	\$0.00	\$473.51
2004 BOND BOND AND INTEREST FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2004 BONDS - SINKING FUND	\$4,761.14	\$2,481,994.64	\$2,479,875.49	\$6,880.29	\$0.00	\$6,880.29
2008 BONDS - BOND AND INTEREST FUND	\$0.00	\$2,805,557.54	\$869,253.04	\$1,936,304.50	\$0.00	\$1,936,304.50
Total by Fund Type:	\$9,342.32	\$9,331,536.51	\$7,397,220.53	\$1,943,658.30	\$0.00	\$1,943,658.30
FUND TYPE: CAPITAL PROJECTS						
1992B BONDS - OPERATION AND RESERVE	\$59,078.17	\$13,118.50	\$2,200.00	\$69,996.67	\$0.00	\$69,996.67
2004 BOND - CONSTRUCTION FUND	\$128,926.01	\$8,448.81	\$57,665.74	\$79,709.08	\$0.00	\$79,709.08
2004 BONDS - OPERATION FUND	\$742,603.37	\$28,244.10	\$1,898.78	\$768,948.69	\$0.00	\$768,948.69
2008 BONDS - CONSTRUCTION FUND	\$0.00	\$54,158,102.25	\$46,688,408.95	\$7,469,693.30	\$0.00	\$7,469,693.30
Total by Fund Type:	\$930,607.55	\$54,207,913.66	\$46,750,173.47	\$8,388,347.74	\$0.00	\$8,388,347.74
FUND TYPE: INVESTMENT TRUST						
2002 REFUNDING BOND-REDEMPTION FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$235,280.25	\$235,280.25
Total by Fund Type:	\$0.00	\$0.00	\$0.00	\$0.00	\$235,280.25	\$235,280.25
Subtotal All Funds:	\$939,949.87	\$63,539,450.17	\$54,147,394.00	\$10,332,006.04	\$235,280.25	\$10,567,286.29

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$2,802,884.71				
Transfers Out				\$2,802,884.71		
Net Receipts and Disbursements		\$60,736,565.46		\$51,344,509.29		

CASH AND INVESTMENTS ON PART 4 ARE 235280.25! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAMILTON CO BUILDING CORP

ID: 29-8-39

CASH UNITS ONLY

COUNTY: HAMILTON COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING

PAGE: 1

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/</u>	Investments <u>at 12/31/</u>	Total Cash and Investments <u>at 12/31/</u>
Section I						
FUND TYPE:						
Total by Fund Type:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Subtotal All Funds: **\$0.00** **\$0.00** **\$0.00** **\$0.00**

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$0.00	\$0.00

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

UNIT NAME: HAMILTON CO BUILDING CORP

PART 2 - RECEIPTS

COUNTY: HAMILTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>1992B BONDS SINKING FUND</u>	
INTEREST EARNED	\$984.33
Total for: MISCELLANEOUS	\$984.33
OTHER FINANCING SOURCES	\$4,043,000.00
Total for: OTHER FINANCING SOURCES	\$4,043,000.00
TOTAL RECEIPTS FOR 1992B BONDS SINKING FUND	\$4,043,984.33
Fund: <u>2004 BONDS - SINKING FUND</u>	
INTEREST EARNED	\$3,994.64
Total for: MISCELLANEOUS	\$3,994.64
OTHER FINANCING SOURCES	\$2,478,000.00
Total for: OTHER FINANCING SOURCES	\$2,478,000.00
TOTAL RECEIPTS FOR 2004 BONDS - SINKING FUND	\$2,481,994.64
Fund: <u>2008 BONDS - BOND AND INTEREST FUND</u>	
INTEREST EARNED	\$23,402.66
Total for: MISCELLANEOUS	\$23,402.66
TRANSFER OF FUNDS-OTHER	\$2,782,154.88
Total for: OTHER FINANCING SOURCES	\$2,782,154.88
TOTAL RECEIPTS FOR 2008 BONDS - BOND AND INTEREST FUND	\$2,805,557.54
Fund: <u>1992B BONDS - OPERATION AND RESERVE</u>	
INTEREST EARNED	\$966.50
Total for: MISCELLANEOUS	\$966.50
TRANSFER OF FUNDS-OTHER	\$12,152.00
Total for: OTHER FINANCING SOURCES	\$12,152.00
TOTAL RECEIPTS FOR 1992B BONDS - OPERATION AND RESERVE	\$13,118.50
Fund: <u>2004 BOND - CONSTRUCTION FUND</u>	
INTEREST EARNED	\$2,917.42
Total for: MISCELLANEOUS	\$2,917.42
NET PROCEEDS FROM BORROWINGS	\$5,531.39
Total for: OTHER FINANCING SOURCES	\$5,531.39
TOTAL RECEIPTS FOR 2004 BOND - CONSTRUCTION FUND	\$8,448.81
Fund: <u>2008 BONDS - CONSTRUCTION FUND</u>	
INTEREST EARNED	\$227,402.01
MISCELLANEOUS REVENUE-OTHER	\$10,564,512.84
Total for: MISCELLANEOUS	\$10,791,914.85

UNIT NAME: HAMILTON CO BUILDING CORP

PART 2 - RECEIPTS

COUNTY: HAMILTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>2008 BONDS - CONSTRUCTION FUND</u>	
NET PROCEEDS FROM BORROWINGS	\$43,366,187.40
Total for: OTHER FINANCING SOURCES	\$43,366,187.40
TOTAL RECEIPTS FOR 2008 BONDS - CONSTRUCTION FUND	\$54,158,102.25
Fund: <u>2004 BONDS - OPERATION FUND</u>	
INTEREST EARNED	\$19,666.27
Total for: MISCELLANEOUS	\$19,666.27
TRANSFER OF FUNDS-OTHER	\$8,577.83
Total for: OTHER FINANCING SOURCES	\$8,577.83
TOTAL RECEIPTS FOR 2004 BONDS - OPERATION FUND	\$28,244.10
Total Receipts:	\$63,539,450.17

(SDAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 29-8-39 PAGE: 1
COUNTY: HAMILTON COUNTY
UNIT NAME: HAMILTON CO BUILDING CORP

Fund:	1992B BONDS SINKING FUND		
	OTHER DISBURSEMENTS		\$4,035,940.00
	TRANSFER OF FUNDS		\$12,152.00
	TOTAL		\$4,048,092.00

Fund:	2004 BONDS - SINKING FUND		
	OTHER SERVICES AND CHARGES		\$347.66
	OTHER DISBURSEMENTS		\$2,470,950.00
	TRANSFER OF FUNDS		\$8,577.83
	TOTAL		\$2,479,875.49

Fund:	2008 BONDS - BOND AND INTEREST FUND		
	OTHER SERVICES AND CHARGES		\$5,825.64
	OTHER DISBURSEMENTS		\$863,427.40
	TOTAL		\$869,253.04

Fund:	1992B BONDS - OPERATION AND RESERVE		
	OTHER SERVICES AND CHARGES		\$2,200.00
	TOTAL		\$2,200.00

Fund:	2004 BOND - CONSTRUCTION FUND		
	OTHER SERVICES AND CHARGES		\$266.91
	CAPITAL OUTLAY		\$57,398.83
	TOTAL		\$57,665.74

Fund:	2008 BONDS - CONSTRUCTION FUND		
	OTHER SERVICES AND CHARGES		\$54,397.05
	CAPITAL OUTLAY		\$26,846,323.66
	OTHER DISBURSEMENTS		\$17,005,533.36
	TRANSFER OF FUNDS		\$2,782,154.88
	TOTAL		\$46,688,408.95

Fund:	2004 BONDS - OPERATION FUND		
	OTHER SERVICES AND CHARGES		\$1,898.78
	TOTAL		\$1,898.78

TOTAL DISBURSEMENTS:			\$54,147,394.00
-----------------------------	--	--	------------------------

(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: HAMILTON CO BUILDING CORP
COUNTY: HAMILTON COUNTY

ID: 29-8-39

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

Fund Name

Expense Category

Account Title

Amount

Expense Category Total:

\$0.00

Fund Total:

\$0.00

\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAMILTON CO BUILDING CORP
COUNTY: HAMILTON COUNTY

ID: 29-8-39

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

INVESTMENTS

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
01/01/2008	2002 REFUNDING BOND-REDEMPTI ON FUND	US BANK	353801905	\$211,581.30		0.00	\$235,280.25

Total by Fund: **\$235,280.25**

Total INVESTMENTS: **\$235,280.25**

Total Cash and Investments: **\$235,280.25**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	LONG TERM LEASES	OTHER LONG TERM DEBT
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$50,507,000.00	\$16,600,000.00
PRINCIPAL ISSUED DURING YEAR	\$41,655,000.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$4,190,000.00	\$16,600,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$87,972,000.00	\$0.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$3,485,542.40	\$217,598.34

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO OTHER GOVERNMENTAL UNITS FOR:

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAMILTON CO BUILDING CORP

ID: 29-8-39

COUNTY: HAMILTON COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAMILTON CO BUILDING CORP

ID: 29-8-39

COUNTY: HAMILTON COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

(SDAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2008

COUNTY: HAMILTON COUNTY
UNIT NAME: HAMILTON CO BUILDING CORP

ID: 29-8-39
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAMILTON CO BUILDING CORP
COUNTY: HAMILTON COUNTY

ID: 29-8-39

PART 11 - REPORT OF ACCOUNTS RECEIVABLE
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

	<u>TAXES RECEIVABLE</u>	<u>GRANTS RECEIVABLE</u>	<u>INTEREST RECEIVABLE</u>	<u>OTHER RECEIVABLES</u>	<u>TOTAL RECEIVABLES</u>
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ACCOUNTS RECEIVABLE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT
PART 12 - REPORT OF ACCOUNTS PAYABLE
UNIT NAME: HAMILTON CO BUILDING CORP
FOR THE FISCAL YEAR ENDING 2008

ID: 29-8-39
COUNTY: HAMILTON COUNTY

PAGE: 1

Fund Type:

<u>Fund</u>	<u>Dept.</u>	<u>Amount</u>
<u>Total by Fund Type:</u>		<u>\$0.00</u>
TOTAL FOR ALL FUNDS:		<u>\$0.00</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: HAMILTON CO BUILDING CORP

ID: 29-8-39

COUNTY: HAMILTON COUNTY

PART 13 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------