

HAMILTON COUNTY, TENNESSEE
June 30, 2013

Statistical Section

This part of the County 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.

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Financial Trends

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These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.

Revenue Capacity

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These schedules contain information to help the reader assess the factors affecting the county's ability to generate its property and sales taxes.

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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.

Demographic and Economic Information

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These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place and to help make comparisons over time and with other governments.

Operating Information

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These schedules contain information about the county's operations and resources to help the reader understand how the county's financial information relates to the services the county provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The county implemented Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Schedule I
Hamilton County, Tennessee
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 282,129,410	\$ 241,279,539	\$ 177,199,640	\$ 143,726,882
Restricted	541,385	607,360	716,194	25,363,259
Unassigned	<u>(102,953,837)</u>	<u>(78,744,095)</u>	<u>(76,522,919)</u>	<u>(67,221,963)</u>
Total governmental activities net assets	<u>\$ 179,716,958</u>	<u>\$ 163,142,804</u>	<u>\$ 101,392,915</u>	<u>\$ 101,868,178</u>
Primary government				
Invested in capital assets, net of related debt	\$ 282,129,410	\$ 241,279,539	\$ 177,199,640	\$ 143,726,882
Restricted	541,385	607,360	716,194	25,363,259
Unassigned	<u>(102,953,837)</u>	<u>(78,744,095)</u>	<u>(76,522,919)</u>	<u>(67,221,963)</u>
Total primary government net assets	<u>\$ 179,716,958</u>	<u>\$ 163,142,804</u>	<u>\$ 101,392,915</u>	<u>\$ 101,868,178</u>

Fiscal Year

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 250,836,816	\$ 245,443,716	\$ 197,381,058	\$ 172,743,851	\$ 196,706,802	\$ 164,113,307
26,820,351	39,198,251	20,087,313	26,796,148	34,178,104	48,182,826
<u>(71,766,690)</u>	<u>(58,222,559)</u>	<u>(18,991,416)</u>	<u>(11,889,667)</u>	<u>(59,663,380)</u>	<u>(30,993,207)</u>
<u>\$ 205,890,477</u>	<u>\$ 226,419,408</u>	<u>\$ 198,476,955</u>	<u>\$ 187,650,332</u>	<u>\$ 171,221,526</u>	<u>\$ 181,302,926</u>
\$ 250,836,816	\$ 245,443,716	\$ 197,381,058	\$ 172,743,851	\$ 196,706,802	\$ 164,113,307
26,820,351	39,198,251	20,087,313	26,796,148	34,178,104	48,182,826
<u>(71,766,690)</u>	<u>(58,222,559)</u>	<u>(18,991,416)</u>	<u>(11,889,667)</u>	<u>(59,663,380)</u>	<u>(30,993,207)</u>
<u>\$ 205,890,477</u>	<u>\$ 226,419,408</u>	<u>\$ 198,476,955</u>	<u>\$ 187,650,332</u>	<u>\$ 171,221,526</u>	<u>\$ 181,302,926</u>

Schedule II
Hamilton County, Tennessee
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Expenses				
Governmental activities:				
General Government	\$ 55,107,145	\$ 58,143,030	\$ 71,919,720	\$ 60,945,951
Public Safety:				
Sheriff	28,915,718	28,342,846	29,218,502	28,205,975
Criminal Court	4,185,439	3,874,884	4,126,994	4,199,909
Juvenile Court	8,022,995	8,816,800	8,947,936	7,804,678
Ambulance Services	28,986,494	23,104,366	22,343,290	22,613,585
Other	41,630,920	35,477,004	35,313,682	35,685,195
Highways and streets	14,995,362	15,369,248	18,405,626	16,709,116
Health	20,031,449	20,231,080	22,159,904	22,289,607
Social Services	7,145,934	6,199,607	8,932,771	9,922,024
Culture and recreation	8,069,498	9,079,005	11,018,276	10,867,943
Education	2,452,772	4,097,398	19,312,528	51,348,798
Interest on long-term debt	8,558,921	8,863,280	8,343,186	8,744,210
Total governmental activities expenses	<u>228,102,647</u>	<u>221,598,548</u>	<u>260,042,415</u>	<u>279,336,991</u>
Total primary government expenses	<u>228,102,647</u>	<u>221,598,548</u>	<u>260,042,415</u>	<u>279,336,991</u>
Program Revenues				
Governmental activities:				
Charges for services				
General Government	19,360,899	17,742,600	16,164,972	16,003,648
Public Safety:				
Sheriff	1,045,569	1,133,673	1,267,582	1,252,013
Criminal Court	2,463,580	2,250,415	2,265,859	2,365,764
Juvenile Court	420,352	342,337	360,824	387,503
Ambulance Services	29,900,324	21,180,453	22,093,664	21,513,200
Other	9,455,129	8,908,857	8,918,963	9,413,644
Highways and streets	2,789,369	2,515,109	2,490,007	2,554,986
Health	1,825,028	1,893,258	2,229,402	2,375,089
Social Services	4,310,818	4,079,181	4,476,458	4,394,572
Culture and recreation	600,408	632,217	606,726	605,779
Operating grants and contributions	25,125,782	27,124,454	25,675,026	24,716,541
Capital grants and contributions	3,506,316	11,819,153	23,786,966	3,894,488
Total governmental activities program revenues	<u>100,803,574</u>	<u>99,621,707</u>	<u>110,336,449</u>	<u>89,477,227</u>
Total primary government program revenues	<u>100,803,574</u>	<u>99,621,707</u>	<u>110,336,449</u>	<u>89,477,227</u>
Net (Expense)/Revenue				
Governmental activities	<u>(127,299,073)</u>	<u>(121,976,841)</u>	<u>(149,705,966)</u>	<u>(189,859,764)</u>
Total primary government net expense	<u>(127,299,073)</u>	<u>(121,976,841)</u>	<u>(149,705,966)</u>	<u>(189,859,764)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes	127,585,203	128,640,070	128,028,643	124,907,475
Sales taxes	2,992,738	2,691,376	12,827,069	12,931,526
Business taxes	6,284,366	5,728,456	5,825,899	5,066,223
Hotel/Motel taxes	5,469,608	5,571,577	5,250,752	4,523,689
Other taxes	947,753	940,809	873,942	852,642
Unassigned grants and contributions	-	-	24,279	496,928
Investment earnings	593,559	623,836	797,443	864,264
Miscellaneous	-	(366,650)	(4,397,324)	(63,805,282)
Total governmental activities	<u>143,873,227</u>	<u>143,829,474</u>	<u>149,230,703</u>	<u>85,837,465</u>
Total primary government	<u>143,873,227</u>	<u>143,829,474</u>	<u>149,230,703</u>	<u>85,837,465</u>
Change in Net Position				
Governmental activities	<u>16,574,154</u>	<u>21,852,633</u>	<u>(475,263)</u>	<u>(104,022,299)</u>
Total primary government	<u>\$ 16,574,154</u>	<u>\$ 21,852,633</u>	<u>\$ (475,263)</u>	<u>\$ (104,022,299)</u>

Fiscal Year

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 50,151,407	\$ 42,045,548	\$ 38,442,141	\$ 34,981,305	\$ 31,552,148	\$ 32,954,221
28,107,384	24,640,408	26,176,514	25,294,547	23,797,816	25,316,591
4,108,437	3,973,378	3,835,788	3,586,288	3,516,738	3,459,762
8,701,955	8,581,230	7,960,486	7,638,342	7,214,860	6,975,183
21,720,861	20,122,892	19,676,312	17,811,039	17,687,413	15,058,814
36,181,342	27,865,271	25,372,780	22,751,522	21,415,997	19,337,349
18,635,187	15,801,736	15,540,503	13,673,235	15,464,132	14,288,450
22,234,163	21,746,737	20,528,751	19,121,961	18,231,342	17,674,360
9,048,831	8,357,336	7,911,773	7,776,426	7,914,628	8,120,070
10,953,584	10,369,561	12,513,987	10,460,777	7,427,337	7,244,976
94,734,470	17,923,690	13,011,783	12,792,560	35,440,590	15,308,638
8,127,516	7,437,956	6,344,384	6,533,192	7,109,395	6,910,473
<u>312,705,137</u>	<u>208,865,743</u>	<u>197,315,202</u>	<u>182,421,194</u>	<u>196,772,396</u>	<u>172,648,887</u>
312,705,137	208,865,743	197,315,202	182,421,194	196,772,396	172,648,887
15,611,825	15,357,585	15,358,345	17,509,655	13,905,047	13,429,971
1,194,102	1,279,627	1,581,710	1,187,587	1,174,128	1,187,862
2,206,055	2,616,360	2,641,719	2,393,387	2,312,890	2,406,421
507,980	553,234	676,830	752,358	686,231	708,734
20,584,282	20,228,681	18,697,842	18,387,291	17,770,987	15,664,216
4,837,997	2,848,975	2,711,231	2,856,527	2,691,956	2,212,027
2,346,478	2,228,804	1,960,832	514,874	1,342,931	814,626
2,369,463	2,435,325	2,758,815	3,006,494	2,841,652	2,689,289
4,519,884	4,374,293	4,351,989	3,762,669	3,427,119	3,398,463
602,550	603,712	560,931	536,093	463,407	435,785
27,141,888	28,400,517	24,838,263	24,653,509	22,965,548	24,226,919
68,688,249	8,033,704	5,230,533	3,091,343	9,706,722	7,659,577
<u>150,610,753</u>	<u>88,960,817</u>	<u>81,369,040</u>	<u>78,651,787</u>	<u>79,288,618</u>	<u>74,833,890</u>
150,610,753	88,960,817	81,369,040	78,651,787	79,288,618	74,833,890
<u>(162,094,384)</u>	<u>(119,904,926)</u>	<u>(115,946,162)</u>	<u>(103,769,407)</u>	<u>(117,483,778)</u>	<u>(97,814,997)</u>
(162,094,384)	(119,904,926)	(115,946,162)	(103,769,407)	(117,483,778)	(97,814,997)
122,782,141	118,523,153	96,081,225	90,818,279	85,451,188	84,841,031
12,940,031	13,361,357	13,547,577	15,715,561	12,102,963	11,173,363
4,992,580	4,980,398	4,938,615	5,096,014	1,830,352	3,602,133
4,235,794	4,492,971	4,174,410	3,960,862	3,748,663	3,447,598
816,315	732,465	2,222,336	744,167	1,244,418	1,349,121
-	-	-	-	-	-
1,841,224	5,757,035	5,808,622	3,863,330	3,024,794	1,864,570
<u>(6,042,632)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>141,565,453</u>	<u>147,847,379</u>	<u>126,772,785</u>	<u>120,198,213</u>	<u>107,402,378</u>	<u>106,277,816</u>
141,565,453	147,847,379	126,772,785	120,198,213	107,402,378	106,277,816
<u>(20,528,931)</u>	<u>27,942,453</u>	<u>10,826,623</u>	<u>16,428,806</u>	<u>(10,081,400)</u>	<u>8,462,819</u>
<u>\$ (20,528,931)</u>	<u>\$ 27,942,453</u>	<u>\$ 10,826,623</u>	<u>\$ 16,428,806</u>	<u>\$ (10,081,400)</u>	<u>\$ 8,462,819</u>

Schedule III
Hamilton County, Tennessee
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	
General Fund				
Nonspendable	\$ 1,827,632	\$ 1,309,794	\$ 1,281,429	
Assigned	3,691,467	3,721,297	3,100,039	
Committed	-	384,773	1,537,756	
Unassigned	<u>105,650,072</u>	<u>99,015,009</u>	<u>90,048,014</u>	
Total General Fund	<u>\$ 111,169,171</u>	<u>\$ 104,430,873</u>	<u>\$ 95,967,238</u>	
All Other Governmental Funds				
Committed	\$ 12,509,279	\$ 34,122,497	\$ 3,564,407	
Restricted	541,385	607,360	716,194	
Assigned	<u>17,771,050</u>	<u>(26,516,244)</u>	<u>(41,245,184)</u>	
Total all other governmental funds	<u>\$ 30,821,714</u>	<u>\$ 8,213,613</u>	<u>\$ (36,964,583)</u>	
				<u>2010</u>
General Fund				
Reserved				\$ 2,201,425
Undesignated				<u>85,718,733</u>
Total General Fund				<u>\$ 87,920,158</u>
All Other Governmental Funds				
Reserved				\$ 16,661,834
Undesignated, reported in:				
Special revenue funds				5,764,206
Capital projects funds				(30,688,283)
Debt service funds				<u>297,560</u>
Total all other governmental funds				<u>\$ (7,964,683)</u>

Fiscal Year

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 2,240,047	\$ 2,350,255	\$ 1,573,982	\$ 2,723,959	\$ 2,962,829	\$ 2,382,206
81,829,708	74,751,577	56,760,180	52,638,869	46,751,479	51,103,451
<u>\$ 84,069,755</u>	<u>\$ 77,101,832</u>	<u>\$ 58,334,162</u>	<u>\$ 55,362,828</u>	<u>\$ 49,714,308</u>	<u>\$ 53,485,657</u>
\$ 18,080,304	\$ 61,761,770	\$ 131,501,016	\$ 24,050,251	\$ 19,709,997	\$ 24,819,131
4,772,420	5,607,353	5,434,029	3,547,007	2,578,486	3,834,186
(19,622,546)	(15,833,094)	(104,202,005)	9,245,897	21,133,440	29,905,968
227,025	240,340	1,653,012	1,421,249	1,343,179.00	1,276,838.00
<u>\$ 3,457,203</u>	<u>\$ 51,776,369</u>	<u>\$ 34,386,052</u>	<u>\$ 38,264,404</u>	<u>\$ 44,765,102</u>	<u>\$ 59,836,123</u>

Schedule IV
Hamilton County, Tennessee
Changes in Fund Balance, Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Revenues				
Taxes	\$ 143,132,173	\$ 144,261,287	\$ 151,836,030	\$ 148,111,703
Licenses, fees, and permits	793,667	731,556	519,985	570,241
Fines and penalties	1,476,871	1,594,138	1,523,798	1,645,613
Charges for services	64,816,716	54,163,275	55,056,770	53,818,065
Intergovernmental	29,029,942	36,063,983	45,514,101	28,211,594
Investment earnings	521,109	508,669	635,415	721,590
Other revenues	4,869,399	7,228,358	7,715,385	5,231,714
Total revenues	<u>244,639,877</u>	<u>244,551,266</u>	<u>262,801,484</u>	<u>238,310,520</u>
Expenditures				
General government	47,663,878	46,958,454	46,162,369	44,204,640
Public Safety:	-			
Sheriff	27,896,776	27,592,036	27,915,703	27,098,751
Criminal Court	4,122,911	3,809,165	3,778,962	3,866,689
Juvenile Court	7,902,056	7,647,160	8,794,247	7,634,147
Ambulance Services	28,412,229	22,716,010	21,746,243	22,072,669
Other	34,370,090	33,902,939	34,323,045	34,836,832
Highways and streets	12,569,217	12,689,019	11,521,034	11,906,366
Health	20,020,045	19,633,044	22,015,989	22,318,932
Social Services	7,100,228	7,157,261	8,879,493	9,843,579
Culture and recreation	7,348,349	7,149,295	9,823,405	9,382,528
Capital Outlay				
General government	19,944,142	16,284,473	49,800,770	27,279,773
Education	32,030,140	23,105,086	6,330,913	21,897,496
Debt service				
Interest	9,687,025	8,652,232	9,072,871	9,547,473
Principal	22,149,648	22,930,469	23,755,338	23,884,805
Total expenditures	<u>281,216,734</u>	<u>260,226,643</u>	<u>283,920,382</u>	<u>275,774,680</u>
Excess of revenues over/(under) expenditures	<u>(36,576,857)</u>	<u>(15,675,377)</u>	<u>(21,118,898)</u>	<u>(37,464,160)</u>
Other Financing Sources (Uses)				
Transfers in	67,988,512	65,894,981	65,892,738	66,275,753
Transfers out	(67,988,512)	(65,894,981)	(65,892,738)	(66,275,753)
Bond and note proceeds	105,690,000	68,652,693	-	28,570,000
Bond premium	11,152,177	-	-	216,242
Payment to refunded bond escrow agent	(51,163,429)	-	-	-
Sale of capital assets	244,508	664,515	166,078	1,106,435
Total other financing sources (uses)	<u>65,923,256</u>	<u>69,317,208</u>	<u>166,078</u>	<u>29,892,677</u>
Net change in fund balances	<u>\$ 29,346,399</u>	<u>\$ 53,641,831</u>	<u>\$ (20,952,820)</u>	<u>\$ (7,571,483)</u>
Debt service as a percentage of noncapital expenditures	13.9%	14.3%	14.4%	14.8%

Fiscal Year					
<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 144,276,429	\$ 140,393,598	\$ 120,511,933	\$ 116,247,392	\$ 103,885,905	\$ 103,730,509
481,224	797,046	1,003,230	1,118,017	996,136	740,949
1,743,208	1,833,694	1,901,904	1,908,302	2,033,385	1,207,113
48,899,791	44,286,784	43,750,881	42,471,528	40,461,142	38,146,870
88,237,432	36,434,220	31,579,697	27,744,852	32,777,664	32,600,800
1,460,315	4,787,729	5,003,729	3,160,096	2,495,371	1,591,905
3,656,393	5,609,073	4,644,229	5,409,088	3,592,125	2,852,462
<u>288,754,792</u>	<u>234,142,144</u>	<u>208,395,603</u>	<u>198,059,275</u>	<u>186,241,728</u>	<u>180,870,608</u>
45,220,838	43,766,409	38,105,787	35,410,918	34,050,720	33,625,625
27,233,714	26,485,549	25,276,122	24,518,755	22,599,098	23,593,493
3,809,610	3,655,426	3,534,185	3,261,864	3,219,691	3,184,747
8,470,204	8,401,507	7,841,180	7,388,345	7,005,899	6,913,363
21,292,132	20,091,509	19,276,996	17,479,465	17,514,899	14,842,261
28,981,590	26,738,109	24,015,988	22,200,063	20,359,518	18,620,790
12,922,294	12,059,582	11,387,520	9,638,478	9,663,858	10,384,639
22,054,237	21,474,905	20,281,542	19,009,220	17,873,029	17,852,323
9,025,813	8,262,557	7,878,541	7,747,039	7,774,655	8,114,455
9,312,831	8,953,438	11,154,441	10,245,016	9,331,150	9,891,062
78,016,936	14,924,623	9,221,715	12,700,379	20,860,077	16,835,355
40,495,222	80,904,133	30,744,012	4,599,993	9,424,380	15,879,834
8,722,581	5,369,261	19,951,308	6,800,427	20,716,808	6,549,742
46,909,239	18,674,736	6,626,765	19,978,367	7,370,865	19,028,505
<u>362,467,241</u>	<u>299,761,744</u>	<u>235,296,102</u>	<u>200,978,329</u>	<u>207,764,647</u>	<u>205,316,194</u>
<u>(73,712,449)</u>	<u>(65,619,600)</u>	<u>(26,900,499)</u>	<u>(2,919,054)</u>	<u>(21,522,919)</u>	<u>(24,445,586)</u>
87,257,125	56,145,380	59,602,211	57,900,713	55,682,262	51,706,028
(87,257,125)	(56,145,380)	(59,477,211)	(57,775,713)	(55,557,262)	(51,581,028)
31,500,000	101,493,337	25,000,000	-	934	30,015,266
690,409	-	-	-	-	1,278,540
-	-	-	-	-	-
170,797	284,250	868,481	1,941,876	2,554,615	907,390
<u>32,361,206</u>	<u>101,777,587</u>	<u>25,993,481</u>	<u>2,066,876</u>	<u>2,680,549</u>	<u>32,326,196</u>
<u>\$ (41,351,243)</u>	<u>\$ 36,157,987</u>	<u>\$ (907,018)</u>	<u>\$ (852,178)</u>	<u>\$ (18,842,370)</u>	<u>\$ 7,880,610</u>
22.8%	11.8%	13.6%	14.6%	15.8%	14.8%

Schedule V
Hamilton County, Tennessee
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended June 30	Levy Year	Real Property			Personalty Property
		Residential Property	Commercial Property	Other Multi-Use Property	
2005	2004	\$ 2,855,267,780	\$ 1,842,598,736	\$ 82,034,675	\$ 492,649,014
2006	2005	3,511,594,235	2,136,195,594	93,950,970	527,095,881
2007	2006	3,631,674,980	2,197,164,974	96,515,955	561,772,393
2008	2007	3,791,887,727	2,276,582,369	102,219,515	533,938,891
2009	2008	3,892,376,937	2,347,954,299	104,523,805	556,193,467
2010	2009	4,585,377,106	2,743,690,312	114,177,025	616,574,058
2011	2010	4,640,933,356	2,723,942,772	108,325,420	600,198,491
2012	2011	4,681,094,025	2,698,950,897	108,689,970	602,424,839
2013	2012	4,718,378,925	2,700,654,267	113,267,860	634,320,306
2014	2013	4,702,746,714	2,800,636,391	134,546,620	628,761,261

Source: Hamilton County Assessor's Office

Notes: Property in Hamilton County is reassessed once every four years. The County assesses property at approximately 25% of actual value for residential property, 40% of actual value for commercial property and 30% of actual value for other multi-use property and personalty property. The public utilities assessments are made by the State of Tennessee for all counties and cities in the state. The Electric Power Board (EPB) is not included in these totals. The assessed and estimated values for the EPB for fiscal year 2012 are \$386,535,645 and \$702,792,082, respectively.

<u>Public Utilities Property</u>	<u>Less: Tax Exempt Real Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>
\$ 297,427,438	\$ -	\$ 5,569,977,643	\$ 3.061	\$ 18,483,957,417
333,289,963	-	6,602,126,643	2.894	22,063,003,846
329,134,150	-	6,816,262,452	2.894	22,812,332,576
299,212,058	-	7,003,840,560	3.154	23,523,556,774
306,586,243	-	7,207,634,751	3.154	24,199,213,935
340,109,973	-	8,399,928,474	2.765	28,254,952,916
304,075,212	-	8,377,475,251	2.765	28,288,200,746
315,421,659	-	8,406,581,390	2.765	28,415,629,965
323,769,821	-	8,490,391,179	2.765	28,117,111,921
N/A	-	8,266,690,986	2.765	28,356,937,437

Schedule VI
Hamilton County, Tennessee
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per \$100 of assessed value)

Fiscal Year Ended June 30	County Direct Rates						
	General Government	Department of Education	District Road	Total Direct Rate	Chattanooga	East Ridge	Red Bank
2004	\$ 1.4328	\$ 1.6134	\$ 0.0148	\$ 3.0610	\$ 2.5160	\$ 1.2500	\$ 1.2200
2005	1.4128	1.6334	0.0148	3.0610	2.5160	1.2500	1.2200
2006	1.3159	1.5655	0.0126	2.8940	2.2020	1.0770	1.2600
2007	1.3159	1.5655	0.0126	2.8940	2.2020	1.0770	1.2600
2008	1.5759	1.5655	0.0126	3.1540	2.2020	1.0770	1.2600
2009	1.5759	1.5655	0.0126	3.1540	2.2020	1.2870	1.2600
2010	1.3816	1.3726	0.0110	2.7652	1.9390	1.1227	1.1001
2011	1.3816	1.3726	0.0110	2.7652	2.3090	1.4200	1.1001
2012	1.3816	1.3726	0.0110	2.7652	2.3090	1.4227	1.3500
2013	1.3816	1.3726	0.0110	2.7652	2.3090	1.4227	1.3561

Source: Hamilton County Trustee's Office

Overlapping Rates							Total Direct & Overlapping Rates
Lookout Mountain	Signal Mountain	Collegedale	Soddy-Daisy	Lakesite	Ridgeside	Walden	
\$ 2.2000	\$ 1.6500	\$ 1.0786	\$ 0.4900	\$ 0.3390	\$ 1.9300	\$ 0.5800	\$ 16.3146
2.7000	1.6500	1.0500	0.4900	0.3390	1.9300	0.5800	16.7860
2.0136	1.4250	0.9520	0.7800	0.2900	1.5010	0.5000	14.8946
1.8000	1.7750	1.2000	0.7800	0.2900	1.5010	0.5000	15.2790
1.8000	1.7750	1.2000	0.7800	0.2900	1.6000	0.5000	15.6380
1.8000	1.7750	1.3200	0.7800	0.2900	1.8000	0.5000	16.1680
1.4700	1.5134	1.1500	0.6860	0.2400	1.6070	0.4300	14.0234
1.4700	1.6634	1.3400	1.0000	0.2400	1.9000	0.4400	15.6477
1.6200	1.6634	1.3400	1.0000	0.2400	1.9000	0.4400	16.0503
1.6200	1.5684	1.3713	1.3524	0.2352	1.9063	0.4290	16.3356

Schedule VII
Hamilton County, Tennessee
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2013		
	Taxable Assessed Value	Rank	% of Total Assessed Valuation
Electric Power Board	\$ 386,535,645	1	4.68%
TVA	136,316,034	2	1.65%
Volkswagen	103,678,100	3	1.25%
CBL Properties	91,198,740	4	1.10%
Bellsouth Telecommunications	72,435,111	5	0.88%
McKee Baking/Foods Corp.	63,708,548	6	0.77%
Blue Cross Blue Shield	55,621,570	7	0.67%
Tennessee-American Water Co.	53,202,327	8	0.64%
Walmart	37,777,868	9	0.46%
Norfolk Southern	37,032,979	10	0.45%
E. I. Dupont	-		-
Chattanooga Gas Company	-		-
Provident Life & Accident	-		-
Stone Fort Land & Tallan Prop.	-		-
	<u>\$ 1,037,506,922</u>		<u>12.55%</u>

Source: Hamilton County Trustee

Note: This schedule serves a dual purpose of providing basic information about Hamilton County's most significant revenue payers and highlighting the degree to which we depend on a small number of payers.

2004

<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Total Assessed Valuation</u>
\$ 171,730,156	1	3.12%
99,086,786	2	1.80%
-		-
61,910,521	4	1.13%
69,839,309	3	1.27%
39,261,981	8	0.71%
-		-
41,370,358	6	0.75%
-		-
-		-
54,066,572	5	0.98%
30,461,102	9	0.55%
41,361,471	7	0.75%
<u>14,307,760</u>	10	<u>0.26%</u>
<u>\$ 623,396,016</u>		<u>11.32%</u>

Schedule VIII
Hamilton County, Tennessee
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	\$ 158,594,035	\$ 150,434,347	94.855%	\$ 7,875,260	\$ 158,309,607	99.821%
2005	162,140,351	153,718,818	94.806%	7,601,449	161,320,267	99.494%
2006	181,473,837	173,318,379	95.506%	7,774,924	181,093,303	99.790%
2007	187,738,019	179,757,257	95.749%	7,986,028	187,743,285	100.003%
2008	211,448,308	201,229,831	95.167%	10,041,686	211,271,517	99.916%
2009	217,659,937	205,689,580	94.500%	11,065,654	216,755,234	99.584%
2010	222,870,484	210,841,565	94.603%	10,526,733	221,368,298	99.326%
2011	223,245,685	210,215,791	94.163%	10,000,546	220,216,337	98.643%
2012	223,736,777	211,687,655	94.615%	6,944,395	218,632,050	97.718%
2013	225,823,440	213,711,111	94.636%	-	213,711,111	94.636%

Schedule IX
Hamilton County, TN
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Total Primary Government	Percentage of Personal Income	Total Debt Per Capita
	General Obligation Bonds	Notes Payable			
2004	\$ 162,040,000	\$ 20,975,624	\$ 183,015,624	1.78%	\$ 591
2005	143,380,000	19,570,147	162,950,147	1.53%	526
2006	125,510,000	17,322,009	142,832,009	1.28%	459
2007	107,730,000	14,989,671	122,719,671	1.02%	392
2008	188,260,000	12,649,201	200,909,201	1.59%	609
2009	200,110,000	10,389,963	210,499,963	1.64%	632
2010	206,960,000	8,036,685	214,996,685	1.75%	638
2011	185,550,000	5,677,713	191,227,713	1.48%	568
2012	223,705,000	4,170,834	227,875,834	1.67%	669
2013	263,545,000	2,614,727	266,159,727	1.87%	770

Schedule X
Hamilton County, TN
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Percentage of Actual Taxable Value of Property	Bonded Debt Per Capita
2004	\$ 162,040,000	0.88%	\$ 524
2005	143,380,000	0.65%	463
2006	125,510,000	0.55%	404
2007	107,730,000	0.46%	344
2008	188,260,000	0.78%	570
2009	200,110,000	0.71%	601
2010	206,960,000	0.73%	614
2011	185,550,000	0.65%	551
2012	223,705,000	0.80%	656
2013	263,545,000	0.93%	763

Schedule XI
Hamilton County, TN
Direct and Overlapping Governmental Activities Debt
As of June 30, 2013

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Debt repaid with property taxes			
City of Chattanooga	\$ 143,060,251	57.326%	\$ 82,010,719
Town of East Ridge	5,806,026	3.983%	231,254
Town of Red Bank	1,246,950	2.128%	26,535
Town of Lookout Mountain	-	1.311%	-
Town of Signal Mountain	2,389,303	3.056%	73,017
Town of Collegedale	2,850,573	3.006%	85,688
Town of Soddy Daisy	-	2.811%	-
Town of Walden	-	0.886%	-
Other debt			
City of Chattanooga	257,949,312	57.326%	147,872,023
Town of East Ridge	-	3.983%	-
Town of Red Bank	3,987,237	2.128%	84,848
Town of Lookout Mountain	-	1.311%	-
Town of Signal Mountain	-	3.056%	-
Town of Collegedale	1,194,059	3.006%	35,893
Town of Soddy Daisy	-	2.811%	-
Town of Walden	-	0.886%	-
Subtotal, overlapping debt			230,419,978
Hamilton County direct debt			<u>266,160,485</u>
Total direct and overlapping debt			<u>\$ 496,580,463</u>

Source: Debt outstanding data provided by each municipality. Assessed value data used to estimate applicable percentages provided by Hamilton County Assessor's office.

Note: Overlapping governments are those that coincide with the geographic boundaries of Hamilton County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses in Hamilton County. This process recognized 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 debt--of each overlapping government.

Schedule XII
Hamilton County, Tennessee
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population	Personal Income (000's)	Per Capita Income (000's)	Unemployment Rate
2003	309,482	\$ 10,291,371	\$ 33,254	4.1%
2004	309,729	10,684,213	34,495	3.5%
2005	310,935	11,149,618	35,858	5.8%
2006	312,905	12,008,126	38,376	5.4%
2007	330,168	12,598,201	38,157	3.9%
2008	332,848	12,817,674	38,509	5.8%
2009	337,175	12,288,911	36,447	9.8%
2010	336,463	12,941,778	38,464	8.7%
2011	340,855	13,629,330	39,986	8.3%
2012	345,545	14,248,935	41,236	8.5%

Sources: Personal income and per capita income information provided by the Chamber of Commerce: Bureau of Economic Analysis (BEA). For 2011, personal income and per capita income were interpolated based on percentage increases reported by Metropolitan areas in the BEA. Personal income and per capita income were updated to actuals as reported by BEA for 2007-2010. Population estimate was found at the U.S. Census Bureau. Unemployment information provided by State Department of Employment Security.

Schedule XIII
Hamilton County, Tennessee
Principal Employers
Current Year and Nine Years Ago

<u>Employer</u>	<u>2013</u>			<u>2004</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Hamilton County Department of Education	4,480	1	2.43%	5,070	1	2.68%
Blue Cross Blue Shield of Tennessee	4,282	2	2.32%	3,808	3	2.01%
Tennessee Valley Authority	4,180	3	2.26%	3,962	2	2.10%
Erlanger Health System	3,176	4	1.72%	3,218	4	1.70%
Memorial Health Care System	3,171	5	1.72%	2,615	6	1.38%
UnumProvident Corporation	2,800	6	1.52%	2,930	5	1.55%
McKee Foods Corporation	2,650	7	1.43%	-	-	-
Volkswagen Chattanooga	2,459	8	1.33%	-	-	-
City of Chattanooga	2,251	9	1.22%	2,371	7	1.25%
Amazon.com.dedc LLC	1,879	10	1.02%	-	-	-
S.I. Corporation	-	-	-	1,931	8	1.02%
Pilgrim's Pride Corporation	-	-	-	1,610	9	0.85%
Roper Corporation	-	-	-	1,600	10	0.85%
Total	31,328		16.96%	29,115		15.40%

Source: Chattanooga Area Chamber of Commerce



Schedule XIV
Hamilton County, TN
Full-time Equivalent County Government Employees by Function/Program
As of June 30, 2013

<u>Function/Program</u>	<u>Full-time Equivalent Employees</u>							
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Government	654	659	718	751	754	769	660	536
Public Safety ¹	656	652	500	534	447	384	379	365
Highways and Streets	98	97	98	97	125	130	129	111
Health ²	269	267	267	277	291	262	238	278
Social Services ³	0	0	0	58	108	108	83	97
Culture and Recreation	<u>85</u>	<u>91</u>	<u>92</u>	<u>88</u>	<u>98</u>	<u>81</u>	<u>83</u>	<u>89</u>
Total	<u>1762</u>	<u>1766</u>	<u>1,675</u>	<u>1,805</u>	<u>1,823</u>	<u>1,734</u>	<u>1,572</u>	<u>1,476</u>

Source: Hamilton County Human Resources Department

Notes: Full time equivalents (FTE)
 Full time - 1 full time equivalent - these are permanent employees who earn pension and leave time
 Skimp - .63 full time equivalent - these are permanent employees who do not work more than 1,300 hours a year, earn leave time but do not participate in pension
 Part time - .5 full time equivalent - these are permanent employees who do not work more than 1,040 hours a year and do not participate in pension nor earn leave time
 Temporary - .5 full time equivalent - these employees do not have permanent status, do not work more than 1,040 hours a year and do not participate in the pension nor earn leave time

*** Information for years prior to 2006 is not readily available; therefore, the ten-year comparison as recommended by GASB Statement 44 is not presented.

¹ The 2010 increase in the number of employees in Public Safety was due to the consolidation of the City and County 911 service

² There was an increase (2009) in the number of employees in the Health Dept because more manpower was needed to administer the 2 flu vaccines

³ Social Services department was dissolved in June 2011

Schedule XV
Hamilton County, TN
Operating Indicators by Function/Program
Last Ten Fiscal Years

<u>Function/Program</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General Government				
County Clerk (DMV) - transactions processed	411,547	368,604	326,795	328,766
Register - documents recorded	65,559	65,953	63,309	67,824
Recycling - tons collected	2,189	3,006	3,910	3,137
Election Commission - registered voters	220,480	216,003	210,160	207,961
Election Commission - votes cast in last election	142,161	50,562	87,817	51,805
Purchasing - bids posted	168	144	147	173
Public Safety				
Building Inspections - permits issued	1,424	983	950	909
Building Inspections - inspections and investigations	12,216	12,000	11,445	11,210
³ Building Inspections - processed appl for new/existing septic system	351	333	702	1,166
Jail - average number inmates housed	522	519	514	525
Sheriff's Dept - physical arrests	8,080	7,865	8,016	7,558
Juvenile Court Judge - cases heard	5,522	6,496	6,463	6,325
Criminal Court Judge - cases heard	8,185	8,762	8,711	8,508
Ambulance Services - responded calls	22,278	22,942	22,944	22,247
Police Protection (Sworn, Correctional, Civilian and Others)	373	395	371	378
Highways and Streets				
Engineering Services - projects administered	77	89	72	74
⁴ Highways & Streets - bridges maintained	67	67	67	67
Health				
Health Dept - patients seen	34,892	37,274	40,055	59,096
Social Services				
¹ Emergency Assistance Program of Financial Services - households served	319	367	432	503
¹ Emergency Assistance Program of Financial Services - of services	403	450	528	620
Chancery Court Judge - cases heard	2,430	2,297	2,300	2,241
Circuit Court Judge - cases heard	3,578	3,371	3,461	3,846
Culture & Recreation				
# Facilities Maintained	32	32	32	32
# Programs Offered	14	13	17	17
Education				
² Public School Enrollment	42,525	42,435	42,236	41,950
Private School Enrollment	10,456	10,377	10,439	10,606

Sources: CABR from prior years, CAFR from prior years and various department personnel

¹ Note on EAP - The number of households served and services rendered by the Emergency Assistance Program have both decreased on average about 35% over the last decade due to inflation, decreased funding and program policy revision.

² Note on public school enrollment - The increase in 2009 school enrollment was largely due to the opening of the new Middle/High School and 2 public charter schools.

³ Note on Building Inspections - The current housing crisis has drastically affected the groundwater protection program. With very few houses being built, bought or sold means a large decrease in the number or applications for new/existing septic systems.

⁴ Note on Highways & Streets bridges maintained - The number of bridges maintained has decreased because some bridges are now maintained by other city annex areas.

Fiscal Year

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
347,946	366,029	381,072	404,066	393,942	369,790
73,441	79,036	78,300	81,687	89,228	86,165
3,157	2,235	2,342	2,218	2,200	1,710
205,382	184,792	184,099	182,250	176,671	169,399
148,480	74,417	109,401	50,968	137,272	28,514
164	190	153	150	135	131
998	1,420	1,600	1,616	1,609	1,531
15,051	22,214	25,292	24,562	22,838	22,437
467	2,250	2,131	828	1,044	2,554
555	592	610	583	561	607
7,002	6,654	6,728	6,723	6,843	6,896
7,287	7,618	9,255	7,574	7,699	7,765
8,444	4,306	5,000	4,866	4,396	4,747
21,580	21,382	20,393	20,536	20,624	19,608
401	361	373	393	385	388
56	70	80	69	100	99
81	81	81	81	81	81
43,467	44,452	47,383	49,817	58,808	50,419
488	448	425	350	331	338
607	645	548	420	386	421
2,383	2,253	2,521	2,520	2,266	2,452
3,016	2,925	2,892	3,088	3,357	3,431
32	34	34	34	34	32
17	15	18	18	17	16
41,372	40,578	40,430	40,826	40,376	40,774
10,514	10,813	11,351	11,330	11,348	11,328

Schedule XVI
Hamilton County, TN
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

<u>Function/Program</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Government					
Libraries	9	9	9	9	9
Recycling Stations	5	6	6	6	6
Telecommunications locations supported	224	224	223	208	202
Election Commission ballot boxes	127	127	125	125	125
Public Safety					
Volunteer Fire Stations	18	18	18	18	17
Ambulance Stations	15	15	15	15	15
¹ Sheriff patrol cars	241	247	271	262	244
Highways and Streets					
Miles of paved streets	2,665	2,624	2,622	2,380	2,380
Health					
Healthcare Facilities	5	5	5	5	5
Culture & Recreation					
Number of Parks	122	122	122	90	90
Golf Courses	21	21	21	21	21
Recreation Centers	16	15	15	15	16
Theaters	17	17	17	17	15
Bowling Alleys	3	3	3	3	3

Sources: Prior year CAFRs and various department personnel

¹ New Sheriff patrol cars were received near the end of FY11 but could not be stripped and surplus until FY12

Fiscal Year

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
9	9	9	9	9
6	6	5	5	5
202	202	202	202	202
125	122	122	122	122
17	17	17	17	17
15	15	15	15	15
225	211	224	207	201
2,380	2,380	2,435	2,380	2,379
5	5	5	5	5
98	98	97	92	119
21	21	21	21	16
17	17	17	17	15
15	15	14	14	17
3	3	3	3	3

Schedule XVII
Hamilton County, TN
Salaries and Surety Bonds of Principal Officers
Fiscal Year ended June 30, 2013

<u>Official Title</u>	<u>Salary</u>	<u>Bond</u>
County Mayor	\$ 151,006	\$ 50,000
Superintendent of Schools	160,637	100,000
County Coroner	174,585	N/A
County Attorney	147,392	N/A
Finance Administrator	128,631	N/A
County Auditor	129,425	N/A
County Commissioners:		
Chester Bankston	21,368	N/A
Gregory Beck	21,368	N/A
Tim Boyd	21,368	N/A
James A. Fields	21,368	N/A
Joe Graham	21,368	N/A
Larry Henry	27,913	N/A
Warren Mackey	21,368	N/A
William Haynes	21,368	N/A
Fred Skillern	24,639	N/A

Constitutional Officers

Assessor of Property	\$ 109,795	\$ 50,000
Circuit Court Clerk	103,795	50,000
Clerk and Master	103,795	50,000
County Clerk	103,795	50,000
Criminal Court Clerk	103,795	50,000
Juvenile Court Judge	161,808	50,000
Juvenile Court Clerk	103,795	50,000
Register	103,795	25,000
Sheriff	114,174	25,000
Trustee	103,795	13,510,443

HAMILTON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Economic Development Initiative-Special Project	14.251	B-09-SP-TN-0252	\$ 9,895
Passed through the Tennessee Housing Development Agency Home Investment Partnership Program	14.239	HM-09-23	<u>126,228</u>
Total U.S. Department of Housing and Urban Development			<u>136,123</u>
U.S. DEPARTMENT OF JUSTICE			
Edward Byrne Memorial Justice Assistance Grant	16.738	7603	40,498
2012 Justice Assistance Grant Program	16.738		46,581
Safe Havens Grant	16.527	2011-CW-AX-K001	3,512
State Criminal Alien Assistance Program	16.606	2011-AP-BX-0668 2012-H4896-TN-AP	33,449 13,133
Bulletproof Vest Partnership Program	16.607		4,182
Passed through the Tennessee Drug Court Treatment Resource Fund Drug Court Discretionary Grant Program	16.585	15040	361,605
Residential Substance Abuse Treatment for State Prisoners	16.593	2010-DC-BX-0030	9,055
Passed through the Tennessee Commission of Children and Youth Domestic Violence	16.590	2010-WC-AX-K003	<u>83,222</u>
Total U.S. Department of Justice			<u>595,237</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through the Tennessee Commission on Children and Youth Supplemental Nutrition program for Women, Infants and Children	10.557	GG-1334148-00	<u>1,528,960</u>
Total U.S. Department of Agriculture			<u>1,528,960</u>

(continued)

HAMILTON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS - continued
 Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through the Tennessee Department of Human Services			
Child Support Program Title IV-D	93.563	GG-09-25249-02 GG-13-39307	\$ 189,796 362,043
Social Services Block Grant	93.667	Z-13-49307 & 49306	229,406
Passed through the Tennessee Department of Health			
Maternal, Infant and Early Childhood Home Visiting Program	93.505	GG-12-35713	337,332
Project Grants and Cooperative Agreements for Tuberculosis Control	93.116	GG-13-3571-00 GG-10-29175-00	404,812 64,500
Centers for Disease Control and Prevention: Injury Prevention and Control Research and State and Community-Based Programs	93.136	GG-13-34832-00	28,910
Family Planning Services	93.217	GU-13-38855-00	581,700
Immunization Grants	93.268	GG-12-38595-00 GG-13-39446-00	149,038 148,156
Centers for Disease Control and Prevention, Investigations and Technical Assistance	93.283	GG-13-34829-00 GG-13-38227-00	28,217 54,443
Affordable Care Act Grants for Capital Development in Health Centers	93.526	C8ACS11242-01-00	1,683,434
Public Health Emergency Preparedness	93.069	GG-12-37036-00 GG-13-39446-00	13,656 567,274
Health Center Program	93.224	H80CS00023-04-00	1,115,272
Medical Assistance Program	93.778	GG-11-34066-00	72,492
HIV Care Formula Grants	93.917	GG-13-35570	190,412
Preventive Health Services Grant: Sexually Trasmitted Diseases Control	93.977	GG-13-34692-00	193,378
Preventive Health and Health Services Block Grant	93.991	GG-13-39100-00	104,756
Prevention and Treatment of Substance Abuse Block Grant	93.959	GG-13-38587-00	235,029
HIV Prevention Activities - Health Department Based	93.944	GG-13-364692-00	258,057
Maternal and Child Health Services Block Grant - States and Local	93.994	GU-13-38855-00	<u>13,100</u>
Total U.S. Department of Health and Human Service			<u>7,025,213</u>

(continued)

HAMILTON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS - continued
Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed through the Tennessee Emergency Management Agency			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-1974-DR-TN	\$ 344,205
Emergency Management Performance Grants	97.042		190,475
Port Security Grant Program	97.056	2010-PU-TO-0138	20,456
Homeland Security Grant Program	97.067	GG-11-34403-00	371,369
		EMW-2012-SS-00107	17,045
		EMW-2011-SS-00069	<u>2,876</u>
Total U.S. Department of Homeland Security			<u>946,426</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through the Tennessee Department of Transportation			
State and Community Highway Safety	20.600	25915	24,310
Highway and Planning Construction	20.205	STP-M-9202(106)	310,592
		STP-EN-9202(113)	859
Child Safety and Chld Booster Seats Incentive Grants	20.613	32860	55,635
	20.607	25889	34,839
		32860	<u>45,268</u>
Total U.S. Department of Transportation			<u>471,503</u>
Total expenditures of federal awards-primary government			<u>\$ 10,703,462</u>
COMPONENT UNITS			
U.S. DEPARTMENT OF AGRICULTURE			
Passed through Tennessee Department of Agriculture:			
Food Donation (Noncash - Food Commodities)	10.565	None	\$ 1,047,899
Passed through Tennessee Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	None	3,287,706
National School Lunch Program	10.555	None	9,937,525
Fresh Fruit and Vegetable Program	10.582	None	<u>91,794</u>
Total U.S. Department of Agriculture			<u>14,364,924</u>

(continued)

HAMILTON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS - continued
Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed through Tennessee Department of Education:			
Title I Grants to Local Educational Agencies	84.010	None	\$ 16,107,048
Title II Part A Teacher and Principal Training and Recruiting	84.367	None	2,132,911
Education Technology State Grants	84.318	None	6,911
English Language Acquisition Grants	84.365	None	287,796
Career and Technical Education- Basic Grants to States	84.048	None	729,252
Special Education- Grants to States	84.027	None	9,627,347
Special Education- Preschool Grants	84.173	None	199,070
School Improvement Grants	84.377	None	137,628
Safe and Drug-Free Schools and Communities National Programs	84.184	None	91,734
Education for Homeless Children and Youth	84.196	None	67,748
Twenty-First Century Community Learning Centers	84.287	None	529,205
ARRA- Race to the Top	84.395	None	3,478,445
Teacher Incentive Fund	84.374	None	524,412
ARRA - School Improvement	84.388	None	37,031
Impact Aid	84.041	None	13,884
Fund for the Improvement of Education	84.215	None	393,938
Early Reading	84.359	None	<u>69,715</u>
Total U.S. Department of Education			<u>34,434,075</u>
Total Expenditures of Federal Awards-Component Units			<u>48,798,999</u>
Total Expenditures of Federal Awards- Reporting Entity			<u>\$ 59,502,461</u>

**HAMILTON COUNTY, TENNESSEE
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

Year Ended June 30, 2013

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
STATE GRANTS			
Board of Probation and Payroll	N/A	20873	\$ 314,362
Juvenile Detention Unit	N/A	GG-10-29840-00	9,000
Governor's Highway Child Safety Program	N/A	N/A	5,176
Child Welfare Research and Demonstration - Casa Program	93.608	N/A	15,000
TN Dept. of Health - Safety Net Primary Care Services	N/A	GG-13-34690-00	35,590
TN Dept. of Health - Grant in Aid	N/A	GG-12-36781-00	371,300
TN Dept. of Health - Environmental Health Programs	N/A	GU-09-26086-00	662,398
TN Dept. of Health - HUGS	N/A	GG-13-37842-00	379,355
TN Dept. of Health - Oral Health	N/A	GG-12-36575-00	338,800
TN Dept. of Health - Fetal Infant Mortality Review	N/A	GU-13-38007-00	151,900
TN Dept. of Health - TENNdercare Community Outreach	N/A	GG-13-38081-00	321,924
TN Dept. of Transportation	N/A	39077	310,568
TN Dept. of Economic & Community Development-Amazon	N/A	GG-12-37115-00	248,500
TN Dept. of Environment & Conservation - Recycling & Waste Oil	N/A	N/A	11,181
TN Dept. of Environment & Conservation - Waste Tire	N/A	DG-12-35171-00	204,594
TN Dept of Education - Tennessee Arts Commission	N/A	N/A	23,209
TN Dept of Education - Family Resource Centers	N/A	N/A	109,368
TN Dept of Education - Coordinated School Health	N/A	N/A	167,048
TN Dept. of Education - Energy Efficient Schools	N/A	N/A	1,314,428
TN Dept. of Education - Safe Schools	N/A	N/A	145,200
TN Dept. of Education - Pre-K Pilot and Expansion	N/A	N/A	2,675,517
Total Expenditures of State Awards			<u>7,814,418</u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			<u>\$ 67,316,879</u>



NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
June 30, 2013

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of the County and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general-purpose financial statements.

NOTE B. SUBRECIPIENTS

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided To Subrecipient</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 68,053
Home Investment Partnership Program	14.239	147,140
Social Services Block Grant	93.667	287,337
Homeland Security Grant Program	97.067	380,058
Title I - Grants to Local Educational Agencies	84.010	210,417
Title II - Part A	84.367	24,567
School Improvement Grant	84.377	14,423
IDEA, Part B	84.027	388,130
Safe School Climate	84.184	42,500
State funded Safe Schools Act	N/A	17,000

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

To the Honorable Mayor and the Board of Commissioners
Hamilton County, Tennessee

We have audited, 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hamilton County, Tennessee (the County), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 21, 2014. Our report includes a reference to other auditors who audited the financial statements of the Hamilton County "911" Emergency Communications District, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

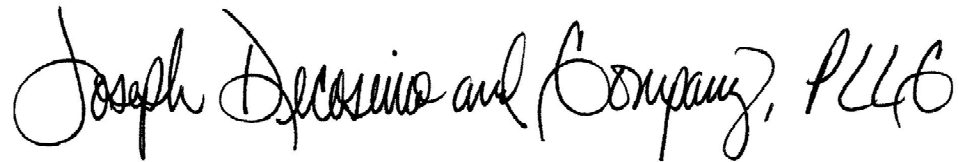
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of

financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in black ink that reads "Joseph DeCaro and Company, PLLC". The signature is written in a cursive, flowing style.

Chattanooga, Tennessee
January 21, 2014

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Honorable Mayor and the Board of Commissioners
Hamilton County, Tennessee

Report on Compliance for Each Major Federal Program

We have audited Hamilton County, Tennessee's (the County), compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Hamilton County, Tennessee, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control over Compliance

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

each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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

A handwritten signature in black ink that reads "Joseph Decasino and Company, PLLC". The signature is written in a cursive, flowing style.

Chattanooga, Tennessee
January 21, 2014

HAMILTON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2013

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported

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

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

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
97.036	U.S. Department of Homeland Security: Disaster Grants - Public Assistance (Presidentially-Declared Disasters)
93.526	U.S. Department of Health and Human Services: Affordable Care Act Grants for Capital Development in Health Centers
84.374	U.S. Department of Education: Teacher Incentive Funds
84.048	Career and Technical Education - Basic Grants to States
83.395	ARRA - Race to the Top
10.553	U.S Department of Agriculture: National School Breakfast Program
10.555	National School Lunch Program

Dollar threshold used to distinguish between type A and type B programs: \$1,785,074.

Auditee qualified as low risk auditee? Yes No

HAMILTON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2013

II. FINANCIAL STATEMENT FINDINGS

No findings noted in the current year.

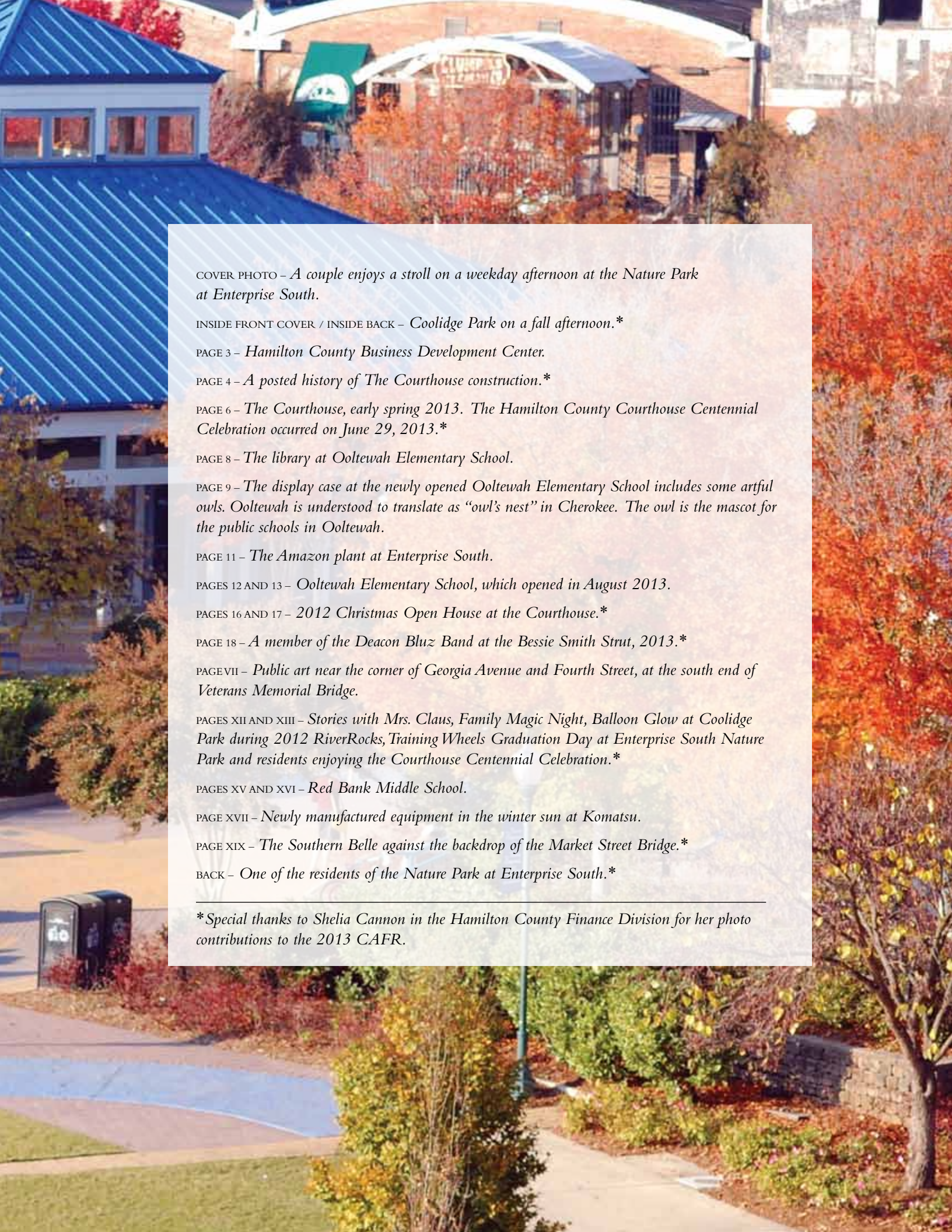
III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None reported.

IV. SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number	Finding Summary	Fully Corrected?	Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid
2012-01	Donated Infrastructure	Yes	





COVER PHOTO – *A couple enjoys a stroll on a weekday afternoon at the Nature Park at Enterprise South.*

INSIDE FRONT COVER / INSIDE BACK – *Coolidge Park on a fall afternoon.**

PAGE 3 – *Hamilton County Business Development Center.*

PAGE 4 – *A posted history of The Courthouse construction.**

PAGE 6 – *The Courthouse, early spring 2013. The Hamilton County Courthouse Centennial Celebration occurred on June 29, 2013.**

PAGE 8 – *The library at Ooltewah Elementary School.*

PAGE 9 – *The display case at the newly opened Ooltewah Elementary School includes some artful owls. Ooltewah is understood to translate as “owl’s nest” in Cherokee. The owl is the mascot for the public schools in Ooltewah.*

PAGE 11 – *The Amazon plant at Enterprise South.*

PAGES 12 AND 13 – *Ooltewah Elementary School, which opened in August 2013.*

PAGES 16 AND 17 – *2012 Christmas Open House at the Courthouse.**

PAGE 18 – *A member of the Deacon Bluz Band at the Bessie Smith Strut, 2013.**

PAGE VII – *Public art near the corner of Georgia Avenue and Fourth Street, at the south end of Veterans Memorial Bridge.*

PAGES XII AND XIII – *Stories with Mrs. Claus, Family Magic Night, Balloon Glow at Coolidge Park during 2012 RiverRocks, Training Wheels Graduation Day at Enterprise South Nature Park and residents enjoying the Courthouse Centennial Celebration.**

PAGES XV AND XVI – *Red Bank Middle School.*

PAGE XVII – *Newly manufactured equipment in the winter sun at Komatsu.*

PAGE XIX – *The Southern Belle against the backdrop of the Market Street Bridge.**

BACK – *One of the residents of the Nature Park at Enterprise South.**

**Special thanks to Shelia Cannon in the Hamilton County Finance Division for her photo contributions to the 2013 CAFR.*



scenic view

**HAMILTON COUNTY
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