

**Hamilton County  
Audit Highlights  
September 30, 2024**

**OVERVIEW**

Clean Opinion (means we agree annual report is accurate)	YES
Material or Significant Findings	NO
Any Other Written Findings or Recommendations	YES

<b>General Fund Trends</b>	2022	2023	2024	Budget
Total Revenue	5,356,376	4,903,833	4,735,807	4,639,911
Total Expenditures	(5,240,585)	(5,912,049)	(4,300,928)	(6,678,032)
Other Sources (Uses)	779,455	(45,622)	-	908,946
Change in Fund Balance	895,246	(1,053,838)	434,879	(1,129,175)
Beginning Fund Balance	2,259,361	3,154,607	2,100,769	
Ending Fund Balance	3,154,607	2,100,769	2,535,648	

Capital Expenditures	1,553,619	1,963,525	1,482
Operating Expenditures	3,686,966	3,948,524	4,299,446
Months in General Fund Balance	10.3	6.4	7.1

<b>Road and Bridge</b>	2022	2023	2024	Budget
Total Revenue	1,249,471	1,331,132	1,688,770	1,679,000
Total Expenditures	(1,800,698)	(1,451,212)	(1,735,159)	(2,075,862)
Other Sources (Uses)	518,149	200,987	53,666	100,000
Change in Fund Balance	(33,078)	80,907	7,277	(296,862)
Beginning Fund Balance	816,597	783,519	864,426	
Ending Fund Balance	783,519	864,426	871,703	

Capital Expenditures	591,694	199,768	36,913
Operating Expenditures	1,209,004	1,251,444	1,698,246
Months in General Fund Balance	7.8	8.3	6.2

<b>Other Significant Fund Balances</b>	2022	2023	2024
Records Management CC (026)	27,706	45,260	56,608
Records Archive CC (040)	71,020	19,997	31,892
Court Reporter (042)	16,340	20,337	25,461
Court Tech JP1 (043)	41,752	46,201	48,511
Law Library (051)	26,940	30,720	35,175
Records Preservation CC (052)	8,845	9,293	10,345
Courthouse Security (053)	94,095	97,647	100,226
Records Preservation DC (054)	18,289	21,142	25,272