

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

ANNUAL FINANCIAL REPORT

2008

ALLEN COUNTY, INDIANA



**FILED**

12/16/2009



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Lisbeth A. Blosser	01-01-07 to 12-31-10
Treasurer	Robert W. Lee Susan L. Orth	01-01-05 to 12-31-08 01-01-09 to 12-31-12
Clerk	Therese M. Brown	01-01-07 to 12-31-10
Sheriff	Kenneth C. Fries	01-01-07 to 12-31-10
Recorder	John D. McGauley	01-01-07 to 12-31-10
President of the Board of County Commissioners	Linda K. Bloom William E. Brown	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the County Council	Paul G. Moss Roy A. Buskirk	01-01-08 to 12-31-08 01-01-09 to 12-31-09



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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF ALLEN COUNTY, INDIANA

We have audited the accompanying 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 Allen County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of one of the three discretely presented component units, Fort Wayne-Allen County Airport Authority, which represents 50.99 percent and 34.30 percent, respectively, of the assets, and revenues of the discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the one discretely presented component unit is based 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the respective financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2008, and the respective changes in financial position and cash flows, where applicable, thereof and for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis, Schedules of Funding Progress, Schedules of Contributions From the Employer and Other Contributing Entities, Budgetary Comparison Schedules, and Budget/GAAP Reconciliation, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

In accordance with Government Auditing Standards, we have also issued a report dated November 5, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining nonmajor fund financial statements, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the basic financial statements. The combining nonmajor fund financial statement, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

STATE BOARD OF ACCOUNTS

November 5, 2009



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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 OFFICIALS OF ALLEN COUNTY, INDIANA

We have audited 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 Allen County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 5, 2009. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

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  
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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.

This report is intended solely for the information and use of the County's management, County Commissioners, County Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

November 5, 2009

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of Allen County (County) provides the following discussion and analysis as insight into the County's financial performance during the year ended December 31, 2008. Please read it in conjunction with the County's basic financial statements and notes to the basic financial statements following this section.

### FINANCIAL HIGHLIGHTS

- The assets of the County exceeded its liabilities at the close of 2008 by \$423.4 million (*net assets*). Of this amount, \$114 million (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors, \$17.1 million is restricted for specific purpose (*restricted net assets*), and \$292.3 million is invested in capital assets, net of related debt.
- The County's total net assets increased by \$17 million from 2007. The net assets of the County's governmental activities increased by \$13.9 million or 3.7%. The net assets of the County's business activities increased by \$3.2 million or 11.4%. The increases are primarily due to normal retirement of long-term debt as bond maturities became due.
- At the end of 2008, the County's governmental funds reported a combined ending fund balance of \$107.1 million, an increase of \$3.2 million or 3% from 2007.
- At the end of 2008, unreserved fund balance for the general fund was \$20 million or 22% of the 2008 general fund expenditures.
- The County's debt decreased by \$9 million or 10% in comparison with prior year. This decrease is the result of normal retirement of long-term debt as bond maturities became due.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components 1) **Government-wide** financial statements; 2) **Fund** financial statements and 3) **Notes** to the basic financial statements.

**Government-wide Financial Statements** are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all County assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases and decreases in net assets 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 net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of the related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these 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 in part a portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, public highways and facilities, health and sanitation, public assistance, and recreation. The business-type activities of the County include the Allen County War Memorial Coliseum.

Component units are included in our basic financial statements and consist of legally separate entities for which the County is financially accountable and that have substantially the same board as the County or provide services entirely to the County. Examples are: the Allen County Juvenile Justice Center Building

Corporation and the Allen County Jail Building Corporation which were established for the sole purpose of financing the new juvenile and jail facilities. The Building Corporations are part of the primary government because the nature of the relationship to the County is significant. The Fort Wayne-Allen County Airport Authority and the Allen County Public Library are reported as discretely presented component units because they have some financial accountability to the County's Council. The Allen County Solid Waste Management District is also reported as a discretely presented component unit because the primary government appoints a voting majority of the Solid Waste Management District's board and is able to impose its will.

The government-wide financial statements can be found on pages 18 and 19 of this report.

**Fund Financial Statements** are groupings of related accounts that are 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 finance related legal compliance. All of the funds of the County can be divided into three categories: *governmental funds*, *proprietary funds* and *fiduciary 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. This information may be useful in evaluating a county'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. This comparison will make it easier to understand the long-term impact of the county's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds 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 approximately 255 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, the Family & Children Fund (foster care and adoption assistance), and the County Rainy Day Fund. Information for the other governmental funds is combined into a single, aggregated presentation.

The governmental funds financial statements can be found on pages 20 through 22 of this report.

**Proprietary funds** are maintained two ways. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The County used enterprise funds to account for the Allen County War Memorial Coliseum. *Internal Service funds* are an accounting device used to accumulate and allocate cost internally among the County's various functions. The County uses internal service funds to account for its costs associated with health, workers compensation, and liability/vehicle expenses. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Allen County War Memorial Coliseum is considered to be a major fund of the County and is shown separately. The County's four internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

The proprietary funds financial statements can be found on pages 23 through 25 of this report.

**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 statements because the resources of those funds 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 County has two types of fiduciary funds: Pension Trust and Agency funds (which are clearing accounts for assets held by the County in its role as custodian until the funds are allocated to the private parties, organizations, or government agencies to which they belong).

The fiduciary funds financial statements can be found on pages 26 and 27 of this report.

**Notes to the Basic Financial Statements** provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements and the fund financial statements.

The notes can be found on pages 30 through 64 of this report.

**Required Supplementary Information** is presented concerning the County's General Fund budgetary schedule and Schedule of Funding Progress. The County adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget. The Schedule of Funding Progress has been provided to present Allen County's progress in funding its obligation to provide post-employment benefits to County employees.

Required supplementary information can be found on pages 65 through 69 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may over time serve as a useful indicator of the County's financial position. County assets exceeded liabilities by approximately \$423.4 million at December 31, 2008.

<b>County's Net Assets</b>									
(amounts expressed in thousands)									
	Governmental		Business-type		Total		Component		
	Activities		Activities		Total		Units		
	2008	2007	2008	2007	2008	2007	2008	2007	
<b>Assets:</b>									
Current and other assets	\$ 137,781	\$ 128,676	\$ 16,829	\$ 16,225	\$ 154,610	\$ 144,901	\$ 51,034	\$ 52,172	
Capital assets	318,675	314,441	49,569	50,419	368,244	364,860	197,642	203,375	
<b>Total assets</b>	<b>456,456</b>	<b>443,117</b>	<b>66,398</b>	<b>66,644</b>	<b>522,854</b>	<b>509,761</b>	<b>248,676</b>	<b>255,547</b>	
<b>Liabilities:</b>									
Current and other liabilities	23,922	17,237	6,050	6,479	29,972	23,716	11,617	11,230	
Long-term liabilities	39,991	47,219	29,451	32,428	69,442	79,647	88,251	94,554	
<b>Total liabilities</b>	<b>63,913</b>	<b>64,456</b>	<b>35,501</b>	<b>38,907</b>	<b>99,414</b>	<b>103,363</b>	<b>99,868</b>	<b>105,784</b>	
<b>Net assets:</b>									
Invested in capital assets, net of related debt	275,173	264,787	17,078	15,136	292,251	279,923	104,740	103,991	
Restricted	5,440	5,790	11,656	-	17,096	5,790	21,621	21,537	
Unrestricted	111,930	108,084	2,163	12,601	114,093	120,685	22,447	24,235	
<b>Total net assets</b>	<b>\$ 392,543</b>	<b>\$ 378,661</b>	<b>\$ 30,897</b>	<b>\$ 27,737</b>	<b>\$ 423,440</b>	<b>\$ 406,398</b>	<b>\$ 148,808</b>	<b>\$ 149,763</b>	

## **Government-wide Financial Analysis**

The County's (primary government) assets exceeded liabilities by \$423.4 million at the close of 2008 providing a solid and stable equity base to build upon. The largest portion of the County's net assets (total assets less total liabilities) is its investment in capital assets of \$292.3 million or 69%. Capital assets include land, construction in progress, buildings and improvements, machinery and equipment, and net investment in joint venture, less any outstanding debt used to acquire these assets. These assets are designated as invested in capital assets because they are used to provide the everyday services citizens of the County expect; they are not liquid and are not available for future spending. The debt associated with these capital assets must be paid from sources other than the capital assets themselves because, as stated before, they cannot be used as a liquid asset.

The remainder of the County's net assets is designated as either restricted or unrestricted. The restricted portion, which totals \$17.1 million or 4%, are dollars that are subject to an external restriction and cannot be spent on general daily operations. The unrestricted portion of net assets of \$114.1 million or 27% may be used by the County for general operations of providing service to Allen County citizens.

The County's component units showed assets exceeding liabilities by \$148.8 million at the end of 2008. Of the net assets, \$104.7 million is invested in capital assets less any debt used to acquire these assets that is still outstanding. These assets are designated as invested in capital assets because they are used to provide the everyday services to the users of the component units, these assets are not liquid and are not available for future spending. The debt associated with these capital assets must be paid from sources other than the capital assets themselves because, as stated before, they cannot be used as a liquid asset. The component units remaining assets were made up of \$21.6 million of restricted dollars that are subject to an external restriction and \$22.4 million of unrestricted dollars that can be used to provide daily operations for the component units.

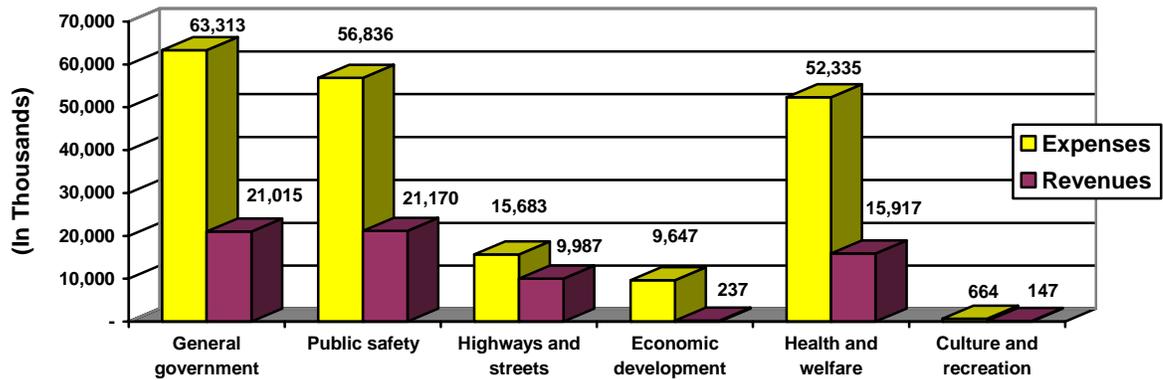
**Government activities.** Governmental activities account for 93% of the County's net assets as of December 31, 2008.

### Allen County Changes in Net Assets

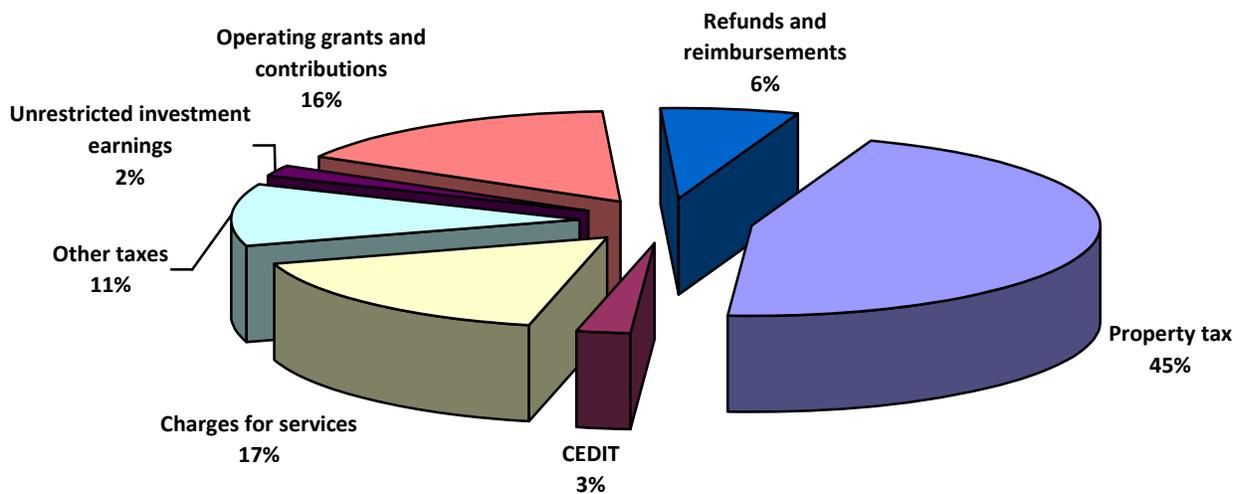
(Amounts expressed in thousands)

	Governmental Activities		Business-type Activities		Total		Component Units	
	2008	2007	2008	2007	2008	2007	2008	2007
<b>Revenues:</b>								
Program revenues:								
Charges for services	\$ 34,802	\$ 33,470	\$ 6,223	\$ 5,655	\$ 41,025	\$ 39,125	\$ 11,247	\$ 12,953
Operating grants and contributions	33,061	30,272	-	-	33,061	30,272	1,049	1,491
Capital grants and contributions	686	3,724	-	-	686	3,724	2,747	574
	-	-	-	-	-	-	-	-
General Revenue:								
Property taxes	95,029	86,179	-	-	95,029	86,179	27,358	28,155
CEDIT	5,561	8,469	-	-	5,561	8,469	-	-
Franchise taxes	425	328	-	-	425	328	-	-
Other taxes	23,166	23,634	-	-	23,166	23,634	6,148	5,626
Food and beverage taxes	-	-	5,413	5,406	5,413	5,406	-	-
Sports and convention taxes	-	-	1,866	1,217	1,866	1,217	-	-
Other local sources	-	-	-	-	-	-	70	-
Unrestricted investment earnings	4,073	7,082	175	528	4,248	7,610	783	1,380
Refunds and reimbursements	13,169	10,692	-	-	13,169	10,692	561	916
<b>Total Revenues</b>	<b>209,972</b>	<b>203,850</b>	<b>13,677</b>	<b>12,806</b>	<b>223,649</b>	<b>216,656</b>	<b>49,963</b>	<b>51,095</b>
<b>Expenses:</b>								
General government	63,312	65,316	-	-	63,312	65,316	-	-
Public safety	56,833	51,536	-	-	56,833	51,536	-	-
Highways and streets	15,683	17,634	-	-	15,683	17,634	-	-
Sanitation	55	86	-	-	55	86	-	-
Economic development	9,647	11,151	-	-	9,647	11,151	-	-
Health and welfare	52,335	42,360	-	-	52,335	42,360	-	-
Culture and recreation	664	1,005	-	-	664	1,005	-	-
Coliseum	-	-	10,554	10,045	10,554	10,045	-	-
FWAC Airport Authority	-	-	-	-	-	-	19,194	18,916
AC - Solid Waste District	-	-	-	-	-	-	1,485	1,419
Allen County Public Library	-	-	-	-	-	-	30,281	30,449
<b>Total expenses</b>	<b>198,529</b>	<b>189,088</b>	<b>10,554</b>	<b>10,045</b>	<b>209,083</b>	<b>199,133</b>	<b>50,960</b>	<b>50,784</b>
Change in net assets before								
Special items	11,443	14,762	3,123	2,761	14,566	17,523	(997)	311
Change in net pension	(22)	(95)	-	-	(22)	(95)	-	-
Change in OPEB liability	(1,182)	(1,217)	-	-	(1,182)	(1,217)	-	-
Contributed capital	3,643	5,687	37	(1,491)	3,680	4,196	-	-
Other special items	-	(13,562)	-	-	-	(13,562)	42	22
<b>Change in net assets</b>	<b>13,882</b>	<b>5,575</b>	<b>3,160</b>	<b>1,270</b>	<b>17,042</b>	<b>6,845</b>	<b>(955)</b>	<b>333</b>
<b>Net assets - January 1</b>	<b>378,661</b>	<b>373,086</b>	<b>27,737</b>	<b>26,467</b>	<b>406,398</b>	<b>399,553</b>	<b>149,763</b>	<b>149,430</b>
<b>Net assets - December 31</b>	<b>\$ 392,543</b>	<b>\$ 378,661</b>	<b>\$ 30,897</b>	<b>\$ 27,737</b>	<b>\$ 423,440</b>	<b>\$ 406,398</b>	<b>\$ 148,808</b>	<b>\$ 149,763</b>

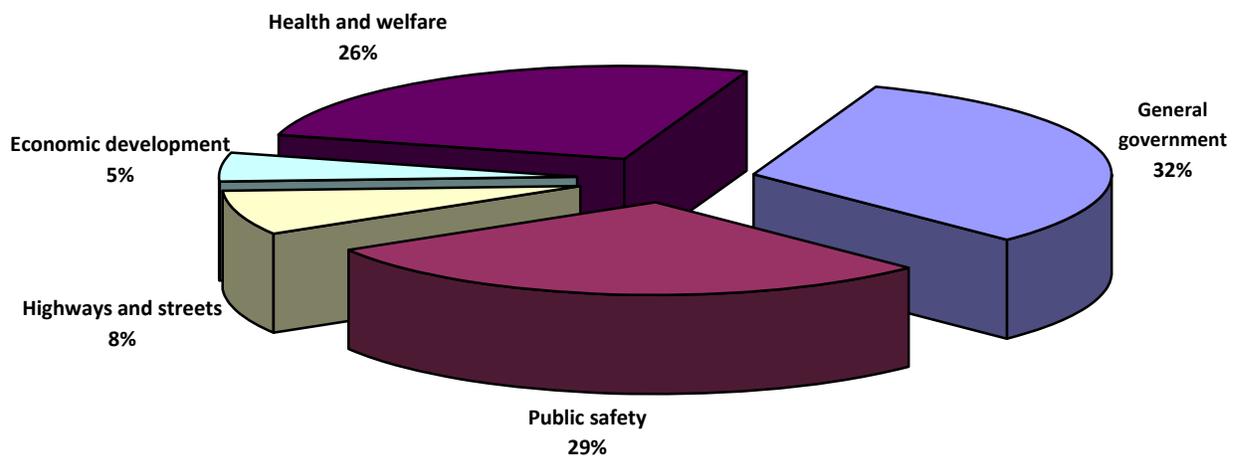
### Expenses and Program Revenues – Governmental Activities



### Revenues by Source – Governmental Activities

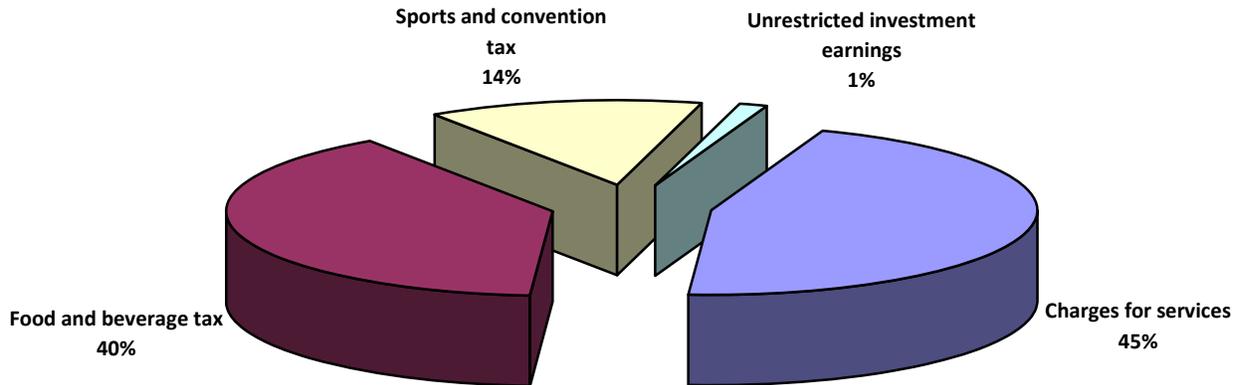


### Expenses by Function/Program – Governmental Activities



**Business-type activities.** Business-type activities account for 7% of the County’s net assets as of December 31, 2008. The Allen County War Memorial Coliseum is the only branch of County government included in business-type activities. The Allen County War Memorial Coliseum had revenues totaling \$13.7 million and incurred \$10.6 million of expenses. During 2008, the total revenues included \$6.2 million of program revenue and \$7.4 million from the Food & Beverage Taxes, Sports & Convention Taxes, and investment earnings.

**Revenues by Source – Business-type Activities**



**Governmental funds.** The general government functions are contained in the General, special revenue, debt service, and capital project funds. The focus of the County’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources (modified accrual). Such information is useful in assessing the County’s financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of the County’s net resources available for spending at the end of the year.

As of December 31, 2008, the County’s governmental funds reported a combined ending fund balance of \$107.1 million, an increase of \$3.2 million in comparison to December 31, 2007.

Approximately 95% of the combined ending fund balance or \$101.7 million constitutes *unreserved fund balance*, which is available to meet the County’s current and future needs. The remainder of the fund balance is *reserved* to indicate that it is not available for new spending because it has been committed (1) to pay debt service of \$3.9 million, and (2) to pay tax incremental financing bonds and loans of \$1.5 million.

The General Fund is the chief operating fund of the County. At December 31, 2008, the unreserved fund balance of the General Fund was \$20 million. As a measure of the General fund’s liquidity, you can compare the total fund balance and unreserved fund balance to the total fund expenditures. The General fund expenditures for fiscal year ended 2008 were \$91.6 million. Thus, the total fund balance, which is all unreserved, represents 22% of General fund expenditures for 2008.

The fund balance of the County’s General fund increased by \$2.9 million during fiscal year ended 2008. This increase is primarily due to the County receiving more reimbursement from other governmental units for property tax refunds from years prior to 2008 than it paid to taxpayers for property tax refunds in 2008.

The County has two other funds that meet the major fund criteria: the Family and Children Fund which provides funding for foster care and adoption assistance and the County’s Rainy Day Fund which provides stability to government services and programs during an economic downturn. The Family and Children Fund balance increased \$0.7 million during fiscal year 2008. The County’s Rainy Day Fund was first established in 2004 and has grown in five years to \$15.4 million unreserved fund balance at the end of 2008. The non-major governmental funds have a combined decrease of \$1.4 million to a fund balance of \$69.4 million.

**Proprietary funds.** The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets amounted to \$2.2 million for the Allen County War Memorial Coliseum and \$4.5 million for the County's Internal Service funds. Factors concerning the finances of the Allen County War Memorial Coliseum have already been addressed in the discussion of the County's business-type activities. The County's internal service fund is primarily a Health Self-Insurance fund.

#### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The County's final General Fund budget for 2008 exceeded its original budget by approximately \$17.8 million or 21%. The key elements of the difference between the original budget and final budget are listed below:

- \$10.6 million of funds originally budgeted in 2007, but not spent until 2008.
- \$1.6 million for the County Health Insurance fund reserve.
- \$1.5 million for the purchase of software to combine business processes of the Building Department, Department of Health, Department of Planning and the County Assessor's offices.

During the year General Fund revenues and expenditures were more than budgetary estimates. Actual revenues were \$10.7 million more than estimates, primarily due to reimbursement of property tax refunds by other units of government. Actual expenditures were \$12.2 million lower than the final budgetary appropriations. The bulk of these cost savings resulted from unspent or encumbered appropriations of (a) \$7.2 million for contractual expenses and the remaining payment of institutional debt, (b) \$1.8 million for capital expenses, (c) \$2.5 million in salaries and benefits due to unfilled positions from turnover county-wide, and (d) \$0.7 million in supplies.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

**Capital assets.** The County's investment in capital assets for its governmental and business-type activities as of December 31, 2008 was \$368.2 million (net of accumulated depreciation), an increase of \$3.4 million or 1%. This investment in capital assets includes land and easements, infrastructure, construction in progress, buildings and improvements, equipment, and net investment in joint venture.

### Primary Government Capital Assets (net of depreciation) (amounts expressed in thousands)

	Governmental		Business-type		Total	
	Activities		Activities			
	2008	2007	2008	2007	2008	2007
Land and easements	\$ 8,780	\$ 8,678	\$ 381	\$ 381	\$ 9,161	\$ 9,059
Construction in progress	15,693	11,317	-	-	15,693	11,317
Buildings and improvements	88,268	90,232	47,284	49,526	135,552	139,758
Machinery and equipment	8,136	7,164	1,904	512	10,040	7,676
Infrastructure being depreciated	193,688	192,875	-	-	193,688	192,875
Net investment in joint venture	4,110	4,175	-	-	4,110	4,175
	<u>\$ 318,675</u>	<u>\$ 314,441</u>	<u>\$ 49,569</u>	<u>\$ 50,419</u>	<u>\$ 368,244</u>	<u>\$ 364,860</u>

The County's infrastructure assets are recorded at historical costs in the government-wide financials as required by GASB Statement No. 34. The County has elected to use the depreciation method to report these assets as opposed to the modified approach.

*Additional information on the County's capital assets can be found in Note III on pages 44 through 46 of this report.*

**Long-term debt.** At December 31, 2008, the County had total debt outstanding of \$77.4 million. Of this amount, \$69.9 million comprised of first mortgage bonds, and \$6.1 million of general obligation bonds, \$1.4 million of revenue bonds.

### Primary Government Outstanding Debt General Obligation Bonds, First Mortgage Bonds, Revenue Bonds, and Loans Payable (including bond discounts, premiums or losses) (amounts expressed in thousands)

	Governmental		Business-type		Total	
	Activities		Activities			
	2008	2007	2008	2007	2008	2007
General Obligation Bonds	\$ 6,140	\$ 9,255	\$ -	\$ -	\$ 6,140	\$ 9,255
First Mortgage Bonds	36,382	39,382	33,520	36,375	69,902	75,757
Revenue Bonds	1,365	1,440	-	-	1,365	1,440
	<u>\$ 43,887</u>	<u>\$ 50,077</u>	<u>\$ 33,520</u>	<u>\$ 36,375</u>	<u>\$ 77,407</u>	<u>\$ 86,452</u>

During 2008, the County's total debt decreased by \$9 million or 10%, due to the normal retirement of outstanding debt. The County maintains an Aa3 from Moody's Investors Service for its general obligation, first mortgage and property tax backed debt.

*Additional information on the County's long-term debt can be found in Note III on pages 47 through 53 of this report.*

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

- The County is located in northeastern Indiana, approximately 125 miles northeast of Indianapolis. The County is the largest county in the State of Indiana in terms of square miles. The City of Fort Wayne is the second largest city in the state and serves as the economic hub for the area. The west central part of the County is dominated by the City of Fort Wayne with about 3/4 of the County's population. The eastern half of the county is largely agricultural with several small towns.
- As with many other counties across the country, Allen County has been experiencing many of the effects of the economic recession. The unemployment rate for Allen County in December 2008 increased to 8.1% from 4.6% in 2007. The Allen County unemployment rate, which was the same for the State of Indiana, was higher than the U.S rate of 7.2%. Continued increases in unemployment for the region, along with resulting deductions in income tax collections, are anticipated to last for a few years.
- The County anticipates a property tax rate decrease of 0.1158 (from 0.5789 to 0.4631) per \$100 of net assessed valuation) for 2009. The primary reason for the tax rate decrease was the removal of County fiscal responsibility for foster care and adoption assistance in the Family and Children fund and Children Residential Psychiatric Treatment fund.
- During the 2008 Indiana State Legislative session, certain property tax reforms were passed to incorporate caps on the total amount of property tax that can be collected from property owners based upon a percentage of their assessed values. While this did not impact the County's total property tax collections in 2008, it will reduce the property tax collections in future years. The County's council has been pro-actively reducing its expected expenditures in 2009 in anticipation of the lower tax collections.
- On November 3, 2009, the County sold \$25 million limited tax bridge bonds to construct a four lane road, with four bridges spanning the Maumee River and railroad tracks in order to extend Maplecrest Road. On November 4, 2009 construction bids came in a third less than the total estimated project cost. The low bid was \$28.7 million and engineers had estimated the cost would be \$44 million.

These factors along with others were considered when preparing the County's budget for the 2009 fiscal year.

## **REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the County's finances for all of those with an interest in the County's finances (including the County's taxpayers, citizens, investors, creditors, and customers). Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Allen County Auditor, 1 East Main Street, Room 102, Fort Wayne, Indiana 46802-1887.

ALLEN COUNTY  
STATEMENT OF NET ASSETS  
December 31, 2008

Assets	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Totals	
<b>Current assets:</b>				
Cash and cash equivalents	\$ 111,477,940	\$ 393,646	\$ 111,871,586	\$ 26,336,168
Investments	7,497,011	7,472	7,504,483	11,730,511
Receivables (net of allowances for uncollectibles):				
Interest	271,098	276	271,374	19,763
Taxes	9,331,301	-	9,331,301	1,016,322
Accounts	1,302,891	300,344	1,603,235	84,810
Special assessments	193,107	-	193,107	-
Intergovernmental	4,823,200	-	4,823,200	908,838
Suite	-	289,875	289,875	-
Unbilled revenue	-	-	-	29,293
Other	-	-	-	40,975
Inventories	849,132	-	849,132	313,903
Prepaid expense	120,693	126,048	246,741	218,851
<b>Restricted assets:</b>				
Cash and cash equivalents	-	12,625,855	12,625,855	3,262,174
Cash with fiscal agent	-	4,542	4,542	-
Investments	-	181,022	181,022	-
Taxes receivable	-	1,489,894	1,489,894	-
Interest receivable	-	5,161	5,161	-
Passenger facility charge receivable	-	-	-	112,163
Federal and state grants receivable	-	-	-	809,956
Other receivable	-	-	-	37,054
<b>Noncurrent assets:</b>				
<b>Restricted assets:</b>				
Cash and cash equivalents	-	-	-	578,543
Investments	-	-	-	4,500,000
Taxes receivable	-	-	-	7,677
Suite receivable	-	1,097,000	1,097,000	-
Net pension asset	1,668,841	-	1,668,841	206,836
Deferred debits	246,541	308,287	554,828	820,281
<b>Capital assets:</b>				
Land, improvements and construction in progress	24,472,682	380,487	24,853,169	21,989,742
Other capital assets, net of depreciation	294,202,109	49,188,188	343,390,297	175,652,188
<b>Total assets</b>	<b>456,456,546</b>	<b>66,398,097</b>	<b>522,854,643</b>	<b>248,676,048</b>
<b>Liabilities</b>				
Accounts payable	7,454,757	165,046	7,619,803	1,828,721
Accrued payroll and withholdings payable	5,668,708	167,070	5,835,778	540,048
Taxes payable	-	2,538	2,538	-
Accrued liabilities	-	-	-	152,104
Accrued interest payable	408,411	-	408,411	1,422,275
Incurred but not reported claims	1,441,876	-	1,441,876	-
Deferred revenue	-	1,928,122	1,928,122	112,674
<b>Payable from restricted assets:</b>				
Accounts payable	-	57,881	57,881	94,233
Ticket office customer deposits payable	-	382,006	382,006	-
First mortgage general obligation bonds - due within one year	-	1,955,000	1,955,000	-
First mortgage revenue bonds - due within one year	-	1,085,000	1,085,000	2,835,000
Accrued interest payable	-	267,501	267,501	686,714
<b>Noncurrent liabilities:</b>				
<b>Due within one year:</b>				
General obligation bonds payable	3,020,000	-	3,020,000	280,000
First mortgage general obligation bonds payable	2,815,000	-	2,815,000	3,285,000
Compensated absences	2,867,309	40,109	2,907,418	363,640
Revenue bonds payable	75,000	-	75,000	-
Notes and loans payable	171,217	-	171,217	16,600
<b>Due in more than one year:</b>				
General obligation bonds payable (net of discounts)	3,114,343	-	3,114,343	-
First mortgage general obligation bonds payable (net of premium and deferral of loss on refunding)	33,214,265	2,005,000	35,219,265	61,528,076
First mortgage revenue bonds payable (net of premium and deferral of loss on refunding)	-	27,445,968	27,445,968	24,957,060
Compensated absences	-	-	-	1,664,287
Revenue bonds payable (net of discount)	1,263,437	-	1,263,437	-
Other postemployment benefits liability	2,399,005	-	2,399,005	101,946
<b>Total liabilities</b>	<b>63,913,328</b>	<b>35,501,241</b>	<b>99,414,569</b>	<b>99,868,378</b>
<b>Net Assets</b>				
Invested in capital assets, net of related debt	275,172,746	17,077,707	292,250,453	104,740,193
<b>Restricted for:</b>				
Capital projects	-	-	-	5,068,061
Debt service	3,939,733	11,656,086	15,595,819	6,668,680
Other purposes	1,500,000	-	1,500,000	9,884,083
Unrestricted	111,930,739	2,163,063	114,093,802	22,446,653
<b>Total net assets</b>	<b>\$ 392,543,218</b>	<b>\$ 30,896,856</b>	<b>\$ 423,440,074</b>	<b>\$ 148,807,670</b>

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

ALLEN COUNTY  
STATEMENT OF ACTIVITIES  
For The Year Ended December 31, 2008

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Component Units
	Expenses	Charges for Services	Operating	Capital	Primary Government		Totals	
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-Type Activities		
Primary government:								
Governmental activities:								
General government	\$ 63,312,507	\$ 19,314,758	\$ 1,700,641	\$ -	\$ (42,297,108)	\$ -	\$ (42,297,108)	\$ -
Public safety	56,832,651	13,183,035	7,986,967	-	(35,662,649)	-	(35,662,649)	-
Highways and streets	15,682,999	236,446	9,201,490	548,880	(5,696,183)	-	(5,696,183)	-
Sanitation	54,591	74,987	-	-	20,396	-	20,396	-
Economic development	9,646,912	-	100,000	136,958	(9,409,954)	-	(9,409,954)	-
Health and welfare	52,335,202	1,849,370	14,067,795	-	(36,418,037)	-	(36,418,037)	-
Culture and recreation	664,262	143,400	3,971	-	(516,891)	-	(516,891)	-
Total governmental activities	<u>198,529,124</u>	<u>34,801,996</u>	<u>33,060,864</u>	<u>685,838</u>	<u>(129,980,426)</u>	<u>-</u>	<u>(129,980,426)</u>	<u>-</u>
Business-type activities:								
Coliseum	10,554,170	6,223,589	-	-	-	(4,330,581)	(4,330,581)	-
Total primary government	<u>\$ 209,083,294</u>	<u>\$ 41,025,585</u>	<u>\$ 33,060,864</u>	<u>\$ 685,838</u>	<u>\$ (129,980,426)</u>	<u>\$ (4,330,581)</u>	<u>\$ (134,311,007)</u>	<u>\$ -</u>
Component units:								
Fort Wayne-Allen County Airport Authority	19,193,709	9,170,776	133,531	2,747,422	-	-	-	(7,141,980)
Allen County Solid Waste Management District	1,485,437	1,363,934	39,217	-	-	-	-	(82,286)
Allen County Public Library	30,280,543	712,340	876,294	-	-	-	-	(28,691,909)
Total component units	<u>\$ 50,959,689</u>	<u>\$ 11,247,050</u>	<u>\$ 1,049,042</u>	<u>\$ 2,747,422</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(35,916,175)</u>
General revenues:								
Property taxes					95,029,181	-	95,029,181	27,357,469
CEDIT					5,561,216	-	5,561,216	-
Franchise Taxes					425,426	-	425,426	-
Other taxes					23,165,905	-	23,165,905	6,147,733
Food and beverage taxes					-	5,412,655	5,412,655	-
Sports and convention taxes					-	1,866,028	1,866,028	-
Other local sources					-	-	-	70,000
Unrestricted investment earnings					4,073,386	174,481	4,247,867	782,866
Refunds and reimbursements					13,169,446	-	13,169,446	561,477
Change in net pension obligation					(22,484)	-	(22,484)	-
Change in postemployment benefits liability					(1,181,981)	-	(1,181,981)	-
Capital contributions					3,643,043	36,872	3,679,915	-
Gain on disposal of capital assets					-	-	-	41,302
Total general revenues					<u>143,863,138</u>	<u>7,490,036</u>	<u>151,353,174</u>	<u>34,960,847</u>
Change in net assets					13,882,712	3,159,455	17,042,167	(955,328)
Net assets - beginning					<u>378,660,506</u>	<u>27,737,401</u>	<u>406,397,907</u>	<u>149,762,998</u>
Net assets - ending					<u>\$ 392,543,218</u>	<u>\$ 30,896,856</u>	<u>\$ 423,440,074</u>	<u>\$ 148,807,670</u>

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

ALLEN COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2008

<u>Assets</u>	<u>General</u>	<u>Family and Children</u>	<u>Rainy Day</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Cash and cash equivalents	\$ 16,520,452	\$ 4,412,699	\$ 14,386,322	\$ 69,710,933	\$ 105,030,406
Investments	6,755,217	-	120,826	603,163	7,479,206
Receivables (net of allowances for uncollectibles):					
Interest	244,915	-	4,693	20,040	269,648
Taxes	5,077,402	1,166,653	910,706	2,176,540	9,331,301
Accounts	681,039	40,880	-	579,859	1,301,778
Special assessments	-	-	-	193,107	193,107
Intergovernmental	2,099,441	713,770	-	2,009,989	4,823,200
Interfund receivable:					
Interfund loans	558,950	-	-	1,141,688	1,700,638
Interfund services provided and used	32,000	-	-	341,524	373,524
<b>Total assets</b>	<b><u>\$ 31,969,416</u></b>	<b><u>\$ 6,334,002</u></b>	<b><u>\$ 15,422,547</u></b>	<b><u>\$ 76,776,843</u></b>	<b><u>\$ 130,502,808</u></b>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 2,387,436	\$ 2,830,205	\$ -	\$ 1,736,735	\$ 6,954,376
Accrued payroll and withholdings payable	4,444,034	-	-	1,224,674	5,668,708
Interfund payable:					
Interfund loans	-	-	-	1,700,638	1,700,638
Interfund services provided and used	-	-	-	373,524	373,524
Deferred revenue	5,137,100	1,199,994	-	2,176,503	8,513,597
Other current payables	-	-	-	171,217	171,217
<b>Total liabilities</b>	<b><u>11,968,570</u></b>	<b><u>4,030,199</u></b>	<b><u>-</u></b>	<b><u>7,383,291</u></b>	<b><u>23,382,060</u></b>
Fund balances:					
Reserved for:					
Debt service funds	-	-	-	3,939,733	3,939,733
Tax incremental financing bonds and loans	-	-	-	1,500,000	1,500,000
Unreserved, reported in:					
General fund	20,000,846	-	-	-	20,000,846
Special revenue funds	-	2,303,803	15,422,547	37,952,738	55,679,088
Capital projects funds	-	-	-	26,001,081	26,001,081
<b>Total fund balances</b>	<b><u>20,000,846</u></b>	<b><u>2,303,803</u></b>	<b><u>15,422,547</u></b>	<b><u>69,393,552</u></b>	<b><u>107,120,748</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 31,969,416</u></b>	<b><u>\$ 6,334,002</u></b>	<b><u>\$ 15,422,547</u></b>	<b><u>\$ 76,776,843</u></b>	
Amounts reported for governmental activities in the statement of net assets are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					318,674,791
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					9,729,963
Internal service funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.					4,525,645
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.					(46,777,765)
Net pension assets are considered an asset of the general government.					1,668,841
Net other postemployment benefits liability is not due and payable in the current period and, therefore, is not reported in the funds.					<u>(2,399,005)</u>
<b>Net assets of governmental activities</b>					<b><u>\$ 392,543,218</u></b>

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

ALLEN COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2008

	General	Family and Children	Rainy Day	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 59,345,737	\$ 26,898,318	\$ 946,224	\$ 22,994,389	\$ 110,184,668
Special assessments	-	-	-	984,305	984,305
Licenses and permits	1,685,444	-	-	1,217,860	2,903,304
Intergovernmental	12,392,635	12,601,253	-	16,647,489	41,641,377
Charges for services	4,546,562	-	-	10,956,719	15,503,281
Fines and forfeits	2,178,822	-	-	2,358,667	4,537,489
Other	14,339,782	649,289	113,950	4,243,746	19,346,767
<b>Total revenues</b>	<b>94,488,982</b>	<b>40,148,860</b>	<b>1,060,174</b>	<b>59,403,175</b>	<b>195,101,191</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	46,255,467	-	-	2,938,727	49,194,194
Public safety	37,860,998	-	-	15,243,755	53,104,753
Highways and streets	-	-	-	10,883,678	10,883,678
Sanitation	-	-	-	54,591	54,591
Economic development	-	-	-	148,406	148,406
Health and welfare	7,016,876	39,481,329	-	5,698,077	52,196,282
Culture and recreation	500,280	-	-	106,985	607,265
<b>Debt service:</b>					
Principal	-	-	-	6,190,000	6,190,000
Interest	-	-	-	2,143,729	2,143,729
<b>Capital outlay:</b>					
Highways and streets	-	-	-	17,103,028	17,103,028
Special assessment	-	-	-	265,407	265,407
<b>Total expenditures</b>	<b>91,633,621</b>	<b>39,481,329</b>	<b>-</b>	<b>60,776,383</b>	<b>191,891,333</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,855,361</b>	<b>667,531</b>	<b>1,060,174</b>	<b>(1,373,208)</b>	<b>3,209,858</b>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	5,959,557	5,959,557
Transfers out	-	-	-	(5,959,557)	(5,959,557)
Temporary loan proceeds	7,000,000	-	7,000,000	-	14,000,000
Repayment of temporary loan	(7,000,000)	-	(7,000,000)	-	(14,000,000)
<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>2,855,361</b>	<b>667,531</b>	<b>1,060,174</b>	<b>(1,373,208)</b>	<b>3,209,858</b>
<b>Fund balances - beginning</b>	<b>17,145,485</b>	<b>1,636,272</b>	<b>14,362,373</b>	<b>70,766,760</b>	<b>103,910,890</b>
<b>Fund balances - ending</b>	<b>\$ 20,000,846</b>	<b>\$ 2,303,803</b>	<b>\$ 15,422,547</b>	<b>\$ 69,393,552</b>	<b>\$ 107,120,748</b>

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

ALLEN 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, 2008

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).	\$ 3,209,858
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 (functionalized).	
Capital assets not being depreciated:	
Land	101,293
Construction in progress	<u>4,375,765</u>
Total change in capital assets not being depreciated	4,477,058
Capital assets being depreciated:	
Buildings, net of \$1,953,574 depreciation expense	(1,252,771)
Improvements other than buildings, net of \$711,192 depreciation expense	(711,192)
Machinery and equipment, net of \$463,574 depreciation expense	972,382
Infrastructure, net of \$5,354,130 depreciation expense	813,234
Net investment in joint venture, net of \$142,509 depreciation expense	<u>(65,320)</u>
Total change in capital assets being depreciated	(243,667)
Total changes in capital assets	4,233,391
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.	2,212,732
The issuance of long-term debt provides current financial resources to governmental funds, but increases the long-term liabilities on the Statement of Net Assets. Repayment of principal for long-term debt consumes the current financial resources of governmental funds, but reduces long-term liabilities in the Statement of Net Assets. This is the amount by which repayments exceeds issuance proceeds.	6,190,000
Governmental funds report the effect of bond issue costs, deferred loss on refunding, discounts and premiums when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.	(83,252)
Some expenses were deferred as assets in Statement of Net Assets and, therefore, were not reported in the Statement of Activities, but were reported as expenditures in the governmental funds.	50,263
Net pension assets are considered an asset of the general government, but are not current revenues.	(22,484)
Other postemployment benefits liability is considered a long-term obligation of the general government, but is not a current expenditure.	(1,181,981)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(345,906)
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.	(379,909)
Change in net assets of governmental activities (Statement of Activities)	<u>\$ 13,882,712</u>

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

ALLEN COUNTY  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
December 31, 2008

<u>Assets</u>	Business-Type Activities - <u>Enterprise Fund</u> War Memorial Coliseum	Internal Service Funds
<b>Current assets:</b>		
Cash and cash equivalents	\$ 393,646	\$ 6,447,534
Investments	7,472	17,805
Interest receivable	276	1,450
Accounts receivable (net of allowance)	300,344	1,113
Suite receivable	289,875	-
Prepaid items	126,048	-
	<u>1,117,661</u>	<u>6,467,902</u>
<b>Noncurrent assets:</b>		
Restricted cash, cash equivalents and investments:		
Cash and cash equivalent	12,625,855	-
Cash with fiscal agent	4,542	-
Investments	181,022	-
Interest receivable	5,161	-
Taxes receivable	1,489,894	-
Suite receivable	1,097,000	-
	<u>15,403,474</u>	<u>-</u>
Deferred charges	308,287	-
	<u>308,287</u>	<u>-</u>
<b>Capital assets:</b>		
Land, improvements to land and construction in progress		
	380,487	-
Other capital assets (net of accumulated depreciation)	49,188,188	-
	<u>49,568,675</u>	<u>-</u>
Total capital assets	<u>49,568,675</u>	<u>-</u>
Total noncurrent assets	<u>65,280,436</u>	<u>-</u>
Total assets	<u>66,398,097</u>	<u>6,467,902</u>
<b>Liabilities</b>		
<b>Current liabilities:</b>		
Accounts payable	165,046	500,381
Accrued wages payable	167,070	-
Taxes payable	2,538	-
Compensated absences	40,109	-
Incurred but not reported claims	-	1,441,876
Deferred revenue	1,928,122	-
Current liabilities payable from restricted assets:		
Accounts payable	57,881	-
Ticket office customer deposits	382,006	-
First mortgage revenue bonds payable	1,085,000	-
First mortgage general obligation bonds payable	1,955,000	-
Accrued interest payable	267,501	-
	<u>6,050,273</u>	<u>1,942,257</u>
Total current liabilities	<u>6,050,273</u>	<u>1,942,257</u>
<b>Noncurrent liabilities:</b>		
First mortgage general obligation bonds payable (net of unamortized discounts)	2,005,000	-
First mortgage revenue bonds payable (net of unamortized premium and deferral of loss on refunding)	27,445,968	-
	<u>29,450,968</u>	<u>-</u>
Total noncurrent liabilities	<u>29,450,968</u>	<u>-</u>
Total liabilities	<u>35,501,241</u>	<u>1,942,257</u>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	17,077,707	-
Restricted for debt service	11,656,086	-
Unrestricted	2,163,063	4,525,645
	<u>30,896,856</u>	<u>4,525,645</u>
Total net assets	<u>\$ 30,896,856</u>	<u>\$ 4,525,645</u>

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

ALLEN COUNTY  
STATEMENT OF REVENUES, EXPENSES, AND OTHER CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
For The Year Ended December 31, 2008

	Business-Type Activities - <u>Enterprise Fund</u>	
	<u>War Memorial Coliseum</u>	<u>Internal Service Funds</u>
Operating revenues:		
Miscellaneous	\$ 278,177	\$ 37,869
Rent	1,506,083	-
Concessions	1,255,912	-
Parking	1,534,611	-
Ticket office	161,181	-
Advertising	303,009	-
Arena maintenance fee	399,992	-
Suite/club seats	784,624	-
Employee/employer contributions	-	12,575,200
	<u>6,223,589</u>	<u>12,613,069</u>
Total operating revenues		
Operating expenses:		
Salaries and wages	2,163,421	-
Fringe benefits	656,678	-
Materials and supplies	156,943	-
Purchased services	1,732,013	-
Utilities	781,839	-
Miscellaneous	275,815	-
Maintenance and repair	650,734	-
Bad debt expense	18,834	-
Insurance claims and expenses	-	13,039,242
Depreciation	2,355,507	-
	<u>8,791,784</u>	<u>13,039,242</u>
Total operating expenses		
Operating loss	<u>(2,568,195)</u>	<u>(426,173)</u>
Nonoperating revenues (expenses):		
Interest and investment revenue	174,481	46,264
Food and beverage taxes	5,412,655	-
Sports and convention taxes	1,866,028	-
Amortization of bond issuance costs	(18,875)	-
Amortization of loss on bond refunding	(76,115)	-
Interest expense	(1,667,396)	-
	<u>5,690,778</u>	<u>46,264</u>
Total nonoperating revenue		
Income (loss) before contributions and transfers	3,122,583	(379,909)
Capital contributions	<u>36,872</u>	<u>-</u>
Change in net assets	3,159,455	(379,909)
Total net assets - beginning	<u>27,737,401</u>	<u>4,905,554</u>
Total net assets - ending	<u>\$ 30,896,856</u>	<u>\$ 4,525,645</u>

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

ALLEN COUNTY  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For The Year Ended December 31, 2008

	Business-Type Activities - <u>Enterprise Fund</u>	
	War Memorial Coliseum	Internal Service Funds
Cash flows from operating activities:		
Receipts from customers and users	\$ 6,090,712	\$ 12,607,219
Payments to suppliers	(4,101,858)	(13,191,047)
Payments to employees	(2,841,946)	-
Other receipts	-	5,362
	<u>                    </u>	<u>                    </u>
Net cash used by operating activities	(853,092)	(578,466)
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(1,468,248)	-
Principal paid on capital debt	(2,855,000)	-
Interest paid on capital debt	(1,698,496)	-
Food and beverage taxes	5,394,342	-
Sports and convention taxes	1,398,318	-
	<u>                    </u>	<u>                    </u>
Net cash provided by capital and related financing activities	770,916	-
Cash flows from investing activities:		
Proceeds from sales and maturities of investments	544,287	38,430
Purchase of investments	(188,494)	(17,805)
Interest received	184,232	47,244
	<u>                    </u>	<u>                    </u>
Net cash provided by investing activities	540,025	67,869
Net increase (decrease) in cash and cash equivalents	457,849	(510,597)
Cash and cash equivalents, January 1	<u>12,566,194</u>	<u>6,958,131</u>
Cash and cash equivalents, December 31	<u>\$ 13,024,043</u>	<u>\$ 6,447,534</u>
Reconciliation of operating income to net cash used by operating activities:		
Operating income	\$ (2,568,195)	\$ (426,173)
Adjustments to reconcile operating income to net cash used by operating activities:		
Depreciation expense	2,355,507	-
(Increase) decrease in assets:		
Accounts receivable	(78,719)	(488)
Allowance for uncollectible accounts	18,834	-
Prepaid items	24,162	-
Increase (decrease) in liabilities:		
Customer deposits	(490,622)	-
Accrued wages payable	(8,080)	-
Accounts payable	(37,773)	105,569
Deferred revenue	(54,158)	-
Taxes payable	(281)	-
Compensated absence payable	(13,767)	-
Incurred but not reported claims	-	(257,374)
	<u>                    </u>	<u>                    </u>
Total adjustments	1,715,103	(152,293)
Net cash used by operating activities	<u>\$ (853,092)</u>	<u>\$ (578,466)</u>

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

ALLEN COUNTY  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
December 31, 2008

<u>Assets</u>	Pension Trust Fund	Agency Funds
Cash and cash equivalents	\$ 1,827,394	\$ 17,473,613
Receivables:		
Taxes	-	41,282,007
Accounts	-	124,793
Interest and dividends	68,662	-
Intergovernmental	-	525
Loans	-	464
Total receivables	68,662	41,407,789
Investments at fair value:		
U.S. government securities	738,383	1,497
Shares of unit investment trusts	23,613,075	-
Total investments	24,351,458	1,497
Total assets	26,247,514	\$ 58,882,899
<u>Liabilities</u>		
Accounts payable	-	\$ 199,977
Payroll withholdings payable	-	1,092,990
Interest payable	-	2,224
Intergovernmental payable	-	557,972
Trust payable	-	57,029,736
Total liabilities	-	\$ 58,882,899
<u>Net Assets</u>		
Held in trust for:		
Employees' pension benefits and other purposes	26,247,514	
Total net assets	\$ 26,247,514	

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

ALLEN COUNTY  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2008

<u>Additions</u>	<u>Pension Trust Funds</u>
Contributions:	
Employer	\$ 1,064,873
Plan members	<u>148,357</u>
Total contributions	<u>1,213,230</u>
Investment income:	
Net decrease in fair value of investments	(8,733,169)
Interest	<u>1,014,861</u>
Net investment income	<u>(7,718,308)</u>
Total additions	<u>(6,505,078)</u>
 <u>Deductions</u>	
Benefits	1,566,800
Administrative expense	<u>167,131</u>
Total deductions	<u>1,733,931</u>
Changes in net assets	(8,239,009)
Net assets - beginning	<u>34,486,523</u>
Net assets - ending	<u>\$ 26,247,514</u>

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

ALLEN COUNTY  
 COMBINING STATEMENT OF NET ASSETS  
 DISCRETELY PRESENTED COMPONENT UNITS  
 December 31, 2008

<u>Assets</u>	Fort Wayne- Allen County Airport Authority	Allen County Solid Waste Management District	Allen County Public Library	Totals
Cash and cash equivalents	\$ 3,864,162	\$ 3,436,014	\$ 19,035,992	\$ 26,336,168
Investments	7,550,000	-	4,180,511	11,730,511
Receivables (net of allowances for uncollectibles):				
Interest	-	-	19,763	19,763
Taxes	46,526	-	969,796	1,016,322
Accounts	47,310	-	37,500	84,810
Intergovernmental	-	-	908,838	908,838
Unbilled revenue	29,293	-	-	29,293
Other	40,975	-	-	40,975
Prepaid expense	176,444	-	42,407	218,851
Inventory	313,903	-	-	313,903
Restricted assets:				
Cash and cash equivalents	3,262,174	-	-	3,262,174
Passenger facility charge receivable	112,163	-	-	112,163
Federal and state grants receivable	809,956	-	-	809,956
Other receivables	37,054	-	-	37,054
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	578,543	-	-	578,543
Investments	4,500,000	-	-	4,500,000
Taxes receivable	7,677	-	-	7,677
Net pension assets	163,658	-	43,178	206,836
Deferred debits	258,098	-	562,183	820,281
Capital assets:				
Land, improvements and construction in progress	16,034,773	-	5,954,969	21,989,742
Other capital assets, net of depreciation	88,977,282	906,850	85,768,056	175,652,188
<b>Total assets</b>	<b>126,809,991</b>	<b>4,342,864</b>	<b>117,523,193</b>	<b>248,676,048</b>
<u>Liabilities</u>				
Accounts payable	1,106,329	-	722,392	1,828,721
Accrued payroll and withholdings payable	-	-	540,048	540,048
Accrued liabilities payable	152,104	-	-	152,104
Accrued interest payable	-	-	1,422,275	1,422,275
Deferred credit	112,674	-	-	112,674
Payable from restricted assets:				
Accounts payable	94,233	-	-	94,233
Accrued bond interest	686,714	-	-	686,714
First mortgage revenue bonds - due within one year	2,835,000	-	-	2,835,000
Noncurrent liabilities:				
Due within one year:				
First mortgage general obligation bonds payable	-	-	3,285,000	3,285,000
General obligation bonds payable	-	-	280,000	280,000
Compensated absences	241,686	-	121,954	363,640
Notes and loans payable	16,600	-	-	16,600
Due in more than one year:				
First mortgage bonds payable (net of premium and deferral of loss on refunding)	-	-	61,528,076	61,528,076
First mortgage revenue bonds payable (net of discounts or premiums)	24,957,060	-	-	24,957,060
Compensated absences	1,054,520	-	609,767	1,664,287
Net other postemployment benefits obligation	101,946	-	-	101,946
<b>Total liabilities</b>	<b>31,358,866</b>	<b>-</b>	<b>68,509,512</b>	<b>99,868,378</b>
<u>Net Assets</u>				
Invested in capital assets, net of related debt	77,203,394	906,850	26,629,949	104,740,193
Restricted for:				
Capital projects	-	-	5,068,061	5,068,061
Debt service	-	-	6,668,680	6,668,680
Other purposes	8,526,620	-	1,357,463	9,884,083
Unrestricted	9,721,111	3,436,014	9,289,528	22,446,653
<b>Total net assets</b>	<b>\$ 95,451,125</b>	<b>\$ 4,342,864</b>	<b>\$ 49,013,681</b>	<b>\$ 148,807,670</b>

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

ALLEN COUNTY  
COMBINING STATEMENT OF ACTIVITIES  
DISCRETELY PRESENTED COMPONENT UNITS  
For The Year Ended December 31, 2008

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Fort Wayne-Allen County Airport Authority	Allen County Solid Waste Management District	Allen County Public Library	Totals
Component units:								
Fort Wayne - Allen County Airport Authority	\$ 19,193,709	\$ 9,170,776	\$ 133,531	\$ 2,747,422	\$ (7,141,980)	\$ -	\$ -	\$ (7,141,980)
Allen County Solid Waste Management District	1,485,437	1,363,934	39,217	-	-	(82,286)	-	(82,286)
Allen County Public Library	30,280,543	712,340	876,294	-	-	-	(28,691,909)	(28,691,909)
Total component units	<u>\$ 50,959,689</u>	<u>\$ 11,247,050</u>	<u>\$ 1,049,042</u>	<u>\$ 2,747,422</u>	<u>\$ (7,141,980)</u>	<u>\$ (82,286)</u>	<u>\$ (28,691,909)</u>	<u>\$ (35,916,175)</u>
General revenues:								
Property taxes					4,472,751	-	22,884,718	27,357,469
Other taxes					-	-	6,147,733	6,147,733
Other Local sources					-	70,000	-	70,000
Unrestricted investment earnings					586,039	-	196,827	782,866
Miscellaneous					-	126,933	434,544	561,477
Gain on disposal of capital assets					41,302	-	-	41,302
Total general revenues					<u>5,100,092</u>	<u>196,933</u>	<u>29,663,822</u>	<u>34,960,847</u>
Change in net assets					(2,041,888)	114,647	971,913	(955,328)
Net assets - beginning					<u>97,493,013</u>	<u>4,228,217</u>	<u>48,041,768</u>	<u>149,762,998</u>
Net assets - ending					<u>\$ 95,451,125</u>	<u>\$ 4,342,864</u>	<u>\$ 49,013,681</u>	<u>\$ 148,807,670</u>

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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

Allen 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 they are legally separate from the government.

Blended Component Units

The Allen County Jail Building Corporation is a significant blended component unit of the primary government. The primary government appoints a voting majority of the Jail Building Corporation's board and a financial benefit/burden relationship exists between the primary government and the Jail Building Corporation. Although it is legally separate from the primary government, the Allen County Jail Building Corporation is reported as if it were a part of the primary government because it provides services entirely or almost entirely to the primary government.

The Allen County Juvenile Justice Center Building Corporation is a significant blended component unit of the primary government. The primary government appoints a voting majority of the Juvenile Justice Center Building Corporation's board and a financial benefit/burden relationship exists between the primary government and the Juvenile Justice Center Building Corporation. Although it is legally separate from the primary government, the Allen County Juvenile Justice Center Building Corporation is reported as if it were a part of the primary government because it provides services entirely or almost entirely to the primary government.

The Allen County War Memorial Coliseum Building Corporation is a significant blended component unit of the primary government. The primary government appoints a voting majority of the War Memorial Coliseum Building Corporation's board and a financial benefit/burden relationship exists between the primary government and the War Memorial Coliseum Building Corporation. Although it is legally separate from the primary government, the Allen County War Memorial Coliseum Building Corporation is reported as if it were a part of the primary government because it provides services entirely or almost entirely to the primary government.

Discretely Presented Component Units

The Fort Wayne – Allen County Airport Authority is a significant discretely presented component unit of the primary government. It would be misleading to exclude the Fort Wayne – Allen County Airport Authority from the primary government's financial statements because of its relationship with the primary government.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The Allen County Solid Waste Management District is a significant discretely presented component unit of the primary government. The primary government appoints a voting majority of the solid Waste Management District's board and is able to impose its will. It would be misleading to exclude the Allen County Solid Waste Management District from the primary government's financial statements because of its relationship with the primary government.

The Allen County Public Library is a significant discretely presented component unit of the primary government. It would be misleading to exclude the Allen County Public Library from the primary government's financial statements because of its relationship with the primary government.

The financial statements of the individual component units may be obtained from their respective offices as follows:

Allen County Jail Building Corporation  
c/o U.S. National Bank Association  
10 W. Market Street, Suite 1150  
Indianapolis, IN 46204

Allen County Juvenile Justice Center Building Corporation  
c/o Wells Fargo Bank Corporate Trust Department  
111 E. Wayne Street  
Fort Wayne, IN 46801

Allen County War Memorial Coliseum Building Corporation  
c/o Wells Fargo Bank Corporate Trust Department  
111 E. Wayne Street  
Fort Wayne, IN 46801

Fort Wayne – Allen County Airport Authority  
Lt. Paul Bear Terminal  
Suite 209  
Fort Wayne, IN 46809

Allen County Solid Waste Management District  
One Main Street, Rm B86  
Fort Wayne, IN 46802

Allen County Public Library  
900 Library Plaza  
Fort Wayne, IN 46802

Joint Venture

The primary government is a participant in a joint venture agreement with the City of Fort Wayne (City) for the operation of the City-County Building's Plaza Parking Garage (Garage). The County and City each appoint three members of the Garage's Condominium Association (Association). The County and City jointly appoint the seventh member. The Association is a not-for-profit corporation and is responsible for the operation of the garage.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The County and City each have a 50% equity interest in the venture, with each entity having invested approximately \$4.7 million in the project. The County's share of construction cost was financed primarily from the proceeds of a 1995 Parking Garage Capital Lease and a \$1.7 million 2001 Parking Garage Revenue Bond issue. The County's equity interest was recorded in the County's Capital Assets. The Net Investment in Joint Venture will be increased (decreased) by 50% of the Association's net income (loss) each year. The County's equity interest increased by \$77,189 for its share of 2008 net income. Complete financial statements for the Association can be obtained from the Controller, City of Fort Wayne, Room 930, One Main Street, Fort Wayne, Indiana 46802.

Related Organizations

The primary government's officials are also responsible for appointing the members of the boards of other organizations, but the primary government's accountability for these organizations does not extend beyond making the appointments. The primary government appoints the board members of numerous organizations.

B. Government-Wide and Fund Financial Statements

Government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which direct expenses of a given function or segments are offset by program revenues. Direct expenses are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund and fiduciary fund financial statements. 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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the primary government receives cash.

The primary government reports the following major governmental funds:

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

The family and children fund (special revenue) accounts for the financial resources and expenses related to services for children adjudicated to be in need of services or delinquent children.

The rainy day fund (special revenue) accounts for transfers of unused and unencumbered funds under IC 36-1-8-5.

The primary government reports the following major proprietary funds:

The war memorial coliseum fund accounts for the operation of an arena, exposition center, and baseball stadium which house major sporting events, music concerts, conventions, meetings and other events.

Additionally, the primary government reports the following fund types:

The internal service funds account for automobile collision and comprehensive, civil rights, errors and omissions, health and worker's compensation insurance provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff's pension trust and the sheriff's benefit pension funds which accumulate resources for pension benefit payments.

Agency funds account for assets held by the primary government as an agent for individuals, private organizations, and other governments and/or other funds.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The primary government has elected not to follow subsequent private-sector guidance.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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 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 Assets or Equity

1. Deposits and Investments

The primary government'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 to 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.

Open-end mutual funds are reported at fair value.

Money market investments that mature within one year or less at the date of their acquisition are reported at amortized cost. Other money market investments are reported at fair value.

Investment income, including changes in the fair value of investments, is reported as revenue in the operating statement.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 statutes (IC 6-1.1-17-16) require the 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 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 and/or proprietary funds, net of allowances for uncollectible accounts, are recorded as a receivable with an offset to deferred 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. Restricted Assets

Enterprise fund food and beverage taxes and sports and convention taxes are classified as restricted assets on the statement of net assets because their use is limited by ordinance.

6. 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.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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	\$ All capitalized	N/A	N/A
Buildings	5,000	Straight-line	40-60 years
Improvements other than buildings	5,000	Straight-line	45 years
Machinery and equipment	5,000	Straight-line	5-25 years
Infrastructure	5,000	Straight-line	10-40 years
Net investment in joint venture	5,000	Straight-line	40 years

N/A = Not applicable

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.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. The total interest expense incurred by the primary government in its business-type activities during the current year was \$1,667,396. Of the amount, \$0 was included as part of the cost of capital assets under construction.

7. Compensated Absences

- a. Sick Leave – primary government employees earn sick leave at the rate of 5 days per year. Unused sick leave may be accumulated to a maximum of 10 days. Accumulated sick leave is paid to employees through cash payments upon termination.
- b. Vacation Leave – primary government employees earn vacation leave on their anniversary date at rates from 10 days to 25 days per year based upon the number of years of service. Vacation leave does not accumulate from year to year.
- c. Personal Leave – primary government employees earn personal leave at the rate of 2 days per year. Personal leave does not accumulate from year to year.

Vacation, sick, and personal leave is accrued when incurred.

8. 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 assets. Bond premiums and discounts, as well as issuance costs, 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 reported as deferred charges and amortized over the term of the related debt.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from actual debt proceeds received, are reported as debt service expenditures.

9. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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 October 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 Auditor receives approval of the Indiana Department of Local Government Finance.

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

Expenditures did not exceed appropriations for any funds or any departments within the General Fund, which required legally approved budgets.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

B. Deficit Fund Equity

At December 31, 2008, the following funds reported deficits in fund equity, which are violations of State statute:

Fund	2008
Governmental funds:	
Community Corrections - Home Detention	\$ 97,362
Community Transitions Program	150,980
Community Corrections Weed and Seed Initiative	4,524
Adult Protective Services	18,785
TB Emergency Program	2,803
HIV/AIDS Program	7,672
Substance Abuse Prevention and Treatment Program	6,420
Sexually Transmitted Disease Program	7,584
Fatal Alcohol Crash Team Grant	211
Law Enforcement Terrorism Prevention Program	4,400
Allen County Technology	2,552
Lincoln Industrial TIF	139,623
Vera Bradley TIF	1,113,178

Fund equity deficits arose primarily from expenditures or expenses exceeding revenues due to the timing differences of grants or cost reimbursements; these deficits will be repaid from future revenues.

III. Detailed Notes on All Funds

A. Deposits and Investments

Primary Government

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 bank balance held at National City Bank for the Sheriff's Retirement and Benefit Pension Plans for \$1,827,394 was uninsured and uncollateralized.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 Plans. This investment policy outlines parameters for investment activity for the Pension Plans. As of December 31, 2008, the County and the Sheriff's Pension Plans had the following investments:

Primary Government:

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less Than 1	1-2	More Than 2
Government sponsored enterprises	\$ 7,291,138	\$ 2,523,438	\$ 4,767,700	\$ -
External investment pool	395,862	371,120	24,742	-
Totals	<u>7,687,000</u>	<u>\$ 2,894,558</u>	<u>\$ 4,792,442</u>	<u>\$ -</u>

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less Than 0-5	5-15	More Than 15
U.S. treasuries and securities	\$ 738,383	\$ 210,169	\$ 316,599	\$ 211,615
Government sponsored enterprises	4,084,858	538,902	605,380	2,940,576
Mutual funds	9,447,824	9,447,824	-	-
Corporate bonds	2,354,953	1,065,334	470,461	819,158
Corporate stock	5,586,362	5,586,362	-	-
Foreign mutual fund	1,816,163	1,816,163	-	-
Foreign bonds	127,173	20,574	87,777	18,822
Foreign equities	195,741	195,741	-	-
Totals	<u>24,351,457</u>	<u>\$ 18,881,069</u>	<u>\$ 1,480,217</u>	<u>\$ 3,990,171</u>

Investment Policies

Indiana Code 5-13-9 authorizes the County 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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

(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 unit'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 market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The investment policy for the Sheriff's Pension Plans was adopted by the Sheriff's Merit Board on March 10, 2005. Authorized investments include time or savings accounts, obligations issued or fully insured or guaranteed by the United States of America, bonds, stocks, guaranteed investment contracts, bank investment contracts, mutual funds, high quality money market funds, and foreign securities whose shares are not denominated in foreign currency.

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 nor the Sheriff's Pension Plan has a formal investment policy for custodial credit risk for investments. At December 31, 2008, the County held investments in Government Sponsored Enterprises in the amount of \$7,687,000. Of these investments \$7,291,138 were held by the counterparty's trust department or agent but not in the County's name. At December 31, 2008, the Sheriff's Pension Plan held investments in Mutual Funds, Corporate Stock, Government Sponsored Enterprises, U.S. Treasuries and Securities, Corporate Bonds, Foreign Mutual Funds, Foreign Equities, and Foreign Bonds in the amount of \$24,351,458. Of these investments \$24,351,458 are held by the counterparty, not in the name of the Sheriff's Pension Plan.

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 must follow state statute and limit the stated final maturities of the investments to no more than two years. The Sheriff's Merit Board for the Sheriff's Pension Plans manages interest rate risk by authorizing a maximum average maturity of no more than 15 years be maintained in fixed income securities.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

Primary Government:

Standard and Poor's Rating	Moody's Rating	County's Investments	
		Government Sponsored Enterprise	Investment Pools
AAA	Aaa	\$ 7,291,138	\$ 395,862

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	Sheriff's Pension Plan Investments		
		Mutual Funds	Corporate/ Foreign Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ -	\$ 1,054,561	\$ 523,839
AA	Aa	-	330,804	-
A	A	-	454,794	-
BBB	Baa	-	588,628	-
B	B	-	53,339	-
Unrated	Unrated	11,263,987	-	3,399,156
Totals		\$ 11,263,987	\$ 2,482,126	\$ 3,922,995

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 does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement. More than 5% of the County's investments are in Federal National Mortgage Association and Federal Home Loan Mortgage Corporation in the amounts of \$3,263,605, and \$2,756,833 respectively. These investments represent 42.46%, and 35.86%, respectively, of the total investments for the County. The Sheriff's Merit Board for the Sheriff's Pension Plans manages concentration of credit risk by limiting the investment in debt securities of any one corporation to a maximum of 5% of the fixed income investments of the plan. More than 5% of the Sheriff's Pension Plan investments are in Federal National Mortgage Association in the amount of \$3,682,522. These investments represent 15.12% of the total investments for the Plan.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Foreign Currency Risk

Foreign currency risk relates to adverse affects on the fair value of an investment from changes in exchange rates. The Sheriff's Merit Board has a formal policy in regards to foreign currency risk that states foreign securities must have shares denominated in United States of America dollars.

Discretely Presented Component Units

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.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. As of December 31, 2008, the County's discretely presented component units had the following investments:

Discretely Presented Component Units:

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 752,359	\$ 78,461	\$ 600,844	\$ 73,054
Government sponsored enterprises	349,213	-	42,950	306,263
Corporate bonds	182,130	28,178	88,822	65,130
Corporate stock	1,633,563	1,633,563	-	-
Mutual funds	1,813,246	1,813,246	-	-
Totals	<u>\$ 4,730,511</u>	<u>\$ 3,553,448</u>	<u>\$ 732,616</u>	<u>\$ 444,447</u>

Investment Policies

Indiana Code 5-13-9 authorizes the discretely presented component units 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.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 discretely presented component units 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 discretely presented component units may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the unit'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 market value.

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 discretely presented component units do not have a formal investment policy for custodial credit risk for investments.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The discretely presented component units must follow state statute and limit the stated final maturities of the investments to no more than two years.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Discretely Presented Component Units:

Standard and Poor's Rating	Moody's Rating	Morningstar Risk Profile	Government Sponsored Enterprise	Corporate Bonds	Mutual Funds
AAA	Aaa		\$ 224,980	\$ -	\$ -
AA			49,322	-	-
AA-			50,594	50,102	-
A+			-	43,380	-
A			-	56,660	-
A-			-	31,988	-
Unrated			24,317	-	30,749
		High	-	-	287,132
		Above Average	-	-	353,617
		Average	-	-	651,896
		Below Average	-	-	220,631
		Low	-	-	269,221
			<u>\$ 349,213</u>	<u>\$ 182,130</u>	<u>\$ 1,813,246</u>
Totals					

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 discretely presented component units do not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

Foreign Currency Risk

Foreign currency risk relates to adverse affects on the fair value of an investment from changes in exchange rates. All discretely presented component units deposits and investments are denominated in U.S. currency.

B. Capital Assets

Capital asset activity for the year ended December 31, 2008, was as follows:

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NOTES TO FINANCIAL STATEMENTS  
(Continued)

Primary Government:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 8,678,449	\$ 107,075	\$ 5,782	\$ 8,779,742
Construction in progress	11,317,175	6,671,848	2,296,083	15,692,940
Total capital assets, not being depreciated	<u>19,995,624</u>	<u>6,778,923</u>	<u>2,301,865</u>	<u>24,472,682</u>
Capital assets, being depreciated:				
Buildings	119,826,925	700,803	-	120,527,728
Improvements other than buildings	3,384,834	-	-	3,384,834
Machinery and equipment	32,158,501	3,194,807	1,758,854	33,594,454
Infrastructure being depreciated	277,093,078	6,400,269	232,905	283,260,442
Net investment in joint venture	5,623,138	77,189	-	5,700,327
Totals	<u>438,086,476</u>	<u>10,373,068</u>	<u>1,991,759</u>	<u>446,467,785</u>
Less accumulated depreciation for:				
Buildings	30,620,029	1,953,574	-	32,573,603
Improvements other than buildings	2,359,966	711,192	-	3,071,158
Machinery and equipment	24,994,486	2,108,569	1,644,998	25,458,057
Infrastructure being depreciated	84,218,106	5,533,769	179,639	89,572,236
Net investment in joint venture	1,448,113	142,509	-	1,590,622
Totals	<u>143,640,700</u>	<u>10,449,613</u>	<u>1,824,637</u>	<u>152,265,676</u>
Total capital assets, being depreciated, net	<u>294,445,776</u>	<u>(76,545)</u>	<u>167,122</u>	<u>294,202,109</u>
Total governmental activities, capital assets, net	<u>\$ 314,441,400</u>	<u>\$ 6,702,378</u>	<u>\$ 2,468,987</u>	<u>\$ 318,674,791</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 380,487	\$ -	\$ -	\$ 380,487
Capital assets, being depreciated:				
Land improvements	1,440,208	-	-	1,440,208
Buildings	76,087,507	-	-	76,087,507
Improvements other than buildings	4,310,618	-	-	4,310,618
Machinery and equipment	3,075,594	1,505,120	162,023	4,418,691
Totals	<u>84,913,927</u>	<u>1,505,120</u>	<u>162,023</u>	<u>86,257,024</u>
Less accumulated depreciation for:				
Land improvements	1,250,552	26,781	-	1,277,333
Buildings	28,381,395	2,057,799	-	30,439,194
Improvements other than buildings	2,679,923	157,966	-	2,837,889
Machinery and equipment	2,563,482	112,961	162,023	2,514,420
Totals	<u>34,875,352</u>	<u>2,355,507</u>	<u>162,023</u>	<u>37,068,836</u>
Total capital assets, being depreciated, net	<u>50,038,575</u>	<u>(850,387)</u>	<u>-</u>	<u>49,188,188</u>
Total business-type activity capital assets, net	<u>\$ 50,419,062</u>	<u>\$ (850,387)</u>	<u>\$ -</u>	<u>\$ 49,568,675</u>

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Discretely Presented Component Units:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 19,922,305	\$ 243,638	\$ -	\$ 20,165,943
Rare book collection	994,827	-	-	994,827
Machinery and Equipment	562,587	344,263	-	906,850
Construction in progress	317,136	3,127,223	2,615,387	828,972
	<u>21,796,855</u>	<u>3,715,124</u>	<u>2,615,387</u>	<u>22,896,592</u>
Total capital assets, not being depreciated				
Capital assets, being depreciated:				
Buildings and improvements	160,912,070	896,304	3,702	161,804,672
Improvements other than buildings	399,013	139,647	-	538,660
Machinery and equipment	14,173,472	485,939	370,152	14,289,259
Infrastructure being depreciated	121,793,742	2,129,950	16,445	123,907,247
Library materials	10,544,204	3,933,156	3,418,362	11,058,998
	<u>307,822,501</u>	<u>7,584,996</u>	<u>3,808,661</u>	<u>311,598,836</u>
Totals				
Less accumulated depreciation for:				
Buildings and improvements	42,346,818	4,709,636	3,702	47,052,752
Improvements other than buildings	61,020	27,568	-	88,588
Machinery and equipment	9,719,751	837,533	292,965	10,264,319
Infrastructure being depreciated	70,657,644	5,250,958	16,445	75,892,157
Library materials	3,459,309	3,514,735	3,418,362	3,555,682
	<u>126,244,542</u>	<u>14,340,430</u>	<u>3,731,474</u>	<u>136,853,498</u>
Totals				
Total capital assets, being depreciated, net	<u>181,577,959</u>	<u>(6,755,434)</u>	<u>77,187</u>	<u>174,745,338</u>
Total discretely presented component units capital assets, net	<u>\$ 203,374,814</u>	<u>\$ (3,040,310)</u>	<u>\$ 2,692,574</u>	<u>\$ 197,641,930</u>

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

Governmental activities:	
General government	\$ 1,597,195
Public safety	2,412,794
Highways and streets	6,180,352
Health and welfare	203,640
Culture and recreation	55,632
	<u>10,449,613</u>
Total depreciation expense - governmental activities	<u>\$ 10,449,613</u>
Business-type activities:	
Coliseum	<u>\$ 2,355,507</u>

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

C. Interfund Balances and Activity

1. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2008, is as follows:

Interfund Payables	Interfund Receivables		
	General Fund	Nonmajor Governmental	Total
Nonmajor governmental	\$ 590,950	\$ 1,483,212	\$ 2,074,162

Interfund balances resulted from the time lag between the dates that (1) Interfund loans are repaid, (2) Interfund goods and services are provided or reimbursable expenditures occur, (3) transactions are recorded in the accounting system and (4) payments between funds are made.

2. Interfund Transfers

Interfund transfers at December 31, 2008, were as follows:

Transfer From	Transfer To	2008
Nonmajor governmental	Nonmajor governmental	\$ 5,959,557

The primary government typically uses transfers to fund ongoing operating subsidies.

D. Long-Term Liabilities

1. General Obligation Bonds

Primary Government

The primary government 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 primary government. General obligation bonds currently outstanding at year end are as follows:

Purpose	Interest Rates	Balance December 31, 2008	Current Portion	Discount	Net Noncurrent
2001 Allen County flood control refunding bonds	4.15% to 4.3%	\$ 1,285,000	\$ 635,000	\$ (3,836)	\$ 646,164
2001 Allen County radio communication bonds	4.125% to 4.4%	2,190,000	625,000	-	1,565,000
2004 Allen County bridge bonds	2.75%	2,665,000	1,760,000	(1,821)	903,179
Totals		\$ 6,140,000	\$ 3,020,000	\$ (5,657)	\$ 3,114,343

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

Year Ended December 31	Governmental Activities	
	Principal	Interest
2009	\$ 3,020,000	\$ 196,013
2010	2,210,000	94,036
2011	685,000	32,303
2012	225,000	4,950
Totals	<u>\$ 6,140,000</u>	<u>\$ 327,302</u>

Discretely Presented Component Units

The discretely presented component units issue 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 discretely presented component units. General obligation bonds currently outstanding at year end are as follows:

Purpose	Interest Rates	Balance December 31, 2008	Current Portion	Net Noncurrent
2001 Allen County Public Library bonds	3.5% to 4.5%	<u>\$ 280,000</u>	<u>\$ 280,000</u>	<u>\$ -</u>

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

Year Ended December 31	Discretely Presented Component Units	
	Principal	Interest
2009	<u>\$ 280,000</u>	<u>\$ 6,300</u>

2. First Mortgage Bonds

Primary Government

The primary government issues bonds to provide funds for the acquisition and construction of major capital facilities. First mortgage bonds outstanding at year end are as follows:

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Purpose	Interest Rates	Balance December 31, 2008	Current Portion	Premium (Deferral of Loss on Refunding)	Net Noncurrent
2001 Juvenile Justice Center first mortgage bonds	4% to 4.5%	\$ 19,807,358	\$ 1,685,000	\$ -	\$ 18,122,358
2005 Jail building first mortgage refunding bonds	3.75% to 5%	16,575,000	1,130,000	(353,093)	15,091,907
2001 B War Memorial Coliseum additions first mortgage revenue bonds	6.25% to 6.875%	5,260,000	175,000	-	5,085,000
2002 War Memorial Coliseum building first mortgage refunding bonds	5%	3,960,000	1,955,000	-	2,005,000
2007 A War Memorial Coliseum additions refunding first mortgage revenue bonds	4% to 4.5%	<u>24,300,000</u>	<u>910,000</u>	<u>(1,029,032)</u>	<u>22,360,968</u>
Totals		<u>\$ 69,902,358</u>	<u>\$ 5,855,000</u>	<u>\$ (1,382,125)</u>	<u>\$ 62,665,233</u>

First mortgage bonds debt service requirements to maturity are as follows:

Year Ended December 31	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2009	\$ 2,815,000	\$ 1,659,913	\$ 3,040,000	\$ 1,569,128
2010	2,930,000	1,544,737	3,160,000	1,422,066
2011	3,045,000	1,411,118	1,210,000	1,295,731
2012	3,185,000	1,270,993	1,255,000	1,241,514
2013	3,325,000	1,120,951	1,325,000	1,184,781
2014-2018	18,101,536	4,141,814	7,840,000	4,930,041
2019-2023	2,980,822	439,679	10,820,000	2,674,651
2024-2028	-	-	4,870,000	296,060
Totals	<u>\$ 36,382,358</u>	<u>\$ 11,589,205</u>	<u>\$ 33,520,000</u>	<u>\$ 14,613,972</u>

Discretely Presented Component Units

The discretely presented component units issue bonds to provide funds for the acquisition and construction of major capital facilities. First mortgage bonds outstanding at year end are as follows:

Purpose	Interest Rates	Balance December 31, 2008	Current Portion	Premium (Deferral of Loss on Refunding)	Net Noncurrent
2003 Allen County Public Library first mortgage bonds	3% to 5%	\$ 11,150,000	\$ -	\$ 17,459	\$ 11,167,459
2004 Allen County Public Library first mortgage bonds	3.5% to 5%	22,615,000	3,215,000	1,073,525	20,473,525
2005 Allen County Public Library first mortgage bonds	3% to 5%	<u>30,345,000</u>	<u>70,000</u>	<u>(387,908)</u>	<u>29,887,092</u>
Totals		<u>\$ 64,110,000</u>	<u>\$ 3,285,000</u>	<u>\$ 703,076</u>	<u>\$ 61,528,076</u>

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NOTES TO FINANCIAL STATEMENTS  
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First mortgage bonds debt service requirements to maturity are as follows:

Year Ended December 31	Discretely Presented Component Units	
	Principal	Interest
2009	\$ 3,285,000	\$ 3,057,070
2010	3,735,000	2,894,165
2011	3,915,000	2,706,320
2012	4,115,000	2,509,098
2013	4,330,000	2,301,695
2014-2018	24,850,000	8,304,393
2019-2023	<u>19,880,000</u>	<u>1,952,125</u>
Totals	<u>\$ 64,110,000</u>	<u>\$ 23,724,866</u>

3. Revenue Bonds

Primary Government

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

Purpose	Interest Rates	Balance December 31, 2008	Current Portion	Discount	Net Noncurrent
2001 Allen County parking garage bonds	4.67% to 5.59%	<u>\$ 1,365,000</u>	<u>\$ 75,000</u>	<u>\$ (26,563)</u>	<u>\$ 1,263,437</u>

Revenue bonds debt service requirements to maturity are as follows:

Year Ended December 31	Governmental Activities	
	Principal	Interest
2009	\$ 75,000	\$ 70,955
2010	80,000	67,296
2011	85,000	63,318
2012	90,000	58,985
2013	95,000	54,285
2014-2018	540,000	189,633
2019-2022	<u>400,000</u>	<u>34,379</u>
Totals	<u>\$ 1,365,000</u>	<u>\$ 538,851</u>

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Discretely Presented Component Units

The discretely presented component units issue bonds to be paid by income derived from the acquired or constructed assets. Revenue bonds outstanding at year end are as follows:

Purpose	Interest Rates	Balance December 31, 2008	Current Portion	Premium (Discount) (Deferral of Loss on Refunding)	Net Noncurrent
1998 First mortgage revenue bonds	4.7% to 5.3%	\$ 17,430,000	\$ -	\$ (116,089)	\$ 17,313,911
2004 Airport improvement refunding bonds	3% to 5%	<u>10,295,000</u>	<u>2,835,000</u>	<u>183,149</u>	<u>7,643,149</u>
Totals		<u>\$ 27,725,000</u>	<u>\$ 2,835,000</u>	<u>\$ 67,060</u>	<u>\$ 24,957,060</u>

Revenue bonds debt service requirements to maturity are as follows:

Year Ended December 31	Discretely Presented Component Unit	
	Principal	Interest
2009	\$ 2,835,000	\$ 1,340,659
2010	2,965,000	1,209,816
2011	3,100,000	1,063,848
2012	3,250,000	907,429
2013	3,445,000	744,928
2014-2018	9,245,000	1,945,870
2019-2020	<u>2,885,000</u>	<u>145,375</u>
Totals	<u>\$ 27,725,000</u>	<u>\$ 7,357,925</u>

4. Loan Payable

Discretely Presented Component Units

The discretely presented component units have entered into a noninterest bearing loan of \$166,000 for Air Trade Center utility improvements. This loan will be repaid at \$16,600 per year over a 10 year period. At December 31, 2008, the remaining balance is \$16,600.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

5. Advance Refunding

Primary Government

Governmental Activities

In prior years, the primary government defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments of the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the primary government's financial statements. At December 31, 2008, \$16,854,058 of bonds outstanding are considered defeased.

Business-type Activities

In prior years, the primary government defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments of the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the primary government's financial statements. At December 31, 2008, \$23,270,000 of bonds outstanding are considered defeased.

Discretely Presented Component Units

In prior years, the Allen County Public Library defeased certain bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments of the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Library's financial statements. At December 31, 2008, \$30,605,000 of bonds outstanding are considered defeased.

6. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2008, was as follows:

Primary Government	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation	\$ 9,255,000	\$ -	\$ 3,115,000	\$ 6,140,000	\$ 3,020,000
First mortgage	39,382,358	-	3,000,000	36,382,358	2,815,000
Revenues	1,440,000	-	75,000	1,365,000	75,000
Total bonds payable	<u>50,077,358</u>	<u>-</u>	<u>6,190,000</u>	<u>43,887,358</u>	<u>5,910,000</u>
Compensated absences	2,537,455	2,867,309	2,537,455	2,867,309	2,867,309
Other postemployment benefits liability	1,217,024	1,181,981	-	2,399,005	-
Total governmental activities long-term liabilities	<u>\$ 53,831,837</u>	<u>\$ 4,049,290</u>	<u>\$ 8,727,455</u>	<u>\$ 49,153,672</u>	<u>\$ 8,777,309</u>

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Primary Government	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type activities:					
First mortgage general obligation bonds payable:					
Coliseum	\$ 5,825,000	\$ -	\$ 1,865,000	\$ 3,960,000	\$ 1,955,000
First mortgage revenue bonds payable:					
Coliseum	30,550,000	-	990,000	29,560,000	1,085,000
Compensated absences	<u>53,876</u>	<u>40,109</u>	<u>53,876</u>	<u>40,109</u>	<u>40,109</u>
Total business-type activities long-term liabilities	<u>\$ 36,428,876</u>	<u>\$ 40,109</u>	<u>\$ 2,908,876</u>	<u>\$ 33,560,109</u>	<u>\$ 3,080,109</u>

Compensated absences for governmental activities typically have been liquidated from the general fund and five special revenue funds. Claims and judgments typically have been liquidated from the general fund.

Discretely Presented Component Units:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
General obligation bonds	\$ 820,000	\$ -	\$ 540,000	\$ 280,000	\$ 280,000
First mortgage general obligation bonds	67,005,000	-	2,895,000	64,110,000	3,285,000
First mortgage revenue bonds	30,450,000	-	2,725,000	27,725,000	2,835,000
Loan payable	33,200	-	16,600	16,600	16,600
Compensated absences	<u>1,861,990</u>	<u>1,125,031</u>	<u>959,094</u>	<u>2,027,927</u>	<u>363,640</u>
Total discretely presented component units	<u>\$ 100,170,190</u>	<u>\$ 1,125,031</u>	<u>\$ 7,135,694</u>	<u>\$ 94,159,527</u>	<u>\$ 6,780,240</u>

E. Restricted Assets

The balances of restricted asset accounts in the enterprise funds are as follows:

Coliseum expansion fund	\$ 144,895
Coliseum ticket office fund	436,971
Coliseum advance customer deposits	541,247
Food and beverage supplemental tax fund	9,210,274
Sports and convention fund	<u>2,292,468</u>
Total restricted assets	<u>\$ 12,625,855</u>

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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IV. 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; 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. There were no significant reductions in insurance by major category of risk.

Automobile Insurance

The Vehicle Self-Insurance Fund, an internal service fund, services the risk of loss in the following areas: automobile collision and comprehensive. The primary government is continuing to buy premium insurance for a number of other risks; i.e., liability.

The primary government is assuming 100% of the risk in these areas described above. Each department is responsible for the first \$500 deductible per each vehicle loss. Funding levels are determined based on the Insurance Director's analysis of prior years' claims history. The source of revenue is money appropriated from the County General Fund for automobile insurance, and also from the money or funds collected on behalf of the County arising from automobile insurance. The funding level for 2008 was \$0. There were no incurred but not reported claims at December 31, 2008. The cash balance in the fund at December 31, 2008, was \$171,824.

County Liability Insurance

The primary government established the County Liability Fund to cover risks involving civil rights claims and errors and omission claims. The source of revenue is money appropriated from the County General Fund under the Sheriff's Liability and Liability Insurance line items. The funding level for 2008 was \$218,136. Incurred but not reported claims have not been accrued as a liability as of December 31, 2008.

Group Health Insurance

The primary government has chosen to establish a risk financing fund for risks associated with employee health claims. The risk financing fund is accounted for in the Self-Insurance Health 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 \$250,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Amounts are paid into the fund by all insured funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based primarily upon the insurance premium of each employee paid from a particular fund. The employee pays 13% and the fund pays 87%, except the Sheriff's Department where the fund pays 100%. These premiums are reported as quasi-external interfund transactions. Provisions are also made for unexpected and unusual claims.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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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 claim liabilities during the past two years are as follows:

	2007	2008
Unpaid claims, beginning of fiscal year	\$ 625,226	\$ 2,072,691
Incurred claims and changes in estimates	13,731,833	11,665,619
Claim payments	12,284,368	11,855,413
Unpaid claims, end of fiscal year	\$ 2,072,691	\$ 1,882,897

Worker's Compensation

The primary government has chosen to establish a risk financing fund for risks associated with worker's compensation claims. The risk financing fund is accounted for in the Workmen's Compensation 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 \$300,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in 2008. Amounts are paid into the fund by all insured funds and are available to pay for worker compensation claims. Interfund premiums are based primarily upon the number of employees paid from a particular fund. The funding level for 2008 was \$708,855. There were no incurred but not reported claims at December 31, 2008. The cash balance in the fund at December 31, 2008, was \$738,788.

B. Contingent Liabilities

The primary government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County Attorney the resolution of these matters will not have a material effect on the condition of the primary government.

C. Conduit Debt

From time to time, the primary government has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the primary government, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2008, there were seven series of Industrial Revenue Bonds outstanding with an aggregate principal amount payable of \$33,858,144.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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D. Administration of Welfare Programs

The primary government is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent program, Medical Assistance to Wards, and Children with Special Health Care Needs through local property tax levies. The primary government remits those taxes to the State, which pays the cost.

E. Operating Lease to Recovery Health Services, Inc.

The Allen County Commissioners leased to Recovery Health Services, Inc. (Recovery), the personal property, nursing home and real estate used by Byron Health Center. Allen County is retaining the 55 bed residential program and paying Recovery for operations and a management fee. The significant provisions of this lease are as follows:

1. Term of Lease

January 1, 1999 to January 1, 2003, with an option to extend the term for two five year periods. Currently the lease is operating on a month to month basis.

2. Rent

(a) Base rent of \$300,000 per year during the initial term, to be paid monthly beginning on January 1, 1999, and thereafter on the first day of the month following the due date of the previous payment.

(b) In addition to the base rent, Recovery will pay \$60,000 per year toward the unpaid lease balance owing under the original lease agreement. The unpaid lease balance at December 31, 2008, was \$510,875. Due to the uncertainty of payments, the receivable is not shown on the financial statements. Any payments received will be shown as revenue in the year received. The additional rent shall be payable on the first day of December each year.

(c) Payments totaling \$360,000 were made during 2008, decreasing the unpaid balance by \$122,429, after applying a capital improvements credit of \$62,429.

3. Improvements

Capital repairs (as defined by the lease) are the responsibility of Allen County to the limit of 80% of all rent collected from Recovery. Sufficient funds from the base rent shall be deposited to a separate Maintenance Fund to accrue to the benefit of Byron Health Center. Recovery may elect to pay for repairs or capital improvements and receive a credit of up to 80% of the base rent per year. A credit of \$62,429 was taken during the year 2008.

4. Insurance

Recovery will carry liability, fire and casualty insurance for the mutual benefit of Allen County and Recovery.

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F. Commitment

Allen County has an agreement with Affiliated Computer Services (ACS) for information resource management. ACS staffs and manages the operation of the County's data processing equipment and software systems. The County provides office space, computer operating supplies, utilities, office equipment, and items necessary for day to day operations. In addition, the County provides computer hardware as it deems necessary for ACS. The agreement may be terminated by either party with 90 days notice. There is a revenue sharing clause included in the agreement whereby ACS will earn a percentage of increases in revenue or decreases in expenses as the result of programs or plans developed by ACS. The County gave their 90 day termination notice to ACS and the contract was terminated December 31, 2008. A new contract was signed with Atos Origin, Inc., effective January 1, 2009.

G. Tax Incremental Revenue Bonds and Loans

1. Infrastructure for Nestle USA Distribution Facility

Allen County and the City of Fort Wayne provided certain public infrastructure improvements (water main extension and roadways) that were necessary for Nestle USA to construct a distribution facility. These improvements were financed in part by a \$2,215,000 Tax Increment Revenue Bond (TIF) issued by the Allen County Redevelopment District. In December 1999, these bonds were refunded with the Nestle II TIF Bond Issue.

The \$2,440,000 1999 Allen County Redevelopment District Tax Incremental Revenue Bonds are due in installments of \$70,000 to \$115,000, plus interest at 6.25% to 6.7%. Bonds outstanding at December 31, 2008, were \$1,405,000.

2. Infrastructure for General Motors Facility

Allen County provided certain public infrastructure improvements (water and sewer main extensions, and right-of-way acquisition of Dalman Road) that were necessary to meet a previous commitment to General Motors. These improvements were financed by a \$5,233,322 1997 Tax Increment Revenue Bond (TIF) issued by the Allen County Redevelopment District.

In July 2005, these bonds were refunded with the Allen County Redevelopment Commission Tax Increment Revenue Bonds of 2005.

The \$9,275,000, 2005 Allen County Redevelopment District Tax Increment Revenue Bonds are in two series: Series 2005A (Tax Exempt) and Series B (Taxable). Series 2005A in the amount of \$6,985,000 was issued for purposes to cause the 1997 GM TIF bonds to be advance refunded and defeased. Series 2005B in the amount of \$2,290,000 was used to provide money to finance the purchase of lease of certain equipment by the Commission to be leased or leased back to General Motors Corporation and pay all costs incidental thereto including the issuance cost of the Series 2005B Bonds. Total debt outstanding at December 31, 2008, was \$6,985,000 series 2005A and \$2,290,000 Series 2005B.

3. Infrastructure for Vera Bradley Facility

Allen County provided certain public infrastructure improvements (water and sewer main extensions and roadways) that were necessary for Vera Bradley to construct a new manufacturing facility. These improvements were financed by a loan from the Allen County

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Economic Development Income Tax Fund. The loan outstanding at December 31, 2008, was \$1,319,745. In 2008, the Redevelopment Commission paid \$35,357 to bury utility lines in Silverado Park. This improvement was financed by a loan from the Redevelopment Commission Fund. The balance of the loan outstanding as of December 31, 2008, is \$35,357. Repayment of these loans will be made by using tax increment financing revenues from the Vera Bradley Economic Development Area established pursuant to Indiana Code 36-7-14-41.

4. Infrastructure for Oak Crossing Economic Development Area (EDA)

Allen County provided certain public infrastructure improvements at the intersection of North Clinton Street (formerly Leo Road) and Mayhew Road. These improvements were financed by a loan from various Allen County Highway Funds. The loan outstanding at December 31, 2008, was \$1,378,911. Repayment of the loan will be made by using tax increment financing revenues from the Oak Crossing Economic Development Area (EDA).

5. Incentive for Baekgaard Limited

The Redevelopment Commission provided a \$122,000 incentive to Baekgaard Limited which is locating within the Zubrick Road Allocation Area in order to assist in the company's development of the Zubrick site. Funds were provided from the Tax Abatement Development Fund. Repayment will be made by using tax increment financing revenues from the Zubrick Road Allocation Area of the Silverado Economic Development Area (EDA).

Economic Development areas were established to repay the above bonds. Property taxes generated from increased property valuations in the economic development areas are used to repay the bonds. Since Allen County as a whole is not obligated to make the debt payments, these bonds are not considered as debt of the County. If the increased property taxes do not generate sufficient revenues to pay the debt service payments, up to \$1,500,000 per year may be allocated from the County Economic Development Income Tax Fund towards the debt service payments.

H. Other Postemployment Benefits

Single-Employer Defined Healthcare Plan

Plan Description

The Allen County Retiree Healthcare Plan is a single-employer defined benefit healthcare plan administered by Allen County in an internal service fund. The plan provides health care benefits to eligible retirees and their spouses. Indiana Code 5-10-8 assigns the authority to establish and amend benefit provisions to the County.

Funding Policy

The contribution requirements of plan members for the Allen County Retiree Healthcare Plan are established by the County Commissioners. The required contribution is based on projected pay-as-you-go financing requirements. For the year ended December 31, 2008, the County contributed \$488,768 to the plan.

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NOTES TO FINANCIAL STATEMENTS  
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Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation to the plan.

Annual required contribution	\$ 1,690,698
Interest on net OPEB obligation	54,766
Amortization adjustment to the ARC	<u>(74,715)</u>
Annual OPEB cost	1,670,749
Contributions made	<u>488,768</u>
Increase in net OPEB obligation	1,181,981
Net OPEB obligation, beginning of year	<u>1,217,024</u>
Net OPEB obligation, end of year	<u><u>\$ 2,399,005</u></u>

The County's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2008 was as follows:

Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12-31-07	\$ 1,684,745	28%	\$ 1,217,024
12-31-08	1,670,749	29%	2,399,005

Funding status and Fund Progress

As of January 1, 2009, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$14,770,726, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$14,770,726, and the ratio of the UAAL to covered payroll was 25.9%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about a probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and the plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long term perspective of the calculations.

In the January 1, 2009, actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 9% initially, reduced by decrements to an ultimate rate of 4.5% after 9 years. The UAAL is being amortized as a level dollar amount over 30 years based on an open group. The remaining amortization period at December 31, 2008, was 30 years.

I. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The primary government contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the primary government authority to contribute to the plan. The PERF 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.

PERF 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:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The primary government's annual pension cost and related information, as provided by the actuary, is presented in this note.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The negative Net Pension Obligation (NPO) is considered an asset of the primary government and is reflected as such in the Statement of Net Assets.

2. County Police Retirement Plan

Plan Description

The primary government contributes to the County Police Retirement Plan which is a single-employer defined benefit pension plan. With the approval of the primary government's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the Sheriff's Department.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The primary government's annual pension cost and related information, as provided by the actuary, is presented in this note. The negative Net Pension Obligation (NPO) is considered an asset of the primary government and is reflected as such in the Statement of Net Assets.

3. County Police Benefit Plan

Plan Description

The primary government contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the primary government's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the Sheriff's Department.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The primary government's annual pension cost and related information, as provided by the actuary, is presented in this note. The negative Net Pension Obligation (NPO) is considered an asset of the primary government and is reflected as such in the Statement of Net Assets.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 2,653,395	\$ 960,896	\$ 70,566
Interest on net pension obligation	(107,028)	(15,940)	347
Adjustment to annual required contribution	121,967	28,223	(614)
Annual pension cost	2,668,334	973,179	70,299
Contributions made	2,624,455	994,307	70,566
Increase (decrease) in net pension obligation	43,879	(21,128)	(267)
Net pension obligation, beginning of year	(1,476,247)	(219,858)	4,780
Net pension obligation, end of year	<u>\$ (1,432,368)</u>	<u>\$ (240,986)</u>	<u>\$ 4,513</u>
	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5.75%	17.2%	1.2%
Plan Members	3%	3%	None
Actuarial valuation date	07-01-08	01-01-09	01-01-09
Actuarial cost method	Entry age	Frozen entry age	Aggregate
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	
Amortization period	30 years	30 years	*
Amortization period (from date)	07-01-97	12-31-97	*
Asset valuation method	75% of expected actuarial value plus 25% of actual market value	75% of expected actuarial value plus 25% of actual market value	75% of expected actuarial value plus 25% of actual market value

\*The aggregate cost method does not identify or separately amortize unfunded actuarial liabilities. The actual present value of projected benefits of the group in excess of the actuarial value of the assets is allocated on a level basis over the earnings of the group.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Actuarial Assumptions	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7.25%	7.25%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	N/A	N/A

N/A = Not applicable

Three Year Trend Information

PERF			
Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
06-30-06	\$ 2,318,313	104%	\$ (1,739,655)
06-30-07	2,644,250	90%	(1,476,247)
06-30-08	2,668,334	98%	(1,432,368)

County Police Retirement Plan			
Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12-31-05	\$ 949,019	125%	\$ (51,355)
12-31-06	870,322	119%	(219,858)
12-31-07	973,179	102%	(240,986)

County Police Benefit Plan			
Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12-31-05	\$ 117,445	100%	\$ 5,063
12-31-06	82,311	100%	4,780
12-31-07	70,299	100%	4,513

J. Subsequent Events

Maplecrest Bridge Bond

In November 2009, the County \$25 million limited tax bridge bonds to construct a four lane road, with four bridges spanning the Maumee River and railroad tracks in order to extend Maplecrest Road.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

War Memorial Coliseum

1. Memorial Stadium

In June 2009, the demolition of the Memorial Stadium was accomplished at a cost of approximately \$1,500,000. The loss on disposal of this asset will be approximately \$3,390,000. Both will be reflected in the 2009 Financial Statements.

2. Sports and Convention Taxes

The Indiana State Legislature passed amended legislation that will affect proceeds received by the War Memorial Coliseum concerning Sports and Convention taxes. During the years ended December 31, 2008 and 2007, the Coliseum received \$1,866,028 and \$1,217,204, respectively from these taxes. The amended law will add the facilities located at Indiana University-Purdue University Fort Wayne to the tax area designated by Allen County. The maximum amount of taxes that may be captured in the tax area located in the county is \$3,000,000. The first \$2,600,000 shall be distributed to the Memorial Coliseum. The remaining balance shall be distributed to the Joint County-City Capital Improvement Board in Allen County.

3. Supplemental Food and Beverage Taxes

The Indiana State Legislature passed amended legislation that will affect proceeds received by the War Memorial Coliseum concerning Supplemental Food and Beverage Taxes. The Coliseum can only use the revenues collected after July 1, 2009, for the payment of its annual debt service which was incurred before January 1, 2009, for the expansion, remodeling and improvements of its facilities. Any Supplemental Food and Beverage Tax revenues or interest revenues earned on the Supplemental Food and Beverage Taxes Collected after December 31, 2009, that is not needed in a year to make payments for any outstanding obligations shall be transferred to the Joint County-City Capital Improvement Board in Allen County.

ALLEN COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 47,531,835	\$ 47,795,764	\$ (263,929)	99%	\$ 45,053,388	(1%)
07-01-07	53,500,163	52,937,197	562,966	101%	45,402,554	1%
07-01-08	58,074,837	60,201,400	(2,126,563)	96%	48,187,934	(4%)

County Police Retirement Plan\*

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-04	\$ 24,513,742	\$ 31,911,588	\$ (7,397,846)	77%	\$ 4,584,133	(161%)
01-01-05	25,239,949	33,449,599	(8,209,650)	75%	4,620,150	(178%)
01-01-06	27,137,283	30,211,612	(3,074,329)	90%	5,540,671	(55%)
01-01-07	29,635,099	32,410,952	(2,775,853)	91%	5,244,941	(53%)
01-01-08	31,753,559	35,006,847	(3,253,288)	91%	5,775,592	(56%)
01-01-09	30,552,846	37,388,141	(6,835,295)	82%	6,363,635	(107%)

County Police Benefit Plan\*

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-06	\$ 700,451	\$ 700,451	\$ -	100%	\$ 5,540,671	0%
01-01-07	840,328	840,328	-	100%	5,244,941	0%
01-01-08	951,804	951,804	-	100%	5,775,592	0%
01-01-09	944,330	944,330	-	100%	6,363,635	0%

\*Prior to January 1, 2005, the actuary did not provide the information necessary to present the Schedules of Funding Progress separately for these two individual pension funds.

Retiree Health Care Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-07	\$ -	\$ 14,580,514	\$(14,580,514)	0%	\$ 55,279,487	(26%)
01-01-08	-	14,770,726	(14,770,726)	0%	56,937,872	(26%)

ALLEN COUNTY  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULES OF CONTRIBUTIONS FROM THE  
 EMPLOYER AND OTHER CONTRIBUTING ENTITIES

County Police Retirement Plan		
Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed County
12-31-05	\$ 961,736	123%
12-31-06	867,453	120%
12-31-07	960,896	104%

County Police Benefit Plan		
Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed County
12-31-05	\$ 117,825	100%
12-31-06	82,594	100%
12-31-07	70,566	100%

ALLEN COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULES  
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS  
For The Year Ended December 31, 2008

	General Fund				Family and Children Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final			Original	Final		
Revenues:								
Taxes:								
Property	\$ 59,484,403	\$ 59,484,403	\$ 59,345,737	\$ (138,666)	\$ 27,088,450	\$ 27,088,450	\$ 26,898,318	\$ (190,132)
Licenses and permits	2,070,000	2,070,000	1,687,284	(382,716)	-	-	-	-
Intergovernmental	8,580,913	8,580,913	12,496,441	3,915,528	11,972,868	11,972,868	11,921,814	(51,054)
Charges for services	6,372,500	6,372,500	4,997,849	(1,374,651)	-	-	-	-
Fines and forfeits	-	-	2,181,750	2,181,750	-	-	-	-
Other	8,273,885	8,273,885	14,764,847	6,490,962	-	-	608,409	608,409
Total revenues	<u>84,781,701</u>	<u>84,781,701</u>	<u>95,473,908</u>	<u>10,692,207</u>	<u>39,061,318</u>	<u>39,061,318</u>	<u>39,428,541</u>	<u>367,223</u>
Expenditures:								
Current:								
General government:	42,556,441	56,681,718	46,082,126	10,599,592	-	-	-	-
Public safety	35,404,889	38,636,686	37,164,633	1,472,053	-	-	-	-
Health and welfare	6,646,500	7,101,612	6,965,149	136,463	37,182,393	37,182,393	37,115,842	66,551
Culture and recreation	519,955	519,955	493,578	26,377	-	-	-	-
Total expenditures	<u>85,127,785</u>	<u>102,939,971</u>	<u>90,705,486</u>	<u>12,234,485</u>	<u>37,182,393</u>	<u>37,182,393</u>	<u>37,115,842</u>	<u>66,551</u>
Other financing sources (uses):								
Temporary loan proceeds	-	-	7,000,000	7,000,000	-	-	-	-
Repayment of temporary loan	-	-	(7,000,000)	(7,000,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(346,084)	(18,158,270)	4,768,422	22,926,692	1,878,925	1,878,925	2,312,699	433,774
Fund balances - beginning	<u>17,145,485</u>	<u>17,145,485</u>	<u>17,145,485</u>	<u>-</u>	<u>1,636,272</u>	<u>1,636,272</u>	<u>1,636,272</u>	<u>-</u>
Fund balances - December 31	<u>\$ 16,799,401</u>	<u>\$ (1,012,785)</u>	<u>\$ 21,913,907</u>	<u>\$ 22,926,692</u>	<u>\$ 3,515,197</u>	<u>\$ 3,515,197</u>	<u>\$ 3,948,971</u>	<u>\$ 433,774</u>

ALLEN COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULES  
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS  
For The Year Ended December 31, 2008  
(Continued)

	Rainy Day Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ 1,255,876	\$ 1,255,876
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	-	-	126,632	126,632
Total revenues	-	-	1,382,508	1,382,508
Expenditures:				
Current:				
General government:				
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	-	-	-	-
Other financing sources (uses):				
Temporary loan proceeds	-	-	7,000,000	7,000,000
Repayment of temporary loan	-	-	(7,000,000)	(7,000,000)
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	1,382,508	1,382,508
Fund balances - beginning	<u>14,362,373</u>	<u>14,362,373</u>	<u>14,362,373</u>	<u>-</u>
Fund balances - December 31	<u>\$ 14,362,373</u>	<u>\$ 14,362,373</u>	<u>\$ 15,744,881</u>	<u>\$ 1,382,508</u>

ALLEN COUNTY  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGET/GAAP RECONCILIATION  
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2008

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:

	<u>General</u>	<u>Family and Children</u>	<u>Rainy Day</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (budgetary basis)	\$ 4,768,522	\$ 2,312,699	\$ 1,382,508
Adjustments:			
To adjust revenues for accruals	(985,026)	720,319	(322,334)
To adjust expenditures for accruals	<u>(928,135)</u>	<u>(2,365,487)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (GAAP basis)	<u>\$ 2,855,361</u>	<u>\$ 667,531</u>	<u>\$ 1,060,174</u>

ALLEN COUNTY  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2008

<u>Assets</u>	County Highway	Local Road and Street	Service of Process	County Health	Property Reassessment	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services
Cash and cash equivalents	\$ 5,423,824	\$ 3,699,065	\$ 26,729	\$ 2,012,939	\$ 1,281,729	\$ 279,364	\$ 357,499
Investments	87,996	39,508	-	21,865	19,802	2,005	6,000
Receivables (net of allowances for uncollectibles):							
Interest	5,141	-	-	1,042	774	-	-
Taxes	19,937	-	-	104,446	19,797	-	-
Accounts	7,129	-	3,663	10,615	-	-	41,651
Special assessments	-	-	-	-	-	-	-
Intergovernmental	880,804	245,473	-	2,985	566	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 6,424,831</b>	<b>\$ 3,984,046</b>	<b>\$ 30,392</b>	<b>\$ 2,153,892</b>	<b>\$ 1,322,668</b>	<b>\$ 281,369</b>	<b>\$ 405,150</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 264,301	\$ 51,668	\$ -	\$ 16,108	\$ 1,381	\$ -	\$ 5,181
Accrued payroll and withholdings payable	349,023	-	-	211,035	18,858	14,386	35,527
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	107,431	20,363	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>613,324</b>	<b>51,668</b>	<b>-</b>	<b>334,574</b>	<b>40,602</b>	<b>14,386</b>	<b>40,708</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	5,811,507	3,932,378	30,392	1,819,318	1,282,066	266,983	364,442
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>5,811,507</b>	<b>3,932,378</b>	<b>30,392</b>	<b>1,819,318</b>	<b>1,282,066</b>	<b>266,983</b>	<b>364,442</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,424,831</b>	<b>\$ 3,984,046</b>	<b>\$ 30,392</b>	<b>\$ 2,153,892</b>	<b>\$ 1,322,668</b>	<b>\$ 281,369</b>	<b>\$ 405,150</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	Accident Report	County Surveyor's Corner Perpetuation	Firearms Training	County Extradition	Recorders Records Perpetuation	Drainage Maintenance	Jail Commissary
Cash and cash equivalents	\$ 511	\$ 474,623	\$ 27,358	\$ 53,068	\$ 1,267,231	\$ 4,417,654	\$ 581,802
Investments	-	-	-	-	20,996	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	791	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	6,075	-	3,663	31,552	-	-
Special assessments	-	-	-	-	-	21,790	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 511</b>	<b>\$ 480,698</b>	<b>\$ 27,358</b>	<b>\$ 56,731</b>	<b>\$ 1,320,570</b>	<b>\$ 4,439,444</b>	<b>\$ 581,802</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 4,200	\$ -	\$ 21,544	\$ 3,994	\$ -
Accrued payroll and withholdings payable	-	-	-	-	31,016	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	32,000
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>4,200</b>	<b>-</b>	<b>52,560</b>	<b>3,994</b>	<b>32,000</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	511	480,698	23,158	56,731	1,268,010	4,435,450	549,802
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>511</b>	<b>480,698</b>	<b>23,158</b>	<b>56,731</b>	<b>1,268,010</b>	<b>4,435,450</b>	<b>549,802</b>
<b>Total liabilities and fund balances</b>	<b>\$ 511</b>	<b>\$ 480,698</b>	<b>\$ 27,358</b>	<b>\$ 56,731</b>	<b>\$ 1,320,570</b>	<b>\$ 4,439,444</b>	<b>\$ 581,802</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	Local Health Maintenance	County User Fee	County Law Enforcement Continuing Education	County Corrections	Community Corrections	Community Corrections - Home Detention	Redevelopment Commission
Cash and cash equivalents	\$ 294,958	\$ 40,330	\$ 4,846	\$ 228,148	\$ 866,100	\$ 68,233	\$ 373,556
Investments	4,922	-	-	-	-	-	6,159
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	162	3,663	-	-	-	1,578	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	200	-	149,322	2,674	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 300,042</b>	<b>\$ 43,993</b>	<b>\$ 5,046</b>	<b>\$ 228,148</b>	<b>\$ 1,015,422</b>	<b>\$ 72,485</b>	<b>\$ 379,715</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 2,774	\$ -	\$ 1,189	\$ 24,999	\$ 4,097	\$ -
Accrued payroll and withholdings payable	10,030	-	-	-	82,045	165,570	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>10,030</b>	<b>2,774</b>	<b>-</b>	<b>1,189</b>	<b>107,044</b>	<b>169,667</b>	<b>-</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	290,012	41,219	5,046	226,959	908,378	(97,182)	379,715
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>290,012</b>	<b>41,219</b>	<b>5,046</b>	<b>226,959</b>	<b>908,378</b>	<b>(97,182)</b>	<b>379,715</b>
<b>Total liabilities and fund balances</b>	<b>\$ 300,042</b>	<b>\$ 43,993</b>	<b>\$ 5,046</b>	<b>\$ 228,148</b>	<b>\$ 1,015,422</b>	<b>\$ 72,485</b>	<b>\$ 379,715</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	Hazardous Waste	Alcohol Abuse Deterrent Program	Narcotics	Park and Recreation Nonreverting	Economic Development	Emergency Planning and Right to Know	Vehicle Title Inspection
Cash and cash equivalents	\$ 3,140,975	\$ 11,019	\$ 10,951	\$ 254,375	\$ 288,858	\$ 178,372	\$ 5,079
Investments	51,305	-	-	4,218	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	1,937	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	8,604	225	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 3,194,217</b>	<b>\$ 19,623</b>	<b>\$ 11,176</b>	<b>\$ 258,593</b>	<b>\$ 288,858</b>	<b>\$ 178,372</b>	<b>\$ 5,079</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 17,459	\$ -	\$ 4,407	\$ 36,250	\$ 13,855	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>17,459</b>	<b>-</b>	<b>4,407</b>	<b>36,250</b>	<b>13,855</b>	<b>-</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	3,194,217	2,164	11,176	254,186	252,608	164,517	5,079
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>3,194,217</b>	<b>2,164</b>	<b>11,176</b>	<b>254,186</b>	<b>252,608</b>	<b>164,517</b>	<b>5,079</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,194,217</b>	<b>\$ 19,623</b>	<b>\$ 11,176</b>	<b>\$ 258,593</b>	<b>\$ 288,858</b>	<b>\$ 178,372</b>	<b>\$ 5,079</b>

ALLEN COUNTY  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2008  
(Continued)

<u>Assets</u>	Record Check	Plat Book	County Drug Free Community	Supplemental Public Defender Services	Emergency Telephone System	Public Information	Drug Task Force
Cash and cash equivalents	\$ 81,814	\$ 67,272	\$ 241,465	\$ 69,114	\$ 3,544,535	\$ 505,879	\$ 61,760
Investments	-	-	-	-	55,523	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	2,154	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	19,752	4,646	151,461	34,322	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	13,106	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 81,814</b>	<b>\$ 67,272</b>	<b>\$ 261,217</b>	<b>\$ 86,866</b>	<b>\$ 3,753,673</b>	<b>\$ 540,201</b>	<b>\$ 61,760</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 1,335	\$ 12,801	\$ 6,876	\$ -
Accrued payroll and withholdings payable	-	6,732	-	1,688	32,466	9,107	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>6,732</b>	<b>-</b>	<b>3,023</b>	<b>45,267</b>	<b>15,983</b>	<b>-</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	81,814	60,540	261,217	83,843	3,708,406	524,218	61,760
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>81,814</b>	<b>60,540</b>	<b>261,217</b>	<b>83,843</b>	<b>3,708,406</b>	<b>524,218</b>	<b>61,760</b>
<b>Total liabilities and fund balances</b>	<b>\$ 81,814</b>	<b>\$ 67,272</b>	<b>\$ 261,217</b>	<b>\$ 86,866</b>	<b>\$ 3,753,673</b>	<b>\$ 540,201</b>	<b>\$ 61,760</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	Court Appointed Special Advocate	Board of Health Donations	Law Enforcement	Sexual Transmitted Disease Donations	Tax Sale Fee	Park and Recreation Gift	Indiana Law Enforcement Assist Grant
Cash and cash equivalents	\$ 194,341	\$ 14,962	\$ 164,169	\$ 11,555	\$ 140,648	\$ 173,370	\$ 7,724
Investments	-	-	-	-	-	2,855	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 194,341</u>	<u>\$ 14,962</u>	<u>\$ 164,169</u>	<u>\$ 11,555</u>	<u>\$ 140,648</u>	<u>\$ 176,225</u>	<u>\$ 7,724</u>
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 15,361	\$ -	\$ -
Accrued payroll and withholdings payable	7,969	-	9,957	-	8,209	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>7,969</u>	<u>-</u>	<u>9,957</u>	<u>-</u>	<u>23,570</u>	<u>-</u>	<u>-</u>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	186,372	14,962	154,212	11,555	117,078	176,225	7,724
Capital projects funds	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>186,372</u>	<u>14,962</u>	<u>154,212</u>	<u>11,555</u>	<u>117,078</u>	<u>176,225</u>	<u>7,724</u>
Total liabilities and fund balances	<u>\$ 194,341</u>	<u>\$ 14,962</u>	<u>\$ 164,169</u>	<u>\$ 11,555</u>	<u>\$ 140,648</u>	<u>\$ 176,225</u>	<u>\$ 7,724</u>

ALLEN COUNTY  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	Department of Planning Services	Medical Care for Inmates	Chemical Testing	Jury Fee	Infraction Deferral Fee	Circuit Court ADR Plan	Pre-Trial Diversion
Cash and cash equivalents	\$ 72,370	\$ 11,272	\$ 80,798	\$ 65,764	\$ 736,753	\$ 19,650	\$ 427,358
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	554	3,416	26,371	1,275	23,978
Special assessments	-	-	-	-	-	-	-
Intergovernmental	15,038	-	-	-	66,381	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 87,408</b>	<b>\$ 11,272</b>	<b>\$ 81,352</b>	<b>\$ 69,180</b>	<b>\$ 829,505</b>	<b>\$ 20,925</b>	<b>\$ 451,336</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 7,592	\$ 2,743	\$ -	\$ 3,653	\$ -	\$ 5,966
Accrued payroll and withholdings payable	-	-	-	-	54,527	-	21,735
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>7,592</b>	<b>2,743</b>	<b>-</b>	<b>58,180</b>	<b>-</b>	<b>27,701</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	87,408	3,680	78,609	69,180	771,325	20,925	423,635
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>87,408</b>	<b>3,680</b>	<b>78,609</b>	<b>69,180</b>	<b>771,325</b>	<b>20,925</b>	<b>423,635</b>
<b>Total liabilities and fund balances</b>	<b>\$ 87,408</b>	<b>\$ 11,272</b>	<b>\$ 81,352</b>	<b>\$ 69,180</b>	<b>\$ 829,505</b>	<b>\$ 20,925</b>	<b>\$ 451,336</b>

ALLEN COUNTY  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2008  
(Continued)

<u>Assets</u>	Superior Court ADR Plan	Allen County Morgue	Algor Mortis Study	Campaign Finance Enforcement	Surveyor's Petition	Federal Asset Seizure	Community Transitions Program
Cash and cash equivalents	\$ 27,178	\$ 3,072	\$ 186	\$ 1,555	\$ 4,140	\$ 1,177,974	\$ -
Investments	-	-	-	-	-	20,702	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	736	-
Taxes	-	-	-	-	-	-	-
Accounts	1,050	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 28,228</b>	<b>\$ 3,072</b>	<b>\$ 186</b>	<b>\$ 1,555</b>	<b>\$ 4,140</b>	<b>\$ 1,199,412</b>	<b>\$ -</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 2,860	\$ -	\$ -	\$ -	\$ -	\$ 107,202	\$ 8,294
Accrued payroll and withholdings payable	-	-	-	-	-	-	38,842
Interfund payables:							
Interfund loans	-	-	-	-	-	-	103,844
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>2,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,202</b>	<b>150,980</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	25,368	3,072	186	1,555	4,140	1,092,210	(150,980)
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>25,368</b>	<b>3,072</b>	<b>186</b>	<b>1,555</b>	<b>4,140</b>	<b>1,092,210</b>	<b>(150,980)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 28,228</b>	<b>\$ 3,072</b>	<b>\$ 186</b>	<b>\$ 1,555</b>	<b>\$ 4,140</b>	<b>\$ 1,199,412</b>	<b>\$ -</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	Emergency Preparedness Gift	Stormwater Study	Internet Access	Prisoner Reimbursement	Juvenile Public Defender User Fees	Mobil Command Unit	Clerk Record Perpetuation
Cash and cash equivalents	\$ 1,286	\$ 61,278	\$ 185,255	\$ 6,525	\$ 40,277	\$ 12,598	\$ 139,698
Investments	-	1,001	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	10,860	-	1,363	-	8,150
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,286</b>	<b>\$ 62,279</b>	<b>\$ 196,115</b>	<b>\$ 6,525</b>	<b>\$ 41,640</b>	<b>\$ 12,598</b>	<b>\$ 147,848</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	4,153
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,153</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	1,286	62,279	196,115	6,525	41,640	12,598	143,695
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>1,286</b>	<b>62,279</b>	<b>196,115</b>	<b>6,525</b>	<b>41,640</b>	<b>12,598</b>	<b>143,695</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,286</b>	<b>\$ 62,279</b>	<b>\$ 196,115</b>	<b>\$ 6,525</b>	<b>\$ 41,640</b>	<b>\$ 12,598</b>	<b>\$ 147,848</b>

ALLEN COUNTY  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2008  
(Continued)

<u>Assets</u>	Alcohol and Drug User Fees	Sales Disclosure	Juvenile Community Corrections Project Income	Hessen Cassel Sanitary Sewer	Sale of County Owned Property	Allen County Children's Home Gift	Prosecutor's Federal Asset Seizure
Cash and cash equivalents	\$ 1,321,991	\$ 171,388	\$ -	\$ 365	\$ 212,329	\$ 44,353	\$ 175,516
Investments	-	2,796	-	-	-	-	2,862
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	28,040	-	-	-	-	754	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,350,031</b>	<b>\$ 174,184</b>	<b>\$ -</b>	<b>\$ 365</b>	<b>\$ 212,329</b>	<b>\$ 45,107</b>	<b>\$ 178,378</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 14,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	35,238	3,611	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	341,524	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>391,287</b>	<b>3,611</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	958,744	170,573	-	365	212,329	45,107	178,378
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>958,744</b>	<b>170,573</b>	<b>-</b>	<b>365</b>	<b>212,329</b>	<b>45,107</b>	<b>178,378</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,350,031</b>	<b>\$ 174,184</b>	<b>\$ -</b>	<b>\$ 365</b>	<b>\$ 212,329</b>	<b>\$ 45,107</b>	<b>\$ 178,378</b>

ALLEN COUNTY  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2008  
(Continued)

<u>Assets</u>	Community Corrections Weed and Seed Initiative	Sheriff Donation	Wireless Emergency Phone	Youth Services Per Diem Fees	Wood Youth Per Diem Fees	Children's Psychiatric Residential Treatment Services	Check Deception Program
Cash and cash equivalents	\$ -	\$ 14,558	\$ 61,568	\$ 127,267	\$ 65,259	\$ 725,921	\$ 65,784
Investments	-	-	-	2,049	1,156	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	39,594	-
Accounts	-	-	-	154	2,520	-	2,906
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	21,995	-	1,132	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 14,558</b>	<b>\$ 61,568</b>	<b>\$ 151,465</b>	<b>\$ 68,935</b>	<b>\$ 766,647</b>	<b>\$ 68,690</b>
<b><u>Liabilities and Fund Balances</u></b>							
<b>Liabilities:</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ 3,417	\$ 5,929	\$ 124,449	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	4,126
Interfund payables:							
Interfund loans	4,524	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	40,726	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>4,524</b>	<b>-</b>	<b>-</b>	<b>3,417</b>	<b>5,929</b>	<b>165,175</b>	<b>4,126</b>
<b>Fund balances:</b>							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	(4,524)	14,558	61,568	148,048	63,006	601,472	64,564
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>(4,524)</b>	<b>14,558</b>	<b>61,568</b>	<b>148,048</b>	<b>63,006</b>	<b>601,472</b>	<b>64,564</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 14,558</b>	<b>\$ 61,568</b>	<b>\$ 151,465</b>	<b>\$ 68,935</b>	<b>\$ 766,647</b>	<b>\$ 68,690</b>

ALLEN COUNTY  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2008  
(Continued)

<u>Assets</u>	Adult Protective Services	Unsafe Building	Court Improvement Project Allen-CIP- FY-03/04	COPS In Schools	Traffic Enforcement Equipment	Kryder House Justice & Delinquency Prevention Grant	PDP/IDP Translation Program
Cash and cash equivalents	\$ -	\$ 40,822	\$ 5,519	\$ -	\$ 1,434	\$ 375	\$ -
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	940	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	38,180	-	12,500	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 38,180</b>	<b>\$ 41,762</b>	<b>\$ 18,019</b>	<b>\$ -</b>	<b>\$ 1,434</b>	<b>\$ 375</b>	<b>\$ -</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 1,635	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	17,593	-	-	-	-	-	-
Interfund payables:							
Interfund loans	39,372	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>56,965</b>	<b>1,635</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	(18,785)	40,127	18,019	-	1,434	375	-
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>(18,785)</b>	<b>40,127</b>	<b>18,019</b>	<b>-</b>	<b>1,434</b>	<b>375</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 38,180</b>	<b>\$ 41,762</b>	<b>\$ 18,019</b>	<b>\$ -</b>	<b>\$ 1,434</b>	<b>\$ 375</b>	<b>\$ -</b>

ALLEN COUNTY  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2008  
(Continued)

<u>Assets</u>	TB Emergency Program	Tobacco Master Plan Program	St. Joseph Foundation Lead Program	Public Health Coordinator	HIV/AIDS Program	Substance Abuse Prevention and Treatment Program	Sexually Transmitted Disease Program
Cash and cash equivalents	\$ -	\$ 243,878	\$ 12,484	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	6,891	-	-	-	33,880	12,522	22,627
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 6,891</b>	<b>\$ 243,878</b>	<b>\$ 12,484</b>	<b>\$ -</b>	<b>\$ 33,880</b>	<b>\$ 12,522</b>	<b>\$ 22,627</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 8,979	\$ -	\$ -
Accrued payroll and withholdings payable	2,803	8,873	-	-	7,261	6,420	8,714
Interfund payables:							
Interfund loans	6,891	-	-	-	25,312	12,522	21,497
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>9,694</b>	<b>8,873</b>	<b>-</b>	<b>-</b>	<b>41,552</b>	<b>18,942</b>	<b>30,211</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	(2,803)	235,005	12,484	-	(7,672)	(6,420)	(7,584)
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>(2,803)</b>	<b>235,005</b>	<b>12,484</b>	<b>-</b>	<b>(7,672)</b>	<b>(6,420)</b>	<b>(7,584)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,891</b>	<b>\$ 243,878</b>	<b>\$ 12,484</b>	<b>\$ -</b>	<b>\$ 33,880</b>	<b>\$ 12,522</b>	<b>\$ 22,627</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	Great KIDS Make Great Communities	Electronic Map Generation	Tuberculosis Block Grant	Allen County Courts Foreign Language Interpreter	Allen County Onsite Wastewater Management	Traffic Enforcement	Jury Fee Circuit Court
Cash and cash equivalents	\$ 149,753	\$ 49,978	\$ -	\$ 9,775	\$ 63,909	\$ 3,667	\$ 1,826
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	590	-	-	-	-	-	12
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 150,343</b>	<b>\$ 49,978</b>	<b>\$ -</b>	<b>\$ 9,775</b>	<b>\$ 63,909</b>	<b>\$ 3,667</b>	<b>\$ 1,838</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 5,558	\$ 1,947	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>5,558</b>	<b>1,947</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	144,785	48,031	-	9,775	63,909	3,667	1,838
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>144,785</b>	<b>48,031</b>	<b>-</b>	<b>9,775</b>	<b>63,909</b>	<b>3,667</b>	<b>1,838</b>
<b>Total liabilities and fund balances</b>	<b>\$ 150,343</b>	<b>\$ 49,978</b>	<b>\$ -</b>	<b>\$ 9,775</b>	<b>\$ 63,909</b>	<b>\$ 3,667</b>	<b>\$ 1,838</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	Military Contribution Fund	Sheriff Department Training	Help America Vote Act	Sheriff Foundation Grants	Identification Security Protection	Enhanced Access	On-site Septic System
Cash and cash equivalents	\$ -	\$ 1,905	\$ 49,620	\$ -	\$ 97,954	\$ 65,510	\$ 37,959
Investments	-	-	-	-	-	1,016	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	10,002	-	7,725
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 1,905</b>	<b>\$ 49,620</b>	<b>\$ -</b>	<b>\$ 107,956</b>	<b>\$ 66,526</b>	<b>\$ 45,684</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 48,860	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>48,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	1,905	760	-	107,956	66,526	45,684
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>1,905</b>	<b>760</b>	<b>-</b>	<b>107,956</b>	<b>66,526</b>	<b>45,684</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 1,905</b>	<b>\$ 49,620</b>	<b>\$ -</b>	<b>\$ 107,956</b>	<b>\$ 66,526</b>	<b>\$ 45,684</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	YMCA/Youth Service Bureau	Riverhaven CDBG	Allen County Courts Family Court Grant	Fatal Alcohol Crash Team Grant	Refugee Health	State Homeland Security Program	Bullet Proof Vest Partnership
Cash and cash equivalents	\$ -	\$ 100,023	\$ 61,147	\$ 901	\$ 78,661	\$ -	\$ -
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	34,555	395,480	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 100,023</b>	<b>\$ 61,147</b>	<b>\$ 901</b>	<b>\$ 113,216</b>	<b>\$ 395,480</b>	<b>\$ -</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	1,112	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	340,588	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,112</b>	<b>-</b>	<b>340,588</b>	<b>-</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	100,023	61,147	(211)	113,216	54,892	-
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>100,023</b>	<b>61,147</b>	<b>(211)</b>	<b>113,216</b>	<b>54,892</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 100,023</b>	<b>\$ 61,147</b>	<b>\$ 901</b>	<b>\$ 113,216</b>	<b>\$ 395,480</b>	<b>\$ -</b>

ALLEN COUNTY  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2008  
(Continued)

<u>Assets</u>	Law Enforcement Terrorism Prevention Program	Allen County Smoking Ordinance Coordination	GPS Parole Tracking	State Criminal Alien Assistance Program	Allen County Council on Aging	Strengthening Organizations	Allen County Sheriff Training Center
Cash and cash equivalents	\$ -	\$ 89	\$ 1,498	\$ 18,242	\$ -	\$ 5,000	\$ 12,727
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 89</b>	<b>\$ 1,498</b>	<b>\$ 18,242</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 12,727</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 10,461	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	4,400	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>4,400</b>	<b>-</b>	<b>-</b>	<b>10,461</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	(4,400)	89	1,498	7,781	-	5,000	12,727
Capital projects funds	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>(4,400)</b>	<b>89</b>	<b>1,498</b>	<b>7,781</b>	<b>-</b>	<b>5,000</b>	<b>12,727</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 89</b>	<b>\$ 1,498</b>	<b>\$ 18,242</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 12,727</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	DUI Task Force Enforcement	Aggressive Driving Enforcement	Refugee Interpreter/ Translator	County Bond	Plaza Parking Garage Revenue	Cumulative Bridge	General Drain Improvement
Cash and cash equivalents	\$ 406	\$ -	\$ 24,579	\$ 3,654,572	\$ 178,788	\$ -	\$ 1,029,101
Investments	-	-	-	41,447	2,920	-	67,864
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	2,006	-	-	2,557
Taxes	-	-	-	301,733	-	-	-
Accounts	-	-	-	-	60,000	-	-
Special assessments	-	-	-	-	-	-	171,317
Intergovernmental	-	-	-	8,623	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 406</b>	<b>\$ -</b>	<b>\$ 24,579</b>	<b>\$ 4,008,381</b>	<b>\$ 241,708</b>	<b>\$ -</b>	<b>\$ 1,270,839</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 1,130	\$ -	\$ -	\$ -	\$ 25,997
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	310,356	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>1,130</b>	<b>310,356</b>	<b>-</b>	<b>-</b>	<b>25,997</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	3,698,025	241,708	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	406	-	23,449	-	-	-	-
Capital projects funds	-	-	-	-	-	-	1,244,842
<b>Total fund balances</b>	<b>406</b>	<b>-</b>	<b>23,449</b>	<b>3,698,025</b>	<b>241,708</b>	<b>-</b>	<b>1,244,842</b>
<b>Total liabilities and fund balances</b>	<b>\$ 406</b>	<b>\$ -</b>	<b>\$ 24,579</b>	<b>\$ 4,008,381</b>	<b>\$ 241,708</b>	<b>\$ -</b>	<b>\$ 1,270,839</b>

ALLEN COUNTY  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2008  
(Continued)

<u>Assets</u>	Allen County Flood Control Bond of 1994	County Economic Development Tax	Special COIT - Flood Control	Park and Recreation Capital	Cumulative Capital Development	CASAD East TIF	Major Bridge
Cash and cash equivalents	\$ 6,186	\$ 5,100,247	\$ 1,799,822	\$ 94	\$ 3,337,103	\$ 566,197	\$ 11,208,426
Investments	-	-	29,394	-	36,167	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	1,110	-	1,621	-	-
Taxes	-	1,460,297	-	-	142,674	-	88,062
Accounts	-	-	-	-	60,000	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	4,077	-	40,978
Interfund receivables:							
Interfund loans	-	1,141,688	-	-	-	-	-
Interfund services provided and used	-	-	341,524	-	-	-	-
<b>Total assets</b>	<b>\$ 6,186</b>	<b>\$ 7,702,232</b>	<b>\$ 2,171,850</b>	<b>\$ 94</b>	<b>\$ 3,581,642</b>	<b>\$ 566,197</b>	<b>\$ 11,337,466</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 22,649	\$ -	\$ -	\$ 713,367	\$ -	\$ 82,607
Accrued payroll and withholdings payable	-	16,048	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	1,460,297	-	-	146,751	-	90,579
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>1,498,994</b>	<b>-</b>	<b>-</b>	<b>860,118</b>	<b>-</b>	<b>173,186</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	1,500,000	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	-	-	-	-	-	-
Capital projects funds	6,186	4,703,238	2,171,850	94	2,721,524	566,197	11,164,280
<b>Total fund balances</b>	<b>6,186</b>	<b>6,203,238</b>	<b>2,171,850</b>	<b>94</b>	<b>2,721,524</b>	<b>566,197</b>	<b>11,164,280</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,186</b>	<b>\$ 7,702,232</b>	<b>\$ 2,171,850</b>	<b>\$ 94</b>	<b>\$ 3,581,642</b>	<b>\$ 566,197</b>	<b>\$ 11,337,466</b>

ALLEN COUNTY  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2008  
(Continued)

<u>Assets</u>	Nestle TIF II Bond	Huguenard Road Economic Development Area	Argo Drain	Allen County Technology	Community Development Corporation	Mossman Drain	Parking Garage Bond of 2001
Cash and cash equivalents	\$ 691,594	\$ 276,676	\$ 142,020	\$ 14,145	\$ 76,002	\$ 18,881	\$ 24,246
Investments	7,680	-	2,319	-	1,250	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	438	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 699,274</b>	<b>\$ 276,676</b>	<b>\$ 144,339</b>	<b>\$ 14,583</b>	<b>\$ 77,252</b>	<b>\$ 18,881</b>	<b>\$ 24,246</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 17,135	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,135</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	-	-	-	-	-	-
Capital projects funds	699,274	276,676	144,339	(2,552)	77,252	18,881	24,246
<b>Total fund balances</b>	<b>699,274</b>	<b>276,676</b>	<b>144,339</b>	<b>(2,552)</b>	<b>77,252</b>	<b>18,881</b>	<b>24,246</b>
<b>Total liabilities and fund balances</b>	<b>\$ 699,274</b>	<b>\$ 276,676</b>	<b>\$ 144,339</b>	<b>\$ 14,583</b>	<b>\$ 77,252</b>	<b>\$ 18,881</b>	<b>\$ 24,246</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	Radio Communication Bond of 2001	Tax Abatement Development	Huguenard II TIF	Lincoln Industrial TIF	Bridge Bonds of 2004	Uniroyal Goodrich TIF
Cash and cash equivalents	\$ 26	\$ 603,608	\$ 577,075	\$ 31,594	\$ 23,496	\$ 862
Investments	-	9,725	12,469	-	-	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 26</b>	<b>\$ 613,333</b>	<b>\$ 589,544</b>	<b>\$ 31,594</b>	<b>\$ 23,496</b>	<b>\$ 862</b>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-
Interfund payables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Notes and loans payable	-	-	-	171,217	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>171,217</b>	<b>-</b>	<b>-</b>
Fund balances:						
Reserved for:						
Debt service	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-
Unreserved, reported in:						
Special revenue funds	-	-	-	-	-	-
Capital projects funds	26	613,333	589,544	(139,623)	23,496	862
<b>Total fund balances</b>	<b>26</b>	<b>613,333</b>	<b>589,544</b>	<b>(139,623)</b>	<b>23,496</b>	<b>862</b>
<b>Total liabilities and fund balances</b>	<b>\$ 26</b>	<b>\$ 613,333</b>	<b>\$ 589,544</b>	<b>\$ 31,594</b>	<b>\$ 23,496</b>	<b>\$ 862</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	GM 2005 General Account	GM 2005B Bond	GM 2005A Bond	GM 2005A Reserve Account	Nestle II Reserve Account	Nestle II Bond Principal and Interest Account
Cash and cash equivalents	\$ 595,113	\$ 90,584	\$ 186,750	\$ 1,695	\$ 264,408	\$ 131,143
Investments	8,116	2,372	5,133	-	4,318	3,660
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 603,229</u></b>	<b><u>\$ 92,956</u></b>	<b><u>\$ 191,883</u></b>	<b><u>\$ 1,695</u></b>	<b><u>\$ 268,726</u></b>	<b><u>\$ 134,803</u></b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-
Interfund payables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Fund balances:						
Reserved for:						
Debt service	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-
Unreserved, reported in:						
Special revenue funds	-	-	-	-	-	-
Capital projects funds	603,229	92,956	191,883	1,695	268,726	134,803
<b>Total fund balances</b>	<b><u>603,229</u></b>	<b><u>92,956</u></b>	<b><u>191,883</u></b>	<b><u>1,695</u></b>	<b><u>268,726</u></b>	<b><u>134,803</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 603,229</u></b>	<b><u>\$ 92,956</u></b>	<b><u>\$ 191,883</u></b>	<b><u>\$ 1,695</u></b>	<b><u>\$ 268,726</u></b>	<b><u>\$ 134,803</u></b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	GM 2005B Reserve Account	GM Supplemental TIF	Vera Bradley TIF	Little River Joint Drain	Bandalier TIF	Bluffton Road East TIF
Cash and cash equivalents	\$ 227,925	\$ 145,060	\$ 28,510	\$ 436,212	\$ 1,523	\$ 2,651
Investments	3,723	1,500	-	8,370	-	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 231,648</u>	<u>\$ 146,560</u>	<u>\$ 28,510</u>	<u>\$ 444,582</u>	<u>\$ 1,523</u>	<u>\$ 2,651</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-
Interfund payables:						
Interfund loans	-	-	1,141,688	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Notes and loans payable	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>1,141,688</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>1,141,688</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Reserved for:						
Debt service	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-
Unreserved, reported in:						
Special revenue funds	-	-	-	-	-	-
Capital projects funds	231,648	146,560	(1,113,178)	444,582	1,523	2,651
	<u>231,648</u>	<u>146,560</u>	<u>(1,113,178)</u>	<u>444,582</u>	<u>1,523</u>	<u>2,651</u>
Total fund balances	<u>231,648</u>	<u>146,560</u>	<u>(1,113,178)</u>	<u>444,582</u>	<u>1,523</u>	<u>2,651</u>
Total liabilities and fund balances	<u>\$ 231,648</u>	<u>\$ 146,560</u>	<u>\$ 28,510</u>	<u>\$ 444,582</u>	<u>\$ 1,523</u>	<u>\$ 2,651</u>

ALLEN COUNTY  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	Brookwood TIF	Oak Crossing TIF	Jackson Industrial TIF	Jail Building Corporation	Juvenile Justice Center Building Corporation	Totals
Cash and cash equivalents	\$ 37,033	\$ 32,932	\$ 10,914	\$ 8,986	\$ 2	\$ 69,710,933
Investments	-	-	-	-	-	603,163
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	5	166	20,040
Taxes	-	-	-	-	-	2,176,540
Accounts	-	-	-	-	-	579,859
Special assessments	-	-	-	-	-	193,107
Intergovernmental	-	-	-	-	-	2,009,989
Interfund receivables:						
Interfund loans	-	-	-	-	-	1,141,688
Interfund services provided and used	-	-	-	-	-	341,524
<b>Total assets</b>	<b>\$ 37,033</b>	<b>\$ 32,932</b>	<b>\$ 10,914</b>	<b>\$ 8,991</b>	<b>\$ 168</b>	<b>\$ 76,776,843</b>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,736,735
Accrued payroll and withholdings payable	-	-	-	-	-	1,224,674
Interfund payables:						
Interfund loans	-	-	-	-	-	1,700,638
Interfund services provided and used	-	-	-	-	-	373,524
Deferred revenue	-	-	-	-	-	2,176,503
Notes and loans payable	-	-	-	-	-	171,217
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,383,291</b>
Fund balances:						
Reserved for:						
Debt service	-	-	-	-	-	3,939,733
Tax incremental financing bonds and loans	-	-	-	-	-	1,500,000
Unreserved, reported in:						
Special revenue funds	-	-	-	-	-	37,952,738
Capital projects funds	37,033	32,932	10,914	8,991	168	26,001,081
<b>Total fund balances</b>	<b>37,033</b>	<b>32,932</b>	<b>10,914</b>	<b>8,991</b>	<b>168</b>	<b>69,393,552</b>
<b>Total liabilities and fund balances</b>	<b>\$ 37,033</b>	<b>\$ 32,932</b>	<b>\$ 10,914</b>	<b>\$ 8,991</b>	<b>\$ 168</b>	<b>\$ 76,776,843</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008

	County Highway	Local Road and Street	Service of Process	County Health	Property Reassessment	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services
<b>Revenues:</b>							
Taxes	\$ 83,599	\$ -	\$ -	\$ 2,408,100	\$ 456,437	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	134,125	-	-	967,332	-	-	-
Intergovernmental	7,080,157	1,364,131	-	220,382	41,639	-	-
Charges for services	171,710	1,700,922	-	9,968	-	221,828	532,633
Fines and forfeits	-	-	52,764	-	-	-	-
Other	265,136	83,036	-	176,420	12,815	1,817	4,525
<b>Total revenues</b>	<u>7,734,727</u>	<u>3,148,089</u>	<u>52,764</u>	<u>3,782,202</u>	<u>510,891</u>	<u>223,645</u>	<u>537,158</u>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	-	-	-	760,607	-	-
Public safety	-	-	156,833	-	-	254,763	613,700
Highways and streets	8,807,743	2,075,935	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	3,709,657	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>8,807,743</u>	<u>2,075,935</u>	<u>156,833</u>	<u>3,709,657</u>	<u>760,607</u>	<u>254,763</u>	<u>613,700</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,073,016)</u>	<u>1,072,154</u>	<u>(104,069)</u>	<u>72,545</u>	<u>(249,716)</u>	<u>(31,118)</u>	<u>(76,542)</u>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(1,073,016)</u>	<u>1,072,154</u>	<u>(104,069)</u>	<u>72,545</u>	<u>(249,716)</u>	<u>(31,118)</u>	<u>(76,542)</u>
<b>Fund balances - beginning</b>	<u>6,884,523</u>	<u>2,860,224</u>	<u>134,461</u>	<u>1,746,773</u>	<u>1,531,782</u>	<u>298,101</u>	<u>440,984</u>
<b>Fund balances - ending</b>	<u>\$ 5,811,507</u>	<u>\$ 3,932,378</u>	<u>\$ 30,392</u>	<u>\$ 1,819,318</u>	<u>\$ 1,282,066</u>	<u>\$ 266,983</u>	<u>\$ 364,442</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Accident Report	County Surveyor's Corner Perpetuation	Firearms Training	County Extradition	Recorders Records Perpetuation	Drainage Maintenance	Jail Commissary
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	718,146	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	13,904	67,565	47,491	43,050	405,639	30,429	-
Fines and forfeits	-	-	-	763	-	-	-
Other	-	-	-	3,019	12,595	27,728	1,110,113
Total revenues	<u>13,904</u>	<u>67,565</u>	<u>47,491</u>	<u>46,832</u>	<u>418,234</u>	<u>776,303</u>	<u>1,110,113</u>
Expenditures:							
Current:							
General government	-	32,411	-	-	424,990	418,766	-
Public safety	15,323	-	37,995	61,797	-	-	986,214
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>15,323</u>	<u>32,411</u>	<u>37,995</u>	<u>61,797</u>	<u>424,990</u>	<u>418,766</u>	<u>986,214</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,419)</u>	<u>35,154</u>	<u>9,496</u>	<u>(14,965)</u>	<u>(6,756)</u>	<u>357,537</u>	<u>123,899</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,419)	35,154	9,496	(14,965)	(6,756)	357,537	123,899
Fund balances - beginning	<u>1,930</u>	<u>445,544</u>	<u>13,662</u>	<u>71,696</u>	<u>1,274,766</u>	<u>4,077,913</u>	<u>425,903</u>
Fund balances - ending	<u>\$ 511</u>	<u>\$ 480,698</u>	<u>\$ 23,158</u>	<u>\$ 56,731</u>	<u>\$ 1,268,010</u>	<u>\$ 4,435,450</u>	<u>\$ 549,802</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Local Health Maintenance	County User Fee	County Law Enforcement Continuing Education	County Corrections	Community Corrections	Community Corrections - Home Detention	Redevelopment Commission
<b>Revenues:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	77,739	-	-	-	-	-	-
Intergovernmental	54,504	-	-	224,819	2,529,355	7,614	-
Charges for services	-	-	13,359	-	-	1,894,879	-
Fines and forfeits	-	51,918	-	-	-	-	-
Other	3,244	-	-	1,060	-	29,207	4,684
<b>Total revenues</b>	<b>135,487</b>	<b>51,918</b>	<b>13,359</b>	<b>225,879</b>	<b>2,529,355</b>	<b>1,931,700</b>	<b>4,684</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	55,506	-	-	-	-	-
Public safety	-	-	18,981	204,253	2,197,273	1,857,886	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	50,018
Health and welfare	157,788	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>157,788</b>	<b>55,506</b>	<b>18,981</b>	<b>204,253</b>	<b>2,197,273</b>	<b>1,857,886</b>	<b>50,018</b>
Excess (deficiency) of revenues over (under) expenditures	(22,301)	(3,588)	(5,622)	21,626	332,082	73,814	(45,334)
<b>Other financing sources (uses):</b>							
Transfers in	-	-	8,146	-	-	-	-
Transfers out	-	(8,146)	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>(8,146)</b>	<b>8,146</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(22,301)</b>	<b>(11,734)</b>	<b>2,524</b>	<b>21,626</b>	<b>332,082</b>	<b>73,814</b>	<b>(45,334)</b>
Fund balances - beginning	312,313	52,953	2,522	205,333	576,296	(170,996)	425,049
Fund balances - ending	\$ 290,012	\$ 41,219	\$ 5,046	\$ 226,959	\$ 908,378	\$ (97,182)	\$ 379,715

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Hazardous Waste	Alcohol Abuse Deterrent Program	Narcotics	Park and Recreation Nonreverting	Economic Development	Emergency Planning and Right to Know	Vehicle Title Inspection
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	2,466	-	37,782	-
Charges for services	-	213,474	24,445	140,934	-	-	3,830
Fines and forfeits	-	-	-	-	-	-	-
Other	31,962	-	1,861	2,715	546	820	-
Total revenues	<u>31,962</u>	<u>213,474</u>	<u>26,306</u>	<u>146,115</u>	<u>546</u>	<u>38,602</u>	<u>3,830</u>
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	99,274	232,085	40,591	-	-	47,046	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	98,388	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	93,122	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>99,274</u>	<u>232,085</u>	<u>40,591</u>	<u>93,122</u>	<u>98,388</u>	<u>47,046</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(67,312)</u>	<u>(18,611)</u>	<u>(14,285)</u>	<u>52,993</u>	<u>(97,842)</u>	<u>(8,444)</u>	<u>3,830</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(67,312)	(18,611)	(14,285)	52,993	(97,842)	(8,444)	3,830
Fund balances - beginning	<u>3,261,529</u>	<u>20,775</u>	<u>25,461</u>	<u>201,193</u>	<u>350,450</u>	<u>172,961</u>	<u>1,249</u>
Fund balances - ending	<u>\$ 3,194,217</u>	<u>\$ 2,164</u>	<u>\$ 11,176</u>	<u>\$ 254,186</u>	<u>\$ 252,608</u>	<u>\$ 164,517</u>	<u>\$ 5,079</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Record Check	Plat Book	County Drug Free Community	Supplemental Public Defender Services	Emergency Telephone System	Public Information	Drug Task Force
<b>Revenues:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	47,339	-	-	32,525
Charges for services	24,289	58,797	-	61,510	2,393,585	141,651	-
Fines and forfeits	-	-	272,976	-	-	-	-
Other	931	-	-	41	65,511	-	-
<b>Total revenues</b>	<u>25,220</u>	<u>58,797</u>	<u>272,976</u>	<u>108,890</u>	<u>2,459,096</u>	<u>141,651</u>	<u>32,525</u>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	92,839	-	-	-	255,526	-
Public safety	15,109	-	291,563	150,561	1,847,056	-	55,587
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>15,109</u>	<u>92,839</u>	<u>291,563</u>	<u>150,561</u>	<u>1,847,056</u>	<u>255,526</u>	<u>55,587</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>10,111</u>	<u>(34,042)</u>	<u>(18,587)</u>	<u>(41,671)</u>	<u>612,040</u>	<u>(113,875)</u>	<u>(23,062)</u>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	10,111	(34,042)	(18,587)	(41,671)	612,040	(113,875)	(23,062)
<b>Fund balances - beginning</b>	<u>71,703</u>	<u>94,582</u>	<u>279,804</u>	<u>125,514</u>	<u>3,096,366</u>	<u>638,093</u>	<u>84,822</u>
<b>Fund balances - ending</b>	<u>\$ 81,814</u>	<u>\$ 60,540</u>	<u>\$ 261,217</u>	<u>\$ 83,843</u>	<u>\$ 3,708,406</u>	<u>\$ 524,218</u>	<u>\$ 61,760</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Court Appointed Special Advocate	Board of Health Donations	Law Enforcement	Sexual Transmitted Disease Donations	Tax Sale Fee	Park and Recreation Gift	Indiana Law Enforcement Assist Grant
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	122,706	-	-	-	-	-	14,642
Charges for services	-	-	105,838	-	247,471	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	270	3,851	15	4,462	-	3,971	-
<b>Total revenues</b>	<b>122,976</b>	<b>3,851</b>	<b>105,853</b>	<b>4,462</b>	<b>247,471</b>	<b>3,971</b>	<b>14,642</b>
Expenditures:							
Current:							
General government	148,717	-	-	-	173,527	-	-
Public safety	-	-	33,950	-	-	-	56,950
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	4,043	-	3,295	-	-	-
Culture and recreation	-	-	-	-	-	13,863	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>148,717</b>	<b>4,043</b>	<b>33,950</b>	<b>3,295</b>	<b>173,527</b>	<b>13,863</b>	<b>56,950</b>
Excess (deficiency) of revenues over (under) expenditures	(25,741)	(192)	71,903	1,167	73,944	(9,892)	(42,308)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(25,741)</b>	<b>(192)</b>	<b>71,903</b>	<b>1,167</b>	<b>73,944</b>	<b>(9,892)</b>	<b>(42,308)</b>
Fund balances - beginning	212,113	15,154	82,309	10,388	43,134	186,117	50,032
<b>Fund balances - ending</b>	<b>\$ 186,372</b>	<b>\$ 14,962</b>	<b>\$ 154,212</b>	<b>\$ 11,555</b>	<b>\$ 117,078</b>	<b>\$ 176,225</b>	<b>\$ 7,724</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Department of Planning Services	Medical Care for Inmates	Chemical Testing	Jury Fee	Infraction Deferral Fee	Circuit Court ADR Plan	Pre-Trial Diversion
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	263,365	-	28,000
Charges for services	64,413	35,190	20,471	-	-	-	-
Fines and forfeits	-	-	-	60,118	660,482	15,372	270,430
Other	-	448	-	-	34,535	-	533
Total revenues	<u>64,413</u>	<u>35,638</u>	<u>20,471</u>	<u>60,118</u>	<u>958,382</u>	<u>15,372</u>	<u>298,963</u>
Expenditures:							
Current:							
General government	27,483	-	-	70,000	-	17,681	-
Public safety	-	48,357	37,347	-	992,672	-	417,295
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>27,483</u>	<u>48,357</u>	<u>37,347</u>	<u>70,000</u>	<u>992,672</u>	<u>17,681</u>	<u>417,295</u>
Excess (deficiency) of revenues over (under) expenditures	<u>36,930</u>	<u>(12,719)</u>	<u>(16,876)</u>	<u>(9,882)</u>	<u>(34,290)</u>	<u>(2,309)</u>	<u>(118,332)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	36,930	(12,719)	(16,876)	(9,882)	(34,290)	(2,309)	(118,332)
Fund balances - beginning	<u>50,478</u>	<u>16,399</u>	<u>95,485</u>	<u>79,062</u>	<u>805,615</u>	<u>23,234</u>	<u>541,967</u>
Fund balances - ending	<u>\$ 87,408</u>	<u>\$ 3,680</u>	<u>\$ 78,609</u>	<u>\$ 69,180</u>	<u>\$ 771,325</u>	<u>\$ 20,925</u>	<u>\$ 423,635</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Superior Court ADR Plan	Allen County Morgue	Algor Mortis Study	Campaign Finance Enforcement	Surveyor's Petition	Federal Asset Seizure	Community Transitions Program
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,016,961	405,152
Charges for services	-	-	-	-	-	1,259,360	-
Fines and forfeits	12,395	-	-	-	-	-	-
Other	-	-	-	1,400	500	6,015	-
Total revenues	<u>12,395</u>	<u>-</u>	<u>-</u>	<u>1,400</u>	<u>500</u>	<u>2,282,336</u>	<u>405,152</u>
Expenditures:							
Current:							
General government	20,440	-	-	-	95	-	-
Public safety	-	766	-	-	-	1,618,436	519,765
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>20,440</u>	<u>766</u>	<u>-</u>	<u>-</u>	<u>95</u>	<u>1,618,436</u>	<u>519,765</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,045)</u>	<u>(766)</u>	<u>-</u>	<u>1,400</u>	<u>405</u>	<u>663,900</u>	<u>(114,613)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(8,045)	(766)	-	1,400	405	663,900	(114,613)
Fund balances - beginning	<u>33,413</u>	<u>3,838</u>	<u>186</u>	<u>155</u>	<u>3,735</u>	<u>428,310</u>	<u>(36,367)</u>
Fund balances - ending	<u>\$ 25,368</u>	<u>\$ 3,072</u>	<u>\$ 186</u>	<u>\$ 1,555</u>	<u>\$ 4,140</u>	<u>\$ 1,092,210</u>	<u>\$ (150,980)</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Emergency Preparedness Gift	Stormwater Study	Internet Access	Prisoner Reimbursement	Juvenile Public Defender User Fees	Mobil Command Unit	Clerk Record Perpetuation
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	45,215	-	-	-	-
Fines and forfeits	-	-	-	550	16,381	-	103,764
Other	-	794	-	14	329	105	420
	<u>-</u>	<u>794</u>	<u>45,215</u>	<u>564</u>	<u>16,710</u>	<u>105</u>	<u>104,184</u>
Total revenues							
Expenditures:							
Current:							
General government	-	-	-	-	-	-	62,906
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures							
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,906</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>794</u>	<u>45,215</u>	<u>564</u>	<u>16,710</u>	<u>105</u>	<u>41,278</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses							
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	794	45,215	564	16,710	105	41,278
Fund balances - beginning	1,286	61,485	150,900	5,961	24,930	12,493	102,417
Fund balances - ending	<u>\$ 1,286</u>	<u>\$ 62,279</u>	<u>\$ 196,115</u>	<u>\$ 6,525</u>	<u>\$ 41,640</u>	<u>\$ 12,598</u>	<u>\$ 143,695</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Alcohol and Drug User Fees	Sales Disclosure	Juvenile Community Corrections Project Income	Hessen Cassel Sanitary Sewer	Sale of County Owned Property	Allen County Children's Home Gift	Prosecutor's Federal Asset Seizure
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	39,710	-	-	-	-	17,860
Fines and forfeits	836,475	-	-	-	-	-	-
Other	2,629	2,178	-	-	-	3,861	1,915
Total revenues	<u>839,104</u>	<u>41,888</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,861</u>	<u>19,775</u>
Expenditures:							
Current:							
General government	-	50,822	-	-	-	-	-
Public safety	825,630	-	685	-	-	-	21,952
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	2,037	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>825,630</u>	<u>50,822</u>	<u>685</u>	<u>-</u>	<u>-</u>	<u>2,037</u>	<u>21,952</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,474</u>	<u>(8,934)</u>	<u>(685)</u>	<u>-</u>	<u>-</u>	<u>1,824</u>	<u>(2,177)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	13,474	(8,934)	(685)	-	-	1,824	(2,177)
Fund balances - beginning	<u>945,270</u>	<u>179,507</u>	<u>685</u>	<u>365</u>	<u>212,329</u>	<u>43,283</u>	<u>180,555</u>
Fund balances - ending	<u>\$ 958,744</u>	<u>\$ 170,573</u>	<u>\$ -</u>	<u>\$ 365</u>	<u>\$ 212,329</u>	<u>\$ 45,107</u>	<u>\$ 178,378</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Community Corrections Weed and Seed Initiative	Sheriff Donation	Wireless Emergency Phone	Youth Services Per Diem Fees	Wood Youth Per Diem Fees	Children's Psychiatric Residential Treatment Services	Check Deception Program
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 912,875	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	83,278	-
Charges for services	-	-	-	135,312	59,229	-	37,953
Fines and forfeits	-	-	-	-	-	-	-
Other	-	5,567	1,861	1,516	864	-	-
Total revenues	-	5,567	1,861	136,828	60,093	996,153	37,953
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	6,189	180,280	-	84,500	-	68,992
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	129,947	-	737,000	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	6,189	180,280	129,947	84,500	737,000	68,992
Excess (deficiency) of revenues over (under) expenditures	-	(622)	(178,419)	6,881	(24,407)	259,153	(31,039)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	-	(622)	(178,419)	6,881	(24,407)	259,153	(31,039)
Fund balances - beginning	(4,524)	15,180	239,987	141,167	87,413	342,319	95,603
Fund balances - ending	<u>\$ (4,524)</u>	<u>\$ 14,558</u>	<u>\$ 61,568</u>	<u>\$ 148,048</u>	<u>\$ 63,006</u>	<u>\$ 601,472</u>	<u>\$ 64,564</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Adult Protective Services	Unsafe Building	Court Improvement Project Allen-CIP- FY-03/04	COPS In Schools	Traffic Enforcement Equipment	Kryder House Justice & Delinquency Prevention Grant	PDP/IDP Translation Program
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	38,664	-	-	-	-	-
Intergovernmental	261,132	-	48,067	11,751	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	63	5,000	-	-	-
Total revenues	<u>261,132</u>	<u>38,664</u>	<u>48,130</u>	<u>16,751</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:							
Current:							
General government	-	-	36,323	-	-	-	-
Public safety	250,044	20,167	-	91,382	4,531	-	1,584
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>250,044</u>	<u>20,167</u>	<u>36,323</u>	<u>91,382</u>	<u>4,531</u>	<u>-</u>	<u>1,584</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11,088</u>	<u>18,497</u>	<u>11,807</u>	<u>(74,631)</u>	<u>(4,531)</u>	<u>-</u>	<u>(1,584)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	11,088	18,497	11,807	(74,631)	(4,531)	-	(1,584)
Fund balances - beginning	<u>(29,873)</u>	<u>21,630</u>	<u>6,212</u>	<u>74,631</u>	<u>5,965</u>	<u>375</u>	<u>1,584</u>
Fund balances - ending	<u>\$ (18,785)</u>	<u>\$ 40,127</u>	<u>\$ 18,019</u>	<u>\$ -</u>	<u>\$ 1,434</u>	<u>\$ 375</u>	<u>\$ -</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	TB Emergency Program	Tobacco Master Plan Program	St. Joseph Foundation Lead Program	Public Health Coordinator	HIV/AIDS Program	Substance Abuse Prevention and Treatment Program	Sexually Transmitted Disease Program
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	41,470	122,354	-	36,150	158,050	90,364	140,481
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	111,556	19,765	45	-	-	-
Total revenues	<u>41,470</u>	<u>233,910</u>	<u>19,765</u>	<u>36,195</u>	<u>158,050</u>	<u>90,364</u>	<u>140,481</u>
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	49,699	138,177	54,648	39,122	228,477	103,247	166,529
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>49,699</u>	<u>138,177</u>	<u>54,648</u>	<u>39,122</u>	<u>228,477</u>	<u>103,247</u>	<u>166,529</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,229)</u>	<u>95,733</u>	<u>(34,883)</u>	<u>(2,927)</u>	<u>(70,427)</u>	<u>(12,883)</u>	<u>(26,048)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(8,229)	95,733	(34,883)	(2,927)	(70,427)	(12,883)	(26,048)
Fund balances - beginning	<u>5,426</u>	<u>139,272</u>	<u>47,367</u>	<u>2,927</u>	<u>62,755</u>	<u>6,463</u>	<u>18,464</u>
Fund balances - ending	<u>\$ (2,803)</u>	<u>\$ 235,005</u>	<u>\$ 12,484</u>	<u>\$ -</u>	<u>\$ (7,672)</u>	<u>\$ (6,420)</u>	<u>\$ (7,584)</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Great KIDS Make Great Communities	Electronic Map Generation	Tuberculosis Block Grant	Allen County Courts Foreign Language Interpreter	Allen County Onsite Wastewater Management	Traffic Enforcement	Jury Fee Circuit Court
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	11,500	-	61,370	-
Charges for services	-	17,185	-	-	42,850	-	-
Fines and forfeits	-	-	-	-	-	-	369
Other	177,743	515	10,012	-	678	-	-
Total revenues	<u>177,743</u>	<u>17,700</u>	<u>10,012</u>	<u>11,500</u>	<u>43,528</u>	<u>61,370</u>	<u>369</u>
Expenditures:							
Current:							
General government	-	40,063	-	20,722	-	-	-
Public safety	-	-	-	-	-	83,938	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	42,921	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	142,496	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>142,496</u>	<u>40,063</u>	<u>-</u>	<u>20,722</u>	<u>42,921</u>	<u>83,938</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>35,247</u>	<u>(22,363)</u>	<u>10,012</u>	<u>(9,222)</u>	<u>607</u>	<u>(22,568)</u>	<u>369</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	35,247	(22,363)	10,012	(9,222)	607	(22,568)	369
Fund balances - beginning	<u>109,538</u>	<u>70,394</u>	<u>(10,012)</u>	<u>18,997</u>	<u>63,302</u>	<u>26,235</u>	<u>1,469</u>
Fund balances - ending	<u>\$ 144,785</u>	<u>\$ 48,031</u>	<u>\$ -</u>	<u>\$ 9,775</u>	<u>\$ 63,909</u>	<u>\$ 3,667</u>	<u>\$ 1,838</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Military Contribution Fund	Sheriff Department Training	Help America Vote Act	Sheriff Foundation Grants	Identification Security Protection	Enhanced Access	On-site Septic System
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	120,688	26,549	32,137
Fines and forfeits	-	3,910	-	-	-	-	-
Other	500	-	751	30,353	-	522	6,787
<b>Total revenues</b>	<b>500</b>	<b>3,910</b>	<b>751</b>	<b>30,353</b>	<b>120,688</b>	<b>27,071</b>	<b>38,924</b>
Expenditures:							
Current:							
General government	500	-	52,935	-	119,810	-	-
Public safety	-	3,917	-	30,603	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	11,670
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>500</b>	<b>3,917</b>	<b>52,935</b>	<b>30,603</b>	<b>119,810</b>	<b>-</b>	<b>11,670</b>
Excess (deficiency) of revenues over (under) expenditures	-	(7)	(52,184)	(250)	878	27,071	27,254
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>(7)</b>	<b>(52,184)</b>	<b>(250)</b>	<b>878</b>	<b>27,071</b>	<b>27,254</b>
Fund balances - beginning	-	1,912	52,944	250	107,078	39,455	18,430
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 1,905</b>	<b>\$ 760</b>	<b>\$ -</b>	<b>\$ 107,956</b>	<b>\$ 66,526</b>	<b>\$ 45,684</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	YMCA/Youth Service Bureau	Riverhaven CDBG	Allen County Courts Family Court Grant	Fatal Alcohol Crash Team Grant	Refugee Health	State Homeland Security Program	Bullet Proof Vest Partnership
<b>Revenues:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	42,188	100,000	20,000	9,104	114,555	589,721	13,990
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>42,188</b>	<b>100,000</b>	<b>20,000</b>	<b>9,104</b>	<b>114,555</b>	<b>589,721</b>	<b>13,990</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	42,188	-	13,870	-	-	-	-
Public safety	-	-	-	9,255	-	528,003	13,990
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	1,375	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>42,188</b>	<b>-</b>	<b>13,870</b>	<b>9,255</b>	<b>1,375</b>	<b>528,003</b>	<b>13,990</b>
Excess (deficiency) of revenues over (under) expenditures	-	100,000	6,130	(151)	113,180	61,718	-
<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>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>100,000</b>	<b>6,130</b>	<b>(151)</b>	<b>113,180</b>	<b>61,718</b>	<b>-</b>
Fund balances - beginning	-	23	55,017	(60)	36	(6,826)	-
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 100,023</b>	<b>\$ 61,147</b>	<b>\$ (211)</b>	<b>\$ 113,216</b>	<b>\$ 54,892</b>	<b>\$ -</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Law Enforcement Terrorism Prevention Program	Allen County Smoking Ordinance Coordination	GPS Parole Tracking	State Criminal Alien Assistance Program	Allen County Council on Aging	Strengthening Organizations	Allen County Sheriff Training Center
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	22,220	10,000	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	9,750	-	-	-	25,000	37,224
Total revenues	-	9,750	-	22,220	10,000	25,000	37,224
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	37,711	-	20,000	24,497
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	20,540	-	-	10,000	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	20,540	-	37,711	10,000	20,000	24,497
Excess (deficiency) of revenues over (under) expenditures	-	(10,790)	-	(15,491)	-	5,000	12,727
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	-	(10,790)	-	(15,491)	-	5,000	12,727
Fund balances - beginning	(4,400)	10,879	1,498	23,272	-	-	-
Fund balances - ending	<u>\$ (4,400)</u>	<u>\$ 89</u>	<u>\$ 1,498</u>	<u>\$ 7,781</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 12,727</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	DUI Task Force Enforcement	Aggressive Driving Enforcement	Refugee Interpreter/ Translator	County Bond	Plaza Parking Garage Revenue	Cumulative Bridge	General Drain Improvement
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ 6,956,733	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	266,159
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,728	9,004	-	634,639	-	-	-
Charges for services	-	-	-	-	60,000	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	39,600	19,371	2,838	77	44,301
Total revenues	<u>1,728</u>	<u>9,004</u>	<u>39,600</u>	<u>7,610,743</u>	<u>62,838</u>	<u>77</u>	<u>310,460</u>
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	1,322	9,004	16,151	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	3,115,000	75,000	-	-
Interest	-	-	-	293,378	74,413	-	-
Capital outlay:							
Economic development	-	-	-	-	-	9,760	-
Special assessment	-	-	-	-	-	-	265,407
Total expenditures	<u>1,322</u>	<u>9,004</u>	<u>16,151</u>	<u>3,408,378</u>	<u>149,413</u>	<u>9,760</u>	<u>265,407</u>
Excess (deficiency) of revenues over (under) expenditures	<u>406</u>	<u>-</u>	<u>23,449</u>	<u>4,202,365</u>	<u>(86,575)</u>	<u>(9,683)</u>	<u>45,053</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(4,466,386)	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,466,386)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	406	-	23,449	(264,021)	(86,575)	(9,683)	45,053
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,962,046</u>	<u>328,283</u>	<u>9,683</u>	<u>1,199,789</u>
Fund balances - ending	<u>\$ 406</u>	<u>\$ -</u>	<u>\$ 23,449</u>	<u>\$ 3,698,025</u>	<u>\$ 241,708</u>	<u>\$ -</u>	<u>\$ 1,244,842</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Allen County Flood Control Bond of 1994	County Economic Development Tax	Special COIT - Flood Control	Park and Recreation Capital	Cumulative Capital Development	CASAD East TIF	Major Bridge
Revenues:							
Taxes	\$ -	\$ 5,268,231	\$ -	\$ -	\$ 3,289,496	\$ 154,323	\$ 2,030,359
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	300,089	-	211,555
Charges for services	-	-	-	-	360,000	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	332,560	17,704	-	601,063	-	605,925
Total revenues	-	5,600,791	17,704	-	4,550,648	154,323	2,847,839
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	5,904,732	-	-	4,901,085	890	2,966,943
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	5,904,732	-	-	4,901,085	890	2,966,943
Excess (deficiency) of revenues over (under) expenditures	-	(303,941)	17,704	-	(350,437)	153,433	(119,104)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(296,525)	-	-
Total other financing sources and uses	-	-	-	-	(296,525)	-	-
Net change in fund balances	-	(303,941)	17,704	-	(646,962)	153,433	(119,104)
Fund balances - beginning	6,186	6,507,179	2,154,146	94	3,368,486	412,764	11,283,384
Fund balances - ending	\$ 6,186	\$ 6,203,238	\$ 2,171,850	\$ 94	\$ 2,721,524	\$ 566,197	\$ 11,164,280

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Nestle TIF II Bond	Huguenard Road Economic Development Area	Argo Drain	Allen County Technology	Community Development Corporation	Mossman Drain	Parking Garage Bond of 2001
<b>Revenues:</b>							
Taxes	\$ 452,543	\$ 174,277	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	9,190	-	-	-	-	-	-
Charges for services	-	-	-	13,396	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	6,028	-	1,518	2,115	20,821	183	239
<b>Total revenues</b>	<u>467,761</u>	<u>174,277</u>	<u>1,518</u>	<u>15,511</u>	<u>20,821</u>	<u>183</u>	<u>239</u>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Economic development	80,121	227,732	-	508,828	18,226	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>80,121</u>	<u>227,732</u>	<u>-</u>	<u>508,828</u>	<u>18,226</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>387,640</u>	<u>(53,455)</u>	<u>1,518</u>	<u>(493,317)</u>	<u>2,595</u>	<u>183</u>	<u>239</u>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	(540,000)	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<u>(540,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(152,360)</u>	<u>(53,455)</u>	<u>1,518</u>	<u>(493,317)</u>	<u>2,595</u>	<u>183</u>	<u>239</u>
<b>Fund balances - beginning</b>	<u>851,634</u>	<u>330,131</u>	<u>142,821</u>	<u>490,765</u>	<u>74,657</u>	<u>18,698</u>	<u>24,007</u>
<b>Fund balances - ending</b>	<u>\$ 699,274</u>	<u>\$ 276,676</u>	<u>\$ 144,339</u>	<u>\$ (2,552)</u>	<u>\$ 77,252</u>	<u>\$ 18,881</u>	<u>\$ 24,246</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Radio Communication Bond of 2001	Tax Abatement Development	Huguenard II TIF	Lincoln Industrial TIF	Bridge Bonds of 2004	Uniroyal Goodrich TIF
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ 362,540	\$ 29,581	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	148,910	6,916	256	7,967	-
<b>Total revenues</b>	<u>-</u>	<u>148,910</u>	<u>369,456</u>	<u>29,837</u>	<u>7,967</u>	<u>-</u>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	-	-	536,698	24,821	1,041,459	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>536,698</u>	<u>24,821</u>	<u>1,041,459</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>148,910</u>	<u>(167,242)</u>	<u>5,016</u>	<u>(1,033,492)</u>	<u>-</u>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>148,910</u>	<u>(167,242)</u>	<u>5,016</u>	<u>(1,033,492)</u>	<u>-</u>
<b>Fund balances - beginning</b>	<u>26</u>	<u>464,423</u>	<u>756,786</u>	<u>(144,639)</u>	<u>1,056,988</u>	<u>862</u>
<b>Fund balances - ending</b>	<u>\$ 26</u>	<u>\$ 613,333</u>	<u>\$ 589,544</u>	<u>\$ (139,623)</u>	<u>\$ 23,496</u>	<u>\$ 862</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	GM 2005 General Account	GM 2005B Bond	GM 2005A Bond	GM 2005A Reserve Account	Nestle II Reserve Account	Nestle II Bond Principal and Interest Account
Revenues:						
Taxes	\$ 204,022	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	5,544	673	1,659	-	2,826	1,121
Total revenues	<u>209,566</u>	<u>673</u>	<u>1,659</u>	<u>-</u>	<u>2,826</u>	<u>1,121</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	45,321	138,377	323,163	-	-	237,705
Special assessment	-	-	-	-	-	-
Total expenditures	<u>45,321</u>	<u>138,377</u>	<u>323,163</u>	<u>-</u>	<u>-</u>	<u>237,705</u>
Excess (deficiency) of revenues over (under) expenditures	<u>164,245</u>	<u>(137,704)</u>	<u>(321,504)</u>	<u>-</u>	<u>2,826</u>	<u>(236,584)</u>
Other financing sources (uses):						
Transfers in	-	225,000	475,000	-	-	360,000
Transfers out	(548,500)	-	-	-	-	-
Total other financing sources and uses	<u>(548,500)</u>	<u>225,000</u>	<u>475,000</u>	<u>-</u>	<u>-</u>	<u>360,000</u>
Net change in fund balances	(384,255)	87,296	153,496	-	2,826	123,416
Fund balances - beginning	<u>987,484</u>	<u>5,660</u>	<u>38,387</u>	<u>1,695</u>	<u>265,900</u>	<u>11,387</u>
Fund balances - ending	<u>\$ 603,229</u>	<u>\$ 92,956</u>	<u>\$ 191,883</u>	<u>\$ 1,695</u>	<u>\$ 268,726</u>	<u>\$ 134,803</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	GM 2005B Reserve Account	GM Supplemental TIF	Vera Bradley TIF	Little River Joint Drain	Bandalier TIF	Bluffton Road East TIF
Revenues:						
Taxes	\$ -	\$ 111,057	\$ 28,496	\$ -	\$ 1,455	\$ 2,384
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	2,183	1,236	14	14,116	-	-
	<u>2,183</u>	<u>112,293</u>	<u>28,510</u>	<u>14,116</u>	<u>1,455</u>	<u>2,384</u>
Total revenues	<u>2,183</u>	<u>112,293</u>	<u>28,510</u>	<u>14,116</u>	<u>1,455</u>	<u>2,384</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	5,374	-	131,793	-	-
Special assessment	-	-	-	-	-	-
	<u>-</u>	<u>5,374</u>	<u>-</u>	<u>131,793</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>5,374</u>	<u>-</u>	<u>131,793</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,183</u>	<u>106,919</u>	<u>28,510</u>	<u>(117,677)</u>	<u>1,455</u>	<u>2,384</u>
Other financing sources (uses):						
Transfers in	128,500	-	-	-	-	-
Transfers out	-	(100,000)	-	-	-	-
	<u>128,500</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>128,500</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	130,683	6,919	28,510	(117,677)	1,455	2,384
Fund balances - beginning	<u>100,965</u>	<u>139,641</u>	<u>(1,141,688)</u>	<u>562,259</u>	<u>68</u>	<u>267</u>
Fund balances - ending	<u>\$ 231,648</u>	<u>\$ 146,560</u>	<u>\$ (1,113,178)</u>	<u>\$ 444,582</u>	<u>\$ 1,523</u>	<u>\$ 2,651</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Brookwood TIF	Oak Crossing TIF	Jackson Industrial TIF	Jail Building Corporation	Juvenile Justice Center Building Corporation	Totals
Revenues:						
Taxes	\$ 24,052	\$ 32,915	\$ 10,914	\$ -	\$ -	\$ 22,994,389
Special assessments	-	-	-	-	-	984,305
Licenses and permits	-	-	-	-	-	1,217,860
Intergovernmental	-	-	-	-	-	16,647,489
Charges for services	-	-	-	-	-	10,956,719
Fines and forfeits	-	-	-	-	-	2,358,667
Other	126	17	-	582	1,154	4,243,746
	<u>24,178</u>	<u>32,932</u>	<u>10,914</u>	<u>582</u>	<u>1,154</u>	<u>59,403,175</u>
Total revenues						
Expenditures:						
Current:						
General government	-	-	-	-	-	2,938,727
Public safety	-	-	-	-	-	15,243,755
Highways and streets	-	-	-	-	-	10,883,678
Sanitation	-	-	-	-	-	54,591
Economic development	-	-	-	-	-	148,406
Health and welfare	-	-	-	-	-	5,698,077
Culture and recreation	-	-	-	-	-	106,985
Debt service:						
Principal	-	-	-	1,380,000	1,620,000	6,190,000
Interest	-	-	-	849,788	926,150	2,143,729
Capital outlay:						
Economic development	-	-	-	-	-	17,103,028
Special assessment	-	-	-	-	-	265,407
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,229,788</u>	<u>2,546,150</u>	<u>60,776,383</u>
Total expenditures						
Excess (deficiency) of revenues over (under) expenditures	<u>24,178</u>	<u>32,932</u>	<u>10,914</u>	<u>(2,229,206)</u>	<u>(2,544,996)</u>	<u>(1,373,208)</u>
Other financing sources (uses):						
Transfers in	-	-	-	2,229,788	2,533,123	5,959,557
Transfers out	-	-	-	-	-	(5,959,557)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,229,788</u>	<u>2,533,123</u>	<u>-</u>
Total other financing sources and uses						
Net change in fund balances	24,178	32,932	10,914	582	(11,873)	(1,373,208)
Fund balances - beginning	12,855	-	-	8,409	12,041	70,766,760
Fund balances - ending	<u>\$ 37,033</u>	<u>\$ 32,932</u>	<u>\$ 10,914</u>	<u>\$ 8,991</u>	<u>\$ 168</u>	<u>\$ 69,393,552</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF NET ASSETS  
 INTERNAL SERVICE FUNDS  
 December 31, 2008

<u>Assets</u>	<u>Self-Insurance Health</u>	<u>Vehicle Self-Insurance</u>	<u>County Liability Insurance</u>	<u>Workmans Compensation Self-Insurance</u>	<u>Totals</u>
Current assets:					
Cash and cash equivalents	\$ 5,476,840	\$ 171,824	\$ 60,082	\$ 738,788	\$ 6,447,534
Investments	2,058	2,950	-	12,797	17,805
Interest receivable	1,077	30	-	343	1,450
Accounts receivable (net of allowance)	-	1,000	113	-	1,113
	<u>5,479,975</u>	<u>175,804</u>	<u>60,195</u>	<u>751,928</u>	<u>6,467,902</u>
Total assets					
	<u>5,479,975</u>	<u>175,804</u>	<u>60,195</u>	<u>751,928</u>	<u>6,467,902</u>
<u>Liabilities</u>					
Current liabilities:					
Accounts payable	441,021	15,149	44,211	-	500,381
Incurred but not reported claims	1,441,876	-	-	-	1,441,876
	<u>1,882,897</u>	<u>15,149</u>	<u>44,211</u>	<u>-</u>	<u>1,942,257</u>
Total liabilities					
	<u>1,882,897</u>	<u>15,149</u>	<u>44,211</u>	<u>-</u>	<u>1,942,257</u>
<u>Net Assets</u>					
Unrestricted	<u>3,597,078</u>	<u>160,655</u>	<u>15,984</u>	<u>751,928</u>	<u>4,525,645</u>
Total net assets	<u>\$ 3,597,078</u>	<u>\$ 160,655</u>	<u>\$ 15,984</u>	<u>\$ 751,928</u>	<u>\$ 4,525,645</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND OTHER CHANGES IN FUND NET ASSETS  
 INTERNAL SERVICE FUNDS  
 For The Year Ended December 31, 2008

	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Totals
Operating revenues:					
Miscellaneous	\$ -	\$ 32,507	\$ -	\$ 5,362	\$ 37,869
Employee/employer contributions	<u>11,648,209</u>	<u>-</u>	<u>218,136</u>	<u>708,855</u>	<u>12,575,200</u>
Total operating revenues	<u>11,648,209</u>	<u>32,507</u>	<u>218,136</u>	<u>714,217</u>	<u>12,613,069</u>
Operating expenses:					
Insurance claims and expenses	<u>12,020,184</u>	<u>59,827</u>	<u>433,003</u>	<u>526,228</u>	<u>13,039,242</u>
Operating income (loss)	<u>(371,975)</u>	<u>(27,320)</u>	<u>(214,867)</u>	<u>187,989</u>	<u>(426,173)</u>
Nonoperating revenues (expenses):					
Interest and investment revenue	<u>36,575</u>	<u>1,764</u>	<u>-</u>	<u>7,925</u>	<u>46,264</u>
Change in net assets	(335,400)	(25,556)	(214,867)	195,914	(379,909)
Total net assets - beginning	<u>3,932,478</u>	<u>186,211</u>	<u>230,851</u>	<u>556,014</u>	<u>4,905,554</u>
Total net assets - ending	<u><u>\$ 3,597,078</u></u>	<u><u>\$ 160,655</u></u>	<u><u>\$ 15,984</u></u>	<u><u>\$ 751,928</u></u>	<u><u>\$ 4,525,645</u></u>

ALLEN COUNTY  
 COMBINING STATEMENT OF CASH FLOWS  
 INTERNAL SERVICE FUNDS  
 For The Year Ended December 31, 2008

	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Totals
Cash flows from operating activities:					
Receipts from customers and users	\$ 11,648,209	\$ 31,507	\$ 218,648	\$ 708,855	\$ 12,607,219
Payments to suppliers	(12,209,978)	(48,774)	(406,067)	(526,228)	(13,191,047)
Other receipts	-	-	-	5,362	5,362
Net cash provided (used) by operating activities	<u>(561,769)</u>	<u>(17,267)</u>	<u>(187,419)</u>	<u>187,989</u>	<u>(578,466)</u>
Cash flows from investing activities:					
Proceeds from sales and maturities of investments	-	9,321	-	29,109	38,430
Purchase of investments	(2,058)	(2,950)	-	(12,797)	(17,805)
Interest received	36,924	1,989	-	8,331	47,244
Net cash provided by investing activities	<u>34,866</u>	<u>8,360</u>	<u>-</u>	<u>24,643</u>	<u>67,869</u>
Net increase in cash and cash equivalents	(526,903)	(8,907)	(187,419)	212,632	(510,597)
Cash and cash equivalents, January 1	<u>6,003,743</u>	<u>180,731</u>	<u>247,501</u>	<u>526,156</u>	<u>6,958,131</u>
Cash and cash equivalents, December 31	<u>\$ 5,476,840</u>	<u>\$ 171,824</u>	<u>\$ 60,082</u>	<u>\$ 738,788</u>	<u>\$ 6,447,534</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (371,975)	\$ (27,320)	\$ (214,867)	\$ 187,989	\$ (426,173)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
(Increase) decrease in assets:					
Accounts receivable	-	(1,000)	512	-	(488)
Increase (decrease) in liabilities:					
Accounts payable	67,580	11,053	26,936	-	105,569
Incurred but not reported claims	(257,374)	-	-	-	(257,374)
Total adjustments	<u>(189,794)</u>	<u>10,053</u>	<u>27,448</u>	<u>-</u>	<u>(152,293)</u>
Net cash provided (used) by operating activities	<u>\$ (561,769)</u>	<u>\$ (17,267)</u>	<u>\$ (187,419)</u>	<u>\$ 187,989</u>	<u>\$ (578,466)</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 AGENCY FUNDS  
 December 31, 2008

<u>Assets</u>	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>Congressional Principal</u>	<u>Court Fees</u>	<u>Inheritance Tax</u>	<u>Surplus Tax</u>
Cash and cash equivalents	\$ 243,869	\$ 5,203,034	\$ 55,966	\$ 132,674	\$ 2,545,636	\$ 1,900,963
Receivables:						
Accounts	-	-	-	100,228	-	-
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Loans	-	-	464	-	-	-
Total receivables	-	-	464	100,228	-	-
Investments at fair value:						
U.S. government securities	-	-	-	-	-	-
Total assets	<u>\$ 243,869</u>	<u>\$ 5,203,034</u>	<u>\$ 56,430</u>	<u>\$ 232,902</u>	<u>\$ 2,545,636</u>	<u>\$ 1,900,963</u>
<u>Liabilities</u>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 199,977	\$ -
Payroll withholdings payable	-	-	-	-	-	-
Intergovernmental payable	-	-	-	224,790	-	-
Interest payable	-	-	-	-	-	-
Trust payable	243,869	5,203,034	56,430	8,112	2,345,659	1,900,963
Total liabilities	<u>\$ 243,869</u>	<u>\$ 5,203,034</u>	<u>\$ 56,430</u>	<u>\$ 232,902</u>	<u>\$ 2,545,636</u>	<u>\$ 1,900,963</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 AGENCY FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	<u>Tax Distribution</u>	<u>Payroll</u>	<u>Congressional Interest</u>	<u>Youth Service Trust</u>	<u>Sheriff's Inmate Trust</u>	<u>Common School</u>
Cash and cash equivalents	\$ -	\$ 1,068,425	\$ 1,780	\$ 91,639	\$ 106,251	\$ -
Receivables:						
Accounts	-	24,565	-	-	-	-
Taxes	23,187,339	-	-	-	-	-
Intergovernmental	525	-	-	-	-	-
Loans	-	-	-	-	-	-
Total receivables	<u>23,187,864</u>	<u>24,565</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value:						
U.S. government securities	-	-	-	1,497	-	-
Total assets	<u>\$ 23,187,864</u>	<u>\$ 1,092,990</u>	<u>\$ 1,780</u>	<u>\$ 93,136</u>	<u>\$ 106,251</u>	<u>\$ -</u>
<u>Liabilities</u>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll withholdings payable	-	1,092,990	-	-	-	-
Intergovernmental payable	-	-	-	-	-	-
Interest payable	-	-	2,224	-	-	-
Trust payable	<u>23,187,864</u>	<u>-</u>	<u>(444)</u>	<u>93,136</u>	<u>106,251</u>	<u>-</u>
Total liabilities	<u>\$ 23,187,864</u>	<u>\$ 1,092,990</u>	<u>\$ 1,780</u>	<u>\$ 93,136</u>	<u>\$ 106,251</u>	<u>\$ -</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 AGENCY FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	DFC Trust Clearance	Property Tax Rebate	State Homestead Credit	County Recorder	County Sheriff	Work Release
Cash and cash equivalents	\$ 21,594	\$ -	\$ 60,266	\$ 29,564	\$ 3,107	\$ 3,421
Receivables:						
Accounts	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Total receivables	-	-	-	-	-	-
Investments at fair value:						
U.S. government securities	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 21,594</b>	<b>\$ -</b>	<b>\$ 60,266</b>	<b>\$ 29,564</b>	<b>\$ 3,107</b>	<b>\$ 3,421</b>
<u>Liabilities</u>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll withholdings payable	-	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-
Trust payable	21,594	-	60,266	29,564	3,107	3,421
<b>Total liabilities</b>	<b>\$ 21,594</b>	<b>\$ -</b>	<b>\$ 60,266</b>	<b>\$ 29,564</b>	<b>\$ 3,107</b>	<b>\$ 3,421</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 AGENCY FUNDS  
 December 31, 2008  
 (Continued)

<u>Assets</u>	<u>County Clerk</u>	<u>Adult Probation</u>	<u>Juvenile Probation</u>	<u>County Treasurer</u>	<u>Totals</u>
Cash and cash equivalents	\$ 3,113,696	\$ 26,126	\$ 4,074	\$ 2,861,528	\$ 17,473,613
Receivables:					
Accounts	-	-	-	-	124,793
Taxes	-	-	-	18,094,668	41,282,007
Intergovernmental	-	-	-	-	525
Loans	-	-	-	-	464
Total receivables	-	-	-	18,094,668	41,407,789
Investments at fair value:					
U.S. government securities	-	-	-	-	1,497
Total assets	<u>\$ 3,113,696</u>	<u>\$ 26,126</u>	<u>\$ 4,074</u>	<u>\$ 20,956,196</u>	<u>\$ 58,882,899</u>
<u>Liabilities</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 199,977
Payroll withholdings payable	-	-	-	-	1,092,990
Intergovernmental payable	333,182	-	-	-	557,972
Interest payable	-	-	-	-	2,224
Trust payable	<u>2,780,514</u>	<u>26,126</u>	<u>4,074</u>	<u>20,956,196</u>	<u>57,029,736</u>
Total liabilities	<u>\$ 3,113,696</u>	<u>\$ 26,126</u>	<u>\$ 4,074</u>	<u>\$ 20,956,196</u>	<u>\$ 58,882,899</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 DECEMBER 31, 2008

	Tax Sale Redemption	Tax Sale Surplus	Congressional Principal	Court Fees	Inheritance Tax	Bid Bond
<b>Assets:</b>						
Cash and cash equivalents, January 1	\$ 996,979	\$ 817,247	\$ 52,894	\$ 168,988	\$ 2,058,569	\$ 122,000
Additions	811,388	5,897,460	3,072	1,398,054	7,959,880	166,446
Deductions	<u>(1,564,498)</u>	<u>(1,511,673)</u>	<u>-</u>	<u>(1,434,368)</u>	<u>(7,472,813)</u>	<u>(288,446)</u>
Cash and cash equivalents, December 31	<u>243,869</u>	<u>5,203,034</u>	<u>55,966</u>	<u>132,674</u>	<u>2,545,636</u>	<u>-</u>
Investments, January 1	-	-	2,746	-	-	-
Additions	-	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>(2,746)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investments, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts receivable, January 1	-	-	-	96,229	-	-
Additions	-	-	-	1,402,053	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,398,054)</u>	<u>-</u>	<u>-</u>
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,228</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loans receivable, January 1	-	-	790	-	-	-
Additions	-	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>(326)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loans receivable, December 31	<u>-</u>	<u>-</u>	<u>464</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total assets, December 31</b>	<u><b>\$ 243,869</b></u>	<u><b>\$ 5,203,034</b></u>	<u><b>\$ 56,430</b></u>	<u><b>\$ 232,902</b></u>	<u><b>\$ 2,545,636</b></u>	<u><b>\$ -</b></u>
<b>Liabilities:</b>						
Accounts payable, January 1	\$ -	\$ -	\$ -	\$ -	\$ 155,974	\$ -
Additions	-	-	-	-	622,419	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(578,416)</u>	<u>-</u>
Accounts payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>199,977</u>	<u>-</u>
Payroll withholdings, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholdings, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental payable, January 1	-	-	-	188,946	-	-
Additions	-	-	-	1,289,566	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,253,722)</u>	<u>-</u>	<u>-</u>
Intergovernmental payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>224,790</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	996,979	817,247	56,430	76,271	1,902,595	122,000
Additions	811,388	5,897,460	3,072	112,487	7,337,461	166,446
Deductions	<u>(1,564,498)</u>	<u>(1,511,673)</u>	<u>(3,072)</u>	<u>(180,646)</u>	<u>(6,894,397)</u>	<u>(288,446)</u>
Trust payable, December 31	<u>243,869</u>	<u>5,203,034</u>	<u>56,430</u>	<u>8,112</u>	<u>2,345,659</u>	<u>-</u>
Interest payable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities, December 31</b>	<u><b>\$ 243,869</b></u>	<u><b>\$ 5,203,034</b></u>	<u><b>\$ 56,430</b></u>	<u><b>\$ 232,902</b></u>	<u><b>\$ 2,545,636</b></u>	<u><b>\$ -</b></u>

ALLEN COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 DECEMBER 31, 2008  
 (Continued)

	Surplus Tax	Tax Distribution	Payroll	Congressional Interest	Youth Services Trust	Sheriff's Inmate Trust
<b>Assets:</b>						
Cash and cash equivalents, January 1	\$ 2,182,763	\$ (656)	\$ 894,525	\$ 2,293	\$ 87,645	\$ 103,345
Additions	1,741,558	509,093,563	39,546,473	616	5,491	1,069,198
Deductions	(2,023,358)	(509,092,907)	(39,372,573)	(1,129)	(1,497)	(1,066,292)
Cash and cash equivalents, December 31	1,900,963	-	1,068,425	1,780	91,639	106,251
Investments, January 1	-	-	-	-	4,512	-
Additions	-	-	-	-	1,497	-
Deductions	-	-	-	-	(4,512)	-
Investments, December 31	-	-	-	-	1,497	-
Taxes receivable, January 1	-	9,500,919	-	-	-	-
Additions	-	97,361,057	-	-	-	-
Deductions	-	(83,674,637)	-	-	-	-
Taxes receivable, December 31	-	23,187,339	-	-	-	-
Accounts receivable, January 1	-	-	39,591	-	-	-
Additions	-	-	403,996	-	-	-
Deductions	-	-	(419,022)	-	-	-
Accounts receivable, December 31	-	-	24,565	-	-	-
Intergovernmental receivable, January 1	-	225	-	-	-	-
Additions	-	12,600	-	-	-	-
Deductions	-	(12,300)	-	-	-	-
Intergovernmental receivable, December 31	-	525	-	-	-	-
Loans receivable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Loans receivable, December 31	-	-	-	-	-	-
<b>Total assets, December 31</b>	<b>\$ 1,900,963</b>	<b>\$ 23,187,864</b>	<b>\$ 1,092,990</b>	<b>\$ 1,780</b>	<b>\$ 93,136</b>	<b>\$ 106,251</b>
<b>Liabilities:</b>						
Accounts payable, January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Accounts payable, December 31	-	-	-	-	-	-
Payroll withholdings, January 1	-	-	934,116	-	-	-
Additions	-	-	39,950,469	-	-	-
Deductions	-	-	(39,791,595)	-	-	-
Payroll withholdings, December 31	-	-	1,092,990	-	-	-
Intergovernmental payable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Intergovernmental payable, December 31	-	-	-	-	-	-
Trust payable, January 1	2,182,763	9,500,488	-	1,164	92,157	103,345
Additions	1,741,558	606,467,220	-	-	5,491	1,069,198
Deductions	(2,023,358)	(592,779,844)	-	(1,608)	(4,512)	(1,066,292)
Trust payable, December 31	1,900,963	23,187,864	-	(444)	93,136	106,251
Interest payable, January 1	-	-	-	1,129	-	-
Additions	-	-	-	2,224	-	-
Deductions	-	-	-	(1,129)	-	-
Interest payable, December 31	-	-	-	2,224	-	-
<b>Total liabilities, December 31</b>	<b>\$ 1,900,963</b>	<b>\$ 23,187,864</b>	<b>\$ 1,092,990</b>	<b>\$ 1,780</b>	<b>\$ 93,136</b>	<b>\$ 106,251</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 DECEMBER 31, 2008  
 (Continued)

	Common School	DFC Trust Clearance	Property Tax Rebate	State Homestead Credit	County Recorder	County Sheriff
<b>Assets:</b>						
Cash and cash equivalents, January 1	\$ -	\$ 1,293	\$ 1,112,381	\$ -	\$ 21,343	\$ 7,678
Additions	-	24,682	4,021	38,502,364	29,564	23,054
Deductions	-	(4,381)	(1,116,402)	(38,442,098)	(21,343)	(27,625)
Cash and cash equivalents, December 31	-	21,594	-	60,266	29,564	3,107
Investments, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Investments, December 31	-	-	-	-	-	-
Taxes receivable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Taxes receivable, December 31	-	-	-	-	-	-
Accounts receivable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Accounts receivable, December 31	-	-	-	-	-	-
Intergovernmental receivable, January 1	364	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	(364)	-	-	-	-	-
Intergovernmental receivable, December 31	-	-	-	-	-	-
Loans receivable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Loans receivable, December 31	-	-	-	-	-	-
<b>Total assets, December 31</b>	<b>\$ -</b>	<b>\$ 21,594</b>	<b>\$ -</b>	<b>\$ 60,266</b>	<b>\$ 29,564</b>	<b>\$ 3,107</b>
<b>Liabilities:</b>						
Accounts payable, January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Accounts payable, December 31	-	-	-	-	-	-
Payroll withholdings, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Payroll withholdings, December 31	-	-	-	-	-	-
Intergovernmental payable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Intergovernmental payable, December 31	-	-	-	-	-	-
Trust payable, January 1	364	1,293	1,112,381	-	21,343	7,678
Additions	-	24,682	4,021	38,502,364	29,564	8,348,878
Deductions	(364)	(4,381)	(1,116,402)	(38,442,098)	(21,343)	(8,353,449)
Trust payable, December 31	-	21,594	-	60,266	29,564	3,107
Interest payable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Interest payable, December 31	-	-	-	-	-	-
<b>Total liabilities, December 31</b>	<b>\$ -</b>	<b>\$ 21,594</b>	<b>\$ -</b>	<b>\$ 60,266</b>	<b>\$ 29,564</b>	<b>\$ 3,107</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 DECEMBER 31, 2008  
 (Continued)

	Work Release	County Clerk	Adult Probation	Juvenile Probation	County Treasurer	Totals
<b>Assets:</b>						
Cash and cash equivalents, January 1	\$ 9,849	\$ 2,542,930	\$ 27,044	\$ 622	\$ 4,361,334	\$ 15,571,066
Additions	3,421	31,998,626	416,603	46,272	530,306,775	1,169,048,581
Deductions	(9,849)	(31,427,860)	(417,521)	(42,820)	(531,806,581)	(1,167,146,034)
Cash and cash equivalents, December 31	3,421	3,113,696	26,126	4,074	2,861,528	17,473,613
Investments, January 1	-	-	-	-	-	7,258
Additions	-	-	-	-	-	1,497
Deductions	-	-	-	-	-	(7,258)
Investments, December 31	-	-	-	-	-	1,497
Taxes receivable, January 1	-	-	-	-	23,480,372	32,981,291
Additions	-	-	-	-	491,251,290	588,612,347
Deductions	-	-	-	-	(496,636,994)	(580,311,631)
Taxes receivable, December 31	-	-	-	-	18,094,668	41,282,007
Accounts receivable, January 1	-	-	-	-	-	135,820
Additions	-	-	-	-	-	1,806,049
Deductions	-	-	-	-	-	(1,817,076)
Accounts receivable, December 31	-	-	-	-	-	124,793
Intergovernmental receivable, January 1	-	-	-	-	-	589
Additions	-	-	-	-	-	12,600
Deductions	-	-	-	-	-	(12,664)
Intergovernmental receivable, December 31	-	-	-	-	-	525
Loans receivable, January 1	-	-	-	-	-	790
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	(326)
Loans receivable, December 31	-	-	-	-	-	464
<b>Total assets, December 31</b>	<b>\$ 3,421</b>	<b>\$ 3,113,696</b>	<b>\$ 26,126</b>	<b>\$ 4,074</b>	<b>\$ 20,956,196</b>	<b>\$ 58,882,899</b>
<b>Liabilities:</b>						
Accounts payable, January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,974
Additions	-	-	-	-	-	622,419
Deductions	-	-	-	-	-	(578,416)
Accounts payable, December 31	-	-	-	-	-	199,977
Payroll withholdings, January 1	-	-	-	-	-	934,116
Additions	-	-	-	-	-	39,950,469
Deductions	-	-	-	-	-	(39,791,595)
Payroll withholdings, December 31	-	-	-	-	-	1,092,990
Intergovernmental payable, January 1	-	357,362	-	-	-	546,308
Additions	-	4,623,488	-	-	-	5,913,054
Deductions	-	(4,647,668)	-	-	-	(5,901,390)
Intergovernmental payable, December 31	-	333,182	-	-	-	557,972
Trust payable, January 1	9,849	2,185,568	27,044	622	27,841,706	47,059,287
Additions	3,421	27,375,138	416,603	46,272	1,021,558,065	1,719,920,789
Deductions	(9,849)	(26,780,192)	(417,521)	(42,820)	(1,028,443,575)	(1,709,950,340)
Trust payable, December 31	3,421	2,780,514	26,126	4,074	20,956,196	57,029,736
Interest payable, January 1	-	-	-	-	-	1,129
Additions	-	-	-	-	-	2,224
Deductions	-	-	-	-	-	(1,129)
Interest payable, December 31	-	-	-	-	-	2,224
<b>Total liabilities, December 31</b>	<b>\$ 3,421</b>	<b>\$ 3,113,696</b>	<b>\$ 26,126</b>	<b>\$ 4,074</b>	<b>\$ 20,956,196</b>	<b>\$ 58,882,899</b>

ALLEN COUNTY  
OTHER REPORT

The report presented herein was prepared in addition to another official report prepared for the individual county office listed below:

Adult Probation Department

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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

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

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF ALLEN COUNTY, INDIANA

### Compliance

We have audited the compliance of the Allen County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2008. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

### Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

A control deficiency in a County's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, County Commissioners, and County Council and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

November 5, 2009

ALLEN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2008

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553		\$ 84,194
National School Lunch Program	10.555		123,535
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		<u>25,896</u>
Total for cluster			<u>233,625</u>
Total for federal grantor agency			<u>233,625</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grants			
State Criminal Alien Assistance Program	16.606		
		2008 APBX0367	29,836
		2008 APBX1527	<u>3,978</u>
Total for program			<u>33,814</u>
Bulletproof Vest Partnership Program	16.607		
		FY 2006	2,063
		FY 2007	<u>11,927</u>
Total for program			<u>13,990</u>
Pass-Through Indiana Criminal Justice Institute			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540		
		07-JF-027	<u>28,125</u>
Title V - Delinquency Prevention Program	16.548		
		06-JP-001	<u>28,125</u>
Crime Victim Assistance	16.575		
		07-ST-010	17,090
		08-ST-011	<u>20,213</u>
Total for program			<u>37,303</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
		07-DJ-025	32,526
		2007-DJ-BX-0018	<u>6,120</u>
Total for program			<u>38,646</u>
Pass-Through City of Fort Wayne			
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
		2007-F2584-IN-DT	50,032
		2008-F4273-IN-DJ	<u>6,918</u>
Total for Program			<u>56,950</u>
Total for federal grantor agency			<u>236,953</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
State and Community Highway Safety	20.600		
		PT-08-04-01-15	65,654
		PT-09-04-01-17	<u>10,508</u>
Total for program			<u>76,162</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

ALLEN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2008  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>			
Pass-Through City of Fort Wayne Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		
		K4-08-02-02-01	6,225
		K8-09-03-02-01	31,143
		K8-08-02-03-01	1,322
		K8-09-03-03-01	406
		154HE-08-08-01-13	<u>9,004</u>
Total for program			<u>48,100</u>
Total for Highway Safety Cluster			<u>124,262</u>
Pass-Through Indiana Department of Transportation Highway Planning and Construction	20.205		
		944049 FY 2008	242,570
		3304049 FY 2008	38,100
		3304049 FY2009	6,202
		944049 FY 2009	253,378
		1406 FY 2008	4,500
		1406 FY 2009	<u>10,400</u>
Total for program			<u>555,150</u>
Formula Grants for Other Than Urbanized Area	20.509		
		A249-8-320274	<u>10,000</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		
		C44P-9-225A	<u>9,600</u>
Total for federal grantor agency			<u>699,012</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069		
		BPRS 195-10	<u>36,150</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		
		TB-195-5	<u>38,696</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
County Prosecutor's Expenditures			1,727,060
County Clerk of the Circuit Court Expenditures			178,136
County Court Expenditures			171,430
Indirect Costs			403,996
Incentives			<u>573,197</u>
Total for program			<u>3,053,819</u>
Pass-Through Indiana Department of Health Refugee and Entrant Assistance - State Administered Programs	93.566		
		02-08-R5-1004-01 FY 2008	80,000
		02-08-R5-1004-01 FY 2009	<u>34,555</u>
Total for program			<u>114,555</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

ALLEN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2008  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Supreme Court State Court Improvement Program	93.586		
		CIP-FY 06/08	35,000
		CIP-FY 08/10	<u>12,500</u>
Total for program			<u>47,500</u>
Pass-Through Indiana Department of Health HIV Prevention Activities - Health Department Based	93.940		
		AID 195-6	<u>155,600</u>
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977		
		STD 195-2	<u>138,291</u>
Total for federal grantor agency			<u>3,584,611</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		
		Flood Relief Emergency #1740	<u>20,930</u>
Emergency Management Performance Grants	97.042		
		C44P-8-209A	87,005
		C44P-9-391A	<u>4,720</u>
Total for program			<u>91,725</u>
State Homeland Security Program	97.073		
		C44P-7-410	<u>589,722</u>
Total for federal grantor agency			<u>702,377</u>
Total federal awards expended			<u>\$ 5,456,578</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

ALLEN COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Allen County (primary government) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the primary government provided federal awards to subrecipients as follows for the year ended December 31, 2008:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Juvenile Justice and Delinquency Prevention - Allocation to State's	16.540	\$ 28,125
Title V - Delinquency Prevention Program	16.548	28,125
Formula Grants for Other than Urbanized Area	20.509	10,000

ALLEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported
Type of auditor's 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?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement
97.073	State Homeland Security Program

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

ALLEN COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

ALLEN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 3, 2009, with Roy A. Buskirk, President of the County Council. Our audit disclosed no material items that warrant comment at this time.

The contents of this report were discussed on November 5, 2009, with William E. Brown, President of the Board of County Commissioners. Our audit disclosed no material items that warrant comment at this time.

The contents of this report were discussed on November 5, 2009, with Lisbeth A. Blosser, Auditor; Tera K. Klutz, Chief Deputy Auditor; and Jackie Scheuman, Finance and Budget Director. Our audit disclosed no material items that warrant comment at this time.