

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

ANNUAL FINANCIAL REPORT

2010

ALLEN COUNTY, INDIANA



FILED

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Lisbeth A. Borgmann Tera K. Klutz	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Susan L. Orth	01-01-09 to 12-31-12
Clerk	Therese M. Brown Lisbeth A. Borgmann	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Kenneth C. Fries	01-01-07 to 12-31-14
Recorder	John D. McGauley	01-01-07 to 12-31-14
President of the Board of County Commissioners	Linda K. Bloom F. Nelson Peters	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Paula S. Hughes Darren E. Vogt	01-01-10 to 12-31-10 01-01-11 to 12-31-11



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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, 2010, which collectively comprise the County's primary government 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 an opinion 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 51.99 percent, 64.59 percent, and 42.23 percent, respectively, of the assets, net 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 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. 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, each major fund and the aggregate remaining fund information of the County as of December 31, 2010, 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 a required part of the basic financial statements but are supplementary information required by the 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 our report dated August 4, 2011, 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 and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. The combining non-major 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 non-major fund financial statements, 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.

Included in the financial statements are the revenues and expenses from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

STATE BOARD OF ACCOUNTS

August 4, 2011



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, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 4, 2011. (Our report includes a reference to 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. (Other auditors audited the financial statements of the Fort Wayne – Allen County Airport Authority as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.)

Internal Control Over Financial Reporting

In planning and performing our audit, 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We (and the other auditors) 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

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, others within the entity, 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

August 4, 2011

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, 2010. 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 2010 by \$434.5 million (*net assets*). Of this amount, \$113.4 million (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors, \$14.9 million is restricted for specific purpose (*restricted net assets*), and \$306.2 million is invested in capital assets, net of related debt.
- The County's total net assets increased by \$5.7 million, or 1.3%, from 2009. The net assets of the County's governmental activities increased by \$0.9 million or .2%. Similarly, net assets of the County's business activities increased by \$4.8 million or 15.8%, which was for the most part due to total revenues exceeding expenses.
- At the end of 2010, the County's governmental funds reported a combined ending fund balance of \$114.8 million, a decrease of \$18.4 million or 13.8% from 2009.
- At the end of 2010, unreserved fund balance for the general fund was \$7.3 million or 7.5% of the 2010 general fund expenditures.
- During 2010, the County's total debt decreased by \$9.2 million or 9.8%. Approximately \$3.6 million of this decrease is due to the payoff of General Obligation bonds for flood control and bridges, as well as the First Mortgage bonds for the Memorial Coliseum refunding. The remaining decrease was due to regularly scheduled principal payments.

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, economic development, 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 according to GASB 61 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 17 and 18 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. Certain funds are required to be established by State Statute and by bond covenants, while others are adopted to help administer monies set aside for a limited purpose. 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 292 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, Maplecrest Road Bridge Fund, 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 19 through 21 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 group health insurance, 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 22 through 24 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 24 and 25 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 29 through 62 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 63 through 67 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

County's Net Assets									
(amounts expressed in thousands)									
		Governmental		Business-type		Total		Component	
		Activities		Activities				Units	
		2010	2009	2010	2009	2010	2009	2010	2009
Assets:									
	Current and other assets	\$ 142,537	\$ 151,728	\$ 14,123	\$ 12,382	\$ 156,660	\$ 164,110	\$ 57,890	\$ 55,171
	Capital assets	338,658	322,091	50,428	50,421	389,086	372,512	19,958	194,997
	Total assets	481,195	473,819	64,551	62,803	545,746	536,622	249,848	250,168
Liabilities:									
	Current and other liabilities	25,958	15,703	4,077	5,989	30,035	21,692	11,543	11,942
	Long-term liabilities	56,039	59,761	25,207	26,354	81,246	86,115	76,140	81,568
	Total liabilities	81,997	75,464	29,284	32,343	111,281	107,807	87,683	93,510
Net assets:									
	Invested in capital assets, net of related debt	282,222	259,708	24,011	20,907	306,233	280,615	112,437	108,647
	Restricted	4,157	1,824	10,714	8,917	14,871	10,741	25,971	24,408
	Unrestricted	112,819	136,823	542	636	113,361	137,459	23,757	23,603
	Total net assets	\$ 399,198	\$ 398,355	\$ 35,267	\$ 30,460	\$ 434,465	\$ 428,815	\$ 162,165	\$ 156,658

GOVERNMENT-WIDE FINANCIAL ANALYSIS-continued

The County's (primary government) assets exceeded liabilities by \$434.5 million at the close of 2010 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 \$306.2 million or 70.5%. 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 \$14.9 million or 3.4%, is dollars that are subject to an external restriction and cannot be spent on general daily operations. The unrestricted portion of net assets of \$113.4 million or 26.1% 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 \$162.2 million at the end of 2010. Of the net assets, \$112.4 million is invested in capital assets 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 to the users of the component units, these assets are not liquid and are not available for future spending. Similar to the County debt, it must be paid from other funding sources as the capital assets themselves are not liquid, nor can they be. The component units remaining assets were made up of \$26 million of restricted dollars that are subject to an external restriction and \$23.8 million of unrestricted dollars that can be used to provide daily operations for the component units.

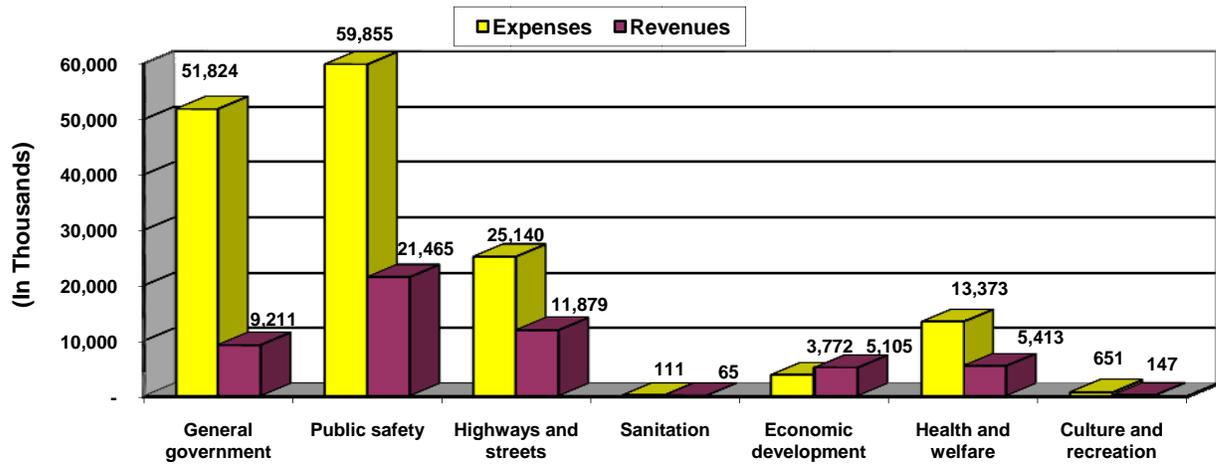
Governmental activities. Governmental activities account for 91.9% of the County's net assets as of December 31, 2010.

Allen County Changes in Net Assets

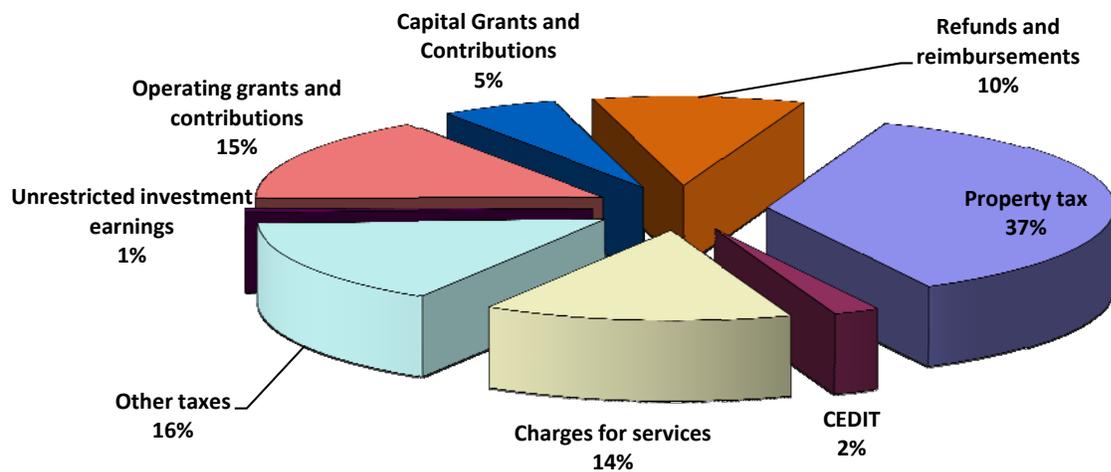
(Amounts expressed in thousands)

	Governmental Activities		Business-type Activities		Total		Component Units	
	2010	2009	2010	2009	2010	2009	2010	2009
Revenues:								
Program revenues:								
Charges for services	\$ 21,799	\$ 21,016	\$ 4,899	\$ 4,807	\$ 26,698	\$ 25,823	\$ 11,477	\$ 11,801
Operating grants and contributions	23,334	23,963	-	-	23,334	23,963	2,821	2,042
Capital grants and contributions	8,153	2,275	-	-	8,153	2,275	6,462	6,334
General Revenue:								
Property taxes	55,978	56,331	-	-	55,978	56,331	29,198	31,126
CEDIT	3,266	6,327	-	-	3,266	6,327	-	-
Franchise taxes	412	370	-	-	412	370	-	-
Other taxes	23,907	25,304	-	-	23,907	25,304	4,051	6,225
Food and beverage taxes	-	-	5,430	5,228	5,430	5,228	-	-
Sports and convention taxes	-	-	3,359	2,346	3,359	2,346	-	-
Other local sources	-	-	23	62	23	62	718	482
Unrestricted investment earnings	948	767	-	-	948	767	190	374
Refunds and reimbursements	14,888	7,273	-	-	14,888	7,273	-	-
Total Revenues	152,685	143,626	13,711	12,443	166,396	156,069	54,917	58,384
Expenses:								
General government	51,824	47,316	-	-	51,824	47,316	-	-
Public safety	59,855	55,748	-	-	59,855	55,748	-	-
Highways and streets	25,140	17,194	-	-	25,140	17,194	-	-
Sanitation	111	487	-	-	111	487	-	-
Economic development	3,772	8,919	-	-	3,772	8,919	-	-
Health and welfare	13,373	12,371	-	-	13,373	12,371	-	-
Culture and recreation	651	650	-	-	651	650	-	-
Coliseum	-	-	8,935	9,564	8,935	9,564	-	-
FWAC Airport Authority	-	-	-	-	-	-	19,085	18,992
AC - Solid Waste District	-	-	-	-	-	-	1,312	1,669
Allen County Public Library	-	-	-	-	-	-	29,012	29,873
Total expenses	154,726	142,685	8,935	9,564	163,661	152,249	49,409	50,534
Change in net assets before								
Special items	(2,041)	941	4,776	2,879	2,735	3,820	5,507	7,850
Change in net pension	(517)	8	-	-	(517)	8	-	-
Change in OPEB liability	(857)	(973)	-	-	(857)	(973)	-	-
Contributed capital	4,258	5,836	31	66	4,289	5,902	-	-
Other special items	-	-	-	(3,382)	-	(3,382)	-	-
Change in net assets	843	5,812	4,807	(437)	5,650	5,375	5,507	7,850
Net assets - January 1	398,355	392,543	30,460	30,897	428,815	423,440	156,658	148,808
Net assets - December 31	\$ 399,198	\$ 398,355	\$ 35,267	\$ 30,460	\$ 434,465	\$ 428,815	\$ 162,165	\$ 156,658

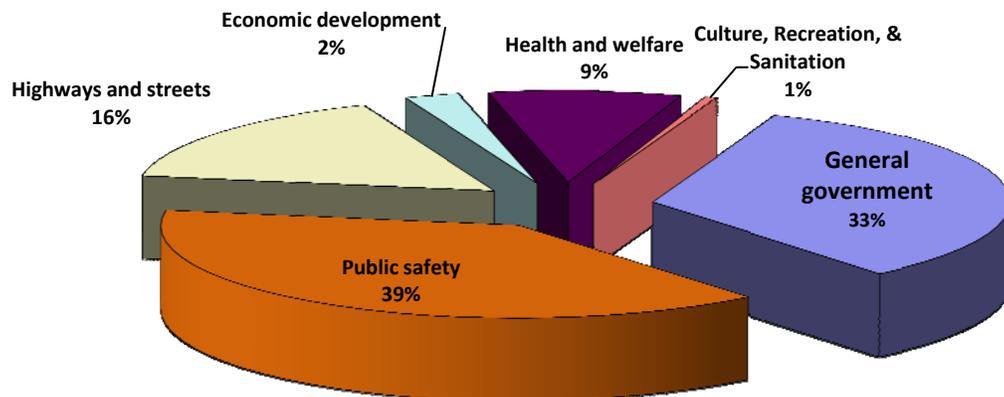
Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities

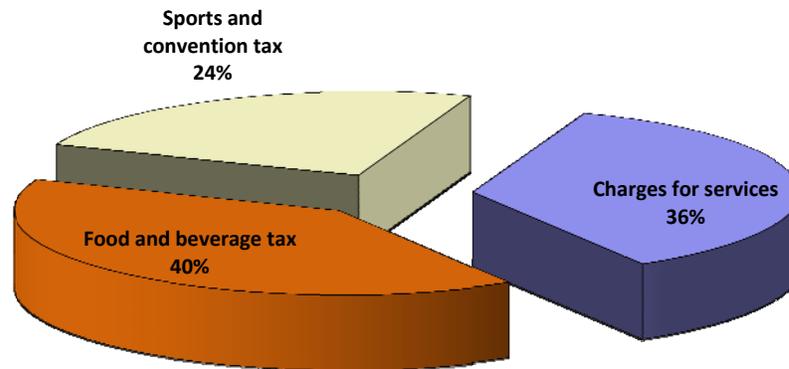


Expenses by Function/Program – Governmental Activities



Business-type activities. Business-type activities account for 8.1% of the County's net assets as of December 31, 2010. 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 \$8.9 million of expenses. During 2010, the total revenues included \$4.9 million of program revenue and \$8.8 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, 2010, the County's governmental funds reported a combined ending fund balance of \$114.8 million, a decrease of \$18.4 million in comparison to December 31, 2009. Approximately \$9.7 million of this decrease is due to less Cash and cash equivalents on hand at December 31, 2010; as well as a decrease in taxes receivable. The remaining portion can almost solely be attributed to the \$8 million dollar increase in deferred revenue in 2010 which is due in part to over-distribution of income taxes from the State. The State of Indiana estimates current income tax distributions based on tax returns processed during a set period which is a year and a half in arrears. Considering this over-distribution, rather than decreasing future income tax distributions the State has decided to hold our income tax distribution flat until we earn the deferred revenue.

Approximately 96.4% of the combined ending fund balance or \$110.7 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 \$2.7 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, 2010, the unreserved fund balance of the General Fund was \$7.3 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 2010 were \$97.9 million. Thus, the total fund balance, which is all unreserved, represents 7.5% of General fund expenditures for 2010.

The fund balance of the County's General fund decreased by \$13.9 million during fiscal year ended 2010. In correlation with the abovementioned, this decrease is primarily due to less income tax revenue and increased general government expenditures of \$2.8 million in tax refunds, \$2.5 million in economic development for the County's land banking program, and \$1 million debt service.

The County has two other funds that meet the major fund criteria, which are: the Maplecrest Road Bridge Fund which provides funding for the Maplecrest Road extension over the Maumee River and railroad tracks into New Haven, Indiana, and the County's Rainy Day Fund. The County's Rainy Day Fund provides stability to government services and programs during an economic downturn. The Maplecrest Road Bridge Fund was established in 2009 to account for the funds used in the respected project and decreased \$16.8 million during 2010 for an ending fund balance of \$7.8 million. The County's Rainy Day Fund was first established in 2004 and has an unreserved fund balance of \$21.7 million at the end of 2010.

In 2009, the Maplecrest Road Bridge Fund was included in the Other Governmental Funds figures, but was broken out as a major fund in 2010. At December 31, 2009, the non-major governmental funds had a balance of \$90.2 million, which included the Maplecrest Road Bridge Fund balance of \$24.6. In 2010, the Maplecrest Road Bridge Fund is considered a major fund and therefore broken out from the other non-major governmental funds, which changes the December 31, 2009 ending balance to \$65.6 at January 1, 2010. At fiscal year ended 2010, the non-major governmental fund balance is \$78 million, which is a \$12.4 million increase from January 1, 2010.

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 \$0.5 million for the Allen County War Memorial Coliseum and \$3.5 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 2010 exceeded its original budget by approximately \$13.3 million or 14.8%. The key elements of the difference between the original budget and final budget are listed below:

- \$3 million for the renovation of the City-County Building to house County Police, City of Fort Wayne Police, and City of Fort Wayne Fire Department
- \$2.5 million to purchase land in conjunction with the County's land banking program to encourage development in order to increase the County's tax base
- \$6.9 for general government appropriations
- \$.9 million for public safety appropriations

During the year, General Fund revenues were slightly more than budgeted and expenditures were also less than budgeted. Actual revenues were \$1.8 million more than estimates, due to property tax refund reimbursements from other units of government. Actual expenditures were \$5.3 million lower than the final budgetary appropriations. The bulk of these cost savings resulted from unspent or encumbered appropriations of (a) \$2.8 million for the renovation of the City-County Building, (b) \$1.2 million for Economic Development, and (c) \$1.3 million in salaries and benefits.

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, 2010 was \$389.1 million (net of accumulated depreciation), an increase of \$16.6 million or 4.5%. 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			
	2010	2009	2010	2009	2010	2009
Land and easements	\$ 8,975	\$ 8,974	\$ 380	\$ 380	\$ 9,355	\$ 9,354
Construction in progress	36,276	21,117	304	16	36,580	21,133
Buildings and improvements	86,916	86,424	46,533	47,550	133,449	133,974
Machinery and equipment	7,338	6,999	3,211	2,475	10,549	9,474
Infrastructure being depreciated	195,182	194,529	-	-	195,182	194,529
Net investment in joint venture	3,971	4,048	-	-	3,971	4,048
	<u>\$ 338,658</u>	<u>\$ 322,091</u>	<u>\$ 50,428</u>	<u>\$ 50,421</u>	<u>\$ 389,086</u>	<u>\$ 372,512</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.B on pages 45 through 47 of this report.

Long-term debt. At December 31, 2010, the County had total debt outstanding of \$84.3 million. Of this amount, \$.9 million is comprised of general obligation bonds, and \$58 million of first mortgage bonds, \$25.4 million of revenue bonds.

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

	Governmental		Business-type		Total	
	Activities		Activities			
	2010	2009	2010	2009	2010	2009
General Obligation Bonds	\$ 910	\$ 3,120	\$ -	\$ -	\$ 910	\$ 3,120
First Mortgage Bonds	30,637	33,567	27,320	30,480	57,957	64,047
Revenue Bonds	25,435	26,290	-	-	25,435	26,290
	<u>\$ 56,982</u>	<u>\$ 62,977</u>	<u>\$ 27,320</u>	<u>\$ 30,480</u>	<u>\$ 84,302</u>	<u>\$ 93,457</u>

During 2010, the County's total debt decreased by \$9.2 million or 9.8%, due to the payoff of \$1.6 million of General Obligation bonds for flood control and bridges, as well as the \$2 million of First Mortgage bonds for the Memorial Coliseum refunding. The remaining decrease was due to regularly scheduled principal payments.

The County currently maintains an Aa2 rating from Moody's Investor Services for County general obligation bonds while providing an Aa3 rating for the County first mortgage bonds. The County also

received an Aa3 rating for revenue bonds. Moody's rated the Memorial Coliseum Series B 2011 and Memorial Coliseum Series 2007A first mortgage bonds as Aa3. The Circuit Breaker legislation enacted into the Indiana Constitution during 2010 has also started to affect the County's bond ratings due to the tax revenue uncertainty created by the tax caps.

Additional information on the County's long-term debt can be found in Note III.D on pages 48 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 approximately 71% of the County's population. The eastern half of the county is largely agricultural with several small towns.
- Through 2010, Allen County continued to feel the lingering effects of the economic recession. While the unemployment rate for Allen County decreased from 11% in December of 2009 to 9.4% in December 2010, lack of jobs and economic uncertainty still play a large role in County resources. The state average unemployment rate for December 2010 was 9.2% and the national average is 9.1%. The unemployment over the past few years has resulted in decreased income tax collections which may affect future income tax revenue.
- As noted previously, the property tax reform (Circuit Breaker) legislation was enacted into the Indiana Constitution in November of 2010. This legislation incorporates caps on the total amount of property tax that can be collected from property owners based upon a percentage of their assessed values. The County is proactively assessing the continued effects that this legislation will have on property tax revenue and incorporating this data into revenue and expense forecasts.

These factors along with others were considered when preparing the County's budget for the 2011 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, 2010

Assets	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Current assets:				
Cash and cash equivalents	\$ 123,270,074	\$ 480,672	\$ 123,750,746	\$ 27,298,137
Investments	6,324,823	18,675	6,343,498	14,568,205
Receivables (net of allowances for uncollectibles):				
Interest	62,052	-	62,052	19,092
Taxes	2,972,780	-	2,972,780	1,454,098
Accounts	1,367,492	285,344	1,652,836	230,857
Special assessments	201,362	-	201,362	-
Intergovernmental	5,327,970	-	5,327,970	126,896
Suite	-	359,958	359,958	-
Unbilled revenue	-	-	-	88,715
Other	-	-	-	47,418
Inventories	1,211,221	-	1,211,221	229,699
Prepaid expense	340,403	98,306	438,709	286,008
Restricted assets:				
Cash and cash equivalents	-	10,184,956	10,184,956	3,855,453
Cash with fiscal agent	-	4,064	4,064	-
Investments	-	217,242	217,242	600,000
Taxes receivable	-	1,483,354	1,483,354	24,442
Interest receivable	-	2,242	2,242	-
Passenger facility charge receivable	-	-	-	147,957
Federal and state grants receivable	-	-	-	2,672,334
Other receivable	-	-	-	39,452
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	-	-	-	847,963
Investments	-	-	-	4,650,000
Taxes receivable	-	-	-	5,487
Suite receivable	-	717,000	717,000	-
Net pension asset	1,160,323	-	1,160,323	96,064
Deferred debits	298,708	270,538	569,246	602,273
Capital assets:				
Land, improvements and construction in progress	45,251,059	684,001	45,935,060	25,044,757
Other capital assets, net of depreciation	<u>293,406,470</u>	<u>49,743,984</u>	<u>343,150,454</u>	<u>166,913,113</u>
Total assets	<u>481,194,737</u>	<u>64,550,336</u>	<u>545,745,073</u>	<u>249,848,420</u>
Liabilities				
Accounts payable	4,101,070	103,699	4,204,769	1,435,000
Accrued payroll and withholdings payable	3,129,632	108,196	3,237,828	647,105
Taxes payable	-	3,503	3,503	-
Accrued liabilities	-	-	-	192,268
Accrued interest payable	560,792	-	560,792	1,264,330
Incurred but not reported claims	1,486,671	-	1,486,671	-
Deferred revenue	9,171,684	1,430,085	10,601,769	-
Payable from restricted assets:				
Accounts payable	-	92,618	92,618	74,727
Ticket office customer deposits payable	-	869,469	869,469	-
First mortgage revenue bonds - due within one year	-	1,210,000	1,210,000	3,125,547
Accrued interest payable	-	215,775	215,775	551,064
Noncurrent liabilities:				
Due within one year:				
General obligation bonds payable	685,000	-	685,000	-
First mortgage general obligation bonds payable	3,045,000	-	3,045,000	3,915,000
Compensated absences	2,881,736	43,326	2,925,062	337,853
Revenue bonds payable	895,000	-	895,000	-
Due in more than one year:				
General obligation bonds payable (net of discounts)	225,000	-	225,000	-
First mortgage general obligation bonds payable (net of premium and deferral of loss on refunding)	27,302,036	-	27,302,036	53,690,564
First mortgage revenue bonds payable (net of premium and deferral of loss on refunding)	-	25,206,972	25,206,972	18,789,429
Compensated absences	-	-	-	1,613,793
Revenue bonds payable (net of discounts)	24,283,312	-	24,283,312	-
Deferred revenue-uneared	-	-	-	1,649,648
Other postemployment benefits liability	<u>4,229,288</u>	<u>-</u>	<u>4,229,288</u>	<u>396,858</u>
Total liabilities	<u>81,996,221</u>	<u>29,283,643</u>	<u>111,279,864</u>	<u>87,683,186</u>
Net assets				
Invested in capital assets, net of related debt	282,222,181	24,011,013	306,233,194	112,437,330
Restricted for:				
Capital projects	-	-	-	12,382,391
Debt service	2,656,858	10,713,996	13,370,854	10,192,753
Other purposes	1,500,000	-	1,500,000	3,395,418
Unrestricted	<u>112,819,477</u>	<u>541,684</u>	<u>113,361,161</u>	<u>23,757,342</u>
Total net assets	<u>\$ 399,198,516</u>	<u>\$ 35,266,693</u>	<u>\$ 434,465,209</u>	<u>\$ 162,165,234</u>

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

ALLEN COUNTY
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2010

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Primary government:								
Governmental activities:								
General government	\$ 51,823,876	\$ 6,887,463	\$ 2,186,617	\$ 136,680	\$ (42,613,116)	\$ -	\$ (42,613,116)	\$ -
Public safety	59,854,770	12,836,214	8,628,345	-	(38,390,211)	-	(38,390,211)	-
Highways and streets	25,140,288	265,567	8,702,677	2,910,736	(13,261,308)	-	(13,261,308)	-
Sanitation	110,937	65,313	-	-	(45,624)	-	(45,624)	-
Economic development	3,772,095	-	-	5,105,280	1,333,185	-	1,333,185	-
Health and welfare	13,373,253	1,598,727	3,814,706	-	(7,959,820)	-	(7,959,820)	-
Culture and recreation	651,400	145,601	1,663	-	(504,136)	-	(504,136)	-
Total governmental activities	154,726,619	21,798,885	23,334,008	8,152,696	(101,441,030)	-	(101,441,030)	-
Business-type activities:								
Coliseum	8,934,979	4,899,215	-	-	-	(4,035,764)	(4,035,764)	-
Total primary government	\$ 163,661,598	\$ 26,698,100	\$ 23,334,008	\$ 8,152,696	(101,441,030)	(4,035,764)	(105,476,794)	-
Component units:								
Fort Wayne-Allen County Airport Authority	19,084,905	9,653,893	131,891	6,461,612	-	-	-	(2,837,509)
Allen County Solid Waste Management District	1,312,290	1,043,425	7,250	-	-	-	-	(261,615)
Allen County Public Library	29,012,138	779,467	2,682,307	-	-	-	-	(25,550,364)
Total component units	\$ 49,409,333	\$ 11,476,785	\$ 2,821,448	\$ 6,461,612	-	-	-	(28,649,488)
General revenues:								
Property taxes					55,978,060	-	55,978,060	29,197,559
CEDIT					3,266,243	-	3,266,243	-
Franchise taxes					412,443	-	412,443	-
Other taxes					23,906,873	-	23,906,873	4,050,833
Food and beverage taxes					-	5,429,495	5,429,495	-
Sports and convention taxes					-	3,359,410	3,359,410	-
Other local sources					-	22,641	22,641	718,320
Unrestricted investment earnings					948,417	-	948,417	190,084
Refunds and reimbursements					14,888,253	-	14,888,253	-
Change in net pension obligation					(516,942)	-	(516,942)	-
Change in postemployment benefits liability					(857,314)	-	(857,314)	-
Capital contributions					4,258,267	30,600	4,288,867	-
Total general revenues and special item					102,284,300	8,842,146	111,126,446	34,156,796
Change in net assets					843,270	4,806,382	5,649,652	5,507,308
Net assets - beginning					398,355,246	30,460,311	428,815,557	156,657,926
Net assets - ending					\$ 399,198,516	\$ 35,266,693	\$ 434,465,209	\$ 162,165,234

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

ALLEN COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2010

<u>Assets</u>	<u>General</u>	<u>Maplecrest Road Bridge</u>	<u>Rainy Day</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Cash and cash equivalents	\$ 10,281,209	\$ 7,790,353	\$ 21,385,297	\$ 78,560,398	\$ 118,017,257
Investments	4,448,277	58,371	551,855	1,117,276	6,175,779
Receivables (net of allowances for uncollectibles):					
Interest	47,154	546	5,696	7,256	60,652
Taxes	2,232,722	-	-	740,058	2,972,780
Accounts	660,997	-	-	703,690	1,364,687
Special assessments	-	-	-	201,362	201,362
Intergovernmental	1,965,574	-	-	3,362,396	5,327,970
Interfund receivable:					
Interfund loans	376,482	-	-	3,055,812	3,432,294
Interfund services provided and used	<u>37,000</u>	<u>-</u>	<u>-</u>	<u>1,550</u>	<u>38,550</u>
Total assets	<u>\$ 20,049,415</u>	<u>\$ 7,849,270</u>	<u>\$ 21,942,848</u>	<u>\$ 87,749,798</u>	<u>\$ 137,591,331</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 1,003,592	\$ 73,920	\$ 193,494	\$ 2,429,151	\$ 3,700,157
Accrued payroll and withholdings payable	2,508,904	-	-	620,728	3,129,632
Interfund payable:					
Interfund loans	-	-	-	3,432,294	3,432,294
Interfund services provided and used	-	-	-	38,550	38,550
Deferred revenue	<u>9,198,776</u>	<u>-</u>	<u>-</u>	<u>3,256,280</u>	<u>12,455,056</u>
Total liabilities	<u>12,711,272</u>	<u>73,920</u>	<u>193,494</u>	<u>9,777,003</u>	<u>22,755,689</u>
Fund balances:					
Reserved for:					
Debt service funds	-	-	-	2,656,858	2,656,858
Tax incremental financing bonds and loans	-	-	-	1,500,000	1,500,000
Unreserved, reported in:					
General fund	7,338,143	-	-	-	7,338,143
Special revenue funds	-	-	21,749,354	40,578,386	62,327,740
Capital projects funds	<u>-</u>	<u>7,775,350</u>	<u>-</u>	<u>33,237,551</u>	<u>41,012,901</u>
Total fund balances	<u>7,338,143</u>	<u>7,775,350</u>	<u>21,749,354</u>	<u>77,972,795</u>	114,835,642
Total liabilities and fund balances	<u>\$ 20,049,415</u>	<u>\$ 7,849,270</u>	<u>\$ 21,942,848</u>	<u>\$ 87,749,798</u>	

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.	338,657,529
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	5,133,704
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.	3,518,482
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(59,877,876)
Net pension assets are considered an asset of the general government	1,160,323
Net other postemployment benefits liability is not due and payable in the current period and, therefore, is not reported in the funds.	<u>(4,229,288)</u>
Net assets of governmental activities	<u>\$ 399,198,516</u>

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, 2010

	General	Maplecrest Road Bridge	Rainy Day	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 56,119,867	\$ -	\$ -	\$ 18,926,393	\$ 75,046,260
Special assessments	-	-	-	967,943	967,943
Licenses and permits	1,787,155	-	-	1,413,218	3,200,373
Intergovernmental	12,002,156	-	-	23,197,655	35,199,811
Charges for services	4,015,725	-	-	10,765,239	14,780,964
Fines and forfeits	1,965,002	-	-	2,855,112	4,820,114
Other	8,149,615	40,617	58,770	11,525,088	19,774,090
Total revenues	84,039,520	40,617	58,770	69,650,648	153,789,555
Expenditures:					
Current:					
General government	47,250,551	-	193,494	3,205,955	50,650,000
Public safety	37,973,702	-	-	15,436,493	53,410,195
Highways and streets	-	16,883,275	-	11,090,761	27,974,036
Sanitation	-	-	-	110,937	110,937
Economic development	2,935,000	-	-	442,849	3,377,849
Health and welfare	8,274,966	-	-	4,578,863	12,853,829
Culture and recreation	498,155	-	-	93,842	591,997
Debt service:					
Principal	986,756	-	-	5,008,244	5,995,000
Interest	12,444	-	-	2,492,442	2,504,886
Capital outlay:					
Economic development	-	-	-	14,367,971	14,367,971
Special assessment	-	-	-	394,246	394,246
Total expenditures	97,931,574	16,883,275	193,494	57,222,603	172,230,946
Excess (deficiency) of revenues over (under) expenditures	(13,892,054)	(16,842,658)	(134,724)	12,428,045	(18,441,391)
Other financing sources (uses):					
Transfers in	-	-	-	5,556,279	5,556,279
Transfers out	-	-	-	(5,556,279)	(5,556,279)
Temporary loan proceeds	-	-	1,250,000	1,250,000	2,500,000
Repayment of temporary loan	-	-	(1,250,000)	(1,250,000)	(2,500,000)
Total other financing sources and uses	-	-	-	-	-
Net change in fund balances	(13,892,054)	(16,842,658)	(134,724)	12,428,045	(18,441,391)
Fund balances - beginning	21,230,197	24,618,008	21,884,078	65,544,750	133,277,033
Fund balances - ending	<u>\$ 7,338,143</u>	<u>\$ 7,775,350</u>	<u>\$ 21,749,354</u>	<u>\$ 77,972,795</u>	<u>\$ 114,835,642</u>

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, 2010

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).	\$(18,441,391)
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets, which meet capitalization requirements, is capitalized. The cost of depreciable assets is allocated over the estimated useful lives and reported as depreciation expense (functionalized).</p>	
<p>Capital assets not being depreciated:</p>	
Land	1,239
Construction in progress	<u>15,159,469</u>
Total change in capital assets not being depreciated	15,160,708
<p>Capital assets being depreciated:</p>	
Buildings, net of \$1,865,238 depreciation expense	506,525
Improvements other than buildings, net of \$15,173 depreciation expense	(15,173)
Machinery and equipment, net of \$313,730 depreciation expense	338,731
Infrastructure, net of \$5,670,788 depreciation expense	652,444
Net investment in joint venture, net of \$146,324 depreciation expense	<u>(76,446)</u>
Total change in capital assets being depreciated	1,406,081
Total changes in capital assets	16,566,789
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.	(1,157,139)
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 issuance proceeds exceeds repayments.	5,995,000
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.	(82,254)
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.	267,783
Net pension assets are considered an asset of the general government, but are not current revenues.	(516,942)
Other postemployment benefits liability is considered a long-term obligation of the general government, but is not a current expenditure.	(857,314)
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.	(165,505)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	<u>(765,757)</u>
Change in net assets of governmental activities (Statement of Activities)	<u>\$ 843,270</u>

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

ALLEN COUNTY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
December 31, 2010

	Business-Type Activities - <u>Enterprise Fund</u>	
<u>Assets</u>	<u>War Memorial Coliseum</u>	<u>Internal Service Funds</u>
Current assets:		
Cash and cash equivalents	\$ 480,672	\$ 5,252,817
Investments	18,675	149,044
Interest receivable	-	1,400
Accounts receivable (net of allowance)	285,344	2,805
Suite receivable	359,958	-
Prepaid items	<u>98,306</u>	<u>-</u>
Total current assets	<u>1,242,955</u>	<u>5,406,066</u>
Noncurrent assets:		
Restricted cash, cash equivalents and investments:		
Cash and cash equivalent	10,184,956	-
Cash with fiscal agent	4,064	-
Investments	217,242	-
Interest receivable	2,242	-
Taxes receivable	1,483,354	-
Suite receivable	<u>717,000</u>	<u>-</u>
Total restricted assets	<u>12,608,858</u>	<u>-</u>
Deferred charges	<u>270,538</u>	<u>-</u>
Capital assets:		
Land, improvements to land and construction in progress		
Other capital assets (net of accumulated depreciation)	684,001	-
	<u>49,743,984</u>	<u>-</u>
Total capital assets	<u>50,427,985</u>	<u>-</u>
Total noncurrent assets	<u>63,307,381</u>	<u>-</u>
Total assets	<u>64,550,336</u>	<u>5,406,066</u>
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	103,699	400,913
Accrued wages payable	108,196	-
Taxes payable	3,503	-
Compensated absences	43,326	-
Incurred but not reported claims	-	1,486,671
Deferred revenue	1,430,085	-
Current liabilities payable from restricted assets:		
Accounts payable	92,618	-
Ticket office customer deposits	869,469	-
First mortgage revenue bonds payable	1,210,000	-
Accrued interest payable	<u>215,775</u>	<u>-</u>
Total current liabilities	<u>4,076,671</u>	<u>1,887,584</u>
Noncurrent liabilities:		
First mortgage revenue bonds payable (net of unamortized premium and deferral of loss on refunding)	<u>25,206,972</u>	<u>-</u>
Total liabilities	<u>29,283,643</u>	<u>1,887,584</u>
<u>Net Assets</u>		
Invested in capital assets, net of related debt	24,011,013	-
Restricted for debt service	10,713,996	-
Unrestricted	<u>541,684</u>	<u>3,518,482</u>
Total net assets	<u>\$ 35,266,693</u>	<u>\$ 3,518,482</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, 2010

	Business-Type Activities - Enterprise Fund	
	War Memorial Coliseum	Internal Service Funds
Operating revenues:		
Miscellaneous	\$ 232,593	\$ 38,092
Rent	780,187	-
Concessions	895,610	-
Parking	1,333,604	-
Ticket office	129,097	-
Advertising	428,033	-
Arena maintenance fee	348,532	-
Advance forfeiture rent	2,000	-
Suite/club seats	749,559	-
Employee/employer contributions	-	11,013,891
	<u>4,899,215</u>	<u>11,051,983</u>
Total operating revenues		
Operating expenses:		
Salaries and wages	1,868,000	-
Fringe benefits	496,915	-
Materials and supplies	489,545	-
Purchased services	1,167,841	-
Utilities	708,492	-
Miscellaneous	205,495	-
Maintenance and repair	410,151	-
Insurance claims and expenses	-	11,833,107
Depreciation	2,112,144	-
	<u>7,458,583</u>	<u>11,833,107</u>
Total operating expenses		
Operating loss	<u>(2,559,368)</u>	<u>(781,124)</u>
Nonoperating revenues (expenses):		
Interest and investment revenue	22,502	15,367
Food and beverage taxes	5,429,495	-
Sports and convention taxes	3,359,410	-
Amortization of bond issuance costs	(18,874)	-
Amortization of loss on bond refunding	(76,115)	-
Interest expense	(1,381,407)	-
Loss on disposal of assets	139	-
	<u>7,335,150</u>	<u>15,367</u>
Total nonoperating revenue		
Income (loss) before contributions	4,775,782	(765,757)
Capital contributions	<u>30,600</u>	<u>-</u>
Change in net assets	4,806,382	(765,757)
Total net assets - beginning	<u>30,460,311</u>	<u>4,284,239</u>
Total net assets - ending	<u>\$ 35,266,693</u>	<u>\$ 3,518,482</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, 2010

	Business-Type Activities - Enterprise Fund	
	War Memorial Coliseum	Internal Service Funds
Cash flows from operating activities:		
Receipts from customers and users	\$ 5,032,914	\$ 11,012,637
Payments to suppliers	(3,223,306)	(11,187,420)
Payments to employees	(1,843,811)	-
Other receipts	-	37,041
	<u> </u>	<u> </u>
Net cash used by operating activities	(34,203)	(137,742)
Cash flows from capital and related financing activities:		
Proceeds from capital debt	34,213	-
Acquisition and construction of capital assets	(2,122,434)	-
Principal paid on capital debt	(3,160,000)	-
Interest paid on capital debt	(1,422,066)	-
Food and beverage taxes	5,564,060	-
Sports and convention taxes	3,604,592	-
	<u> </u>	<u> </u>
Net cash provided by capital and related financing activities	2,498,365	-
Cash flows from investing activities:		
Proceeds from sales and maturities of investments	167,108	86,310
Purchase of investments	(235,917)	(149,044)
Interest received	21,273	14,546
	<u> </u>	<u> </u>
Net cash used by investing activities	(47,536)	(48,188)
Net increase (decrease) in cash and cash equivalents	2,416,626	(185,930)
Cash and cash equivalents, January 1	<u>8,253,066</u>	<u>5,438,747</u>
Cash and cash equivalents, December 31	<u>\$ 10,669,692</u>	<u>\$ 5,252,817</u>
Reconciliation of operating loss to net cash used by operating activities:		
Operating loss	\$ (2,559,368)	\$ (781,124)
Adjustments to reconcile operating income to net cash used by operating activities:		
Depreciation expense	2,112,144	-
(Increase) decrease in assets:		
Accounts receivable	28,867	(2,305)
Prepaid items	(14,519)	-
Increase (decrease) in liabilities:		
Customer deposits	334,447	-
Accrued wages payable	19,691	-
Accounts payable	(63,458)	57,255
Deferred revenue	104,832	-
Taxes payable	(1,337)	-
Compensated absence payable	4,498	-
Incurred but not reported claims	-	588,432
	<u> </u>	<u> </u>
Total adjustments	2,525,165	643,382
Net cash used by operating activities	<u>\$ (34,203)</u>	<u>\$ (137,742)</u>
Noncash investing, capital and financing activities:		
Contributions of capital assets from government	\$ 30,600	-
Capital asset trade-ins	32,281	-

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

ALLEN COUNTY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
December 31, 2010

<u>Assets</u>	Pension Trust Fund	Agency Funds
Cash and cash equivalents	\$ 5,367,558	\$ 18,041,991
Receivables:		
Taxes	-	16,601,760
Accounts	-	125,590
Interest and dividends	35,276	-
Intergovernmental	-	956
Contributions	<u>23,922</u>	<u>-</u>
Total receivables	<u>59,198</u>	<u>16,728,306</u>
Investments at fair value:		
U.S. government securities	997,173	2,360
Shares of unit investment trusts	<u>29,771,283</u>	<u>-</u>
Total investments	<u>30,768,456</u>	<u>2,360</u>
Total assets	<u>36,195,212</u>	<u>\$ 34,772,657</u>
 <u>Liabilities</u>		
Payroll withholdings payable	-	1,356,148
Intergovernmental payable	-	611,084
Trust payable	<u>-</u>	<u>32,805,425</u>
Total liabilities	<u>-</u>	<u>\$ 34,772,657</u>
 <u>Net Assets</u>		
Held in trust for:		
Employees' pension benefits and other purposes	<u>36,195,212</u>	
Total net assets	<u>\$ 36,195,212</u>	

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, 2010

<u>Additions</u>	<u>Pension Trust Funds</u>
Contributions:	
Employer	\$ 1,970,000
Plan members	<u>191,025</u>
Total contributions	<u>2,161,025</u>
Investment income:	
Net increase in fair value of investments	3,252,022
Interest	<u>792,486</u>
Net investment income	<u>4,044,508</u>
Total additions	<u>6,205,533</u>
 <u>Deductions</u>	
Benefits	2,266,977
Administrative expense	<u>104,858</u>
Total deductions	<u>2,371,835</u>
Changes in net assets	3,833,698
Net assets - beginning	<u>32,361,517</u>
Net assets - ending	<u>\$ 36,195,215</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, 2010

<u>Assets</u>	Fort Wayne- Allen County Airport Authority	Allen County Solid Waste Management District	Allen County Public Library	Total
Cash and cash equivalents	\$ 3,295,299	\$ 2,422,288	\$ 21,580,550	\$ 27,298,137
Investments	8,700,000	-	5,868,205	14,568,205
Receivables (net of allowances for uncollectibles):				
Interest	-	-	19,092	19,092
Taxes	43,230	-	1,410,868	1,454,098
Accounts	193,357	-	37,500	230,857
Intergovernmental	-	-	126,896	126,896
Unbilled revenue	88,715	-	-	88,715
Other	47,418	-	-	47,418
Prepaid expense	160,672	-	125,336	286,008
Inventory	229,699	-	-	229,699
Restricted assets:				
Cash and cash equivalents	3,855,453	-	-	3,855,453
Investments	600,000	-	-	600,000
Passenger facility charge receivable	147,957	-	-	147,957
Federal and state grants receivable	2,672,334	-	-	2,672,334
Taxes	24,442	-	-	24,442
Other receivables	39,452	-	-	39,452
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	847,963	-	-	847,963
Investments	4,650,000	-	-	4,650,000
Taxes receivable	5,487	-	-	5,487
Net pension assets	96,064	-	-	96,064
Deferred debits	149,303	-	452,970	602,273
Capital assets:				
Land, improvements and construction in progress	17,887,357	1,202,431	5,954,969	25,044,757
Other capital assets, net of depreciation	86,171,388	-	80,741,725	166,913,113
Total assets	129,905,590	3,624,719	116,318,111	249,848,420
<u>Liabilities</u>				
Accounts payable	859,894	-	575,106	1,435,000
Accrued payroll and withholdings payable	-	-	647,105	647,105
Accrued liabilities payable	192,268	-	-	192,268
Accrued interest payable	-	-	1,264,330	1,264,330
Payable from restricted assets:				
Accounts payable	74,727	-	-	74,727
Accrued bond interest	551,064	-	-	551,064
First mortgage revenue bonds - due within one year	3,125,547	-	-	3,125,547
Noncurrent liabilities:				
Due within one year:				
First mortgage general obligation bonds payable	-	-	3,915,000	3,915,000
Compensated absences	220,144	-	117,709	337,853
Due in more than one year:				
First mortgage bonds payable (net of premium and deferral of loss on refunding)	-	-	53,690,564	53,690,564
First mortgage revenue bonds payable (net of discounts or premiums)	18,789,429	-	-	18,789,429
Compensated absences	1,025,230	-	588,563	1,613,793
Net other postemployment benefits obligation	325,892	-	70,966	396,858
Deferred revenue - unearned	-	-	1,649,648	1,649,648
Total liabilities	25,164,195	-	62,518,991	87,683,186
<u>Net Assets</u>				
Invested in capital assets, net of related debt	82,143,769	1,202,431	29,091,130	112,437,330
Restricted for:				
Capital projects	8,130,072	-	4,252,319	12,382,391
Debt service	4,076,178	-	6,116,575	10,192,753
Other purposes	(218,781)	-	3,614,199	3,395,418
Unrestricted	10,610,157	2,422,288	10,724,897	23,757,342
Total net assets	\$ 104,741,395	\$ 3,624,719	\$ 53,799,120	\$ 162,165,234

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, 2010

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	Total
Component units:								
Fort Wayne - Allen County Airport Authority	\$ 19,084,905	\$ 9,653,893	\$ 131,891	\$ 6,461,612	\$ (2,837,509)	\$ -	\$ -	\$ (2,837,509)
Allen County Solid Waste Management District	1,312,290	1,043,425	7,250	-	-	(261,615)	-	(261,615)
Allen County Public Library	29,012,138	779,467	2,682,307	-	-	-	(25,550,364)	(25,550,364)
Total component units	\$ 49,409,333	\$ 11,476,785	\$ 2,821,448	\$ 6,461,612	(2,837,509)	(261,615)	(25,550,364)	(28,649,488)
General revenues:								
Property taxes					6,783,287	-	22,414,272	29,197,559
Other taxes					-	-	4,050,833	4,050,833
Unrestricted investment earnings					162,487	-	27,597	190,084
Miscellaneous					-	418	717,902	718,320
Total general revenues					6,945,774	418	27,210,604	34,156,796
Change in net assets					4,108,265	(261,197)	1,660,240	5,507,308
Net assets - beginning					100,633,130	3,885,916	52,138,880	156,657,926
Net assets - ending					\$ 104,741,395	\$ 3,624,719	\$ 53,799,120	\$ 162,165,234

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 Allen County War Memorial Coliseum Building Corporation's board and a financial benefit/burden relationship exists between the primary government and the Allen County 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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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, Room B86
Fort Wayne, In 46802

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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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 \$69,878 for its share of 2010 net income. Complete financial statements for the Association can be obtained from the Controller, City of Fort Wayne, Suite 470, 200 East Berry 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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 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 sixty 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 maplecrest road bridge fund (capital projects) accounts for the financial resources and expenses related to the expansion and construction of the Maplecrest Road Bridge project.

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 and exposition center 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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. 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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

3. 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 non-current 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."

4. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the primary government in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments that become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the primary government prior to December 31 of the year collected. Delinquent property taxes outstanding at year end for governmental 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.

5. 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.

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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

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

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
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
Intangible assets	5,000	Straight-line	15 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 \$1,381,407. 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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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, 2010, the following funds reported deficits in fund equity, which are violations of State statute:

Fund	2010
Governmental Funds:	
Community Corrections - Home Detention	\$ 24,793
Adult Protective Services	9,634
Oak Crossing TIF	1,548,655
Vera Bradley TIF	1,047,005

Fund equity deficits arose primarily from expenditures or expenses exceeding revenues due to the timing differences of grants or costs 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. At December 31, 2010, the Sheriff's Retirement and Benefit Pension Plans had deposit balances in the amount of \$5,367,558. Of this amount, the following was exposed to custodial credit risk:

	Amount
Uninsured and uncollateralized deposits	\$ 5,367,558

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, 2010, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Primary Government:

Investment Type	Fair Value
Government sponsored enterprises	\$ 6,021,547
External investment pools	541,553
Total	\$ 6,563,100

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Fair Value
U.S. treasuries and securities	\$ 997,173
Government sponsored enterprises	1,354,793
Mutual funds	12,574,173
Corporate bonds	1,630,670
Corporate stock	5,613,596
Foreign mutual fund	8,034,931
Foreign bonds	81,050
Foreign equities	482,070
Total	\$ 30,768,456

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 (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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 Retirement and Benefit 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.

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Primary Government:

Investment Type	Not in the Government's Name
Government sponsored enterprises	\$ 6,021,547

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Not in the Government's Name
U.S. treasuries and securities	\$ 997,173
Government sponsored enterprises	1,354,793
Mutal funds	12,574,173
Corporate bonds	1,630,670
Corporate stock	5,613,596
Foreign mutual fund	8,034,931
Foreign bonds	81,050
Foreign equities	482,070
Totals	\$ 30,768,456

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 Retirement and Benefit Pension Plans manages interest rate risk by authorizing a maximum average maturity of no more than 15 years be maintained in fixed income securities.

Primary Government:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Government sponsored enterprises	\$ 3,021,700	\$ 2,999,847	\$ -
External investment pool	541,553	-	-
Total	\$ 3,563,253	\$ 2,999,847	\$ -

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 0-5	5-15	More Than 15
U.S. treasuries and securities	\$ 837,433	\$ 56,194	\$ 103,546
Government sponsored enterprises	147,632	177,404	1,029,757
Mutual funds	12,574,173	-	-
Corporate bonds	357,679	807,077	465,914
Corporate stock	5,613,596	-	-
Foreign equities	482,070	-	-
Foreign mutual funds	8,034,931	-	-
Foreign bonds	45,950	16,607	18,493
Total	\$ 28,093,464	\$ 1,057,282	\$ 1,617,710

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 & Poor's Rating	Moody's Rating	County's Investments	
		Government Sponsored Enterprise	Investment Pools
AAA	Aaa	\$ 6,021,547	\$ 541,553

Sheriff's Retirement and Benefit Pension Plans:

Standard & Poor's Rating	Moody's Rating	Sheriff's Pension Plan Investments		
		Mutual Funds	Corporate/ Foreign Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ -	\$ 299,589	\$ 44,216
AA	Aa	-	198,884	-
A	A	-	495,050	-
BBB	Baa	-	575,832	-
BB	Ba	-	12,170	-
Unrated	Unrated	20,609,104	130,195	1,165,731
Totals		\$ 20,609,104	\$ 1,711,720	\$ 1,209,947

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

The Sheriff's Merit Board has adopted the following policy for the concentration of credit risk. 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.

The County and the Sheriff's Retirement and Benefit Pension Plan held the following investments that were exposed to concentration of credit risk:

Primary Government:

Issuer	2010
Federal Farm Credit Bank	\$ 3,002,574
Federal Home Loan Bank	3,018,973
	\$ 6,021,547

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. The primary governmental units' investments are denominated in U.S. currency.

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. At December 31, 2010, the County's discretely presented component units' deposits with financial institutions of \$50,358,933 were entirely insured by the federal depository insurance, with the exception of the Allen County Public Library's deposits in the amount of \$1,288,741. Deposits of \$986,063 are in excess of the insured amount and \$302,678 are in investment accounts that are uninsured.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. As of December 31, 2010, the County's discretely presented component units had the following investments:

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Discretely Presented Component Units:

Investment Type	Fair Value
U.S. treasuries and securities	\$ 79,782
Government sponsored enterprises	828,336
Corporate bonds	344,274
Corporate stock	2,726,818
Mutual funds	1,888,995
Total	\$ 5,868,205

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.

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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 Fort Wayne-Allen County Airport Authority and the Allen County Solid Waste Management District follow state statute and limit the stated final maturities of the investments to no more than two years. The Allen County Public Library does not limit investment maturities as a means of managing its exposure to fair value losses arising from changes in interest rates.

Discretely Presented Component Units:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ -	\$ 79,782	\$ -
Government sponsored enterprises	65,134	79,068	684,134
Corporate bonds	66,143	58,621	219,510
Corporate stock	2,726,818	-	-
Mutual funds	1,888,995	-	-
 Total	 <u>\$ 4,747,090</u>	 <u>\$ 217,471</u>	 <u>\$ 903,644</u>

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.

Discretely Presented Component Units:

Standard & Poor's Rating	Morningstar Risk Profile	Government Sponsored Enterprise	Corporate Bonds	Mutual Funds
AAA		\$ 377,677	\$ -	\$ -
AA+		57,706	89,515	-
AA		103,041	-	-
AA -		19,816	-	-
AA2		46,623	-	-

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

<u>Standard & Poor's Rating</u>	<u>Morningstar Risk Profile</u>	<u>Government Sponsored Enterprise</u>	<u>Corporate Bonds</u>	<u>Mutual Funds</u>
AA3		56,855	-	-
A+		50,991	34,848	-
A		69,040	165,211	-
A-		-	42,427	-
A1		20,103	-	-
A3		26,484	-	-
BBB+		-	12,273	-
Unrated		-	-	199,244
	High	-	-	55,120
	Above Average	-	-	297,344
	Average	-	-	740,129
	Below Average	-	-	222,704
	Low	-	-	374,454
		<u> </u>	<u> </u>	<u> </u>
Totals		<u>\$ 828,336</u>	<u>\$ 344,274</u>	<u>\$ 1,888,995</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a organization's investment in a single issuer. The Fort Wayne-Allen County Airport and the Allen County Solid Waste Management District do not have a policy in regards to concentration of credit risk. The Allen County Public Library's policy states no more than 5% invested in one company; no more than 20% invested in any one industry/market sector; international investment concentration is governed by the policy that investments in U.S. Stocks will be at least as great as the percentage of U.S. equities comprising the MSCI All Country World Index as of the end of the preceding year. 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, 2010, was as follows:

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

<u>Primary Government:</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 8,973,742	\$ 8,900	\$ 7,661	\$ 8,974,981
Construction in progress	<u>21,116,609</u>	<u>22,651,086</u>	<u>7,491,617</u>	<u>36,276,078</u>
Total capital assets, not being depreciated	<u>30,090,351</u>	<u>22,659,986</u>	<u>7,499,278</u>	<u>45,251,059</u>
Capital assets, being depreciated:				
Buildings	120,527,728	2,371,763	-	122,899,491
Improvements other than buildings	3,384,834	-	-	3,384,834
Machinery and equipment	32,769,772	2,446,115	1,793,654	33,422,233
Infrastructure being depreciated	289,964,734	6,415,313	92,081	296,287,966
Net investment in joint venture	<u>5,783,062</u>	<u>69,878</u>	<u>-</u>	<u>5,852,940</u>
Totals	<u>452,430,130</u>	<u>11,303,069</u>	<u>1,885,735</u>	<u>461,847,464</u>
Less accumulated depreciation for:				
Buildings	34,402,126	1,865,238	-	36,267,364
Improvements other than buildings	3,086,331	15,173	-	3,101,504
Machinery and equipment	25,770,362	2,061,669	1,747,939	26,084,092
Infrastructure being depreciated	95,435,723	5,751,412	80,624	101,106,511
Net investment in joint venture	<u>1,735,199</u>	<u>146,324</u>	<u>-</u>	<u>1,881,523</u>
Totals	<u>160,429,741</u>	<u>9,839,816</u>	<u>1,828,563</u>	<u>168,440,994</u>
Total capital assets, being depreciated, net	<u>292,000,389</u>	<u>1,463,253</u>	<u>57,172</u>	<u>293,406,470</u>
Total governmental activities capital assets, net	<u>\$ 322,090,740</u>	<u>\$ 24,123,239</u>	<u>\$ 7,556,450</u>	<u>\$ 338,657,529</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 380,487	\$ -	\$ -	\$ 380,487
Construction in progress	<u>16,280</u>	<u>287,234</u>	<u>-</u>	<u>303,514</u>
Total capital assets, not being depreciated	<u>396,767</u>	<u>287,234</u>	<u>-</u>	<u>684,001</u>
Capital assets, being depreciated:				
Land improvements	1,440,208	-	-	1,440,208
Buildings	74,756,726	801,473	-	75,558,199
Improvements other than buildings	5,751,738	-	-	5,751,738
Machinery and equipment	<u>4,790,149</u>	<u>1,064,327</u>	<u>54,412</u>	<u>5,800,064</u>
Totals	<u>86,738,821</u>	<u>1,865,800</u>	<u>54,412</u>	<u>88,550,209</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

<u>Primary Government:</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities (continued):				
Less accumulated depreciation for:				
Land improvements	1,303,479	26,146	-	1,329,625
Buildings	30,099,650	1,600,728	-	31,700,378
Improvements other than buildings	2,995,854	191,106	-	3,186,960
Machinery and equipment	2,315,436	294,164	20,338	2,589,262
Totals	<u>36,714,419</u>	<u>2,112,144</u>	<u>20,338</u>	<u>38,806,225</u>
Total capital assets, being depreciated, net	<u>50,024,402</u>	<u>(246,344)</u>	<u>34,074</u>	<u>49,743,984</u>
Total business-type activities capital assets, net	<u>\$ 50,421,169</u>	<u>\$ 40,890</u>	<u>\$ 34,074</u>	<u>\$ 50,427,985</u>

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

Governmental activities:	
General government	\$ 869,963
Public safety	2,457,103
Highways and streets	6,347,153
Health and welfare	111,470
Culture and recreation	54,127
Total depreciation expense - governmental activities	<u>\$ 9,839,816</u>
Business-type activities:	
Coliseum	<u>\$ 2,112,144</u>

C. Interfund Balances and Activity

1. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2010, is as follows:

<u>Interfund Payables</u>	<u>Interfund Receivables</u>		
	<u>General Fund</u>	<u>Non-major Governmental</u>	<u>Total</u>
Non-major governmental	<u>\$ 413,482</u>	<u>\$ 3,057,362</u>	<u>\$ 3,470,844</u>

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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Interfund Transfers

Interfund transfers at December 31, 2010, were as follows:

Transfer From	Non-major Governmental	Total
Non-major Governmental	\$ 5,556,279	\$ 5,556,279

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, 2010	Current Portion	Net Noncurrent
2001 Allen County radio communication bonds	4.35% to 4.4%	\$ 910,000	\$ 685,000	\$ 225,000

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

Year Ended December 31	Governmental Activities	
	Principal	Interest
2011	\$ 685,000	\$ 32,303
2012	225,000	4,950
Totals	\$ 910,000	\$ 37,253

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, 2010	Current Portion	Premium (Deferral of loss on refunding)	Net Noncurrent
2001 Juvenile Justice Center first mortgage bonds	4% to 4.5%	\$ 16,367,358	\$ 1,830,000	\$ -	\$ 14,537,358
2005 Jail building first mortgage refunding bonds	4.375% to 5.0%	14,270,000	1,215,000	(290,322)	12,764,678
2001 B War Memorial Coliseum additions first mortgage revenue bonds	6.6% to 6.875%	4,900,000	200,000	-	4,700,000
2007 A War Memorial Coliseum additions refunding first mortgage revenue bonds	4.3% to 5.75%	22,420,000	1,010,000	(903,028)	20,506,972
Totals		<u>\$ 57,957,358</u>	<u>\$ 4,255,000</u>	<u>\$ (1,193,350)</u>	<u>\$ 52,509,008</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
2011	\$ 3,045,000	\$ 1,411,119	\$ 1,210,000	\$ 1,295,731
2012	3,185,000	1,270,994	1,255,000	1,241,514
2013	3,325,000	1,120,950	1,325,000	1,184,741
2014	3,490,000	962,638	1,365,000	1,125,231
2015	3,670,000	780,988	1,425,000	1,063,453
2016-2020	13,922,358	2,837,868	9,130,000	4,121,353
2021-2025	-	-	11,610,000	1,590,715
Totals	<u>\$ 30,637,358</u>	<u>\$ 8,384,557</u>	<u>\$ 27,320,000</u>	<u>\$ 11,622,738</u>

Discretely Presented Component Units

The discretely presented component units issues 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, 2010	Current Portion	Premium (Deferral of loss on refunding)	Net Noncurrent
2003 Allen County Public Library first mortgage bonds	3% to 5%	\$ 11,150,000	\$ -	\$ 13,094	\$ 11,163,094
2004 Allen County Public Library first mortgage bonds	4.375% to 5%	15,735,000	3,845,000	834,964	12,724,964
2005 Allen County Public Library first mortgage bonds	3.5% to 5%	30,205,000	70,000	(332,494)	29,802,506
Total		<u>\$ 57,090,000</u>	<u>\$ 3,915,000</u>	<u>\$ 515,564</u>	<u>\$ 53,690,564</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Year Ended December 31	Discretely Presented Component Units	
	Principal	Interest
2011	\$ 3,915,000	\$ 2,706,320
2012	4,115,000	2,509,098
2013	4,330,000	2,301,695
2014	4,545,000	2,083,520
2015	4,745,000	1,877,783
2016-2020	27,275,000	5,902,965
2021-2022	8,165,000	394,250
Totals	<u>\$ 57,090,000</u>	<u>\$ 17,775,631</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, 2010	Current Portion	Discount	Net Noncurrent
2009 Maplecrest Road Bridge Bond	2.5% to 4.7%	\$ 24,225,000	\$ 810,000	\$ (234,375)	\$ 23,180,625
2001 Allen County Parking Garage Bonds	4.77% to 5.59%	1,210,000	85,000	(22,313)	1,102,687
Total		<u>\$ 25,435,000</u>	<u>\$ 895,000</u>	<u>\$ (256,688)</u>	<u>\$ 24,283,312</u>

Revenue bonds debt service requirements to maturity are as follows:

	Governmental Activities	
	Principal	Interest
2011	\$ 895,000	\$ 1,009,771
2012	930,000	985,000
2013	975,000	959,050
2014	1,010,000	930,817
2015	1,060,000	897,159
2016-2020	6,145,000	3,864,280
2021-2025	7,240,000	2,549,477
2026-2030	7,180,000	780,713
Totals	<u>\$ 25,435,000</u>	<u>\$ 11,976,267</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, 2010	Current Portion	Premium (Discount) (Deferral of Loss on Refunding)	Net Noncurrent
1998 First mortgage revenue bonds	5.0% to 5.3%	\$ 15,075,000	\$ 3,100,000	\$ (90,296)	\$ 11,884,704
2004 Airport improvement refunding bonds	3.25% to 5%	<u>6,850,000</u>	-	<u>80,272</u>	<u>6,930,272</u>
Total		<u>\$ 21,925,000</u>	<u>\$ 3,100,000</u>	<u>\$ (10,024)</u>	<u>\$ 18,814,976</u>

Revenue bonds debt service requirements to maturity are as follows:

	Discretely Presented Component Unit	
	Principal	Interest
2011	\$ 3,100,000	\$ 1,063,848
2012	3,250,000	907,429
2013	3,445,000	744,928
2014	2,530,000	572,935
2015	1,550,000	471,163
2016-2020	<u>8,050,000</u>	<u>1,047,148</u>
Totals	<u>\$ 21,925,000</u>	<u>\$ 4,807,451</u>

4. Advance Refunding

Primary Government

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. The following outstanding bonds, at December 31, 2010, were considered defeased:

	Amount
Governmental activities	\$ 14,275,298
Business-type activities	21,610,000

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Discretely Presented Component Units

In prior years, the Allen County Public Library 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 Library's financial statements. The following outstanding bonds, at December 31, 2010, were considered defeased:

	Amount
Discretely presented component units	\$ 30,605,000

5. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2010, was as follows:

<u>Primary Government</u>	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation	\$ 3,120,000	\$ -	\$ 2,210,000	\$ 910,000	\$ 685,000
First mortgage	33,567,358	-	2,930,000	30,637,358	3,045,000
Revenues	26,290,000	-	855,000	25,435,000	895,000
	62,977,358	-	5,995,000	56,982,358	4,625,000
Total bonds payable					
Compensated absences	2,776,994	2,881,736	2,776,994	2,881,736	2,881,736
Other postemployment benefits liability	3,371,974	857,314	-	4,229,288	-
	69,126,326	3,739,050	8,771,994	64,093,382	7,506,736
Total governmental activities long-term liabilities	\$ 69,126,326	\$ 3,739,050	\$ 8,771,994	\$64,093,382	\$ 7,506,736
Business-type activities:					
First mortgage general obligation bonds payable:					
Coliseum	\$ 2,005,000	\$ -	\$ 2,005,000	\$ -	\$ -
First mortgage revenue bonds payable:					
Coliseum	28,475,000	-	1,155,000	27,320,000	1,210,000
	30,480,000	-	3,160,000	27,320,000	1,210,000
Total bonds payable					
Compensated absences	38,828	43,326	38,828	43,326	43,326
	30,518,828	43,326	3,198,828	27,363,326	1,253,326
Total business-type activities long-term liabilities	\$ 30,518,828	\$ 43,326	\$ 3,198,828	\$27,363,326	\$ 1,253,326

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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

<u>Discretely Presented Component Units:</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
General obligation bonds	\$ -	\$ -	\$ -	\$ -	\$ -
First mortgage general obligation bonds	60,825,000	-	3,735,000	57,090,000	3,915,000
First mortgage revenue bonds	24,890,000	-	2,965,000	21,925,000	3,100,000
Compensated absences	<u>2,087,638</u>	<u>1,046,769</u>	<u>1,182,781</u>	<u>1,951,626</u>	<u>337,853</u>
Total discretely presented component units	<u>\$ 87,802,638</u>	<u>\$ 1,046,769</u>	<u>\$ 7,882,781</u>	<u>\$ 80,966,626</u>	<u>\$ 7,352,853</u>

E. Restricted Assets

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

Coliseum ticket office fund	\$ 873,187
Coliseum advance customer deposits	353,127
Food and beverage supplemental tax fund	5,881,271
Sports and convention fund	<u>3,077,371</u>
Total restricted assets	<u>\$ 10,184,956</u>

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 2010 was \$18,020. There were no incurred but not reported claims at December 31, 2010. The cash balance in the fund at December 31, 2010, was \$102,455.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 item. The funding level for 2010 was \$676,685. Incurred but not reported claims have not been accrued as a liability as of December 31, 2010. The cash balance in the fund at December 31, 2010, was \$112,728.

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%. These premiums are reported as quasi-external interfund transactions. Provisions are also made for unexpected and unusual claims.

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:

	2009	2010
Unpaid claims, beginning of fiscal year	\$ 1,882,897	\$ 1,216,952
Incurred claims and changes in estimates	9,050,925	9,625,731
Claim payments	9,716,870	8,996,165
Unpaid claims, end of fiscal year	\$ 1,216,952	\$ 1,846,518

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 2010. 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 2010 was \$637,570. There were no incurred but not reported claims at December 31, 2010. The cash balance in the fund at December 31, 2010, was \$45,203.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 Obligation

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, 2010, there were four series of Industrial Revenue Bonds outstanding with an aggregate principal amount payable of \$30,473,420.

D. 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, 2010 was \$312,223. 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 2010, decreasing the unpaid balance by \$68,533, after applying a capital improvements credit of \$8,533.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 \$8,533 was taken during the year 2010.

4. Insurance

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

E. Commitment

Allen County and the City of Fort Wayne jointly have an agreement with Atos Origin for information resource management. Atos Origin staffs and manages the operation of the City/County data center and provides technical support for networks, servers, help desk, desktops and application enhancement. 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 Atos. The current five year agreement continues through 2013.

F. 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 Commission. 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 \$85,000 to \$115,000, plus interest at 6.25% to 6.7%. Bonds outstanding at December 31, 2010, were \$1,095,000.

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 Commission.

In July 2005, these bonds were refunded with the Allen County Redevelopment District 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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 costs of the Series 2005B Bonds. Total debt outstanding at December 31, 2010, was \$6,540,000 Series 2005A and \$2,160,000 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 Economic Development Income Tax Fund. The loan outstanding at December 31, 2010, was \$1,141,688. Repayment of this loan 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, 2010, was \$1,579,573. 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 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.

K. Other Postemployment Benefits

Single-Employer Defined Benefit 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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2010, the County contributed \$459,252 to the plan.

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	\$ 1,371,838
Interest on net OPEB obligation	151,739
Adjustment to annual required contribution	<u>(207,011)</u>
Annual OPEB cost	1,316,566
Contributions made	<u>459,252</u>
Increase in net OPEB obligation	857,314
Net OPEB obligation, beginning of year	<u>3,371,974</u>
Net OPEB obligation, end of year	<u><u>\$ 4,229,288</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 2010 and the two preceding years were as follows:

Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12-31-08	\$ 1,670,749	29%	\$ 2,399,005
12-31-09	1,390,471	30%	3,371,974
12-31-10	1,316,566	33%	4,229,288

Funded Status and Funding Progress

As of December 31, 2010, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$12,299,260, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$12,299,260, and the ratio of the UAAL to covered payroll was 20.4%.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the 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.

Actuarial Methods and Assumption

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 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 December 31, 2010, actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 10% initially, reduced by decrements to an ultimate rate of 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, 2010, was 27 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 three percent 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:

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Funding Policy

PERF members are required to contribute 3 percent of their annual covered salary. The County is required to contribute at an actuarially determined rate; the current rate is 6.75 percent of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by the PERF Board of Trustees. The negative Net Pension Obligation (NPO) is considered an asset of the County and is reflected as such in the Statement of Net Assets.

Annual Pension Cost

For 2010 the County's annual pension cost of \$3,818,384 for PERF was in excess of the County's required and actual contributions.

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 County Sheriff.

Funding Policy

Plan member's contributions are authorized by state statute (IC 36-8-10-12) and may not exceed six percent (6%) of the employee's average monthly wages. The County is required to make a minimum annual contribution that is sufficient to prevent deterioration in the actuarial status of the trust fund during that year; the amount contributed for 2010 is \$1,881,767. The contribution requirements of plan members and the County are established and can be amended by state statute. The negative Net Pension Obligation (NPO) is considered an asset of the County and is reflected as such in the Statement of Net Assets.

Annual Pension Cost

For 2010, the County's annual pension cost of \$1,728,031 for the County Police Retirement Plan was less than the County's required and actual contributions.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 County Sheriff.

Funding Policy

The contribution requirements of plan members and the County are established and can be amended by the County Council. The amount contributed by the County for 2010 is \$88,233. The Net Pension Obligation (NPO) is reported as an asset of the County and is reflected as such in the Statement of Net Assets.

Annual Pension Cost

For 2010, the County's annual pension cost of \$87,995 for the County Police Benefit Plan was less than the County's required and actual contributions.

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 3,804,146	\$ 1,712,696	\$ 88,233
Interest on net pension obligation	(102,011)	(19,900)	309
Adjustment to annual required contribution	116,249	35,235	(547)
Annual pension cost	3,818,384	1,728,031	87,995
Contributions made	3,147,468	1,881,767	88,233
Increase (decrease) in net pension obligation	670,916	(153,736)	(238)
Net pension obligation, beginning of year	(1,407,046)	(274,480)	4,261
Net pension obligation, end of year	\$ (736,130)	\$ (428,216)	\$ 4,023

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Contribution rates:			
County	6%	30%	1%
Plan members	3%	3%	None
Actuarial valuation date	07-01-10	01-01-11	01-01-11
Actuarial cost method	Entry age normal cost	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	4-year smoothing of gains/losses on market value	75% of expected actuarial value plus 25% of market value	75% of expected actuarial value plus 25% of 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.

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	4%	5%	5%
Attributed to inflation	1.5%	4%	4%
Attributed to merit/seniority	1.5%	1%	1%
Cost-of-living adjustments	1%	N/A	N/A

N/A = Not applicable

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-08	\$ 2,668,334	98%	\$ (1,432,368)
	06-30-09	3,026,240	99%	(1,407,046)
	06-30-10	3,818,384	82%	(736,130)
County Police Retirement Plan	12-31-07	973,179	104%	(240,986)
	12-31-08	1,456,017	104%	(274,480)
	12-31-09	1,728,031	110%	(428,216)
County Police Benefit Plan	12-31-07	70,299	100%	4,513
	12-31-08	94,437	100%	4,261
	12-31-09	87,995	100%	4,023

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)	(Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
7/1/2008	\$ 58,074,837	\$ 60,201,400	\$ (2,126,563)	96%	\$ 48,187,934	(4%)
7/1/2009	54,566,123	63,301,109	(8,734,986)	86%	54,271,013	(16%)
7/1/2010	48,340,234	52,489,308	(4,149,074)	92%	39,802,953	(10%)

County Police Retirement Plan*

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
1/1/2006	\$ 27,137,283	\$ 30,211,612	\$ (3,074,329)	90%	\$ 5,540,671	(55%)
1/1/2007	29,635,099	32,410,952	(2,775,853)	91%	5,244,941	(53%)
1/1/2008	31,753,559	35,006,847	(3,253,288)	91%	5,775,592	(56%)
1/1/2009	30,552,846	37,388,141	(6,835,295)	82%	6,363,635	(107%)
1/1/2010	32,172,786	42,190,022	(10,017,236)	76%	6,250,714	(160%)
1/1/2011	34,438,198	43,383,485	(8,945,287)	79%	5,983,558	(149%)

ALLEN COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULES OF FUNDING PROGRESS
 (Continued)

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)
1/1/2006	\$ 700,451	\$ 700,451	\$ -	100%	\$ 5,540,671	0%
1/1/2007	840,328	840,328	-	100%	5,244,941	0%
1/1/2008	951,804	951,804	-	100%	5,775,592	0%
1/1/2009	944,330	944,330	-	100%	6,363,635	0%
1/1/2010	1,058,649	1,058,649	-	100%	6,250,714	0%
1/1/2011	1,181,702	1,507,659	(325,957)	78%	5,983,558	(5%)

Retiree Health Care and Early Retiree Incentive Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
1/1/2007	\$ -	\$ 14,580,514	\$ (14,580,514)	0%	\$ 55,279,487	(26%)
1/1/2008	-	14,770,726	(14,770,726)	0%	56,937,872	(26%)
1/1/2009	-	12,586,405	(12,586,405)	0%	58,474,588	(22%)
1/1/2010	-	12,299,260	(12,299,260)	0%	60,228,826	(20%)

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
12/31/2004	\$ 1,267,279	153%
12/31/2005	961,736	123%
12/31/2006	867,453	120%
12/31/2007	960,896	104%
12/31/2008	1,442,553	103%
12/31/2009	1,712,996	110%

County Police Benefit Plan		
Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed County
12/31/2004	\$ 31,717	83%
12/31/2005	117,825	100%
12/31/2006	82,594	100%
12/31/2007	70,566	100%
12/31/2008	94,689	100%
12/31/2009	88,233	100%

ALLEN COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULES
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2010

	General Fund				Maplecrest Road Bridge Fund				Rainy Day 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)	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final		Original	Final			Original	Final			
Revenues:												
Taxes:												
Property	\$ 66,990,410	\$ 66,990,410	\$ 62,791,706	\$ (4,198,704)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,345,407	\$ 2,345,407
Licenses and permits	2,450,000	2,450,000	2,180,571	(269,429)	-	-	-	-	-	-	-	-
Intergovernmental	10,196,605	10,196,605	12,660,516	2,463,911	-	-	-	-	-	-	770,052	770,052
Charges for services	4,167,000	4,167,000	4,133,341	(33,659)	-	-	-	-	-	-	-	-
Fines and forfeits	2,000,000	2,000,000	1,981,814	(18,186)	-	-	-	-	-	-	-	-
Other	4,006,775	4,006,775	7,822,089	3,815,314	-	-	42,250	42,250	-	-	55,021	55,021
Total revenues	<u>89,810,790</u>	<u>89,810,790</u>	<u>91,570,037</u>	<u>1,759,247</u>	<u>-</u>	<u>-</u>	<u>42,250</u>	<u>42,250</u>	<u>-</u>	<u>-</u>	<u>3,170,480</u>	<u>3,170,480</u>
Expenditures:												
Current:												
General government	45,256,482	51,322,694	48,201,192	3,121,502	-	-	-	-	-	-	-	-
Public safety	37,807,141	39,185,508	37,674,611	1,510,897	-	-	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-	16,865,314	(16,865,314)	-	-	-	-
Health and welfare	6,120,852	7,908,038	8,374,358	(466,320)	-	-	-	-	-	-	-	-
Culture and recreation	522,664	522,664	496,664	26,000	-	-	-	-	-	-	-	-
Economic development	-	4,067,529	2,917,500	1,150,029	-	-	-	-	-	-	-	-
Total expenditures	<u>89,707,139</u>	<u>103,006,433</u>	<u>97,664,325</u>	<u>5,342,108</u>	<u>-</u>	<u>-</u>	<u>16,865,314</u>	<u>(16,865,314)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):												
Temporary loan proceeds	-	-	-	-	-	-	-	-	-	-	(1,250,000)	(1,250,000)
Repayment of temporary loan	-	-	-	-	-	-	-	-	-	-	1,250,000	1,250,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	103,651	(13,195,643)	(6,094,288)	7,101,355	-	-	(16,823,064)	(16,823,064)	-	-	3,170,480	3,170,480
Fund balances - beginning	<u>21,230,197</u>	<u>21,230,197</u>	<u>21,230,197</u>	<u>-</u>	<u>24,618,008</u>	<u>24,618,008</u>	<u>24,618,008</u>	<u>-</u>	<u>21,884,078</u>	<u>21,884,078</u>	<u>21,884,078</u>	<u>-</u>
Fund balances - December 31	<u>\$ 21,333,848</u>	<u>\$ 8,034,554</u>	<u>\$ 15,135,909</u>	<u>\$ 7,101,355</u>	<u>\$ 24,618,008</u>	<u>\$ 24,618,008</u>	<u>\$ 7,794,944</u>	<u>\$ (16,823,064)</u>	<u>\$ 21,884,078</u>	<u>\$ 21,884,078</u>	<u>\$ 25,054,558</u>	<u>\$ 3,170,480</u>

ALLEN COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGET/GAAP RECONCILIATION
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2010

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>Maplecrest Road Bridge</u>	<u>Rainy Day</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (budgetary basis)	\$ (6,094,288)	\$ (16,823,064)	\$ 3,170,480
Adjustments:			
To adjust revenues for accruals	(858,679)	(1,633)	(3,111,710)
To adjust expenditures for accruals	<u>(6,939,087)</u>	<u>(17,961)</u>	<u>(193,494)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (GAAP basis)	<u>\$ (13,892,054)</u>	<u>\$ (16,842,658)</u>	<u>\$ (134,724)</u>

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2010

<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	\$ 5,530,151	\$ 2,671,002	\$ 30,751	\$ 2,734,729	\$ 908,006	\$ 209,345	\$ 242,213
Investments	144,333	68,953	-	60,220	21,628	5,454	6,912
Receivables (net of allowances for uncollectibles):							
Interest	2,201	-	-	-	-	-	-
Taxes	71,696	-	-	112,419	20,694	-	-
Accounts	8,740	-	1,550	6,138	-	12,123	43,264
Special assessments	-	-	-	-	-	-	-
Intergovernmental	908,655	309,761	-	22,465	2,727	-	-
Interfund receivables:							
Interfund loans	-	1,579,753	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 6,665,776	\$ 4,629,469	\$ 32,301	\$ 2,935,971	\$ 953,055	\$ 226,922	\$ 292,389
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 349,902	\$ 55,501	\$ -	\$ 17,955	\$ 283,935	\$ 3,126	\$ 4,916
Accrued payroll and withholdings payable	179,887	-	-	96,043	6,968	7,612	21,087
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	127,233	23,421	-	-
Total liabilities	529,789	55,501	-	241,231	314,324	10,738	26,003
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	6,135,987	4,573,968	32,301	2,694,740	638,731	216,184	266,386
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	6,135,987	4,573,968	32,301	2,694,740	638,731	216,184	266,386
Total liabilities and fund balances	\$ 6,665,776	\$ 4,629,469	\$ 32,301	\$ 2,935,971	\$ 953,055	\$ 226,922	\$ 292,389

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2010
(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	\$ 5,184	\$ 514,261	\$ 23,937	\$ 78,948	\$ 952,056	\$ 4,931,067	\$ 341,732
Investments	-	-	-	-	25,193	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	6,580	-	1,600	43,524	-	-
Special assessments	-	-	-	-	-	15,577	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 5,184	\$ 520,841	\$ 23,937	\$ 80,548	\$ 1,020,773	\$ 4,946,644	\$ 341,732
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,912	\$ -
Accrued payroll and withholdings payable	-	-	-	-	15,615	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	37,000
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	15,615	13,912	37,000
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	5,184	520,841	23,937	80,548	1,005,158	4,932,732	304,732
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	5,184	520,841	23,937	80,548	1,005,158	4,932,732	304,732
Total liabilities and fund balances	\$ 5,184	\$ 520,841	\$ 23,937	\$ 80,548	\$ 1,020,773	\$ 4,946,644	\$ 341,732

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2010
(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	\$ 319,946	\$ 49,895	\$ 1,564	\$ 237,356	\$ 1,172,252	\$ 53,584	\$ 17,584
Investments	8,408	-	-	-	-	-	2,283
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	3,429	-	-	-	21,947	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	2,240	-	184,488	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	1,550	-	-	-	-
Total assets	<u>\$ 328,354</u>	<u>\$ 53,324</u>	<u>\$ 5,354</u>	<u>\$ 237,356</u>	<u>\$ 1,356,740</u>	<u>\$ 75,531</u>	<u>\$ 19,867</u>
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 1,226	\$ 11,021	\$ 31,623	\$ 26,648	\$ 5,885
Accrued payroll and withholdings payable	4,688	-	-	-	74,501	73,676	-
Interfund payables:							
Interfund loans	-	-	-	-	12,083	-	-
Interfund services provided and used	-	683	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>4,688</u>	<u>683</u>	<u>1,226</u>	<u>11,021</u>	<u>118,207</u>	<u>100,324</u>	<u>5,885</u>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	323,666	52,641	4,128	226,335	1,238,533	(24,793)	13,982
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	<u>323,666</u>	<u>52,641</u>	<u>4,128</u>	<u>226,335</u>	<u>1,238,533</u>	<u>(24,793)</u>	<u>13,982</u>
Total liabilities and fund balances	<u>\$ 328,354</u>	<u>\$ 53,324</u>	<u>\$ 5,354</u>	<u>\$ 237,356</u>	<u>\$ 1,356,740</u>	<u>\$ 75,531</u>	<u>\$ 19,867</u>

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2010
(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	\$ 3,016,473	\$ 10,164	\$ 26,321	\$ 361,400	\$ 278,201	\$ 197,841	\$ 9,434
Investments	77,843	-	-	9,365	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	803	17,555	114	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	12,083	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	<u>\$ 3,095,119</u>	<u>\$ 27,719</u>	<u>\$ 26,435</u>	<u>\$ 370,765</u>	<u>\$ 290,284</u>	<u>\$ 197,841</u>	<u>\$ 9,434</u>
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 29,910	\$ 18,435	\$ 1,710	\$ 3,822	\$ -	\$ 6,575	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>29,910</u>	<u>18,435</u>	<u>1,710</u>	<u>3,822</u>	<u>-</u>	<u>6,575</u>	<u>-</u>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	3,065,209	9,284	24,725	366,943	290,284	191,266	9,434
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	<u>3,065,209</u>	<u>9,284</u>	<u>24,725</u>	<u>366,943</u>	<u>290,284</u>	<u>191,266</u>	<u>9,434</u>
Total liabilities and fund balances	<u>\$ 3,095,119</u>	<u>\$ 27,719</u>	<u>\$ 26,435</u>	<u>\$ 370,765</u>	<u>\$ 290,284</u>	<u>\$ 197,841</u>	<u>\$ 9,434</u>

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2010
(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	\$ 77,549	\$ 18,008	\$ 271,815	\$ 86,486	\$ 3,069,322	\$ 472,899	\$ 53,610
Investments	-	-	-	-	80,279	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	829	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	460	15,964	3,672	145,991	71,134	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	14,134	-	-	6,495
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 77,549	\$ 18,468	\$ 287,779	\$ 104,292	\$ 3,296,421	\$ 544,033	\$ 60,105
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 752,245	\$ 2,035	\$ -
Accrued payroll and withholdings payable	-	2,362	-	-	20,416	5,291	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	2,362	-	-	772,661	7,326	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	77,549	16,106	287,779	104,292	2,523,760	536,707	60,105
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	77,549	16,106	287,779	104,292	2,523,760	536,707	60,105
Total liabilities and fund balances	\$ 77,549	\$ 18,468	\$ 287,779	\$ 104,292	\$ 3,296,421	\$ 544,033	\$ 60,105

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2010
(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	\$ 345,625	\$ 18,054	\$ 59,596	\$ 13,665	\$ 295,919	\$ 161,137	\$ -
Investments	-	-	-	-	-	4,158	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	1,429	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	795
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	<u>\$ 345,625</u>	<u>\$ 18,054</u>	<u>\$ 61,025</u>	<u>\$ 13,665</u>	<u>\$ 295,919</u>	<u>\$ 165,295</u>	<u>\$ 795</u>
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 11,151	\$ -	\$ -
Accrued payroll and withholdings payable	4,777	-	7,394	-	4,046	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	795
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>4,777</u>	<u>-</u>	<u>7,394</u>	<u>-</u>	<u>15,197</u>	<u>-</u>	<u>795</u>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	340,848	18,054	53,631	13,665	280,722	165,295	-
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	<u>340,848</u>	<u>18,054</u>	<u>53,631</u>	<u>13,665</u>	<u>280,722</u>	<u>165,295</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 345,625</u>	<u>\$ 18,054</u>	<u>\$ 61,025</u>	<u>\$ 13,665</u>	<u>\$ 295,919</u>	<u>\$ 165,295</u>	<u>\$ 795</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2010
 (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	\$ 61,433	\$ 3,184	\$ 64,144	\$ 41,448	\$ 834,784	\$ 15,793	\$ 203,018
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	2,035	4,367	94,781	1,175	24,965
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	11,224	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	<u>\$ 61,433</u>	<u>\$ 3,184</u>	<u>\$ 66,179</u>	<u>\$ 45,815</u>	<u>\$ 940,789</u>	<u>\$ 16,968</u>	<u>\$ 227,983</u>
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 2,770	\$ 1,590	\$ -	\$ -	\$ 3,764	\$ 2,025	\$ -
Accrued payroll and withholdings payable	-	-	-	-	17,270	-	7,468
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	867
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>2,770</u>	<u>1,590</u>	<u>-</u>	<u>-</u>	<u>21,034</u>	<u>2,025</u>	<u>8,335</u>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	58,663	1,594	66,179	45,815	919,755	14,943	219,648
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	<u>58,663</u>	<u>1,594</u>	<u>66,179</u>	<u>45,815</u>	<u>919,755</u>	<u>14,943</u>	<u>219,648</u>
Total liabilities and fund balances	<u>\$ 61,433</u>	<u>\$ 3,184</u>	<u>\$ 66,179</u>	<u>\$ 45,815</u>	<u>\$ 940,789</u>	<u>\$ 16,968</u>	<u>\$ 227,983</u>

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2010
(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	\$ 17,861	\$ 3,072	\$ 186	\$ 3,283	\$ 4,321	\$ 422,377	\$ -
Investments	-	-	-	-	-	12,947	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	1,575	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	852	102,487
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 19,436	\$ 3,072	\$ 186	\$ 3,283	\$ 4,321	\$ 436,176	\$ 102,487
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	19,229
Interfund payables:							
Interfund loans	-	-	-	-	-	-	83,258
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	102,487
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	19,436	3,072	186	3,283	4,321	436,176	-
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	19,436	3,072	186	3,283	4,321	436,176	-
Total liabilities and fund balances	\$ 19,436	\$ 3,072	\$ 186	\$ 3,283	\$ 4,321	\$ 436,176	\$ 102,487

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2010
 (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	\$ -	\$ 61,145	\$ 252,160	\$ 7,876	\$ 57,674	\$ 12,638	\$ 203,235
Investments	-	1,578	-	-	1,486	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	20,430	-	490	-	7,162
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	1,213
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ -	\$ 62,723	\$ 272,590	\$ 7,876	\$ 59,650	\$ 12,638	\$ 211,610
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,654
Accrued payroll and withholdings payable	-	-	-	-	-	-	2,247
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	3,901
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	62,723	272,590	7,876	59,650	12,638	207,709
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	-	62,723	272,590	7,876	59,650	12,638	207,709
Total liabilities and fund balances	\$ -	\$ 62,723	\$ 272,590	\$ 7,876	\$ 59,650	\$ 12,638	\$ 211,610

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2010
(Continued)

<u>Assets</u>	Alcohol and Drug User Fees	Sales Disclosure	Hessen Cassel Sanitary Sewer	Levy Excess Fund	Allen County Children's Home Gift	Prosecutor's Federal Asset Seizure	Sheriff Donation
Cash and cash equivalents	\$ 1,379,715	\$ 112,244	\$ -	\$ 925,969	\$ 49,414	\$ 92,093	\$ 20,021
Investments	-	2,947	-	-	-	2,641	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	36,895	335	-	-	871	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	<u>\$ 1,416,610</u>	<u>\$ 115,526</u>	<u>\$ -</u>	<u>\$ 925,969</u>	<u>\$ 50,285</u>	<u>\$ 94,734</u>	<u>\$ 20,021</u>
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 23,886	\$ -	\$ -	\$ -	\$ -	\$ 5,023	\$ -
Accrued payroll and withholdings payable	19,201	1,998	-	-	-	-	-
Interfund payables:							
Interfund loans	322,288	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>365,375</u>	<u>1,998</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,023</u>	<u>-</u>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	1,051,235	113,528	-	925,969	50,285	89,711	20,021
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	<u>1,051,235</u>	<u>113,528</u>	<u>-</u>	<u>925,969</u>	<u>50,285</u>	<u>89,711</u>	<u>20,021</u>
Total liabilities and fund balances	<u>\$ 1,416,610</u>	<u>\$ 115,526</u>	<u>\$ -</u>	<u>\$ 925,969</u>	<u>\$ 50,285</u>	<u>\$ 94,734</u>	<u>\$ 20,021</u>

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2010
(Continued)

<u>Assets</u>	Wireless Emergency Phone	Youth Services Per Diem Fees	Wood Youth Per Diem Fees	Check Deception Program	Adult Protective Services	Unsafe Building	Court Improvement Project Allen-CIP-FY-03/04
Cash and cash equivalents	\$ 41,689	\$ 549,111	\$ 17,460	\$ 3,727	\$ -	\$ 53,795	\$ 39,543
Investments	1,075	14,038	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	1,011	-	-	1,105	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	43,010	2,720	-	53,608	-	17,500
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 42,764	\$ 606,159	\$ 21,191	\$ 3,727	\$ 53,608	\$ 54,900	\$ 57,043
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 6,056	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	9,176	-	-
Interfund payables:							
Interfund loans	-	-	-	-	54,066	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	6,056	-	-	63,242	-	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	42,764	600,103	21,191	3,727	(9,634)	54,900	57,043
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	42,764	600,103	21,191	3,727	(9,634)	54,900	57,043
Total liabilities and fund balances	\$ 42,764	\$ 606,159	\$ 21,191	\$ 3,727	\$ 53,608	\$ 54,900	\$ 57,043

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2010
(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	\$ -	\$ 230,889	\$ 7,759	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	12,333	-	-	-	16,851	14,031	58,239
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	<u>\$ 12,333</u>	<u>\$ 230,889</u>	<u>\$ 7,759</u>	<u>\$ -</u>	<u>\$ 16,851</u>	<u>\$ 14,031</u>	<u>\$ 58,239</u>
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,079
Accrued payroll and withholdings payable	1,564	3,671	-	-	-	1,802	4,987
Interfund payables:							
Interfund loans	10,768	-	-	-	15,343	12,220	51,173
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>12,332</u>	<u>3,671</u>	<u>-</u>	<u>-</u>	<u>15,343</u>	<u>14,022</u>	<u>58,239</u>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	1	227,218	7,759	-	1,508	9	-
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	<u>1</u>	<u>227,218</u>	<u>7,759</u>	<u>-</u>	<u>1,508</u>	<u>9</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 12,333</u>	<u>\$ 230,889</u>	<u>\$ 7,759</u>	<u>\$ -</u>	<u>\$ 16,851</u>	<u>\$ 14,031</u>	<u>\$ 58,239</u>

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2010
(Continued)

<u>Assets</u>	Great KIDS Make Great COMMUNITIES	Electronic Map Generation	Allen County Courts Foreign Language Interpreter	Allen County Onsite Wastewater Management	Traffic Enforcement	Jury Fee Circuit Court	Sheriff Department Training
Cash and cash equivalents	\$ 162,311	\$ 53,593	\$ 8,755	\$ 67,462	\$ -	\$ 2,371	\$ 3,547
Investments	-	1,194	-	1,706	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	15,000	-	600	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 162,311	\$ 69,787	\$ 8,755	\$ 69,768	\$ -	\$ 2,371	\$ 3,547
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 2,403	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	2,403	1,350	-	-	-	-	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	159,908	68,437	8,755	69,768	-	2,371	3,547
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	159,908	68,437	8,755	69,768	-	2,371	3,547
Total liabilities and fund balances	\$ 162,311	\$ 69,787	\$ 8,755	\$ 69,768	\$ -	\$ 2,371	\$ 3,547

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	Help America Vote Act	Sheriff Foundation Grants	Identification Security Protection	Enhanced Access	On-site Septic System	YMCA/Youth Service Bureau	Riverhaven CDBG
Cash and cash equivalents	\$ -	\$ -	\$ 110,988	\$ 19,336	\$ 47,240	\$ -	\$ -
Investments	-	-	-	-	1,301	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	14,556	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	10,013	4,250	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,544</u>	<u>\$ 19,336</u>	<u>\$ 58,554</u>	<u>\$ 4,250</u>	<u>\$ -</u>
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,250	\$ -
Accrued payroll and withholdings payable	-	-	-	-	1,599	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,599</u>	<u>4,250</u>	<u>-</u>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	-	125,544	19,336	56,955	-	-
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>125,544</u>	<u>19,336</u>	<u>56,955</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,544</u>	<u>\$ 19,336</u>	<u>\$ 58,554</u>	<u>\$ 4,250</u>	<u>\$ -</u>

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2010
(Continued)

<u>Assets</u>	Allen County Courts Family Court Grant	Fatal Alcohol Crash Team Grant	Refugee Health	State Homeland Security Program	Bullet Proof Vest Partnership	Allen County Smoking Ordinance Coordination	GPS Parole Tracking
Cash and cash equivalents	\$ 20,447	\$ -	\$ -	\$ -	\$ 96	\$ 89	\$ -
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	15,000	343	-	80,671	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	<u>\$ 35,447</u>	<u>\$ 343</u>	<u>\$ -</u>	<u>\$ 80,671</u>	<u>\$ 96</u>	<u>\$ 89</u>	<u>\$ -</u>
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 11,269	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	69,402	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,671</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	35,447	343	-	-	96	89	-
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	<u>35,447</u>	<u>343</u>	<u>-</u>	<u>-</u>	<u>96</u>	<u>89</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 35,447</u>	<u>\$ 343</u>	<u>\$ -</u>	<u>\$ 80,671</u>	<u>\$ 96</u>	<u>\$ 89</u>	<u>\$ -</u>

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2010
(Continued)

<u>Assets</u>	State Criminal Alien Assistance Program	Allen County Council on Aging	Allen County Sheriff Training Center	DUI Task Force Enforcement	Aggressive Driving Enforcement	Refugee Interpreter/ Translator	Courtools Court Reform Grant
Cash and cash equivalents	\$ 21,158	\$ -	\$ 23,342	\$ -	\$ -	\$ 27,192	\$ 500
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 21,158	\$ -	\$ 23,342	\$ -	\$ -	\$ 27,192	\$ 500
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,695	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	1,695	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	21,158	-	23,342	-	-	25,497	500
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	21,158	-	23,342	-	-	25,497	500
Total liabilities and fund balances	\$ 21,158	\$ -	\$ 23,342	\$ -	\$ -	\$ 27,192	\$ 500

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	GIS Infrastructure Fund	Influenza Vaccination Fund	Comprehensive Mental Health	Emergency Shelter Rehab	Emergency Telephone Wireless	Immunization Federal Grant #18	Multi Agency Communication
Cash and cash equivalents	\$ 218,340	\$ 2,181	\$ -	\$ -	\$ 2,156,341	\$ -	\$ 70,903
Investments	4,886	-	-	-	53,300	-	1,830
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	550	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	66,533	-	-	16,404	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	<u>\$ 223,226</u>	<u>\$ 2,181</u>	<u>\$ 66,533</u>	<u>\$ -</u>	<u>\$ 2,210,191</u>	<u>\$ 16,404</u>	<u>\$ 72,733</u>
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 1,109	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	6,153	-	-	-	-
Interfund payables:							
Interfund loans	-	-	58,058	-	-	16,404	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>65,320</u>	<u>-</u>	<u>-</u>	<u>16,404</u>	<u>-</u>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	223,226	2,181	1,213	-	2,210,191	-	72,733
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	<u>223,226</u>	<u>2,181</u>	<u>1,213</u>	<u>-</u>	<u>2,210,191</u>	<u>-</u>	<u>72,733</u>
Total liabilities and fund balances	<u>\$ 223,226</u>	<u>\$ 2,181</u>	<u>\$ 66,533</u>	<u>\$ -</u>	<u>\$ 2,210,191</u>	<u>\$ 16,404</u>	<u>\$ 72,733</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	Energy Efficiency Grant #15	Medical Reserve Corp Grant #16	Riverhaven Flood Acq Grant #17	Community Corrections Commissary	County Bond	Plaza Parking Garage Revenue	General Drain Improvement
Cash and cash equivalents	\$ -	\$ -	\$ 22,263	\$ 260	\$ 2,346,265	\$ 250,045	\$ 675,876
Investments	-	-	-	-	53,877	6,115	121,932
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	556	-	1,259
Taxes	-	-	-	-	346,206	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	183,830
Intergovernmental	254,037	4,995	-	-	45,621	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 254,037	\$ 4,995	\$ 22,263	\$ 260	\$ 2,792,525	\$ 256,160	\$ 982,897
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 203,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,217
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	4,995	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	391,827	-	-
Total liabilities	203,985	4,995	-	-	391,827	-	37,217
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	2,400,698	256,160	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	50,052	-	22,263	260	-	-	-
Capital projects funds	-	-	-	-	-	-	945,680
Total fund balances	50,052	-	22,263	260	2,400,698	256,160	945,680
Total liabilities and fund balances	\$ 254,037	\$ 4,995	\$ 22,263	\$ 260	\$ 2,792,525	\$ 256,160	\$ 982,897

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2010
(Continued)

<u>Assets</u>	County Economic Development Tax	Special COIT - Flood Control	Park and Recreation Capital	Cumulative Capital Development	CASAD East TIF	Major Bridge	Nestle TIF II Bond
Cash and cash equivalents	\$ 8,872,235	\$ 1,864,499	\$ -	\$ 2,283,864	\$ 749,330	\$ 13,257,148	\$ 412,163
Investments	-	48,114	-	52,143	18,373	-	6,875
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	538	-	-	-
Taxes	-	-	-	116,893	-	72,150	-
Accounts	-	-	-	60,000	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	1,007,965	-	-	15,404	-	47,535	-
Interfund receivables:							
Interfund loans	1,141,688	272,238	-	50,050	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 11,021,888	\$ 2,184,851	\$ -	\$ 2,578,892	\$ 767,703	\$ 13,376,833	\$ 419,038
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 49,432	\$ -	\$ -	\$ 89,029	\$ -	\$ 56,064	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	2,499,845	-	-	132,297	-	81,657	-
Total liabilities	2,549,277	-	-	221,326	-	137,721	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	1,500,000	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	-	-	-	-	-	-
Capital projects funds	6,972,611	2,184,851	-	2,357,566	767,703	13,239,112	419,038
Total fund balances	8,472,611	2,184,851	-	2,357,566	767,703	13,239,112	419,038
Total liabilities and fund balances	\$ 11,021,888	\$ 2,184,851	\$ -	\$ 2,578,892	\$ 767,703	\$ 13,376,833	\$ 419,038

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	Huguenard Road Economic Development Area	Argo Drain	Community Development Corporation	Mossman Drain	Parking Garage Bond of 2001	Tax Abatement Development	Huguenard II TIF
Cash and cash equivalents	\$ -	\$ 141,756	\$ 651,852	\$ 18,961	\$ 24,360	\$ 495,644	\$ -
Investments	-	3,658	17,042	-	-	12,790	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	10,320	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ -	\$ 145,414	\$ 679,214	\$ 18,961	\$ 24,360	\$ 508,434	\$ -
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 19,991	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	19,991	-	-	-	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	-	-	-	-	-	-
Capital projects funds	-	145,414	659,223	18,961	24,360	508,434	-
Total fund balances	-	145,414	659,223	18,961	24,360	508,434	-
Total liabilities and fund balances	\$ -	\$ 145,414	\$ 679,214	\$ 18,961	\$ 24,360	\$ 508,434	\$ -

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	Lincoln Industrial TIF	Uniroyal Goodrich TIF	GM 2005 General Account	GM 2005B Bond	GM 2005A Bond	GM 2005A Reserve Account
Cash and cash equivalents	\$ 80,446	\$ 63,287	\$ 1,855	\$ 112,313	\$ 318,101	\$ 1,950
Investments	-	-	-	2,898	8,207	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
	<u>80,446</u>	<u>63,287</u>	<u>1,855</u>	<u>115,211</u>	<u>326,308</u>	<u>1,950</u>
Total assets	<u>\$ 80,446</u>	<u>\$ 63,287</u>	<u>\$ 1,855</u>	<u>\$ 115,211</u>	<u>\$ 326,308</u>	<u>\$ 1,950</u>
 <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	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</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	80,446	63,287	1,855	115,211	326,308	1,950
	<u>80,446</u>	<u>63,287</u>	<u>1,855</u>	<u>115,211</u>	<u>326,308</u>	<u>1,950</u>
Total fund balances	<u>80,446</u>	<u>63,287</u>	<u>1,855</u>	<u>115,211</u>	<u>326,308</u>	<u>1,950</u>
Total liabilities and fund balances	<u>\$ 80,446</u>	<u>\$ 63,287</u>	<u>\$ 1,855</u>	<u>\$ 115,211</u>	<u>\$ 326,308</u>	<u>\$ 1,950</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	Nestle II Reserve Account	Nestle II Bond Principal and Interest Account	GM 2005B Reserve Account	GM Supplemental TIF	Vera Bradley TIF	Little River Joint Drain
Cash and cash equivalents	\$ 263,947	\$ 124,583	\$ 51,876	\$ 102,260	\$ 94,683	\$ 254,741
Investments	6,811	3,214	1,339	1,465	-	6,305
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	1,955
Intergovernmental	-	-	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
	<u>270,758</u>	<u>127,797</u>	<u>53,215</u>	<u>103,725</u>	<u>94,683</u>	<u>263,001</u>
Total assets	<u>\$ 270,758</u>	<u>\$ 127,797</u>	<u>\$ 53,215</u>	<u>\$ 103,725</u>	<u>\$ 94,683</u>	<u>\$ 263,001</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	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,141,688</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,141,688</u>	<u>-</u>
Fund balances:						
Reserved for:						
Debt service	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-
Unreserved, reported in:						
Special revenue funds	-	-	-	-	-	-
Capital projects funds	270,758	127,797	53,215	103,725	(1,047,005)	263,001
	<u>270,758</u>	<u>127,797</u>	<u>53,215</u>	<u>103,725</u>	<u>(1,047,005)</u>	<u>263,001</u>
Total fund balances	<u>270,758</u>	<u>127,797</u>	<u>53,215</u>	<u>103,725</u>	<u>(1,047,005)</u>	<u>263,001</u>
Total liabilities and fund balances	<u>\$ 270,758</u>	<u>\$ 127,797</u>	<u>\$ 53,215</u>	<u>\$ 103,725</u>	<u>\$ 94,683</u>	<u>\$ 263,001</u>

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2010
(Continued)

<u>Assets</u>	Bandalier TIF	Bluffton Road East TIF	Brookwood TIF	Oak Crossing TIF	Jackson Industrial TIF	Allen County Redevelopment Capital
Cash and cash equivalents	\$ 3,046	\$ 5,377	\$ 73,910	\$ 31,098	\$ 47,670	\$ 5,013,819
Investments	-	-	1,381	-	1,011	127,768
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	1,319
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
	<u>3,046</u>	<u>5,377</u>	<u>75,291</u>	<u>31,098</u>	<u>48,681</u>	<u>5,142,906</u>
Total assets	<u>\$ 3,046</u>	<u>\$ 5,377</u>	<u>\$ 75,291</u>	<u>\$ 31,098</u>	<u>\$ 48,681</u>	<u>\$ 5,142,906</u>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600
Accrued payroll and withholdings payable	-	-	-	-	-	-
Interfund payables:						
Interfund loans	-	-	-	1,579,753	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,579,753</u>	<u>-</u>	<u>1,600</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,579,753</u>	<u>-</u>	<u>1,600</u>
Fund balances:						
Reserved for:						
Debt service	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-
Unreserved, reported in:						
Special revenue funds	-	-	-	-	-	-
Capital projects funds	3,046	5,377	75,291	(1,548,655)	48,681	5,141,306
	<u>3,046</u>	<u>5,377</u>	<u>75,291</u>	<u>(1,548,655)</u>	<u>48,681</u>	<u>5,141,306</u>
Total fund balances	<u>3,046</u>	<u>5,377</u>	<u>75,291</u>	<u>(1,548,655)</u>	<u>48,681</u>	<u>5,141,306</u>
Total liabilities and fund balances	<u>\$ 3,046</u>	<u>\$ 5,377</u>	<u>\$ 75,291</u>	<u>\$ 31,098</u>	<u>\$ 48,681</u>	<u>\$ 5,142,906</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	Sur/Wheel Tax Bridge Fund	Zubric Road TIF	Zubric Road II TIF	Jail Building Corporation	Juvenile Justice Center Building Corporation	Totals
Cash and cash equivalents	\$ 1,156,033	\$ 7,777	\$ 75	\$ 6,695	\$ -	\$ 78,560,398
Investments	-	-	-	-	-	1,117,276
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	4	7,256
Taxes	-	-	-	-	-	740,058
Accounts	-	-	-	-	-	703,690
Special assessments	-	-	-	-	-	201,362
Intergovernmental	7,797	-	-	-	-	3,362,396
Interfund receivables:						
Interfund loans	-	-	-	-	-	3,055,812
Interfund services provided and used	-	-	-	-	-	1,550
Total assets	<u>\$ 1,163,830</u>	<u>\$ 7,777</u>	<u>\$ 75</u>	<u>\$ 6,695</u>	<u>\$ 4</u>	<u>\$ 87,749,798</u>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ 269,377	\$ -	\$ -	\$ -	\$ -	\$ 2,429,151
Accrued payroll and withholdings payable	-	-	-	-	-	620,728
Interfund payables:						
Interfund loans	-	-	-	-	-	3,432,294
Interfund services provided and used	-	-	-	-	-	38,550
Deferred revenue	-	-	-	-	-	3,256,280
Total liabilities	<u>269,377</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,777,003</u>
 Fund balances:						
Reserved for:						
Debt service	-	-	-	-	-	2,656,858
Tax incremental financing bonds and loans	-	-	-	-	-	1,500,000
Unreserved, reported in:						
Special revenue funds	-	-	-	-	-	40,578,386
Capital projects funds	894,453	7,777	75	6,695	4	33,237,551
Total fund balances	<u>894,453</u>	<u>7,777</u>	<u>75</u>	<u>6,695</u>	<u>4</u>	<u>77,972,795</u>
Total liabilities and fund balances	<u>\$ 1,163,830</u>	<u>\$ 7,777</u>	<u>\$ 75</u>	<u>\$ 6,695</u>	<u>\$ 4</u>	<u>\$ 87,749,798</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010

	County Highway	Local Road and Street	Service of Process	County Health	Property Reassessment	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services
Revenues:							
Taxes	\$ 350,625	\$ -	\$ -	\$ 2,435,984	\$ 448,415	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	265,567	-	-	1,025,921	-	-	-
Intergovernmental	7,453,193	1,249,484	-	274,658	40,394	-	-
Charges for services	93,213	911,567	-	102	-	199,825	624,349
Fines and forfeits	-	-	46,110	-	-	-	-
Other	505,643	12,445	-	68,024	3,160	1,267	1,132
Total revenues	8,668,241	2,173,496	46,110	3,804,689	491,969	201,092	625,481
Expenditures:							
Current:							
General government	-	-	-	-	800,842	-	-
Public safety	-	-	116,570	-	-	162,146	638,974
Highways and streets	8,378,249	2,712,512	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	3,072,078	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	8,378,249	2,712,512	116,570	3,072,078	800,842	162,146	638,974
Excess (deficiency) of revenues over (under) expenditures	289,992	(539,016)	(70,460)	732,611	(308,873)	38,946	(13,493)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	289,992	(539,016)	(70,460)	732,611	(308,873)	38,946	(13,493)
Fund balances - beginning	5,845,995	5,112,984	102,761	1,962,129	947,604	177,238	279,879
Fund balances - ending	\$ 6,135,987	\$ 4,573,968	\$ 32,301	\$ 2,694,740	\$ 638,731	\$ 216,184	\$ 266,386

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Accident Report	County Surveyor's Corner Perpetuation	Firearms Training	County Extradition	Recorders Records Perpetuation	Drainage Maintenance
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	581,817
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	16,600	61,680	39,283	36,733	437,221	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	541	2,644	28,376
Total revenues	<u>16,600</u>	<u>61,680</u>	<u>39,283</u>	<u>37,274</u>	<u>439,865</u>	<u>610,193</u>
Expenditures:						
Current:						
General government	-	28,887	-	-	436,945	358,854
Public safety	13,510	-	30,069	28,069	-	-
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>13,510</u>	<u>28,887</u>	<u>30,069</u>	<u>28,069</u>	<u>436,945</u>	<u>358,854</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,090</u>	<u>32,793</u>	<u>9,214</u>	<u>9,205</u>	<u>2,920</u>	<u>251,339</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,090	32,793	9,214	9,205	2,920	251,339
Fund balances - beginning	<u>2,094</u>	<u>488,048</u>	<u>14,723</u>	<u>71,343</u>	<u>1,002,238</u>	<u>4,681,393</u>
Fund balances - ending	<u>\$ 5,184</u>	<u>\$ 520,841</u>	<u>\$ 23,937</u>	<u>\$ 80,548</u>	<u>\$ 1,005,158</u>	<u>\$ 4,932,732</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Jail Commissary	Local Health Maintenance	County User Fee	County Law Enforcement Continuing Education	County Corrections	Community Corrections	Community Corrections - Home Detention
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	85,300	-	-	-	-	-
Intergovernmental	-	72,672	-	-	224,819	3,605,754	65,686
Charges for services	1,452,199	-	-	14,787	-	-	2,030,012
Fines and forfeits	-	-	49,053	-	-	-	-
Other	-	1,719	-	-	3,054	111	93,932
Total revenues	1,452,199	159,691	49,053	14,787	227,873	3,605,865	2,189,630
Expenditures:							
Current:							
General government	-	-	35,161	-	-	-	-
Public safety	1,355,715	-	-	20,752	230,090	3,399,070	2,017,940
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	125,266	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	1,355,715	125,266	35,161	20,752	230,090	3,399,070	2,017,940
Excess (deficiency) of revenues over (under) expenditures	96,484	34,425	13,892	(5,965)	(2,217)	206,795	171,690
Other financing sources (uses):							
Transfers in	-	-	-	1,550	-	-	-
Transfers out	-	-	(683)	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	(683)	1,550	-	-	-
Net change in fund balances	96,484	34,425	13,209	(4,415)	(2,217)	206,795	171,690
Fund balances - beginning	208,248	289,241	39,432	8,543	228,552	1,031,738	(196,483)
Fund balances - ending	\$ 304,732	\$ 323,666	\$ 52,641	\$ 4,128	\$ 226,335	\$ 1,238,533	\$ (24,793)

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Redevelopment Commission	Hazardous Waste	Alcohol Abuse Deterrent Program	Narcotics	Park and Recreation Nonreverting	Economic Development	Emergency Planning and Right to Know
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	940	-	21,914
Charges for services	-	-	2,252	50,502	145,601	-	-
Fines and forfeits	-	-	188,133	-	-	-	-
Other	545	9,197	-	55	1,019	944	4,995
Total revenues	545	9,197	190,385	50,557	147,560	944	26,909
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	118,470	204,072	35,544	-	-	27,146
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	363,627	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	87,051	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	363,627	118,470	204,072	35,544	87,051	-	27,146
Excess (deficiency) of revenues over (under) expenditures	(363,082)	(109,273)	(13,687)	15,013	60,509	944	(237)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(363,082)	(109,273)	(13,687)	15,013	60,509	944	(237)
Fund balances - beginning	377,064	3,174,482	22,971	9,712	306,434	289,340	191,503
Fund balances - ending	\$ 13,982	\$ 3,065,209	\$ 9,284	\$ 24,725	\$ 366,943	\$ 290,284	\$ 191,266

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Vehicle Title Inspection	Record Check	Plat Book	County Drug Free Community	Supplemental Public Defender Services	Emergency Telephone System	Public Information
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	69,625	-	-
Charges for services	4,065	17,295	54,964	-	62,913	1,210,873	274,963
Fines and forfeits	-	-	-	257,671	-	-	-
Other	-	80	-	-	-	9,184	510
Total revenues	4,065	17,375	54,964	257,671	132,538	1,220,057	275,473
Expenditures:							
Current:							
General government	-	-	60,366	-	-	-	229,152
Public safety	-	22,956	-	249,978	105,165	1,820,691	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	22,956	60,366	249,978	105,165	1,820,691	229,152
Excess (deficiency) of revenues over (under) expenditures	4,065	(5,581)	(5,402)	7,693	27,373	(600,634)	46,321
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	4,065	(5,581)	(5,402)	7,693	27,373	(600,634)	46,321
Fund balances - beginning	5,369	83,130	21,508	280,086	76,919	3,124,394	490,386
Fund balances - ending	\$ 9,434	\$ 77,549	\$ 16,106	\$ 287,779	\$ 104,292	\$ 2,523,760	\$ 536,707

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Drug Task Force	Court Appointed Special Advocate	Board of Health Donations	Law Enforcement	Sexual Transmitted Disease Donations	Tax Sale Fee	Park and Recreation Gift
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	14,495	223,390	-	-	-	-	723
Charges for services	-	-	-	136,929	-	275,944	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	800	4,704	-	3,603	82,190	436
Total revenues	14,495	224,190	4,704	136,929	3,603	358,134	1,159
Expenditures:							
Current:							
General government	-	159,385	-	-	-	243,361	-
Public safety	16,000	-	-	232,115	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	2,374	-	3,560	-	-
Culture and recreation	-	-	-	-	-	-	6,791
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	16,000	159,385	2,374	232,115	3,560	243,361	6,791
Excess (deficiency) of revenues over (under) expenditures	(1,505)	64,805	2,330	(95,186)	43	114,773	(5,632)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(1,505)	64,805	2,330	(95,186)	43	114,773	(5,632)
Fund balances - beginning	61,610	276,043	15,724	148,817	13,622	165,949	170,927
Fund balances - ending	\$ 60,105	\$ 340,848	\$ 18,054	\$ 53,631	\$ 13,665	\$ 280,722	\$ 165,295

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Indiana Law Enforcement Assist Grant	Department of Planning Services	Medical Care for Inmates	Chemical Testing	Jury Fee	Infraction Deferral Fee	Circuit Court ADR Plan
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	49,943	-	-	-	-	79,041	-
Charges for services	-	-	43,230	21,836	-	-	-
Fines and forfeits	-	49,965	-	-	58,131	761,018	17,240
Other	-	-	560	-	927	-	-
Total revenues	49,943	49,965	43,790	21,836	59,058	840,059	17,240
Expenditures:							
Current:							
General government	-	49,839	-	-	54,999	-	11,321
Public safety	138,010	-	54,580	21,318	-	635,604	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	138,010	49,839	54,580	21,318	54,999	635,604	11,321
Excess (deficiency) of revenues over (under) expenditures	(88,067)	126	(10,790)	518	4,059	204,455	5,919
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(88,067)	126	(10,790)	518	4,059	204,455	5,919
Fund balances - beginning	88,067	58,537	12,384	65,661	41,756	715,300	9,024
Fund balances - ending	\$ -	\$ 58,663	\$ 1,594	\$ 66,179	\$ 45,815	\$ 919,755	\$ 14,943

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Pre-Trial Diversion	Superior Court ADR Plan	Allen County Morgue	Algor Mortis Study	Campaign Finance Enforcement	Surveyor's Petition	Federal Asset Seizure
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	31,234
Fines and forfeits	305,694	16,435	-	-	-	-	-
Other	-	-	-	-	978	-	31,643
Total revenues	305,694	16,435	-	-	978	-	62,877
Expenditures:							
Current:							
General government	-	17,334	-	-	-	-	-
Public safety	315,580	-	-	-	-	-	276,313
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	315,580	17,334	-	-	-	-	276,313
Excess (deficiency) of revenues over (under) expenditures	(9,886)	(899)	-	-	978	-	(213,436)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(867)	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	(867)	-	-	-	-	-	-
Net change in fund balances	(10,753)	(899)	-	-	978	-	(213,436)
Fund balances - beginning	230,401	20,335	3,072	186	2,305	4,321	649,612
Fund balances - ending	\$ 219,648	\$ 19,436	\$ 3,072	\$ 186	\$ 3,283	\$ 4,321	\$ 436,176

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Community Transitions Program	Emergency Preparedness Gift	Stormwater Study	Internet Access	Prisoner Reimbursement	Juvenile Public Defender User Fees	Mobil Command Unit
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	407,362	-	-	-	-	-	-
Charges for services	-	-	-	42,675	-	-	-
Fines and forfeits	-	-	-	-	60	9,294	-
Other	-	-	144	-	-	124	-
Total revenues	407,362	-	144	42,675	60	9,418	-
Expenditures:							
Current:							
General government	-	-	-	10,420	-	-	-
Public safety	346,014	-	-	-	-	330	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	346,014	-	-	10,420	-	330	-
Excess (deficiency) of revenues over (under) expenditures	61,348	-	144	32,255	60	9,088	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	61,348	-	144	32,255	60	9,088	-
Fund balances - beginning	(61,348)	-	62,579	240,335	7,816	50,562	12,638
Fund balances - ending	\$ -	\$ -	\$ 62,723	\$ 272,590	\$ 7,876	\$ 59,650	\$ 12,638

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Clerk Record Perpetuation	Alcohol and Drug User Fees	Sales Disclosure	Hessen Cassel Sanitary Sewer	Levy Excess Fund	Allen County Children's Home Gift	Prosecutor's Federal Asset Seizure
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,213	2,000	-	-	314,263	-	13,703
Charges for services	-	-	38,133	-	-	-	-
Fines and forfeits	97,580	995,193	-	-	-	-	-
Other	-	6,617	333	-	-	4,941	9,230
Total revenues	98,793	1,003,810	38,466	-	314,263	4,941	22,933
Expenditures:							
Current:							
General government	77,651	-	51,825	-	1,087	-	-
Public safety	-	862,190	-	-	-	-	178,436
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	1,385	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	77,651	862,190	51,825	-	1,087	1,385	178,436
Excess (deficiency) of revenues over (under) expenditures	21,142	141,620	(13,359)	-	313,176	3,556	(155,503)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	21,142	141,620	(13,359)	-	313,176	3,556	(155,503)
Fund balances - beginning	186,567	909,615	126,887	-	612,793	46,729	245,214
Fund balances - ending	\$ 207,709	\$ 1,051,235	\$ 113,528	\$ -	\$ 925,969	\$ 50,285	\$ 89,711

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff Donation	Wireless Emergency Phone	Youth Services Per Diem Fees	Wood Youth Per Diem Fees	Check Deception Program	Adult Protective Services	Unsafe Building
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	36,430
Intergovernmental	-	-	3,551	-	-	248,863	-
Charges for services	-	-	284,367	49,272	25,762	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	18,777	111	3,452	114	467	2,555	-
Total revenues	18,777	111	291,370	49,386	26,229	251,418	36,430
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	9,233	9,600	-	82,047	42,002	252,241	16,427
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	80,545	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	9,233	9,600	80,545	82,047	42,002	252,241	16,427
Excess (deficiency) of revenues over (under) expenditures	9,544	(9,489)	210,825	(32,661)	(15,773)	(823)	20,003
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	9,544	(9,489)	210,825	(32,661)	(15,773)	(823)	20,003
Fund balances - beginning	10,477	52,253	389,278	53,852	19,500	(8,811)	34,897
Fund balances - ending	\$ 20,021	\$ 42,764	\$ 600,103	\$ 21,191	\$ 3,727	\$ (9,634)	\$ 54,900

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Court Improvement Project Allen-CIP-FY-03/04	TB Emergency Program	Tobacco Master Plan Program	St. Joseph Foundation Lead Program	Public Health Coordinator	HIV/AIDS Program	Substance Abuse Prevention and Treatment Program
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	73,750	41,975	122,086	-	9,292	64,092	65,899
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	1,478	-	35	-	-	-	-
Total revenues	<u>75,228</u>	<u>41,975</u>	<u>122,121</u>	<u>-</u>	<u>9,292</u>	<u>64,092</u>	<u>65,899</u>
Expenditures:							
Current:							
General government	69,082	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	40,564	125,294	-	9,292	53,181	63,574
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>69,082</u>	<u>40,564</u>	<u>125,294</u>	<u>-</u>	<u>9,292</u>	<u>53,181</u>	<u>63,574</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,146</u>	<u>1,411</u>	<u>(3,173)</u>	<u>-</u>	<u>-</u>	<u>10,911</u>	<u>2,325</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
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	6,146	1,411	(3,173)	-	-	10,911	2,325
Fund balances - beginning	<u>50,897</u>	<u>(1,410)</u>	<u>230,391</u>	<u>7,759</u>	<u>-</u>	<u>(9,403)</u>	<u>(2,316)</u>
Fund balances - ending	<u>\$ 57,043</u>	<u>\$ 1</u>	<u>\$ 227,218</u>	<u>\$ 7,759</u>	<u>\$ -</u>	<u>\$ 1,508</u>	<u>\$ 9</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Sexually Transmitted Disease Program	Great KIDS Make Great COMMUNITIES	Electronic Map Generation	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	155,007	140,443	-	9,250	-	74,902	-
Charges for services	-	-	34,145	-	55,300	-	-
Fines and forfeits	-	-	-	-	-	-	235
Other	-	-	85	50	146	-	-
Total revenues	155,007	140,443	34,230	9,300	55,446	74,902	235
Expenditures:							
Current:							
General government	-	-	6,830	16,648	-	-	-
Public safety	-	-	-	-	-	74,902	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	150,909	133,905	-	-	45,175	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	150,909	133,905	6,830	16,648	45,175	74,902	-
Excess (deficiency) of revenues over (under) expenditures	4,098	6,538	27,400	(7,348)	10,271	-	235
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	4,098	6,538	27,400	(7,348)	10,271	-	235
Fund balances - beginning	(4,098)	153,370	41,037	16,103	59,497	-	2,136
Fund balances - ending	\$ -	\$ 159,908	\$ 68,437	\$ 8,755	\$ 69,768	\$ -	\$ 2,371

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff Department Training	Help America Vote Act	Sheriff Foundation Grants	Identification Security Protection	Enhanced Access	On-site Septic System	YMCA/Youth Service Bureau
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	50,393	-	-	-	29,250
Charges for services	-	-	-	130,732	-	10,013	-
Fines and forfeits	3,300	-	-	-	-	-	-
Other	-	-	-	-	40	31,125	-
Total revenues	3,300	-	50,393	130,732	40	41,138	29,250
Expenditures:							
Current:							
General government	-	790	-	119,810	-	-	29,250
Public safety	3,488	-	50,940	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	34,566	-
Economic development	-	-	-	-	624	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	3,488	790	50,940	119,810	624	34,566	29,250
Excess (deficiency) of revenues over (under) expenditures	(188)	(790)	(547)	10,922	(584)	6,572	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(188)	(790)	(547)	10,922	(584)	6,572	-
Fund balances - beginning	3,735	790	547	114,622	19,920	50,383	-
Fund balances - ending	\$ 3,547	\$ -	\$ -	\$ 125,544	\$ 19,336	\$ 56,955	\$ -

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Riverhaven CDBG	Allen County Courts Family Court Grant	Fatal Alcohol Crash Team Grant	Refugee Health	State Homeland Security Program	Bullet Proof Vest Partnership	Allen County Smoking Ordinance Coordination
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	40,000	7,190	-	966,862	1,003	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total revenues	-	40,000	7,190	-	966,862	1,003	-
Expenditures:							
Current:							
General government	-	23,048	-	-	-	-	-
Public safety	-	-	7,380	-	965,597	907	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	75,171	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	75,171	23,048	7,380	-	965,597	907	-
Excess (deficiency) of revenues over (under) expenditures	(75,171)	16,952	(190)	-	1,265	96	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(75,171)	16,952	(190)	-	1,265	96	-
Fund balances - beginning	75,171	18,495	533	-	(1,265)	-	89
Fund balances - ending	\$ -	\$ 35,447	\$ 343	\$ -	\$ -	\$ 96	\$ 89

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	GPS Parole Tracking	State Criminal Alien Assistance Program	Allen County Council on Aging	Allen County Sheriff Training Center	DUI Task Force Enforcement	Aggressive Driving Enforcement	Refugee Interpreter/ Translator
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	21,158	309,320	29,161	753	5,891	44,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total revenues	-	21,158	309,320	29,161	753	5,891	44,000
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	38,592	-	31,076	(3,906)	5,891	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	309,320	-	-	-	49,195
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	38,592	309,320	31,076	(3,906)	5,891	49,195
Excess (deficiency) of revenues over (under) expenditures	-	(17,434)	-	(1,915)	4,659	-	(5,195)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	-	(17,434)	-	(1,915)	4,659	-	(5,195)
Fund balances - beginning	-	38,592	-	25,257	(4,659)	-	30,692
Fund balances - ending	\$ -	\$ 21,158	\$ -	\$ 23,342	\$ -	\$ -	\$ 25,497

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Courtools Court Reform Grant	GIS Infrastructure Fund	Influenza Vaccination Fund	Comprehensive Mental Health	Emergency Shelter Rehab	Emergency Telephone Wireless
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	343,884	181,418	5,505	-
Charges for services	-	241,667	-	-	-	1,162,741
Fines and forfeits	-	-	-	-	-	-
Other	-	133	-	40	-	4,562
Total revenues	-	241,800	343,884	181,458	5,505	1,167,303
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	169,484	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	78,598	-	-	-	-
Health and welfare	-	-	390,217	-	(103,345)	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	-	78,598	390,217	169,484	(103,345)	-
Excess (deficiency) of revenues over (under) expenditures	-	163,202	(46,333)	11,974	108,850	1,167,303
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net change in fund balances	-	163,202	(46,333)	11,974	108,850	1,167,303
Fund balances - beginning	500	60,024	48,514	(10,761)	(108,850)	1,042,888
Fund balances - ending	\$ 500	\$ 223,226	\$ 2,181	\$ 1,213	\$ -	\$ 2,210,191

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Immunization Federal Grant #18	Mult Agency Communication	Energy Efficiency Grant #15	Medical Reserve Corps Grant #16	Riverhaven Flood Acq Grant #17	Community Corrections Commissary	County Bond
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,501,860
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	16,404	-	361,670	9,970	23,463	-	675,768
Charges for services	-	-	-	-	-	260	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	79,908	-	-	-	-	2,577
Total revenues	16,404	79,908	361,670	9,970	23,463	260	8,180,205
Expenditures:							
Current:							
General government	-	-	311,618	-	-	-	1,450
Public safety	-	7,175	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	1,200	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	16,404	-	-	9,970	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	1,223,244
Interest	-	-	-	-	-	-	81,591
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	16,404	7,175	311,618	9,970	1,200	-	1,306,285
Excess (deficiency) of revenues over (under) expenditures	-	72,733	50,052	-	22,263	260	6,873,920
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(4,474,729)
Temporary loan proceeds	-	-	-	-	-	-	1,250,000
Repayment of temporary loan	-	-	-	-	-	-	(1,250,000)
Total other financing sources and uses	-	-	-	-	-	-	(4,474,729)
Net change in fund balances	-	72,733	50,052	-	22,263	260	2,399,191
Fund balances - beginning	-	-	-	-	-	-	1,507
Fund balances - ending	\$ -	\$ 72,733	\$ 50,052	\$ -	\$ 22,263	\$ 260	\$ 2,400,698

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Plaza Parking Garage Revenue	General Drain Improvement	County Economic Development Tax	Special COIT - Flood Control	Park and Recreation Capital	Cumulative Capital Development	CASAD East TIF
Revenues:							
Taxes	\$ -	\$ -	\$ 3,174,676	\$ -	\$ -	\$ 2,532,938	\$ 108,592
Special assessments	-	268,946	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,007,965	-	-	228,167	-
Charges for services	80,000	-	-	-	-	360,000	-
Fines and forfeits	-	-	-	-	-	-	-
Other	588	25,515	1,915,727	5,085	-	25,859	1,839
Total revenues	80,588	294,461	6,098,368	5,085	-	3,146,964	110,431
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	80,000	-	-	-	-	-	-
Interest	67,296	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	6,006,804	-	94	3,152,048	-
Special assessment	-	394,246	-	-	-	-	-
Total expenditures	147,296	394,246	6,006,804	-	94	3,152,048	-
Excess (deficiency) of revenues over (under) expenditures	(66,708)	(99,785)	91,564	5,085	(94)	(5,084)	110,431
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(66,708)	(99,785)	91,564	5,085	(94)	(5,084)	110,431
Fund balances - beginning	322,868	1,045,465	8,381,047	2,179,766	94	2,362,650	657,272
Fund balances - ending	\$ 256,160	\$ 945,680	\$ 8,472,611	\$ 2,184,851	\$ -	\$ 2,357,566	\$ 767,703

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Major Bridge	Nestle TIF II Bond	Huguenard Road Economic Development Area	Argo Drain	Community Development Corporation	Mossman Drain	Parking Garage Bond of 2001
Revenues:							
Taxes	\$ 1,563,393	\$ 338,278	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,066,218	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	2,228,581	1,455	-	370	1,022,825	15	19
Total revenues	5,858,192	339,733	-	370	1,022,825	15	19
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	775,000	-	-	-	-	-	-
Interest	798,817	-	-	-	-	-	-
Capital outlay:							
Economic development	2,000,713	-	176,735	-	426,360	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	3,574,530	-	176,735	-	426,360	-	-
Excess (deficiency) of revenues over (under) expenditures	2,283,662	339,733	(176,735)	370	596,465	15	19
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(660,000)	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	(660,000)	-	-	-	-	-
Net change in fund balances	2,283,662	(320,267)	(176,735)	370	596,465	15	19
Fund balances - beginning	10,955,450	739,305	176,735	145,044	62,758	18,946	24,341
Fund balances - ending	\$ 13,239,112	\$ 419,038	\$ -	\$ 145,414	\$ 659,223	\$ 18,961	\$ 24,360

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Tax Abatement Development	Huguenard II TIF	Lincoln Industrial TIF	Uniroyal Goodrich TIF	GM 2005 General Account	GM 2005B Bond	GM 2005A Bond
Revenues:							
Taxes	\$ -	\$ -	\$ 132,797	\$ 62,397	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	138,552	495	43	14	47	370	1,048
Total revenues	138,552	495	132,840	62,411	47	370	1,048
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	400,000	267,397	2,493	-	40,000	185,258	619,662
Special assessment	-	-	-	-	-	-	-
Total expenditures	400,000	267,397	2,493	-	40,000	185,258	619,662
Excess (deficiency) of revenues over (under) expenditures	(261,448)	(266,902)	130,347	62,411	(39,953)	(184,888)	(618,614)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	220,000	630,000
Transfers out	-	-	-	-	-	(40,000)	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	180,000	630,000
Net change in fund balances	(261,448)	(266,902)	130,347	62,411	(39,953)	(4,888)	11,386
Fund balances - beginning	769,882	266,902	(49,901)	876	41,808	120,099	314,922
Fund balances - ending	\$ 508,434	\$ -	\$ 80,446	\$ 63,287	\$ 1,855	\$ 115,211	\$ 326,308

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	GM 2005A Reserve Account	Nestle II Reserve Account	Nestle II Bond Principal and Interest Account	GM 2005B Reserve Account	GM Supplemental TIF	Vera Bradley TIF	Little River Joint Drain
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 104,494	\$ 68,040	\$ -
Special assessments	-	-	-	-	-	-	117,180
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	148	720	402	436	208	32	2,300
Total revenues	148	720	402	436	104,702	68,072	119,480
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	-	-	239,268	-	-	-	162,932
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	-	239,268	-	-	-	162,932
Excess (deficiency) of revenues over (under) expenditures	148	720	(238,866)	436	104,702	68,072	(43,452)
Other financing sources (uses):							
Transfers in	-	-	230,000	-	-	-	-
Transfers out	(100,000)	-	-	(180,000)	(100,000)	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Total other financing sources and uses	(100,000)	-	230,000	(180,000)	(100,000)	-	-
Net change in fund balances	(99,852)	720	(8,866)	(179,564)	4,702	68,072	(43,452)
Fund balances - beginning	101,802	270,038	136,663	232,779	99,023	(1,115,077)	306,453
Fund balances - ending	\$ 1,950	\$ 270,758	\$ 127,797	\$ 53,215	\$ 103,725	\$ (1,047,005)	\$ 263,001

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Bandalier TIF	Bluffton Road East TIF	Brookwood TIF	Oak Crossing TIF	Jackson Industrial TIF	Allen Co Redevelopment Capital
Revenues:						
Taxes	\$ 926	\$ 1,508	\$ 29,432	\$ 44,234	\$ 19,952	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	111	-	65	5,110,749
Total revenues	926	1,508	29,543	44,234	20,017	5,110,749
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	-	-	-	-	-	4,800
Special assessment	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	4,800
Excess (deficiency) of revenues over (under) expenditures	926	1,508	29,543	44,234	20,017	5,105,949
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net change in fund balances	926	1,508	29,543	44,234	20,017	5,105,949
Fund balances - beginning	2,120	3,869	45,748	(1,592,889)	28,664	35,357
Fund balances - ending	\$ 3,046	\$ 5,377	\$ 75,291	\$ (1,548,655)	\$ 48,681	\$ 5,141,306

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Sur/Wheel Tax Bridge Fund	Zubric Road TIF	Zubric Road II TIF	Jail Building Corporation	Juvenile Justice Center Building Corporation	Total Governmental Funds
Revenues:						
Taxes	\$ -	\$ 7,777	\$ 75	\$ -	\$ -	\$ 18,926,393
Special assessments	-	-	-	-	-	967,943
Licenses and permits	-	-	-	-	-	1,413,218
Intergovernmental	1,577,860	-	-	-	-	23,197,655
Charges for services	-	-	-	-	-	10,765,239
Fines and forfeits	-	-	-	-	-	2,855,112
Other	-	-	-	-	8	11,525,088
Total revenues	1,577,860	7,777	75	-	8	69,650,648
Expenditures:						
Current:						
General government	-	-	-	-	-	3,205,955
Public safety	-	-	-	-	-	15,436,493
Highways and streets	-	-	-	-	-	11,090,761
Sanitation	-	-	-	-	-	110,937
Economic development	-	-	-	-	-	442,849
Health and welfare	-	-	-	-	-	4,578,863
Culture and recreation	-	-	-	-	-	93,842
Debt service:						
Principal	-	-	-	1,175,000	1,755,000	5,008,244
Interest	-	-	-	752,188	792,550	2,492,442
Capital outlay:						
Economic development	683,407	-	-	-	-	14,367,971
Special assessment	-	-	-	-	-	394,246
Total expenditures	683,407	-	-	1,927,188	2,547,550	57,222,603
Excess (deficiency) of revenues over (under) expenditures	894,453	7,777	75	(1,927,188)	(2,547,542)	12,428,045
Other financing sources (uses):						
Transfers in	-	-	-	1,927,188	2,547,541	5,556,279
Transfers out	-	-	-	-	-	(5,556,279)
Temporary loan proceeds	-	-	-	-	-	1,250,000
Repayment of temporary loan	-	-	-	-	-	(1,250,000)
Total other financing sources and uses	-	-	-	1,927,188	2,547,541	-
Net change in fund balances	894,453	7,777	75	-	(1)	12,428,045
Fund balances - beginning	-	-	-	6,695	5	65,544,750
Fund balances - ending	\$ 894,453	\$ 7,777	\$ 75	\$ 6,695	\$ 4	\$ 77,972,795

ALLEN COUNTY
 COMBINING STATEMENT OF NET ASSETS
 INTERNAL SERVICE FUNDS
 December 31, 2010

<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	\$ 4,992,431	\$ 102,455	\$ 112,728	\$ 45,203	\$ 5,252,817
Investments	143,651	2,681	-	2,712	149,044
Interest receivable	1,344	28	-	28	1,400
Accounts receivable (net of allowance)	-	1,129	625	1,051	2,805
Total assets	<u>5,137,426</u>	<u>106,293</u>	<u>113,353</u>	<u>48,994</u>	<u>5,406,066</u>
 <u>Liabilities</u>					
Current liabilities:					
Accounts payable	359,847	19,838	15,723	5,505	400,913
Incurred but not reported claims	<u>1,486,671</u>	-	-	-	<u>1,486,671</u>
Total liabilities	<u>1,846,518</u>	<u>19,838</u>	<u>15,723</u>	<u>5,505</u>	<u>1,887,584</u>
 <u>Net Assets</u>					
Unrestricted	<u>3,290,908</u>	<u>86,455</u>	<u>97,630</u>	<u>43,489</u>	<u>3,518,482</u>
Total net assets	<u>\$ 3,290,908</u>	<u>\$ 86,455</u>	<u>\$ 97,630</u>	<u>\$ 43,489</u>	<u>\$ 3,518,482</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND OTHER CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 For The Year Ended December 31, 2010

	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Totals
Operating revenues:					
Miscellaneous	\$ -	\$ -	\$ 16,933	\$ 21,159	\$ 38,092
Employee/employer contributions	<u>9,680,362</u>	<u>18,649</u>	<u>677,310</u>	<u>637,570</u>	<u>11,013,891</u>
Total operating revenues	<u>9,680,362</u>	<u>18,649</u>	<u>694,243</u>	<u>658,729</u>	<u>11,051,983</u>
Operating expenses:					
Insurance claims and expenses	<u>10,292,268</u>	<u>80,020</u>	<u>648,948</u>	<u>811,871</u>	<u>11,833,107</u>
Operating income (loss)	<u>(611,906)</u>	<u>(61,371)</u>	<u>45,295</u>	<u>(153,142)</u>	<u>(781,124)</u>
Nonoperating revenues:					
Interest and investment revenue	<u>14,271</u>	<u>345</u>	<u>-</u>	<u>751</u>	<u>15,367</u>
Change in net assets	(597,635)	(61,026)	45,295	(152,391)	(765,757)
Total net assets - beginning	<u>3,888,543</u>	<u>147,481</u>	<u>52,335</u>	<u>195,880</u>	<u>4,284,239</u>
Total net assets - ending	<u>\$ 3,290,908</u>	<u>\$ 86,455</u>	<u>\$ 97,630</u>	<u>\$ 43,489</u>	<u>\$ 3,518,482</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 For The Year Ended December 31, 2010

	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Totals
Cash flows from operating activities:					
Receipts from customers and users	\$ 9,680,362	\$ 18,020	\$ 676,685	\$ 637,570	\$ 11,012,637
Payments to suppliers	(9,662,702)	(64,356)	(640,426)	(819,936)	(11,187,420)
Other receipts	<u>-</u>	<u>-</u>	<u>16,933</u>	<u>20,108</u>	<u>37,041</u>
Net cash provided (used) by operating activities	<u>17,660</u>	<u>(46,336)</u>	<u>53,192</u>	<u>(162,258)</u>	<u>(137,742)</u>
Cash flows from investing activities:					
Proceeds from sales and maturities of investments	78,437	3,182	-	4,691	86,310
Purchase of investments	(143,651)	(2,681)	-	(2,712)	(149,044)
Interest received	<u>13,455</u>	<u>338</u>	<u>-</u>	<u>753</u>	<u>14,546</u>
Net cash provided (used) by investing activities	<u>(51,759)</u>	<u>839</u>	<u>-</u>	<u>2,732</u>	<u>(48,188)</u>
Net increase (decrease) in cash and cash equivalents	(34,099)	(45,497)	53,192	(159,526)	(185,930)
Cash and cash equivalents, January 1	<u>5,026,530</u>	<u>147,952</u>	<u>59,536</u>	<u>204,729</u>	<u>5,438,747</u>
Cash and cash equivalents, December 31	<u>\$ 4,992,431</u>	<u>\$ 102,455</u>	<u>\$ 112,728</u>	<u>\$ 45,203</u>	<u>\$ 5,252,817</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (611,906)	\$ (61,371)	\$ 45,295	\$ (153,142)	\$ (781,124)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
(Increase) decrease in assets:					
Accounts receivable	-	(629)	(625)	(1,051)	(2,305)
Increase (decrease) in liabilities:					
Accounts payable	41,134	15,664	8,522	(8,065)	57,255
Incurred but not reported claims	<u>588,432</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>588,432</u>
Total adjustments	<u>629,566</u>	<u>15,035</u>	<u>7,897</u>	<u>(9,116)</u>	<u>643,382</u>
Net cash provided (used) by operating activities	<u>\$ 17,660</u>	<u>\$ (46,336)</u>	<u>\$ 53,192</u>	<u>\$ (162,258)</u>	<u>\$ (137,742)</u>

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 AGENCY FUNDS
 December 31, 2010

<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>Bid Bond</u>	<u>Surplus Tax</u>
Cash and cash equivalents	\$ 498,870	\$ 5,998,231	\$ -	\$ 103,308	\$ 1,574,816	\$ 5,050	\$ 1,741,837
Receivables:							
Accounts	-	-	-	89,456	-	-	-
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Total receivables	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,456</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value:							
U.S. Government securities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 498,870</u>	<u>\$ 5,998,231</u>	<u>\$ -</u>	<u>\$ 192,764</u>	<u>\$ 1,574,816</u>	<u>\$ 5,050</u>	<u>\$ 1,741,837</u>
 <u>Liabilities</u>							
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	-	185,345	123,348	-	-
Trust payable	<u>498,870</u>	<u>5,998,231</u>	<u>-</u>	<u>7,419</u>	<u>1,451,468</u>	<u>5,050</u>	<u>1,741,837</u>
Total liabilities	<u>\$ 498,870</u>	<u>\$ 5,998,231</u>	<u>\$ -</u>	<u>\$ 192,764</u>	<u>\$ 1,574,816</u>	<u>\$ 5,050</u>	<u>\$ 1,741,837</u>

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 AGENCY FUNDS
 December 31, 2010
 (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>State Homestead Credit</u>	<u>County Recorder</u>
Cash and cash equivalents	\$ -	\$ 1,320,014	\$ -	\$ 91,463	\$ 80,769	\$ 37,926	\$ 29,750
Receivables:							
Accounts	-	36,134	-	-	-	-	-
Taxes	747,803	-	-	-	-	-	-
Intergovernmental	956	-	-	-	-	-	-
Total receivables	<u>748,759</u>	<u>36,134</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value:							
U.S. Government securities	-	-	-	2,360	-	-	-
Total assets	<u>\$ 748,759</u>	<u>\$ 1,356,148</u>	<u>\$ -</u>	<u>\$ 93,823</u>	<u>\$ 80,769</u>	<u>\$ 37,926</u>	<u>\$ 29,750</u>
<u>Liabilities</u>							
Payroll withholdings payable	\$ -	\$ 1,356,148	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	-	-	-	-	-
Trust payable	748,759	-	-	93,823	80,769	37,926	29,750
Total liabilities	<u>\$ 748,759</u>	<u>\$ 1,356,148</u>	<u>\$ -</u>	<u>\$ 93,823</u>	<u>\$ 80,769</u>	<u>\$ 37,926</u>	<u>\$ 29,750</u>

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 AGENCY FUNDS
 December 31, 2010
 (Continued)

<u>Assets</u>	County Sheriff	Work Release	County Clerk	Adult Probation	Juvenile Probation	County Treasurer	Totals
Cash and cash equivalents	\$ -	\$ 7,278	\$ 2,098,740	\$ 31,874	\$ 9,613	\$ 4,412,452	\$ 18,041,991
Receivables:							
Accounts	-	-	-	-	-	-	125,590
Taxes	-	-	-	-	-	15,853,957	16,601,760
Intergovernmental	-	-	-	-	-	-	956
Total receivables	-	-	-	-	-	15,853,957	16,728,306
Investments at fair value:							
U.S. Government securities	-	-	-	-	-	-	2,360
Total assets	<u>\$ -</u>	<u>\$ 7,278</u>	<u>\$ 2,098,740</u>	<u>\$ 31,874</u>	<u>\$ 9,613</u>	<u>\$ 20,266,409</u>	<u>\$ 34,772,657</u>
<u>Liabilities</u>							
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,356,148
Intergovernmental payable	-	-	302,391	-	-	-	611,084
Trust payable	-	7,278	1,796,349	31,874	9,613	20,266,409	32,805,425
Total liabilities	<u>\$ -</u>	<u>\$ 7,278</u>	<u>\$ 2,098,740</u>	<u>\$ 31,874</u>	<u>\$ 9,613</u>	<u>\$ 20,266,409</u>	<u>\$ 34,772,657</u>

ALLEN COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS
DECEMBER 31, 2010

	Tax Sale Redemption	Tax Sale Surplus	Congressional Principal	Court Fees	Inheritance Tax	Bid Bond	Surplus Tax
Assets:							
Cash and Cash Equivalents, January 1	\$ 124,562	\$ 5,746,741	\$ 55,117	\$ 82,528	\$ 2,383,992	\$ 3,550	\$ 1,752,471
Additions	7,768,489	6,706,771	1,313	1,256,996	7,864,736	5,000	1,590,806
Deductions	(7,394,181)	(6,455,281)	(56,430)	(1,236,216)	(8,673,912)	(3,500)	(1,601,440)
Cash and Cash Equivalents, December 31	<u>498,870</u>	<u>5,998,231</u>	<u>-</u>	<u>103,308</u>	<u>1,574,816</u>	<u>5,050</u>	<u>1,741,837</u>
Investments, January 1	-	-	1,168	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	(1,168)	-	-	-	-
Investments, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes Receivable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Taxes Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts Receivable, January 1	-	-	-	87,121	25,664	-	6,807
Additions	-	-	-	1,259,331	-	-	1,583,999
Deductions	-	-	-	(1,256,996)	(25,664)	-	(1,590,806)
Accounts Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,456</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Receivable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Intergovernmental Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loans Receivable, January 1	-	-	145	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	(145)	-	-	-	-
Loans Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets, December 31	<u>\$ 498,870</u>	<u>\$ 5,998,231</u>	<u>\$ -</u>	<u>\$ 192,764</u>	<u>\$ 1,574,816</u>	<u>\$ 5,050</u>	<u>\$ 1,741,837</u>
Liabilities:							
Payroll Withholdings, January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Payroll Withholdings, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Payable, January 1	-	-	-	160,868	240,612	-	-
Additions	-	-	-	1,162,468	606,910	-	-
Deductions	-	-	-	(1,137,991)	(724,174)	-	-
Intergovernmental Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,345</u>	<u>123,348</u>	<u>-</u>	<u>-</u>
Interfund Payable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Interfund Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trust Payable, January 1	124,562	5,746,741	56,430	8,781	2,169,044	3,550	1,759,278
Additions	7,768,489	6,706,771	145	96,863	7,232,163	5,000	1,590,806
Deductions	(7,394,181)	(6,455,281)	(56,575)	(98,225)	(7,949,739)	(3,500)	(1,608,247)
Trust Payable, December 31	<u>498,870</u>	<u>5,998,231</u>	<u>-</u>	<u>7,419</u>	<u>1,451,468</u>	<u>5,050</u>	<u>1,741,837</u>
Interest Payable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Interest Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, December 31	<u>\$ 498,870</u>	<u>\$ 5,998,231</u>	<u>\$ -</u>	<u>\$ 192,764</u>	<u>\$ 1,574,816</u>	<u>\$ 5,050</u>	<u>\$ 1,741,837</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 DECEMBER 31, 2010
 (Continued)

	Tax Distribution	Payroll	Congressional Interest	Youth Services Trust	Sheriff's Inmate Trust	State Homestead Credit	County Recorder
Assets:							
Cash and Cash Equivalents, January 1	\$ -	\$ 1,256,775	\$ 99	\$ 91,646	\$ 117,774	\$ (744)	\$ 37,199
Additions	398,793,658	38,287,841	131	2,177	1,214,496	4,798,281	397,465
Deductions	(398,793,658)	(38,224,602)	(230)	(2,360)	(1,251,501)	(4,759,611)	(404,914)
Cash and Cash Equivalents, December 31	-	1,320,014	-	91,463	80,769	37,926	29,750
Investments, January 1	-	-	-	1,945	-	-	-
Additions	-	-	-	2,360	-	-	-
Deductions	-	-	-	(1,945)	-	-	-
Investments, December 31	-	-	-	2,360	-	-	-
Taxes Receivable, January 1	10,828,614	-	-	-	-	-	-
Additions	88,491,222	-	-	-	-	-	-
Deductions	(98,572,034)	-	-	-	-	-	-
Taxes Receivable, December 31	747,802	-	-	-	-	-	-
Accounts Receivable, January 1	-	46,931	-	-	-	-	-
Additions	-	317,952	-	-	-	-	-
Deductions	-	(328,749)	-	-	-	-	-
Accounts Receivable, December 31	-	36,134	-	-	-	-	-
Intergovernmental Receivable, January 1	2,063	-	-	-	-	-	-
Additions	6,356	-	-	-	-	-	-
Deductions	(7,463)	-	-	-	-	-	-
Intergovernmental Receivable, December 31	956	-	-	-	-	-	-
Loans Receivable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Loans Receivable, December 31	-	-	-	-	-	-	-
Total Assets, December 31	\$ 748,758	\$ 1,356,148	\$ -	\$ 93,823	\$ 80,769	\$ 37,926	\$ 29,750
Liabilities:							
Payroll Withholdings, January 1	\$ -	\$ 1,303,706	\$ -	\$ -	\$ -	\$ -	\$ -
Additions	-	38,605,793	-	-	-	-	-
Deductions	-	(38,553,351)	-	-	-	-	-
Payroll Withholdings, December 31	-	1,356,148	-	-	-	-	-
Intergovernmental Payable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Intergovernmental Payable, December 31	-	-	-	-	-	-	-
Interfund Payable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Interfund Payable, December 31	-	-	-	-	-	-	-
Trust Payable, January 1	10,830,677	-	(2,158)	93,591	117,774	(744)	37,199
Additions	487,291,236	-	3,233	4,537	1,214,496	4,798,281	397,465
Deductions	(497,373,155)	-	(1,075)	(4,305)	(1,251,501)	(4,759,611)	(404,914)
Trust Payable, December 31	748,758	-	-	93,823	80,769	37,926	29,750
Interest Payable, January 1	-	-	2,257	-	-	-	-
Additions	-	-	2,257	-	-	-	-
Deductions	-	-	(4,514)	-	-	-	-
Interest Payable, December 31	-	-	-	-	-	-	-
Total Liabilities, December 31	\$ 748,758	\$ 1,356,148	\$ -	\$ 93,823	\$ 80,769	\$ 37,926	\$ 29,750

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 DECEMBER 31, 2010
 (Continued)

	County Sheriff	Work Release	County Clerk	Adult Probation	Juvenile Probation	County Treasurer	Totals
Assets:							
Cash and Cash Equivalents, January 1	\$ 100	\$ 7,406	\$ 2,658,873	\$ 30,027	\$ 2,016	\$ 4,043,266	\$ 18,393,398
Additions	-	7,278	30,362,910	377,379	240,673	376,280,095	875,956,495
Deductions	(100)	(7,406)	(30,923,043)	(375,532)	(233,076)	(375,910,909)	(876,307,902)
Cash and Cash Equivalents, December 31	-	7,278	2,098,740	31,874	9,613	4,412,452	18,041,991
Investments, January 1	-	-	-	-	-	-	3,113
Additions	-	-	-	-	-	-	2,360
Deductions	-	-	-	-	-	-	(3,113)
Investments, December 31	-	-	-	-	-	-	2,360
Taxes Receivable, January 1	-	-	-	-	-	19,013,756	29,842,370
Additions	-	-	-	-	-	338,291,228	426,782,450
Deductions	-	-	-	-	-	(341,451,027)	(440,023,061)
Taxes Receivable, December 31	-	-	-	-	-	15,853,957	16,601,759
Accounts Receivable, January 1	-	-	-	-	-	-	166,523
Additions	-	-	-	-	-	-	3,161,282
Deductions	-	-	-	-	-	-	(3,202,215)
Accounts Receivable, December 31	-	-	-	-	-	-	125,590
Intergovernmental Receivable, January 1	-	-	-	-	-	-	2,063
Additions	-	-	-	-	-	-	6,356
Deductions	-	-	-	-	-	-	(7,463)
Intergovernmental Receivable, December 31	-	-	-	-	-	-	956
Loans Receivable, January 1	-	-	-	-	-	-	145
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	(145)
Loans Receivable, December 31	-	-	-	-	-	-	-
Total Assets, December 31	\$ -	\$ 7,278	\$ 2,098,740	\$ 31,874	\$ 9,613	\$ 20,266,409	\$ 34,772,656
Liabilities:							
Payroll Withholdings, January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,303,706
Additions	-	-	-	-	-	-	38,605,793
Deductions	-	-	-	-	-	-	(38,553,351)
Payroll Withholdings, December 31	-	-	-	-	-	-	1,356,148
Intergovernmental Payable, January 1	-	-	373,431	-	-	-	774,911
Additions	-	-	4,043,481	-	-	-	5,812,859
Deductions	-	-	(4,114,521)	-	-	-	(5,976,686)
Intergovernmental Payable, December 31	-	-	302,391	-	-	-	611,084
Interfund Payable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Interfund Payable, December 31	-	-	-	-	-	-	-
Trust Payable, January 1	100	7,406	2,285,442	30,027	2,016	23,057,022	46,326,738
Additions	-	7,278	26,319,429	377,379	240,673	714,571,323	1,258,625,567
Deductions	(100)	(7,406)	(26,808,522)	(375,532)	(233,076)	(717,361,936)	(1,272,146,881)
Trust Payable, December 31	-	7,278	1,796,349	31,874	9,613	20,266,409	32,805,424
Interest Payable, January 1	-	-	-	-	-	-	2,257
Additions	-	-	-	-	-	-	2,257
Deductions	-	-	-	-	-	-	(4,514)
Interest Payable, December 31	-	-	-	-	-	-	-
Total Liabilities, December 31	\$ -	\$ 7,278	\$ 2,098,740	\$ 31,874	\$ 9,613	\$ 20,266,409	\$ 34,772,656

ALLEN COUNTY
OTHER REPORTS

The report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Building Department
County Treasurer

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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
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON 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 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, 2010. 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, 2010.

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 ON 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, 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

August 4, 2011

ALLEN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

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		\$ 74,914
National School Lunch Program	10.555		116,108
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		<u>22,799</u>
Total for cluster			<u>213,821</u>
Total for federal grantor agency			<u>213,821</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through City of Fort Wayne			
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900		
		INLHB 0323-06 FY 10	2,757
		INLHB 0323-06 FY 11	<u>8,674</u>
Total for program			<u>11,431</u>
Total for federal grantor agency			<u>11,431</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grants			
State Criminal Alien Assistance Program	16.606	2009-G5639-IN-AP	<u>38,592</u>
Bulletproof Vest Partnership Program	16.607	FY 2009	<u>1,003</u>
Pass-Through Indiana Criminal Justice Institute			
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	09-JF-001	<u>25,000</u>
Violence Against Women Formula Grant	16.588	08-ST-072	1,995
		09-ST-013	8,223
		10-STPR-007	<u>23,723</u>
Total for program			<u>33,941</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	09-DJ-013	<u>13,333</u>
Pass-Through City of Fort Wayne			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-DJ-BX-0295	58,654
		2009-SB-B9-1461	29,413
		2010-DJ-BX-0609	<u>49,148</u>
Total for program			<u>137,215</u>
Pass-Through Indiana Criminal Justice Institute			
ARRA-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	09-JRA-021	<u>158,954</u>
Total for federal grantor agency			<u>408,038</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through City of Fort Wayne			
Highway Safety Cluster			
State and Community Highway Safety	20.600	PT-10-04-04-15	60,621
		PT-11-04-04-15	<u>14,281</u>
Total for program			<u>74,902</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K8-2010-03-03-01	1,186
		K4-2010-03-02-01	7,380
		K4-2010-08-01-01	<u>5,891</u>
Total for program			<u>14,457</u>
Total for Highway Safety Cluster			<u>89,359</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, 2010
(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 Indiana Department of Transportation Highway Planning and Construction	20.205	10805606 FY 2010 9801802 FY 2010 10803877 FY 2010 1180179 FY 2010 9801803 FY 2010 11808033 FY 2011 11808657 FY 2011	49,533 233,966 16,400 225,928 44,334 37,819 <u>10,900</u>
Total for program			<u>618,880</u>
Formula Grants for Other Than Urbanized Area	20.509	Operating Grant 2010	<u>76,500</u>
ARRA - Formula Grants for Other Than Urbanized Area	20.509	ARRA	<u>251,945</u>
Total for program			<u>328,445</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	C44P-0-130A	<u>8,026</u>
Total for federal grantor agency			<u>1,044,710</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Direct grant ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-SC0002006	<u>311,618</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	BPRS 195-10 H1N1 195-66 H1N1 195-67	9,293 261,617 <u>165,105</u>
Total for program			<u>436,015</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	TB-195-5	<u>40,411</u>
Immunization Grants	93.268	IP 195-68	<u>16,404</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement Child Support Enforcement	93.563	FY 2010	<u>2,855,303</u>
ARRA-Child Support Enforcement	93.563	ARRA	<u>421,100</u>
Total for program			<u>3,276,403</u>
Pass-Through Indiana Family and Social Services Administration Refugee and Entrant Assistance-State Administered Programs	93.566	02-10-R5-1004-03 02-10-R5-1004-04	1,427 <u>33,642</u>
			<u>35,069</u>
Pass-Through Indiana Supreme Court State Court Improvement Program	93.586	CIP-FY 08/10 CIP-FY 09/11 D CIP-FY 08/10 BT CIP-FY 10/11 BT	33,000 30,000 33,180 <u>17,500</u>
Total for program			<u>113,680</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, 2010
(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 State Department of Health National Bioterrorism Hospital Preparedness Program	93.889	BHP 195-3 FY 2010 BHP 195-3 FY 2011	4,975 <u>4,995</u>
Total for program			<u>9,970</u>
HIV Prevention Activities Health Department Based	93.940	AID 195-6	<u>52,791</u>
Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977	STD 195-7	<u>150,000</u>
Total for federal grantor agency			<u>4,130,743</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Hazard Mitigation Grant	97.039	C44P-0-117A	<u>1,200</u>
Emergency Management Performance Grants	97.042	C44P-0-250A	<u>87,881</u>
State Homeland Security Program (SHSP)	97.073	C44P-0-349A C44P-0-243A C44P-9-749A C44P-0-165A C44P-9-579A	623,666 37,875 2,302 109,877 <u>8,875</u>
Total for program			<u>782,595</u>
Law Enforcement Terrorism Prevention Program	97.074	C44P-9-070A	<u>172,933</u>
Total for federal grantor agency			<u>1,044,609</u>
Total federal awards expended			<u>\$ 7,164,970</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 (County) and is presented in conformity with accounting principles generally accepted in the United States of America which is the basis of accounting used in the presentation of the financial statements. 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 County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Formula Grants for Other Than Urbanized Areas	20.509	\$ 76,500
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	251,945
Juvenile Justice and Delinquency Prevention – Allocation to States	16.540	25,000

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
20.509	Formula Grants for Other Than Urbanized Areas
20.509	ARRA – Formula Grants for Other Than Urbanized Areas
81.128	ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG)
93.069	Public Health Emergency Preparedness
93.563	Child Support Enforcement
93.563	ARRA – Child Support Enforcement
97.073	State Homeland Security Program (SHSP)

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 August 4, 2011, with F. Nelson Peters, President of the Board of County Commissioners; and Therese M. Brown, County Commissioner. Our audit disclosed no material items that warrant comment at this time.

The contents of this report were discussed on August 4, 2011, with Darren E. Vogt, 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 August 4, 2011, with Tera K. Klutz, Auditor; Nicholas D. Jordan, Chief Deputy Auditor; and Jackie A. Scheuman, Finance and Budget Director. Our audit disclosed no material items that warrant comment at this time.