

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

FINANCIAL STATEMENTS AND  
FEDERAL SINGLE AUDIT REPORT  
ALLEN COUNTY, INDIANA  
January 1, 2012 to December 31, 2012



**FILED**  
09/17/2013



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Tera K. Klutz	01-01-11 to 12-31-14
Treasurer	Susan L. Orth	01-01-09 to 12-31-16
Clerk	Lisbeth A. Borgmann	01-01-11 to 12-31-14
Sheriff	Kenneth C. Fries	01-01-11 to 12-31-14
Recorder	John D. McGauley	01-01-11 to 12-31-14
President of the Board of County Commissioners	F. Nelson Peters Therese M. Brown	01-01-11 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	Larry L. Brown Darren E. Vogt	01-01-12 to 12-31-12 01-01-13 to 12-31-13



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ALLEN COUNTY, INDIANA

***Report on the Financial Statements***

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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of one of the three discretely presented component units, Fort Wayne – Allen County Airport Authority, which represents 51.42 percent, 61.59 percent, and 37.49 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the one discretely presented component unit, is based solely 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design 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. Accordingly, we express no such opinion. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained and the report of other auditors are sufficient and appropriate to provide a basis for our audit opinions.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Opinions**

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2012, and the respective changes in financial position and cash flows, where applicable, thereof and for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedules of Funding Progress, Schedules of Contributions From the Employer and Other Contributing Entities, Budgetary Comparison Schedules (General and Major Special Revenue funds), and Budget/GAAP Reconciliation, as listed in the Table of Contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to auditing procedures applied in the audit of the basic financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules (General and Major Special Revenue funds) are fairly stated in all material respects to the basic financial statements as a whole.

We have applied certain limited procedures to the other required supplementary information listed above in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining non-major fund financial statements and Schedule of Expenditures of Federal Awards as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* (Circular A-133), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining non-major fund financial statements and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures,

INDEPENDENT AUDITOR'S REPORT  
(Continued)

including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining non-major fund financial statements and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects in relation to the basic financial statements as a whole.

Included in the financial statements are the revenues and expenses from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and state-wide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38 these fees have been subject to an annual audit performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statements taken as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2013, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Bruce Hartman  
State Examiner

August 27, 2013



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

TO: THE OFFICIALS OF ALLEN COUNTY, INDIANA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Allen County (County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 27, 2013. Our report includes a reference to other auditors who audited the financial statements of 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 auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

***Internal Control Over Financial Reporting***

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

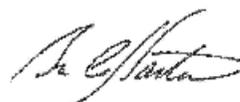
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

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



Bruce Hartman  
State Examiner

August 27, 2013

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, 2012. 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 2012 by \$465.3 million (*net position*). Of this amount, \$99.8 million (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens, \$15.6 million is restricted for debt service and other specific purposes (*restricted net position*), and \$349.9 million is invested in capital assets, net of related debt.
- The County's net position decreased by \$2.9 million, or .6%, from 2011. The net position of the County's governmental activities decreased by \$6.7 million or 1.6% which is attributed to decreases in cash and cash equivalents. In contrast, net position of the County's business-type activities increased by \$3.8 million or 10.3%, which was for the most part due to increased restricted cash and cash equivalents and reduced debt obligations.
- At the end of 2012, the County's governmental funds reported a combined ending fund balance of \$101.3 million, a decrease of \$11.9 million or 10.6% from 2011.
- At the end of 2012, unassigned fund balance for the general fund was \$4.2 million or 4.8% of the 2012 general fund expenditures.
- During 2012, the County's total debt decreased by \$5.7 million or 7.3%. Approximately \$.2 million of this decrease is due to the payoff of Radio Communication bonds and the remaining decrease is due to regularly scheduled debt service 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 position* presents information on all of the County's assets and liabilities, and deferred outflows and deferred inflows of resources, with the difference between them reported as net position. Net position is then broken down between governmental and business-type activities. Over time, increases or decreases in net position will show the fluctuation in the County's financial position.

The *statement of activities* presents information on all of the County's revenues and expenses, showing how the County's general expenses less the program revenues equal net expenses for the most recent fiscal year. General revenues are then subtracted from net expenses to get the change in net position. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid. 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 20 through 22 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 the 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 250 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 23 through 25 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 uses 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, liability/vehicle expenses, telephones/internet, printing, and other office supplies. 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 26 through 29 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 30 and 31 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 35 through 71 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 71 through 75 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

### County's Net Position

(amounts expressed in thousands)

	Governmental		Business-type		Total		Component	
	Activities		Activities				Units	
	2012	2011	2012	2011	2012	2011	2012	2011
<b>Assets:</b>								
Current and other assets	\$ 118,845	\$ 133,640	\$ 18,732	\$ 13,927	\$ 137,577	\$ 147,567	\$ 63,391	\$ 63,372
Capital assets	369,805	365,959	50,664	50,962	420,469	416,921	183,385	184,972
Total assets	488,650	499,599	69,396	64,889	558,046	564,488	246,776	248,344
<b>Liabilities:</b>								
Current and other liabilities	17,200	17,605	5,689	3,704	22,889	21,309	12,904	12,724
Long-term liabilities	47,099	50,932	22,736	24,044	69,835	74,976	58,776	67,286
Total liabilities	64,299	68,537	28,425	27,748	92,724	96,285	71,680	80,010
<b>Net assets:</b>								
Invested in capital assets, net of related debt	323,343	315,210	26,543	25,593	349,886	340,803	118,477	112,541
Restricted	2,850	3,089	12,789	10,117	15,639	13,206	24,461	24,193
Unrestricted	98,158	112,763	1,639	1,431	99,797	114,194	32,158	31,600
Total net assets	\$ 424,351	\$ 431,062	\$ 40,971	\$ 37,141	\$ 465,322	\$ 468,203	\$ 175,096	\$ 168,334

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS-continued**

The County's (primary government) assets exceeded liabilities by \$465.3 million at the close of 2012 providing a solid and stable equity base to build upon. The largest portion of the County's net position (total assets less total liabilities) is its investment in capital assets of \$349.9 million or 75.2%. Capital assets include land, construction in progress, buildings and improvements, machinery and equipment, infrastructure, intangible assets 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.

The remainder of the County's net position is designated as either restricted or unrestricted. The restricted portion, which totals \$15.6 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 position of \$99.8 million or 21.4% 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 \$175.1 million at the end of 2012. Of the net position, \$118.5 million or 67.7% 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 \$24.5 million or 13.9% of restricted dollars that are subject to an external restriction and \$32.1 million or 18.4% of unrestricted dollars that can be used to provide daily operations for the component units.

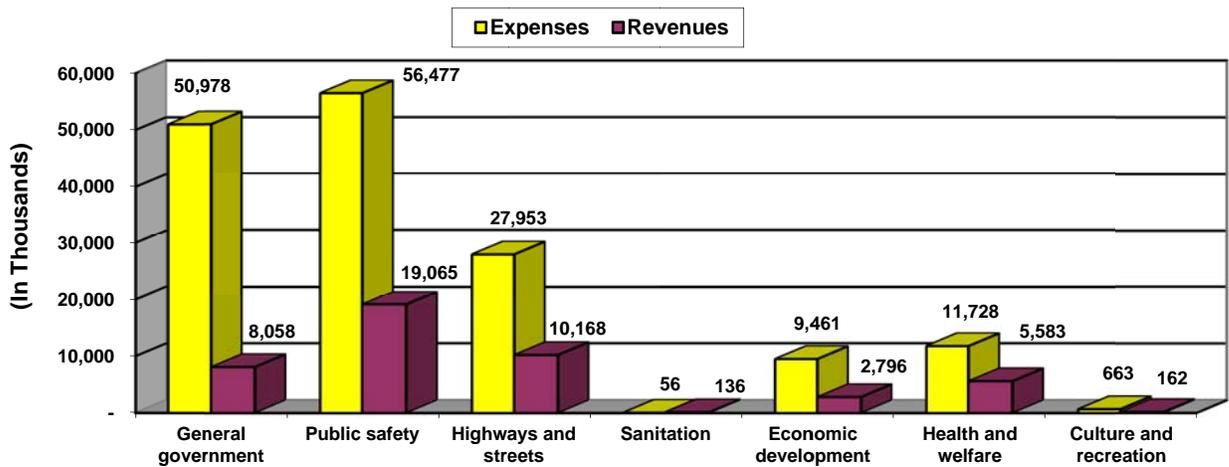
**Governmental activities.** Governmental activities account for 91.2% of the County's net position as of December 31, 2012.

**Allen County Changes in Net Position**

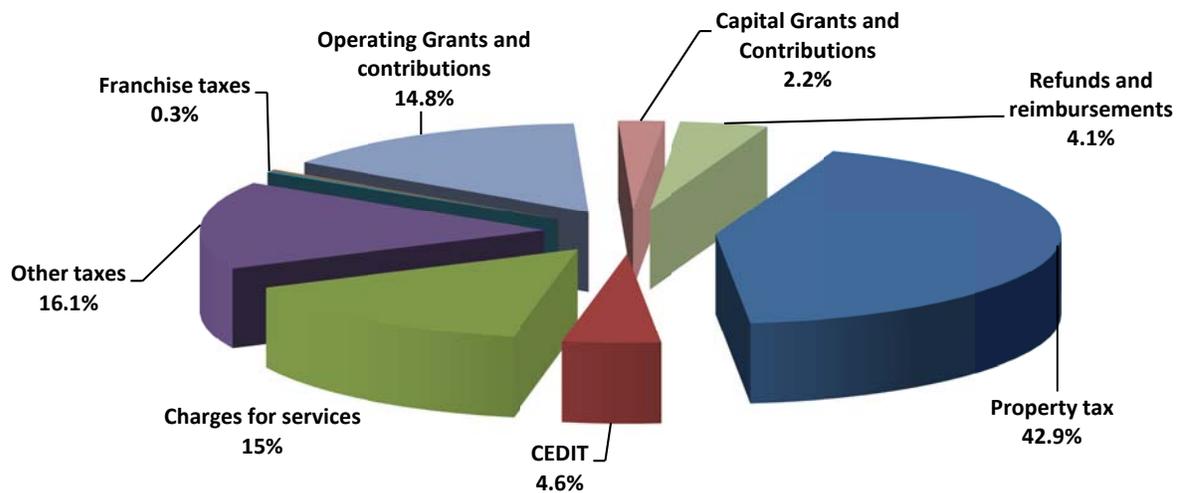
(Amounts expressed in thousands)

	Governmental Activities		Business-type Activities		Total		Component Units	
	2012	2011	2012	2011	2012	2011	2012	2011
<b>Revenues:</b>								
Program revenues:								
Charges for services	\$ 21,531	\$ 20,937	\$ 5,070	\$ 5,104	\$ 26,601	\$ 26,041	\$ 12,829	\$ 11,853
Operating grants and contributions	21,334	24,736	-	-	21,334	24,736	2,444	3,461
Capital grants and contributions	3,103	3,560	-	-	3,103	3,560	2,750	1,962
General Revenue:								
Property taxes	61,836	63,609	-	-	61,836	63,609	30,327	29,481
CEDIT	6,593	7,257	-	-	6,593	7,257	-	-
Franchise taxes	486	307	-	-	486	307	-	-
Other taxes	23,196	27,381	-	-	23,196	27,381	5,484	6,612
Food and beverage taxes	-	-	5,053	2,785	5,053	2,785	-	-
Sports and convention taxes	-	-	2,504	2,663	2,504	2,663	-	-
Other local sources	-	-	26	46	26	46	907	197
Unrestricted investment earnings	269	542	-	-	269	542	115	1,072
Refunds and reimbursements	5,896	10,700	-	-	5,896	10,700	-	-
<b>Total Revenues</b>	<b>144,244</b>	<b>159,029</b>	<b>12,653</b>	<b>10,598</b>	<b>156,897</b>	<b>169,627</b>	<b>54,856</b>	<b>54,638</b>
<b>Expenses:</b>								
General government	50,978	50,363	-	-	50,978	50,363	-	-
Public safety	56,477	60,387	-	-	56,477	60,387	-	-
Highways and streets	27,953	22,528	-	-	27,953	22,528	-	-
Sanitation	56	120	-	-	56	120	-	-
Economic development	9,461	5,411	-	-	9,461	5,411	-	-
Health and welfare	11,728	10,859	-	-	11,728	10,859	-	-
Culture and recreation	663	675	-	-	663	675	-	-
Coliseum	-	-	8,833	8,737	8,833	8,737	-	-
FWAC Airport Authority	-	-	-	-	-	-	17,970	18,469
AC - Solid Waste District	-	-	-	-	-	-	1,114	1,089
Allen County Public Library	-	-	-	-	-	-	29,029	29,147
<b>Total expenses</b>	<b>157,316</b>	<b>150,343</b>	<b>8,833</b>	<b>8,737</b>	<b>166,149</b>	<b>159,080</b>	<b>48,113</b>	<b>48,705</b>
Change in net position before								
Special items:	(13,072)	8,686	3,820	1,861	(9,252)	10,547	6,743	5,933
Change in net pension	500	416	-	-	500	416	-	-
Change in OPEB liability	(379)	(343)	-	-	(379)	(343)	-	-
Contributed capital	6,240	23,105	-	-	6,240	23,105	-	-
Gain on disposal of capital asset	-	-	10	13	10	13	20	235
Other special items	-	-	-	-	-	-	-	-
<b>Change in net position</b>	<b>(6,711)</b>	<b>31,864</b>	<b>3,830</b>	<b>1,874</b>	<b>(2,881)</b>	<b>33,738</b>	<b>6,763</b>	<b>6,168</b>
<b>Net position - January 1</b>	<b>431,062</b>	<b>399,198</b>	<b>37,141</b>	<b>35,267</b>	<b>468,203</b>	<b>434,465</b>	<b>168,333</b>	<b>162,165</b>
<b>Net position - December 31</b>	<b>\$ 424,351</b>	<b>\$ 431,062</b>	<b>\$ 40,971</b>	<b>\$ 37,141</b>	<b>\$ 465,322</b>	<b>\$ 468,203</b>	<b>\$ 175,096</b>	<b>\$ 168,333</b>

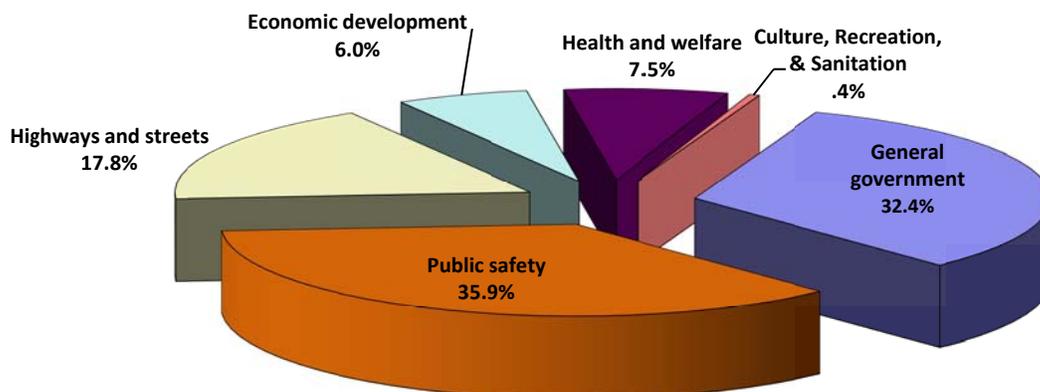
## Expenses and Program Revenues – Governmental Activities



## Revenues by Source – Governmental Activities

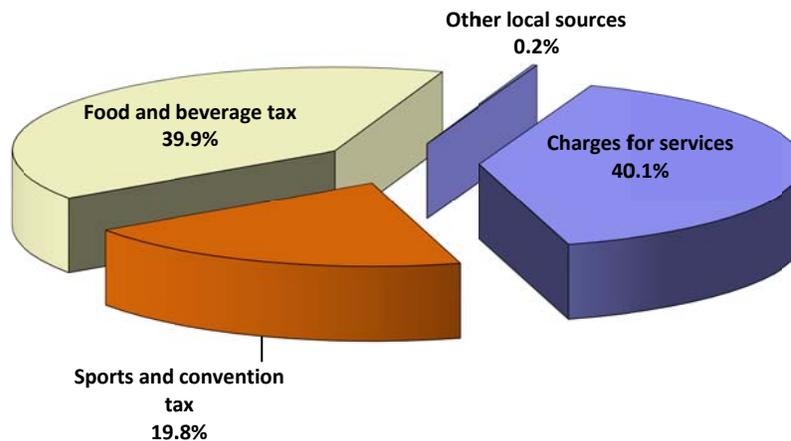


## Expenses by Function/Program – Governmental Activities



**Business-type activities.** Business-type activities account for 8.8% of the County's net position as of December 31, 2012. 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 \$12.7 million and incurred \$8.8 million of expenses. During 2012, the total revenues included \$5.1 million of program revenue and \$7.6 million from the Food & Beverage Taxes, Sports & Convention Taxes, and other local sources. The Food & Beverage Tax revenue of \$5.1 million shown in the financial statements is net of \$1.1 million of revenues that were transferred to the Allen County-Fort Wayne Capital Improvement Board as they were not needed by the Coliseum for debt or lease obligations.

**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. Beginning with the 2011 reporting year the County implemented GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions. GASB 54 is intended to improve the usefulness of the amounts reported in fund balances by providing more structured classification. This will allow users of financial statements more consistent and understandable information regarding the net resources of a fund. Specifically, the hierarchy of the five fund balance classifications in accordance with GASB 54 is as such: Nonspendable, Restricted, Committed, Assigned, and Unassigned. The classifications are primarily based on the degree to which the County is bound by constraints on resources reported in the funds. Further detailed information regarding how the County's resources are allocated into the above-mentioned classifications can be found in Note 1, Section D, Subsection 9 of the notes to the financial statements.

As of December 31, 2012, the County's governmental funds reported a combined ending fund balance of \$101.3 million, a decrease of \$11.9 million or 10.6% in comparison to December 31, 2011. The largest contributing factor to the change in ending fund balance is the decrease in Cash and cash equivalents of \$11.3 million from December 31, 2011. Of this decrease, approximately \$5.7 million in Cash and cash equivalents from the Rainy Day Fund was used to fund the general operations of the County as well as to fund the capital purchases of Public Safety dispatch communication equipment and ten tri-axle trucks for the Highway Department. Another \$3.8 million in Cash and cash equivalents from the Maplecrest Road Bridge Fund was used to pay for the remaining expenses of the bridge project.

Approximately \$3.7 million or 3.7% of the combined ending fund balance are assets held for resale and constitute the Nonspendable fund balance. The majority, \$60.1 million or 59.4%, of County resources in the combined ending fund balance are Restricted for a specific purpose designated by external parties, constitutional provision or enabling legislation. Resources that are constrained by the highest level of decision making authority, which is the County Council and County Commissioners, are classified as Committed and account for \$20.7 million or 20.4% of the combined ending fund balance. Assigned

resources comprise \$15.4 million or 15.2% of the combined ending fund balance are intended to be used for specific resources of the primary government but do not meet the criteria to be classified as Nonspendable, Restricted, or Committed. The remainder of the fund balance, \$1.4 million or 1.3%, is Unassigned and represents resources that do not fall into any of the other classifications. Only the General fund may report positive Unassigned balances. Other Governmental funds may report negative Unassigned fund balances in instances where expenditures exceed the Restricted, Committed, or Assigned resources of the fund. At December 31, 2012, approximately \$2.9 million of negative Unassigned fund balance was reported in Other Governmental funds.

The General Fund is the chief operating fund of the County. At December 31, 2012, the combined fund balance of the Assigned and Unassigned classifications in the General Fund was \$5 million. As a measure of the General fund's liquidity, you can compare the combined total fund balance of these classifications to the total fund expenditures. The General fund expenditures for fiscal year ended 2012 were \$87.6 million. Thus, the amount of resources determined to be readily available for expenditure and not bound to restriction or constraint, represents 5.74% of General fund expenditures for 2012.

The fund balance of the County's General Fund slightly increased by \$.2 million during fiscal year ended 2012. While General Fund expenses decreased by \$1 million from 2011, General Fund revenues dropped by \$2.7 million for the same period. Approximately \$1.5 million was transferred from the Rainy Day Fund to the General Fund to help offset the decrease in General Fund Revenues.

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 \$3.8 million during 2012 for an ending fund balance of \$3.1 million. The Bridge was opened in the fall of 2012 and the remaining funds will be used for remaining expenses and debt service payments. The County's Rainy Day Fund was first established in 2004 and has an unreserved fund balance of \$12.9 million at the end of 2012. As previously noted, \$1.8 million of Rainy Day funds were used for the purchase of Public Safety dispatch communication equipment, \$2.3 million was used to fund County health insurance expenses, and \$1.6 million was used to purchase ten tri-axle trucks for the Highway Department. The \$1.6 million will be repaid by the Highway Department over five years and two payments were made in 2012.

**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 position amounted to \$1.6 million for the Allen County War Memorial Coliseum and -\$0.4 million for the County's Internal Service funds. Factors concerning the finances of the Allen County War Memorial Coliseum were previously addressed in the discussion of the County's business-type activities. The County's internal service fund is primarily a Health Self-Insurance fund and the County experienced record high insurance claims and expenses during 2012 which attributed to the deficit net position.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

The County's final General Fund budget for 2012 exceeded its original budget by approximately \$11.6 million or 14.4%. The key elements of the difference between the original budget and final budget are listed below:

- \$1 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
- \$1 million for Economic Development incentives and expenses related to the Joint Oversight Permitting Board
- \$3.5 million for public safety and dispatch communication equipment in conjunction with the Consolidated Communications Partnership

- \$1.1 million for information technology expenses including but not limited to the implementation of the VOIP phone system
- \$4.2 million for general government appropriations including but not limited to increased health insurance costs and a one-time County employee bonus.
- \$.6 million for public safety appropriations

For year-end December 31, 2012, General Fund revenues received were approximately \$2 million more than budgeted and is the result of receiving income tax revenues of approximately \$3.5 million more than estimated. Additionally, actual expenditures were approximately \$2.8 million less than final budgeted appropriations. The significant unspent or encumbered appropriations consisted of (a) \$1.4 million in salaries and benefits including unspent one-time bonus funds and (b) \$1 million in services including unspent election funds and unspent funds for budgeted utility expenses.

## 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, 2012 was \$420.5 million (net of accumulated depreciation), an increase of \$3.6 million or .9%. This investment in capital assets includes land and easements, infrastructure, construction in progress, buildings and improvements, equipment, intangible assets and net investment in joint venture.

<b>Primary Government</b>						
<b>Capital Assets (net of depreciation)</b>						
(amounts expressed in thousands)						
	Governmental		Business-type		Total	
	Activities		Activities			
	2012	2011	2012	2011	2012	2011
Land and easements	\$ 9,697	\$ 9,496	\$ 380	\$ 380	\$ 10,077	\$ 9,876
Construction in progress	42,963	39,757	1,256	1,864	44,219	41,621
Buildings and improvements	84,216	86,474	45,732	45,059	129,948	131,533
Machinery and equipment	7,773	7,017	3,295	3,659	11,068	10,676
Infrastructure being depreciated	221,164	219,317	-	-	221,164	219,317
Intangible assets	268	10	-	-	268	10
Net investment in joint venture	3,724	3,888	-	-	3,724	3,888
	<u>\$ 369,805</u>	<u>\$ 365,959</u>	<u>\$ 50,663</u>	<u>\$ 50,962</u>	<u>\$ 420,468</u>	<u>\$ 416,921</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 straight-line 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 53 through 55 of this report.*

**Long-term debt.** At December 31, 2012, the County had total debt outstanding of \$72.2 million. Of this amount, \$49.6 million is comprised of first mortgage bonds and \$22.6 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			
	2012	2011	2012	2011	2012	2011
General Obligation Bonds	\$ -	\$ 225	\$ -	\$ -	\$ -	\$ 225
First Mortgage Bonds	24,567	27,892	25,075	26,400	49,642	54,292
Revenue Bonds	22,575	23,415	-	-	22,575	23,415
	<u>\$ 47,142</u>	<u>\$ 51,532</u>	<u>\$ 25,075</u>	<u>\$ 26,400</u>	<u>\$ 72,217</u>	<u>\$ 77,932</u>

During 2012, the County's total debt decreased by \$5.7 million or 7.3%, for which \$.2 million was from the payoff of General Obligation Bonds for the Radio Communications Bond. The remaining decrease was due to regularly scheduled principal payments.

The County currently maintains an Aa3 rating from Moody's Investor Services for the County first mortgage bonds and also the revenue bonds. Moody's rated the Memorial Coliseum Series B 2011 and Memorial Coliseum Series 2007A first mortgage bonds as Aa3.

*Additional information on the County's long-term debt can be found in Note III.D on pages 56 through 61 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.
- While the net position of the County slightly decreased during 2012, the County remains in a very good financial position. This decrease can be attributed to a combination of factors including increased health care expenses, one-time capital purchases, and economic development expenses. The County's governing bodies have analyzed and implemented policy changes to reduce future health insurance costs. The significant economic development efforts from 2011 carried into 2012 as the County continues to see existing businesses expand and new companies move into the County. The non-seasonally adjusted unemployment rate for Allen County continued to decrease from 11% in December of 2009 to 8.6% as of December 2012. The steady decrease in the unemployment rate over the past three years and continued economic development activity reflects more positive economic conditions in Allen County.
- With the anticipation of a better economic environment in the County and Nationally, the County is optimistic that this will correlate with increased property value. Overall assessed value in the County is increasing. The County also expects increases in income tax revenues from the ongoing economic development efforts. The County continues to take a pro-active approach working to reduce budgets and expenditures without affecting taxpayer services, fulfill our commitment to economic development and job growth, and carry on the conservative fiscal approach of the County.

These factors along with others were considered when preparing the County's budget for the 2013 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, Suite 102, Fort Wayne, Indiana 46802-1887 or [acauditor@allencounty.us](mailto:acauditor@allencounty.us).

## FINANCIAL STATEMENTS

The financial statements and accompanying notes were prepared by management of the County. The financial statements and notes are presented as intended by the County.

ALLEN COUNTY  
STATEMENT OF NET POSITION  
December 31, 2012

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Totals	
<u>Assets</u>				
Current assets:				
Cash and cash equivalents	\$ 93,626,411	\$ 719,811	\$ 94,346,222	\$ 27,705,519
Investments	8,470,966	67,744	8,538,710	22,976,884
Receivables (net of allowances for uncollectibles):				
Interest	22,572	-	22,572	34,584
Taxes	4,102,059	-	4,102,059	1,295,936
Accounts	1,190,661	185,674	1,376,335	121,165
Special assessments	45,050	-	45,050	-
Intergovernmental	3,308,928	-	3,308,928	259,459
Suite	-	647,583	647,583	-
Unbilled revenue	-	-	-	249,674
Other	-	-	-	63,351
Inventories	1,403,427	-	1,403,427	242,391
Prepaid expense	532,225	103,627	635,852	379,179
Assets held for resale	3,703,581	-	3,703,581	-
Restricted assets:				
Cash and cash equivalents	-	-	-	1,924,982
Investments	-	-	-	578,002
Taxes receivable	-	-	-	30,371
Passenger facility charge receivable	-	-	-	152,075
Federal and state grants receivable	-	-	-	493,649
Other receivable	-	-	-	20,016
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	-	13,590,260	13,590,260	366,524
Cash with fiscal agent	-	17,847	17,847	-
Investments	-	916,703	916,703	5,890,000
Interest receivable	-	2,921	2,921	-
Taxes receivable	-	1,695,544	1,695,544	6,858
Suite receivable	-	438,500	438,500	-
Net pension asset	2,076,068	-	2,076,068	-
Deferred debits	363,060	345,516	708,576	474,989
Capital assets:				
Land, intangibles and construction in progress	52,660,412	1,636,175	54,296,587	30,372,891
Other capital assets, net of depreciation	317,144,299	49,027,616	366,171,915	153,011,718
<u>Deferred Outflows of Resources</u>				
Deferred amount on refunding bond	-	-	-	125,747
Total assets and deferred outflows of resources	<u>488,649,719</u>	<u>69,395,521</u>	<u>558,045,240</u>	<u>246,775,964</u>

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

ALLEN COUNTY  
STATEMENT OF NET POSITION  
December 31, 2012  
(Continued)

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Totals	
<u>Liabilities</u>				
Accounts payable	4,698,064	97,726	4,795,790	1,186,735
Accrued payroll and withholdings payable	2,827,312	104,273	2,931,585	740,555
Taxes payable	-	4,509	4,509	-
Accrued liabilities	-	-	-	427,720
Advance rent	-	-	-	106,220
Accrued interest payable	-	-	-	921,883
Incurred but not reported claims	2,009,362	-	2,009,362	-
Deferred revenue	-	1,487,941	1,487,941	-
Payable from restricted assets:				
Accounts payable	-	176,852	176,852	120,288
Ticket office customer deposits payable	-	2,202,624	2,202,624	-
First mortgage revenue bonds - due within one year	-	1,385,000	1,385,000	3,527,614
Accrued interest payable	457,556	181,995	639,551	346,699
Noncurrent liabilities:				
Due within one year:				
First mortgage general obligation bonds payable	3,435,000	-	3,435,000	4,490,000
Compensated absences	2,893,078	47,580	2,940,658	1,036,138
Revenue bonds payable	880,000	-	880,000	-
Due in more than one year:				
First mortgage general obligation bonds payable (net of premium/deferral of loss on refunding)	20,661,134	-	20,661,134	44,926,007
First mortgage revenue bonds payable (net of premium/deferral of loss on refunding)	-	22,736,152	22,736,152	12,090,000
Compensated absences	-	-	-	592,737
Revenue bonds payable (net of discount)	21,485,625	-	21,485,625	-
Unearned revenue	-	-	-	149,922
Other postemployment benefits liability	4,952,172	-	4,952,172	425,254
Net pension obligation	-	-	-	592,207
<b>Total liabilities</b>	<b>64,299,303</b>	<b>28,424,652</b>	<b>92,723,955</b>	<b>71,679,979</b>
<u>Net Position</u>				
Net investment in capital assets	323,342,952	26,542,639	349,885,591	118,476,735
Restricted for:				
Capital projects	-	-	-	10,301,312
Debt service	1,349,702	12,789,215	14,138,917	7,941,836
Other purposes	1,500,000	-	1,500,000	6,217,681
Unrestricted	98,157,762	1,639,015	99,796,777	32,158,421
<b>Total net position</b>	<b>\$ 424,350,416</b>	<b>\$ 40,970,869</b>	<b>\$ 465,321,285</b>	<b>\$ 175,095,985</b>

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

ALLEN COUNTY  
STATEMENT OF ACTIVITIES  
For The Year Ended December 31, 2012

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Units
	Expenses	Charges for Services	Operating	Capital	Primary Government		Totals	
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-Type Activities		
Primary government:								
Governmental activities:								
General government	\$ 50,978,165	\$ 5,803,028	\$ 2,149,357	\$ 105,568	\$ (42,920,212)	\$ -	\$ (42,920,212)	\$ -
Public safety	56,476,521	13,292,728	5,772,676	-	(37,411,117)	-	(37,411,117)	-
Highways and streets	27,953,172	297,686	9,668,774	201,935	(17,784,777)	-	(17,784,777)	-
Sanitation	56,450	136,480	-	-	80,030	-	80,030	-
Economic development	9,460,589	-	-	2,795,573	(6,665,016)	-	(6,665,016)	-
Health and welfare	11,727,929	1,841,001	3,741,952	-	(6,144,976)	-	(6,144,976)	-
Culture and recreation	663,069	160,482	1,153	-	(501,434)	-	(501,434)	-
Total governmental activities	<u>157,315,895</u>	<u>21,531,405</u>	<u>21,333,912</u>	<u>3,103,076</u>	<u>(111,347,502)</u>	<u>-</u>	<u>(111,347,502)</u>	<u>-</u>
Business-type activities:								
Coliseum	8,833,216	5,070,472	-	-	-	(3,762,744)	(3,762,744)	-
Total primary government	<u>\$ 166,149,111</u>	<u>\$ 26,601,877</u>	<u>\$ 21,333,912</u>	<u>\$ 3,103,076</u>	<u>(111,347,502)</u>	<u>(3,762,744)</u>	<u>(115,110,246)</u>	<u>-</u>
Component units:								
Fort Wayne-Allen County Airport Authority	17,969,926	10,908,555	84,766	2,749,565	-	-	-	(4,227,040)
Allen County Solid Waste Management District	1,114,346	1,169,373	4,879	-	-	-	-	59,906
Allen County Public Library	29,029,311	751,451	2,354,743	-	-	-	-	(25,923,117)
Total component units	<u>\$ 48,113,583</u>	<u>\$ 12,829,379</u>	<u>\$ 2,444,388</u>	<u>\$ 2,749,565</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(30,090,251)</u>
General revenues:								
Property taxes					61,836,412	-	61,836,412	30,327,344
CEDIT					6,592,555	-	6,592,555	-
Franchise taxes					485,718	-	485,718	-
Other taxes					23,196,470	-	23,196,470	5,483,562
Food and beverage taxes					-	5,052,945	5,052,945	-
Sports and convention taxes					-	2,503,458	2,503,458	-
Other local sources					-	25,779	25,779	906,574
Unrestricted investment earnings					268,730	-	268,730	115,107
Refunds and reimbursements					5,896,187	-	5,896,187	-
Change in net pension obligation					499,554	-	499,554	-
Change in postemployment benefits liability					(379,269)	-	(379,269)	-
Capital contributions					6,239,736	-	6,239,736	-
Gain on disposal of capital assets					-	10,172	10,172	20,395
Total general revenues					<u>104,636,093</u>	<u>7,592,354</u>	<u>112,228,447</u>	<u>36,852,982</u>
Change in net position					(6,711,409)	3,829,610	(2,881,799)	6,762,731
Net position - beginning					<u>431,061,825</u>	<u>37,141,259</u>	<u>468,203,084</u>	<u>168,333,254</u>
Net position - ending					<u>\$ 424,350,416</u>	<u>\$ 40,970,869</u>	<u>\$ 465,321,285</u>	<u>\$ 175,095,985</u>

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

ALLEN COUNTY  
BALANCE SHEET -  
GOVERNMENTAL FUNDS  
December 31, 2012

<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	\$ 5,105,299	\$ 3,126,710	\$ 11,516,168	\$ 71,209,055	\$ 90,957,232
Investments	4,471,510	146,440	420,914	3,149,775	8,188,639
Receivables (net of allowances for uncollectibles):					
Interest	14,886	-	1,341	5,851	22,078
Taxes	2,699,887	-	-	1,402,172	4,102,059
Accounts	603,949	-	-	469,732	1,073,681
Special assessments	-	-	-	45,050	45,050
Intergovernmental	1,308,333	-	-	2,000,595	3,308,928
Interfund receivable:					
Interfund loans	669,984	-	960,000	2,649,454	4,279,438
Interfund services provided and used	36,250	-	-	-	36,250
Assets held for resale	-	-	-	3,703,581	3,703,581
<b>Total assets</b>	<b><u>\$ 14,910,098</u></b>	<b><u>\$ 3,273,150</u></b>	<b><u>\$ 12,898,423</u></b>	<b><u>\$ 84,635,265</u></b>	<b><u>\$ 115,716,936</u></b>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 1,131,915	\$ 154,394	\$ -	\$ 1,963,280	\$ 3,249,589
Accrued payroll and withholdings payable	2,138,234	-	-	689,078	2,827,312
Interfund payable:					
Interfund loans	-	-	-	4,279,438	4,279,438
Interfund services provided and used	-	-	-	36,250	36,250
Deferred revenue - unavailable	2,699,887	-	-	1,356,268	4,056,155
<b>Total liabilities</b>	<b><u>5,970,036</u></b>	<b><u>154,394</u></b>	<b><u>-</u></b>	<b><u>8,324,314</u></b>	<b><u>14,448,744</u></b>
Fund balances:					
Nonspendable fund balance	-	-	-	3,703,581	3,703,581
Restricted fund balance	195,563	3,118,756	-	56,817,031	60,131,350
Committed fund balance	3,719,682	-	-	16,977,921	20,697,603
Assigned fund balance	801,661	-	12,898,423	1,687,242	15,387,326
Unassigned fund balance	4,223,156	-	-	(2,874,824)	1,348,332
<b>Total fund balances</b>	<b><u>8,940,062</u></b>	<b><u>3,118,756</u></b>	<b><u>12,898,423</u></b>	<b><u>76,310,951</u></b>	<b><u>101,268,192</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 14,910,098</u></b>	<b><u>\$ 3,273,150</u></b>	<b><u>\$ 12,898,423</u></b>	<b><u>\$ 84,635,265</u></b>	
 Amounts reported for governmental activities in the Statement of Net Position are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					369,804,711
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					6,354,867
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 Position.					(388,857)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.					(49,812,393)
Net pension assets are considered an asset of the general government.					2,076,068
Net other postemployment benefits liability is not due and payable in the current period and, therefore, is not reported in the funds.					(4,952,172)
<b>Net position of governmental activities</b>					<b><u>\$ 424,350,416</u></b>

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

ALLEN COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2012

	General	Maplecrest Road Bridge	Rainy Day	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 64,652,649	\$ -	\$ -	\$ 19,299,612	\$ 83,952,261
Special assessments	-	-	-	767,125	767,125
Licenses and permits	1,876,859	-	-	1,533,958	3,410,817
Intergovernmental	11,947,454	-	-	22,540,143	34,487,597
Charges for services	4,153,554	-	-	9,258,962	13,412,516
Fines and forfeits	1,838,948	-	-	2,543,806	4,382,754
Other	2,886,369	2,040	986,385	1,498,211	5,373,005
<b>Total revenues</b>	<b>87,355,833</b>	<b>2,040</b>	<b>986,385</b>	<b>57,441,817</b>	<b>145,786,075</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	43,618,267	-	2,326,564	3,018,939	48,963,770
Public safety	37,188,522	-	-	15,420,139	52,608,661
Highways and streets	-	2,158	-	12,121,771	12,123,929
Sanitation	-	-	-	56,450	56,450
Economic development	599,860	-	-	223,915	823,775
Health and welfare	5,652,933	-	-	5,629,360	11,282,293
Culture and recreation	491,870	-	-	111,652	603,522
<b>Debt service:</b>					
Principal	-	-	-	4,390,000	4,390,000
Interest	-	-	-	1,989,141	1,989,141
<b>Capital outlay:</b>					
Public safety	-	-	1,790,051	-	1,790,051
Highways and streets	-	3,830,400	1,600,000	-	5,430,400
Economic development	-	-	-	16,771,773	16,771,773
Special assessment	-	-	-	925,971	925,971
<b>Total expenditures</b>	<b>87,551,452</b>	<b>3,832,558</b>	<b>5,716,615</b>	<b>60,659,111</b>	<b>157,759,736</b>
Deficiency of revenues under expenditures	(195,619)	(3,830,518)	(4,730,230)	(3,217,294)	(11,973,661)
<b>Other financing sources (uses):</b>					
Transfers in	1,544,072	-	1,640,000	11,440,894	14,624,966
Transfers out	(1,120,000)	-	(1,544,072)	(11,960,894)	(14,624,966)
Temporary loan proceeds	7,000,000	-	7,000,000	-	14,000,000
Repayment of temporary loan	(7,000,000)	-	(7,000,000)	-	(14,000,000)
<b>Total other financing sources and uses</b>	<b>424,072</b>	<b>-</b>	<b>95,928</b>	<b>(520,000)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>228,453</b>	<b>(3,830,518)</b>	<b>(4,634,302)</b>	<b>(3,737,294)</b>	<b>(11,973,661)</b>
Fund balances - beginning	8,711,609	6,949,274	17,532,725	80,048,245	113,241,853
<b>Fund balances - ending</b>	<b>\$ 8,940,062</b>	<b>\$ 3,118,756</b>	<b>\$ 12,898,423</b>	<b>\$ 76,310,951</b>	<b>\$ 101,268,192</b>

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

ALLEN COUNTY  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
For The Year Ended December 31, 2012

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).	\$ (11,973,661)
<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	201,362
Construction in progress	<u>3,206,324</u>
Total change in capital assets not being depreciated	3,407,686
<p>Capital assets being depreciated:</p>	
Buildings, net of \$1,863,592 depreciation expense	(2,243,847)
Improvements other than buildings, net of \$13,885 depreciation expense	(13,885)
Machinery and equipment, net of \$335,880 depreciation expense	755,797
Infrastructure, net of \$6,367,304 depreciation expense	1,846,722
Net investment in joint venture, net of \$147,520 depreciation expense	(164,206)
Intangible assets, net of \$18,429 depreciation expense	<u>257,542</u>
Total change in capital assets being depreciated	438,123
Total changes in capital assets	3,845,809
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.	(1,608,576)
The issuance of long-term debt provides current financial resources to governmental funds, but increases the long-term liabilities on the Statement of Net Position. 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 Position. This is the amount by which issuance proceeds exceeds repayments.	4,390,000
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.	(156,708)
Some expenses were deferred as assets in Statement of Net Position and, therefore, were not reported in the Statement of Activities, but were reported as expenditures in the governmental funds.	177,563
Net pension assets are considered an asset of the general government, but are not current revenues.	499,554
Other postemployment benefits liability is considered a long-term obligation of the general government, but is not a current expenditure.	(379,269)
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.	(51,825)
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>(1,454,296)</u>
Change in net position of governmental activities (Statement of Activities)	<u>\$ (6,711,409)</u>

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

ALLEN COUNTY  
STATEMENT OF NET POSITION -  
PROPRIETARY FUNDS  
December 31, 2012

	Business-Type Activities - Enterprise Fund	
	War Memorial Coliseum	Internal Service Funds
<u>Assets</u>		
Current assets:		
Cash and cash equivalents	\$ 719,811	\$ 2,669,179
Investments	67,744	282,327
Interest receivable	-	494
Accounts receivable (net of allowance)	185,674	116,980
Suite receivable	647,583	-
Prepaid items	<u>103,627</u>	<u>-</u>
Total current assets	<u>1,724,439</u>	<u>3,068,980</u>
Noncurrent assets:		
Restricted cash, cash equivalents and investments:		
Cash and cash equivalents	13,590,260	-
Cash with fiscal agent	17,847	-
Investments	916,703	-
Interest receivable	2,921	-
Taxes receivable	1,695,544	-
Suite receivable	<u>438,500</u>	<u>-</u>
Total restricted assets	<u>16,661,775</u>	<u>-</u>
Deferred charges	<u>345,516</u>	<u>-</u>
Capital assets:		
Land, improvements to land and construction in progress	1,636,175	-
Other capital assets (net of accumulated depreciation)	<u>49,027,616</u>	<u>-</u>
Total capital assets	<u>50,663,791</u>	<u>-</u>
Total noncurrent assets	<u>67,671,082</u>	<u>-</u>
Total assets	<u>69,395,521</u>	<u>3,068,980</u>

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

ALLEN COUNTY  
STATEMENT OF NET POSITION -  
PROPRIETARY FUNDS  
December 31, 2012

	Business-Type Activities - Enterprise Fund	
	War Memorial Coliseum	Internal Service Funds
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	97,726	1,448,475
Accrued wages payable	104,273	-
Taxes payable	4,509	-
Compensated absences	47,580	-
Incurred but not reported claims	-	2,009,362
Deferred revenue	1,487,941	-
Current liabilities payable from restricted assets:		
Accounts payable	176,852	-
Ticket office customer deposits	2,202,624	-
First mortgage revenue bonds payable	1,385,000	-
Accrued interest payable	181,995	-
	<u>5,688,500</u>	<u>3,457,837</u>
Total current liabilities		
Noncurrent liabilities:		
First mortgage revenue bonds payable (net of unamortized premium and deferral of loss on refunding)	<u>22,736,152</u>	-
	<u>28,424,652</u>	<u>3,457,837</u>
Total liabilities and deferred inflows of resources		
<u>Net Position</u>		
Net investment in capital assets	26,542,639	-
Restricted for debt service	12,789,215	-
Unrestricted	<u>1,639,015</u>	<u>(388,857)</u>
	<u>\$ 40,970,869</u>	<u>\$ (388,857)</u>
Total net position		

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

ALLEN COUNTY  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION -  
PROPRIETARY FUNDS  
For The Year Ended December 31, 2012

	Business-Type Activities - Enterprise Fund	
	War Memorial Coliseum	Internal Service Funds
Operating revenues:		
Miscellaneous	\$ 285,088	\$ 62,961
Rent	790,939	-
Concessions	1,145,696	-
Parking	1,263,711	-
Ticket office	137,561	-
Advertising	317,640	-
Arena maintenance fee	416,751	-
Advance forfeiture rent	11,192	-
Suite/club seats	701,894	-
Employee/employer contributions	-	15,643,519
	<u>5,070,472</u>	<u>15,706,480</u>
Total operating revenues		
	<u>5,070,472</u>	<u>15,706,480</u>
Operating expenses:		
Salaries and wages	1,962,393	-
Fringe benefits	481,553	-
Materials and supplies	135,272	-
Purchased services	1,334,212	-
Utilities	627,657	-
Miscellaneous	240,201	-
Maintenance and repair	429,294	-
Insurance claims and expenses	-	17,164,781
Depreciation	2,386,624	-
	<u>7,597,206</u>	<u>17,164,781</u>
Total operating expenses		
	<u>7,597,206</u>	<u>17,164,781</u>
Operating loss	<u>(2,526,734)</u>	<u>(1,458,301)</u>
Nonoperating revenues (expenses):		
Interest and investment revenue	25,779	4,005
Food and beverage taxes	5,052,945	-
Sports and convention taxes	2,503,458	-
Amortization of bond issuance costs	(27,659)	-
Amortization of loss on bond refunding	(90,532)	-
Interest expense	(1,117,819)	-
Gain on disposal of assets	10,172	-
	<u>6,356,344</u>	<u>4,005</u>
Total nonoperating revenue		
	<u>6,356,344</u>	<u>4,005</u>
Change in net position	3,829,610	(1,454,296)
Total net position - beginning	<u>37,141,259</u>	<u>1,065,439</u>
Total net position - ending	<u>\$ 40,970,869</u>	<u>\$ (388,857)</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, 2012

	Business-Type Activities - Enterprise Fund	
	War Memorial Coliseum	Internal Service Funds
Cash flows from operating activities:		
Receipts from customers and users	\$ 5,218,905	\$ 15,688,123
Payments to suppliers	(1,505,437)	(16,519,632)
Payments to employees	(1,956,228)	-
Other receipts	-	59,220
	<u>1,757,240</u>	<u>(772,289)</u>
Net cash provided (used) by operating activities		
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(2,081,229)	-
Principal paid on capital debt	(1,325,000)	-
Interest paid on capital debt	(1,139,250)	-
Disposal of assets	3,203	-
Food and beverage taxes	5,050,148	-
Sports and convention taxes	2,513,663	-
	<u>3,021,535</u>	<u>-</u>
Net cash provided by capital and related financing activities		
Cash flows from investing activities:		
Proceeds from sales and maturities of investments	713,193	121,584
Purchase of investments	(984,447)	(282,327)
Interest received	25,453	3,938
	<u>(245,801)</u>	<u>(156,805)</u>
Net cash used by investing activities		
Net increase (decrease) in cash and cash equivalents	4,532,974	(929,094)
Cash and cash equivalents, January 1	9,794,944	3,598,273
Cash and cash equivalents, December 31	<u>\$ 14,327,918</u>	<u>\$ 2,669,179</u>
Reconciliation of operating loss to net cash provided (used) by operating activities:		
Operating loss	\$ (2,526,734)	\$ (1,458,301)
Adjustments to reconcile operating income to net cash used by operating activities:		
Depreciation expense	2,386,624	-
(Increase) decrease in assets:		
Accounts receivable	94,527	40,863
Prepaid items	(12,151)	-
Increase (decrease) in liabilities:		
Customer deposits	1,611,045	-
Accrued wages payable	3,566	-
Accounts payable	143,800	683,901
Unavailable revenue	53,906	-
Taxes payable	58	-
Compensated absence payable	2,599	-
Incurred but not reported claims	-	(38,752)
	<u>4,283,974</u>	<u>686,012</u>
Total adjustments		
Net cash provided (used) by operating activities	<u>\$ 1,757,240</u>	<u>\$ (772,289)</u>
Noncash investing, capital and financing activities:		
Capital asset trade-ins	\$ 36,993	\$ -

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

ALLEN COUNTY  
STATEMENT OF FIDUCIARY NET POSITION -  
FIDUCIARY FUNDS  
December 31, 2012

<u>Assets</u>	Pension Trust Fund	Agency Funds
Cash and cash equivalents	\$ 2,549,493	\$ 15,968,111
Receivables:		
Taxes	-	17,879,038
Accounts	-	104,679
Interest and dividends	43,777	-
Intergovernmental	-	722,510
Contributions	14,033	-
Total receivables	<u>57,810</u>	<u>18,706,227</u>
Investments at fair value:		
U.S. government securities	1,421,880	7,493
Shares of unit investment trusts	<u>34,765,830</u>	-
Total investments	<u>36,187,710</u>	<u>7,493</u>
Total assets	<u>\$ 38,795,013</u>	<u>\$ 34,681,831</u>
<u>Liabilities</u>		
Payroll withholdings payable	\$ -	\$ 430,156
Intergovernmental payable	-	288,666
Trust payable	-	<u>33,963,009</u>
Total liabilities	<u>-</u>	<u>\$ 34,681,831</u>
<u>Net Position</u>		
Net position held in trust for:		
Employees' pension benefits and other purposes	<u>38,795,013</u>	
Total net position	<u>\$ 38,795,013</u>	

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

ALLEN COUNTY  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2012

<u>Additions</u>	<u>Pension Trust Funds</u>
Contributions:	
Employer	\$ 1,827,831
Plan members	<u>183,765</u>
Total contributions	<u>2,011,596</u>
Investment income:	
Net increase in fair value of investments	480,816
Interest	<u>3,200,738</u>
Net investment income	<u>3,681,554</u>
Total additions	<u>5,693,150</u>
<u>Deductions</u>	
Benefits	2,349,400
Administrative expense	<u>116,354</u>
Total deductions	<u>2,465,754</u>
Changes in net position	3,227,396
Net position - beginning	<u>35,567,617</u>
Net position - ending	<u>\$ 38,795,013</u>

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

ALLEN COUNTY  
 COMBINING STATEMENT OF NET POSITION -  
 DISCRETELY PRESENTED COMPONENT UNITS  
 December 31, 2012

	Fort Wayne- Allen County Airport Authority	Allen County Solid Waste Management District	Allen County Public Library	Totals
<u>Assets</u>				
Cash and cash equivalents	\$ 2,375,511	\$ 2,536,624	\$ 22,793,384	\$ 27,705,519
Investments	13,531,998	-	9,444,886	22,976,884
Receivables (net of allowances for uncollectibles):				
Interest	-	-	34,584	34,584
Taxes	56,827	-	1,239,109	1,295,936
Accounts	114,675	-	6,490	121,165
Intergovernmental	-	-	259,459	259,459
Unbilled revenue	249,674	-	-	249,674
Other	28,164	-	35,187	63,351
Prepaid expense	297,069	-	82,110	379,179
Deferred debits	-	-	474,989	474,989
Inventory	242,391	-	-	242,391
Restricted assets:				
Cash and cash equivalents	1,924,982	-	-	1,924,982
Investments	578,002	-	-	578,002
Passenger facility charge receivable	152,075	-	-	152,075
Federal and state grants receivable	493,649	-	-	493,649
Taxes	30,371	-	-	30,371
Other receivables	20,016	-	-	20,016
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	366,524	-	-	366,524
Investments	5,890,000	-	-	5,890,000
Taxes receivable	6,858	-	-	6,858
Capital assets:				
Land, intangibles and construction in progress	23,206,567	1,211,355	5,954,969	30,372,891
Other capital assets, net of depreciation	77,028,231	-	75,983,487	153,011,718
<u>Deferred Outflows of Resources</u>				
Deferred amount on refunding bond	125,747	-	-	125,747
Total assets and deferred outflows of resources	126,719,331	3,747,979	116,308,654	246,775,964

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

ALLEN COUNTY  
 COMBINING STATEMENT OF NET POSITION -  
 DISCRETELY PRESENTED COMPONENT UNITS  
 December 31, 2012  
 (Continued)

	Fort Wayne- Allen County Airport Authority	Allen County Solid Waste Management District	Allen County Public Library	Totals
<u>Liabilities</u>				
Accounts payable	884,207	-	302,528	1,186,735
Accrued payroll and withholdings payable	-	-	740,555	740,555
Accrued liabilities payable	427,720	-	-	427,720
Advance rent	106,220	-	-	106,220
Accrued interest payable	-	-	921,883	921,883
Payable from restricted assets:				
Accounts payable	120,288	-	-	120,288
Accrued bond interest	346,699	-	-	346,699
First mortgage revenue bonds - due within one year	3,527,614	-	-	3,527,614
Noncurrent liabilities:				
Due within one year:				
First mortgage general obligation bonds payable	-	-	4,490,000	4,490,000
Compensated absences	917,590	-	118,548	1,036,138
Due in more than one year:				
First mortgage bonds payable (net of premium and deferral of loss on refunding)	-	-	44,926,007	44,926,007
First mortgage revenue bonds payable (net of discounts)	12,090,000	-	-	12,090,000
Compensated absences	-	-	592,737	592,737
Other postemployment benefits liability	425,254	-	-	425,254
Unearned revenue	-	-	149,922	149,922
Net pension Obligation	38,266	-	553,941	592,207
Total liabilities	<u>18,883,858</u>	<u>-</u>	<u>52,796,121</u>	<u>71,679,979</u>
<u>Net Position</u>				
Net investment in capital assets	84,742,931	1,211,355	32,522,449	118,476,735
Restricted for:				
Capital projects	6,657,921	-	3,643,391	10,301,312
Debt service	2,337,569	-	5,604,267	7,941,836
Other purposes	-	-	6,217,681	6,217,681
Unrestricted	<u>14,097,052</u>	<u>2,536,624</u>	<u>15,524,745</u>	<u>32,158,421</u>
Total net position	<u>\$ 107,835,473</u>	<u>\$ 3,747,979</u>	<u>\$ 63,512,533</u>	<u>\$ 175,095,985</u>

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, 2012

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Fort Wayne-Allen County Airport Authority	Allen County Solid Waste Management District	Allen County Public Library	Totals
Component units:								
Fort Wayne-Allen County Airport Authority	\$ 17,969,926	\$ 10,908,555	\$ 84,766	\$ 2,749,565	\$ (4,227,040)	\$ -	\$ -	\$ (4,227,040)
Allen County Solid Waste Management District	1,114,346	1,169,373	4,879	-	-	59,906	-	59,906
Allen County Public Library	29,029,311	751,451	2,354,743	-	-	-	(25,923,117)	(25,923,117)
Total component units	<u>\$ 48,113,583</u>	<u>\$ 12,829,379</u>	<u>\$ 2,444,388</u>	<u>\$ 2,749,565</u>	<u>(4,227,040)</u>	<u>59,906</u>	<u>(25,923,117)</u>	<u>(30,090,251)</u>
General revenues:								
Property taxes					6,713,816	-	23,613,528	30,327,344
Other taxes					-	-	5,483,562	5,483,562
Unrestricted investment earnings					94,787	-	20,320	115,107
Gain on disposal of capital assets					20,395	-	-	20,395
Miscellaneous					-	29,485	877,089	906,574
Total general revenues					<u>6,828,998</u>	<u>29,485</u>	<u>29,994,499</u>	<u>36,852,982</u>
Change in net position					2,601,958	89,391	4,071,382	6,762,731
Net position - beginning					<u>105,233,515</u>	<u>3,658,588</u>	<u>59,441,151</u>	<u>168,333,254</u>
Net position - ending					<u>\$ 107,835,473</u>	<u>\$ 3,747,979</u>	<u>\$ 63,512,533</u>	<u>\$ 175,095,985</u>

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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

Allen County (primary government) was established under the laws of the State of Indiana. The primary government operates under a council-commissioner form of government and provides the following services: public safety (police and fire), highways and streets, health, welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statements present the activities of the primary government and its significant component units. The component units discussed below are included in the primary government's reporting entity because of the significance of their operational or financial relationships with the primary government. Blended component units, although legally separate entities are in substance part of the government's operations and exist solely to provide services for the government; data from these units is combined with data of the primary government. Discretely presented component units are involved in activities of an operational nature independent from the government; their transactions are reported in a separate column in the government-wide financial statements to emphasize that it is 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 Additions 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 Additions Building Corporation's Board and a financial benefit/burden relationship exists between the primary government and the Allen County War Memorial Coliseum Additions Building Corporation. Although it is legally separate from the primary government, the Allen County War Memorial Coliseum Additions Building Corporation is reported as if it were a part of the primary government because it provides services entirely or almost entirely to the primary government.

Discretely Presented Component Units

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

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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 Additions 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, Suite 755  
Fort Wayne, IN 46802

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

Joint Venture

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

The County and City each have a 50 percent 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

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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 percent of the Association's net income (loss) each year. The County's equity interest decreased by \$16,682 for its share of 2012 net loss. 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 Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund and fiduciary fund financial statements. Agency funds, however, report only assets and liabilities. Since, they do not report equity (or changes in equity), they have no measurement focus. 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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the primary government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

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

The primary government reports the following major governmental funds:

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

The 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 Indiana Code 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, and material and supply bulk purchasing, provided to other departments on a cost-reimbursement basis.

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

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

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

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enterprise funds and of the government's internal service 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 Position or Equity

1. Restricted Assets/Net Position

All restricted assets/net position, 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.

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

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "interfund receivables/payables" (i.e., the current and noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "interfund services provided/used." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

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NOTES TO FINANCIAL STATEMENTS  
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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 percent 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.

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.

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	10-45 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

ALLEN COUNTY  
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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 \$1,117,819. Of the amount, \$0 was included as part of the cost of capital assets under construction.

7. Compensated Absences

a. Sick Leave – primary government employees earn sick leave at the rate of 5 days per year. Unused sick leave may be accumulated to a maximum of 10 days. Accumulated sick leave is paid to employees through cash payments upon termination.

b. Vacation Leave – primary government employees earn vacation leave on their anniversary date at rates from 10 days to 25 days per year based upon the number of years of service. Vacation leave does not accumulate from year to year.

c. Personal Leave – primary government employees earn personal leave at the rate of 2 days per year. Personal leave does not accumulate from year to year.

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

8. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund-type Statement of Net Position. 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, discount, or loss on refunding. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt in the Government-Wide Statement of Net Position and the proprietary fund statements.

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 Balance

Fund balance is divided into five classifications based on *GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions*. The primary government's fund balances are reported under classifications of nonspendable, restricted, committed, assigned, and unassigned fund balances. The Classifications are as follows:

Nonspendable – represents amounts that are not in spendable form; for example, inventories, prepaid amounts, or assets held for resale.

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NOTES TO FINANCIAL STATEMENTS  
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Restricted – represents amounts that are constrained for a specific purpose by external parties such as grantors or imposed by law through constitutional provisions or enabling legislation.

Committed – represents amounts that can only be used for a specific purpose imposed by formal action of the government's highest level of decision-making authority. The primary government's highest level of decision-making authority is the County Council and the County Commissioners.

Assigned – represents amounts that are intended to be used by the primary government for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned – represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Only the General Fund may report a positive unassigned fund balance; whereas, other governmental funds may need to report a negative unassigned fund balance if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

The County considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The County does not have a formal policy for its use of unrestricted fund balance amounts; therefore, it considers committed amounts used first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

For functionalized classification of fund balance, please refer to Note II.B.

## 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.

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B. Fund Balances

The fund balances have been classified to reflect the limitations and restrictions placed on the respective funds. The Governmental Accounting Standards Board (GASB) has issued *Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement significantly changed the fund balance presentation of the County's governmental funds by requiring fund balances to be classified into different categories according to the level of their restricted use.

Fund balances at December 31, 2012, are composed of the following:

	General	Maplecrest Road Bridge	Rainy Day	Other Governmental Funds	Totals
Nonspendable fund balance:					
Economic Development	\$ -	\$ -	\$ -	\$ 3,703,581	\$ 3,703,581
Restricted fund balance:					
General Government	-	-	-	15,952,845	15,952,845
Public Safety	-	-	-	11,823,936	11,823,936
Highways and Streets	-	3,118,756	-	17,867,294	20,986,050
Sanitation	-	-	-	145,762	145,762
Economic Development	-	-	-	6,042,036	6,042,036
Health and Welfare	195,563	-	-	4,985,158	5,180,721
Total restricted fund balance	<u>195,563</u>	<u>3,118,756</u>	<u>-</u>	<u>56,817,031</u>	<u>60,131,350</u>
Committed fund balance:					
General Government	266,682	-	-	1,606,634	1,873,316
Public Safety	3,453,000	-	-	900,244	4,353,244
Economic Development	-	-	-	13,335,904	13,335,904
Health and Welfare	-	-	-	1,135,139	1,135,139
Total committed fund balance	<u>3,719,682</u>	<u>-</u>	<u>-</u>	<u>16,977,921</u>	<u>20,697,603</u>
Assigned fund balance:					
General Government	671,234	-	12,898,423	1,687,242	15,256,899
Public Safety	130,427	-	-	-	130,427
Total assigned fund balance	<u>801,661</u>	<u>-</u>	<u>12,898,423</u>	<u>1,687,242</u>	<u>15,387,326</u>
Unassigned fund balance	<u>4,223,156</u>	<u>-</u>	<u>-</u>	<u>(2,874,824)</u>	<u>1,348,332</u>
Total fund balance	<u>\$ 8,940,062</u>	<u>\$ 3,118,756</u>	<u>\$ 12,898,423</u>	<u>\$ 76,310,951</u>	<u>\$ 101,268,192</u>

C. Deficit Fund Equity

At December 31, 2012, the following funds reported deficits in fund equity, which are violations of state statute:

ALLEN COUNTY  
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Fund	2012
Governmental funds:	
Community Corrections - Home Detention	\$ 421,061
Community Transitions Program	150,130
Vera Bradley TIF	850,496
Oak Crossing TIF	1,453,137

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 County's deposit policy for custodial credit risk requires compliance with Indiana Code 5-13-8-1. 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, 2012, the Sheriff's Retirement and Benefit Pension Plans had deposit balances in the amount of \$2,549,493. The Sheriff's Merit Board does not have a policy for custodial credit risk. Of this amount, the following was exposed to custodial credit risk:

	Amount
Uninsured and uncollateralized deposits	\$ 2,549,493

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, 2012, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Primary Government:

Investment Type	Fair Value
U.S. treasuries and securities	\$ 1,000,000
Government sponsored enterprises	7,001,293
External investment pool	962,921
 Total	 \$ 8,964,214

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Fair Value
U.S. treasuries and securities	\$ 1,421,880
Government sponsored enterprises	1,238,322
Mutual funds	24,934,911
Corporate bonds	1,275,205
Corporate stock	1,678,546
Foreign mutual fund	5,385,357
Foreign bonds	146,121
Foreign equities	107,368
 Total	 \$ 36,187,710

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 50 percent 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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the unit's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The investment policy for the Sheriff's 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. Neither 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
U.S. treasuries and securities	\$ 1,000,000
Government sponsored enterprises	<u>7,001,293</u>
Total	<u>\$ 8,001,293</u>

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Not in the Government's Name
U.S. treasuries and securities	\$ 1,421,880
Government sponsored enterprises	1,238,322
Mutal funds	24,934,911
Corporate bonds	1,275,205
Corporate stock	1,678,546
Foreign mutual fund	5,385,357
Foreign bonds	146,121
Foreign equities	107,368
Total	\$ 36,187,710

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's investment policy to minimize interest rate risk is to abide by the Indiana Code, which limits 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
U.S treasuries and securities	\$ -	\$ 1,000,000	\$ -
Government sponsored enterprises	1,000,897	6,000,396	-
External investment pool	803,438	-	-
Totals	\$ 1,804,335	\$ 7,000,396	\$ -

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NOTES TO FINANCIAL STATEMENTS  
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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	\$ 968,995	\$ 224,895	\$ 227,991
Government sponsored enterprises	201,638	153,174	869,333
Mutual funds	24,934,911	-	-
Corporate bonds	307,506	615,035	352,666
Foreign mutual funds	5,385,357	-	-
Foreign bonds	91,873	40,147	14,100
Totals	<u>\$ 31,890,280</u>	<u>\$ 1,033,251</u>	<u>\$ 1,464,090</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. To minimize credit risks associated with investments, the County's policy is to follow Indiana Code 5-13-9-2.5, which limits investments to AAA rated money market funds, repurchase agreements fully collateralized by U.S. Government Securities, and U.S. Treasury obligations (or other U.S. Agency obligations). To minimize credit risks associated with investments, the Sheriff's Merit Board has adopted a policy which limits investments to obligations of or obligations guaranteed by the United States government; bonds, stocks, or other evidences of indebtedness issued or guaranteed by a corporation organized under the laws of the United States, provided the corporation is listed on one or more of the recognized national stock exchanges or on the National Market System of the NASDAQ Stock Market and, in the case of bonds only, holds a rating in one of the highest major classification by a recognized rating service; Guaranteed Investment Contracts and Bank Investment Contracts rated A+ by A. M. Best Company, Inc.; Mutual Plans that apply with the above restrictions; and High quality money market funds. 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	<u>\$ 7,001,293</u>	<u>\$ 739,645</u>

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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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	\$ -	\$ 190,141	\$ 201,638
AA	Aa	-	170,852	-
A	A	-	390,148	-
BBB	Baa	-	656,085	-
BB	Ba	-	14,100	-
Unrated	Unrated	<u>30,320,268</u>	<u>-</u>	<u>914,341</u>
Totals		<u>\$ 30,320,268</u>	<u>\$ 1,421,326</u>	<u>\$ 1,115,979</u>

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 percent of the fixed income investments of the plan.

The County held the following investments that were exposed to concentration of credit risk:

Primary Government:

Issuer	2012
Federal Farm Credit Bank	\$ 5,000,376
Federal Home Loan Bank	<u>2,000,917</u>
Total	<u>\$ 7,001,293</u>

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 government units' investments are denominated in U.S. currency.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Discretely Presented Component Units

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The Fort Wayne-Allen County Airport Authority's deposit policy for custodial credit risk requires compliance with the provisions of Indiana Code 5-13-9. The Allen County Public Library and the Allen County Solid Waste Management District do not have deposit policies for custodial credit risk. At December 31, 2012, the County's discretely presented component units' deposits with financial institutions of \$58,196,956 were entirely insured by the federal depository insurance, with the exception of the Allen County Public Library's deposits in the amount of \$887,012. Deposits of \$290,919 are in excess of the insured amount and \$596,093 are in investment accounts that are uninsured.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. As of December 31, 2012, the County's discretely presented component units had the following investments:

Investment Type	Fair Value
Government sponsored enterprises	\$ 1,477,885
Corporate bonds	422,017
Corporate stock	5,105,507
Mutual funds	2,439,477
Total	\$ 9,444,886

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 50 percent

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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of the funds held by the discretely presented component units and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the discretely presented component units may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the unit's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The Fort Wayne-Allen County Airport Authority's policy is to invest primarily in U.S. Government money market funds. Although not guaranteed by the FDIC or the IPDIF, these funds invest their assets exclusively in obligations of the U.S. Treasury and other obligations guaranteed by the U.S. Treasury. A portion of the Authority's bank deposits that are invested overnight in repurchase agreements are uninsured and held in the financial institution's name. The Authority's policy is to follow Indiana Code 5-13-9-2.5, which requires that repurchase agreements be collateralized with U.S. Government securities. The Allen County Solid Waste Management District and the Allen County Public Library do not have formal investment policies 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's investment policy to minimize interest rate risk is to abide by the Indiana Code, which limits investments to securities with a stated final maturity of not more than two years. The Allen County Solid Waste Management District does not have a formal investment policy for interest rate risk. The Allen County Public Library's investment policy 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:

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Government sponsored enterprises	\$ 40,894	\$ 128,342	\$ 1,308,649
Corporate bonds	36,296	17,139	368,582
Corporate stock	5,105,507	-	-
Mutual funds	2,439,477	-	-
Totals	<u>\$ 7,622,174</u>	<u>\$ 145,481</u>	<u>\$ 1,677,231</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Fort Wayne–Allen County Airport Authority's policy minimizes credit risks associated with investments by following Indiana Code 5-13-9-2.5, which limits investments to money market funds rated AAAM by Standard and Poor's Corporation or Aaa by Moody's Investor Service, Inc., repurchase agreements fully collateralized by U.S. Government securities, and U.S. Treasury obligations (or other U.S. Agency obligations). The Allen County Solid Waste Management District does not have a formal investment policy for credit risk. The Allen County Public Library's investment policy for credit risk requires investments to have a rating of A or better. The distribution of securities with credit ratings is summarized below.

Discretely Presented Component Units:

Standard & Poor's Rating	Moody's Rating	Morningstar Risk Profile	Government Sponsored Enterprise	Corporate Bonds	Mutual Funds
AAA	Aaa		\$ 722	\$ -	\$ -
AA+			593,255	61,116	-
AA			115,688	36,970	-
AA -			194,388	21,714	-
AA2			99,485	-	-
AA3			106,632	-	-
A+			128,942	-	-
A			79,381	164,310	-
A-			113,939	108,058	-
A1			17,899	-	-
BBB+			-	29,849	-
Unrated			27,554	-	207,021
		High	-	-	228,531
		Above Average	-	-	392,599
		Average	-	-	591,669
		Below Average	-	-	616,846
		Low	-	-	402,811
Totals			<u>\$ 1,477,885</u>	<u>\$ 422,017</u>	<u>\$2,439,477</u>

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 an organization's investment in a single issuer. The Fort Wayne-Allen County Airport Authority 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 percent invested in one company; no more than 20 percent 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. The Fort Wayne-Allen County Airport Authority investment policy requires that investments are denominated in U.S. currency. The Allen County Solid Waste Management District does not have a formal policy for foreign currency risk. The Allen County Public Library's discretely presented component unit does not have a formal investment policy for foreign currency risk for investments. The Investment Policy Statement includes a formal policy in regards to foreign currency risk. The foreign currency related to this investment is in international mutual funds and fixed income instruments and has a fair market value of \$301,018.

B. Capital Assets

Capital asset activity for the year ended December 31, 2012, was as follows:

<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	\$ 9,496,074	\$ 239,382	\$ 38,020	\$ 9,697,436
Construction in progress	<u>39,756,652</u>	<u>9,593,085</u>	<u>6,386,761</u>	<u>42,962,976</u>
Total capital assets, not being depreciated	<u>49,252,726</u>	<u>9,832,467</u>	<u>6,424,781</u>	<u>52,660,412</u>
Capital assets, being depreciated:				
Buildings	124,422,366	-	380,255	124,042,111
Improvements other than buildings	3,384,834	-	-	3,384,834
Machinery and equipment	32,831,058	3,391,061	2,299,385	33,922,734
Infrastructure being depreciated	326,700,466	8,376,489	162,463	334,914,492
Intangible assets	11,075	275,971	-	287,046
Net investment in joint venture	<u>5,917,473</u>	<u>-</u>	<u>16,686</u>	<u>5,900,787</u>
Totals	<u>493,267,272</u>	<u>12,043,521</u>	<u>2,858,789</u>	<u>502,452,004</u>

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities (continued):				
Capital assets, being depreciated (continued):				
Less accumulated depreciation for:				
Buildings	38,217,689	1,946,220	82,628	40,081,281
Improvements other than buildings	3,115,926	13,885	-	3,129,811
Machinery and equipment	25,813,828	2,189,958	1,854,078	26,149,708
Infrastructure being depreciated	107,383,700	6,501,750	134,446	113,751,004
Intangible assets	492	18,429	-	18,921
Net investment in joint venture	2,029,460	147,520	-	2,176,980
	<u>176,561,095</u>	<u>10,817,762</u>	<u>2,071,152</u>	<u>185,307,705</u>
Totals				
Total capital assets, being depreciated, net	<u>316,706,177</u>	<u>1,225,759</u>	<u>787,637</u>	<u>317,144,299</u>
Total governmental activities capital assets, net	<u>\$ 365,958,903</u>	<u>\$ 11,058,226</u>	<u>\$ 7,212,418</u>	<u>\$ 369,804,711</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 380,487	\$ -	\$ -	\$ 380,487
Construction in progress	1,863,933	1,661,079	2,269,324	1,255,688
	<u>2,244,420</u>	<u>1,661,079</u>	<u>2,269,324</u>	<u>1,636,175</u>
Total capital assets, not being depreciated				
Capital assets, being depreciated:				
Land improvements	1,440,208	-	-	1,440,208
Buildings	75,933,376	2,375,056	5,084	78,303,348
Improvements other than buildings	5,751,738	183,515	-	5,935,253
Machinery and equipment	6,597,860	167,896	73,020	6,692,736
	<u>89,723,182</u>	<u>2,726,467</u>	<u>78,104</u>	<u>92,371,545</u>
Totals				
Less accumulated depreciation for:				
Land improvements	1,355,771	26,146	-	1,381,917
Buildings	33,332,463	1,669,602	5,084	34,996,981
Improvements other than buildings	3,378,066	189,508	-	3,567,574
Machinery and equipment	2,939,085	501,368	42,996	3,397,457
	<u>41,005,385</u>	<u>2,386,624</u>	<u>48,080</u>	<u>43,343,929</u>
Totals				
Total capital assets, being depreciated, net	<u>48,717,797</u>	<u>339,843</u>	<u>30,024</u>	<u>49,027,616</u>
Total business-type activities capital assets, net	<u>\$ 50,962,217</u>	<u>\$ 2,000,922</u>	<u>\$ 2,299,348</u>	<u>\$ 50,663,791</u>

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

<u>Discretely Presented Component Units</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land and intangibles	\$ 21,069,892	\$ 3,937,534	\$ -	\$ 25,007,426
Rare book collection	994,827	-	-	994,827
Building-Solid Waste	295,581	-	26,641	268,940
Machinery and equipment-Solid Waste	906,850	35,565	-	942,415
Construction in progress	<u>3,534,490</u>	<u>3,210,565</u>	<u>3,585,772</u>	<u>3,159,283</u>
Total capital assets, not being depreciated	<u>26,801,640</u>	<u>7,183,664</u>	<u>3,612,413</u>	<u>30,372,891</u>
Capital assets, being depreciated:				
Buildings and improvements	162,675,129	1,429,488	48,224	164,056,393
Improvements other than buildings	634,872	-	-	634,872
Machinery and equipment	15,750,296	716,363	415,198	16,051,461
Infrastructure being depreciated	133,606,940	3,471,613	769,403	136,309,150
Library materials	<u>10,340,746</u>	<u>2,954,822</u>	<u>3,287,615</u>	<u>10,007,953</u>
Totals	<u>323,007,983</u>	<u>8,572,286</u>	<u>4,520,440</u>	<u>327,059,829</u>
Less accumulated depreciation for:				
Buildings and improvements	59,467,240	5,062,507	48,224	64,481,523
Improvements other than buildings	181,636	31,445	-	213,081
Machinery and equipment	11,920,740	678,172	310,323	12,288,589
Infrastructure being depreciated	89,934,039	4,406,972	769,403	93,571,608
Library materials	<u>3,334,010</u>	<u>3,446,915</u>	<u>3,287,615</u>	<u>3,493,310</u>
Totals	<u>164,837,665</u>	<u>13,626,011</u>	<u>4,415,565</u>	<u>174,048,111</u>
Total capital assets, being depreciated, net	<u>158,170,318</u>	<u>(5,053,725)</u>	<u>104,875</u>	<u>153,011,718</u>
Total discretely presented component units capital assets, net	<u>\$ 184,971,958</u>	<u>\$ 2,129,939</u>	<u>\$ 3,717,288</u>	<u>\$ 183,384,609</u>

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

Governmental activities:	
General government	\$ 1,106,495
Public safety	2,402,013
Highways and streets	7,137,161
Health and welfare	117,188
Culture and recreation	<u>54,905</u>

Total depreciation expense - governmental activities \$ 10,817,762

Business-type activities:

Coliseum	<u>\$ 2,386,624</u>
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NOTES TO FINANCIAL STATEMENTS  
(Continued)

C. Interfund Balances and Activity

1. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2012, is as follows:

<u>Interfund Payables</u>	<u>Interfund Receivables</u>			<u>Total</u>
	<u>General Fund</u>	<u>Rainy Day</u>	<u>Non-major Governmental</u>	
Non-major governmental	<u>\$ 706,234</u>	<u>\$ 960,000</u>	<u>\$ 2,649,454</u>	<u>\$ 4,315,688</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.

2. Interfund Transfers

Interfund transfers at December 31, 2012, were as follows:

<u>Transfer From</u>	<u>General</u>	<u>Rainy Day</u>	<u>Non-major Governmental</u>	<u>Totals</u>
General	\$ -	\$ 1,000,000	\$ 120,000	\$ 1,120,000
Rainy Day	1,544,072	-	-	1,544,072
Non-major Governmental	-	640,000	11,320,894	11,960,894
Totals	<u>\$ 1,544,072</u>	<u>\$ 1,640,000</u>	<u>\$ 11,440,894</u>	<u>\$14,624,966</u>

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

D. Long-Term Liabilities

1. 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, 2012	Current Portion	Premium (Deferral of loss on refunding)	Net Noncurrent
Governmental activities:					
2011 Juvenile Justice Center first mortgage refunded bonds	2% to 5%	\$ 12,787,388	\$ 2,100,000	\$ (243,705)	\$10,443,683
2005 Jail building first mortgage refunding bonds	4.375% to 5.0%	<u>11,780,000</u>	<u>1,335,000</u>	<u>(227,549)</u>	<u>10,217,451</u>
Total governmental activities		<u>\$ 24,567,388</u>	<u>\$ 3,435,000</u>	<u>\$ (471,254)</u>	<u>\$20,661,134</u>
Business-type activities:					
2011 B War Memorial Coliseum additions first mortgage refunding revenue bonds	1.5% to 5.45%	\$ 4,705,000	\$ 285,000	\$ (176,824)	\$ 4,243,176
2007 A War Memorial Coliseum additions refunding first mortgage revenue bonds	4.3% to 5.75%	<u>20,370,000</u>	<u>1,100,000</u>	<u>(777,024)</u>	<u>18,492,976</u>
Total business-type activities		<u>\$ 25,075,000</u>	<u>\$ 1,385,000</u>	<u>\$ (953,848)</u>	<u>\$22,736,152</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
2013	\$ 3,435,000	\$ 937,025	\$ 1,385,000	\$ 1,091,350
2014	3,575,000	805,825	1,420,000	1,040,000
2015	3,705,000	669,525	1,470,000	986,025
2016	3,825,000	521,800	1,530,000	926,595
2017	4,025,000	360,038	1,600,000	854,295
2018-2022	6,002,388	1,876,206	10,510,000	2,980,241
2023-2026	-	-	<u>7,160,000</u>	<u>575,928</u>
Totals	<u>\$ 24,567,388</u>	<u>\$ 5,170,419</u>	<u>\$ 25,075,000</u>	<u>\$ 8,454,434</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, 2012	Current Portion	Premium (Deferral of loss on refunding)	Net Noncurrent
2003 Allen County Public Library first mortgage bonds	3% to 5%	\$ 1,775,000	\$ -	\$ 1,396	\$ 1,776,396
2004 Allen County Public Library first mortgage bonds	4.375% to 5%	7,845,000	4,250,000	596,403	4,191,403
2005 Allen County Public Library first mortgage refunding bonds	3.3% to 5%	30,065,000	80,000	(277,080)	29,707,920
2012 Allen County Public Library first mortgage refunding bonds	3% to 5%	<u>9,385,000</u>	<u>160,000</u>	<u>25,288</u>	<u>9,250,288</u>
Totals		<u>\$49,070,000</u>	<u>\$ 4,490,000</u>	<u>\$ 346,007</u>	<u>\$44,926,007</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
2013	\$ 4,490,000	\$ 2,088,196
2014	4,545,000	1,982,845
2015	4,710,000	1,785,658
2016	4,885,000	1,614,815
2017	5,120,000	1,449,800
2018-2022	<u>25,320,000</u>	<u>3,151,000</u>
Totals	<u>\$ 49,070,000</u>	<u>\$ 12,072,314</u>

2. Advance Refunding

Discretely Presented Component Unit

On December 4, 2012, the Allen County Public Library issued \$9,385,000 in refunding first mortgage bonds with an average interest rate of 3.12 percent to advance refund \$9,375,000 of outstanding First Mortgage Bonds, Series 2003, with an average interest rate of 4.17 percent. The net proceeds of \$9,839,359 (after payment of \$155,720 in issuance costs and \$610,079 in bond premium) and local contributions of \$107,000 were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded First Mortgage Bonds, Series 2003. As a result, these bonds are considered to be defeased and the liability for those bonds has been removed from the Statement of Net Position. The refunding resulted in the accounting loss of \$584,791 which has been recognized on the Statement of Net Position as Deferral of loss on refunding. This amount will be amortized using the straight-line method and charged to interest expense over the next five years. The Allen County Public Library in effect reduced its aggregate debt service payments by \$274,359 over the next five years and realized an economic gain (difference between the present values of the old and new debt service payments of \$283,259).

2. 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, 2012	Current Portion	Discount	Net Noncurrent
2009 Maplecrest Road Bridge Bond	2.5% to 4.7%	<u>\$ 22,575,000</u>	<u>\$ 880,000</u>	<u>\$ (209,375)</u>	<u>\$ 21,485,625</u>

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Revenue bonds debt service requirements to maturity are as follows:

	Governmental Activities	
	Principal	Interest
2013	\$ 880,000	\$ 904,765
2014	915,000	881,453
2015	960,000	853,034
2016	1,000,000	821,509
2017	1,050,000	787,953
2018-2022	6,110,000	3,317,278
2023-2027	7,885,000	1,912,664
2028-2032	3,775,000	224,543
 Totals	 \$ 22,575,000	 \$ 9,703,199

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, 2012	Current Portion	Premium (Discount) (Deferral of Loss on Refunding)	Net Noncurrent
2011 First mortgage refunding bonds	1.68% to 5.54%	\$ 12,500,000	\$ 1,465,000	\$ -	\$ 11,035,000
2004 Airport improvement refunding bonds	3.25% to 5%	3,100,000	2,062,614	17,614	1,055,000
 Totals		 \$ 15,600,000	 \$ 3,527,614	 \$ 17,614	 \$ 12,090,000

Revenue bonds debt service requirements to maturity are as follows:

	Discretely Presented Component Unit	
	Principal	Interest
2013	\$ 3,510,000	\$ 659,927
2014	2,565,000	519,337
2015	1,565,000	441,101
2016	1,630,000	376,895
2017	1,700,000	305,364
2018-2020	4,630,000	383,833
 Totals	 \$ 15,600,000	 \$ 2,686,457

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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3. Advance Refunding

Discretely Presented Component Unit

On December 4, 2012, the Allen County Public Library issued \$9,385,000 in refunding first mortgage bonds with an average interest rate of 3.12 percent to advance refund \$9,375,000 of outstanding First Mortgage Bonds, Series 2003, with an average interest rate of 4.17 percent. The net proceeds of \$9,839,359 (after payment of \$155,720 in issuance costs and \$610,079 in bond premium) and local contributions of \$107,000 were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded First Mortgage Bonds, Series 2003. As a result, these bonds are considered to be defeased and the liability for those bonds has been removed from the Statement of Net Position. The refunding resulted in the accounting loss of \$584,791 which has been recognized on the Statement of Net Position as Deferral of loss on refunding. This amount will be amortized using the straight-line method and charged to interest expense over the next five years. The Allen County Public Library in effect reduced its aggregate debt service payments by \$274,359 over the next five years and realized an economic gain (difference between the present values of the old and new debt service payments of \$283,259).

4. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2012, was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable:					
General obligation	\$ 225,000	\$ -	\$ 225,000	\$ -	\$ -
First mortgage	27,892,388	-	3,325,000	24,567,388	3,435,000
Revenues	<u>23,415,000</u>	<u>-</u>	<u>840,000</u>	<u>22,575,000</u>	<u>880,000</u>
Total bonds payable	<u>51,532,388</u>	<u>-</u>	<u>4,390,000</u>	<u>47,142,388</u>	<u>4,315,000</u>
Compensated absences	2,812,447	2,893,078	2,812,447	2,893,078	2,893,078
Other postemployment benefits liability	<u>4,572,903</u>	<u>379,269</u>	<u>-</u>	<u>4,952,172</u>	<u>-</u>
Total governmental activities long-term liabilities	<u>\$58,917,738</u>	<u>\$3,272,347</u>	<u>\$7,202,447</u>	<u>\$54,987,638</u>	<u>\$7,208,078</u>
Business-type activities:					
First mortgage revenue bonds payable:					
Coliseum	<u>\$26,400,000</u>	<u>\$ -</u>	<u>\$1,325,000</u>	<u>\$25,075,000</u>	<u>\$1,385,000</u>
Compensated absences	<u>44,981</u>	<u>47,580</u>	<u>44,981</u>	<u>47,580</u>	<u>47,580</u>
Total business-type activities long-term liabilities	<u>\$26,444,981</u>	<u>\$ 47,580</u>	<u>\$1,369,981</u>	<u>\$25,122,580</u>	<u>\$1,432,580</u>

ALLEN COUNTY  
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(Continued)

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.

<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>
First mortgage general obligation bonds	\$53,175,000	\$ 9,385,000	\$ 13,490,000	\$49,070,000	\$ 4,490,000
First mortgage revenue bonds	18,950,000	-	3,350,000	15,600,000	3,527,614
Compensated absences	<u>1,859,656</u>	<u>1,056,852</u>	<u>1,066,676</u>	<u>1,849,832</u>	<u>339,506</u>
Total discretely presented component units	<u>\$73,984,656</u>	<u>\$ 10,441,852</u>	<u>\$ 17,906,676</u>	<u>\$66,519,832</u>	<u>\$ 8,357,120</u>

E. Restricted Assets

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

Coliseum ticket office fund	\$ 2,212,610
Coliseum advance customer deposits	401,858
Food and beverage supplemental tax fund	7,998,755
Sports and convention fund	<u>2,977,037</u>
Total restricted assets	<u>\$ 13,590,260</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 percent of the risk in these areas described above. Each department is responsible for the first \$5,000 deductible per each vehicle loss. Funding levels are determined based on the Insurance Director's analysis of prior years' claims history. The source of

ALLEN COUNTY  
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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 2012 was \$101,744. There were no incurred but not reported claims at December 31, 2012. The cash balance in the fund at December 31, 2012, was \$54,341.

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 2012 was \$322,990. Incurred but not reported claims have not been accrued as a liability as of December 31, 2012. The cash balance in the fund at December 31, 2012, was \$81,046.

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 percent and the fund pays 87 percent. 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:

	<u>2011</u>	<u>2012</u>
Unpaid claims, beginning of fiscal year	\$ 1,846,518	\$ 2,649,112
Incurred claims and changes in estimates	12,360,247	14,196,803
Claim payments	<u>11,557,653</u>	<u>13,487,775</u>
Unpaid claims, end of fiscal year	<u>\$ 2,649,112</u>	<u>\$ 3,358,140</u>

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

ALLEN COUNTY  
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\$300,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in 2012. 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 2012 was \$629,500. There were no incurred but not reported claims at December 31, 2012. The cash balance in the fund at December 31, 2012, was \$265,366.

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, 2012, there were four series of Industrial Revenue Bonds outstanding with an aggregate principal amount payable of \$28,927,091.

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, 2012, was \$192,223. 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 \$390,000 were made during 2012, decreasing the unpaid balance by \$90,000.

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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 percent 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 percent of the base rent per year.

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 percent to 6.7 percent. Bonds outstanding at December 31, 2012, were \$740,000.

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 advance refunded and defeased. Series 2005B in the amount of \$2,290,000 was used to provide money to finance

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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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, 2012, was \$5,740,000 Series 2005A and \$1,940,000 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, 2012, was \$962,350. 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, 2012, was \$1,500,753. 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 and loans. 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.

G. 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.

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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, 2012, the County contributed \$342,046 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 30 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	\$ 796,272
Interest on net OPEB obligation	205,781
Adjustment to annual required contribution	<u>(280,738)</u>
Annual OPEB cost	721,315
Contributions made	<u>(342,046)</u>
Increase in net OPEB obligation	379,269
Net OPEB obligation, beginning of year	<u>4,572,903</u>
Net OPEB obligation, end of year	<u><u>\$ 4,952,172</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 2012 and the two preceding years were as follows:

<u>Year</u> <u>Ending</u>	<u>Annual</u> <u>OPEB</u> <u>Cost</u>	<u>Percentage</u> <u>of Annual</u> <u>OPEB Cost</u> <u>Contributed</u>	<u>Net</u> <u>OPEB</u> <u>Obligation</u>
12-31-10	\$ 1,316,566	33%	\$ 4,229,288
12-31-11	657,419	47%	4,572,903
12-31-12	721,315	47%	4,952,172

Funded Status and Funding Progress

As of December 31, 2012, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$6,948,852, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$6,948,852, and the ratio of the UAAL to covered payroll was 11.9 percent.

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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, 2012, actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 10 percent initially, reduced by decrements to an ultimate rate of 5 percent 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, 2012, was 25 years.

H. Revenues Pledged

Governmental Activities Revenues Pledged

Allen County has pledged future wheel and sur tax revenues, net of specified expenditures in the Sur/Wheel Tax Bridge Fund, to repay revenue bonds issued in 2009. Proceeds from the bonds provided financing for Maplecrest Road Bridge. The bonds are payable solely from wheel and sur tax net revenues and are payable through 2032. 2012 debt payments were made from property tax revenues. 2013 debt payments will be made from bond proceeds remaining after all constructions costs have been paid. Annual principal and interest payments beginning in 2014 are expected to require less than 100 percent of net revenues.

Business-Type Activities Revenues Pledged

Allen County has pledged future revenues, net of specified operating expenditures in the Coliseum Fund (an enterprise fund), to repay revenue bonds issued in 2007 and 2011. Proceeds from the bonds provided financing for renovation of the War Memorial Coliseum (a sports arena and convention center). The bonds are payable solely from Coliseum Fund net revenues and are payable through 2026. Annual principal and interest payments are expected to require less than 25 percent of net revenues.

Receipts Pledged in Connection with Component Unit Debt

The Fort Wayne–Allen County Airport Authority (Airport Authority) has pledged, as security for bonds issued by the Airport Authority, a portion of the Airport Authority's operating revenues. If operating revenues are insufficient, ad valorem taxes will be used. The bonds, issued by the Airport

ALLEN COUNTY  
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Authority in 2004 and 2011 in the amount of \$1,565,000 to \$3,510,000, are payable through 2020. The Airport Authority has committed to appropriate each year, from their operating fund, amounts sufficient to cover the principal and interest requirements on the Airport Authority's debt. The Airport Authority has pledged, as the sole security for the bonds, the annual appropriations from the operating fund. Annual principal and interest payments are expected to equal less than 24 percent of the operating revenues of the Airport Authority.

I. Pension Plans

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

1. Indiana Public Retirement System

Plan Description

The primary government contributes to the Indiana Public Employees' Retirement System (INPRS), a defined benefit pension plan. INPRS 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 Indiana Public Retirement System (INPRS) Board, most requirements of the system and give the primary government authority to contribute to the plan. The INPRS 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.

INPRS 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:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

Funding Policy

INPRS 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 8.75 percent of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by the INPRS 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 Position.

Annual Pension Cost

For 2012 the County's annual pension cost of \$3,219,711 for INPRS was less than the County's required and actual contributions.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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:

Allen County Sheriff  
Allen County Courthouse  
715 South Calhoun Street  
Fort Wayne, IN 46702  
Ph. (260) 449-7535

Funding Policy

Plan member's contributions are authorized by state statute (IC 36-8-10-12) and may not exceed 6 percent 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 2012 is \$1,723,869. 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 Position.

Annual Pension Cost

For 2012, the County's annual pension cost of \$1,618,090 for the County Police Retirement Plan was less than the County's required and actual contributions.

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:

Allen County Sheriff  
Allen County Courthouse  
715 South Calhoun Street  
Fort Wayne, IN 46702  
Ph. (260) 449-7535

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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 the 2012 is \$103,790. The Net Pension Obligation (NPO) is combined with the County Police Retirement Plan and reported net as an asset of the County and is reflected as such in the Statement of Net Position.

Annual Pension Cost

For 2012, the County's annual pension cost of \$103,790 for the County Police Benefit Plan was less than the County's required and actual contributions.

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 3,208,859	\$ 1,593,248	\$ 103,962
Interest on net pension obligation	(71,751)	(40,262)	279
Adjustment to annual required contribution	<u>82,603</u>	<u>65,104</u>	<u>(451)</u>
Annual pension cost	3,219,711	1,618,090	103,790
Contributions made	<u>3,613,314</u>	<u>1,723,869</u>	<u>103,962</u>
Increase (decrease) in net pension obligation	(393,603)	(105,779)	(172)
Net pension obligation, beginning of year	<u>(1,025,021)</u>	<u>(555,336)</u>	<u>3,843</u>
Net pension obligation, end of year	<u>\$ (1,418,624)</u>	<u>\$ (661,115)</u>	<u>\$ 3,671</u>
Contribution rates:			
County	7.25%	30%	1%
Plan members	3%	3%	None
Actuarial valuation date	07-01-12	01-01-13	01-01-13
Actuarial cost method	Entry age normal cost	Frozen Initial Liability	Aggregate
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	*
		Two fixed periods:	
Amortization period	30 years	20 years and 30 years	*
Amortization period (from date)	07-01-12	01-01-13	*
Asset valuation method	4 - year smoothing of gains/losses on market value with a 20% corridor	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.

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Actuarial Assumptions	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	6.75%	7.25%	7.25%
Projected future salary increases:			
Total	3.25% to 4.50%	5%	5%
Attributed to inflation	3.0%	4%	4%
Attributed to merit/seniority	1%	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	06-30-10	\$ 3,818,384	82%	\$ (736,130)
	06-30-11	3,015,308	110%	(1,025,021)
	06-30-12	3,219,711	112%	(1,418,624)
County Police Retirement Plan	12-31-09	1,728,031	110%	(428,216)
	12-31-10	1,738,538	109%	(555,336)
	12-31-11	1,618,090	108%	(661,115)
County Police Benefit Plan	12-31-09	87,995	100%	4,023
	12-31-10	85,171	100%	3,843
	12-31-11	103,790	100%	3,671

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)
07-01-10	\$ 48,340,234	\$ 52,489,308	\$ (4,149,074)	92%	\$ 39,802,953	(10%)
07-01-11	40,909,570	70,965,923	(30,056,353)	58%	52,658,993	(57%)
07-01-12	36,722,180	76,320,483	(39,598,303)	48%	54,535,370	(73%)

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)
01-01-08	\$ 31,753,559	\$ 35,006,847	\$ (3,253,288)	91%	\$ 5,775,592	(56%)
01-01-09	30,552,846	37,388,141	(6,835,295)	82%	6,363,635	(107%)
01-01-10	32,172,786	42,190,022	(10,017,236)	76%	6,250,714	(160%)
01-01-11	34,438,198	43,383,485	(8,945,287)	79%	5,983,558	(149%)
01-01-12	36,097,099	45,161,941	(9,064,842)	80%	6,118,166	(148%)
01-01-13	38,099,368	47,401,966	(9,302,598)	80%	6,183,034	(150%)

County Police Benefit 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)
01-01-08	\$ 951,804	\$ 951,804	\$ -	100%	\$ 5,775,592	0%
01-01-09	944,330	944,330	-	100%	6,363,635	0%
01-01-10	1,058,649	1,058,649	-	100%	6,250,714	0%
01-01-11	1,181,702	1,507,659	(325,957)	78%	5,983,558	(5%)
01-01-12	1,266,901	1,495,467	(228,566)	85%	6,118,166	(4%)
01-01-13	1,390,700	1,491,429	(100,729)	93%	6,183,034	(2%)

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)
01-01-07	\$ -	\$ 14,580,514	\$ (14,580,514)	0%	\$ 55,279,487	(26%)
01-01-08	-	14,770,726	(14,770,726)	0%	56,937,872	(26%)
01-01-09	-	12,586,405	(12,586,405)	0%	58,474,588	(22%)
01-01-10	-	12,299,260	(12,299,260)	0%	60,228,826	(20%)
01-01-11	-	6,372,807	(6,372,807)	0%	56,623,757	(11%)
01-01-12	-	6,948,852	(6,948,852)	0%	58,322,470	(12%)

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
12-31-06	\$ 867,453	120%
12-31-07	960,896	104%
12-31-08	1,442,553	103%
12-31-09	1,712,696	110%
12-31-10	1,719,383	109%
12-31-11	1,593,248	108%

County Police Benefit Plan		
Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed County
12-31-06	\$ 82,594	100%
12-31-07	70,566	100%
12-31-08	94,689	100%
12-31-09	88,233	100%
12-31-10	85,351	100%
12-31-11	103,962	100%

ALLEN COUNTY  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES -  
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2012

	General Fund				Maplecrest Road Bridge Fund				Rainy Day Fund			
	Budgeted Amounts		Actual Amounts	Variance	Budgeted Amounts		Actual Amounts	Variance	Budgeted Amounts		Actual Amounts	Variance
	Original	Final	(Budgetary Basis)	With Final Budget Positive (Negative)	Original	Final	(Budgetary Basis)	With Final Budget Positive (Negative)	Original	Final	(Budgetary Basis)	With Final Budget Positive (Negative)
<b>Revenues:</b>												
<b>Taxes:</b>												
Property	\$ 66,172,065	\$ 66,172,065	\$ 64,400,132	\$ (1,771,933)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	2,530,000	2,530,000	2,531,469	1,469	-	-	-	-	-	-	-	-
Intergovernmental	10,807,047	10,807,047	11,312,620	505,573	-	-	-	-	-	-	-	-
Charges for services	3,128,500	3,128,500	4,200,810	1,072,310	-	-	-	-	-	-	-	-
Fines and forfeits	1,950,000	1,950,000	1,866,014	(83,986)	-	-	-	-	-	-	-	-
Other	2,517,445	2,517,445	4,779,377	2,261,932	-	-	2,040	2,040	-	1,668,068	1,668,068	-
<b>Total revenues</b>	<b>87,105,057</b>	<b>87,105,057</b>	<b>89,090,422</b>	<b>1,985,365</b>	<b>-</b>	<b>-</b>	<b>2,040</b>	<b>2,040</b>	<b>-</b>	<b>1,668,068</b>	<b>1,668,068</b>	<b>-</b>
<b>Expenditures:</b>												
<b>Current:</b>												
General government:	37,663,639	47,854,027	45,819,325	2,034,702	-	-	-	-	-	3,870,636	3,870,636	-
Public safety	36,870,073	37,732,902	37,052,045	680,857	-	-	-	-	-	1,790,051	1,790,051	-
Highway and streets	-	-	-	-	2,065,703	3,771,804	3,743,191	28,613	-	1,600,000	1,600,000	-
Health and welfare	5,721,185	5,753,214	5,657,566	95,648	-	-	-	-	-	-	-	-
Culture and recreation	494,897	494,897	489,685	5,212	-	-	-	-	-	-	-	-
Economic Development	-	524,100	524,100	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>80,749,794</b>	<b>92,359,140</b>	<b>89,542,721</b>	<b>2,816,419</b>	<b>2,065,703</b>	<b>3,771,804</b>	<b>3,743,191</b>	<b>28,613</b>	<b>-</b>	<b>7,260,687</b>	<b>7,260,687</b>	<b>-</b>
<b>Other financing sources (uses):</b>												
Temporary loan proceeds	-	-	7,000,000	7,000,000	-	-	-	-	-	-	(7,000,000)	(7,000,000)
Repayment of temporary loan	-	(7,000,000)	(7,000,000)	-	-	-	-	-	-	-	7,000,000	7,000,000
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(7,000,000)</b>	<b>-</b>	<b>7,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>6,355,263</b>	<b>(12,254,083)</b>	<b>(452,299)</b>	<b>11,801,784</b>	<b>(2,065,703)</b>	<b>(3,771,804)</b>	<b>(3,741,151)</b>	<b>30,653</b>	<b>-</b>	<b>(5,592,619)</b>	<b>(5,592,619)</b>	<b>-</b>
<b>Fund balances - beginning</b>	<b>21,073,895</b>	<b>4,922,036</b>	<b>16,862,494</b>	<b>11,940,458</b>	<b>24,618,008</b>	<b>24,618,008</b>	<b>24,618,008</b>	<b>-</b>	<b>17,429,459</b>	<b>15,829,459</b>	<b>17,476,627</b>	<b>1,647,168</b>
<b>Fund balances - December 31</b>	<b>\$ 27,429,158</b>	<b>\$ (7,332,047)</b>	<b>\$ 16,410,195</b>	<b>\$ 23,742,242</b>	<b>\$ 22,552,305</b>	<b>\$ 20,846,204</b>	<b>\$ 20,876,857</b>	<b>\$ 30,653</b>	<b>\$ 17,429,459</b>	<b>\$ 10,236,840</b>	<b>\$ 11,884,008</b>	<b>\$ 1,647,168</b>

ALLEN COUNTY  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGET/GAAP RECONCILIATION  
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2012

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)	\$ (452,299)	\$ (3,741,151)	\$ (5,592,619)
Adjustments:			
To adjust revenues for accruals	(190,515)	-	958,317
To adjust expenditures for accruals	<u>871,267</u>	<u>(89,367)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (GAAP basis)	<u>\$ 228,453</u>	<u>\$ (3,830,518)</u>	<u>\$ (4,634,302)</u>

ALLEN COUNTY  
COMBINING BALANCE SHEET -  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2012

<u>Assets</u>	COIT	County Highway	Local Road and Street	Service of Process	County Health	Property Reassessment	Supplemental Juvenile Probation Services
Cash and cash equivalents	\$ -	\$ 4,868,416	\$ 2,173,789	\$ 8,732	\$ 2,906,561	\$ 47,529	\$ 42,019
Investments	-	441,966	188,427	-	225,355	5,257	3,497
Receivables (net of allowances for uncollectibles):							
Interest	-	2,008	-	-	718	-	-
Taxes	628,798	45,904	-	-	108,782	-	-
Accounts	-	26,231	-	1,600	6,158	-	11,741
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	826,372	256,882	-	8,554	-	-
Interfund receivables:							
Interfund loans	-	-	1,500,753	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 628,798</b>	<b>\$ 6,210,897</b>	<b>\$ 4,119,851</b>	<b>\$ 10,332</b>	<b>\$ 3,256,128</b>	<b>\$ 52,786</b>	<b>\$ 57,257</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 626,964	\$ 70,972	\$ -	\$ 20,393	\$ -	\$ -
Accrued payroll and withholdings payable	-	171,175	-	-	106,656	-	8,797
Interfund payables:							
Interfund loans	-	960,000	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	628,798	-	-	-	108,782	-	-
<b>Total liabilities</b>	<b>628,798</b>	<b>1,758,139</b>	<b>70,972</b>	<b>-</b>	<b>235,831</b>	<b>-</b>	<b>8,797</b>
Fund balances:							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	4,452,758	4,048,879	10,332	3,020,297	52,786	48,460
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>4,452,758</b>	<b>4,048,879</b>	<b>10,332</b>	<b>3,020,297</b>	<b>52,786</b>	<b>48,460</b>
<b>Total liabilities and fund balances</b>	<b>\$ 628,798</b>	<b>\$ 6,210,897</b>	<b>\$ 4,119,851</b>	<b>\$ 10,332</b>	<b>\$ 3,256,128</b>	<b>\$ 52,786</b>	<b>\$ 57,257</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	<u>Supplemental Adult Probation Services</u>	<u>Accident Report</u>	<u>County Surveyor's Corner Perpetuation</u>	<u>Firearms Training</u>	<u>County Extradition</u>	<u>Recorders Records Perpetuation</u>	<u>Drainage Maintenance</u>
Cash and cash equivalents	\$ 153,877	\$ 1,881	\$ 578,353	\$ 43,014	\$ 56,222	\$ 961,490	\$ 5,315,374
Investments	15,320	-	-	-	-	83,604	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	36,908	-	6,905	-	1,644	50,985	-
Special assessments	-	-	-	-	-	-	15,719
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 206,105</u></b>	<b><u>\$ 1,881</u></b>	<b><u>\$ 585,258</u></b>	<b><u>\$ 43,014</u></b>	<b><u>\$ 57,866</u></b>	<b><u>\$ 1,096,079</u></b>	<b><u>\$ 5,331,093</u></b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 4,105	\$ -	\$ -	\$ 1,435	\$ 2,700	\$ 4,496	\$ 8,929
Accrued payroll and withholdings payable	23,963	-	-	-	-	16,501	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b><u>28,068</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1,435</u></b>	<b><u>2,700</u></b>	<b><u>20,997</u></b>	<b><u>8,929</u></b>
Fund balances:							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	178,037	1,881	585,258	41,579	55,166	1,075,082	5,322,164
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b><u>178,037</u></b>	<b><u>1,881</u></b>	<b><u>585,258</u></b>	<b><u>41,579</u></b>	<b><u>55,166</u></b>	<b><u>1,075,082</u></b>	<b><u>5,322,164</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 206,105</u></b>	<b><u>\$ 1,881</u></b>	<b><u>\$ 585,258</u></b>	<b><u>\$ 43,014</u></b>	<b><u>\$ 57,866</u></b>	<b><u>\$ 1,096,079</u></b>	<b><u>\$ 5,331,093</u></b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	<u>Jail Commissary</u>	<u>Local Health Maintenance</u>	<u>County User Fee</u>	<u>County Law Enforcement Continuing Education</u>	<u>County Corrections</u>	<u>Community Corrections</u>	<u>Community Corrections - Home Detention</u>
Cash and cash equivalents	\$ 328,907	\$ 365,267	\$ 49,377	\$ 506	\$ 11,635	\$ 314,541	\$ -
Investments	-	31,893	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	3,144	-	-	-	17,051
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	184,488	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 328,907</u></b>	<b><u>\$ 397,160</u></b>	<b><u>\$ 52,521</u></b>	<b><u>\$ 506</u></b>	<b><u>\$ 11,635</u></b>	<b><u>\$ 499,029</u></b>	<b><u>\$ 17,051</u></b>
<b><u>Liabilities and Fund Balances</u></b>							
<b>Liabilities:</b>							
Accounts payable	\$ -	\$ -	\$ 2,743	\$ -	\$ -	\$ 56,365	\$ 10,144
Accrued payroll and withholdings payable	-	5,886	-	-	-	69,938	68,285
Interfund payables:							
Interfund loans	-	-	-	-	-	-	359,683
Interfund services provided and used	36,250	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b><u>36,250</u></b>	<b><u>5,886</u></b>	<b><u>2,743</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>126,303</u></b>	<b><u>438,112</u></b>
<b>Fund balances:</b>							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	292,657	-	49,778	506	11,635	372,726	-
Committed fund balance	-	391,274	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	(421,061)
<b>Total fund balances</b>	<b><u>292,657</u></b>	<b><u>391,274</u></b>	<b><u>49,778</u></b>	<b><u>506</u></b>	<b><u>11,635</u></b>	<b><u>372,726</u></b>	<b><u>(421,061)</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 328,907</u></b>	<b><u>\$ 397,160</u></b>	<b><u>\$ 52,521</u></b>	<b><u>\$ 506</u></b>	<b><u>\$ 11,635</u></b>	<b><u>\$ 499,029</u></b>	<b><u>\$ 17,051</u></b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Redevelopment Commission	Hazardous Waste	Alcohol Abuse Deterrent Program	Narcotics	Park and Recreation Nonreverting	Economic Development	Emergency Planning and Right to Know
Cash and cash equivalents	\$ 12,807	\$ 2,703,953	\$ 6,130	\$ 4,581	\$ 455,349	\$ 86,252	\$ 223,654
Investments	-	233,090	-	-	39,371	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	743	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	13,797	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 12,807</b>	<b>\$ 2,937,786</b>	<b>\$ 19,927</b>	<b>\$ 4,581</b>	<b>\$ 494,720</b>	<b>\$ 86,252</b>	<b>\$ 223,654</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 14,124	\$ 13,797	\$ -	\$ 5,468	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>14,124</b>	<b>13,797</b>	<b>-</b>	<b>5,468</b>	<b>-</b>	<b>-</b>
Fund balances:							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	12,807	2,923,662	6,130	4,581	489,252	-	223,654
Committed fund balance	-	-	-	-	-	86,252	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>12,807</b>	<b>2,923,662</b>	<b>6,130</b>	<b>4,581</b>	<b>489,252</b>	<b>86,252</b>	<b>223,654</b>
<b>Total liabilities and fund balances</b>	<b>\$ 12,807</b>	<b>\$ 2,937,786</b>	<b>\$ 19,927</b>	<b>\$ 4,581</b>	<b>\$ 494,720</b>	<b>\$ 86,252</b>	<b>\$ 223,654</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Vehicle Title Inspection	Record Check	Plat Book	County Drug Free Community	Supplemental Public Defender Services	Emergency Telephone System	Public Information
Cash and cash equivalents	\$ 8,669	\$ 84,448	\$ 100,110	\$ 257,015	\$ 119,543	\$ -	\$ 549,026
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	540	15,729	4,037	-	114,332
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	14,032	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 8,669</u>	<u>\$ 84,448</u>	<u>\$ 100,650</u>	<u>\$ 272,744</u>	<u>\$ 137,612</u>	<u>\$ -</u>	<u>\$ 663,358</u>
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 8,638	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	1,747	-	2,162	-	5,345
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>1,747</u>	<u>-</u>	<u>10,800</u>	<u>-</u>	<u>5,345</u>
Fund balances:							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	8,669	84,448	98,903	272,744	126,812	-	-
Committed fund balance	-	-	-	-	-	-	658,013
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<u>8,669</u>	<u>84,448</u>	<u>98,903</u>	<u>272,744</u>	<u>126,812</u>	<u>-</u>	<u>658,013</u>
<b>Total liabilities and fund balances</b>	<u>\$ 8,669</u>	<u>\$ 84,448</u>	<u>\$ 100,650</u>	<u>\$ 272,744</u>	<u>\$ 137,612</u>	<u>\$ -</u>	<u>\$ 663,358</u>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Drug Task Force	Court Appointed Special Advocate	Allen County Statewide 911	Law Enforcement	Prosecutor PCA	Tax Sale Fee	Park and Recreation Gift
Cash and cash equivalents	\$ 58,784	\$ 289,957	\$ 4,165,230	\$ 14,165	\$ 10,700	\$ 660,894	\$ 144,449
Investments	-	-	351,911	-	-	-	12,450
Receivables (net of allowances for uncollectibles):							
Interest	-	-	1,121	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,680	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 58,784</b>	<b>\$ 289,957</b>	<b>\$ 4,518,262</b>	<b>\$ 14,165</b>	<b>\$ 14,380</b>	<b>\$ 660,894</b>	<b>\$ 156,899</b>
<u>Liabilities and Fund Balances</u>							
<b>Liabilities:</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 2,716	\$ 5,597	\$ -
Accrued payroll and withholdings payable	-	5,183	-	2,484	-	5,081	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>5,183</b>	<b>-</b>	<b>2,484</b>	<b>2,716</b>	<b>10,678</b>	<b>-</b>
<b>Fund balances:</b>							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	58,784	-	4,518,262	11,681	11,664	650,216	156,899
Committed fund balance	-	284,774	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>58,784</b>	<b>284,774</b>	<b>4,518,262</b>	<b>11,681</b>	<b>11,664</b>	<b>650,216</b>	<b>156,899</b>
<b>Total liabilities and fund balances</b>	<b>\$ 58,784</b>	<b>\$ 289,957</b>	<b>\$ 4,518,262</b>	<b>\$ 14,165</b>	<b>\$ 14,380</b>	<b>\$ 660,894</b>	<b>\$ 156,899</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Indiana Law Enforcement Assist Grant	Department of Planning of Services	Medical Care for Inmates	Chemical Testing	Jury Fee	Infraction Deferral Fee	Circuit Court ADR Plan
Cash and cash equivalents	\$ -	\$ 49,986	\$ 11,705	\$ 72,387	\$ 14,907	\$ 546,480	\$ 18,265
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	2,212	4,148	63,567	1,085
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	67,133	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 49,986</b>	<b>\$ 11,705</b>	<b>\$ 74,599</b>	<b>\$ 19,055</b>	<b>\$ 677,180</b>	<b>\$ 19,350</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 3,845	\$ -	\$ 87,560	\$ 1,250
Accrued payroll and withholdings payable	-	-	-	-	-	37,050	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,845</b>	<b>-</b>	<b>124,610</b>	<b>1,250</b>
Fund balances:							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	-	11,705	-	19,055	552,570	18,100
Committed fund balance	-	49,986	-	70,754	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>49,986</b>	<b>11,705</b>	<b>70,754</b>	<b>19,055</b>	<b>552,570</b>	<b>18,100</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 49,986</b>	<b>\$ 11,705</b>	<b>\$ 74,599</b>	<b>\$ 19,055</b>	<b>\$ 677,180</b>	<b>\$ 19,350</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	<u>Pre-Trial Diversion</u>	<u>Superior Court ADR Plan</u>	<u>Allen County Morgue</u>	<u>Algor Mortis Study</u>	<u>Campaign Finance Enforcement</u>	<u>Surveyor's Petition</u>	<u>Federal Asset Seizure</u>
Cash and cash equivalents	\$ 383,224	\$ 12,148	\$ 463	\$ 186	\$ 2,815	\$ 5,321	\$ 246,104
Investments	-	-	-	-	-	-	20,411
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	18,067	1,575	-	-	775	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 401,291</u></b>	<b><u>\$ 13,723</u></b>	<b><u>\$ 463</u></b>	<b><u>\$ 186</u></b>	<b><u>\$ 3,590</u></b>	<b><u>\$ 5,321</u></b>	<b><u>\$ 266,515</u></b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	11,256	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b><u>11,256</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Fund balances:							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	390,035	13,723	463	186	3,590	5,321	266,515
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b><u>390,035</u></b>	<b><u>13,723</u></b>	<b><u>463</u></b>	<b><u>186</u></b>	<b><u>3,590</u></b>	<b><u>5,321</u></b>	<b><u>266,515</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 401,291</u></b>	<b><u>\$ 13,723</u></b>	<b><u>\$ 463</u></b>	<b><u>\$ 186</u></b>	<b><u>\$ 3,590</u></b>	<b><u>\$ 5,321</u></b>	<b><u>\$ 266,515</u></b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Community Transitions Program	Stormwater Study	Internet Access	Prisoner Reimbursement	Juvenile Public Defender User Fees	Mobil Command Unit	Clerk Record Perpetuation
Cash and cash equivalents	\$ -	\$ 58,104	\$ 159,309	\$ 8,735	\$ 60,490	\$ 12,645	\$ 221,992
Investments	-	5,011	-	-	6,088	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	2,220	-	743	-	6,588
Special assessments	-	-	-	-	-	-	-
Intergovernmental	28,928	-	-	-	-	-	724
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 28,928</b>	<b>\$ 63,115</b>	<b>\$ 161,529</b>	<b>\$ 8,735</b>	<b>\$ 67,321</b>	<b>\$ 12,645</b>	<b>\$ 229,304</b>
<u>Liabilities and Fund Balances</u>							
<b>Liabilities:</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	21,225	-	-	-	-	-	10,477
Interfund payables:							
Interfund loans	157,833	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>179,058</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,477</b>
<b>Fund balances:</b>							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	63,115	-	-	67,321	12,645	218,827
Committed fund balance	-	-	161,529	8,735	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	(150,130)	-	-	-	-	-	-
<b>Total fund balances</b>	<b>(150,130)</b>	<b>63,115</b>	<b>161,529</b>	<b>8,735</b>	<b>67,321</b>	<b>12,645</b>	<b>218,827</b>
<b>Total liabilities and fund balances</b>	<b>\$ 28,928</b>	<b>\$ 63,115</b>	<b>\$ 161,529</b>	<b>\$ 8,735</b>	<b>\$ 67,321</b>	<b>\$ 12,645</b>	<b>\$ 229,304</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Alcohol and Drug User Fees	Sales Disclosure	Levy Excess Fund	Allen County Children's Home Gift	Prosecutor's Federal Asset Seizure	Sheriff Donation	Wireless Emergency Phone
Cash and cash equivalents	\$ 1,313,993	\$ 54,700	\$ 652,840	\$ 50,724	\$ 20	\$ 16,298	\$ 21,242
Investments	-	5,139	-	-	-	-	2,552
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	25,520	-	-	505	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	2,100	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 1,339,513</u></b>	<b><u>\$ 59,839</u></b>	<b><u>\$ 652,840</u></b>	<b><u>\$ 51,229</u></b>	<b><u>\$ 20</u></b>	<b><u>\$ 18,398</u></b>	<b><u>\$ 23,794</u></b>
<b><u>Liabilities and Fund Balances</u></b>							
<b>Liabilities:</b>							
Accounts payable	\$ 16,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	29,057	1,505	-	-	-	-	-
Interfund payables:							
Interfund loans	181,313	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b><u>226,539</u></b>	<b><u>1,505</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Fund balances:</b>							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	1,112,974	58,334	652,840	51,229	20	18,398	23,794
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b><u>1,112,974</u></b>	<b><u>58,334</u></b>	<b><u>652,840</u></b>	<b><u>51,229</u></b>	<b><u>20</u></b>	<b><u>18,398</u></b>	<b><u>23,794</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 1,339,513</u></b>	<b><u>\$ 59,839</u></b>	<b><u>\$ 652,840</u></b>	<b><u>\$ 51,229</u></b>	<b><u>\$ 20</u></b>	<b><u>\$ 18,398</u></b>	<b><u>\$ 23,794</u></b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Youth Services Per Diem Fees	Juvenile Center Per Diem Fees	Check Deception Program	Adult Protective Services	Unsafe Building	Court Improvement Project Allen-CIP-FY-03/04	Tobacco Master Plan Program
Cash and cash equivalents	\$ 677,493	\$ 42,516	\$ 16,599	\$ -	\$ 77,132	\$ 10,534	\$ 228,642
Investments	58,322	4,432	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	2,380	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	28,070	3,200	-	61,950	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 766,265</b>	<b>\$ 50,148</b>	<b>\$ 16,599</b>	<b>\$ 61,950</b>	<b>\$ 77,132</b>	<b>\$ 10,534</b>	<b>\$ 228,642</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 6,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,411
Accrued payroll and withholdings payable	16,031	-	-	10,620	-	-	4,358
Interfund payables:							
Interfund loans	-	-	-	45,421	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>22,400</b>	<b>-</b>	<b>-</b>	<b>56,041</b>	<b>-</b>	<b>-</b>	<b>12,769</b>
Fund balances:							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	-	16,599	5,909	77,132	10,534	215,873
Committed fund balance	743,865	50,148	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>743,865</b>	<b>50,148</b>	<b>16,599</b>	<b>5,909</b>	<b>77,132</b>	<b>10,534</b>	<b>215,873</b>
<b>Total liabilities and fund balances</b>	<b>\$ 766,265</b>	<b>\$ 50,148</b>	<b>\$ 16,599</b>	<b>\$ 61,950</b>	<b>\$ 77,132</b>	<b>\$ 10,534</b>	<b>\$ 228,642</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	St. Joseph Foundation Lead Program	Public Health Coordinator	HIV/AIDS Program	Substance Abuse Prevention and Treatment Program	Sexually Transmitted Disease Program	Great KIDS Make Great COMMUNITIES	Electronic Map Generation
Cash and cash equivalents	\$ 7,759	\$ -	\$ -	\$ -	\$ -	\$ 181,910	\$ 61,202
Investments	-	-	-	-	-	-	5,289
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	12,662	5,046	40,327	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 7,759</u>	<u>\$ -</u>	<u>\$ 12,662</u>	<u>\$ 5,046</u>	<u>\$ 40,327</u>	<u>\$ 181,910</u>	<u>\$ 66,491</u>
<u>Liabilities and Fund Balances</u>							
<b>Liabilities:</b>							
Accounts payable	\$ -	\$ -	\$ 2,237	\$ -	\$ 1,454	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	2,321	1,720	3,713	-	-
Interfund payables:							
Interfund loans	-	-	8,104	3,326	35,159	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>12,662</u>	<u>5,046</u>	<u>40,326</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	7,759	-	-	-	1	181,910	66,491
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<u>7,759</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>181,910</u>	<u>66,491</u>
<b>Total liabilities and fund balances</b>	<u>\$ 7,759</u>	<u>\$ -</u>	<u>\$ 12,662</u>	<u>\$ 5,046</u>	<u>\$ 40,327</u>	<u>\$ 181,910</u>	<u>\$ 66,491</u>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Allen County Courts Foreign Language Interpreter	Allen County Onsite Wastewater Management	Traffic Enforcement	Jury Fee Circuit Court	Sheriff Department Training	Sheriff Foundation Grants	Identification Security Protection
Cash and cash equivalents	\$ 5,930	\$ 73,481	\$ -	\$ 2,843	\$ 5,489	\$ 30,120	\$ 24,651
Investments	-	6,581	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	3,257
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 5,930</b>	<b>\$ 80,062</b>	<b>\$ -</b>	<b>\$ 2,843</b>	<b>\$ 5,489</b>	<b>\$ 30,120</b>	<b>\$ 27,908</b>
<u>Liabilities and Fund Balances</u>							
<b>Liabilities:</b>							
Accounts payable	\$ -	\$ 14,488	\$ -	\$ -	\$ -	\$ 30,120	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>14,488</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,120</b>	<b>-</b>
<b>Fund balances:</b>							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	5,930	65,574	-	2,843	5,489	-	27,908
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>5,930</b>	<b>65,574</b>	<b>-</b>	<b>2,843</b>	<b>5,489</b>	<b>-</b>	<b>27,908</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,930</b>	<b>\$ 80,062</b>	<b>\$ -</b>	<b>\$ 2,843</b>	<b>\$ 5,489</b>	<b>\$ 30,120</b>	<b>\$ 27,908</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Enhanced Access	On-site Septic System	YMCA/Youth Service Bureau	Allen County Courts Family Court Grant	State Homeland Security Program	Allen County Smoking Ordinance Coordination	State Criminal Alien Assistance Program
Cash and cash equivalents	\$ 21	\$ 51,633	\$ -	\$ 8,915	\$ -	\$ 89	\$ 20,678
Investments	-	4,249	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	14,488	-	-	14,211	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 21</b>	<b>\$ 70,370</b>	<b>\$ -</b>	<b>\$ 8,915</b>	<b>\$ 14,211</b>	<b>\$ 89</b>	<b>\$ 20,678</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	2,070	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	14,211	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>2,070</b>	<b>-</b>	<b>-</b>	<b>14,211</b>	<b>-</b>	<b>-</b>
Fund balances:							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	21	68,300	-	8,915	-	89	20,678
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>21</b>	<b>68,300</b>	<b>-</b>	<b>8,915</b>	<b>-</b>	<b>89</b>	<b>20,678</b>
<b>Total liabilities and fund balances</b>	<b>\$ 21</b>	<b>\$ 70,370</b>	<b>\$ -</b>	<b>\$ 8,915</b>	<b>\$ 14,211</b>	<b>\$ 89</b>	<b>\$ 20,678</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Allen County Council on Aging	Allen County Sheriff Training Center	DUI Task Force Enforcement	Aggressive Driving Enforcement	Refugee Interpreter/ Translator	Courtroom Court Reform Grant	GIS Infrastructure Fund
Cash and cash equivalents	\$ -	\$ 33,094	\$ -	\$ -	\$ 19,973	\$ 4,312	\$ 518,408
Investments	-	2,394	-	-	-	-	44,769
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 35,488</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,973</u>	<u>\$ 4,312</u>	<u>\$ 563,177</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 9,116	\$ -	\$ -	\$ 1,660	\$ -	\$ 110,845
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>9,116</u>	<u>-</u>	<u>-</u>	<u>1,660</u>	<u>-</u>	<u>110,845</u>
Fund balances:							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	26,372	-	-	18,313	4,312	-
Committed fund balance	-	-	-	-	-	-	452,332
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<u>-</u>	<u>26,372</u>	<u>-</u>	<u>-</u>	<u>18,313</u>	<u>4,312</u>	<u>452,332</u>
<b>Total liabilities and fund balances</b>	<u>\$ -</u>	<u>\$ 35,488</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,973</u>	<u>\$ 4,312</u>	<u>\$ 563,177</u>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Comprehensive Mental Health	Emergency Telephone Wireless	Immunization Grant	Multi Agency Communication	Riverhaven Flood Acq Grant #17	Community Corrections Commissary	AC Multit-Hazard Mitigation Plan
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 20	\$ 11,888	\$ 3,742	\$ 6,276
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	48,911	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,911</b>	<b>\$ 20</b>	<b>\$ 11,888</b>	<b>\$ 3,742</b>	<b>\$ 6,276</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,276
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	48,911	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>48,911</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,276</b>
Fund balances:							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	-	-	-	11,888	-	-
Committed fund balance	-	-	-	20	-	3,742	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>11,888</b>	<b>3,742</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,911</b>	<b>\$ 20</b>	<b>\$ 11,888</b>	<b>\$ 3,742</b>	<b>\$ 6,276</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Radon & Health Homes Fund	Elected Official Training Fund	County Offender Transportation Fund	ARRA Clerk IV-D Incentive	County IV-D Incentive	Prosc IV-D Incentive Prior to 10/99	Prosc IV-D Incentive Post 10/99
Cash and cash equivalents	\$ -	\$ 46,194	\$ 4,480	\$ 60,508	\$ 312,409	\$ 83,395	\$ 179,831
Investments	-	3,894	-	5,766	27,514	7,191	17,010
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	3,257	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	2,180	-	-	-	37,036	-	55,721
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 2,180</b>	<b>\$ 53,345</b>	<b>\$ 4,480</b>	<b>\$ 66,274</b>	<b>\$ 376,959</b>	<b>\$ 90,586</b>	<b>\$ 252,562</b>
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,768
Accrued payroll and withholdings payable	-	-	-	1,986	3,417	-	12,637
Interfund payables:							
Interfund loans	2,180	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>2,180</b>	<b>-</b>	<b>-</b>	<b>1,986</b>	<b>3,417</b>	<b>-</b>	<b>16,405</b>
Fund balances:							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	53,345	4,480	64,288	373,542	90,586	236,157
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>53,345</b>	<b>4,480</b>	<b>64,288</b>	<b>373,542</b>	<b>90,586</b>	<b>236,157</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,180</b>	<b>\$ 53,345</b>	<b>\$ 4,480</b>	<b>\$ 66,274</b>	<b>\$ 376,959</b>	<b>\$ 90,586</b>	<b>\$ 252,562</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Clerk IV-D Incentive Post 10/99	Reassessment 2015	Clinic Donation Fund	County Bond	General Drain Improvement	County Economic Development Tax	Special COIT - Flood Control
Cash and cash equivalents	\$ 611,843	\$ 560,983	\$ 21,176	\$ 1,211,066	\$ 1,164,333	\$ 13,504,519	\$ 1,384,470
Investments	52,747	41,575	-	138,636	100,558	-	121,538
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	24,583	-	212,647	-	182,946	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	26,963	-	-
Intergovernmental	37,036	-	-	-	-	202,151	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	962,544	156,763
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 701,626</b>	<b>\$ 627,141</b>	<b>\$ 21,176</b>	<b>\$ 1,562,349</b>	<b>\$ 1,291,854</b>	<b>\$ 14,852,160</b>	<b>\$ 1,662,771</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 2,250	\$ -	\$ -	\$ -	\$ -	\$ 310,237	\$ -
Accrued payroll and withholdings payable	7,013	10,729	-	-	-	8,690	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	24,583	-	212,647	-	182,946	-
<b>Total liabilities</b>	<b>9,263</b>	<b>35,312</b>	<b>-</b>	<b>212,647</b>	<b>-</b>	<b>501,873</b>	<b>-</b>
Fund balances:							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	692,363	591,829	21,176	1,349,702	1,291,854	1,500,000	-
Committed fund balance	-	-	-	-	-	12,850,287	-
Assigned fund balance	-	-	-	-	-	-	1,662,771
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>692,363</b>	<b>591,829</b>	<b>21,176</b>	<b>1,349,702</b>	<b>1,291,854</b>	<b>14,350,287</b>	<b>1,662,771</b>
<b>Total liabilities and fund balances</b>	<b>\$ 701,626</b>	<b>\$ 627,141</b>	<b>\$ 21,176</b>	<b>\$ 1,562,349</b>	<b>\$ 1,291,854</b>	<b>\$ 14,852,160</b>	<b>\$ 1,662,771</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Cumulative Capital Development	CASAD East TIF	Major Bridge	Nestle TIF II Bond	Argo Drain	Community Development Corporation	Mossman Drain
Cash and cash equivalents	\$ 2,281,474	\$ 686,507	\$ 6,703,905	\$ 327,292	\$ 135,694	\$ 696,847	\$ 19,029
Investments	174,417	55,482	-	15,064	11,696	60,535	-
Receivables (net of allowances for uncollectibles):							
Interest	556	-	-	-	-	-	-
Taxes	119,230	-	79,282	-	-	-	-
Accounts	-	-	-	-	-	17,931	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	26,133	-	-	-	-
Interfund receivables:							
Interfund loans	29,394	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 2,605,071</u></b>	<b><u>\$ 741,989</u></b>	<b><u>\$ 6,809,320</u></b>	<b><u>\$ 342,356</u></b>	<b><u>\$ 147,390</u></b>	<b><u>\$ 775,313</u></b>	<b><u>\$ 19,029</u></b>
<b><u>Liabilities and Fund Balances</u></b>							
<b>Liabilities:</b>							
Accounts payable	\$ 141,857	\$ -	\$ 120,652	\$ -	\$ -	\$ 8,468	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	119,230	-	79,282	-	-	-	-
<b>Total liabilities</b>	<b><u>261,087</u></b>	<b><u>-</u></b>	<b><u>199,934</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>8,468</u></b>	<b><u>-</u></b>
<b>Fund balances:</b>							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	2,343,984	741,989	6,609,386	342,356	147,390	-	19,029
Committed fund balance	-	-	-	-	-	766,845	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b><u>2,343,984</u></b>	<b><u>741,989</u></b>	<b><u>6,609,386</u></b>	<b><u>342,356</u></b>	<b><u>147,390</u></b>	<b><u>766,845</u></b>	<b><u>19,029</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 2,605,071</u></b>	<b><u>\$ 741,989</u></b>	<b><u>\$ 6,809,320</u></b>	<b><u>\$ 342,356</u></b>	<b><u>\$ 147,390</u></b>	<b><u>\$ 775,313</u></b>	<b><u>\$ 19,029</u></b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Parking Garage Bond of 2001	Tax Abatement Development	Lincoln Industrial TIF	Uniroyal Goodrich TIF	GM 2005 General Account	GM 2005B Bond	GM 2005A Bond
Cash and cash equivalents	\$ 22,529	\$ 367,672	\$ 80,478	\$ 21,544	\$ 718,101	\$ 134,681	\$ 353,700
Investments	1,942	31,693	-	-	15,842	11,609	30,488
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 24,471</b>	<b>\$ 399,365</b>	<b>\$ 80,478</b>	<b>\$ 21,544</b>	<b>\$ 733,943</b>	<b>\$ 146,290</b>	<b>\$ 384,188</b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	-	80,478	21,544	733,943	146,290	384,188
Committed fund balance	-	399,365	-	-	-	-	-
Assigned fund balance	24,471	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>24,471</b>	<b>399,365</b>	<b>80,478</b>	<b>21,544</b>	<b>733,943</b>	<b>146,290</b>	<b>384,188</b>
<b>Total liabilities and fund balances</b>	<b>\$ 24,471</b>	<b>\$ 399,365</b>	<b>\$ 80,478</b>	<b>\$ 21,544</b>	<b>\$ 733,943</b>	<b>\$ 146,290</b>	<b>\$ 384,188</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	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
Cash and cash equivalents	\$ 1,950	\$ 250,826	\$ 120,773	\$ 49,298	\$ 125,778	\$ 107,012	\$ 395,052
Investments	-	21,623	10,411	4,249	10,395	5,036	36,739
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	2,368
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 1,950</u>	<u>\$ 272,449</u>	<u>\$ 131,184</u>	<u>\$ 53,547</u>	<u>\$ 136,173</u>	<u>\$ 112,048</u>	<u>\$ 434,159</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	962,544	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>962,544</u>	<u>-</u>
Fund balances:							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	1,950	272,449	131,184	53,547	136,173	-	434,159
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	(850,496)	-
<b>Total fund balances</b>	<u>1,950</u>	<u>272,449</u>	<u>131,184</u>	<u>53,547</u>	<u>136,173</u>	<u>(850,496)</u>	<u>434,159</u>
<b>Total liabilities and fund balances</b>	<u>\$ 1,950</u>	<u>\$ 272,449</u>	<u>\$ 131,184</u>	<u>\$ 53,547</u>	<u>\$ 136,173</u>	<u>\$ 112,048</u>	<u>\$ 434,159</u>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Bandalier TIF	Bluffton Road East TIF	Brookwood TIF	Oak Crossing TIF	Jackson Industrial TIF	Allen County Redevelopment Capital	Sur/Wheel Tax Bridge Fund
Cash and cash equivalents	\$ 5,752	\$ 2,804	\$ 56,805	\$ 45,475	\$ 81,094	\$ 1,184,515	\$ 2,556,959
Investments	-	-	4,354	2,141	6,183	102,357	221,139
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	705
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	5,100	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	18,580
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	3,703,581	-
<b>Total assets</b>	<b><u>\$ 5,752</u></b>	<b><u>\$ 2,804</u></b>	<b><u>\$ 61,159</u></b>	<b><u>\$ 47,616</u></b>	<b><u>\$ 87,277</u></b>	<b><u>\$ 4,995,553</u></b>	<b><u>\$ 2,797,383</u></b>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,109
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	1,500,753	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1,500,753</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>52,109</u></b>
Fund balances:							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,703,581	\$ -
Restricted fund balance	5,752	2,804	61,159	-	87,277	1,291,972	2,745,274
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	(1,453,137)	-	-	-
<b>Total fund balances</b>	<b><u>5,752</u></b>	<b><u>2,804</u></b>	<b><u>61,159</u></b>	<b><u>(1,453,137)</u></b>	<b><u>87,277</u></b>	<b><u>4,995,553</u></b>	<b><u>2,745,274</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 5,752</u></b>	<b><u>\$ 2,804</u></b>	<b><u>\$ 61,159</u></b>	<b><u>\$ 47,616</u></b>	<b><u>\$ 87,277</u></b>	<b><u>\$ 4,995,553</u></b>	<b><u>\$ 2,797,383</u></b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	Zubric Road TIF	Zubric Road II TIF	Parkview Deibold Fund	Jail Building Corporation	Juvenile Justice Center Building Corporation	<u>Totals</u>
Cash and cash equivalents	\$ 37,124	\$ 7,289	\$ 175,550	\$ 6,700	\$ -	\$ 71,209,055
Investments	2,568	-	-	-	5	3,149,775
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	5,851
Taxes	-	-	-	-	-	1,402,172
Accounts	-	-	-	-	-	469,732
Special assessments	-	-	-	-	-	45,050
Intergovernmental	-	-	-	-	-	2,000,595
Interfund receivables:						
Interfund loans	-	-	-	-	-	2,649,454
Assets held for resale	-	-	-	-	-	3,703,581
<b>Total assets</b>	<b>\$ 39,692</b>	<b>\$ 7,289</b>	<b>\$ 175,550</b>	<b>\$ 6,700</b>	<b>\$ 5</b>	<b>\$ 84,635,265</b>
<u>Liabilities and Fund Balances</u>						
<u>Liabilities:</u>						
Accounts payable	\$ -	\$ -	\$ 164,553	\$ -	\$ -	\$ 1,963,280
Accrued payroll and withholdings payable	-	-	-	-	-	689,078
Interfund payables:						
Interfund loans	-	-	-	-	-	4,279,438
Interfund services provided and used	-	-	-	-	-	36,250
Deferred revenue - Unavailable	-	-	-	-	-	1,356,268
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>164,553</b>	<b>-</b>	<b>-</b>	<b>8,324,314</b>
<u>Fund balances:</u>						
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	3,703,581
Restricted fund balance	39,692	7,289	10,997	6,700	5	56,817,031
Committed fund balance	-	-	-	-	-	16,977,921
Assigned fund balance	-	-	-	-	-	1,687,242
Unassigned fund balance	-	-	-	-	-	(2,874,824)
<b>Total fund balances</b>	<b>39,692</b>	<b>7,289</b>	<b>10,997</b>	<b>6,700</b>	<b>5</b>	<b>76,310,951</b>
<b>Total liabilities and fund balances</b>	<b>\$ 39,692</b>	<b>\$ 7,289</b>	<b>\$ 175,550</b>	<b>\$ 6,700</b>	<b>\$ 5</b>	<b>\$ 84,635,265</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012

	COIT	County Highway	Local Road and Street	Service of Process	County Health	Property Reassessment	Supplemental Juvenile Probation Services
<b>Revenues:</b>							
Taxes	\$ -	\$ 337,982	\$ -	\$ -	\$ 2,042,187	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	265,194	-	-	1,104,577	-	-
Intergovernmental	-	7,880,502	1,788,272	-	308,699	-	-
Charges for services	-	267,674	30,012	-	118,695	-	182,254
Fines and forfeits	-	-	-	13,506	-	-	-
Other	-	45,764	18,482	-	109,448	304	1,713
<b>Total revenues</b>	<b>-</b>	<b>8,797,116</b>	<b>1,836,766</b>	<b>13,506</b>	<b>3,683,606</b>	<b>304</b>	<b>183,967</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	-	-	-	-	65,634	-
Public safety	-	-	-	23,502	-	-	261,241
Highways and streets	-	10,267,998	1,853,773	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	3,833,870	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>10,267,998</b>	<b>1,853,773</b>	<b>23,502</b>	<b>3,833,870</b>	<b>65,634</b>	<b>261,241</b>
Excess (deficiency) of revenues over (under) expenditures	-	(1,470,882)	(17,007)	(9,996)	(150,264)	(65,330)	(77,274)
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(640,000)	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>(640,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>(2,110,882)</b>	<b>(17,007)</b>	<b>(9,996)</b>	<b>(150,264)</b>	<b>(65,330)</b>	<b>(77,274)</b>
Fund balances - beginning	-	6,563,640	4,065,886	20,328	3,170,561	118,116	125,734
Fund balances - ending	\$ -	\$ 4,452,758	\$ 4,048,879	\$ 10,332	\$ 3,020,297	\$ 52,786	\$ 48,460

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	Supplemental Adult Probation Services	Accident Report	County Surveyor's Corner Perpetuation	Firearms Training	County Extradition	Recorders Records Perpetuation	Drainage Maintenance
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	591,740
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	650,108	16,560	67,475	52,058	4,526	602,443	-
Fines and forfeits	-	-	-	-	-	-	-
Other	2,027	-	-	-	319	2,690	18,837
<b>Total revenues</b>	<b>652,135</b>	<b>16,560</b>	<b>67,475</b>	<b>52,058</b>	<b>4,845</b>	<b>605,133</b>	<b>610,577</b>
Expenditures:							
Current:							
General government	-	-	25,923	-	-	537,535	349,726
Public safety	683,063	14,679	-	34,972	19,816	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>683,063</b>	<b>14,679</b>	<b>25,923</b>	<b>34,972</b>	<b>19,816</b>	<b>537,535</b>	<b>349,726</b>
Excess (deficiency) of revenues over (under) expenditures	<u>(30,928)</u>	<u>1,881</u>	<u>41,552</u>	<u>17,086</u>	<u>(14,971)</u>	<u>67,598</u>	<u>260,851</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(30,928)	1,881	41,552	17,086	(14,971)	67,598	260,851
Fund balances - beginning	208,965	-	543,706	24,493	70,137	1,007,484	5,061,313
Fund balances - ending	<u>\$ 178,037</u>	<u>\$ 1,881</u>	<u>\$ 585,258</u>	<u>\$ 41,579</u>	<u>\$ 55,166</u>	<u>\$ 1,075,082</u>	<u>\$ 5,322,164</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (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	-	85,789	-	-	-	-	-
Intergovernmental	-	71,647	-	-	224,819	2,524,761	10,000
Charges for services	1,435,880	-	-	12,777	-	-	2,106,019
Fines and forfeits	-	-	46,685	-	-	-	-
Other	-	1,040	-	-	7,308	-	101,056
Total revenues	<u>1,435,880</u>	<u>158,476</u>	<u>46,685</u>	<u>12,777</u>	<u>232,127</u>	<u>2,524,761</u>	<u>2,217,075</u>
Expenditures:							
Current:							
General government	-	-	42,270	-	-	-	-
Public safety	1,539,297	-	-	26,084	447,376	2,521,385	2,450,694
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	137,043	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>1,539,297</u>	<u>137,043</u>	<u>42,270</u>	<u>26,084</u>	<u>447,376</u>	<u>2,521,385</u>	<u>2,450,694</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(103,417)</u>	<u>21,433</u>	<u>4,415</u>	<u>(13,307)</u>	<u>(215,249)</u>	<u>3,376</u>	<u>(233,619)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(103,417)</u>	<u>21,433</u>	<u>4,415</u>	<u>(13,307)</u>	<u>(215,249)</u>	<u>3,376</u>	<u>(233,619)</u>
Fund balances - beginning	<u>396,074</u>	<u>369,841</u>	<u>45,363</u>	<u>13,813</u>	<u>226,884</u>	<u>369,350</u>	<u>(187,442)</u>
Fund balances - ending	<u>\$ 292,657</u>	<u>\$ 391,274</u>	<u>\$ 49,778</u>	<u>\$ 506</u>	<u>\$ 11,635</u>	<u>\$ 372,726</u>	<u>\$ (421,061)</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (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	-	-	-	-	1,153	-	20,116
Charges for services	-	-	182,014	13,073	160,482	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	422	7,671	-	-	1,743	20	4,415
Total revenues	<u>422</u>	<u>7,671</u>	<u>182,014</u>	<u>13,073</u>	<u>163,378</u>	<u>20</u>	<u>24,531</u>
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	60,483	182,014	27,070	-	-	9,849
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	19,612	-	-	-	-	204,303	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	101,475	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>19,612</u>	<u>60,483</u>	<u>182,014</u>	<u>27,070</u>	<u>101,475</u>	<u>204,303</u>	<u>9,849</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,190)</u>	<u>(52,812)</u>	<u>-</u>	<u>(13,997)</u>	<u>61,903</u>	<u>(204,283)</u>	<u>14,682</u>
Other financing sources (uses):							
Transfers in	35,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	15,810	(52,812)	-	(13,997)	61,903	(204,283)	14,682
Fund balances - beginning	<u>(3,003)</u>	<u>2,976,474</u>	<u>6,130</u>	<u>18,578</u>	<u>427,349</u>	<u>290,535</u>	<u>208,972</u>
Fund balances - ending	<u>\$ 12,807</u>	<u>\$ 2,923,662</u>	<u>\$ 6,130</u>	<u>\$ 4,581</u>	<u>\$ 489,252</u>	<u>\$ 86,252</u>	<u>\$ 223,654</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (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	-	-	-	-	51,949	-	-
Charges for services	3,475	20,705	80,250	-	62,292	477,287	323,811
Fines and forfeits	-	-	-	249,031	-	-	-
Other	-	-	-	-	-	2,547	4
Total revenues	<u>3,475</u>	<u>20,705</u>	<u>80,250</u>	<u>249,031</u>	<u>114,241</u>	<u>479,834</u>	<u>323,815</u>
Expenditures:							
Current:							
General government	-	-	44,030	-	-	-	192,608
Public safety	8,000	8,403	-	258,142	128,813	1,095,967	-
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>8,000</u>	<u>8,403</u>	<u>44,030</u>	<u>258,142</u>	<u>128,813</u>	<u>1,095,967</u>	<u>192,608</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,525)</u>	<u>12,302</u>	<u>36,220</u>	<u>(9,111)</u>	<u>(14,572)</u>	<u>(616,133)</u>	<u>131,207</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(1,060,658)	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,060,658)</u>	<u>-</u>
Net change in fund balances	<u>(4,525)</u>	<u>12,302</u>	<u>36,220</u>	<u>(9,111)</u>	<u>(14,572)</u>	<u>(1,676,791)</u>	<u>131,207</u>
Fund balances - beginning	<u>13,194</u>	<u>72,146</u>	<u>62,683</u>	<u>281,855</u>	<u>141,384</u>	<u>1,676,791</u>	<u>526,806</u>
Fund balances - ending	<u>\$ 8,669</u>	<u>\$ 84,448</u>	<u>\$ 98,903</u>	<u>\$ 272,744</u>	<u>\$ 126,812</u>	<u>\$ -</u>	<u>\$ 658,013</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	Drug Task Force	Court Appointed Special Advocate	Allen County Statewide 911	Law Enforcement	Prosecutor PCA	Tax Sale Fee	Park and Recreation Gift
<b>Revenues:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	30,496	129,334	901,271	-	27,827	-	-
Charges for services	-	-	-	66,966	-	239,836	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	5,784	-	-	-	4,983
<b>Total revenues</b>	<b>30,496</b>	<b>129,334</b>	<b>907,055</b>	<b>66,966</b>	<b>27,827</b>	<b>239,836</b>	<b>4,983</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	169,573	-	-	-	242,623	-
Public safety	39,777	-	1,388,314	84,434	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	16,163	-	-
Culture and recreation	-	-	-	-	-	-	10,177
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>39,777</b>	<b>169,573</b>	<b>1,388,314</b>	<b>84,434</b>	<b>16,163</b>	<b>242,623</b>	<b>10,177</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(9,281)</b>	<b>(40,239)</b>	<b>(481,259)</b>	<b>(17,468)</b>	<b>11,664</b>	<b>(2,787)</b>	<b>(5,194)</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	4,999,521	-	-	290,882	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>4,999,521</b>	<b>-</b>	<b>-</b>	<b>290,882</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(9,281)</b>	<b>(40,239)</b>	<b>4,518,262</b>	<b>(17,468)</b>	<b>11,664</b>	<b>288,095</b>	<b>(5,194)</b>
<b>Fund balances - beginning</b>	<b>68,065</b>	<b>325,013</b>	<b>-</b>	<b>29,149</b>	<b>-</b>	<b>362,121</b>	<b>162,093</b>
<b>Fund balances - ending</b>	<b>\$ 58,784</b>	<b>\$ 284,774</b>	<b>\$ 4,518,262</b>	<b>\$ 11,681</b>	<b>\$ 11,664</b>	<b>\$ 650,216</b>	<b>\$ 156,899</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (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	6,482	-	-	-	-	276,966	-
Charges for services	-	65,177	43,724	34,893	-	-	-
Fines and forfeits	-	-	-	-	62,283	791,735	12,842
Other	-	-	507	-	-	4,614	100
Total revenues	<u>6,482</u>	<u>65,177</u>	<u>44,231</u>	<u>34,893</u>	<u>62,283</u>	<u>1,073,315</u>	<u>12,942</u>
Expenditures:							
Current:							
General government	-	55,859	-	-	73,800	-	16,115
Public safety	6,482	-	33,514	28,054	-	1,469,815	-
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>6,482</u>	<u>55,859</u>	<u>33,514</u>	<u>28,054</u>	<u>73,800</u>	<u>1,469,815</u>	<u>16,115</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>9,318</u>	<u>10,717</u>	<u>6,839</u>	<u>(11,517)</u>	<u>(396,500)</u>	<u>(3,173)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	9,318	10,717	6,839	(11,517)	(396,500)	(3,173)
Fund balances - beginning	<u>-</u>	<u>40,668</u>	<u>988</u>	<u>63,915</u>	<u>30,572</u>	<u>949,070</u>	<u>21,273</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 49,986</u>	<u>\$ 11,705</u>	<u>\$ 70,754</u>	<u>\$ 19,055</u>	<u>\$ 552,570</u>	<u>\$ 18,100</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (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	-	-	-	-	775	-	222,888
Fines and forfeits	312,559	18,070	-	-	-	-	-
Other	-	200	-	-	1,403	500	379
Total revenues	<u>312,559</u>	<u>18,270</u>	<u>-</u>	<u>-</u>	<u>2,178</u>	<u>500</u>	<u>223,267</u>
Expenditures:							
Current:							
General government	-	20,273	-	-	-	-	-
Public safety	340,558	-	-	-	-	-	72,224
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>340,558</u>	<u>20,273</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,224</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(27,999)</u>	<u>(2,003)</u>	<u>-</u>	<u>-</u>	<u>2,178</u>	<u>500</u>	<u>151,043</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(27,999)	(2,003)	-	-	2,178	500	151,043
Fund balances - beginning	<u>418,034</u>	<u>15,726</u>	<u>463</u>	<u>186</u>	<u>1,412</u>	<u>4,821</u>	<u>115,472</u>
Fund balances - ending	<u>\$ 390,035</u>	<u>\$ 13,723</u>	<u>\$ 463</u>	<u>\$ 186</u>	<u>\$ 3,590</u>	<u>\$ 5,321</u>	<u>\$ 266,515</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	Community Transitions Program	Stormwater Study	Internet Access	Prisoner Reimbursement	Juvenile Public Defender User Fees	Mobil Command Unit	Clerk Record Perpetuation
<b>Revenues:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	165,356	-	-	-	-	-	6,068
Charges for services	-	-	55,058	-	-	-	-
Fines and forfeits	-	-	-	409	9,475	-	95,034
Other	-	166	-	-	190	-	-
<b>Total revenues</b>	<b>165,356</b>	<b>166</b>	<b>55,058</b>	<b>409</b>	<b>9,665</b>	<b>-</b>	<b>101,102</b>
<b>Expenditures:</b>							
Current:							
General government	-	-	151,097	-	-	-	134,430
Public safety	368,981	-	-	-	10,759	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>368,981</b>	<b>-</b>	<b>151,097</b>	<b>-</b>	<b>10,759</b>	<b>-</b>	<b>134,430</b>
Excess (deficiency) of revenues over (under) expenditures	(203,625)	166	(96,039)	409	(1,094)	-	(33,328)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(203,625)</b>	<b>166</b>	<b>(96,039)</b>	<b>409</b>	<b>(1,094)</b>	<b>-</b>	<b>(33,328)</b>
Fund balances - beginning	53,495	62,949	257,568	8,326	68,415	12,645	252,155
Fund balances - ending	\$ (150,130)	\$ 63,115	\$ 161,529	\$ 8,735	\$ 67,321	\$ 12,645	\$ 218,827

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	Alcohol and Drug User Fees	Sales Disclosure	Levy Excess Fund	Allen County Children's Home Gift	Prosecutor's Federal Asset Seizure	Sheriff Donation	Wireless Emergency Phone
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	39,378	-	-	10,534	2,100	-
Fines and forfeits	928,581	-	-	-	-	-	-
Other	-	220	-	1,271	17	4,221	88
Total revenues	<u>928,581</u>	<u>39,598</u>	<u>-</u>	<u>1,271</u>	<u>10,551</u>	<u>6,321</u>	<u>88</u>
Expenditures:							
Current:							
General government	-	75,931	-	-	-	-	-
Public safety	959,770	-	-	-	11,215	2,790	9,600
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	300	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>959,770</u>	<u>75,931</u>	<u>-</u>	<u>300</u>	<u>11,215</u>	<u>2,790</u>	<u>9,600</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(31,189)</u>	<u>(36,333)</u>	<u>-</u>	<u>971</u>	<u>(664)</u>	<u>3,531</u>	<u>(9,512)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(31,189)	(36,333)	-	971	(664)	3,531	(9,512)
Fund balances - beginning	<u>1,144,163</u>	<u>94,667</u>	<u>652,840</u>	<u>50,258</u>	<u>684</u>	<u>14,867</u>	<u>33,306</u>
Fund balances - ending	<u>\$ 1,112,974</u>	<u>\$ 58,334</u>	<u>\$ 652,840</u>	<u>\$ 51,229</u>	<u>\$ 20</u>	<u>\$ 18,398</u>	<u>\$ 23,794</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	Youth Services Per Diem Fees	Juvenile Center Per Diem Fees	Check Deception Program	Adult Protective Services	Unsafe Building	Court Improvement Project Allen-CIP-FY-03/04	Tobacco Master Plan Program
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	78,398	-	-
Intergovernmental	140	-	-	263,354	-	40,636	123,989
Charges for services	265,445	69,878	14,522	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	2,165	53	-	-	-	-	-
Total revenues	<u>267,750</u>	<u>69,931</u>	<u>14,522</u>	<u>263,354</u>	<u>78,398</u>	<u>40,636</u>	<u>123,989</u>
Expenditures:							
Current:							
General government	-	-	-	-	-	39,297	-
Public safety	-	23,795	12,166	257,445	46,122	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	246,429	-	-	-	-	-	137,259
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>246,429</u>	<u>23,795</u>	<u>12,166</u>	<u>257,445</u>	<u>46,122</u>	<u>39,297</u>	<u>137,259</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,321</u>	<u>46,136</u>	<u>2,356</u>	<u>5,909</u>	<u>32,276</u>	<u>1,339</u>	<u>(13,270)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	21,321	46,136	2,356	5,909	32,276	1,339	(13,270)
Fund balances - beginning	<u>722,544</u>	<u>4,012</u>	<u>14,243</u>	<u>-</u>	<u>44,856</u>	<u>9,195</u>	<u>229,143</u>
Fund balances - ending	<u>\$ 743,865</u>	<u>\$ 50,148</u>	<u>\$ 16,599</u>	<u>\$ 5,909</u>	<u>\$ 77,132</u>	<u>\$ 10,534</u>	<u>\$ 215,873</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	St. Joseph Foundation Lead Program	Public Health Coordinator	HIV/AIDS Program	Substance Abuse Prevention and Treatment Program	Sexually Transmitted Disease Program	Great KIDS Make Great COMMUNITIES	Electronic Map Generation
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	10,240	54,545	45,933	147,799	420	2,000
Charges for services	-	-	-	-	-	-	728
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	125,045	181
Total revenues	<u>-</u>	<u>10,240</u>	<u>54,545</u>	<u>45,933</u>	<u>147,799</u>	<u>125,465</u>	<u>2,909</u>
Expenditures:							
Current:							
General government	-	-	-	-	-	-	16,013
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	10,240	54,553	45,934	147,779	91,543	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>10,240</u>	<u>54,553</u>	<u>45,934</u>	<u>147,779</u>	<u>91,543</u>	<u>16,013</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(8)</u>	<u>(1)</u>	<u>20</u>	<u>33,922</u>	<u>(13,104)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	(8)	(1)	20	33,922	(13,104)
Fund balances - beginning	<u>7,759</u>	<u>-</u>	<u>8</u>	<u>1</u>	<u>(19)</u>	<u>147,988</u>	<u>79,595</u>
Fund balances - ending	<u>\$ 7,759</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 181,910</u>	<u>\$ 66,491</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	Allen County Courts Foreign Language Interpreter	Allen County Onsite Wastewater Management	Traffic Enforcement	Jury Fee Circuit Court	Sheriff Department Training	Sheriff Foundation Grants	Identification Security Protection
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	21,150	-	68,291	-	-	30,120	-
Charges for services	-	75,867	-	-	-	-	37,537
Fines and forfeits	-	-	-	256	3,340	-	-
Other	-	184	-	-	-	-	-
Total revenues	<u>21,150</u>	<u>76,051</u>	<u>68,291</u>	<u>256</u>	<u>3,340</u>	<u>30,120</u>	<u>37,537</u>
Expenditures:							
Current:							
General government	30,324	-	-	-	-	-	90,000
Public safety	-	-	68,291	-	2,998	30,120	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	70,954	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>30,324</u>	<u>70,954</u>	<u>68,291</u>	<u>-</u>	<u>2,998</u>	<u>30,120</u>	<u>90,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,174)</u>	<u>5,097</u>	<u>-</u>	<u>256</u>	<u>342</u>	<u>-</u>	<u>(52,463)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(9,174)	5,097	-	256	342	-	(52,463)
Fund balances - beginning	<u>15,104</u>	<u>60,477</u>	<u>-</u>	<u>2,587</u>	<u>5,147</u>	<u>-</u>	<u>80,371</u>
Fund balances - ending	<u>\$ 5,930</u>	<u>\$ 65,574</u>	<u>\$ -</u>	<u>\$ 2,843</u>	<u>\$ 5,489</u>	<u>\$ -</u>	<u>\$ 27,908</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	Enhanced Access	On-site Septic System	YMCA/Youth Service Bureau	Allen County Courts Family Court Grant	State Homeland Security Program	Allen County Smoking Ordinance Coordination	State Criminal Alien Assistance Program
<b>Revenues:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	12,750	-	31,097	-	20,678
Charges for services	-	60,613	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	147	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>60,760</b>	<b>12,750</b>	<b>-</b>	<b>31,097</b>	<b>-</b>	<b>20,678</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	3,554	-	17,000	22,633	-	-	-
Public safety	-	-	-	-	31,097	-	34,401
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	47,828	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>3,554</b>	<b>47,828</b>	<b>17,000</b>	<b>22,633</b>	<b>31,097</b>	<b>-</b>	<b>34,401</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,554)</b>	<b>12,932</b>	<b>(4,250)</b>	<b>(22,633)</b>	<b>-</b>	<b>-</b>	<b>(13,723)</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(3,554)</b>	<b>12,932</b>	<b>(4,250)</b>	<b>(22,633)</b>	<b>-</b>	<b>-</b>	<b>(13,723)</b>
<b>Fund balances - beginning</b>	<b>3,575</b>	<b>55,368</b>	<b>4,250</b>	<b>31,548</b>	<b>-</b>	<b>89</b>	<b>34,401</b>
<b>Fund balances - ending</b>	<b>\$ 21</b>	<b>\$ 68,300</b>	<b>\$ -</b>	<b>\$ 8,915</b>	<b>\$ -</b>	<b>\$ 89</b>	<b>\$ 20,678</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	Allen County Council on Aging	Allen County Sheriff Training Center	DUI Task Force Enforcement	Aggressive Driving Enforcement	Refugee Interpreter/ Translator	Courtools Court Reform Grant	GIS Infrastructure Fund
<b>Revenues:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	165,164	16,800	2,955	6,457	44,000	19,782	120,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	100	-	-	-	-	1,294
<b>Total revenues</b>	<u>165,164</u>	<u>16,900</u>	<u>2,955</u>	<u>6,457</u>	<u>44,000</u>	<u>19,782</u>	<u>121,294</u>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	-	-	-	-	15,970	172,475
Public safety	-	29,724	2,955	6,457	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	165,164	-	-	-	44,582	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>165,164</u>	<u>29,724</u>	<u>2,955</u>	<u>6,457</u>	<u>44,582</u>	<u>15,970</u>	<u>172,475</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(12,824)</u>	<u>-</u>	<u>-</u>	<u>(582)</u>	<u>3,812</u>	<u>(51,181)</u>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	120,000
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,000</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>(12,824)</u>	<u>-</u>	<u>-</u>	<u>(582)</u>	<u>3,812</u>	<u>68,819</u>
<b>Fund balances - beginning</b>	<u>-</u>	<u>39,196</u>	<u>-</u>	<u>-</u>	<u>18,895</u>	<u>500</u>	<u>383,513</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 26,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,313</u>	<u>\$ 4,312</u>	<u>\$ 452,332</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	Comprehensive Mental Health	Emergency Telephone Wireless	Immunization Grant	Mult Agency Communication	Riverhaven Flood Acq Grant #17	Community Corrections Commissary	AC Multi-Hazard Mitigation Plan
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	138,714	-	48,911	-	-	-	-
Charges for services	-	617,975	-	-	-	5,276	20,517
Fines and forfeits	-	-	-	-	-	-	-
Other	377	4,663	-	9,799	-	-	-
<b>Total revenues</b>	<b>139,091</b>	<b>622,638</b>	<b>48,911</b>	<b>9,799</b>	<b>-</b>	<b>5,276</b>	<b>20,517</b>
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	119,057	-	-	94,590	-	3,150	24,302
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	8,622	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	48,911	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>119,057</b>	<b>-</b>	<b>48,911</b>	<b>94,590</b>	<b>8,622</b>	<b>3,150</b>	<b>24,302</b>
Excess (deficiency) of revenues over (under) expenditures	20,034	622,638	-	(84,791)	(8,622)	2,126	(3,785)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(3,938,863)	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>(3,938,863)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	20,034	(3,316,225)	-	(84,791)	(8,622)	2,126	(3,785)
Fund balances - beginning	(20,034)	3,316,225	-	84,811	20,510	1,616	3,785
Fund balances - ending	\$ -	\$ -	\$ -	\$ 20	\$ 11,888	\$ 3,742	\$ -

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	Radon & Health Homes Fund	Elected Official Training Fund	County Offender Transportation Fund	ARRA Clerk IV-D Incentive	County IV-D Incentive	Prosc IV-D Incentive Prior to 10/99	Prosc IV-D Incentive Post 10/99
<b>Revenues:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	4,920	-	-	-	169,148	-	254,485
Charges for services	-	37,133	3,072	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	58	-	328	813	238	916
<b>Total revenues</b>	<b>4,920</b>	<b>37,191</b>	<b>3,072</b>	<b>328</b>	<b>169,961</b>	<b>238</b>	<b>255,401</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	562	-	-	-	-	-
Public safety	-	-	6,332	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	4,920	-	-	113,402	119,659	-	324,912
Culture and recreation	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>4,920</b>	<b>562</b>	<b>6,332</b>	<b>113,402</b>	<b>119,659</b>	<b>-</b>	<b>324,912</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>36,629</b>	<b>(3,260)</b>	<b>(113,074)</b>	<b>50,302</b>	<b>238</b>	<b>(69,511)</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>36,629</b>	<b>(3,260)</b>	<b>(113,074)</b>	<b>50,302</b>	<b>238</b>	<b>(69,511)</b>
<b>Fund balances - beginning</b>	<b>-</b>	<b>16,716</b>	<b>7,740</b>	<b>177,362</b>	<b>323,240</b>	<b>90,348</b>	<b>305,668</b>
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 53,345</b>	<b>\$ 4,480</b>	<b>\$ 64,288</b>	<b>\$ 373,542</b>	<b>\$ 90,586</b>	<b>\$ 236,157</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	Clerk IV-D Incentive Post 10/99	Reassessment 2015	Clinic Donation Fund	County Bond	General Drain Improvement	County Economic Development Tax	Special COIT - Flood Control
<b>Revenues:</b>							
Taxes	\$ -	\$ 461,511	\$ -	\$ 3,992,072	\$ -	\$ 6,592,555	\$ -
Special assessments	-	-	-	-	21,808	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	169,148	43,878	-	379,544	864,608	2,735,916	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	1,439	1,423	69	3,114	6,995	-	4,078
<b>Total revenues</b>	<b>170,587</b>	<b>506,812</b>	<b>69</b>	<b>4,374,730</b>	<b>893,411</b>	<b>9,328,471</b>	<b>4,078</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	412,359	-	1,325	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	11,180	-	4,563	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	225,000	-	-	-
Interest	-	-	-	4,950	-	-	-
<b>Capital outlay:</b>							
Economic development	-	-	-	-	-	5,406,823	43,750
Special assessment	-	-	-	-	851,918	-	-
<b>Total expenditures</b>	<b>11,180</b>	<b>412,359</b>	<b>4,563</b>	<b>231,275</b>	<b>851,918</b>	<b>5,406,823</b>	<b>43,750</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>159,407</b>	<b>94,453</b>	<b>(4,494)</b>	<b>4,143,455</b>	<b>41,493</b>	<b>3,921,648</b>	<b>(39,672)</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	7,315	-
Transfers out	-	-	-	(4,383,176)	-	(135,000)	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,383,176)</b>	<b>-</b>	<b>(127,685)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>159,407</b>	<b>94,453</b>	<b>(4,494)</b>	<b>(239,721)</b>	<b>41,493</b>	<b>3,793,963</b>	<b>(39,672)</b>
<b>Fund balances - beginning</b>	<b>532,956</b>	<b>497,376</b>	<b>25,670</b>	<b>1,589,423</b>	<b>1,250,361</b>	<b>10,556,324</b>	<b>1,702,443</b>
<b>Fund balances - ending</b>	<b>\$ 692,363</b>	<b>\$ 591,829</b>	<b>\$ 21,176</b>	<b>\$ 1,349,702</b>	<b>\$ 1,291,854</b>	<b>\$ 14,350,287</b>	<b>\$ 1,662,771</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	Cumulative Capital Development	CASAD East TIF	Major Bridge	Nestle TIF II Bond	Argo Drain	Community Development Corporation	Mossman Drain
Revenues:							
Taxes	\$ 2,238,329	\$ 141,038	\$ 1,488,374	\$ 350,377	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	212,808	-	167,639	650	-	-	-
Charges for services	399,200	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	104,941	1,885	201,935	-	1,452	370,324	10
Total revenues	<u>2,955,278</u>	<u>142,923</u>	<u>1,857,948</u>	<u>351,027</u>	<u>1,452</u>	<u>370,324</u>	<u>10</u>
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	840,000	-	-	-	-
Interest	-	-	926,015	-	-	-	-
Capital outlay:							
Economic development	3,422,002	124,900	4,040,302	-	-	269,665	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>3,422,002</u>	<u>124,900</u>	<u>5,806,317</u>	<u>-</u>	<u>-</u>	<u>269,665</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(466,724)</u>	<u>18,023</u>	<u>(3,948,369)</u>	<u>351,027</u>	<u>1,452</u>	<u>100,659</u>	<u>10</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(250,000)	-	(290,882)	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(250,000)</u>	<u>-</u>	<u>(290,882)</u>	<u>-</u>
Net change in fund balances	(466,724)	18,023	(3,948,369)	101,027	1,452	(190,223)	10
Fund balances - beginning	<u>2,810,708</u>	<u>723,966</u>	<u>10,557,755</u>	<u>241,329</u>	<u>145,938</u>	<u>957,068</u>	<u>19,019</u>
Fund balances - ending	<u>\$ 2,343,984</u>	<u>\$ 741,989</u>	<u>\$ 6,609,386</u>	<u>\$ 342,356</u>	<u>\$ 147,390</u>	<u>\$ 766,845</u>	<u>\$ 19,029</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	Parking Garage Bond of 2001	Tax Abatement Development	Lincoln Industrial TIF	Uniroyal Goodrich TIF	GM 2005 General Account	GM 2005B Bond	GM 2005A Bond
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ 21,544	\$ 1,227,005	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	31	59,611	-	-	1,552	397	545
Total revenues	31	59,611	-	21,544	1,228,557	397	545
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	-	280,114	-	12,840	-	249,597	721,662
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	280,114	-	12,840	-	249,597	721,662
Excess (deficiency) of revenues over (under) expenditures	31	(220,503)	-	8,704	1,228,557	(249,200)	(721,117)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	260,000	995,000
Transfers out	-	-	-	-	(1,255,000)	-	-
Total other financing sources and uses	-	-	-	-	(1,255,000)	260,000	995,000
Net change in fund balances	31	(220,503)	-	8,704	(26,443)	10,800	273,883
Fund balances - beginning	24,440	619,868	80,478	12,840	760,386	135,490	110,305
Fund balances - ending	\$ 24,471	\$ 399,365	\$ 80,478	\$ 21,544	\$ 733,943	\$ 146,290	\$ 384,188

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (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
<b>Revenues:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 31,098	\$ 111,465	\$ -
Special assessments	-	-	-	-	-	-	153,577
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	716	325	140	308	176	1,229
<b>Total revenues</b>	<b>-</b>	<b>716</b>	<b>325</b>	<b>140</b>	<b>31,406</b>	<b>111,641</b>	<b>154,806</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Economic development	-	-	243,330	-	-	-	-
Special assessment	-	-	-	-	-	-	74,053
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>243,330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,053</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>716</b>	<b>(243,005)</b>	<b>140</b>	<b>31,406</b>	<b>111,641</b>	<b>80,753</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	250,000	-	-	-	-
Transfers out	-	-	-	-	-	(7,315)	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>(7,315)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>716</b>	<b>6,995</b>	<b>140</b>	<b>31,406</b>	<b>104,326</b>	<b>80,753</b>
<b>Fund balances - beginning</b>	<b>1,950</b>	<b>271,733</b>	<b>124,189</b>	<b>53,407</b>	<b>104,767</b>	<b>(954,822)</b>	<b>353,406</b>
<b>Fund balances - ending</b>	<b>\$ 1,950</b>	<b>\$ 272,449</b>	<b>\$ 131,184</b>	<b>\$ 53,547</b>	<b>\$ 136,173</b>	<b>\$ (850,496)</b>	<b>\$ 434,159</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	Bandalier TIF	Bluffton Road East TIF	Brookwood TIF	Oak Crossing TIF	Jackson Industrial TIF	Allen County Redevelopment Capital	Sur/Wheel Tax Bridge Fund
<b>Revenues:</b>							
Taxes	\$ 1,597	\$ 150,543	\$ 18,760	\$ 47,387	\$ 21,991	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	1,675,756
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	78	126	60	186	45,676	3,202
<b>Total revenues</b>	<b>1,597</b>	<b>150,621</b>	<b>18,886</b>	<b>47,447</b>	<b>22,177</b>	<b>45,676</b>	<b>1,678,958</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Economic development	-	148,833	-	-	-	380,621	508,362
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>148,833</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>380,621</b>	<b>508,362</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,597</b>	<b>1,788</b>	<b>18,886</b>	<b>47,447</b>	<b>22,177</b>	<b>(334,945)</b>	<b>1,170,596</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	100,000	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>1,597</b>	<b>1,788</b>	<b>18,886</b>	<b>47,447</b>	<b>22,177</b>	<b>(234,945)</b>	<b>1,170,596</b>
<b>Fund balances - beginning</b>	<b>4,155</b>	<b>1,016</b>	<b>42,273</b>	<b>(1,500,584)</b>	<b>65,100</b>	<b>5,230,498</b>	<b>1,574,678</b>
<b>Fund balances - ending</b>	<b>\$ 5,752</b>	<b>\$ 2,804</b>	<b>\$ 61,159</b>	<b>\$ (1,453,137)</b>	<b>\$ 87,277</b>	<b>\$ 4,995,553</b>	<b>\$ 2,745,274</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2012  
 (Continued)

	Zubric Road TIF	Zubric Road II TIF	Parkview Diebold Fund	Jail Building Corporation	Juvenile Justice Center Building Corporation	Totals
<b>Revenues:</b>						
Taxes	\$ 16,831	\$ 6,966	\$ -	\$ -	\$ -	\$ 19,299,612
Special assessments	-	-	-	-	-	767,125
Licenses and permits	-	-	-	-	-	1,533,958
Intergovernmental	-	-	-	-	-	22,540,143
Charges for services	-	-	-	-	-	9,258,962
Fines and forfeits	-	-	-	-	-	2,543,806
Other	47	-	189,317	5	5	1,498,211
<b>Total revenues</b>	<b>16,878</b>	<b>6,966</b>	<b>189,317</b>	<b>5</b>	<b>5</b>	<b>57,441,817</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	3,018,939
Public safety	-	-	-	-	-	15,420,139
Highways and streets	-	-	-	-	-	12,121,771
Sanitation	-	-	-	-	-	56,450
Economic development	-	-	-	-	-	223,915
Health and welfare	-	-	-	-	-	5,629,360
Culture and recreation	-	-	-	-	-	111,652
<b>Debt service:</b>						
Principal	-	-	-	1,275,000	2,050,000	4,390,000
Interest	-	-	-	631,313	426,863	1,989,141
<b>Capital outlay:</b>						
Economic development	-	-	918,972	-	-	16,771,773
Special assessment	-	-	-	-	-	925,971
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>918,972</b>	<b>1,906,313</b>	<b>2,476,863</b>	<b>60,659,111</b>
Excess (deficiency) of revenues over (under) expenditures	16,878	6,966	(729,655)	(1,906,308)	(2,476,858)	(3,217,294)
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	1,906,313	2,476,863	11,440,894
Transfers out	-	-	-	-	-	(11,960,894)
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,906,313</b>	<b>2,476,863</b>	<b>(520,000)</b>
<b>Net change in fund balances</b>	<b>16,878</b>	<b>6,966</b>	<b>(729,655)</b>	<b>5</b>	<b>5</b>	<b>(3,737,294)</b>
Fund balances - beginning	22,814	323	740,652	6,695	-	80,048,245
Fund balances - ending	\$ 39,692	\$ 7,289	\$ 10,997	\$ 6,700	\$ 5	\$ 76,310,951

ALLEN COUNTY  
 COMBINING STATEMENT OF NET POSITION -  
 INTERNAL SERVICE FUNDS  
 December 31, 2012

<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>Internal Reimbursement Fund</u>	<u>Totals</u>
<u>Current assets:</u>						
Cash and cash equivalents	\$ 2,102,608	\$ 50,164	\$ 81,046	\$ 241,159	\$ 194,202	\$ 2,669,179
Investments	240,669	4,177	-	24,207	13,274	282,327
Interest receivable	362	13	-	77	42	494
Accounts receivable (net of allowance)	-	3,673	-	348	112,959	116,980
<b>Total assets</b>	<b>2,343,639</b>	<b>58,027</b>	<b>81,046</b>	<b>265,791</b>	<b>320,477</b>	<b>3,068,980</b>
<u>Liabilities</u>						
<u>Current liabilities:</u>						
Accounts payable	1,348,778	8,282	43,214	4,335	43,866	1,448,475
Incurred but not reported claims	2,009,362	-	-	-	-	2,009,362
<b>Total liabilities</b>	<b>3,358,140</b>	<b>8,282</b>	<b>43,214</b>	<b>4,335</b>	<b>43,866</b>	<b>3,457,837</b>
<u>Net Position</u>						
Unrestricted	(1,014,501)	49,745	37,832	261,456	276,611	(388,857)
<b>Total net position</b>	<b>\$ (1,014,501)</b>	<b>\$ 49,745</b>	<b>\$ 37,832</b>	<b>\$ 261,456</b>	<b>\$ 276,611</b>	<b>\$ (388,857)</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION -  
 INTERNAL SERVICE FUNDS  
 For The Year Ended December 31, 2012

	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Internal Reimbursement Fund	Totals
Operating revenues:						
Miscellaneous	\$ -	\$ -	\$ -	\$ 4,006	\$ 58,955	\$ 62,961
Employee/employer contributions	<u>12,987,670</u>	<u>87,522</u>	<u>322,365</u>	<u>629,500</u>	<u>1,616,462</u>	<u>15,643,519</u>
Total operating revenues	<u>12,987,670</u>	<u>87,522</u>	<u>322,365</u>	<u>633,506</u>	<u>1,675,417</u>	<u>15,706,480</u>
Operating expenses:						
Insurance claims and expenses	<u>14,722,262</u>	<u>81,640</u>	<u>373,640</u>	<u>461,929</u>	<u>1,525,310</u>	<u>17,164,781</u>
Operating income (loss)	<u>(1,734,592)</u>	<u>5,882</u>	<u>(51,275)</u>	<u>171,577</u>	<u>150,107</u>	<u>(1,458,301)</u>
Nonoperating revenues:						
Interest and investment revenue	<u>2,874</u>	<u>108</u>	<u>-</u>	<u>872</u>	<u>151</u>	<u>4,005</u>
Change in net position	(1,731,718)	5,990	(51,275)	172,449	150,258	(1,454,296)
Total net position - beginning	<u>717,217</u>	<u>43,755</u>	<u>89,107</u>	<u>89,007</u>	<u>126,353</u>	<u>1,065,439</u>
Total net position - ending	<u>\$ (1,014,501)</u>	<u>\$ 49,745</u>	<u>\$ 37,832</u>	<u>\$ 261,456</u>	<u>\$ 276,611</u>	<u>\$ (388,857)</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF CASH FLOWS -  
 INTERNAL SERVICE FUNDS  
 For The Year Ended December 31, 2012

	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Internal Reimbursement Fund	Totals
Cash flows from operating activities:						
Receipts from customers and users	\$ 12,987,670	\$ 101,744	\$ 322,990	\$ 629,500	\$ 1,646,219	\$ 15,688,123
Payments to suppliers	(14,013,234)	(80,193)	(371,739)	(459,634)	(1,594,832)	(16,519,632)
Other receipts	-	-	-	4,484	54,736	59,220
Net cash used by operating activities	<u>(1,025,564)</u>	<u>21,551</u>	<u>(48,749)</u>	<u>174,350</u>	<u>106,123</u>	<u>(772,289)</u>
Cash flows from investing activities:						
Proceeds from sales and maturities of investments	101,627	3,301	-	8,230	8,426	121,584
Purchase of investments	(240,669)	(4,177)	-	(24,207)	(13,274)	(282,327)
Interest received	2,866	107	-	825	140	3,938
Net cash used by investing activities	<u>(136,176)</u>	<u>(769)</u>	<u>-</u>	<u>(15,152)</u>	<u>(4,708)</u>	<u>(156,805)</u>
Net increase (decrease) in cash and cash equivalents	(1,161,740)	20,782	(48,749)	159,198	101,415	(929,094)
Cash and cash equivalents, January 1	<u>3,264,348</u>	<u>29,382</u>	<u>129,795</u>	<u>81,961</u>	<u>92,787</u>	<u>3,598,273</u>
Cash and cash equivalents, December 31	<u>\$ 2,102,608</u>	<u>\$ 50,164</u>	<u>\$ 81,046</u>	<u>\$ 241,159</u>	<u>\$ 194,202</u>	<u>\$ 2,669,179</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	\$ (1,734,592)	\$ 5,882	\$ (51,275)	\$ 171,577	\$ 150,107	\$ (1,458,301)
Adjustments to reconcile operating income (loss) to net cash used by operating activities:						
Decrease in assets:						
Accounts receivable	-	14,222	625	478	25,538	40,863
Decrease in liabilities:						
Accounts payable	747,780	1,447	1,901	2,295	(69,522)	683,901
Incurred but not reported claims	(38,752)	-	-	-	-	(38,752)
Total adjustments	<u>709,028</u>	<u>15,669</u>	<u>2,526</u>	<u>2,773</u>	<u>(43,984)</u>	<u>686,012</u>
Net cash provided (used) by operating activities	<u>\$ (1,025,564)</u>	<u>\$ 21,551</u>	<u>\$ (48,749)</u>	<u>\$ 174,350</u>	<u>\$ 106,123</u>	<u>\$ (772,289)</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION -  
 AGENCY FUNDS  
 December 31, 2012

<u>Assets</u>	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>Court Fees</u>	<u>Inheritance Tax</u>	<u>Bid Bond</u>	<u>Surplus Tax</u>	<u>Tax Distribution</u>
Cash and cash equivalents	\$ 69,287	\$ 4,906,058	\$ 89,790	\$ 1,368,318	\$ 55,545	\$ 1,400,951	\$ -
Receivables:							
Accounts	-	-	82,795	-	-	-	-
Taxes	-	-	-	-	-	-	3,867,680
Intergovernmental	-	-	-	-	-	-	722,510
Total receivables	-	-	82,795	-	-	-	4,590,190
Investments at fair value:							
U.S. Government securities	-	-	-	-	-	-	-
Total assets	<u>\$ 69,287</u>	<u>\$ 4,906,058</u>	<u>\$ 172,585</u>	<u>\$ 1,368,318</u>	<u>\$ 55,545</u>	<u>\$ 1,400,951</u>	<u>\$ 4,590,190</u>
 <u>Liabilities</u>							
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	172,585	116,081	-	-	-
Trust payable	69,287	4,906,058	-	1,252,237	55,545	1,400,951	4,590,190
Total liabilities	<u>\$ 69,287</u>	<u>\$ 4,906,058</u>	<u>\$ 172,585</u>	<u>\$ 1,368,318</u>	<u>\$ 55,545</u>	<u>\$ 1,400,951</u>	<u>\$ 4,590,190</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION -  
 AGENCY FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	<u>Payroll</u>	<u>Youth Services Trust</u>	<u>Sheriff's Inmate Trust</u>	<u>State Homestead Credit</u>	<u>County Recorder</u>	<u>Work Release</u>
Cash and cash equivalents	\$ 408,272	\$ 86,916	\$ 305,553	\$ 35,941	\$ 43,462	\$ 16,587
Receivables:						
Accounts	21,884	-	-	-	-	-
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total receivables	<u>21,884</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value:						
U.S. Government securities	-	7,493	-	-	-	-
Total assets	<u>\$ 430,156</u>	<u>\$ 94,409</u>	<u>\$ 305,553</u>	<u>\$ 35,941</u>	<u>\$ 43,462</u>	<u>\$ 16,587</u>
<u>Liabilities</u>						
Payroll withholdings payable	\$ 430,156	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	-	-	-	-
Trust payable	-	94,409	305,553	35,941	43,462	16,587
Total liabilities	<u>\$ 430,156</u>	<u>\$ 94,409</u>	<u>\$ 305,553</u>	<u>\$ 35,941</u>	<u>\$ 43,462</u>	<u>\$ 16,587</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION -  
 AGENCY FUNDS  
 December 31, 2012  
 (Continued)

<u>Assets</u>	<u>County Clerk</u>	<u>Adult Probation</u>	<u>Juvenile Probation</u>	<u>County Treasurer</u>	<u>Totals</u>
Cash and cash equivalents	\$ 2,439,383	\$ 31,463	\$ 37,909	\$ 4,672,676	\$ 15,968,111
Receivables:					
Accounts	-	-	-	-	104,679
Taxes	-	-	-	14,011,358	17,879,038
Intergovernmental	-	-	-	-	722,510
Total receivables	-	-	-	14,011,358	18,706,227
Investments at fair value:					
U.S. Government securities	-	-	-	-	7,493
Total assets	<u>\$ 2,439,383</u>	<u>\$ 31,463</u>	<u>\$ 37,909</u>	<u>\$ 18,684,034</u>	<u>\$ 34,681,831</u>
 <u>Liabilities</u>					
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -	\$ 430,156
Intergovernmental payable	-	-	-	-	288,666
Trust payable	<u>2,439,383</u>	<u>31,463</u>	<u>37,909</u>	<u>18,684,034</u>	<u>33,963,009</u>
Total liabilities	<u>\$ 2,439,383</u>	<u>\$ 31,463</u>	<u>\$ 37,909</u>	<u>\$ 18,684,034</u>	<u>\$ 34,681,831</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 December 31, 2012

	Tax Sale Redemption	Tax Sale Surplus	Court Fees	Inheritance Tax	Bid Bond	Surplus Tax	Tax Distribution
<b>Assets:</b>							
Cash and cash equivalents, January 1	\$ 234,215	\$ 3,228,839	\$ 148,144	\$ 1,922,758	\$ 4,550	\$ 1,261,649	\$ -
Additions	3,506,139	5,207,689	1,277,687	6,539,984	183,863	1,198,672	298,546,231
Deductions	(3,671,067)	(3,530,470)	(1,336,041)	(7,094,424)	(132,868)	(1,059,370)	(298,546,231)
Cash and cash equivalents, December 31	<u>69,287</u>	<u>4,906,058</u>	<u>89,790</u>	<u>1,368,318</u>	<u>55,545</u>	<u>1,400,951</u>	<u>-</u>
Investments, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Investments, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-	-	-	-	8,436,527
Additions	-	-	-	-	-	-	84,074,942
Deductions	-	-	-	-	-	-	(88,643,789)
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,867,680</u>
Accounts receivable, January 1	-	-	99,285	-	-	-	-
Additions	-	-	1,261,197	-	-	-	-
Deductions	-	-	(1,277,687)	-	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>82,795</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, January 1	-	-	-	-	-	-	113
Additions	-	-	-	-	-	-	726,728
Deductions	-	-	-	-	-	-	(4,331)
Intergovernmental receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>722,510</u>
<b>Total assets, December 31</b>	<u>\$ 69,287</u>	<u>\$ 4,906,058</u>	<u>\$ 172,585</u>	<u>\$ 1,368,318</u>	<u>\$ 55,545</u>	<u>\$ 1,400,951</u>	<u>\$ 4,590,190</u>
<b>Liabilities:</b>							
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	-	-	247,429	140,947	-	-	-
Additions	-	-	1,261,197	527,564	-	-	-
Deductions	-	-	(1,336,041)	(552,430)	-	-	-
Intergovernmental payable, December 31	<u>-</u>	<u>-</u>	<u>172,585</u>	<u>116,081</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	234,215	3,228,839	-	1,781,811	4,550	1,261,649	8,436,640
Additions	3,506,139	5,207,689	-	6,017,718	183,863	1,198,672	383,347,901
Deductions	(3,671,067)	(3,530,470)	-	(6,547,292)	(132,868)	(1,059,370)	(387,194,351)
Trust payable, December 31	<u>69,287</u>	<u>4,906,058</u>	<u>-</u>	<u>1,252,237</u>	<u>55,545</u>	<u>1,400,951</u>	<u>4,590,190</u>
<b>Total liabilities, December 31</b>	<u>\$ 69,287</u>	<u>\$ 4,906,058</u>	<u>\$ 172,585</u>	<u>\$ 1,368,318</u>	<u>\$ 55,545</u>	<u>\$ 1,400,951</u>	<u>\$ 4,590,190</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 December 31, 2012  
 (Continued)

	Payroll	Youth Services Trust	Sheriff's Inmate Trust	State Homestead Credit	County Recorder	Work Release
<b>Assets:</b>						
Cash and cash equivalents, January 1	\$ 1,377,491	\$ 87,054	\$ 90,089	\$ 37,118	\$ 45,044	\$ 7,711
Additions	39,078,959	7,355	1,292,430	-	847,131	16,587
Deductions	(40,048,178)	(7,493)	(1,076,966)	(1,177)	(848,713)	(7,711)
Cash and cash equivalents, December 31	<u>408,272</u>	<u>86,916</u>	<u>305,553</u>	<u>35,941</u>	<u>43,462</u>	<u>16,587</u>
Investments, January 1	-	7,107	-	-	-	-
Additions	-	7,493	-	-	-	-
Deductions	-	(7,107)	-	-	-	-
Investments, December 31	<u>-</u>	<u>7,493</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>
Accounts receivable, January 1	33,037	-	-	-	-	-
Additions	265,952	-	-	-	-	-
Deductions	(277,105)	-	-	-	-	-
Accounts receivable, December 31	<u>21,884</u>	<u>-</u>	<u>-</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>
<b>Total assets, December 31</b>	<b><u>\$ 430,156</u></b>	<b><u>\$ 94,409</u></b>	<b><u>\$ 305,553</u></b>	<b><u>\$ 35,941</u></b>	<b><u>\$ 43,462</u></b>	<b><u>\$ 16,587</u></b>
<b>Liabilities:</b>						
Payroll withholdings, January 1	1,410,528	-	-	-	-	-
Additions	39,344,911	-	-	-	-	-
Deductions	(40,325,283)	-	-	-	-	-
Payroll withholdings, December 31	<u>430,156</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental payable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Intergovernmental payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	-	94,161	90,089	37,118	45,044	7,711
Additions	-	25,776	1,292,430	-	847,131	16,587
Deductions	-	(25,528)	(1,076,966)	(1,177)	(848,713)	(7,711)
Trust payable, December 31	<u>-</u>	<u>94,409</u>	<u>305,553</u>	<u>35,941</u>	<u>43,462</u>	<u>16,587</u>
<b>Total liabilities, December 31</b>	<b><u>\$ 430,156</u></b>	<b><u>\$ 94,409</u></b>	<b><u>\$ 305,553</u></b>	<b><u>\$ 35,941</u></b>	<b><u>\$ 43,462</u></b>	<b><u>\$ 16,587</u></b>

ALLEN COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 December 31, 2012  
 (Continued)

	County Clerk	Adult Probation	Juvenile Probation	County Treasurer	Totals
<b>Assets:</b>					
Cash and cash equivalents, January 1	\$ 2,513,928	\$ 30,844	\$ 11,549	\$ 5,619,755	\$ 16,620,738
Additions	29,737,094	334,000	195,371	370,473,743	758,442,935
Deductions	(29,811,639)	(333,381)	(169,011)	(371,420,822)	(759,095,562)
Cash and cash equivalents, December 31	<u>2,439,383</u>	<u>31,463</u>	<u>37,909</u>	<u>4,672,676</u>	<u>15,968,111</u>
Investments, January 1	-	-	-	-	7,107
Additions	-	-	-	-	7,493
Deductions	-	-	-	-	(7,107)
Investments, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,493</u>
Taxes receivable, January 1	-	-	-	13,809,130	22,245,657
Additions	-	-	-	327,926,665	412,001,607
Deductions	-	-	-	(327,724,437)	(416,368,226)
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,011,358</u>	<u>17,879,038</u>
Accounts receivable, January 1	-	-	-	-	132,322
Additions	-	-	-	-	1,527,149
Deductions	-	-	-	-	(1,554,792)
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>104,679</u>
Intergovernmental receivable, January 1	-	-	-	-	113
Additions	-	-	-	-	726,728
Deductions	-	-	-	-	(4,331)
Intergovernmental receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>722,510</u>
<b>Total assets, December 31</b>	<b><u>\$ 2,439,383</u></b>	<b><u>\$ 31,463</u></b>	<b><u>\$ 37,909</u></b>	<b><u>\$ 18,684,034</u></b>	<b><u>\$ 34,681,831</u></b>
<b>Liabilities:</b>					
Payroll withholdings, January 1	-	-	-	-	1,410,528
Additions	-	-	-	-	39,344,911
Deductions	-	-	-	-	(40,325,283)
Payroll withholdings, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>430,156</u>
Intergovernmental payable, January 1	-	-	-	-	388,376
Additions	-	-	-	-	1,788,761
Deductions	-	-	-	-	(1,888,471)
Intergovernmental payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>288,666</u>
Trust payable, January 1	2,513,928	30,844	11,549	19,428,885	37,207,033
Additions	29,737,094	334,000	195,371	698,400,408	1,130,310,779
Deductions	(29,811,639)	(333,381)	(169,011)	(699,145,259)	(1,133,554,803)
Trust payable, December 31	<u>2,439,383</u>	<u>31,463</u>	<u>37,909</u>	<u>18,684,034</u>	<u>33,963,009</u>
<b>Total liabilities, December 31</b>	<b><u>\$ 2,439,383</u></b>	<b><u>\$ 31,463</u></b>	<b><u>\$ 37,909</u></b>	<b><u>\$ 18,684,034</u></b>	<b><u>\$ 34,681,831</u></b>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR  
FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF ALLEN COUNTY, INDIANA

***Report on Compliance for the Major Federal Program***

We have audited Allen County's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2012. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

The County's basic financial statements include the operations of the Fort Wayne–Allen County Airport Authority which received \$3,909,643 in federal awards which are not included in the schedule for the year ended December 31, 2012. Our audit, described below, did not include the operations of the Fort Wayne–Allen County Airport Authority because they engaged other auditors to perform an audit in accordance with Circular A-133.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

***Opinion on the Major Federal Program***

In our opinion, the County complied in all material respects with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2012.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR  
FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with *OMB Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of *OMB Circular A-133*. Accordingly, this report is not suitable for any other purpose. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the Indiana State Board of Accounts and of the office examined.



Bruce Hartman  
State Examiner

August 27, 2013

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared by management of the County. The schedule and notes are presented as intended by the County.

ALLEN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2012

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. Department of Agriculture</u>				
Child Nutrition Cluster	Indiana Department of Education	10.553		
School Breakfast Program			FY 2012	\$ 76,108
National School Lunch Program		10.555	FY 2012	<u>118,029</u>
Total - Child Nutrition Cluster				<u>194,137</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana Department of Education	10.557	FY 2012	<u>6,443</u>
Total - Department of Agriculture				<u>200,580</u>
<u>U.S. Department of Commerce</u>				
ARRA - State Broadband Data and Development Grant Program, Recovery Act	Indiana Office of Technology	11.558	FY 2012	<u>2,000</u>
Total - Department of Commerce				<u>2,000</u>
<u>U.S. Department of Justice</u>				
JAG Program Cluster	Indiana Criminal Justice Institute	16.738		
Edward Byrne Memorial Justice Assistance Grant Program			10-DJ-027	634
			10-DJ-052	28,000
			2010-DJ-BX-0609	<u>6,482</u>
Total - Edward Byrne Memorial Justice Assistance Grant Program				<u>35,116</u>
ARRA - Edward Byrne Memorial Justice Assistance Grant Program/ Grants to States and Territories, Recovery Act	Indiana Criminal Justice Institute	16.803	09-JRA-021	<u>140,995</u>
Total - JAG Program Cluster				<u>176,111</u>
State Criminal Alien Assistance Program	Direct Grant	16.606		
			2010-H5411-IN-AP	9,095
			2011-AP-BX-0857	<u>25,306</u>
Total - State Criminal Alien Assistance Program				<u>34,401</u>
Bulletproof Vest Partnership Program	Direct Grant	16.607	FY 2012	<u>1,473</u>
Equitable Sharing Program	Direct Grant	16.922	FY 2012	<u>17,715</u>
Prisoner Reentry Initiative Demonstration	Indiana Department of Corrections	16.202	2008-RE-CX-0014	<u>75,183</u>
Juvenile Justice and Delinquency Prevention - Allocation to States	Indiana Criminal Justice Institute	16.540	11-JF-001	<u>12,750</u>
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588		
			10STPR080	12,179
			12STPR 002	<u>22,018</u>
Total - Violence Against Women Formula Grants				<u>34,197</u>
Total - Department of Justice				<u>351,830</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, 2012  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205		
NIRCC			11808657 FY 2012	17,700
NIRCC			12813192 FY 2012	3,800
NIRCC			12801400 FY 2012	494,972
NIRCC			12804057 FY 2012	37,914
NIRCC			13800921 FY 2012	175,693
NIRCC			13803393 FY 2012	3,949
Preliminary Engineering Right of Way			Des. 0100706	13,120
Preliminary Engineering Right of Way			Des. 0100706	62,718
Preliminary Engineering Right of Way			Des. 0400582	235,033
Preliminary Engineering Right of Way			Des. 0400583	628,268
Preliminary Engineering Right of Way			Des. 0400584	49,092
Preliminary Engineering Right of Way			Des. 0400584	523,180
Bridge Rehabilitation			Des. 0400586	8,914
Preliminary Engineering-Bridges Right of Way			Des. 0400586	168,448
Preliminary Engineering-Bridges Right of Way			Des. 0400586	9,666
Preliminary Engineering-Bridges Right of Way			Des. 0500069	37,044
Preliminary Engineering-Bridges Right of Way			Des. 0710403	210,125
Preliminary Engineering-Bridges Right of Way			Des. 1000024	228,068
Preliminary Engineering Right of Way			Des. 1005320	61,923
Preliminary Engineering Right of Way			Des. 1300211	<u>202,151</u>
Total - Highway Planning and Construction Cluster				<u>3,171,778</u>
Highway Safety Cluster				
State and Community Highway Safety	City of Fort Wayne	20.600		
			PT-11-04-04-15	53,013
			2013-402-01-1591	<u>15,279</u>
Total State and Community Highway Safety				<u>68,292</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	City of Fort Wayne			
		20.601	1170	6,457
			1544	975
			K8-2012-03-03-01	<u>1,980</u>
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				<u>9,412</u>
Total - Highway Safety Cluster				<u>77,704</u>
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509		
			1281184003	<u>115,793</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703		
			C44P-2-186A	<u>1,360</u>
Total - Department of Transportation				<u>3,366,635</u>
<u>U.S. Department of Treasury</u>				
Equitable Sharing Agreement - Asset Forfeiture	Direct Grant	21.000		
			FY 2012	<u>72,225</u>
Total - Department of Treasury				<u>72,225</u>
<u>U.S. Environmental Protection Agency</u>				
State Indoor Radon Grants	Indiana State Department of Health	66.032		
			SIRG 195-11	<u>4,920</u>
Total - Environmental Protection Agency				<u>4,920</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, 2012  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. Department of Health and Human Services</u>				
Public Health Emergency Preparedness	Indiana State Department of Health	93.069	BPRS 195-70	<u>10,240</u>
Immunization Cooperative Agreements	Indiana State Department of Health	93.268	IP 195-13	<u>48,911</u>
Substance Abuse and Mental Health Services - Access to Recovery	Indiana Family and Social Services Administration	93.275	FY 2012	<u>9,353</u>
PPHF 2012 National Public Health Improvement Initiative	Indiana State Department of Health	93.507	SPHI 195-1	<u>16,000</u>
Child Support Enforcement	Indiana Department of Child Services	93.563	ARRA FY 2012	111,416 <u>2,806,975</u>
Total - Child Support Enforcement				<u>2,918,391</u>
Refugee and Entrant Assistance-State Administered Programs	Indiana Family and Social Services Administration	93.566	02-10-R5-1004-04	<u>42,705</u>
State Court Improvement Program	Indiana Supreme Court	93.586	Allen-CIP-2011BT Allen-CIP-2012 DT	34,960 <u>5,676</u>
Total - State Court Improvement Program				<u>40,636</u>
HIV Prevention Activities - Health Department Based	Indiana State Department of Health	93.940	AID 195-6 STD 195-7	52,983 <u>149,532</u>
Total - HIV Prevention Activities - Health Department Based				<u>202,515</u>
Block Grants for Prevention and Treatment of Substance Abuse	Indiana State Department of Health	93.959	SAPT 195-1	<u>43,372</u>
Total - Department of Health and Human Services				<u>3,332,123</u>
<u>Department of Homeland Security</u>				
Hazard Mitigation Grant	Indiana Department of Homeland Security	97.039	C44P-0-117A	<u>8,622</u>
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-2-308A	<u>86,939</u>
Pre-Disaster Mitigation	Indiana Department of Homeland Security	97.047	C44P-0-121A	<u>20,516</u>
State Homeland Security Program (SHSP)	Indiana Department of Homeland Security	97.073	C44P-0-349A C44P-2-270A	13,117 <u>17,960</u>
Total - State Homeland Security Program (SHSP)				<u>31,077</u>
Total - Department of Homeland Security				<u>147,154</u>
Total federal awards expended				<u>\$ 7,477,467</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, 2012:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Formula Grants for Rural Areas	20.509	\$ 115,793
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	12,750

ALLEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement
93.563	ARRA - Child Support Enforcement, Recovery Act

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  
EXIT CONFERENCE

The contents of this report were discussed on August 27, 2013, with Tera K. Klutz, Auditor; Nicholas D. Jordan, Chief Deputy Auditor; and Jackie A. Scheuman, Finance and Budget Director; 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 27, 2013, with Therese M. Brown, President of the Board of County Commissioners, and Linda K. Bloom, County Commissioner. Our audit disclosed no material items that warrant comment at this time