

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, 2013 to December 31, 2013



FILED
09/25/2014

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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	01-01-13 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
Health Commissioner	Dr. Deborah A. McMahan, MD	01-01-13 to 12-31-14
President of the Board of County Commissioners	Therese M. Brown	01-01-13 to 12-31-14
President of the County Council	Darren E. Vogt	01-01-13 to 12-31-14



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, 2013, 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 50.87 percent, 60.78 percent, and 37.54 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 statements.

INDEPENDENT AUDITOR'S REPORT
(Continued)

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, 2013, 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, in relation 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 9, 2014, 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, 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 County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

September 9, 2014



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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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 9, 2014. 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.


Paul D. Joyce, CPA
State Examiner

September 9, 2014

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, 2013. 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 2013 by \$489.4 million (*net position*). Of this amount, \$92.7 million (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens, \$13.7 million is restricted for debt service and other specific purposes (*restricted net position*), and \$383 million is invested in capital assets, net of related debt.
- The County's net position increased by \$24.8 million, or 5.3%, from 2012. The net position of the County's governmental activities increased by \$22.8 million or 5.4% which is the result of bridge and road infrastructure additions. Similarly, the net position of the County's business activities increased by \$2 million or 4.9%, which was for the most part due to decreased ticket office customer deposits payable. The County's beginning net position was restated and decreased \$.7 million from December 31, 2012. This is due to bond issue costs that were previously being amortized and are now expensed under GASB 65.
- At the end of 2013, the County's governmental funds reported a combined ending fund balance of \$91.2 million, a decrease of \$10 million or 9.9% from 2012.
- For year ended December 31, 2013, the County Option Income Tax Distributive Shares Fund (COIT) and County Economic Development Income Tax Fund (CEDIT) are presented individually as major funds in the Governmental Funds financial statements. This is the initial year for the COIT Fund as all revenues and expenses in prior years were included with the General Fund. The CEDIT Fund was included with Other Governmental Funds in prior years. The General and COIT Funds are the chief operating funds of the County.
- At the end of 2013, the combined unassigned fund balance for the General and COIT Funds was \$2.2 million or 2.4% of the 2013 combined General and COIT Funds expenditures.
- During 2013, the County's total debt decreased by \$5.7 million or 7.9%. The 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 present the financial picture of the County from the economic resources measurement focus using the accrual basis of accounting, 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 22 through 24 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 compliance with finance related legal requirements. 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 use modified accrual method of accounting which focuses 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, County Rainy Day Fund, County Economic Development Income Tax Fund (CEDIT), and County Option Income Tax Distributive Shares fund (COIT). Year ending December 31, 2013, is the initial year CEDIT and COIT are being reported as major funds. In prior years, CEDIT was reported in Other Governmental Funds and the COIT Fund revenue and expenses were included with the General Fund. Information for the other governmental funds is combined into a single, aggregated presentation.

The governmental funds financial statements can be found on pages 25 through 27 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 five 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 28 through 31 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 32 and 33 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 36 through 72 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 73 through 76 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

	Governmental		Business-type		Total		Component	
	Activities		Activities				Units	
	2013	2012	2013	2012	2013	2012	2013	2012
Assets:								
Current and other assets	\$ 111,548	\$ 118,482	\$ 14,882	\$ 18,386	\$ 126,430	\$ 136,868	\$ 68,493	\$ 62,790
Capital assets	394,972	369,805	53,085	50,664	448,057	420,469	178,824	183,385
Total assets	506,520	488,287	67,967	69,050	574,487	557,337	247,317	246,175
Deferred Outflows	1,037	-	1,033	-	2,070	-	1,837	126
Liabilities:								
Current and other liabilities	16,566	17,200	3,976	5,689	20,542	22,889	12,426	12,904
Long-term liabilities	44,201	47,099	22,426	22,736	66,627	69,835	54,143	58,776
Total liabilities	60,767	64,299	26,402	28,425	87,169	92,724	66,569	71,680
Net Position	\$ 446,790	\$ 423,988	\$ 42,598	\$ 40,625	\$ 489,388	\$ 464,613	\$ 182,585	\$ 174,621
Net position:								
Invested in capital assets, net of related debt	\$ 352,723	\$ 323,343	\$ 30,272	\$ 26,543	\$ 382,995	\$ 349,886	\$ 120,253	\$ 118,477
Restricted	2,777	2,850	10,895	12,789	13,672	15,639	26,917	24,461
Unrestricted	91,290	97,795	1,431	1,293	92,721	99,088	35,415	31,683
Total net position	\$ 446,790	\$ 423,988	\$ 42,598	\$ 40,625	\$ 489,388	\$ 464,613	\$ 182,585	\$ 174,621

GOVERNMENT-WIDE FINANCIAL ANALYSIS-continued

The County's (primary government) assets exceeded liabilities by \$489.4 million at the close of 2013 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 \$383 million or 78.3%. 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 \$13.7 million or 2.8%, is dollars that are subject to an external restriction and cannot be spent on general daily operations. The unrestricted portion of net position of \$92.7 million or 18.9% 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 \$182.6 million at the end of 2013. Of the net position, \$120.3 million or 65.9% is invested in capital assets less any outstanding debt used to acquire these assets. These assets are designated as invested in capital assets because they are used to provide the everyday services to the users of the component units, these assets are not liquid and are not available for future spending. Similar to the County debt, it must be paid from other funding sources as the capital assets themselves are not liquid, nor can they be. The component units remaining assets were made up of \$26.9 million or 14.7% of restricted dollars that are subject to an external restriction and \$35.4 million or 19.4% of unrestricted dollars that can be used to provide daily operations for the component units.

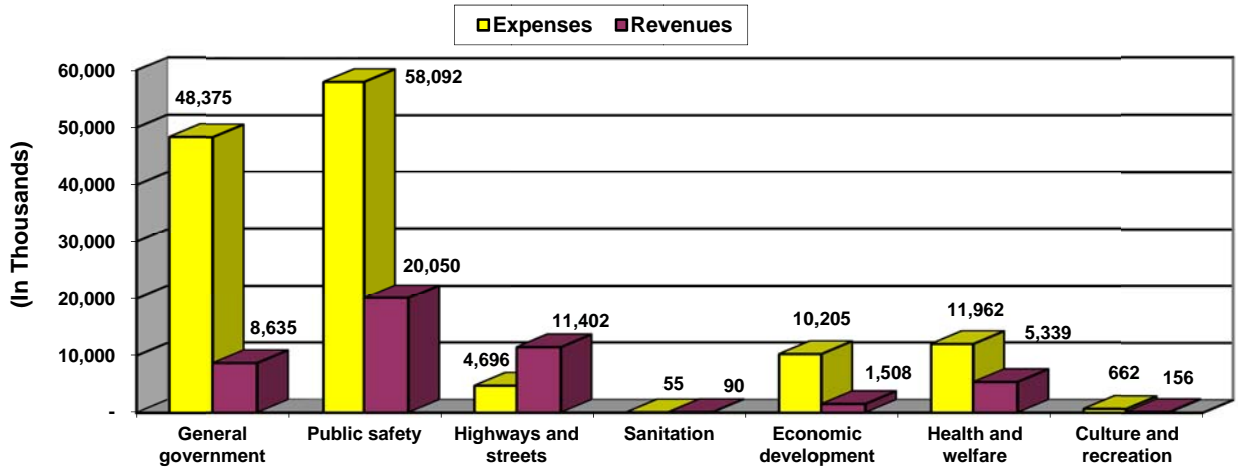
Governmental activities. Governmental activities account for 91.3% of the County's net position as of December 31, 2013.

Allen County Changes in Net Position

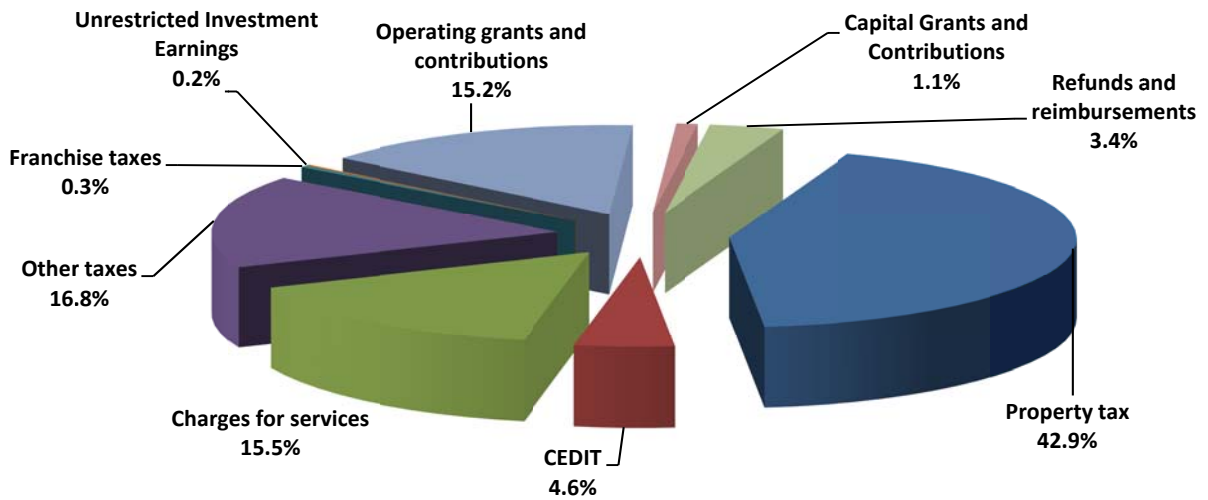
(Amounts expressed in thousands)

	Governmental Activities		Business-type Activities		Total		Component Units	
	2013	2012	2013	2012	2013	2012	2013	2012
Revenues:								
Program revenues:								
Charges for services	\$ 23,033	\$ 21,531	\$ 5,417	\$ 5,070	\$ 28,450	\$ 26,601	\$ 13,243	\$ 12,829
Operating grants and contributions	22,562	21,334	-	-	22,562	21,334	3,606	2,444
Capital grants and contributions	1,585	3,103	-	-	1,585	3,103	3,189	2,750
General Revenue:								
Property taxes	63,628	61,836	-	-	63,628	61,836	30,112	30,327
CEDIT	6,873	6,593	-	-	6,873	6,593	-	-
Franchise taxes	401	486	-	-	401	486	-	-
Other taxes	25,010	23,196	-	-	25,010	23,196	5,395	5,484
Food and beverage taxes	-	-	2,560	5,053	2,560	5,053	-	-
Sports and convention taxes	-	-	2,460	2,504	2,460	2,504	-	-
Other local sources	-	-	-	-	-	-	1,176	907
Unrestricted investment earnings	273	269	42	26	315	295	97	115
Refunds and reimbursements	5,073	5,896	-	-	5,073	5,896	-	-
Total Revenues	148,438	144,244	10,479	12,653	158,917	156,897	56,818	54,856
Expenses:								
General government	48,375	50,978	-	-	48,375	50,978	-	-
Public safety	58,092	56,477	-	-	58,092	56,477	-	-
Highways and streets	4,696	27,953	-	-	4,696	27,953	-	-
Sanitation	55	56	-	-	55	56	-	-
Economic development	10,205	9,461	-	-	10,205	9,461	-	-
Health and welfare	11,962	11,728	-	-	11,962	11,728	-	-
Culture and recreation	662	663	-	-	662	663	-	-
Coliseum	-	-	8,497	8,833	8,497	8,833	-	-
FWAC Airport Authority	-	-	-	-	-	-	18,194	17,970
AC - Solid Waste District	-	-	-	-	-	-	1,207	1,114
Allen County Public Library	-	-	-	-	-	-	29,463	29,029
Total expenses	134,047	157,316	8,497	8,833	142,544	166,149	48,864	48,113
Change in net position before								
Other items	14,391	(13,072)	1,982	3,820	16,373	(9,252)	7,954	6,743
Change in net pension	(900)	500	-	-	(900)	500	-	-
Change in OPEB liability	(452)	(379)	-	-	(452)	(379)	-	-
Contributed capital	9,763	6,240	55	-	9,818	6,240	-	-
Gain(Loss) on disposal of capital asset	-	-	(64)	10	(64)	10	10	20
Change in net position	22,802	(6,711)	1,973	3,830	24,775	(2,881)	7,964	6,763
Net position - January 1	424,351	-	40,971	-	465,322	-	175,096	-
Prior Period Adjustment-See Note III.F.	(363)	-	(346)	-	(709)	-	(475)	-
Net position - January 1 (Restated)	423,988	431,062	40,625	37,141	464,613	468,203	174,621	168,333
Net position - December 31	\$ 446,790	\$ 424,351	\$ 42,598	\$ 40,971	\$ 489,388	\$ 465,322	\$ 182,585	\$ 175,096

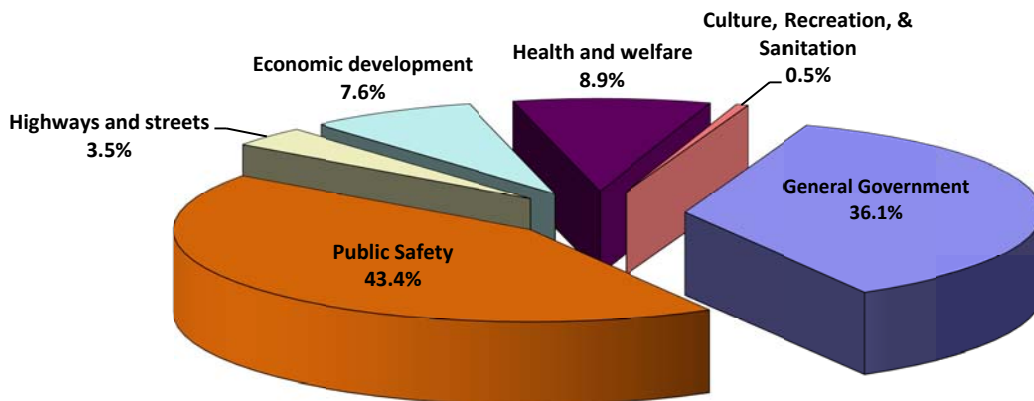
Expenses and Program Revenues - Governmental Activities



Revenues by Source – Governmental Activities



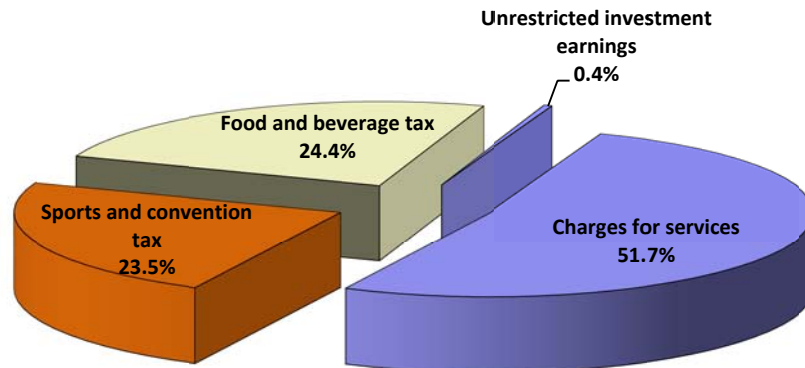
Expenses by Function/Program – Governmental Activities



Business-type activities. Business-type activities account for 8.7% of the County's net position as of December 31, 2013. 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 \$10.5 million and incurred \$8.5 million of expenses. During 2013, the total revenues included \$5.4 million of program revenue and \$5.1 million from the Food & Beverage Taxes, Sports & Convention Taxes, and unrestricted investment earnings. The Food & Beverage Tax revenue of \$2.6 million shown in the financial statements is net of \$3.7 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 I, Section D, Subsection 10 of the notes to the financial statements.

As of December 31, 2013, the County's governmental funds reported a combined ending fund balance of \$91.2 million, a decrease of \$10 million or 9.9% in comparison to December 31, 2012. This decrease is a combination of both a decrease in assets and an increase in deferred revenues. Assets decreased almost \$8 million from December 31, 2012, and included decreases in the General Fund, the Maplecrest Road Bridge Fund, CEDIT Fund and Other Governmental funds. More specifically the decrease in assets can be related to uses for general County government operations, the Maplecrest Road Bridge project and related debt service, economic development and public safety expenses including the Consolidated Communications Partnership. In addition to the decrease in assets, deferred revenue increased over \$2 million dollars and is specifically related to deferred property, excise and income taxes with income taxes making up the largest portion.

Approximately \$4.3 million or 4.7% of the combined ending fund balance are assets held for resale and constitute the Nonspendable fund balance. The majority, \$58.3 million or 63.9%, of County resources in the combined ending fund balance are Restricted for a specific purpose designated by enabling legislation, constitutional provision or external parties. 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 \$14.5 million or 15.8% of the combined ending fund balance. Assigned resources comprise \$14.5 million or 15.8% 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.

While the General Fund had an Unassigned Fund balance of \$2.4 million, the overall Unassigned Fund balance at December 31, 2013, was $-\$0.3$ million. Unassigned fund balances represent 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, 2013, approximately $\$0.2$ million and $\$2.5$ million of negative Unassigned fund balance was reported in the COIT Fund and Other Governmental Funds, respectively.

The General and COIT Funds are the chief operating funds of the County. At December 31, 2013, the combined fund balance of the Assigned and Unassigned classifications in the General and COIT Funds was $\$2.8$ million. As a measure of the General and COIT funds liquidity, you can compare the combined total fund balances of these classifications to the combined total funds expenditures. The combined General and COIT funds expenditures for fiscal year ended 2013 were $\$92.3$ million. Thus, the amount of resources determined to be readily available for expenditure and not bound to restriction or constraint, represents 3% of the combined General and COIT fund expenditures for 2013.

The combined fund balances of the County's General and COIT Funds decreased by $\$4.8$ million during fiscal year ended 2013. This is a result of the combined General and COIT Funds expenses exceeding revenues by approximately $\$4.3$ million and a net of $\$0.5$ million being transferred to other funds for use in financing capital purchases and economic development initiatives.

In addition to the General and COIT Funds, the County has three other funds that meet the major fund criteria, which are: the Maplecrest Road Bridge Fund, the County's Rainy Day Fund and the County Economic Development Income Tax (CEDIT) Fund. The Maplecrest Road Bridge Fund was established in 2009 to account for the funds used in the respected project and decreased $\$2.2$ million during 2013 for an ending fund balance of $\$0.9$ million. The Bridge was opened in the fall of 2012 and the remaining funds will be used for debt service payments. Year-end December 31, 2013, is the final year that Maplecrest Road Bridge Fund is reported as a Major Fund. The County's Rainy Day Fund provides stability to government services and programs during an economic downturn. The County's Rainy Day Fund was first established in 2004 and has an assigned fund balance of $\$13.7$ million at the end of 2013. The CEDIT Fund historically has been reported in the Other Governmental Funds but is now considered a major fund and is primarily used to fund economic development initiatives and possibly infrastructure associated with the initiative, as well as other general infrastructure improvements throughout the County. The CEDIT Fund had a fund balance of $\$11.2$ million at the end of 2013.

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 $\$1.4$ million for the Allen County War Memorial Coliseum and $\$1.7$ 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 during 2013 the County experienced a $\$2.1$ million decrease in insurance claims and expenses over 2012 which resulted in the increased fund balance.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's final General Fund budget for 2013 exceeded its original budget by approximately $\$8.2$ million or 11%. The key elements of the difference between the original budget and final budget are listed below:

- $\$3.7$ million is related to Property tax refunds, and expenses that do not require appropriation such as State called meetings, audit fees, and other similar expenses.
- $\$2.4$ million for public safety and dispatch communication equipment in conjunction with the Consolidated Communications Partnership. This was encumbered and carried forward from 2012 but was not included in the original budget.
- $\$0.9$ million for Economic Development incentives and expenses including those related to the Joint Oversight Permitting Board.

- \$1.2 million for additional General Fund appropriations related to the general operations of the County including but not limited to the new Human Resource management software and the ongoing statewide court case conversion project (JTAC/Odyssey).

For year-end December 31, 2013, General Fund revenues received were approximately \$2.7 million less than budgeted and is for the most part a combination of receiving approximately \$6.1 million less than budgeted in property tax dollars due to the property tax caps and circuit breaker credits, but this is somewhat offset by receiving additional revenues of approximately \$2.7 million above the budgeted figures in other miscellaneous revenues such as fees for services and property tax refunds. Additionally, actual expenditures were approximately \$2.2 million less than final budgeted appropriations. The significant unspent or encumbered appropriations consisted of (a) \$1.1 million in salaries and benefits related to turnover and unfilled positions for portions of the year and (b) \$.8 million in services including unspent Sheriff and Jail funds as well as unspent funds for budgeted utility expenses, and (c) lastly a combined \$.3 million in Supplies and Capital.

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, 2013 was \$448.1 million (net of accumulated depreciation), an increase of \$27.6 million or 6.6%. 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.

Primary Government						
Capital Assets (net of depreciation)						
(amounts expressed in thousands)						
	Governmental		Business-type		Total	
	Activities		Activities			
	2013	2012	2013	2012	2013	2012
Land and easements	\$ 9,867	\$ 9,697	\$ 381	\$ 380	\$ 10,248	\$ 10,077
Construction in progress	48,110	42,963	4,467	1,256	52,577	44,219
Buildings and improvements	82,258	84,216	44,590	45,732	126,848	129,948
Machinery and equipment	6,777	7,773	3,647	3,295	10,424	11,068
Infrastructure being depreciated	244,094	221,164	-	-	244,094	221,164
Intangible assets	281	268	-	-	281	268
Net investment in joint venture	3,584	3,724	-	-	3,584	3,724
	<u>\$ 394,971</u>	<u>\$ 369,805</u>	<u>\$ 53,085</u>	<u>\$ 50,663</u>	<u>\$ 448,056</u>	<u>\$ 420,468</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 55 through 57 of this report.

Long-term debt. At December 31, 2013, the County had total debt outstanding of \$66.5 million. Of this amount, \$44.8 million of first mortgage bonds, \$21.7 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			
	2013	2012	2013	2012	2013	2012
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
First Mortgage Bonds	21,132	24,567	23,690	25,075	44,822	49,642
Revenue Bonds	21,695	22,575	-	-	21,695	22,575
	<u>\$ 42,827</u>	<u>\$ 47,142</u>	<u>\$ 23,690</u>	<u>\$ 25,075</u>	<u>\$ 66,517</u>	<u>\$ 72,217</u>

During 2013, the County's total debt decreased by \$5.7 million or 7.9%, which was due to regularly scheduled principal payments.

The County currently maintains an Aa2 rating from Moody's Investor Services for the 2011 Juvenile Justice Center and the 2005 Jail building first mortgage bonds. Moody's rated the Memorial Coliseum Series B 2011 and Memorial Coliseum Series 2007A first mortgage bonds, as well as the 2009 Maplecrest Road Bridge revenue bonds as Aa3.

Additional information on the County's long-term debt can be found in Note III.D on pages 58 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.
- The County continues to experience a positive economic environment and that is reflected in the County's increased net position. Property and Income taxes both increased from 2012 to 2013 and we also saw decreases in our Highway and Streets and General government expenditures. The increase in taxes can be attributed to a better economic climate resulting in slightly higher assessed values, as well as increased employment rates which help to increase income taxes. Decreased expenditures can be tied to a significant decrease in Highway and Streets expenditures as the Maplecrest Road project was completed, and the County also experienced a decrease in General Government expenditures as the County's governing bodies continue to look for cost savings. Through the past few years the County has placed an emphasis on economic development and that continued in 2013. The employment level for Allen County increased 2.5% from December 2012 to December 2013 and the non-seasonally adjusted unemployment rate for Allen County decreased from 7.8% to 6% for the same period. It is anticipated that these trends will continue as the County and City continue to invest in the community and infrastructure necessary to create opportunities for new and existing businesses.
- The County's overall assessed value has slowly been increasing over the last couple years and we expect that trend to continue as market conditions in the County improve. It is also anticipated that the past and ongoing economic efforts, coupled with an increased local income tax rate, will generate increased income tax revenue as more jobs are brought to the area. 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 2014 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.

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BASIC FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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, 2013

<u>Assets</u>	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Totals	
Current assets:				
Cash and cash equivalents	\$ 76,896,747	\$ 765,882	\$ 77,662,629	\$ 34,248,903
Investments	15,613,177	145,753	15,758,930	20,755,621
Receivables (net of allowances for uncollectibles):				
Interest	21,068	-	21,068	42,413
Taxes	6,848,427	-	6,848,427	1,120,596
Accounts	859,003	91,333	950,336	124,446
Special assessments	33,707	-	33,707	-
Intergovernmental	3,807,697	-	3,807,697	865,612
Suite	-	634,150	634,150	-
Unbilled revenue	-	-	-	107,928
Other	-	-	-	36,612
Inventories	1,252,731	-	1,252,731	164,305
Prepaid expense	735,573	119,540	855,113	349,076
Assets held for resale	4,303,581	-	4,303,581	-
Restricted assets:				
Cash and cash equivalents	-	-	-	2,849,250
Investments	-	-	-	260,024
Taxes receivable	-	-	-	28,129
Passenger facility charge receivable	-	-	-	120,375
Federal and state grants receivable	-	-	-	1,452,370
Other receivable	-	-	-	16,947
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	-	9,171,539	9,171,539	134,447
Cash with fiscal agent	-	17,863	17,863	-
Investments	-	1,617,062	1,617,062	5,809,976
Interest receivable	-	2,499	2,499	-
Taxes receivable	-	1,959,074	1,959,074	6,230
Suite receivable	-	357,000	357,000	-
Net pension asset	1,176,198	-	1,176,198	-
Capital assets:				
Land, intangibles, and construction in progress	57,977,062	4,847,480	62,824,542	31,430,020
Other capital assets, net of depreciation	336,994,913	48,237,571	385,232,484	147,394,364
<u>Deferred Outflows of Resources</u>				
Unamortized loss on refunding	1,037,172	1,033,225	2,070,397	1,836,725
Total assets and deferred outflows of resources	<u>507,557,056</u>	<u>68,999,971</u>	<u>576,557,027</u>	<u>249,154,369</u>

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

ALLEN COUNTY
STATEMENT OF NET POSITION
December 31, 2013
(Continued)

<u>Liabilities</u>	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Totals	
Accounts payable	3,527,599	73,466	3,601,065	1,431,718
Accrued payroll and withholdings payable	3,217,918	123,156	3,341,074	803,861
Taxes payable	-	2,471	2,471	-
Accrued liabilities	-	-	-	429,906
Advance Rent	-	-	-	303,411
Accrued interest payable	-	-	-	935,829
Incurred but not reported claims	1,901,136	-	1,901,136	-
Unearned revenue	-	1,329,177	1,329,177	-
Payable from restricted assets:				
Accounts payable	-	82,834	82,834	127,188
Ticket office customer deposits payable	-	727,629	727,629	-
First mortgage revenue bonds - due within one year	-	1,420,000	1,420,000	2,565,000
Accrued interest payable	431,873	173,567	605,440	278,495
Noncurrent liabilities:				
Due within one year:				
First mortgage general obligation bonds payable	3,575,000	-	3,575,000	4,545,000
Compensated absences	2,997,985	43,481	3,041,466	1,005,137
Revenue bonds payable	915,000	-	915,000	-
Due in more than one year:				
First mortgage general obligation bonds payable (net of premium/discount)	18,213,182	-	18,213,182	42,028,510
First mortgage revenue bonds payable (net of premium/discount)	-	22,426,157	22,426,157	9,525,000
Compensated absences	-	-	-	624,030
Revenue bonds payable (net of premium/discounts)	20,583,125	-	20,583,125	-
Unearned revenue	-	-	-	759,051
Net pension obligation	-	-	-	703,141
Other postemployment benefits liability	5,404,291	-	5,404,291	503,584
Total liabilities	60,767,109	26,401,938	87,169,047	66,568,861
<u>Net Position</u>				
Net investment in capital assets	352,722,840	30,272,119	382,994,959	120,253,185
Restricted for:				
Capital projects	-	-	-	11,805,289
Debt service	1,277,315	-	1,277,315	7,382,410
Perpetual endowment subject to donor stipulations	-	-	-	5,000,000
Perpetual endowment subject to time restrictions	-	-	-	1,165,594
Other purposes	1,500,000	10,894,664	12,394,664	1,563,878
Unrestricted	91,289,792	1,431,250	92,721,042	35,415,152
Total net position	\$ 446,789,947	\$ 42,598,033	\$ 489,387,980	\$ 182,585,508

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

ALLEN COUNTY
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2013

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Units
	Expenses	Charges for Services	Operating	Capital	Primary Government			
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-Type Activities	Totals	
Primary government:								
Governmental activities:								
General government	\$ 48,375,115	\$ 6,438,181	\$ 2,197,024	\$ -	\$ (39,739,910)	\$ -	\$ (39,739,910)	\$ -
Public safety	58,092,110	13,617,628	6,432,371	-	(38,042,111)	-	(38,042,111)	-
Highways and streets	4,696,345	741,822	10,582,243	77,490	6,705,210	-	6,705,210	-
Sanitation	55,395	90,026	-	-	34,631	-	34,631	-
Economic development	10,204,935	-	-	1,507,500	(8,697,435)	-	(8,697,435)	-
Health and welfare	11,961,521	1,989,440	3,349,990	-	(6,622,091)	-	(6,622,091)	-
Culture and recreation	661,475	156,065	-	-	(505,410)	-	(505,410)	-
Total governmental activities	<u>134,046,896</u>	<u>23,033,162</u>	<u>22,561,628</u>	<u>1,584,990</u>	<u>(86,867,116)</u>	<u>-</u>	<u>(86,867,116)</u>	<u>-</u>
Business-type activities:								
Coliseum	8,497,036	5,417,162	-	-	-	(3,079,874)	(3,079,874)	-
Total primary government	<u>\$ 142,543,932</u>	<u>\$ 28,450,324</u>	<u>\$ 22,561,628</u>	<u>\$ 1,584,990</u>	<u>(86,867,116)</u>	<u>(3,079,874)</u>	<u>(89,946,990)</u>	<u>-</u>
Component units:								
Fort Wayne-Allen County Airport Authority	\$ 18,193,586	\$ 11,386,378	\$ -	\$ 3,188,668	-	-	-	(3,618,540)
Allen County Solid Waste Management District	1,206,700	1,152,690	-	-	-	-	-	(54,010)
Allen County Public Library	29,463,054	704,301	3,606,230	-	-	-	-	(25,152,523)
Total component units	<u>\$ 48,863,340</u>	<u>\$ 13,243,369</u>	<u>\$ 3,606,230</u>	<u>\$ 3,188,668</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,825,073)</u>
General revenues:								
Property taxes					63,628,083	-	63,628,083	30,111,878
CEDIT					6,873,158	-	6,873,158	-
Franchise taxes					400,970	-	400,970	-
Other taxes					25,010,201	-	25,010,201	5,394,768
Food and beverage taxes					-	2,559,895	2,559,895	-
Sports and convention taxes					-	2,459,343	2,459,343	-
Other local sources					-	-	-	1,176,440
Unrestricted investment earnings					272,880	41,986	314,866	96,688
Refunds and reimbursements					5,073,404	-	5,073,404	-
Change in net pension obligation					(899,870)	-	(899,870)	-
Change in postemployment benefits liability					(452,119)	-	(452,119)	-
Capital contributions					9,763,000	55,231	9,818,231	-
Gain (loss) on disposal of capital assets					-	(63,901)	(63,901)	9,811
Total general revenues					<u>109,669,707</u>	<u>5,052,554</u>	<u>114,722,261</u>	<u>36,789,585</u>
Change in net position					<u>22,802,591</u>	<u>1,972,680</u>	<u>24,775,271</u>	<u>7,964,512</u>
Net position - beginning					424,350,416	40,970,869	465,321,285	175,095,985
Prior period adjustment - See Note III. F.					(363,060)	(345,516)	(708,576)	(474,989)
Net position - beginning (restated)					<u>423,987,356</u>	<u>40,625,353</u>	<u>464,612,709</u>	<u>174,620,996</u>
Net position - ending					<u>\$ 446,789,947</u>	<u>\$ 42,598,033</u>	<u>\$ 489,387,980</u>	<u>\$ 182,585,508</u>

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

ALLEN COUNTY
BALANCE SHEET -
GOVERNMENTAL FUNDS
December 31, 2013

<u>Assets</u>	<u>General</u>	<u>Maplecrest Road Bridge</u>	<u>Rainy Day</u>	<u>County Economic Development Income Tax</u>	<u>County Option Income Tax Distributive Shares</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Cash and cash equivalents	\$ 1,159,581	\$ 810,147	\$ 12,158,002	\$ 8,639,329	\$ 56,544	\$ 50,207,197	\$ 73,030,800
Investments	4,497,800	137,655	890,444	1,775,591	-	8,049,885	15,351,375
Receivables (net of allowances for uncollectibles):							
Interest	13,102	-	1,393	-	-	6,255	20,750
Taxes	2,441,034	-	-	717,167	3,147,964	542,262	6,848,427
Accounts	285,608	-	-	-	-	479,356	764,964
Special assessments	-	-	-	-	-	33,707	33,707
Intergovernmental	1,093,072	-	-	287,517	-	2,427,108	3,807,697
Interfund receivable:							
Interfund loans	531,190	-	640,000	859,375	-	1,583,098	3,613,663
Assets held for resale	-	-	-	-	-	4,303,581	4,303,581
Total assets	\$ 10,021,387	\$ 947,802	\$ 13,689,839	\$ 12,278,979	\$ 3,204,508	\$ 67,632,449	\$ 107,774,964
<u>Liabilities, deferred inflows of resources, fund balances</u>							
Liabilities:							
Accounts payable	\$ 792,399	\$ 2,364	\$ 25,979	\$ 347,333	\$ 219,411	\$ 1,525,724	\$ 2,913,210
Accrued payroll and withholdings payable	2,442,518	-	-	9,916	-	765,484	3,217,918
Interfund payable:							
Interfund loans	-	-	-	-	-	3,613,663	3,613,663
Total liabilities	3,234,917	2,364	25,979	357,249	219,411	5,904,871	9,744,791
Deferred inflows of resources:							
Unavailable revenue - property taxes	2,319,027	-	-	-	-	464,011	2,783,038
Unavailable revenue - license excise taxes	122,007	-	-	-	-	24,413	146,420
Unavailable revenue - income taxes	-	-	-	717,167	3,147,964	-	3,865,131
Total deferred inflows of resources	2,441,034	-	-	717,167	3,147,964	488,424	6,794,589
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	4,303,581	4,303,581
Restricted fund balance	-	945,438	-	1,500,000	-	55,878,728	58,324,166
Committed fund balance	1,378,039	-	-	9,704,563	-	3,375,091	14,457,693
Assigned fund balance	601,726	-	13,663,860	-	-	189,676	14,455,262
Unassigned fund balance	2,365,671	-	-	-	(162,867)	(2,507,922)	(305,118)
Total fund balances	4,345,436	945,438	13,663,860	11,204,563	(162,867)	61,239,154	91,235,584
Total liabilities, deferred inflows of resources, and fund balances	\$ 10,021,387	\$ 947,802	\$ 13,689,839	\$ 12,278,979	\$ 3,204,508	\$ 67,632,449	
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.							394,971,975
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.							8,782,893
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.							1,706,581
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.							(45,678,993)
Net pension assets are considered an asset of the general government							1,176,198
Net other postemployment benefits liability is not due and, therefore, is not reported in the funds.							(5,404,291)
Net position of governmental activities							\$ 446,789,947

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, 2013

	General	Maplecrest Road Bridge	Rainy Day	County Economic Development Income Tax	County Option Income Tax Distributive Shares	Other Governmental Funds	Total Governmental Funds
Revenues:							
Taxes	\$ 51,437,774	\$ -	\$ -	\$ 6,338,937	\$ 13,515,028	\$ 12,867,741	\$ 84,159,480
Special assessments	-	-	-	-	-	689,108	689,108
Licenses and permits	1,893,052	-	-	-	-	1,614,197	3,507,249
Intergovernmental	11,729,513	-	-	1,409,929	-	21,988,292	35,127,734
Charges for services	3,681,452	-	-	-	-	9,305,685	12,987,137
Fines and forfeits	1,604,386	-	-	-	-	2,321,487	3,925,873
Other	4,110,521	2,486	16,039	-	-	1,052,891	5,181,937
Total revenues	74,456,698	2,486	16,039	7,748,866	13,515,028	49,839,401	145,578,518
Expenditures:							
Current:							
General government	32,152,440	-	-	-	11,859,459	3,718,197	47,730,096
Public safety	40,373,609	-	27,157	-	1,818,436	16,531,165	58,750,367
Highways and streets	-	391,039	-	-	-	11,100,782	11,491,821
Sanitation	-	-	-	-	-	55,395	55,395
Economic development	-	-	-	-	-	28,606	28,606
Health and welfare	5,556,405	-	-	-	-	6,277,760	11,834,165
Culture and recreation	501,843	-	-	-	-	113,191	615,034
Debt service:							
Principal	-	880,000	-	-	-	3,435,000	4,315,000
Interest	-	904,765	-	-	-	937,025	1,841,790
Capital outlay:							
Economic development	-	-	-	7,623,421	-	11,026,668	18,650,089
Special assessment	-	-	-	-	-	298,763	298,763
Total expenditures	78,584,297	2,175,804	27,157	7,623,421	13,677,895	53,522,552	155,611,126
Excess (deficiency) of revenues over (under) expenditures	(4,127,599)	(2,173,318)	(11,118)	125,445	(162,867)	(3,683,151)	(10,032,608)
Other financing sources (uses):							
Transfers in	276,688	-	776,555	6,831	-	11,321,981	12,382,055
Transfers out	(743,715)	-	-	(3,278,000)	-	(8,360,340)	(12,382,055)
Temporary loan proceeds	8,000,000	-	8,000,000	-	-	-	16,000,000
Repayment of temporary loan	(8,000,000)	-	(8,000,000)	-	-	-	(16,000,000)
Total other financing sources and uses	(467,027)	-	776,555	(3,271,169)	-	2,961,641	-
Net change in fund balances	(4,594,626)	(2,173,318)	765,437	(3,145,724)	(162,867)	(721,510)	(10,032,608)
Fund balances - beginning	8,940,062	3,118,756	12,898,423	14,350,287	-	61,960,664	101,268,192
Fund balances - ending	\$ 4,345,436	\$ 945,438	\$ 13,663,860	\$ 11,204,563	\$ (162,867)	\$ 61,239,154	\$ 91,235,584

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, 2013

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).		\$ (10,032,608)
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).		
Capital assets not being depreciated:		
Land	169,225	
Construction in progress	<u>5,147,425</u>	
Total change in capital assets not being depreciated	5,316,650	
Capital assets being depreciated:		
Buildings, net of \$1,943,987 depreciation expense	(1,943,987)	
Improvements other than buildings, net of \$13,885 depreciation expense	(13,885)	
Machinery and equipment, net of \$887,587 depreciation expense	(995,961)	
Infrastructure, net of \$5,084,640 depreciation expense	22,930,916	
Net investment in joint venture, net of \$147,720 depreciation expense	(139,696)	
Intangible assets, net of \$21,448 depreciation expense	<u>13,227</u>	
Total change in capital assets being depreciated	19,850,614	
Total changes in capital assets		25,167,264
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.		2,738,434
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 repayments exceeds issuance proceeds.		4,315,000
Governmental funds report the effect of deferred loss on refunding, discounts and premiums when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.		(102,376)
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.		52,652
Net pension assets are considered an asset of the general government, but are not current revenues.		(899,870)
Other postemployment benefits liability is considered a long-term obligation of the general government, but is not a current expenditure.		(452,119)
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.		(79,224)
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>2,095,438</u>
Change in net position of governmental activities (Statement of Activities)		<u>\$ 22,802,591</u>

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

ALLEN COUNTY
STATEMENT OF NET POSITION -
PROPRIETARY FUNDS
December 31, 2013

<u>Assets</u>	Business-Type Activities - <u>Enterprise Fund</u>	Internal
	War Memorial Coliseum	Service Funds
Current assets:		
Cash and cash equivalents	\$ 765,882	\$ 3,865,947
Investments	145,753	261,802
Interest receivable	-	318
Accounts receivable (net of allowance)	91,333	94,039
Suite receivable	634,150	-
Prepaid items	119,540	-
	<u>1,756,658</u>	<u>4,222,106</u>
Total current assets		
Noncurrent assets:		
Restricted cash, cash equivalents, and investments:		
Cash and cash equivalents	9,171,539	-
Cash with fiscal agent	17,863	-
Investments	1,617,062	-
Interest receivable	2,499	-
Taxes receivable	1,959,074	-
Suite receivable	357,000	-
	<u>13,125,037</u>	<u>-</u>
Total restricted assets		
<u>Deferred Outflows of Resources</u>		
Unamortized loss on refunding	<u>1,033,225</u>	<u>-</u>
Capital assets:		
Land, and construction in progress	4,847,480	-
Other capital assets (net of accumulated depreciation)	<u>48,237,571</u>	<u>-</u>
Total capital assets	<u>53,085,051</u>	<u>-</u>
Total noncurrent assets	<u>67,243,313</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>68,999,971</u>	<u>4,222,106</u>

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

ALLEN COUNTY
STATEMENT OF NET POSITION -
PROPRIETARY FUNDS
December 31, 2013
(Continued)

<u>Liabilities</u>	<u>Business-Type Activities - Enterprise Fund</u>	<u>Internal Service Funds</u>
	<u>War Memorial Coliseum</u>	
Current liabilities:		
Accounts payable	73,466	614,389
Accrued wages payable	123,156	-
Taxes payable	2,471	-
Compensated absences	43,481	-
Incurred but not reported claims	-	1,901,136
Unearned revenue	1,329,177	-
Current liabilities payable from restricted assets:		
Accounts payable	82,834	-
Ticket office customer deposits	727,629	-
First mortgage revenue bonds payable	1,420,000	-
Accrued interest payable	173,567	-
Total current liabilities	<u>3,975,781</u>	<u>2,515,525</u>
Noncurrent liabilities:		
First mortgage revenue bonds payable (net of unamortized premium)	<u>22,426,157</u>	-
Total liabilities	<u>26,401,938</u>	<u>2,515,525</u>
<u>Net Position</u>		
Net investment in capital assets	30,272,119	-
Restricted for other purposes	10,894,664	-
Unrestricted	<u>1,431,250</u>	<u>1,706,581</u>
Total net position	<u>\$ 42,598,033</u>	<u>\$ 1,706,581</u>

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

ALLEN COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
PROPRIETARY FUNDS
For the Year Ended December 31, 2013

	Business-Type Activities - <u>Enterprise Fund</u>	
	War Memorial Coliseum	Internal Service Funds
Operating revenues:		
Miscellaneous	\$ 701,402	\$ 117,341
Rent	928,983	-
Concessions	1,036,274	-
Parking	1,283,066	-
Ticket office	88,321	-
Advertising	305,165	-
Arena maintenance fee	387,555	-
Advance forfeiture rent	75	-
Suite/club seats	686,321	-
Employee/employer contributions	-	17,040,833
	<u>5,417,162</u>	<u>17,158,174</u>
Total operating revenues		
Operating expenses:		
Salaries and wages	1,931,655	-
Fringe benefits	538,368	-
Materials and supplies	178,043	-
Purchased services	920,036	-
Utilities	599,473	-
Miscellaneous	209,008	-
Maintenance and repair	467,063	-
Insurance claims and expenses	-	15,066,934
Depreciation	2,493,688	-
	<u>7,337,334</u>	<u>15,066,934</u>
Total operating expenses		
Operating income (loss)	<u>(1,920,172)</u>	<u>2,091,240</u>
Nonoperating revenues (expenses):		
Interest and investment revenue	41,986	4,198
Food and beverage taxes	2,559,895	-
Sports and convention taxes	2,459,343	-
Amortization of loss on bond refunding	(90,530)	-
Interest expense	(1,069,172)	-
Loss on disposal of assets	(63,901)	-
	<u>3,837,621</u>	<u>4,198</u>
Total nonoperating revenue		
Income before contributions	1,917,449	2,095,438
Capital contributions	55,231	-
Change in net position	1,972,680	2,095,438
Total net position - beginning	<u>40,970,869</u>	<u>(388,857)</u>
Prior period adjustment - See Note III.F.	(345,516)	-
Total net position - beginning (restated)	<u>40,625,353</u>	<u>(388,857)</u>
Total net position - ending	<u>\$ 42,598,033</u>	<u>\$ 1,706,581</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, 2013

	Business-Type Activities -	
	Enterprise Fund	
	War Memorial Coliseum	Internal Service Funds
Cash flows from operating activities:		
Receipts from customers and users	\$ 5,447,672	\$ 17,065,159
Payments to suppliers	(4,523,215)	(16,009,246)
Payments to employees	(1,916,871)	-
Other receipts	-	115,956
	<u> </u>	<u> </u>
Net cash provided (used) by operating activities	(992,414)	1,171,869
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(4,926,086)	-
Principal paid on capital debt	(1,385,000)	-
Interest paid on capital debt	(1,091,350)	-
Disposal of assets	2,468	-
Food and beverage taxes	2,560,842	-
Sports and convention taxes	2,194,866	-
	<u> </u>	<u> </u>
Net cash used by capital and related financing activities	(2,644,260)	-
Cash flows from investing activities:		
Proceeds from sales and maturities of investments	984,447	282,327
Purchase of investments	(1,762,815)	(261,802)
Interest received	42,408	4,374
	<u> </u>	<u> </u>
Net cash provided (used) by investing activities	(735,960)	24,899
Net increase (decrease) in cash and cash equivalents	(4,372,634)	1,196,768
Cash and cash equivalents, January 1	<u>14,327,918</u>	<u>2,669,179</u>
Cash and cash equivalents, December 31	<u>\$ 9,955,284</u>	<u>\$ 3,865,947</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ (1,920,172)	\$ 2,091,240
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	2,493,688	-
(Increase) decrease in assets:		
Accounts receivable	94,341	22,941
Prepaid items	(15,913)	-
Increase (decrease) in liabilities:		
Customer deposits	(1,474,995)	-
Accrued wages payable	18,883	-
Accounts payable	(118,278)	(834,086)
Unavailable revenue	(63,831)	-
Taxes payable	(2,038)	-
Compensated absence payable	(4,099)	-
Incurred but not reported claims	-	(108,226)
	<u> </u>	<u> </u>
Total adjustments	927,758	(919,371)
Net cash provided (used) by operating activities	<u>\$ (992,414)</u>	<u>\$ 1,171,869</u>
Noncash investing, capital and financing activities:		
Contributions of capital assets from government	\$ 55,231	\$ -
Capital asset trade-ins	38,198	-

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

ALLEN COUNTY
STATEMENT OF FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
December 31, 2013

<u>Assets</u>	Pension Trust Fund	Agency Funds
Cash and cash equivalents	\$ 2,404,762	\$ 14,827,694
Receivables:		
Taxes	-	27,269,264
Accounts	-	112,253
Interest and dividends	50,863	-
Intergovernmental	-	738,808
Contributions	14,408	-
	<u>65,271</u>	<u>28,120,325</u>
Total receivables		
Investments at fair value:		
U.S. government securities	2,654,104	15,890
Shares of unit investment trusts	38,821,967	-
	<u>41,476,071</u>	<u>15,890</u>
Total investments		
Total assets	<u>\$ 43,946,104</u>	<u>\$ 42,963,909</u>
 <u>Liabilities</u>		
Payroll withholdings payable	\$ -	\$ 10,301
Intergovernmental payable	-	140,707
Trust payable	-	42,812,901
	<u>-</u>	<u>42,812,901</u>
Total liabilities	<u>-</u>	<u>\$ 42,963,909</u>
 <u>Net Position</u>		
Net position in trust for:		
Employees' pension benefits and other purposes	43,946,104	
Total net position	<u>\$ 43,946,104</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, 2013

<u>Additions</u>	<u>Pension Trust Funds</u>
Contributions:	
Employer	\$ 1,922,109
Plan members	<u>165,586</u>
Total contributions	<u>2,087,695</u>
Investment income:	
Net increase in fair value of investments	2,412,018
Interest	<u>3,338,973</u>
Net investment income	<u>5,750,991</u>
Total additions	<u>7,838,686</u>
 <u>Deductions</u>	
Benefits	2,590,349
Administrative expense	<u>97,246</u>
Total deductions	<u>2,687,595</u>
Changes in net position	5,151,091
Net position - beginning	<u>38,795,013</u>
Net position - ending	<u>\$ 43,946,104</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, 2013

<u>Assets</u>	Fort Wayne - Allen County Airport Authority	Allen County Solid Waste Management District	Allen County Public Library	Totals
Cash and cash equivalents	\$ 7,871,336	\$ 2,519,063	\$ 23,858,504	\$ 34,248,903
Investments	8,930,000	-	11,825,621	20,755,621
Receivables (net of allowances for uncollectibles):				
Interest	-	-	42,413	42,413
Taxes	54,559	-	1,066,037	1,120,596
Accounts	124,446	-	-	124,446
Intergovernmental	-	-	865,612	865,612
Unbilled revenue	107,928	-	-	107,928
Other	24,987	-	11,625	36,612
Prepaid expense	265,660	-	83,416	349,076
Inventory	164,305	-	-	164,305
Restricted assets:				
Cash and cash equivalents	2,849,250	-	-	2,849,250
Investments	260,024	-	-	260,024
Passenger facility charge receivable	120,375	-	-	120,375
Federal and state grants receivable	1,452,370	-	-	1,452,370
Taxes	28,129	-	-	28,129
Other receivables	16,947	-	-	16,947
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	134,447	-	-	134,447
Investments	5,809,976	-	-	5,809,976
Taxes receivable	6,230	-	-	6,230
Net pension assets	-	-	-	-
Capital assets:				
Land, intangibles, and construction in progress	24,262,817	1,212,234	5,954,969	31,430,020
Other capital assets, net of depreciation	<u>74,173,946</u>	<u>-</u>	<u>73,220,418</u>	<u>147,394,364</u>
 <u>Deferred Outflows of Resources</u>				
Unamortized loss on refunding	<u>92,311</u>	<u>-</u>	<u>1,744,414</u>	<u>1,836,725</u>
Total assets and deferred outflows of resources	<u>126,750,043</u>	<u>3,731,297</u>	<u>118,673,029</u>	<u>249,154,369</u>
 <u>Liabilities</u>				
Accounts payable	1,104,472	-	327,246	1,431,718
Accrued payroll and withholdings payable	-	-	803,861	803,861
Accrued liabilities payable	429,906	-	-	429,906
Advance rent	303,411	-	-	303,411
Accrued interest payable	-	-	935,829	935,829
Payable from restricted assets:				
Accounts payable	127,188	-	-	127,188
Accrued bond interest	278,495	-	-	278,495
First mortgage revenue bonds - due within one year	2,565,000	-	-	2,565,000
Noncurrent liabilities:				
Due within one year:				
First mortgage general obligation bonds payable	-	-	4,545,000	4,545,000
Compensated absences	880,331	-	124,806	1,005,137
Due in more than one year:				
First mortgage bonds payable (net of premium)	-	-	42,028,510	42,028,510
First mortgage revenue bonds payable (net of discounts or premiums)	9,525,000	-	-	9,525,000
Compensated absences	-	-	624,030	624,030
Net other postemployment benefits obligation	503,584	-	-	503,584
Unearned revenue	-	-	759,051	759,051
Net pension obligation	<u>54,903</u>	<u>-</u>	<u>648,238</u>	<u>703,141</u>
Total liabilities	<u>15,772,290</u>	<u>-</u>	<u>50,796,571</u>	<u>66,568,861</u>
 <u>Net Position</u>				
Net investment in capital assets	86,439,074	1,212,234	32,601,877	120,253,185
Restricted for:				
Capital projects	8,161,898	-	3,643,391	11,805,289
Debt service	2,110,167	-	5,272,243	7,382,410
Perpetual endowment subject to donor stipulations	-	-	5,000,000	5,000,000
Perpetual endowment subject to time restrictions	-	-	1,165,594	1,165,594
Other purposes	-	-	1,563,878	1,563,878
Unrestricted	<u>14,266,614</u>	<u>2,519,063</u>	<u>18,629,475</u>	<u>35,415,152</u>
Total net position	<u>\$ 110,977,753</u>	<u>\$ 3,731,297</u>	<u>\$ 67,876,458</u>	<u>\$ 182,585,508</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, 2013

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Fort Wayne - Allen County Airport Authority	Allen County Solid Waste Management District	Allen County Public Library	Totals
Component units:								
Fort Wayne - Allen County Airport Authority	\$ 18,193,586	\$ 11,386,378	\$ -	\$ 3,188,668	\$ (3,618,540)	\$ -	\$ -	\$ (3,618,540)
Allen County Solid Waste Management District	1,206,700	1,152,690	-	-	-	(54,010)	-	(54,010)
Allen County Public Library	29,463,054	704,301	3,606,230	-	-	-	(25,152,523)	(25,152,523)
Total component units	\$ 48,863,340	\$ 13,243,369	\$ 3,606,230	\$ 3,188,668	(3,618,540)	(54,010)	(25,152,523)	(28,825,073)
General revenues:								
Property taxes					6,674,720	-	23,437,158	30,111,878
Other taxes					-	-	5,394,768	5,394,768
Unrestricted investment earnings					76,289	-	20,399	96,688
Gain on disposal of capital assets					9,811	-	-	9,811
Miscellaneous					-	37,328	1,139,112	1,176,440
Total general revenues					6,760,820	37,328	29,991,437	36,789,585
Change in net position					3,142,280	(16,682)	4,838,914	7,964,512
Net position - beginning					107,835,473	3,747,979	63,512,533	175,095,985
Prior period adjustment - See Note III.F.					-	-	474,989	474,989
Net Position - beginning (restated)					107,835,473	3,747,979	63,037,544	174,620,996
Net position - ending					\$ 110,977,753	\$ 3,731,297	\$ 67,876,458	\$ 182,585,508

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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

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

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

Allen County War Memorial Coliseum 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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 increased by \$8,024 for its share of the 2013 net income. Complete financial statements for the Association can be obtained from the Controller, City of Fort Wayne, Suite 470, 200 East Berry Street, Fort Wayne, Indiana 46802.

Related Organizations

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

B. Government-Wide and Fund Financial Statements

Government-wide financial statements (i.e., the Statement of Net 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
(Continued)

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.

County Option Income Tax Distributive Shares (special revenue) accounts for the local option income tax revenue and general operating expenses of the general government.

County Economic Development Income Tax (capital projects) accounts for the local economic development income tax revenue and economic related expenses of the general government.

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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds 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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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."

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 with an offset to deferred inflows of resources since amounts are not considered available.

5. Inventories and Prepaid Items

All inventories are valued at cost using the first in/first out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in government-wide but as expenditures in 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:

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	<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

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 \$1,069,172. 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, discounts, and loss on refunding are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts 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. Deferred Inflows/Outflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to future periods. Deferred outflows of resources represent a consumption of net position that applies to future periods. There are not deferred inflows of resources for 2013. The deferred outflow of resources consists of the unamortized loss on refunding for the Allen County Jail with a total loss of \$1,520,808 the unamortized amount of \$633,670 and Allen County Juvenile Center bonds with a total loss of \$764,530 the unamortized amount of \$403,502 for Governmental Activities and the Allen County War Memorial Coliseum bonds for Business-Type Activities with a total loss of \$1,370,078 the unamortized amount \$862,642 for the 2007A Series and a total loss of \$209,024 the unamortized amount of \$170,583 for the 2011B Series.

10. 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.

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 are 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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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, 2013, are composed of the following:

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	General	Maplecrest Road Bridge	Rainy Day	County Economic Development Tax	County Option Income Tax	Other Governmental Funds	Totals
Nonspendable fund balance							
Economic development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,303,581	\$ 4,303,581
Restricted fund balance:							
General Government	-	-	-	-	-	15,956,741	15,956,741
Public Safety	-	-	-	-	-	9,753,690	9,753,690
Highways and Streets	-	945,438	-	-	-	20,732,344	21,677,782
Sanitation	-	-	-	-	-	130,370	130,370
Culture and Recreation	-	-	-	-	-	697,227	697,227
Economic Development	-	-	-	1,500,000	-	4,058,639	5,558,639
Health and Welfare	-	-	-	-	-	4,549,717	4,549,717
Total restricted fund balance	-	945,438	-	1,500,000	-	55,878,728	58,324,166
Committed fund balance:							
General Government	349,067	-	-	-	-	1,416,198	1,765,265
Public Safety	1,028,972	-	-	-	-	913,765	1,942,737
Economic Development	-	-	-	9,704,563	-	162,598	9,867,161
Health and Welfare	-	-	-	-	-	882,530	882,530
Total committed fund balance	1,378,039	-	-	9,704,563	-	3,375,091	14,457,693
Assigned fund balance:							
General Government	488,249	-	13,486,568	-	-	189,676	14,164,493
Public Safety	113,477	-	177,292	-	-	-	290,769
Total assigned fund balance	601,726	-	13,663,860	-	-	189,676	14,455,262
Unassigned fund balance	2,365,671	-	-	-	(162,867)	(2,507,922)	(305,118)
Total fund balance	\$ 4,345,436	\$ 945,438	\$ 13,663,860	\$ 11,204,563	\$ (162,867)	\$ 61,239,154	\$ 91,235,584

C. Deficit Fund Equity

At December 31, 2013, the following funds reported deficits in fund equity, which are violations of State statute:

Fund	2013
Governmental Funds:	
County Option Income Tax Distributive Shares	\$ 162,867
County Option Income Tax Public Safety	13,197
Community Corrections - Home Detention	80,246
Community Transitions Program	260,606
Sheriff Department Training	452
Vera Bradley TIF	749,609
Oak Crossing TIF	1,403,812

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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2013, the Sheriff's Retirement and Benefit Pension Plans had deposit balances in the amount of \$2,404,762. 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:

	<u>Amount</u>
Uninsured and uncollateralized deposits	<u>\$ 2,404,762</u>

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, 2013, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Primary Government:

Investment Type	Fair Value
U.S. treasuries and securities	\$ 3,001,328
Government sponsored enterprises	12,734,641
External investment pool	156,306
Total	<u>\$ 15,892,275</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Fair Value
U.S. treasuries and securities	\$ 2,654,104
Government sponsored enterprises	1,716,207
Mutual funds	19,838,091
Corporate bonds	1,729,077
Corporate stock	2,406,677
Foreign mutual fund	12,752,604
Foreign bonds	379,311
Total	\$ 41,476,071

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 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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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:

<u>Investment Type</u>	<u>Not in the Government's Name</u>
U.S. treasuries and securities	\$ 3,001,328
Government sponsored enterprises	<u>12,734,641</u>
Total	<u>\$ 15,735,969</u>

Sheriff's Retirement and Benefit Pension Plans:

<u>Investment Type</u>	<u>Not in the Government's Name</u>
U.S. treasuries and securities	\$ 2,654,104
Government sponsored enterprises	1,716,207
Mutal funds	19,838,091
Corporate bonds	1,729,077
Corporate stock	2,406,677
Foreign mutual fund	12,752,604
Foreign bonds	<u>379,311</u>
Total	<u>\$ 41,476,071</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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	\$ 1,000,820	\$ 2,000,508	\$ -
Government sponsored enterprises	2,001,389	10,733,252	-
External investment pool	<u>110,129</u>	<u>46,177</u>	-
Totals	<u>\$ 3,112,338</u>	<u>\$ 12,779,937</u>	<u>\$ -</u>

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	\$ 2,276,337	\$ -	\$ 377,767
Government sponsored enterprises	-	229,903	1,486,304
Mutual funds	19,838,091	-	-
Corporate bonds	263,040	1,168,368	297,669
Foreign mutual funds	12,752,604	-	-
Foreign bonds	<u>132,282</u>	<u>192,900</u>	<u>54,129</u>
Totals	<u>\$ 35,262,354</u>	<u>\$ 1,591,171</u>	<u>\$ 2,215,869</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 limit investments to obligations of or obligations

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
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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	\$ 12,734,641	\$ 72,886
AA	Aa	-	6,584
A	A	-	30,659
Totals		<u>\$ 12,734,641</u>	<u>\$ 110,129</u>

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	\$ -	\$ 169,219	\$ 9,560
AA	Aa	-	328,531	-
A	A	-	586,004	-
BBB	Baa	-	1,004,903	-
BB	Ba	-	9,825	-
Unrated	Unrated	<u>32,590,695</u>	<u>9,907</u>	<u>1,611,837</u>
Totals		<u>\$ 32,590,695</u>	<u>\$ 2,108,389</u>	<u>\$ 1,621,397</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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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	2013
Fannie Mae	\$ 6,532,193
Federal Farm Credit Bank	<u>5,000,936</u>
Total	<u>\$ 11,533,129</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.

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, 2013, the County's discretely presented component units' deposits with financial institutions of \$47,694,054 were entirely insured by the federal depository insurance, with the exception of the Allen County Public Library's deposits in the amount of \$785,127. Deposits of \$451,619 are in excess of the insured amount and \$333,508 are in investment accounts that are uninsured.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. As of December 31, 2013, the County's discretely presented component units had the following investments:

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Fair Value
Government sponsored enterprises	\$ 2,119,531
Corporate bonds	382,977
Corporate stock	6,407,137
Mutual funds	2,915,976
Total	\$ 11,825,621

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 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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Government sponsored enterprises	\$ 50,474	\$ 192,798	\$ 1,876,259
Corporate bonds	17,395	62,718	302,864
Corporate stock	6,407,137	-	-
Mutual funds	2,915,976	-	-
Totals	<u>\$ 9,390,982</u>	<u>\$ 255,516</u>	<u>\$ 2,179,123</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 AAA 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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Discretely Presented Component Units:

Standard & Poor's Rating	Morningstar Risk Profile	Government Sponsored Enterprise	Corporate Bonds	Mutual Funds
AAA		\$ 15,830	\$ -	\$ -
AA+		931,630	50,177	-
AA		117,820	35,144	-
AA -		301,216	21,560	-
AA2		98,761	-	-
AA3		104,545	-	-
A+		246,275	-	-
A		99,128	167,274	-
A-		31,311	91,428	-
A1		129,407	-	-
A2		16,896	-	-
BBB+		-	17,394	-
Unrated		26,712	-	193,913
	Low	-	-	440,998
	Below	-	-	779,772
	Average	-	-	935,017
	Above	-	-	356,646
	High	-	-	209,630
Totals		<u>\$ 2,119,531</u>	<u>\$ 382,977</u>	<u>\$ 2,915,976</u>

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. Investment in high yield and unrated bonds may be no higher than 10 percent of the entire portfolio. 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 \$345,955.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Capital Assets

Capital asset activity for the year ended December 31, 2013, 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	\$ 9,697,436	\$ 170,976	\$ 1,751	\$ 9,866,661
Construction in progress	<u>42,962,976</u>	<u>9,093,151</u>	<u>3,945,726</u>	<u>48,110,401</u>
Total capital assets, not being depreciated	<u>52,660,412</u>	<u>9,264,127</u>	<u>3,947,477</u>	<u>57,977,062</u>
Capital assets, being depreciated:				
Buildings	124,042,111	-	-	124,042,111
Improvements other than buildings	3,384,834	-	-	3,384,834
Machinery and equipment	33,922,734	1,117,994	1,226,368	33,814,360
Infrastructure being depreciated	334,914,492	31,063,341	3,047,785	362,930,048
Intangible assets	287,046	34,675	-	321,721
Net investment in joint venture	<u>5,900,787</u>	<u>8,024</u>	<u>-</u>	<u>5,908,811</u>
Totals	<u>502,452,004</u>	<u>32,224,034</u>	<u>4,274,153</u>	<u>530,401,885</u>
Less accumulated depreciation for:				
Buildings	40,081,281	1,943,987	-	42,025,268
Improvements other than buildings	3,129,811	13,885	-	3,143,696
Machinery and equipment	26,149,708	2,030,806	1,143,219	27,037,295
Infrastructure being depreciated	113,751,004	7,130,275	2,045,635	118,835,644
Intangible assets	18,921	21,448	-	40,369
Net investment in joint venture	<u>2,176,980</u>	<u>147,720</u>	<u>-</u>	<u>2,324,700</u>
Totals	<u>185,307,705</u>	<u>11,288,121</u>	<u>3,188,854</u>	<u>193,406,972</u>
Total capital assets, being depreciated, net	<u>317,144,299</u>	<u>20,935,913</u>	<u>1,085,299</u>	<u>336,994,913</u>
Total governmental activities capital assets, net	<u>\$ 369,804,711</u>	<u>\$ 30,200,040</u>	<u>\$ 5,032,776</u>	<u>\$ 394,971,975</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 380,487	\$ -	\$ -	\$ 380,487
Construction in progress	<u>1,255,688</u>	<u>4,483,345</u>	<u>1,272,040</u>	<u>4,466,993</u>
Total capital assets, not being depreciated	<u>1,636,175</u>	<u>4,483,345</u>	<u>1,272,040</u>	<u>4,847,480</u>
Capital assets, being depreciated:				
Land improvements	1,440,208	-	-	1,440,208
Buildings	78,303,348	824,023	-	79,127,371
Improvements other than buildings	5,935,253	-	-	5,935,253
Machinery and equipment	<u>6,692,736</u>	<u>984,186</u>	<u>226,759</u>	<u>7,450,163</u>
Totals	<u>92,371,545</u>	<u>1,808,209</u>	<u>226,759</u>	<u>93,952,995</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

<u>Primary Government:</u>	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
Business-type activities (continued):				
Less accumulated depreciation for:				
Land improvements	1,381,917	26,146	-	1,408,063
Buildings	34,996,981	1,732,242	-	36,729,223
Improvements other than buildings	3,567,574	207,860	-	3,775,434
Machinery and equipment	<u>3,397,457</u>	<u>527,440</u>	<u>122,193</u>	<u>3,802,704</u>
 Totals	 <u>43,343,929</u>	 <u>2,493,688</u>	 <u>122,193</u>	 <u>45,715,424</u>
 Total capital assets, being depreciated, net	 <u>49,027,616</u>	 <u>(685,479)</u>	 <u>104,566</u>	 <u>48,237,571</u>
 Total business-type activities capital assets, net	 <u>\$ 50,663,791</u>	 <u>\$ 3,797,866</u>	 <u>\$ 1,376,606</u>	 <u>\$ 53,085,051</u>
 <u>Discretely Presented Component Units</u>				
Capital assets, not being depreciated:				
Land and intangibles	\$ 25,007,426	\$ 477,579	\$ -	\$ 25,485,005
Rare book collection	994,827	-	-	994,827
Building-Solid Waste	268,940	-	-	268,940
Machinery and equipment-Solid Waste	942,415	879	-	943,294
Construction in progress	<u>3,159,283</u>	<u>4,021,340</u>	<u>3,442,669</u>	<u>3,737,954</u>
 Total capital assets, not being depreciated	 <u>30,372,891</u>	 <u>4,499,798</u>	 <u>3,442,669</u>	 <u>31,430,020</u>
Capital assets, being depreciated:				
Buildings and improvements	164,056,393	659,200	192,828	164,522,765
Improvements other than buildings	634,872	-	-	634,872
Machinery and equipment	16,051,461	1,213,779	431,785	16,833,455
Infrastructure being depreciated	136,309,150	2,974,683	374,392	138,909,441
Library materials	<u>10,007,953</u>	<u>2,852,872</u>	<u>3,426,807</u>	<u>9,434,018</u>
 Totals	 <u>327,059,829</u>	 <u>7,700,534</u>	 <u>4,425,812</u>	 <u>330,334,551</u>
Less accumulated depreciation for:				
Buildings and improvements	64,481,523	4,928,564	169,873	69,240,214
Improvements other than buildings	213,081	26,405	-	239,486
Machinery and equipment	12,288,589	719,425	431,785	12,576,229
Infrastructure being depreciated	93,571,608	4,284,489	374,326	97,481,771
Library materials	<u>3,493,310</u>	<u>3,335,984</u>	<u>3,426,807</u>	<u>3,402,487</u>
 Totals	 <u>174,048,111</u>	 <u>13,294,867</u>	 <u>4,402,791</u>	 <u>182,940,187</u>
 Total capital assets, being depreciated, net	 <u>153,011,718</u>	 <u>(5,594,333)</u>	 <u>23,021</u>	 <u>147,394,364</u>
 Total discretely presented component units capital assets, net	 <u>\$ 183,384,609</u>	 <u>\$ (1,094,535)</u>	 <u>\$ 3,465,690</u>	 <u>\$ 178,824,384</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Governmental activities:	
General government	\$ 1,024,986
Public safety	2,274,401
Highways and streets	7,834,501
Health and welfare	103,991
Culture and recreation	<u>50,242</u>
Total depreciation expense - governmental activities	<u>\$ 11,288,121</u>
Business-type activities:	
Coliseum	<u>\$ 2,493,688</u>

C. Interfund Balances and Activity

1. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2013, is as follows:

Interfund Payables	Interfund Receivables				Total
	General Fund	Rainy Day	County Economic Development Income Tax	Non-major Governmental	
Non-major governmental	<u>\$ 531,190</u>	<u>\$ 640,000</u>	<u>\$ 859,375</u>	<u>\$ 1,583,098</u>	<u>\$ 3,613,663</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, 2013, were as follows:

Transfer From	General	Rainy Day	County Economic Development Income Tax	Non-major Governmental	Totals
General	\$ -	\$ 123,715	\$ -	\$ 620,000	\$ 743,715
County Economic Development Income Tax	238,000	-	-	3,040,000	3,278,000
Non-major Governmental	<u>38,688</u>	<u>652,840</u>	<u>6,831</u>	<u>7,661,981</u>	<u>8,360,340</u>
Totals	<u>\$ 276,688</u>	<u>\$ 776,555</u>	<u>\$ 6,831</u>	<u>\$ 11,321,981</u>	<u>\$ 12,382,055</u>

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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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:

Purpose	Interest Rates	Balance December 31, 2013	Current Portion	Premium	Net Noncurrent
Governmental activities:					
2011 Juvenile Justice Center first mortgage refunded bonds	2% to 5%	\$ 10,687,388	\$ 2,170,000	\$ 218,287	\$ 8,735,675
2005 Jail building first mortgage refunding bonds	4.375% to 5.0%	<u>10,445,000</u>	<u>1,405,000</u>	<u>437,507</u>	<u>9,477,507</u>
Total governmental activities		<u>\$ 21,132,388</u>	<u>\$ 3,575,000</u>	<u>\$ 655,794</u>	<u>\$ 18,213,182</u>
Business-type activities:					
2011 B War Memorial Coliseum additions first mortgage refunding revenue bonds	1.5% to 5.45%	\$ 4,420,000	\$ 295,000	\$ 7,537	\$ 4,132,537
2007 A War Memorial Coliseum additions refunding first mortgage revenue bonds	4.3% to 5.75%	<u>19,270,000</u>	<u>1,125,000</u>	<u>148,620</u>	<u>18,293,620</u>
Total business-type activities		<u>\$ 23,690,000</u>	<u>\$ 1,420,000</u>	<u>\$ 156,157</u>	<u>\$ 22,426,157</u>

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

Years Ended December 31	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2014	\$ 3,575,000	\$ 805,826	\$ 1,420,000	\$ 1,040,000
2015	3,705,000	669,526	1,470,000	986,025
2016	3,825,000	521,801	1,530,000	926,595
2017	4,025,000	360,038	1,600,000	854,295
2018	3,021,536	1,436,526	2,010,000	776,815
2019-2023	2,980,852	439,679	10,835,000	2,504,056
2024-2026	-	-	<u>4,825,000</u>	<u>275,298</u>
Totals	<u>\$ 21,132,388</u>	<u>\$ 4,233,396</u>	<u>\$ 23,690,000</u>	<u>\$ 7,363,084</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:

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Purpose	Interest Rates	Balance December 31, 2013	Current Portion	Premium	Net Noncurrent
2003 Allen County Public Library first mortgage bonds	4.00%	\$ 1,775,000	\$ 1,190,000	\$ 1,117	\$ 586,117
2004 Allen County Public Library first mortgage bonds	4.375% to 5%	3,595,000	3,275,000	477,122	797,122
2005 Allen County Public Library first mortgage refunding bonds	4% to 5%	29,985,000	80,000	1,027,208	30,932,208
2012 Allen County Public Library first mortgage refunding bonds	2% to 4%	9,225,000	-	488,063	9,713,063
Totals		<u>\$ 44,580,000</u>	<u>\$ 4,545,000</u>	<u>\$ 1,993,510</u>	<u>\$42,028,510</u>

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

Year Ended December 31	Discretely Presented Component Units	
	Principal	Interest
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	5,440,000	1,198,875
2019-2022	<u>19,880,000</u>	<u>1,952,125</u>
Totals	<u>\$ 44,580,000</u>	<u>\$ 9,984,118</u>

2. Advance Refunding

Discretely Presented Component Units

In prior years, the Allen County Public Library defeased certain bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments of the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Allen County Public Library's financial statements. The following outstanding bonds, at December 31, 2013, in the amount of \$9,375,000 were considered defeased.

3. Revenue Bonds

Primary Government

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

Purpose	Interest Rates	Balance December 31, 2013	Current Portion	Discount	Net Noncurrent
2009 Maplecrest Road Bridge Bond	2.5% to 4.7%	<u>\$ 21,695,000</u>	<u>\$ 915,000</u>	<u>\$ (196,875)</u>	<u>\$ 20,583,125</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Revenue bonds debt service requirements to maturity are as follows:

	Governmental Activities	
	Principal	Interest
2014	\$ 915,000	\$ 881,453
2015	960,000	853,034
2016	1,000,000	821,509
2017	1,050,000	787,953
2018	1,105,000	750,765
2019-2023	6,425,000	3,080,653
2024-2028	8,305,000	1,554,564
2029	1,935,000	68,503
Totals	\$ 21,695,000	\$ 8,798,434

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, 2013	Current Portion	Net Noncurrent
2011 First mortgage refunding bonds	3.3% to 5.54%	\$ 11,035,000	\$ 1,510,000	\$ 9,525,000
2004 Airport improvement refunding bonds	3.75% to 5%	1,055,000	1,055,000	-
Totals		\$ 12,090,000	\$ 2,565,000	\$ 9,525,000

Revenue bonds debt service requirements to maturity are as follows:

	Discretely Presented Component Unit	
	Principal	Interest
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	1,780,000	224,488
2019-2020	2,850,000	159,275
Totals	\$ 12,090,000	\$ 2,026,460

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

4. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2013, 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:					
First mortgage	\$ 24,567,388	\$ -	\$ 3,435,000	\$ 21,132,388	\$ 3,575,000
Revenues	<u>22,575,000</u>	<u>-</u>	<u>880,000</u>	<u>21,695,000</u>	<u>915,000</u>
Total bonds payable	<u>47,142,388</u>	<u>-</u>	<u>4,315,000</u>	<u>42,827,388</u>	<u>4,490,000</u>
Compensated absences	2,893,078	2,997,985	2,893,078	2,997,985	2,997,985
Other postemployment benefits liability	<u>4,952,172</u>	<u>452,119</u>	<u>-</u>	<u>5,404,291</u>	<u>-</u>
Total governmental activities long-term liabilities	<u>\$ 54,987,638</u>	<u>\$ 3,450,104</u>	<u>\$ 7,208,078</u>	<u>\$ 51,229,664</u>	<u>\$ 7,487,985</u>
Business-type activities:					
First mortgage revenue bonds payable:					
Coliseum	\$ 25,075,000	\$ -	\$ 1,385,000	\$ 23,690,000	\$ 1,420,000
Compensated absences	<u>47,580</u>	<u>43,481</u>	<u>47,580</u>	<u>43,481</u>	<u>43,481</u>
Total business-type activities long-term liabilities	<u>\$ 25,122,580</u>	<u>\$ 43,481</u>	<u>\$ 1,432,580</u>	<u>\$ 23,733,481</u>	<u>\$ 1,463,481</u>

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

<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	\$ 49,070,000	\$ -	\$ 4,490,000	\$ 44,580,000	\$ 4,545,000
First mortgage revenue bonds	15,600,000	-	3,510,000	12,090,000	2,565,000
Compensated absences	1,849,832	1,042,901	1,053,719	1,839,014	334,654
Other postemployment benefits liability	425,254	78,330	-	503,584	-
Net pension obligation	<u>592,207</u>	<u>110,934</u>	<u>-</u>	<u>703,141</u>	<u>-</u>
Total discretely presented component units	<u>\$ 67,537,293</u>	<u>\$ 1,232,165</u>	<u>\$ 9,053,719</u>	<u>\$ 59,715,739</u>	<u>\$ 7,444,654</u>

E. Restricted Assets

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

Coliseum ticket office fund	\$ 748,176
Coliseum advance customer deposits	338,027
Food and beverage supplemental tax fund	7,328,196
Sports and convention fund	<u>757,140</u>
Total restricted assets	<u>\$ 9,171,539</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

F. Restatements and Reclassifications

Primary Government

The implementation of GASB 65 required the elimination of deferred charges which affected the beginning net position of both the governmental and business-type activities in 2013. The following schedule represents a summary of the restated beginning balance. The Governmental Activities Net Position were restated by \$363,060 which consisted of the unamortized bond issue costs for the Allen County Jail refunding in the amount of \$122,868, the Maplecrest Bridge bond issue in the amount of \$112,368, and the Allen County Juvenile Center refunding bond issue costs in the amount of \$127,824. The Business-Type Activities Net Position was restated by \$345,516 for the unamortized bond issue costs for the Allen County War Memorial Coliseum refunding bonds in the amount of \$232,788 for Series 2007A and \$112,728 for Series 2011B.

	Balance as Reported December 31, 2012	Prior Period Adjustment	Balance as Restated January 1, 2013
Governmental activities:			
Governmental activities - net position	\$ 424,350,416		
GASB 65 - eliminate deferred charges		\$ 363,060	
Governmental activities - net position (restated)			\$ 423,987,356
Business-type activities:			
Business-Type activities - net position	\$ 40,970,869		
GASB 65 - eliminate deferred charges		\$ 345,516	
Business-Type activities - net position (restated)			\$ 40,625,353

Discretely Presented Component Units

The discretely presented component unit's implementation of GASB 65 required the elimination of deferred charges which affected the beginning net position of governmental activities in 2013. The beginning position was reduced by \$474,989 for the Allen County Public Library.

	Balance as Reported December 31, 2012	Prior Period Adjustment	Balance as Restated January 1, 2013
Governmental activities:			
Governmental activities - net position	\$ 175,095,985		
GASB 65 - eliminate deferred charges		\$ 474,989	
Governmental activities - net position (restated)			\$ 174,620,996

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 3 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 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 2013 was \$215,464. There were no incurred but not reported claims at December 31, 2013. The cash balance in the fund at December 31, 2013, was \$158,158.

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 2013 was \$303,750. Incurred but not reported claims have not been accrued as a liability as of December 31, 2013. The cash balance in the fund at December 31, 2013, was \$35,476.

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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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:

	2012	2013
Unpaid claims, beginning of fiscal year	\$ 2,649,112	\$ 3,358,140
Incurred claims and changes in estimates	14,196,803	11,628,870
Claim payments	13,487,775	12,670,234
Unpaid claims, end of fiscal year	\$ 3,358,140	\$ 2,316,776

Worker's Compensation

The primary government has chosen to establish a risk financing fund for risks associated with worker's compensation claims. The risk financing fund is accounted for in the Workmen's Compensation Self-Insurance fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$300,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in 2013. 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 2013 was \$629,500. There were no incurred but not reported claims at December 31, 2013. The cash balance in the fund at December 31, 2013, was \$270,191.

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, 2013, there were three series of Industrial Revenue Bonds outstanding with an aggregate principal amount payable of \$26,394,957.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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) Payments totaling \$300,000 were made during 2013.

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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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. These revenue bonds were paid off in 2013.

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 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, 2013, was \$5,235,000 Series 2005A and \$1,785,000 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, 2013, was \$859,375. 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, 2013, was \$1,455,753. 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 located 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).

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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, 2013, the County contributed \$318,938 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	\$ 852,231
Interest on net OPEB obligation	222,848
Adjustment to annual required contribution	<u>(304,022)</u>
Annual OPEB cost	771,057
Contributions made	<u>(318,938)</u>
Increase in net OPEB obligation	452,119
Net OPEB obligation, beginning of year	<u>4,952,172</u>
Net OPEB obligation, end of year	<u>\$ 5,404,291</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 and the two preceding years were as follows:

<u>Year Ending</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
12-31-11	\$ 657,419	47%	\$ 4,572,903
12-31-12	721,315	47%	4,952,172
12-31-13	771,057	41%	5,404,291

Funded Status and Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$7,509,488, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$7,509,488, and the ratio of the UAAL to covered payroll was 13.8 percent.

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, 2013, actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 9 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, 2013, was 24 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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

net revenues and are payable through 2032. 2013 debt payments were made from bond proceeds remaining after all construction 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 Authority in 2004 and 2011 in the amount of \$15,475,000 and \$14,710,000, 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 Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 10.25 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 2013 the County's annual pension cost of \$5,159,147 for INPRS was more than the County's required and actual contributions.

2. County Police Retirement Plan

Plan Description

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

Allen County Sheriff
Allen County Courthouse
715 South Calhoun Street
Fort Wayne, IN 46802
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 2013 is \$1,832,170. 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 2013, the County's annual pension cost of \$1,736,739 for the County Police Retirement Plan was less than the County's required and actual contributions.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

3. County Police Benefit Plan

Plan Description

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

Allen County Sheriff
Allen County Courthouse
715 South Calhoun Street
Fort Wayne, IN 46802
Ph. (260) 449-7535

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 2013 is \$89,939. The Net Pension Obligation (NPO) is combined with the County Police Retirement Plan and reported as an asset of the County and is reflected as such in the Statement of Net Position.

Annual Pension Cost

For 2013, the County's annual pension cost of \$89,734 for the County Police Benefit Plan was less than the County's required and actual contributions.

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 5,143,440	\$ 1,699,803	\$ 89,939
Interest on net pension obligation	(95,757)	(47,931)	266
Adjustment to annual required contribution	<u>111,464</u>	<u>84,867</u>	<u>(471)</u>
Annual pension cost	5,159,147	1,736,739	89,734
Contributions made	<u>4,163,641</u>	<u>1,832,170</u>	<u>89,939</u>
Increase (decrease) in net pension obligation	995,506	(95,431)	(205)
Net pension obligation, beginning of year	<u>(1,418,624)</u>	<u>(661,115)</u>	<u>3,671</u>
Net pension obligation, end of year	<u>\$ (423,118)</u>	<u>\$ (756,546)</u>	<u>\$ 3,466</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	8.75%	31%	1%
Plan members	3%	3%	None
Actuarial valuation date	07-01-13	01-01-14	01-01-14
Actuarial cost method	Entry age normal cost	Frozen Initial Liability	Aggregate
Amortization method	Level dollar percentage of projected payroll, closed	Level percentage of projected payroll, closed.	
Amortization period	30 years	Two fixed periods: 20 years and 30 years	*
Amortization period (from date)	07-01-13	01-01-14	*
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.

Actuarial Assumptions	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	6.75%	7.00%	7.00%
Projected future salary increases:			
Total	3.25% to 4.50%	4.5%	4.5%
Attributed to inflation	3.0%	3.5%	3.5%
Attributed to merit/seniority	.25% to 1.5 %	1%	1%
Cost-of-living adjustments	1%	N/A	N/A
N/A = Not applicable			

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-11	\$ 3,015,308	110%	\$(1,025,021)
	06-30-12	3,219,711	112%	(1,418,624)
	06-30-13	5,159,147	81%	(423,118)
County Police Retirement Plan	12-31-11	1,738,538	109%	(555,336)
	12-31-12	1,618,090	108%	(661,115)
	12-31-13	1,736,739	108%	(756,546)
County Police Benefit Plan	12-31-11	85,171	100%	3,843
	12-31-12	103,790	100%	3,671
	12-31-13	89,734	100%	3,466

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)
07-01-11	\$ 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%)
07-01-13	41,092,567	75,180,528	(34,087,961)	55%	53,204,318	(64%)

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)
01-01-09	\$ 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%)
01-01-14	40,694,167	50,411,416	(9,717,249)	81%	6,309,482	(154%)

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)
01-01-09	\$ 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%)
01-01-14	1,529,896	1,529,896	-	100%	6,309,482	0%

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%)
01-01-13	-	7,509,487	(7,509,487)	0%	54,307,794	(14%)

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
12-31-07	\$ 960,896	104%
12-31-08	1,442,553	103%
12-31-09	1,712,996	110%
12-31-10	1,719,383	109%
12-31-11	1,593,248	108%
12-31-12	1,699,803	108%

County Police Benefit Plan		
Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed County
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%
12-31-12	89,939	100%

ALLEN COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULES -
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
 For the Year Ended December 31, 2013

	General Fund				Rainy Day Fund				County Option Income Tax Distributive Shares			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final			Original	Final			Original	Final		
Revenues:												
Taxes:												
Property	\$ 57,550,199	\$ 57,550,199	\$ 51,437,774	\$(6,112,425)	\$ -	\$ -	\$ -	\$ -	\$ 13,900,000	\$ 13,900,000	\$ 13,515,028	\$(384,972)
Licenses and permits	1,750,000	1,750,000	1,890,218	140,218	-	-	-	-	-	-	-	-
Intergovernmental	11,842,933	11,842,933	11,985,647	142,714	-	-	-	-	-	-	-	-
Charges for services	3,087,000	3,087,000	3,918,876	831,876	-	-	-	-	-	-	-	-
Fines and forfeits	1,983,500	1,983,500	1,635,909	(347,591)	-	-	-	-	-	-	-	-
Other	1,876,481	1,876,481	4,475,287	2,598,806	-	1,112,543	1,112,543	-	-	-	-	-
Total revenues	78,090,113	78,090,113	75,343,711	(2,746,402)	-	1,112,543	1,112,543	-	13,900,000	13,900,000	13,515,028	(384,972)
Expenditures:												
Current:												
General government	29,070,388	36,818,685	32,958,432	3,860,253	-	-	-	-	12,095,709	12,081,564	11,640,048	441,516
Public safety	38,271,549	38,525,379	40,165,689	(1,640,310)	-	14,944	1,178	13,766	1,804,291	1,818,436	1,818,436	-
Highway and streets	-	-	-	-	-	-	-	-	-	-	-	-
Health and welfare	5,605,100	5,761,808	5,740,018	21,790	-	-	-	-	-	-	-	-
Culture and recreation	500,311	500,311	499,105	1,206	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	73,447,348	81,606,183	79,363,244	2,242,939	-	14,944	1,178	13,766	13,900,000	13,900,000	13,458,484	441,516
Other financing sources (uses):												
Temporary loan proceeds	-	-	8,000,000	8,000,000	-	-	(8,000,000)	(8,000,000)	-	-	-	-
Repayment of temporary loan	-	(8,000,000)	(8,000,000)	-	-	-	8,000,000	8,000,000	-	-	-	-
Total other financing sources (uses)	-	(8,000,000)	-	8,000,000	-	-	-	-	-	-	-	-
Net change in fund balances	4,642,765	(11,516,070)	(4,019,533)	7,496,537	-	1,097,599	1,111,365	13,766	-	-	56,544	56,544
Fund balances - beginning	8,940,062	8,940,062	8,940,062	-	12,898,423	12,898,423	12,898,423	-	-	-	-	-
Fund balances - December 31	\$ 13,582,827	\$ (2,576,008)	\$ 4,920,529	\$ 7,496,537	\$ 12,898,423	\$ 13,996,022	\$ 14,009,788	\$ 13,766	\$ -	\$ -	\$ 56,544	\$ 56,544

ALLEN COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGET/GAAP RECONCILIATION
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
 For the Year Ended December 31, 2013

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>Rainy Day</u>	<u>County Option Income Tax Distributive Shares</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (budgetary basis)	\$ (4,019,533)	\$ 1,111,365	\$ 56,544
Adjustments:			
To adjust revenues for accruals	(969,283)	(319,948)	2,519,166
To adjust expenditures for accruals	<u>394,190</u>	<u>(25,980)</u>	<u>(2,738,577)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (GAAP basis)	<u>\$ (4,594,626)</u>	<u>\$ 765,437</u>	<u>\$ (162,867)</u>

ALLEN COUNTY
COMBINING BALANCE SHEET -
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2013

<u>Assets</u>	County Option Income Tax Public Safety	County Highway	Local Road and Street	Service of Process	County Health	Property Reassessment	Supplemental Juvenile Probation Services
Cash and cash equivalents	\$ -	\$ 4,801,557	\$ 1,816,232	\$ 90,889	\$ 2,518,304	\$ -	\$ 177,057
Investments	-	1,020,684	374,842	-	481,684	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	2,183	-	-	753	-	-
Taxes	-	53,838	-	-	98,118	-	-
Accounts	-	12,299	-	18,386	9,690	-	12,723
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	1,226,215	397,663	-	3,612	-	-
Interfund receivables:							
Interfund loans	-	-	1,455,753	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ -	\$ 7,116,776	\$ 4,044,490	\$ 109,275	\$ 3,112,161	\$ -	\$ 189,780
<u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ 13,197	\$ 593,868	\$ 180,906	\$ -	\$ 9,927	\$ -	\$ 6,834
Accrued payroll and withholdings payable	-	229,216	-	-	128,055	-	-
Interfund payables:							
Interfund loans	-	640,000	-	-	-	-	-
Total liabilities	13,197	1,463,084	180,906	-	137,982	-	6,834
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	93,214	-	-
Unavailable revenue - license excise taxes	-	-	-	-	4,904	-	-
Total deferred inflows of resources	-	-	-	-	98,118	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	-	5,653,692	3,863,584	109,275	2,876,061	-	182,946
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	(13,197)	-	-	-	-	-	-
Total fund balances	(13,197)	5,653,692	3,863,584	109,275	2,876,061	-	182,946
Total liabilities, deferred inflows of resources, and fund balances	\$ -	\$ 7,116,776	\$ 4,044,490	\$ 109,275	\$ 3,112,161	\$ -	\$ 189,780

ALLEN COUNTY
 COMBINING BALANCE SHEET -
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2013
 (Continued)

<u>Assets</u>	Supplemental Adult Probation Services	Accident Report	County Surveyor's Corner Perpetuation	Firearms Training	County Extradition	Recorders Records Perpetuation	Drainage Maintenance
Cash and cash equivalents	\$ 1,185	\$ 7,038	\$ 597,651	\$ 53,350	\$ 25,098	\$ 770,430	\$ 4,328,024
Investments	-	-	-	-	-	158,942	854,822
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	52,114	-	6,475	-	-	47,150	-
Special assessments	-	-	-	-	-	-	17,851
Intergovernmental	-	-	-	-	-	-	1,928
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 53,299	\$ 7,038	\$ 604,126	\$ 53,350	\$ 25,098	\$ 976,522	\$ 5,202,625
 <u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ 9,727	\$ 1,403	\$ -	\$ 3,837	\$ 1,188	\$ -	\$ 13,167
Accrued payroll and withholdings payable	27,991	-	-	-	-	17,432	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Total liabilities	<u>37,718</u>	<u>1,403</u>	<u>-</u>	<u>3,837</u>	<u>1,188</u>	<u>17,432</u>	<u>13,167</u>
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	15,581	5,635	604,126	49,513	23,910	959,090	5,189,458
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	<u>15,581</u>	<u>5,635</u>	<u>604,126</u>	<u>49,513</u>	<u>23,910</u>	<u>959,090</u>	<u>5,189,458</u>
Total liabilities, deferred inflows of resources, and fund balances	\$ 53,299	\$ 7,038	\$ 604,126	\$ 53,350	\$ 25,098	\$ 976,522	\$ 5,202,625

ALLEN COUNTY
COMBINING BALANCE SHEET -
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2013
(Continued)

<u>Assets</u>	Jail Commissary	Local Health Maintenance	County User Fee	County Law Enforcement Continuing Education	County Corrections	Community Corrections	Community Corrections - Home Detention
Cash and cash equivalents	\$ 350,736	\$ 300,365	\$ 53,535	\$ 811	\$ 242,605	\$ 23,961	\$ -
Investments	-	61,702	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	2,625	750	-	-	11,571
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	497	-	184,487	165
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 350,736	\$ 362,067	\$ 56,160	\$ 2,058	\$ 242,605	\$ 208,448	\$ 11,736
 <u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 2,938	\$ -	\$ 2,723	\$ 62,215	\$ 3,441
Accrued payroll and withholdings payable	-	5,979	-	-	-	96,160	59,697
Interfund payables:							
Interfund loans	-	-	-	-	-	-	28,844
Total liabilities	-	5,979	2,938	-	2,723	158,375	91,982
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	350,736	-	53,222	2,058	239,882	50,073	-
Committed fund balance	-	356,088	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	(80,246)
Total fund balances	350,736	356,088	53,222	2,058	239,882	50,073	(80,246)
Total liabilities, deferred inflows of resources, and fund balances	\$ 350,736	\$ 362,067	\$ 56,160	\$ 2,058	\$ 242,605	\$ 208,448	\$ 11,736

ALLEN COUNTY
 COMBINING BALANCE SHEET -
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2013
 (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	\$ 16,942	\$ 2,429,502	\$ 6,130	\$ 21,959	\$ 464,274	\$ 71,897	\$ 236,955
Investments	3,592	489,865	-	-	93,639	14,496	-
Receivables (net of allowances for uncollectibles):							
Interest	-	766	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	12,040	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 20,534	\$ 2,920,133	\$ 18,170	\$ 21,959	\$ 557,913	\$ 86,393	\$ 236,955
 <u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ 1,268	\$ -	\$ 12,040	\$ 1,560	\$ 14,957	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Total liabilities	1,268	-	12,040	1,560	14,957	-	-
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	19,266	2,920,133	6,130	20,399	542,956	-	236,955
Committed fund balance	-	-	-	-	-	86,393	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	19,266	2,920,133	6,130	20,399	542,956	86,393	236,955
Total liabilities, deferred inflows of resources, and fund balances	\$ 20,534	\$ 2,920,133	\$ 18,170	\$ 21,959	\$ 557,913	\$ 86,393	\$ 236,955

ALLEN COUNTY
COMBINING BALANCE SHEET -
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2013
(Continued)

<u>Assets</u>	Vehicle Title Inspection	Record Check	Plat Book	County Drug Free Community	Supplemental Public Defender Services	Public Information	Drug Task Force
Cash and cash equivalents	\$ 3,762	\$ 97,028	\$ 139,673	\$ 214,665	\$ 117,235	\$ 641,791	\$ 52,153
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	15,188	3,432	66,859	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	8,498	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	<u>\$ 3,762</u>	<u>\$ 97,028</u>	<u>\$ 139,673</u>	<u>\$ 229,853</u>	<u>\$ 129,165</u>	<u>\$ 708,650</u>	<u>\$ 52,153</u>
 <u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ 1,766	\$ -	\$ -	\$ -	\$ 2,882	\$ 4,173	\$ -
Accrued payroll and withholdings payable	-	-	-	-	1,959	6,025	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Total liabilities	<u>1,766</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,841</u>	<u>10,198</u>	<u>-</u>
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	1,996	97,028	139,673	229,853	124,324	-	52,153
Committed fund balance	-	-	-	-	-	698,452	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	<u>1,996</u>	<u>97,028</u>	<u>139,673</u>	<u>229,853</u>	<u>124,324</u>	<u>698,452</u>	<u>52,153</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,762</u>	<u>\$ 97,028</u>	<u>\$ 139,673</u>	<u>\$ 229,853</u>	<u>\$ 129,165</u>	<u>\$ 708,650</u>	<u>\$ 52,153</u>

ALLEN COUNTY
COMBINING BALANCE SHEET -
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2013
(Continued)

<u>Assets</u>	Court Appointed Special Advocate	Allen County Statewide 911	Law Enforcement	Prosecutor PCA	Tax Sale Fee	Park and Recreation Gift	Indiana Law Enforcement Assist Grant
Cash and cash equivalents	\$ 248,521	\$ 2,790,949	\$ 32,624	\$ 15,670	\$ 511,855	\$ 128,386	\$ -
Investments	-	569,421	-	2,703	-	25,885	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	747	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	24,615	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	3,250	10,261	-	-	14,441
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 248,521	\$ 3,384,985	\$ 35,874	\$ 29,381	\$ 511,855	\$ 154,271	\$ 14,441
<u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ 4,974	\$ -	\$ -	\$ 6,157	\$ 7,355	\$ -	\$ -
Accrued payroll and withholdings payable	5,751	-	2,771	-	5,797	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	14,441
Total liabilities	<u>10,725</u>	<u>-</u>	<u>2,771</u>	<u>6,157</u>	<u>13,152</u>	<u>-</u>	<u>14,441</u>
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	-	3,384,985	33,103	23,224	498,703	154,271	-
Committed fund balance	237,796	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	<u>237,796</u>	<u>3,384,985</u>	<u>33,103</u>	<u>23,224</u>	<u>498,703</u>	<u>154,271</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	\$ 248,521	\$ 3,384,985	\$ 35,874	\$ 29,381	\$ 511,855	\$ 154,271	\$ 14,441

ALLEN COUNTY
COMBINING BALANCE SHEET -
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2013
(Continued)

<u>Assets</u>	Department of Planning Services	Medical Care for Inmates	Chemical Testing	Jury Fee	Infraction Deferral Fee	Circuit Court ADR Plan	Pre-Trial Diversion
Cash and cash equivalents	\$ 98,814	\$ 17,501	\$ 81,570	\$ 8,033	\$ 132,038	\$ 21,657	\$ 347,934
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	2,262	3,050	54,957	1,070	19,204
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	53,745	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 98,814	\$ 17,501	\$ 83,832	\$ 11,083	\$ 240,740	\$ 22,727	\$ 367,138
<u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 3,366	\$ -	\$ 30,014	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	34,076	-	10,779
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Total liabilities	-	-	3,366	-	64,090	-	10,779
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	-	17,501	-	11,083	176,650	22,727	356,359
Committed fund balance	98,814	-	80,466	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	98,814	17,501	80,466	11,083	176,650	22,727	356,359
Total liabilities, deferred inflows of resources, and fund balances	\$ 98,814	\$ 17,501	\$ 83,832	\$ 11,083	\$ 240,740	\$ 22,727	\$ 367,138

ALLEN COUNTY
COMBINING BALANCE SHEET -
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2013
(Continued)

<u>Assets</u>	Superior Court ADR Plan	Allen County Morgue	Algor Mortis Study	Campaign Finance Enforcement	Surveyor's Petition	Federal Asset Seizure	Community Transitions Program
Cash and cash equivalents	\$ 10,565	\$ 463	\$ 186	\$ 5,196	\$ 5,528	\$ 214,868	\$ -
Investments	-	-	-	-	-	44,707	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	1,355	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	77,224
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 11,920	\$ 463	\$ 186	\$ 5,196	\$ 5,528	\$ 259,575	\$ 77,224
<u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,235	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	14,029
Interfund payables:							
Interfund loans	-	-	-	-	-	-	323,801
Total liabilities	-	-	-	-	-	7,235	337,830
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	11,920	463	186	5,196	5,528	252,340	-
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	(260,606)
Total fund balances	11,920	463	186	5,196	5,528	252,340	(260,606)
Total liabilities, deferred inflows of resources, and fund balances	\$ 11,920	\$ 463	\$ 186	\$ 5,196	\$ 5,528	\$ 259,575	\$ 77,224

ALLEN COUNTY
 COMBINING BALANCE SHEET -
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2013
 (Continued)

<u>Assets</u>	Stormwater Study	Internet Access	Prisoner Reimbursement	Juvenile Public Defender User Fees	Mobil Command Unit	Clerk Record Perpetuation	Alcohol and Drug User Fees
Cash and cash equivalents	\$ 52,667	\$ 167,259	\$ 8,902	\$ 43,567	\$ 12,289	\$ 211,137	\$ 849,399
Investments	10,621	-	-	8,983	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	820	-	7,091	21,885
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	4,200	-	2,242	-	1,113	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 63,288	\$ 171,459	\$ 8,902	\$ 55,612	\$ 12,289	\$ 219,341	\$ 871,284
 <u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 2,450	\$ -	\$ -	\$ -	\$ -	\$ 14,313
Accrued payroll and withholdings payable	-	-	-	-	-	5,941	36,109
Interfund payables:							
Interfund loans	-	-	-	-	-	-	124,923
Total liabilities	-	2,450	-	-	-	5,941	175,345
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	63,288	-	-	55,612	12,289	213,400	695,939
Committed fund balance	-	169,009	8,902	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	63,288	169,009	8,902	55,612	12,289	213,400	695,939
Total liabilities, deferred inflows of resources, and fund balances	\$ 63,288	\$ 171,459	\$ 8,902	\$ 55,612	\$ 12,289	\$ 219,341	\$ 871,284

ALLEN COUNTY
 COMBINING BALANCE SHEET -
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2013
 (Continued)

<u>Assets</u>	Sales Disclosure	Levy Excess Fund	Allen County Children's Home Gift	Prosecutor's Federal Asset Seizure	Sheriff Donation	Wireless Emergency Phone	Youth Services Per Diem Fees
Cash and cash equivalents	\$ 39,428	\$ -	\$ 47,931	\$ 3,670	\$ 19,866	\$ -	\$ 432,528
Investments	8,228	-	-	735	-	-	89,730
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	2,300	-	2,940
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	812	-	-	22,365
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 47,656	\$ -	\$ 47,931	\$ 5,217	\$ 22,166	\$ -	\$ 547,563
<u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,084
Accrued payroll and withholdings payable	1,747	-	-	-	-	-	14,037
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Total liabilities	1,747	-	-	-	-	-	21,121
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	45,909	-	47,931	5,217	22,166	-	-
Committed fund balance	-	-	-	-	-	-	526,442
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	45,909	-	47,931	5,217	22,166	-	526,442
Total liabilities, deferred inflows of resources, and fund balances	\$ 47,656	\$ -	\$ 47,931	\$ 5,217	\$ 22,166	\$ -	\$ 547,563

ALLEN COUNTY
 COMBINING BALANCE SHEET -
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2013
 (Continued)

<u>Assets</u>	Juvenile Center Per Diem Fees	Check Deception Program	Adult Protective Services	Unsafe Building	Court Improvement Project Allen-CIP-FY-03/04	TB Emergency Program	Tobacco Master Plan Program
Cash and cash equivalents	\$ 46,931	\$ 15,179	\$ -	\$ 40,963	\$ 14,192	\$ -	\$ 122,594
Investments	9,623	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	551	-	-	5,030	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	61,750	-	-	8,740	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 57,105	\$ 15,179	\$ 61,750	\$ 45,993	\$ 14,192	\$ 8,740	\$ 122,594
 <u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ 6,362	\$ 1,478	\$ -	\$ -	\$ -	\$ 3,341	\$ -
Accrued payroll and withholdings payable	-	-	9,678	-	-	-	5,543
Interfund payables:							
Interfund loans	-	-	52,072	-	-	5,399	-
Total liabilities	6,362	1,478	61,750	-	-	8,740	5,543
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	-	13,701	-	45,993	14,192	-	117,051
Committed fund balance	50,743	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	50,743	13,701	-	45,993	14,192	-	117,051
Total liabilities, deferred inflows of resources, and fund balances	\$ 57,105	\$ 15,179	\$ 61,750	\$ 45,993	\$ 14,192	\$ 8,740	\$ 122,594

ALLEN COUNTY
COMBINING BALANCE SHEET -
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2013
(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	\$ -	\$ -	\$ -	\$ -	\$ 191,997	\$ 45,949
Investments	-	-	-	-	-	-	9,333
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	26,672	12,909	23,825	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 7,759	\$ -	\$ 26,672	\$ 12,909	\$ 23,825	\$ 191,997	\$ 55,282
<u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 626	\$ 225	\$ 5,400	\$ 6,720
Accrued payroll and withholdings payable	-	-	-	1,737	-	-	-
Interfund payables:							
Interfund loans	-	-	26,672	10,546	23,600	-	-
Total liabilities	-	-	26,672	12,909	23,825	5,400	6,720
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	7,759	-	-	-	-	186,597	48,562
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	7,759	-	-	-	-	186,597	48,562
Total liabilities, deferred inflows of resources, and fund balances	\$ 7,759	\$ -	\$ 26,672	\$ 12,909	\$ 23,825	\$ 191,997	\$ 55,282

ALLEN COUNTY
COMBINING BALANCE SHEET -
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2013
(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	\$ 32,567	\$ 78,488	\$ -	\$ 839	\$ 855	\$ -	\$ 31,304
Investments	-	14,981	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	3,152
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 32,567	\$ 93,469	\$ -	\$ 839	\$ 855	\$ -	\$ 34,456
<u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ 1,900	\$ 14,213	\$ -	\$ -	\$ 1,307	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Total liabilities	<u>1,900</u>	<u>14,213</u>	<u>-</u>	<u>-</u>	<u>1,307</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	30,667	79,256	-	839	-	-	34,456
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	(452)	-	-
Total fund balances	<u>30,667</u>	<u>79,256</u>	<u>-</u>	<u>839</u>	<u>(452)</u>	<u>-</u>	<u>34,456</u>
Total liabilities, deferred inflows of resources, and fund balances	\$ 32,567	\$ 93,469	\$ -	\$ 839	\$ 855	\$ -	\$ 34,456

ALLEN COUNTY
COMBINING BALANCE SHEET -
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2013
(Continued)

<u>Assets</u>	Enhanced Access	On-site Septic System	Allen County Courts Family Court Grant	State Homeland Security Program	Bullet Proof Vest Partnership	Allen County Smoking Ordinance Coordination	Sex/Violent Offender Admin Fund
Cash and cash equivalents	\$ 31	\$ 34,172	\$ -	\$ -	\$ -	\$ 89	\$ 13,937
Investments	-	7,405	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	45	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 31	\$ 41,577	\$ -	\$ 45	\$ -	\$ 89	\$ 13,937
<u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	2,351	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	45	-	-	-
Total liabilities	-	2,351	-	45	-	-	-
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	31	39,226	-	-	-	89	13,937
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	31	39,226	-	-	-	89	13,937
Total liabilities, deferred inflows of resources, and fund balances	\$ 31	\$ 41,577	\$ -	\$ 45	\$ -	\$ 89	\$ 13,937

ALLEN COUNTY
COMBINING BALANCE SHEET -
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2013
(Continued)

<u>Assets</u>	State Criminal Alien Assistance Program	Allen County Council on Aging	Auditor's Ineligible Deductions	Allen County Sheriff Training Center	DUI Task Force Enforcement	Aggressive Driving Enforcement	Refugee Interpreter/ Translator
Cash and cash equivalents	\$ 33,889	\$ -	\$ 709,809	\$ 70,826	\$ -	\$ -	\$ 25,739
Investments	-	-	-	13,694	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	28,668	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 33,889	\$ 28,668	\$ 709,809	\$ 84,520	\$ -	\$ -	\$ 25,739
<u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 28,668	\$ -	\$ 2,202	\$ -	\$ -	\$ 2,770
Accrued payroll and withholdings payable	-	-	2,791	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Total liabilities	-	28,668	2,791	2,202	-	-	2,770
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	33,889	-	707,018	82,318	-	-	22,969
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	33,889	-	707,018	82,318	-	-	22,969
Total liabilities, deferred inflows of resources, and fund balances	\$ 33,889	\$ 28,668	\$ 709,809	\$ 84,520	\$ -	\$ -	\$ 25,739

ALLEN COUNTY
 COMBINING BALANCE SHEET -
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2013
 (Continued)

<u>Assets</u>	Courttools Court Reform Grant	GIS Infrastructure Fund	JAIBG Grant Juv Div	Immunization Grant	Multi Agency Communication	Medical Reserve Corp Fed Grant	Riverhaven Flood Acq Grant #17
Cash and cash equivalents	\$ 278	\$ 144,870	\$ -	\$ 60	\$ -	\$ -	\$ 11,888
Investments	-	67,257	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	28,580	-	-	48,112	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 28,858	\$ 212,127	\$ -	\$ 48,172	\$ -	\$ -	\$ 11,888
 <u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	48,172	-	-	-
Total liabilities	-	-	-	48,172	-	-	-
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	28,858	-	-	-	-	-	11,888
Committed fund balance	-	212,127	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	28,858	212,127	-	-	-	-	11,888
Total liabilities, deferred inflows of resources, and fund balances	\$ 28,858	\$ 212,127	\$ -	\$ 48,172	\$ -	\$ -	\$ 11,888

ALLEN COUNTY
 COMBINING BALANCE SHEET -
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2013
 (Continued)

<u>Assets</u>	Community Corrections Commissary	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
Cash and cash equivalents	\$ 4,886	\$ -	\$ 71,840	\$ 7,955	\$ 1,013	\$ 229,844	\$ 75,592
Investments	-	-	14,361	-	829	49,074	15,243
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	3,153	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	20	-	-	-	37,259	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 4,886	\$ 20	\$ 89,354	\$ 7,955	\$ 1,842	\$ 316,177	\$ 90,835
<u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,842	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	5,933	-
Interfund payables:							
Interfund loans	-	20	-	-	-	-	-
Total liabilities	-	20	-	-	1,842	5,933	-
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	-	-	89,354	7,955	-	310,244	90,835
Committed fund balance	4,886	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	4,886	-	89,354	7,955	-	310,244	90,835
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,886	\$ 20	\$ 89,354	\$ 7,955	\$ 1,842	\$ 316,177	\$ 90,835

ALLEN COUNTY
COMBINING BALANCE SHEET -
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2013
(Continued)

<u>Assets</u>	Prosc IV-D Incentive Post 10/99	Clerk IV-D Incentive Post 10/99	Reassessment 2015	Clinic Donation Fund	County Bond	General Drain Improvement	Special COIT - Flood Control
Cash and cash equivalents	\$ 88,742	\$ 562,100	\$ 591,332	\$ 14,719	\$ 1,017,072	\$ 1,119,802	\$ 45,421
Investments	21,585	114,909	111,255	-	260,243	223,057	9,165
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	21,684	-	186,480	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	15,609	-
Intergovernmental	56,056	37,259	-	-	-	21,290	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	110,573
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 166,383	\$ 714,268	\$ 724,271	\$ 14,719	\$ 1,463,795	\$ 1,379,758	\$ 165,159
<u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ 2,868	\$ -	\$ 3,402	\$ -	\$ -	\$ 21,364	\$ -
Accrued payroll and withholdings payable	15,790	8,919	9,191	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Total liabilities	<u>18,658</u>	<u>8,919</u>	<u>12,593</u>	<u>-</u>	<u>-</u>	<u>21,364</u>	<u>-</u>
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	20,600	-	177,159	-	-
Unavailable revenue - license excise taxes	-	-	1,084	-	9,321	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>21,684</u>	<u>-</u>	<u>186,480</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	147,725	705,349	689,994	14,719	1,277,315	1,358,394	-
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	165,159
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	<u>147,725</u>	<u>705,349</u>	<u>689,994</u>	<u>14,719</u>	<u>1,277,315</u>	<u>1,358,394</u>	<u>165,159</u>
Total liabilities, deferred inflows of resources, and fund balances	\$ 166,383	\$ 714,268	\$ 724,271	\$ 14,719	\$ 1,463,795	\$ 1,379,758	\$ 165,159

ALLEN COUNTY
COMBINING BALANCE SHEET -
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2013
(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	\$ 2,707,940	\$ 654,031	\$ 4,179,301	\$ 236,003	\$ 122,996	\$ 647,329	\$ 19,046
Investments	543,260	120,111	871,669	47,585	24,800	130,313	-
Receivables (net of allowances for uncollectibles):							
Interest	850	-	-	-	-	-	-
Taxes	112,213	-	69,929	-	-	-	-
Accounts	54,619	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	16,772	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 3,435,654	\$ 774,142	\$ 5,120,899	\$ 283,588	\$ 147,796	\$ 777,642	\$ 19,046
<u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ 99,860	\$ -	\$ 186,153	\$ -	\$ -	\$ 8,874	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Total liabilities	<u>99,860</u>	<u>-</u>	<u>186,153</u>	<u>-</u>	<u>-</u>	<u>8,874</u>	<u>-</u>
Deferred inflows of resources:							
Unavailable revenue - property taxes	106,604	-	66,434	-	-	-	-
Unavailable revenue - license excise taxes	5,609	-	3,495	-	-	-	-
Total deferred inflows of resources	<u>112,213</u>	<u>-</u>	<u>69,929</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	3,223,581	774,142	4,864,817	283,588	147,796	-	19,046
Committed fund balance	-	-	-	-	-	768,768	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	<u>3,223,581</u>	<u>774,142</u>	<u>4,864,817</u>	<u>283,588</u>	<u>147,796</u>	<u>768,768</u>	<u>19,046</u>
Total liabilities, deferred inflows of resources, and fund balances	\$ 3,435,654	\$ 774,142	\$ 5,120,899	\$ 283,588	\$ 147,796	\$ 777,642	\$ 19,046

ALLEN COUNTY
 COMBINING BALANCE SHEET -
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2013
 (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	\$ 20,400	\$ 63,415	\$ 80,478	\$ 91,967	\$ 667,183	\$ 112,226	\$ 343,352
Investments	4,117	12,790	-	9,852	21,275	22,624	69,211
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 24,517	\$ 76,205	\$ 80,478	\$ 101,819	\$ 688,458	\$ 134,850	\$ 412,563
<u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	-	-	80,478	101,819	688,458	134,850	412,563
Committed fund balance	-	76,205	-	-	-	-	-
Assigned fund balance	24,517	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
Total fund balances	24,517	76,205	80,478	101,819	688,458	134,850	412,563
Total liabilities, deferred inflows of resources, and fund balances	\$ 24,517	\$ 76,205	\$ 80,478	\$ 101,819	\$ 688,458	\$ 134,850	\$ 412,563

ALLEN COUNTY
 COMBINING BALANCE SHEET -
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2013
 (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	\$ 126,627	\$ 89	\$ 379	\$ 191,350	\$ 171,886	\$ 98,922	\$ 213,852
Investments	25,528	-	-	38,582	29,207	10,844	42,976
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	247
Intergovernmental	-	-	-	-	-	-	23,205
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
Total assets	\$ 152,155	\$ 89	\$ 379	\$ 229,932	\$ 201,093	\$ 109,766	\$ 280,280
<u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	859,375	-
Total liabilities	-	-	-	-	-	859,375	-
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	152,155	89	379	229,932	201,093	-	280,280
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	(749,609)	-
Total fund balances	152,155	89	379	229,932	201,093	(749,609)	280,280
Total liabilities, deferred inflows of resources, and fund balances	\$ 152,155	\$ 89	\$ 379	\$ 229,932	\$ 201,093	\$ 109,766	\$ 280,280

ALLEN COUNTY
COMBINING BALANCE SHEET -
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2013
(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	\$ 49,165	\$ 22,055	\$ 51,036	\$ 46,691	\$ 72,831	\$ 609,581	\$ 3,000,602
Investments	5,761	-	10,290	5,250	14,684	120,542	611,317
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	956
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	4,303,581	-
Total assets	<u>\$ 54,926</u>	<u>\$ 22,055</u>	<u>\$ 61,326</u>	<u>\$ 51,941</u>	<u>\$ 87,515</u>	<u>\$ 5,033,704</u>	<u>\$ 3,612,875</u>
 <u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,965	\$ 68,792
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	1,455,753	-	-	-
Total liabilities	-	-	-	1,455,753	-	5,965	68,792
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	4,303,581	-
Restricted fund balance	54,926	22,055	61,326	-	87,515	724,158	3,544,083
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	(1,403,812)	-	-	-
Total fund balances	54,926	22,055	61,326	(1,403,812)	87,515	5,027,739	3,544,083
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 54,926</u>	<u>\$ 22,055</u>	<u>\$ 61,326</u>	<u>\$ 51,941</u>	<u>\$ 87,515</u>	<u>\$ 5,033,704</u>	<u>\$ 3,612,875</u>

ALLEN COUNTY
COMBINING BALANCE SHEET -
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2013
(Continued)

<u>Assets</u>	Zubic Road TIF	Zubic Road II TIF	Parkview Diebold Fund	Stonebridge Business Park Project	Jail Building Corporation	Juvenile Justice Center Building Corporation	Totals
Cash and cash equivalents	\$ 22,558	\$ 7,289	\$ -	\$ 2,830,595	\$ 6,704	\$ -	\$ 50,207,197
Investments	-	-	-	-	-	2	8,049,885
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	6,255
Taxes	-	-	-	-	-	-	542,262
Accounts	-	-	-	-	-	-	479,356
Special assessments	-	-	-	-	-	-	33,707
Intergovernmental	-	-	-	-	-	-	2,427,108
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	1,583,098
Assets held for resale	-	-	-	-	-	-	4,303,581
Total assets	\$ 22,558	\$ 7,289	\$ -	\$ 2,830,595	\$ 6,704	\$ 2	\$ 67,632,449
 <u>Liabilities, deferred inflow of resources, and fund balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 24,427	\$ -	\$ -	\$ 1,525,724
Accrued payroll and withholdings payable	-	-	-	-	-	-	765,484
Interfund payables:							
Interfund loans	-	-	-	-	-	-	3,613,663
Total liabilities	-	-	-	24,427	-	-	5,904,871
Deferred inflows of resources:							
Unavailable revenue - property taxes	-	-	-	-	-	-	464,011
Unavailable revenue - license excise taxes	-	-	-	-	-	-	24,413
Total deferred inflows of resources	-	-	-	-	-	-	488,424
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	4,303,581
Restricted fund balance	22,558	7,289	-	2,806,168	6,704	2	55,878,728
Committed fund balance	-	-	-	-	-	-	3,375,091
Assigned fund balance	-	-	-	-	-	-	189,676
Unassigned fund balance	-	-	-	-	-	-	(2,507,922)
Total fund balances	22,558	7,289	-	2,806,168	6,704	2	61,239,154
Total liabilities, deferred inflows of resources, and fund balances	\$ 22,558	\$ 7,289	\$ -	\$ 2,830,595	\$ 6,704	\$ 2	\$ 67,632,449

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013

	County Option Income Tax Public Safety	County Highway	Local Road and Street	Service of Process	County Health	Property Reassessment	Supplemental Juvenile Probation Services
Revenues:							
Taxes	\$ -	\$ 361,158	\$ -	\$ -	\$ 2,067,563	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	380,531	-	-	1,141,230	-	-
Intergovernmental	-	9,040,694	1,541,549	-	333,092	-	-
Charges for services	-	423,338	318,484	-	150,975	-	167,220
Fines and forfeits	-	-	-	114,480	-	-	-
Other	-	44,855	5,812	-	114,780	17	1,354
Total revenues	-	10,250,576	1,865,845	114,480	3,807,640	17	168,574
Expenditures:							
Current:							
General government	-	-	-	-	-	525	-
Public safety	13,197	-	-	15,537	-	-	34,088
Highways and streets	-	9,049,642	2,051,140	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	3,951,876	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	13,197	9,049,642	2,051,140	15,537	3,951,876	525	34,088
Excess (deficiency) of revenues over (under) expenditures	(13,197)	1,200,934	(185,295)	98,943	(144,236)	(508)	134,486
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(52,278)	-
Total other financing sources and uses	-	-	-	-	-	(52,278)	-
Net change in fund balances	(13,197)	1,200,934	(185,295)	98,943	(144,236)	(52,786)	134,486
Fund balances - beginning	-	4,452,758	4,048,879	10,332	3,020,297	52,786	48,460
Fund balances - ending	\$ (13,197)	\$ 5,653,692	\$ 3,863,584	\$ 109,275	\$ 2,876,061	\$ -	\$ 182,946

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (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	-	-	-	-	-	-	503,540
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	642,108	18,326	71,320	63,190	3,765	600,685	-
Fines and forfeits	-	-	-	-	-	-	-
Other	488	-	-	-	185	2,870	9,835
Total revenues	642,596	18,326	71,320	63,190	3,950	603,555	513,375
Expenditures:							
Current:							
General government	-	-	52,452	-	-	719,547	646,081
Public safety	805,052	14,572	-	55,256	35,206	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	805,052	14,572	52,452	55,256	35,206	719,547	646,081
Excess (deficiency) of revenues over (under) expenditures	(162,456)	3,754	18,868	7,934	(31,256)	(115,992)	(132,706)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(162,456)	3,754	18,868	7,934	(31,256)	(115,992)	(132,706)
Fund balances - beginning	178,037	1,881	585,258	41,579	55,166	1,075,082	5,322,164
Fund balances - ending	\$ 15,581	\$ 5,635	\$ 604,126	\$ 49,513	\$ 23,910	\$ 959,090	\$ 5,189,458

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (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	-	92,426	-	-	-	-	-
Intergovernmental	-	72,672	-	497	224,819	2,952,015	21,422
Charges for services	1,779,469	-	-	13,245	-	-	1,995,104
Fines and forfeits	-	-	38,378	-	-	-	-
Other	-	1,082	-	750	6,862	-	-
Total revenues	1,779,469	166,180	38,378	14,492	231,681	2,952,015	2,016,526
Expenditures:							
Current:							
General government	-	-	34,934	-	-	-	-
Public safety	1,721,390	-	-	12,940	3,434	3,274,668	1,637,023
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	201,366	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	1,721,390	201,366	34,934	12,940	3,434	3,274,668	1,637,023
Excess (deficiency) of revenues over (under) expenditures	58,079	(35,186)	3,444	1,552	228,247	(322,653)	379,503
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(38,688)
Total other financing sources and uses	-	-	-	-	-	-	(38,688)
Net change in fund balances	58,079	(35,186)	3,444	1,552	228,247	(322,653)	340,815
Fund balances - beginning	292,657	391,274	49,778	506	11,635	372,726	(421,061)
Fund balances - ending	\$ 350,736	\$ 356,088	\$ 53,222	\$ 2,058	\$ 239,882	\$ 50,073	\$ (80,246)

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (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	-	-	-	-	-	-	17,795
Charges for services	-	-	175,463	27,107	156,065	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	65	8,056	-	-	2,712	141	4,535
Total revenues	65	8,056	175,463	27,107	158,777	141	22,330
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	11,585	175,463	11,289	-	-	9,029
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	28,606	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	105,073	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	28,606	11,585	175,463	11,289	105,073	-	9,029
Excess (deficiency) of revenues over (under) expenditures	(28,541)	(3,529)	-	15,818	53,704	141	13,301
Other financing sources (uses):							
Transfers in	35,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	35,000	-	-	-	-	-	-
Net change in fund balances	6,459	(3,529)	-	15,818	53,704	141	13,301
Fund balances - beginning	12,807	2,923,662	6,130	4,581	489,252	86,252	223,654
Fund balances - ending	\$ 19,266	\$ 2,920,133	\$ 6,130	\$ 20,399	\$ 542,956	\$ 86,393	\$ 236,955

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	Vehicle Title Inspection	Record Check	Plat Book	County Drug Free Community	Supplemental Public Defender Services	Public Information	Drug Task Force
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	44,001	-	4,307
Charges for services	3,295	19,753	83,475	-	60,686	267,313	-
Fines and forfeits	-	-	-	214,124	-	-	-
Other	-	-	-	-	825	1,338	-
Total revenues	<u>3,295</u>	<u>19,753</u>	<u>83,475</u>	<u>214,124</u>	<u>105,512</u>	<u>268,651</u>	<u>4,307</u>
Expenditures:							
Current:							
General government	-	-	42,705	-	-	228,212	-
Public safety	9,968	7,173	-	257,015	108,000	-	10,938
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>9,968</u>	<u>7,173</u>	<u>42,705</u>	<u>257,015</u>	<u>108,000</u>	<u>228,212</u>	<u>10,938</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,673)</u>	<u>12,580</u>	<u>40,770</u>	<u>(42,891)</u>	<u>(2,488)</u>	<u>40,439</u>	<u>(6,631)</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>(6,673)</u>	<u>12,580</u>	<u>40,770</u>	<u>(42,891)</u>	<u>(2,488)</u>	<u>40,439</u>	<u>(6,631)</u>
Fund balances - beginning	<u>8,669</u>	<u>84,448</u>	<u>98,903</u>	<u>272,744</u>	<u>126,812</u>	<u>658,013</u>	<u>58,784</u>
Fund balances - ending	<u>\$ 1,996</u>	<u>\$ 97,028</u>	<u>\$ 139,673</u>	<u>\$ 229,853</u>	<u>\$ 124,324</u>	<u>\$ 698,452</u>	<u>\$ 52,153</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	Court Appointed Special Advocate	Allen County Statewide 911	Law Enforcement	Prosecutor PCA	Tax Sale Fee	Park and Recreation Gift	Indiana Law Enforcement Assist Grant
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	124,086	2,693,588	-	33,709	-	-	49,739
Charges for services	-	-	93,312	-	142,762	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	57,921	-	3,075	-	5,490	-
Total revenues	124,086	2,751,509	93,312	36,784	142,762	5,490	49,739
Expenditures:							
Current:							
General government	171,064	-	-	-	294,275	-	-
Public safety	-	3,884,786	71,890	-	-	-	49,739
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	25,224	-	-	-
Culture and recreation	-	-	-	-	-	8,118	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	171,064	3,884,786	71,890	25,224	294,275	8,118	49,739
Excess (deficiency) of revenues over (under) expenditures	(46,978)	(1,133,277)	21,422	11,560	(151,513)	(2,628)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(46,978)	(1,133,277)	21,422	11,560	(151,513)	(2,628)	-
Fund balances - beginning	284,774	4,518,262	11,681	11,664	650,216	156,899	-
Fund balances - ending	\$ 237,796	\$ 3,384,985	\$ 33,103	\$ 23,224	\$ 498,703	\$ 154,271	\$ -

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	Department of Planning Services	Medical Care for Inmates	Chemical Testing	Jury Fee	Infraction Deferral Fee	Circuit Court ADR Plan	Pre-Trial Diversion
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	314,653	-	-
Charges for services	72,448	43,800	37,927	-	-	-	-
Fines and forfeits	-	-	-	47,020	641,901	13,220	250,968
Other	-	508	-	-	9,457	-	-
Total revenues	72,448	44,308	37,927	47,020	966,011	13,220	250,968
Expenditures:							
Current:							
General government	23,620	-	-	54,992	-	8,593	-
Public safety	-	38,512	28,215	-	1,341,931	-	284,644
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	23,620	38,512	28,215	54,992	1,341,931	8,593	284,644
Excess (deficiency) of revenues over (under) expenditures	48,828	5,796	9,712	(7,972)	(375,920)	4,627	(33,676)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	48,828	5,796	9,712	(7,972)	(375,920)	4,627	(33,676)
Fund balances - beginning	49,986	11,705	70,754	19,055	552,570	18,100	390,035
Fund balances - ending	\$ 98,814	\$ 17,501	\$ 80,466	\$ 11,083	\$ 176,650	\$ 22,727	\$ 356,359

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	Superior Court ADR Plan	Allen County Morgue	Algor Mortis Study	Campaign Finance Enforcement	Surveyor's Petition	Federal Asset Seizure	Community Transitions Program
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	312,734
Charges for services	-	-	-	1,606	-	70,762	-
Fines and forfeits	17,467	-	-	-	-	-	-
Other	200	-	-	-	250	749	-
Total revenues	17,667	-	-	1,606	250	71,511	312,734
Expenditures:							
Current:							
General government	19,470	-	-	-	43	-	-
Public safety	-	-	-	-	-	85,686	423,210
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	19,470	-	-	-	43	85,686	423,210
Excess (deficiency) of revenues over (under) expenditures	(1,803)	-	-	1,606	207	(14,175)	(110,476)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(1,803)	-	-	1,606	207	(14,175)	(110,476)
Fund balances - beginning	13,723	463	186	3,590	5,321	266,515	(150,130)
Fund balances - ending	\$ 11,920	\$ 463	\$ 186	\$ 5,196	\$ 5,528	\$ 252,340	\$ (260,606)

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	Stormwater Study	Internet Access	Prisoner Reimbursement	Juvenile Public Defender User Fees	Mobil Command Unit	Clerk Record Perpetuation	Alcohol and Drug User Fees
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	6,713	-	6,079	-
Charges for services	-	39,330	-	-	-	-	-
Fines and forfeits	-	-	167	5,332	-	113,538	864,605
Other	173	-	-	164	8	-	4,662
Total revenues	173	39,330	167	12,209	8	119,617	869,267
Expenditures:							
Current:							
General government	-	31,850	-	-	-	125,044	-
Public safety	-	-	-	23,918	364	-	1,286,302
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	31,850	-	23,918	364	125,044	1,286,302
Excess (deficiency) of revenues over (under) expenditures	173	7,480	167	(11,709)	(356)	(5,427)	(417,035)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	173	7,480	167	(11,709)	(356)	(5,427)	(417,035)
Fund balances - beginning	63,115	161,529	8,735	67,321	12,645	218,827	1,112,974
Fund balances - ending	\$ 63,288	\$ 169,009	\$ 8,902	\$ 55,612	\$ 12,289	\$ 213,400	\$ 695,939

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	Sales Disclosure	Levy Excess Fund	Allen County Children's Home Gift	Prosecutor's Federal Asset Seizure	Sheriff Donation	Wireless Emergency Phone	Youth Services Per Diem Fees
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	200	-	-
Charges for services	44,420	-	-	5,682	-	-	301,928
Fines and forfeits	-	-	-	-	-	-	-
Other	159	-	39	17	11,978	15	2,351
Total revenues	44,579	-	39	5,699	12,178	15	304,279
Expenditures:							
Current:							
General government	57,004	-	-	-	-	-	-
Public safety	-	-	-	502	8,410	23,809	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	3,337	-	-	-	521,702
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	57,004	-	3,337	502	8,410	23,809	521,702
Excess (deficiency) of revenues over (under) expenditures	(12,425)	-	(3,298)	5,197	3,768	(23,794)	(217,423)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(652,840)	-	-	-	-	-
Total other financing sources and uses	-	(652,840)	-	-	-	-	-
Net change in fund balances	(12,425)	(652,840)	(3,298)	5,197	3,768	(23,794)	(217,423)
Fund balances - beginning	58,334	652,840	51,229	20	18,398	23,794	743,865
Fund balances - ending	\$ 45,909	\$ -	\$ 47,931	\$ 5,217	\$ 22,166	\$ -	\$ 526,442

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	Juvenile Center Per Diem Fees	Check Deception Program	Adult Protective Services	Unsafe Building	Court Improvement Project Allen-CIP-FY-03/04	TB Emergency Program	Tobacco Master Plan Program
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	283,255	-	32,206	25,540	61,995
Charges for services	10,712	8,368	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	151	-	-	55,098	-	-	-
Total revenues	10,863	8,368	283,255	55,098	32,206	25,540	61,995
Expenditures:							
Current:							
General government	-	-	-	-	28,548	-	-
Public safety	10,268	11,266	289,164	86,237	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	25,540	160,817
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	10,268	11,266	289,164	86,237	28,548	25,540	160,817
Excess (deficiency) of revenues over (under) expenditures	595	(2,898)	(5,909)	(31,139)	3,658	-	(98,822)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	595	(2,898)	(5,909)	(31,139)	3,658	-	(98,822)
Fund balances - beginning	50,148	16,599	5,909	77,132	10,534	-	215,873
Fund balances - ending	\$ 50,743	\$ 13,701	\$ -	\$ 45,993	\$ 14,192	\$ -	\$ 117,051

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (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	-	12,740	80,078	43,835	97,530	-	2,000
Charges for services	-	-	-	-	-	-	315
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	349	-	16	130,804	160
Total revenues	-	12,740	80,427	43,835	97,546	130,804	2,475
Expenditures:							
Current:							
General government	-	-	-	-	-	-	20,404
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	12,740	80,427	43,835	97,547	126,117	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	12,740	80,427	43,835	97,547	126,117	20,404
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	(1)	4,687	(17,929)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	(1)	4,687	(17,929)
Fund balances - beginning	7,759	-	-	-	1	181,910	66,491
Fund balances - ending	\$ 7,759	\$ -	\$ -	\$ -	\$ -	\$ 186,597	\$ 48,562

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (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	33,000	-	57,860	-	-	-	-
Charges for services	-	63,850	-	-	1,839	-	36,548
Fines and forfeits	-	-	-	287	-	-	-
Other	-	219	-	-	-	30,330	-
Total revenues	<u>33,000</u>	<u>64,069</u>	<u>57,860</u>	<u>287</u>	<u>1,839</u>	<u>30,330</u>	<u>36,548</u>
Expenditures:							
Current:							
General government	8,263	-	-	2,291	-	-	30,000
Public safety	-	-	57,860	-	7,780	30,330	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	50,387	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>8,263</u>	<u>50,387</u>	<u>57,860</u>	<u>2,291</u>	<u>7,780</u>	<u>30,330</u>	<u>30,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,737</u>	<u>13,682</u>	<u>-</u>	<u>(2,004)</u>	<u>(5,941)</u>	<u>-</u>	<u>6,548</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	24,737	13,682	-	(2,004)	(5,941)	-	6,548
Fund balances - beginning	<u>5,930</u>	<u>65,574</u>	<u>-</u>	<u>2,843</u>	<u>5,489</u>	<u>-</u>	<u>27,908</u>
Fund balances - ending	<u>\$ 30,667</u>	<u>\$ 79,256</u>	<u>\$ -</u>	<u>\$ 839</u>	<u>\$ (452)</u>	<u>\$ -</u>	<u>\$ 34,456</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	Enhanced Access	On-site Septic System	Allen County Courts Family Court Grant	State Homeland Security Program	Bullet Proof Vest Partnership	Allen County Smoking Ordinance Coordination	Sex/Violent Offender Admin Fund
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	10	-	-	-	-	-	-
Intergovernmental	-	-	-	19,496	1,473	-	-
Charges for services	-	26,176	-	-	-	-	13,937
Fines and forfeits	-	-	-	-	-	-	-
Other	-	145	-	-	-	-	-
Total revenues	10	26,321	-	19,496	1,473	-	13,937
Expenditures:							
Current:							
General government	-	-	8,915	-	-	-	-
Public safety	-	-	-	19,496	1,473	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	55,395	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	55,395	8,915	19,496	1,473	-	-
Excess (deficiency) of revenues over (under) expenditures	10	(29,074)	(8,915)	-	-	-	13,937
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	10	(29,074)	(8,915)	-	-	-	13,937
Fund balances - beginning	21	68,300	8,915	-	-	89	-
Fund balances - ending	\$ 31	\$ 39,226	\$ -	\$ -	\$ -	\$ 89	\$ 13,937

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	State Criminal Alien Assistance Program	Allen County Council on Aging	Auditor's Ineligible Deductions	Allen County Sheriff Training Center	DUI Task Force Enforcement	Aggressive Driving Enforcement	Refugee Interpreter/ Translator
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	18,051	205,981	-	-	1,427	5,859	48,400
Charges for services	-	-	840,725	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	72,350	-	-	-
Total revenues	18,051	205,981	840,725	72,350	1,427	5,859	48,400
Expenditures:							
Current:							
General government	-	-	133,707	-	-	-	-
Public safety	4,840	205,981	-	16,404	1,427	5,859	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	43,744
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	4,840	205,981	133,707	16,404	1,427	5,859	43,744
Excess (deficiency) of revenues over (under) expenditures	13,211	-	707,018	55,946	-	-	4,656
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	13,211	-	707,018	55,946	-	-	4,656
Fund balances - beginning	20,678	-	-	26,372	-	-	18,313
Fund balances - ending	\$ 33,889	\$ -	\$ 707,018	\$ 82,318	\$ -	\$ -	\$ 22,969

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	Courttools Court Reform Grant	GIS Infrastructure Fund	JAIBG Grant Juv Div	Immunization Grant	Multi Agency Communication	Medical Reserve Corp Fed Grant	Riverhaven Flood Acq Grant #17
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	28,580	120,000	33,078	48,112	-	4,901	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	1,167	-	-	-	-	-
Total revenues	28,580	121,167	33,078	48,112	-	4,901	-
Expenditures:							
Current:							
General government	4,034	481,372	33,078	-	-	-	-
Public safety	-	-	-	-	20	4,901	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	48,112	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	4,034	481,372	33,078	48,112	20	4,901	-
Excess (deficiency) of revenues over (under) expenditures	24,546	(360,205)	-	-	(20)	-	-
Other financing sources (uses):							
Transfers in	-	120,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	120,000	-	-	-	-	-
Net change in fund balances	24,546	(240,205)	-	-	(20)	-	-
Fund balances - beginning	4,312	452,332	-	-	20	-	11,888
Fund balances - ending	\$ 28,858	\$ 212,127	\$ -	\$ -	\$ -	\$ -	\$ 11,888

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	Community Corrections Commissary	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
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,472	-	-	-	191,242	-
Charges for services	4,262	-	36,296	3,475	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	191	-	90	945	249
Total revenues	4,262	1,472	36,487	3,475	90	192,187	249
Expenditures:							
Current:							
General government	-	-	478	-	-	-	-
Public safety	3,118	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	1,472	-	-	64,378	255,485	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	3,118	1,472	478	-	64,378	255,485	-
Excess (deficiency) of revenues over (under) expenditures	1,144	-	36,009	3,475	(64,288)	(63,298)	249
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	1,144	-	36,009	3,475	(64,288)	(63,298)	249
Fund balances - beginning	3,742	-	53,345	4,480	64,288	373,542	90,586
Fund balances - ending	\$ 4,886	\$ -	\$ 89,354	\$ 7,955	\$ -	\$ 310,244	\$ 90,835

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	Prosc IV-D Incentive Post 10/99	Clerk IV-D Incentive Post 10/99	Reassessment 2015	Clinic Donation Fund	County Bond	General Drain Improvement	Special COIT - Flood Control
Revenues:							
Taxes	\$ -	\$ -	\$ 456,920	\$ -	\$ 3,929,513	\$ -	\$ -
Special assessments	-	-	-	-	-	153,783	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	287,722	191,242	42,480	-	365,330	21,290	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	728	1,921	1,833	138	2,796	3,619	2,388
Total revenues	288,450	193,163	501,233	138	4,297,639	178,692	2,388
Expenditures:							
Current:							
General government	-	-	455,346	-	1,350	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	376,882	180,177	-	6,595	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	500,000
Special assessment	-	-	-	-	-	112,152	-
Total expenditures	376,882	180,177	455,346	6,595	1,350	112,152	500,000
Excess (deficiency) of revenues over (under) expenditures	(88,432)	12,986	45,887	(6,457)	4,296,289	66,540	(497,612)
Other financing sources (uses):							
Transfers in	-	-	52,278	-	-	-	-
Transfers out	-	-	-	-	(4,368,676)	-	(1,000,000)
Total other financing sources and uses	-	-	52,278	-	(4,368,676)	-	(1,000,000)
Net change in fund balances	(88,432)	12,986	98,165	(6,457)	(72,387)	66,540	(1,497,612)
Fund balances - beginning	236,157	692,363	591,829	21,176	1,349,702	1,291,854	1,662,771
Fund balances - ending	\$ 147,725	\$ 705,349	\$ 689,994	\$ 14,719	\$ 1,277,315	\$ 1,358,394	\$ 165,159

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	Cumulative Capital Development	CASAD East TIF	Major Bridge	Nestle TIF II Bond	Argo Drain	Community Development Corporation	Mossman Drain
Revenues:							
Taxes	\$ 2,364,561	\$ 139,070	\$ 1,473,567	\$ 322,433	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	219,835	-	110,866	-	-	-	-
Charges for services	364,819	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	14,370	7,374	42,830	933	406	232,344	17
Total revenues	<u>2,963,585</u>	<u>146,444</u>	<u>1,627,263</u>	<u>323,366</u>	<u>406</u>	<u>232,344</u>	<u>17</u>
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	2,083,988	114,291	3,371,832	-	-	230,421	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>2,083,988</u>	<u>114,291</u>	<u>3,371,832</u>	<u>-</u>	<u>-</u>	<u>230,421</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>879,597</u>	<u>32,153</u>	<u>(1,744,569)</u>	<u>323,366</u>	<u>406</u>	<u>1,923</u>	<u>17</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(382,134)	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(382,134)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	879,597	32,153	(1,744,569)	(58,768)	406	1,923	17
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ 3,223,581</u>	<u>\$ 774,142</u>	<u>\$ 4,864,817</u>	<u>\$ 283,588</u>	<u>\$ 147,796</u>	<u>\$ 768,768</u>	<u>\$ 19,046</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (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	\$ -	\$ -	\$ -	\$ 101,819	\$ 1,339,546	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	46	97,571	-	-	969	462	1,322
Total revenues	46	97,571	-	101,819	1,340,515	462	1,322
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	-	220,731	-	21,544	-	271,902	772,947
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	220,731	-	21,544	-	271,902	772,947
Excess (deficiency) of revenues over (under) expenditures	46	(123,160)	-	80,275	1,340,515	(271,440)	(771,625)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	260,000	800,000
Transfers out	-	(200,000)	-	-	(1,386,000)	-	-
Total other financing sources and uses	-	(200,000)	-	-	(1,386,000)	260,000	800,000
Net change in fund balances	46	(323,160)	-	80,275	(45,485)	(11,440)	28,375
Fund balances - beginning	24,471	399,365	80,478	21,544	733,943	146,290	384,188
Fund balances - ending	\$ 24,517	\$ 76,205	\$ 80,478	\$ 101,819	\$ 688,458	\$ 134,850	\$ 412,563

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	GM 2005A Reserve Account	Nestle II Reserve Account	Nestle II Bond Principal and Interest Account	GM 2005B Reserve Account	GM Supplemental TIF	Vera Bradley TIF	Little River Joint Drain
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 64,500	\$ 107,592	\$ -
Special assessments	-	-	-	-	-	-	31,785
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	205	533	565	385	420	126	947
Total revenues	205	533	565	385	64,920	107,718	32,732
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	-	-	786,397	-	-	-	-
Special assessment	-	-	-	-	-	-	186,611
Total expenditures	-	-	786,397	-	-	-	186,611
Excess (deficiency) of revenues over (under) expenditures	205	533	(785,832)	385	64,920	107,718	(153,879)
Other financing sources (uses):							
Transfers in	150,000	-	655,027	176,000	-	-	-
Transfers out	-	(272,893)	-	-	-	(6,831)	-
Total other financing sources and uses	150,000	(272,893)	655,027	176,000	-	(6,831)	-
Net change in fund balances	150,205	(272,360)	(130,805)	176,385	64,920	100,887	(153,879)
Fund balances - beginning	1,950	272,449	131,184	53,547	136,173	(850,496)	434,159
Fund balances - ending	\$ 152,155	\$ 89	\$ 379	\$ 229,932	\$ 201,093	\$ (749,609)	\$ 280,280

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	Bandalier TIF	Bluffton Road East TIF	Brookwood TIF	Oak Crossing TIF	Jackson Industrial TIF	Allen Coounty Redevelopment Capital	Sur/Wheel Tax Bridge Fund
Revenues:							
Taxes	\$ 49,140	\$ 19,244	\$ -	\$ 49,275	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	1,497,052
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	34	7	167	50	238	27,861	9,854
Total revenues	49,174	19,251	167	49,325	238	27,861	1,506,906
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	-	-	-	-	-	95,675	708,097
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	95,675	708,097
Excess (deficiency) of revenues over (under) expenditures	49,174	19,251	167	49,325	238	(67,814)	798,809
Other financing sources (uses):							
Transfers in	-	-	-	-	-	100,000	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	100,000	-
Net change in fund balances	49,174	19,251	167	49,325	238	32,186	798,809
Fund balances - beginning	5,752	2,804	61,159	(1,453,137)	87,277	4,995,553	2,745,274
Fund balances - ending	\$ 54,926	\$ 22,055	\$ 61,326	\$ (1,403,812)	\$ 87,515	\$ 5,027,739	\$ 3,544,083

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	Zubric Road TIF	Zubric Road II TIF	Parkview Diebold Fund	Stonebridge Business Park Project	Jail Building Corporation	Juvenile Justice Center Building Corporation	Totals
Revenues:							
Taxes	\$ 21,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,867,741
Special assessments	-	-	-	-	-	-	689,108
Licenses and permits	-	-	-	-	-	-	1,614,197
Intergovernmental	-	-	-	-	-	-	21,988,292
Charges for services	-	-	-	-	-	-	9,305,685
Fines and forfeits	-	-	-	-	-	-	2,321,487
Other	26	-	14	-	4	3,346	1,052,891
Total revenues	21,866	-	14	-	4	3,346	49,839,401
Expenditures:							
Current:							
General government	-	-	-	-	-	-	3,718,197
Public safety	-	-	-	-	-	-	16,531,165
Highways and streets	-	-	-	-	-	-	11,100,782
Sanitation	-	-	-	-	-	-	55,395
Economic development	-	-	-	-	-	-	28,606
Health and welfare	-	-	-	-	-	-	6,277,760
Culture and recreation	-	-	-	-	-	-	113,191
Debt service:							
Principal	-	-	-	-	1,335,000	2,100,000	3,435,000
Interest	-	-	-	-	566,938	370,087	937,025
Capital outlay:							
Economic development	39,000	-	11,011	1,798,832	-	-	11,026,668
Special assessment	-	-	-	-	-	-	298,763
Total expenditures	39,000	-	11,011	1,798,832	1,901,938	2,470,087	53,522,552
Excess (deficiency) of revenues over (under) expenditures	(17,134)	-	(10,997)	(1,798,832)	(1,901,934)	(2,466,741)	(3,683,151)
Other financing sources (uses):							
Transfers in	-	-	-	4,605,000	1,901,938	2,466,738	11,321,981
Transfers out	-	-	-	-	-	-	(8,360,340)
Total other financing sources and uses	-	-	-	4,605,000	1,901,938	2,466,738	2,961,641
Net change in fund balances	(17,134)	-	(10,997)	2,806,168	4	(3)	(721,510)
Fund balances - beginning	39,692	7,289	10,997	-	6,700	5	61,960,664
Fund balances - ending	\$ 22,558	\$ 7,289	\$ -	\$ 2,806,168	\$ 6,704	\$ 2	\$ 61,239,154

ALLEN COUNTY
 COMBINING STATEMENT OF NET POSITION -
 INTERNAL SERVICE FUNDS
 December 31, 2013

<u>Assets</u>	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Internal Reimbursement Fund	Totals
<u>Current assets:</u>						
Cash and cash equivalents	\$ 3,254,451	\$ 131,713	\$ 35,476	\$ 222,451	\$ 221,856	\$ 3,865,947
Investments	153,700	26,444	-	47,740	33,918	261,802
Interest receivable	224	41	-	-	53	318
Accounts receivable (net of allowance)	-	7,670	-	-	86,369	94,039
Total assets	3,408,375	165,868	35,476	270,191	342,196	4,222,106
 <u>Liabilities</u>						
<u>Current liabilities:</u>						
Accounts payable	415,640	2,402	21,448	103,491	71,408	614,389
Incurred but not reported claims	1,901,136	-	-	-	-	1,901,136
Total liabilities	2,316,776	2,402	21,448	103,491	71,408	2,515,525
 <u>Net Position</u>						
Unrestricted	1,091,599	163,466	14,028	166,700	270,788	1,706,581
Total net position	\$ 1,091,599	\$ 163,466	\$ 14,028	\$ 166,700	\$ 270,788	\$ 1,706,581

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION -
 INTERNAL SERVICE FUNDS
 For the Year Ended December 31, 2013

	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Internal Reimbursement Fund	Totals
Operating revenues:						
Miscellaneous	\$ -	\$ -	\$ -	\$ 78,508	\$ 38,833	\$ 117,341
Employee/employer contributions	<u>14,661,762</u>	<u>219,461</u>	<u>303,750</u>	<u>629,500</u>	<u>1,226,360</u>	<u>17,040,833</u>
Total operating revenues	<u>14,661,762</u>	<u>219,461</u>	<u>303,750</u>	<u>708,008</u>	<u>1,265,193</u>	<u>17,158,174</u>
Operating expenses:						
Insurance claims and expenses	<u>12,558,094</u>	<u>105,999</u>	<u>327,554</u>	<u>803,677</u>	<u>1,271,610</u>	<u>15,066,934</u>
Operating income (loss)	<u>2,103,668</u>	<u>113,462</u>	<u>(23,804)</u>	<u>(95,669)</u>	<u>(6,417)</u>	<u>2,091,240</u>
Nonoperating revenues:						
Interest and investment revenue	<u>2,432</u>	<u>259</u>	<u>-</u>	<u>913</u>	<u>594</u>	<u>4,198</u>
Change in net position	2,106,100	113,721	(23,804)	(94,756)	(5,823)	2,095,438
Total net position - beginning	<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>
Total net position - ending	<u>\$ 1,091,599</u>	<u>\$ 163,466</u>	<u>\$ 14,028</u>	<u>\$ 166,700</u>	<u>\$ 270,788</u>	<u>\$ 1,706,581</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CASH FLOWS -
 INTERNAL SERVICE FUNDS
 For the Year Ended December 31, 2013

	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	\$ 14,661,762	\$ 215,464	\$ 303,750	\$ 629,500	\$ 1,254,683	\$ 17,065,159
Payments to suppliers	(13,599,458)	(111,879)	(349,320)	(704,521)	(1,244,068)	(16,009,246)
Other receipts	-	-	-	78,856	37,100	115,956
Net cash provided (used) by operating activities	<u>1,062,304</u>	<u>103,585</u>	<u>(45,570)</u>	<u>3,835</u>	<u>47,715</u>	<u>1,171,869</u>
Cash flows from investing activities:						
Proceeds from sales and maturities of investments	240,669	4,177	-	24,207	13,274	282,327
Purchase of investments	(153,700)	(26,444)	-	(47,740)	(33,918)	(261,802)
Interest received	2,570	231	-	990	583	4,374
Net cash provided (used) by investing activities	<u>89,539</u>	<u>(22,036)</u>	<u>-</u>	<u>(22,543)</u>	<u>(20,061)</u>	<u>24,899</u>
Net increase (decrease) in cash and cash equivalents	1,151,843	81,549	(45,570)	(18,708)	27,654	1,196,768
Cash and cash equivalents, January 1	<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>
Cash and cash equivalents, December 31	<u>\$ 3,254,451</u>	<u>\$ 131,713</u>	<u>\$ 35,476</u>	<u>\$ 222,451</u>	<u>\$ 221,856</u>	<u>\$ 3,865,947</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	\$ 2,103,668	\$ 113,462	\$ (23,804)	\$ (95,669)	\$ (6,417)	\$ 2,091,240
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
(Increase) Decrease in assets:						
Accounts receivable	-	(3,997)	-	348	26,590	22,941
Increase (decrease) in liabilities:						
Accounts payable	(933,138)	(5,880)	(21,766)	99,156	27,542	(834,086)
Incurred but not reported claims	(108,226)	-	-	-	-	(108,226)
Total adjustments	<u>(1,041,364)</u>	<u>(9,877)</u>	<u>(21,766)</u>	<u>99,504</u>	<u>54,132</u>	<u>(919,371)</u>
Net cash provided (used) by operating activities	<u>\$ 1,062,304</u>	<u>\$ 103,585</u>	<u>\$ (45,570)</u>	<u>\$ 3,835</u>	<u>\$ 47,715</u>	<u>\$ 1,171,869</u>

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION -
 AGENCY FUNDS
 December 31, 2013

<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>
Cash and cash equivalents	\$ 31,254	\$ 5,330,334	\$ 67,388	\$ 158,711	\$ 2,550
Receivables:					
Accounts	-	-	68,744	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total receivables	-	-	68,744	-	-
Investments at fair value:					
U.S. Government securities	-	-	-	-	-
Total assets	<u>\$ 31,254</u>	<u>\$ 5,330,334</u>	<u>\$ 136,132</u>	<u>\$ 158,711</u>	<u>\$ 2,550</u>
<u>Liabilities</u>					
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	136,132	4,575	-
Trust payable	31,254	5,330,334	-	154,136	2,550
Total liabilities	<u>\$ 31,254</u>	<u>\$ 5,330,334</u>	<u>\$ 136,132</u>	<u>\$ 158,711</u>	<u>\$ 2,550</u>

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION -
 AGENCY FUNDS
 December 31, 2013
 (Continued)

<u>Assets</u>	<u>Surplus Tax</u>	<u>Tax Distribution</u>	<u>Payroll</u>	<u>Youth Services Trust</u>	<u>Sheriff's Inmate Trust</u>
Cash and cash equivalents	\$ 1,126,305	\$ -	\$ (33,208)	\$ 78,779	\$ 82,337
Receivables:					
Accounts	-	-	43,509	-	-
Taxes	-	14,811,618	-	-	-
Intergovernmental	-	738,808	-	-	-
Total receivables	<u>-</u>	<u>15,550,426</u>	<u>43,509</u>	<u>-</u>	<u>-</u>
Investments at fair value:					
U.S. Government securities	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,890</u>	<u>-</u>
Total assets	<u>\$ 1,126,305</u>	<u>\$ 15,550,426</u>	<u>\$ 10,301</u>	<u>\$ 94,669</u>	<u>\$ 82,337</u>
 <u>Liabilities</u>					
Payroll withholdings payable	\$ -	\$ -	\$ 10,301	\$ -	\$ -
Intergovernmental payable	-	-	-	-	-
Trust payable	<u>1,126,305</u>	<u>15,550,426</u>	<u>-</u>	<u>94,669</u>	<u>82,337</u>
Total liabilities	<u>\$ 1,126,305</u>	<u>\$ 15,550,426</u>	<u>\$ 10,301</u>	<u>\$ 94,669</u>	<u>\$ 82,337</u>

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION -
 AGENCY FUNDS
 December 31, 2013
 (Continued)

<u>Assets</u>	State Homestead Credit	County Recorder	Work Release	County Clerk
Cash and cash equivalents	\$ 35,621	\$ 42,503	\$ 16,110	\$ 3,040,722
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Total receivables	-	-	-	-
Investments at fair value:				
U.S. Government securities	-	-	-	-
Total assets	<u>\$ 35,621</u>	<u>\$ 42,503</u>	<u>\$ 16,110</u>	<u>\$ 3,040,722</u>
 <u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	-	-
Trust payable	<u>35,621</u>	<u>42,503</u>	<u>16,110</u>	<u>3,040,722</u>
Total liabilities	<u>\$ 35,621</u>	<u>\$ 42,503</u>	<u>\$ 16,110</u>	<u>\$ 3,040,722</u>

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION -
 AGENCY FUNDS
 December 31, 2013
 (Continued)

<u>Assets</u>	<u>Adult Probation</u>	<u>Juvenile Probation</u>	<u>County Treasurer</u>	<u>Totals</u>
Cash and cash equivalents	\$ 34,136	\$ 18,957	\$ 4,795,195	\$ 14,827,694
Receivables:				
Accounts	-	-	-	112,253
Taxes	-	-	12,457,646	27,269,264
Intergovernmental	-	-	-	738,808
Total receivables	-	-	12,457,646	28,120,325
Investments at fair value:				
U.S. Government securities	-	-	-	15,890
Total assets	<u>\$ 34,136</u>	<u>\$ 18,957</u>	<u>\$ 17,252,841</u>	<u>\$ 42,963,909</u>
 <u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ 10,301
Intergovernmental payable	-	-	-	140,707
Trust payable	<u>34,136</u>	<u>18,957</u>	<u>17,252,841</u>	<u>42,812,901</u>
Total liabilities	<u>\$ 34,136</u>	<u>\$ 18,957</u>	<u>\$ 17,252,841</u>	<u>\$ 42,963,909</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 December 31, 2013

	Tax Sale Redemption	Tax Sale Surplus	Court Fees	Inheritance Tax	Bid Bond
Assets:					
Cash and Cash Equivalents, January 1	\$ 69,287	\$ 4,906,058	\$ 89,790	\$ 1,368,318	\$ 55,545
Additions	4,317,078	5,138,954	1,044,528	3,998,470	2,500
Deductions	<u>(4,355,111)</u>	<u>(4,714,678)</u>	<u>(1,066,930)</u>	<u>(5,208,077)</u>	<u>(55,495)</u>
Cash and Cash Equivalents, December 31	<u>31,254</u>	<u>5,330,334</u>	<u>67,388</u>	<u>158,711</u>	<u>2,550</u>
Investments, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investments, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes Receivable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts Receivable, January 1	-	-	82,795	-	-
Additions	-	-	1,020,617	-	-
Deductions	<u>-</u>	<u>-</u>	<u>(1,034,668)</u>	<u>-</u>	<u>-</u>
Accounts Receivable, December 31	<u>-</u>	<u>-</u>	<u>68,744</u>	<u>-</u>	<u>-</u>
Intergovernmental Receivable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets, December 31	<u>\$ 31,254</u>	<u>\$ 5,330,334</u>	<u>\$ 136,132</u>	<u>\$ 158,711</u>	<u>\$ 2,550</u>
Liabilities:					
Payroll Withholdings, January 1	\$ -	\$ -	\$ -	\$ -	\$ -
Additions	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Payroll Withholdings, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Payable, January 1	-	-	172,585	116,081	-
Additions	-	-	1,030,477	299,215	-
Deductions	<u>-</u>	<u>-</u>	<u>(1,066,930)</u>	<u>(410,721)</u>	<u>-</u>
Intergovernmental Payable, December 31	<u>-</u>	<u>-</u>	<u>136,132</u>	<u>4,575</u>	<u>-</u>
Trust Payable, January 1	69,287	4,906,058	-	1,252,237	55,545
Additions	4,317,078	5,138,954	-	3,698,380	2,500
Deductions	<u>(4,355,111)</u>	<u>(4,714,678)</u>	<u>-</u>	<u>(4,796,481)</u>	<u>(55,495)</u>
Trust Payable, December 31	<u>31,254</u>	<u>5,330,334</u>	<u>-</u>	<u>154,136</u>	<u>2,550</u>
Total Liabilities, December 31	<u>\$ 31,254</u>	<u>\$ 5,330,334</u>	<u>\$ 136,132</u>	<u>\$ 158,711</u>	<u>\$ 2,550</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 December 31, 2013
 (Continued)

	Surplus Tax	Tax Distribution	Payroll	Youth Services Trust	Sheriffs Inmate Trust
Assets:					
Cash and Cash Equivalents, January 1	\$ 1,400,951	\$ -	\$ 408,272	\$ 86,916	\$ 305,553
Additions	1,162,453	306,932,877	44,321,972	7,753	1,285,646
Deductions	<u>(1,437,099)</u>	<u>(306,932,877)</u>	<u>(44,763,452)</u>	<u>(15,890)</u>	<u>(1,508,862)</u>
Cash and Cash Equivalents, December 31	<u>1,126,305</u>	<u>-</u>	<u>(33,208)</u>	<u>78,779</u>	<u>82,337</u>
Investments, January 1	-	-	-	7,493	-
Additions	-	-	-	15,890	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,493)</u>	<u>-</u>
Investments, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,890</u>	<u>-</u>
Taxes Receivable, January 1	-	3,867,680	-	-	-
Additions	-	101,812,351	-	-	-
Deductions	<u>-</u>	<u>(90,868,413)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes Receivable, December 31	<u>-</u>	<u>14,811,618</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts Receivable, January 1	-	-	21,884	-	-
Additions	-	-	305,596	-	-
Deductions	<u>-</u>	<u>-</u>	<u>(283,971)</u>	<u>-</u>	<u>-</u>
Accounts Receivable, December 31	<u>-</u>	<u>-</u>	<u>43,509</u>	<u>-</u>	<u>-</u>
Intergovernmental Receivable, January 1	-	722,510	-	-	-
Additions	-	743,027	-	-	-
Deductions	<u>-</u>	<u>(726,729)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Receivable, December 31	<u>-</u>	<u>738,808</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets, December 31	<u>\$ 1,126,305</u>	<u>\$ 15,550,426</u>	<u>\$ 10,301</u>	<u>\$ 94,669</u>	<u>\$ 82,337</u>
Liabilities:					
Payroll Withholdings, January 1	\$ -	\$ -	\$ 430,156	\$ -	\$ -
Additions	-	-	44,627,568	-	-
Deductions	<u>-</u>	<u>-</u>	<u>(45,047,423)</u>	<u>-</u>	<u>-</u>
Payroll Withholdings, December 31	<u>-</u>	<u>-</u>	<u>10,301</u>	<u>-</u>	<u>-</u>
Intergovernmental Payable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trust Payable, January 1	1,400,951	4,590,190	-	94,409	305,553
Additions	1,162,453	409,488,525	-	23,643	1,285,646
Deductions	<u>(1,437,099)</u>	<u>(398,528,289)</u>	<u>-</u>	<u>(23,383)</u>	<u>(1,508,862)</u>
Trust Payable, December 31	<u>1,126,305</u>	<u>15,550,426</u>	<u>-</u>	<u>94,669</u>	<u>82,337</u>
Total Liabilities, December 31	<u>\$ 1,126,305</u>	<u>\$ 15,550,426</u>	<u>\$ 10,301</u>	<u>\$ 94,669</u>	<u>\$ 82,337</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 December 31, 2013
 (Continued)

	State Homestead Credit	County Recorder	Work Release	County Clerk
Assets:				
Cash and Cash Equivalents, January 1	\$ 35,941	\$ 43,462	\$ 16,587	\$ 2,439,383
Additions	6	986,195	16,110	29,116,169
Deductions	<u>(326)</u>	<u>(987,154)</u>	<u>(16,587)</u>	<u>(28,514,830)</u>
Cash and Cash Equivalents, December 31	<u>35,621</u>	<u>42,503</u>	<u>16,110</u>	<u>3,040,722</u>
Investments, January 1	-	-	-	-
Additions	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investments, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes Receivable, January 1	-	-	-	-
Additions	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts Receivable, January 1	-	-	-	-
Additions	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Receivable, January 1	-	-	-	-
Additions	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets, December 31	<u>\$ 35,621</u>	<u>\$ 42,503</u>	<u>\$ 16,110</u>	<u>\$ 3,040,722</u>
Liabilities:				
Payroll Withholdings, January 1	\$ -	\$ -	\$ -	\$ -
Additions	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Payroll Withholdings, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Payable, January 1	-	-	-	-
Additions	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trust Payable, January 1	35,941	43,462	16,587	2,439,383
Additions	6	986,195	16,110	29,116,169
Deductions	<u>(326)</u>	<u>(987,154)</u>	<u>(16,587)</u>	<u>(28,514,830)</u>
Trust Payable, December 31	<u>35,621</u>	<u>42,503</u>	<u>16,110</u>	<u>3,040,722</u>
Total Liabilities, December 31	<u>\$ 35,621</u>	<u>\$ 42,503</u>	<u>\$ 16,110</u>	<u>\$ 3,040,722</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 December 31, 2013
 (Continued)

	Adult Probation	Juvenile Probation	County Treasurer	Totals
Assets:				
Cash and Cash Equivalents, January 1	\$ 31,463	\$ 37,909	\$ 4,672,676	\$ 15,968,111
Additions	355,912	182,253	381,494,602	780,363,478
Deductions	<u>(353,239)</u>	<u>(201,205)</u>	<u>(381,372,083)</u>	<u>(781,503,895)</u>
Cash and Cash Equivalents, December 31	<u>34,136</u>	<u>18,957</u>	<u>4,795,195</u>	<u>14,827,694</u>
Investments, January 1	-	-	-	7,493
Additions	-	-	-	15,890
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,493)</u>
Investments, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,890</u>
Taxes Receivable, January 1	-	-	14,011,358	17,879,038
Additions	-	-	335,496,949	437,309,300
Deductions	<u>-</u>	<u>-</u>	<u>(337,050,661)</u>	<u>(427,919,074)</u>
Taxes Receivable, December 31	<u>-</u>	<u>-</u>	<u>12,457,646</u>	<u>27,269,264</u>
Accounts Receivable, January 1	-	-	-	104,679
Additions	-	-	-	1,326,213
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,318,639)</u>
Accounts Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>112,253</u>
Intergovernmental Receivable, January 1	-	-	-	722,510
Additions	-	-	-	743,027
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(726,729)</u>
Intergovernmental Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>738,808</u>
Total Assets, December 31	<u>\$ 34,136</u>	<u>\$ 18,957</u>	<u>\$ 17,252,841</u>	<u>\$ 42,963,909</u>
Liabilities:				
Payroll Withholdings, January 1	\$ -	\$ -	\$ -	\$ 430,156
Additions	-	-	-	44,627,568
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,047,423)</u>
Payroll Withholdings, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,301</u>
Intergovernmental Payable, January 1	-	-	-	288,666
Additions	-	-	-	1,329,692
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,477,651)</u>
Intergovernmental Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,707</u>
Trust Payable, January 1	31,463	37,909	18,684,034	33,963,009
Additions	355,912	182,253	716,991,551	1,172,765,375
Deductions	<u>(353,239)</u>	<u>(201,205)</u>	<u>(718,422,744)</u>	<u>(1,163,915,483)</u>
Trust Payable, December 31	<u>34,136</u>	<u>18,957</u>	<u>17,252,841</u>	<u>42,812,901</u>
Total Liabilities, December 31	<u>\$ 34,136</u>	<u>\$ 18,957</u>	<u>\$ 17,252,841</u>	<u>\$ 42,963,909</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR
FEDERAL PROGRAM AND 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, 2013. 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 \$3,102,490 in federal awards which is not included in the schedule during the year ended December 31, 2013. 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 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.

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

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, 2013.


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

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

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

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


Paul D. Joyce, CPA
State Examiner

September 9, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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, 2013

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			
School Breakfast Program		10.553		
National School Lunch Program		10.555	FY 2013	\$ 68,132
			FY 2013	<u>109,525</u>
Total - Department of Agriculture				<u>177,657</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 2013	<u>2,000</u>
Total - Department of Commerce				<u>2,000</u>
<u>U.S. Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program		16.738		
	City of Fort Wayne		2010-DJ-BX-0609	35,298
	Indiana Criminal Justice Institute		2011-DJ-BX-2622	<u>16,028</u>
Total - JAG Program Cluster				<u>51,326</u>
State Criminal Alien Assistance Program	Direct Grant	16.606	2013-H3263-IN-AP	<u>4,840</u>
Equitable Sharing Program	Direct Grant	16.922	FY 2013	<u>502</u>
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523	10-JB-FX-0086	<u>33,078</u>
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	12STPR002 13ST1952	11,363 <u>17,946</u>
Total - Violence Against Women Formula Grants				<u>29,309</u>
ARRA - Violence Against Women Formula Grants, Recovery Act	Indiana Criminal Justice Institute	16.588	03909EFSJ004703	<u>154</u>
Total - All Violence Against Women Formula Grants				<u>29,463</u>
Total - Department of Justice				<u>119,209</u>
<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 2013	24,200
NIRCC			12801400 FY 2013	333,474
NIRCC			12804057 FY 2013	50,309
NIRCC			13800921 FY 2013	145,574
NIRCC			14805115 FY 2013	20,000
Construction Engineering			Des. 0400582	260,762
Right of Way			Des. 0400583	703,736
Preliminary Engineering			Des. 0400584	140,072
Right of Way			Des. 0400584	72,704
Construction Engineering			Des. 0400586	16,080
Preliminary Engineering-Bridges			Des. 1000024	16,697
Preliminary Engineering			Des. 1005320	8,915
Right of Way			Des. 1005320	<u>38,172</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, 2013
(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 (continued)</u>				
Highway Planning and Construction Cluster (continued)				
Highway Planning and Construction (continued)				
Right of Way			Des. 1173732	501,204
Preliminary Engineering			Des. 1297753	52,958
Preliminary Engineering			Des. 1382491	2,160
Preliminary Engineering			Des. 400583	25,960
Construction Engineering			Des. 400583	67,670
Construction Engineering			Des. 500892	21,388
Preliminary Engineering			Des. 710075	764
Construction Engineering			Des. 710075	3,322
Preliminary Engineering			Des. 710077	764
Construction Engineering			Des. 710077	2,158
Right of Way			Des. 902238	<u>59,095</u>
Total - Highway Planning and Construction				<u>2,568,138</u>
Recreational Trails Program	Indiana Department of Transportation	20.219	RTP 09-003	<u>2,891</u>
Total - Highway Planning and Construction Cluster				<u>2,571,029</u>
Highway Safety Cluster				
State and Community Highway Safety	City of Fort Wayne	20.600	2013-402-01-1591 2517 2081	42,836 15,024 <u>5,859</u>
Total - State and Community Highway Safety				<u>63,719</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	City of Fort Wayne	20.601	1544	<u>1,427</u>
Total - Highway Safety Cluster				<u>65,146</u>
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509	13809639 1281184003	115,756 <u>25,158</u>
Total - Formula Grants for Rural Areas				<u>140,914</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703	C44P-3-097B	<u>5,472</u>
Total - Department of Transportation				<u>2,782,561</u>
<u>U.S. Department of the Treasury</u>				
Equitable Sharing Program - Asset Forfeiture	Direct Grant	21.000	FY 2013	<u>78,451</u>
Total - Department of the Treasury				<u>78,451</u>
<u>U.S. Environmental Protection Agency</u>				
State Indoor Radon Grants	Indiana State Department of Health	66.032	SIRG 195-14	<u>1,472</u>
Brownfields Assessment and Cleanup Cooperative Agreements	Region III-A	66.818	FY 2013	<u>1,953</u>
Total - Environmental Protection Agency				<u>3,425</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, 2013
(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>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074	BPRS 195-70 1U90TP000521-01 BHP 195-3	12,725 4,901
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				<u>17,626</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	Indiana State Department of Health	93.116	TB 195-5	<u>25,540</u>
Immunization Cooperative Agreements	Indiana State Department of Health	93.268	IP 195-1	<u>48,112</u>
Substance Abuse and Mental Health Services - Access to Recovery	Indiana Family and Social Services Administration	93.275	FY 2013	<u>3,347</u>
PPHF National Public Health Improvement Initiative	Indiana State Department of Health	93.507	SPHI 195-1	<u>16,000</u>
Child Support Enforcement	Indiana State Department of Child Services	93.563	FY 2013	<u>2,960,464</u>
Refugee and Entrant Assistance - State Administered Programs	Indiana Family and Social Services Administration	93.566	0210-R5-1004-02	<u>60,663</u>
State Court Improvement Program	Indiana Supreme Court	93.586	Allen-CIP-2012BT Allen-CIP-2012DT	10,836 <u>20,480</u>
Total - State Court Improvement Program				<u>31,316</u>
Social Services Block Grant	Indiana Family and Social Services Administration	93.667	02-11-99-1004-01	<u>15,000</u>
HIV Prevention Activities - Health Department Based	Indiana State Department of Health	93.940	AIDS 195-8 AIDS 195-9 AIDS 195-10	42,617 39,799 <u>101,244</u>
Total - HIV Prevention Activities - Health Department Based				<u>183,660</u>
Block Grants for Prevention and Treatment of Substance Abuse	Indiana State Department of Health	93.959	SAPT 195-1	<u>43,814</u>
Total - Department of Health and Human Services				<u>3,405,542</u>
<u>U.S. Department of Homeland Security</u>				
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-3-232B C44P-3-185B	82,716 <u>4,054</u>
Total - Emergency Management Performance Grants				<u>86,770</u>
State Homeland Security Program (SHSP)	Indiana Department of Homeland Security	97.073	C44P-2-270A C44P-2-328B	13,200 <u>2,178</u>
Total - State Homeland Security Program (SHSP)				<u>15,378</u>
Total - Department of Homeland Security				<u>102,148</u>
Total federal awards expended				<u>\$ 6,670,993</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 the 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, 2013:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Formula Grants for Rural Areas	20.509	<u>\$ 140,914</u>

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

Identification of Major Program:

_____ Name of Federal Program or Cluster _____
Highway Planning and Construction Cluster

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.

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.