

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

ANNUAL FINANCIAL REPORT

2009

ALLEN COUNTY, INDIANA



FILED

09/22/2010

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OFFICIALS

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



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF ALLEN COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Allen County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's primary government basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of one of the three discretely presented component units, Fort Wayne – Allen County Airport Authority, which represents 51.62 percent, 64.24 percent and 41.41 percent, respectively, of the assets, net assets and revenues of the discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the one discretely presented component unit is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of the other auditors, the respective financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County as of December 31, 2009, and the respective changes in financial position and cash flows, where applicable, thereof and for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

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

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

In accordance with Government Auditing Standards, we have also issued our report dated August 24, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

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

STATE BOARD OF ACCOUNTS

August 24, 2010



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

TO: THE OFFICIALS OF ALLEN COUNTY, INDIANA

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Allen County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 24, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions to prevent, or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with the generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

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

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

Compliance

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

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

STATE BOARD OF ACCOUNTS

August 24, 2010

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of Allen County (County) provides the following discussion and analysis as insight into the County's financial performance during the year ended December 31, 2009. 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 2009 by \$428.8 million (*net assets*). Of this amount, \$137.4 million (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors, \$10.7 million is restricted for specific purpose (*restricted net assets*), and \$280.6 million is invested in capital assets, net of related debt.
- The County's total net assets increased by \$5.3 million from 2008. The net assets of the County's governmental activities increased by \$5.8 million or 1.5%. The net assets of the County's business activities decreased by \$0.5 million or 1.3%.
- At the end of 2009, the County's governmental funds reported a combined ending fund balance of \$133.3 million, an increase of \$26.2 million or 24% from 2008.
- At the end of 2009, unreserved fund balance for the general fund was \$21.2 million or 24% of the 2009 general fund expenditures.
- During 2009, the County's total debt increased by \$16 million or 21%. This increase is due to the issuance of revenue bonds of \$25 million to construct a four lane road, with four bridges spanning the Maumee River and railroad tracks in order to extend Maplecrest Road (St Rd 930) south to Lake Avenue.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

The *statement of net assets* presents information on all County assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or in part a portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, public highways and facilities, health and sanitation, and recreation. The business-type activities of the County include the Allen County War Memorial Coliseum.

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

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

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

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance related legal compliance. All of the funds of the County can be divided into three categories: *governmental funds*, *proprietary funds* and *fiduciary funds*.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows* and *outflows* of *spendable resources*, as well as *on balances of spendable resources* available at the end of the fiscal year. This information may be useful in evaluating a county's near-term financing requirements.

Because the focus of *governmental funds* is narrower than that of the government-wide financial statements, it is useful to compare the information presented *for governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. This comparison will make it easier to understand the long-term impact of the county's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains approximately 280 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, the Family & Children Fund (foster care and adoption assistance), and the County Rainy Day Fund. Beginning in 2009, the State of Indiana began accounting for all the revenue and expenditures for the County's Family & Children Fund and as a result, that fund had no assets or liabilities as of December 31, 2009. Information for the other governmental funds is combined into a single, aggregated presentation.

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

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

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

The proprietary funds financial statements can be found on page 22 through 25 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of

those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

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

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

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

The notes can be found on pages 30 through 63 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 64 through 67 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may over time serve as a useful indicator of the County's financial position.

County assets exceeded liabilities by approximately \$428.8 million at December 31, 2009.

County's Net Assets									
(amounts expressed in thousands)									
	Governmental		Business-type		Total		Component		
	Activities		Activities		Total		Units		
	2009	2008	2009	2008	2009	2008	2009	2008	
Assets:									
Current and other assets	\$ 151,728	\$ 137,782	\$ 12,382	\$ 16,829	\$ 164,110	\$ 154,611	\$ 55,171	\$ 51,034	
Capital assets	322,091	318,675	50,421	49,569	372,512	368,244	194,997	197,642	
Total assets	473,819	456,457	62,803	66,398	536,622	522,855	250,168	248,676	
Liabilities:									
Current and other liabilities	15,703	23,922	5,989	6,050	21,692	29,972	11,942	11,617	
Long-term liabilities	59,761	39,991	26,354	29,451	86,115	69,442	81,568	88,251	
Total liabilities	75,464	63,913	32,343	35,501	107,807	99,414	93,510	99,868	
Net assets:									
Invested in capital assets, net of related debt	259,708	275,173	20,907	17,078	280,615	292,251	108,647	104,740	
Restricted	1,824	5,440	8,917	11,656	10,741	17,096	24,408	21,621	
Unrestricted	136,823	111,930	636	2,163	137,459	114,093	23,603	22,447	
Total net assets	\$ 398,355	\$ 392,543	\$ 30,460	\$ 30,897	\$ 428,815	\$ 423,440	\$ 156,658	\$ 148,808	

Government-wide Financial Analysis

The County's (primary government) assets exceeded liabilities by \$428.8 million at the close of 2009 providing a solid and stable equity base to build upon. The largest portion of the County's net assets (total assets less total liabilities) is its investment in capital assets of \$280.6 million or 65%. Capital assets include land, construction in progress, buildings and improvements, machinery and equipment, and net investment in joint venture, less any outstanding debt used to acquire these assets. These assets are designated as invested in capital assets because they are used to provide the everyday services citizens of the County expect; they are not liquid and are not available for future spending. The debt associated with these capital assets must be paid from sources other than the capital assets themselves because, as stated before, they cannot be used as a liquid asset.

The remainder of the County's net assets is designated as either restricted or unrestricted. The restricted portion, which totals \$10.7 million or 3%, are dollars that are subject to an external restriction and cannot be spent on general daily operations. The unrestricted portion of net assets of \$137.4 million or 32% 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 \$156.6 million at the end of 2009. Of the net assets, \$108.6 million is invested in capital assets less any debt used to acquire these assets that is still outstanding. These assets are designated as invested in capital assets because they are used to provide the everyday services to the users of the component units, these assets are not liquid and are not available for future spending. The debt associated with these capital assets must be paid from sources other than the capital assets themselves because, as stated before, they cannot be used as a liquid asset. The component units remaining assets were made up of \$24.4 million of restricted dollars that are subject to an external restriction and \$23.6 million of unrestricted dollars that can be used to provide daily operations for the component units.

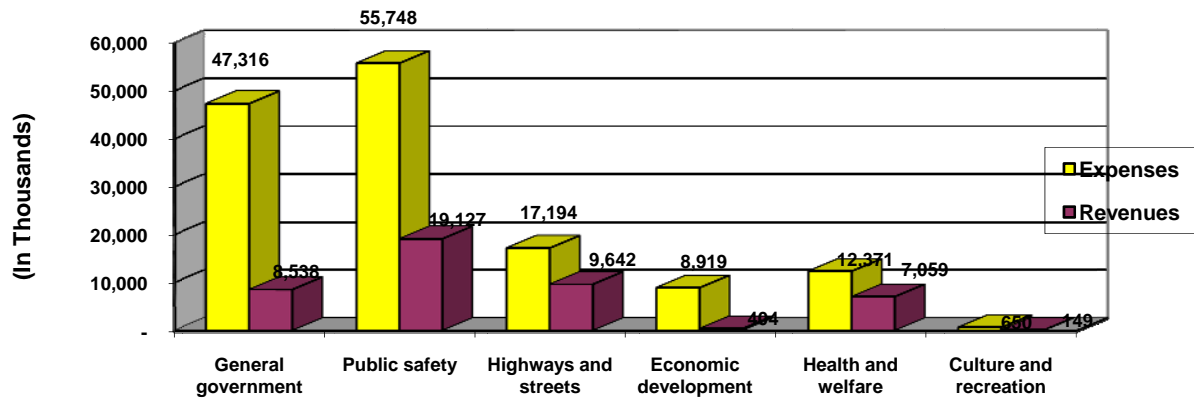
Government activities. Governmental activities account for 93% of the County's net assets as of December 31, 2009.

Allen County Changes in Net Assets

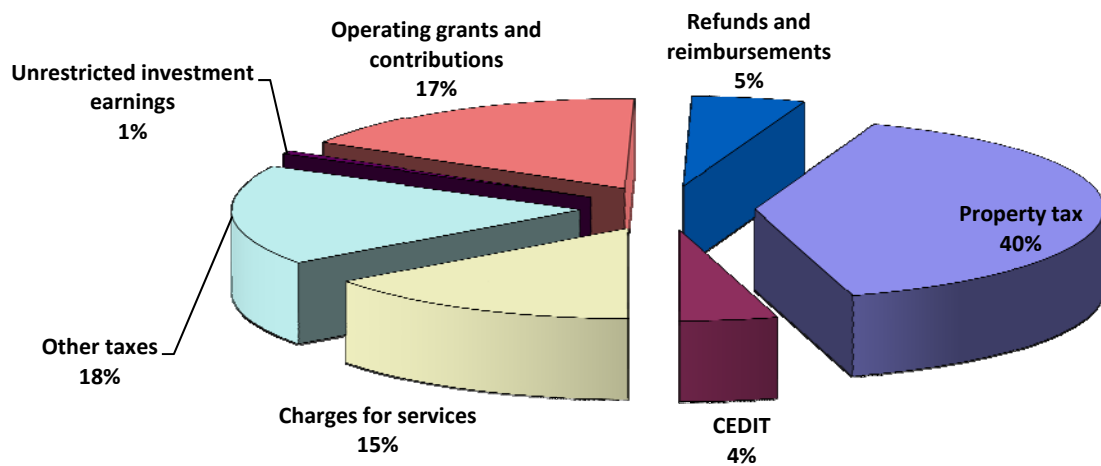
(Amounts expressed in thousands)

	Governmental Activities		Business-type Activities		Total		Component Units	
	2009	2008	2009	2008	2009	2008	2009	2008
Revenues:								
Program revenues:								
Charges for services	\$ 21,016	\$ 34,802	\$ 4,807	\$ 6,223	\$ 25,823	\$ 41,025	\$ 11,801	\$ 11,247
Operating grants and contributions	23,963	33,061	-	-	23,963	33,061	2,042	1,049
Capital grants and contributions	2,275	686	-	-	2,275	686	6,334	2,747
	-	-	-	-	-	-	-	-
General Revenue:								
Property taxes	56,331	95,029	-	-	56,331	95,029	31,126	27,358
CEDIT	6,327	5,561	-	-	6,327	5,561	-	-
Franchise taxes	370	425	-	-	370	425	-	-
Other taxes	25,304	23,166	-	-	25,304	23,166	6,225	6,148
Food and beverage taxes	-	-	5,228	5,413	5,228	5,413	-	-
Sports and convention taxes	-	-	2,346	1,866	2,346	1,866	-	-
Other local sources	-	-	62	-	62	-	482	70
Unrestricted investment earnings	767	4,073	-	175	767	4,248	374	783
Refunds and reimbursements	7,273	13,169	-	-	7,273	13,169	-	561
Total Revenues	143,626	209,972	12,443	13,677	156,069	223,649	58,384	49,963
Expenses:								
General government	47,316	63,312	-	-	47,316	63,312	-	-
Public safety	55,748	56,833	-	-	55,748	56,833	-	-
Highways and streets	17,194	15,683	-	-	17,194	15,683	-	-
Sanitation	487	55	-	-	487	55	-	-
Economic development	8,919	9,647	-	-	8,919	9,647	-	-
Health and welfare	12,371	52,335	-	-	12,371	52,335	-	-
Culture and recreation	650	664	-	-	650	664	-	-
Coliseum	-	-	9,564	10,554	9,564	10,554	-	-
FWAC Airport Authority	-	-	-	-	-	-	18,992	19,194
AC - Solid Waste District	-	-	-	-	-	-	1,669	1,485
Allen County Public Library	-	-	-	-	-	-	29,873	30,281
Total expenses	142,685	198,529	9,564	10,554	152,249	209,083	50,534	50,960
Change in net assets before								
Special items	941	11,443	2,879	3,123	3,820	14,566	7,850	(997)
Change in net pension	8	(22)	-	-	8	(22)	-	-
Change in OPEB liability	(973)	(1,182)	-	-	(973)	(1,182)	-	-
Contributed capital	5,836	3,643	66	37	5,902	3,680	-	-
Other special items	-	-	(3,382)	-	(3,382)	-	-	42
Change in net assets	5,812	13,882	(437)	3,160	5,375	17,042	7,850	(955)
Net assets - January 1	392,543	378,661	30,897	27,737	423,440	406,398	148,808	149,763
Net assets - December 31	\$ 398,355	\$ 392,543	\$ 30,460	\$ 30,897	\$ 428,815	\$ 423,440	\$ 156,658	\$ 148,808

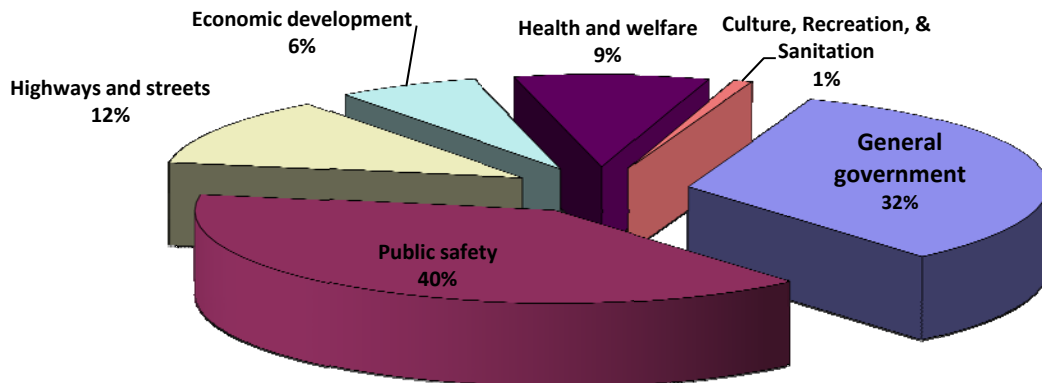
Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities

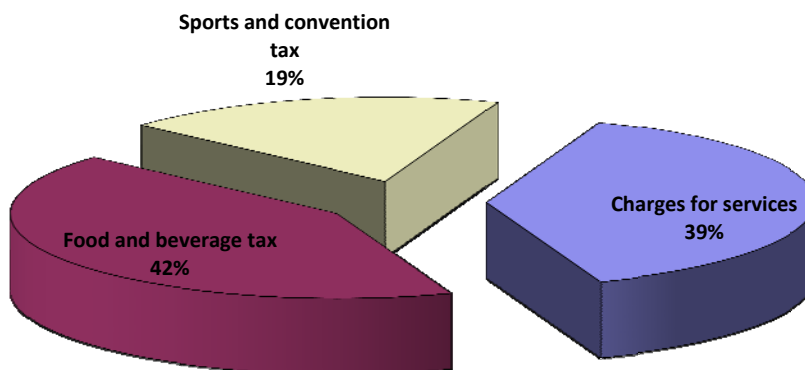


Expenses by Function/Program – Governmental Activities



Business-type activities. Business-type activities account for 7% of the County's net assets as of December 31, 2009. The Allen County War Memorial Coliseum is the only branch of County government included in business-type activities. The Allen County War Memorial Coliseum had revenues totaling \$12.4 million and incurred \$9.6 million of expenses. During 2009, the total revenues included \$4.8 million of program revenue and \$7.6 million from the Food & Beverage Taxes, Sports & Convention Taxes, and investment earnings.

Revenues by Source – Business-type Activities



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

As of December 31, 2009, the County's governmental funds reported a combined ending fund balance of \$133.3 million, an increase of \$26.1 million in comparison to December 31, 2008.

Approximately 99% of the combined ending fund balance or \$131.5 million constitutes *unreserved fund balance*, which is available to meet the County's current and future needs. The remainder of the fund balance is *reserved* to indicate that it is not available for new spending because it has been committed (1) to pay debt service of \$0.3 million, and (2) to pay tax incremental financing bonds and loans of \$1.5 million.

The General Fund is the chief operating fund of the County. At December 31, 2009, the unreserved fund balance of the General Fund was \$21.2 million. As a measure of the General fund's liquidity, you can compare the total fund balance and unreserved fund balance to the total fund expenditures. The General fund expenditures for fiscal year ended 2009 were \$87.7 million. Thus, the total fund balance, which is all unreserved, represents 24% of General fund expenditures for 2009.

The fund balance of the County's General fund increased by \$1.2 million during fiscal year ended 2009. This increase is primarily due to the County spending less than anticipated in 2009.

The County has two other funds that meet the major fund criteria: the Family and Children Fund which provides funding for foster care and adoption assistance and the County's Rainy Day Fund which provides stability to government services and programs during an economic downturn. The Family and Children Fund balance decreased \$2.3 million or 100% during fiscal year 2009. Beginning in 2009, the

State of Indiana began accounting for all the revenue and expenditures for the County's Family & Children Fund and as a result, that fund had no assets or liabilities as of December 31, 2009. The County's Rainy Day Fund was first established in 2004 and has grown in six years to \$21.9 million unreserved fund balance at the end of 2009. The non-major governmental funds have a combined increase of \$20.8 million to a fund balance of \$90.2 million.

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

Unrestricted net assets amounted to \$0.6 million for the Allen County War Memorial Coliseum and \$4.3 million for the County's Internal Service funds. Factors concerning the finances of the Allen County War Memorial Coliseum have already been addressed in the discussion of the County's business-type activities. The County's internal service fund is primarily a Health Self-Insurance fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's final General Fund budget for 2009 exceeded its original budget by approximately \$10.3 million or 12%. The key elements of the difference between the original budget and final budget are listed below:

- \$8.2 million of funds originally budgeted in 2008, but not spent until 2009.
- \$2 million for the renovation of the new health clinics of the Fort Wayne Allen County Board of Health located on New Haven Avenue.

During the year General Fund revenues and expenditures were more than budgetary estimates. Actual revenues were \$1 million more than estimates, primarily due to reimbursement of property tax refunds by other units of government. Actual expenditures were \$7.6 million lower than the final budgetary appropriations. The bulk of these cost savings resulted from unspent or encumbered appropriations of (a) \$1.6 million for contractual expenses and the remaining payment of institutional debt, (b) \$2.7 million for capital expenses, (c) \$2.3 million in salaries and benefits due to unfilled positions from turnover county-wide, and (d) \$0.2 million in supplies.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets. The County's investment in capital assets for its governmental and business-type activities as of December 31, 2009 was \$372.5 million (net of accumulated depreciation), an increase of \$4.3 million or 1%. This investment in capital assets includes land and easements, infrastructure, construction in progress, buildings and improvements, equipment, and net investment in joint venture.

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

	Governmental		Business-type		Total	
	Activities		Activities			
	2009	2008	2009	2008	2009	2008
Land and easements	\$ 8,974	\$ 8,780	\$ 380	\$ 381	\$ 9,354	\$ 9,161
Construction in progress	21,117	15,693	16	-	21,133	15,693
Buildings and improvements	86,424	88,268	47,550	47,284	133,974	135,552
Machinery and equipment	6,999	8,136	2,475	1,904	9,474	10,040
Infrastructure being depreciated	194,529	193,688	-	-	194,529	193,688
Net investment in joint venture	4,048	4,110	-	-	4,048	4,110
	<u>\$ 322,091</u>	<u>\$ 318,675</u>	<u>\$ 50,421</u>	<u>\$ 49,569</u>	<u>\$ 372,512</u>	<u>\$ 368,244</u>

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

Additional information on the County's capital assets can be found in Note III.B on pages 46 through 48 of this report.

Long-term debt. At December 31, 2009, the County had total debt outstanding of \$93.5 million. Of this amount, \$64 million comprised of first mortgage bonds, and \$3.1 million of general obligation bonds, \$26.3 million of revenue bonds.

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

	Governmental		Business-type		Total	
	Activities		Activities			
	2009	2008	2009	2008	2009	2008
General Obligation Bonds	\$ 3,120	\$ 6,140	\$ -	\$ -	\$ 3,120	\$ 6,140
First Mortgage Bonds	33,567	36,382	30,480	33,520	64,047	69,902
Revenue Bonds	26,290	1,365	-	-	26,290	1,365
	<u>\$ 62,977</u>	<u>\$ 43,887</u>	<u>\$ 30,480</u>	<u>\$ 33,520</u>	<u>\$ 93,457</u>	<u>\$ 77,407</u>

During 2009, the County's total debt increased by \$16 million or 21%, due to the issuance of revenue bonds of \$25 million to construct a four lane road, with four bridges spanning the Maumee River and railroad tracks in order to extend Maplecrest Road (St Rd 930) south to Lake Avenue. The County received an Aa2 from Moody's Investors Service for its most recent revenue bond issuance.

Additional information on the County's long-term debt can be found in Note III.D on pages 49 through 53 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The County is located in northeastern Indiana, approximately 125 miles northeast of Indianapolis. The County is the largest county in the State of Indiana in terms of square miles. The City of Fort Wayne is the second largest city in the state and serves as the economic hub for the area. The west central part of the County is dominated by the City of Fort Wayne with about 3/4 of the County's population. The eastern half of the county is largely agricultural with several small towns.
- As with many other counties across the country, Allen County has been experiencing many of the effects of the economic recession. The unemployment rate for Allen County in December 2009 increased to 10.2% from 8.1% in 2008. The state average unemployment rate is 10.1% and the national average is 9.3%. Continued increases in unemployment for the region, along with resulting deductions in income tax collections, are anticipated to last for a few years.
- During the 2008 Indiana State Legislative session, certain property tax reforms were passed to incorporate caps on the total amount of property tax that can be collected from property owners based upon a percentage of their assessed values. While this did not impact the County's total property tax collections in 2008, it will reduce the property tax collections in future years. The County's council pro-actively reduced its expected expenditures in 2009 in anticipation of the lower tax collections in 2010.

These factors along with others were considered when preparing the County's budget for the 2010 fiscal year.

REQUEST FOR INFORMATION

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

ALLEN COUNTY
STATEMENT OF NET ASSETS
December 31, 2009

Assets	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Totals	
Current assets:				
Cash and cash equivalents	\$ 128,804,499	\$ 449,561	\$ 129,254,060	\$ 28,050,022
Investments	6,101,312	9,667	6,110,979	10,765,360
Receivables (net of allowances for uncollectibles):				
Interest	35,926	-	35,926	18,312
Taxes	7,312,710	-	7,312,710	1,786,453
Accounts	1,419,292	314,211	1,733,503	369,563
Special assessments	94,292	-	94,292	-
Intergovernmental	4,666,244	-	4,666,244	771,817
Suite	-	545,917	545,917	-
Unbilled revenue	-	-	-	202,627
Other	-	-	-	143,598
Inventories	1,174,393	-	1,174,393	254,961
Prepaid expense	109,448	83,787	193,235	269,669
Restricted assets:				
Cash and cash equivalents	-	7,799,442	7,799,442	4,481,608
Cash with fiscal agent	-	4,063	4,063	-
Investments	-	157,441	157,441	-
Taxes receivable	-	1,863,101	1,863,101	60,840
Interest receivable	-	1,013	1,013	-
Passenger facility charge receivable	-	-	-	128,162
Federal and state grants receivable	-	-	-	1,322,336
Other receivable	-	-	-	12,080
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	-	-	-	1,902,039
Investments	-	-	-	3,750,000
Taxes receivable	-	-	-	9,606
Suite receivable	-	864,000	864,000	-
Net pension asset	1,677,265	-	1,677,265	168,788
Deferred debits	333,035	289,412	622,447	703,606
Capital assets:				
Land, improvements and construction in progress	30,090,351	396,767	30,487,118	23,967,325
Other capital assets, net of depreciation	292,000,389	50,024,402	342,024,791	171,029,531
Total assets	473,819,156	62,802,784	536,621,940	250,168,303
Liabilities				
Accounts payable	2,713,093	130,640	2,843,733	2,034,258
Accrued payroll and withholdings payable	2,821,160	88,505	2,909,665	584,518
Taxes payable	-	4,840	4,840	-
Accrued liabilities	-	-	-	180,417
Accrued interest payable	500,029	-	500,029	1,349,504
Incurred but not reported claims	898,239	-	898,239	-
Deferred revenue	-	1,658,212	1,658,212	-
Payable from restricted assets:				
Accounts payable	-	129,135	129,135	88,096
Ticket office customer deposits payable	-	535,022	535,022	-
First mortgage general obligation bonds - due within one year	-	2,005,000	2,005,000	-
First mortgage revenue bonds - due within one year	-	1,155,000	1,155,000	3,000,247
Accrued interest payable	-	243,320	243,320	622,565
Noncurrent liabilities:				
Due within one year:				
General obligation bonds payable (net of discount)	2,208,082	-	2,208,082	-
First mortgage general obligation bonds payable	2,930,000	-	2,930,000	3,735,000
Compensated absences	2,776,994	38,828	2,815,822	347,586
Revenue bonds payable	855,000	-	855,000	-
Due in more than one year:				
General obligation bonds payable (net of discounts)	910,000	-	910,000	-
First mortgage general obligation bonds payable (net of premium and deferral of loss on refunding)	30,315,652	-	30,315,652	57,699,321
First mortgage revenue bonds payable (net of premium and deferral of loss on refunding)	-	26,353,971	26,353,971	21,914,976
Compensated absences	-	-	-	1,740,052
Revenue bonds payable (net of discounts)	25,163,687	-	25,163,687	-
Other postemployment benefits liability	3,371,974	-	3,371,974	213,837
Total liabilities	75,463,910	32,342,473	107,806,383	93,510,377
Net Assets				
Invested in capital assets, net of related debt	259,708,319	20,907,198	280,615,517	108,647,312
Restricted for:				
Capital projects	-	-	-	4,617,070
Debt service	324,375	8,917,583	9,241,958	6,482,254
Other purposes	1,500,000	-	1,500,000	13,308,573
Unrestricted	136,822,552	635,530	137,458,082	23,602,717
Total net assets	\$ 398,355,246	\$ 30,460,311	\$ 428,815,557	\$ 156,657,926

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

ALLEN COUNTY
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2009

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business-Type Activities	Totals	
Primary government:								
Governmental activities:								
General government	\$ 47,315,523	\$ 6,919,916	\$ 1,618,059	\$ -	\$ (38,777,548)	\$ -	\$ (38,777,548)	\$ -
Public safety	55,748,474	11,832,361	7,294,161	-	(36,621,952)	-	(36,621,952)	-
Highways and streets	17,194,338	234,491	9,407,907	2,274,672	(5,277,268)	-	(5,277,268)	-
Sanitation	486,637	61,950	-	-	(424,687)	-	(424,687)	-
Economic development	8,919,495	-	403,659	-	(8,515,836)	-	(8,515,836)	-
Health and welfare	12,370,725	1,828,423	5,230,094	-	(5,312,208)	-	(5,312,208)	-
Culture and recreation	650,107	138,918	9,764	-	(501,425)	-	(501,425)	-
Total governmental activities	142,685,299	21,016,059	23,963,644	2,274,672	(95,430,924)	-	(95,430,924)	-
Business-type activities:								
Coliseum	9,563,544	4,807,183	-	-	-	(4,756,361)	(4,756,361)	-
Total primary government	\$ 152,248,843	\$ 25,823,242	\$ 23,963,644	\$ 2,274,672	(95,430,924)	(4,756,361)	(100,187,285)	-
Component units:								
Fort Wayne-Allen County Airport Authority	18,992,327	9,887,735	130,869	6,333,715	-	-	-	(2,640,008)
Allen County Solid Waste Management District	1,668,491	1,066,588	36,848	-	-	-	-	(565,055)
Allen County Public Library	29,872,916	846,423	1,874,624	-	-	-	-	(27,151,869)
Total component units	\$ 50,533,734	\$ 11,800,746	\$ 2,042,341	\$ 6,333,715	-	-	-	(30,356,932)
General revenues:								
Property taxes					56,330,714	-	56,330,714	31,125,574
CEDIT					6,327,081	-	6,327,081	-
Franchise taxes					369,596	-	369,596	-
Other taxes					25,303,648	-	25,303,648	6,225,168
Food and beverage taxes					-	5,227,821	5,227,821	-
Sports and convention taxes					-	2,345,895	2,345,895	-
Other local sources					-	62,110	62,110	482,461
Unrestricted investment earnings					766,955	-	766,955	373,985
Refunds and reimbursements					7,273,283	-	7,273,283	-
Change in net pension obligation					8,424	-	8,424	-
Change in postemployment benefits liability					(972,969)	-	(972,969)	-
Capital contributions					5,836,220	66,024	5,902,244	-
Special item:								
Extraordinary loss on disposal of capital assets (Note IV.H)					-	(3,382,034)	(3,382,034)	-
Total general revenues and special item					101,242,952	4,319,816	105,562,768	38,207,188
Change in net assets					5,812,028	(436,545)	5,375,483	7,850,256
Net assets - beginning					392,543,218	30,896,856	423,440,074	148,807,670
Net assets - ending					\$ 398,355,246	\$ 30,460,311	\$ 428,815,557	\$ 156,657,926

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

ALLEN COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2009

<u>Assets</u>	<u>General</u>	<u>Family and Children</u>	<u>Rainy Day</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Cash and cash equivalents	\$ 16,205,141	\$ -	\$ 18,464,514	\$ 88,696,097	\$ 123,365,752
Investments	4,563,971	-	302,159	1,148,872	6,015,002
Receivables (net of allowances for uncollectibles):					
Interest	29,363	-	1,946	4,038	35,347
Taxes	3,398,867	-	3,115,459	798,384	7,312,710
Accounts	752,467	-	-	666,325	1,418,792
Special assessments	-	-	-	94,292	94,292
Intergovernmental	2,694,973	-	-	1,971,271	4,666,244
Interfund receivable:					
Interfund loans	431,145	-	-	3,293,349	3,724,494
Interfund services provided and used	36,500	-	-	4,659	41,159
	<u>36,500</u>	<u>-</u>	<u>-</u>	<u>4,659</u>	<u>41,159</u>
Total assets	<u>\$ 28,112,427</u>	<u>\$ -</u>	<u>\$ 21,884,078</u>	<u>\$ 96,677,287</u>	<u>\$ 146,673,792</u>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 998,406	\$ -	\$ -	\$ 1,371,029	\$ 2,369,435
Accrued payroll and withholdings payable	2,246,842	-	-	574,318	2,821,160
Interfund payable:					
Interfund loans	-	-	-	3,724,494	3,724,494
Interfund services provided and used	-	-	-	41,159	41,159
Deferred revenue	3,636,982	-	-	803,529	4,440,511
	<u>3,636,982</u>	<u>-</u>	<u>-</u>	<u>803,529</u>	<u>4,440,511</u>
Total liabilities	<u>6,882,230</u>	<u>-</u>	<u>-</u>	<u>6,514,529</u>	<u>13,396,759</u>
 Fund balances:					
Reserved for:					
Debt service funds	-	-	-	324,375	324,375
Tax incremental financing bonds and loans	-	-	-	1,500,000	1,500,000
Unreserved, reported in:					
General fund	21,230,197	-	-	-	21,230,197
Special revenue funds	-	-	21,884,078	38,445,664	60,329,742
Capital projects funds	-	-	-	49,892,719	49,892,719
	<u>21,230,197</u>	<u>-</u>	<u>21,884,078</u>	<u>90,162,758</u>	<u>133,277,033</u>
Total fund balances	<u>21,230,197</u>	<u>-</u>	<u>21,884,078</u>	<u>90,162,758</u>	<u>133,277,033</u>
Total liabilities and fund balances	<u>\$ 28,112,427</u>	<u>\$ -</u>	<u>\$ 21,884,078</u>	<u>\$ 96,677,287</u>	
 Amounts reported for governmental activities in the Statement of Net Assets are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					322,090,740
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					6,057,387
Internal service funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets.					4,284,239
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.					(65,659,444)
Net pension assets are considered an asset of the general government					1,677,265
Net other postemployment benefits liability is not due and payable in the current period and, therefore, is not reported in the funds.					<u>(3,371,974)</u>
Net assets of governmental activities					<u>\$ 398,355,246</u>

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

ALLEN COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2009

	General	Family and Children	Rainy Day	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 62,929,105	\$ -	\$ 3,115,459	\$ 17,899,700	\$ 83,944,264
Special assessments	-	-	-	675,664	675,664
Licenses and permits	1,687,146	-	-	1,373,940	3,061,086
Intergovernmental	12,796,735	382,987	-	16,188,327	29,368,049
Charges for services	4,269,433	-	-	10,093,007	14,362,440
Fines and forfeits	1,953,959	-	-	2,333,666	4,287,625
Other	5,522,343	6,913	61,850	6,381,020	11,972,126
Total revenues	89,158,721	389,900	3,177,309	54,945,324	147,671,254
Expenditures:					
Current:					
General government	42,331,976	-	-	3,993,620	46,325,596
Public safety	37,216,412	-	-	14,829,699	52,046,111
Highways and streets	-	-	-	9,990,403	9,990,403
Sanitation	-	-	-	486,637	486,637
Economic development	375,000	-	-	957,861	1,332,861
Health and welfare	7,334,011	10,953	-	5,652,732	12,997,696
Culture and recreation	491,971	-	-	104,337	596,308
Debt service:					
Principal	-	-	-	5,910,000	5,910,000
Interest	-	-	-	1,926,882	1,926,882
Bond issuance costs	-	-	-	134,171	134,171
Capital outlay:					
Highways and streets	-	-	-	14,287,433	14,287,433
Special assessment	-	-	-	230,871	230,871
Total expenditures	87,749,370	10,953	-	58,504,646	146,264,969
Excess (deficiency) of revenues over (under) expenditures	1,409,351	378,947	3,177,309	(3,559,322)	1,406,285
Other financing sources (uses):					
Transfers in	-	-	3,284,222	8,891,255	12,175,477
Transfers out	(180,000)	(2,682,750)	-	(9,312,727)	(12,175,477)
Temporary loan proceeds	4,000,000	-	5,000,000	1,000,000	10,000,000
Repayment of temporary loan	(4,000,000)	-	(5,000,000)	(1,000,000)	(10,000,000)
Bond proceeds	-	-	-	25,000,000	25,000,000
Bond discount	-	-	-	(250,000)	(250,000)
Total other financing sources and uses	(180,000)	(2,682,750)	3,284,222	24,328,528	24,750,000
Net change in fund balances	1,229,351	(2,303,803)	6,461,531	20,769,206	26,156,285
Fund balances - beginning	20,000,846	2,303,803	15,422,547	69,393,552	107,120,748
Fund balances - ending	\$ 21,230,197	\$ -	\$ 21,884,078	\$ 90,162,758	\$ 133,277,033

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

ALLEN COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2009

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).	\$ 26,156,285
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets, which meet capitalization requirements, is capitalized. The cost of depreciable assets is allocated over the estimated useful lives and reported as depreciation expense (functionalized).</p>	
<p>Capital assets not being depreciated:</p>	
Land	194,000
Construction in progress	5,423,669
Total change in capital assets not being depreciated	5,617,669
<p>Capital assets being depreciated:</p>	
Buildings, net of \$1,828,524 depreciation expense	(1,828,524)
Improvements other than buildings, net of \$15,173 depreciation expense	(15,173)
Machinery and equipment, net of \$312,304 depreciation expense	(1,136,986)
Infrastructure, net of \$5,863,487 depreciation expense	840,805
Net investment in joint venture, net of \$144,577 depreciation expense	(61,842)
Total change in capital assets being depreciated	(2,201,720)
Total changes in capital assets	3,415,949
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.	(4,073,086)
<p>The issuance of long-term debt provides current financial resources to governmental funds, but increases the long-term liabilities on the Statement of Net Assets. Repayment of principal for long-term debt consumes the current financial resources of governmental funds, but reduces long-term liabilities in the Statement of Net Assets. This is the amount by which issuance proceeds exceeds repayments.</p>	(19,090,000)
<p>Governmental funds report the effect of bond issue costs, deferred loss on refunding, discounts and premiums when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.</p>	296,118
<p>Some expenses were deferred as assets in Statement of Net Assets and, therefore, were not reported in the Statement of Activities, but were reported as expenditures in the governmental funds.</p>	314,016
<p>Net pension assets are considered an asset of the general government, but are not current revenues.</p>	8,424
<p>Other postemployment benefits liability is considered a long-term obligation of the general government, but is not a current expenditure.</p>	(972,969)
<p>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.</p>	(1,303)
<p>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.</p>	(241,406)
Change in net assets of governmental activities (Statement of Activities)	\$ 5,812,028

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

ALLEN COUNTY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
December 31, 2009

<u>Assets</u>	Business-Type Activities - <u>Enterprise Fund</u>	Internal Service Funds
	<u>War Memorial Coliseum</u>	
Current assets:		
Cash and cash equivalents	\$ 449,561	\$ 5,438,747
Investments	9,667	86,310
Interest receivable	-	579
Accounts receivable (net of allowance)	314,211	500
Suite receivable	545,917	-
Prepaid items	83,787	-
	<u>1,403,143</u>	<u>5,526,136</u>
Total current assets		
Noncurrent assets:		
Restricted cash, cash equivalents and investments:		
Cash and cash equivalent	7,799,442	-
Cash with fiscal agent	4,063	-
Investments	157,441	-
Interest receivable	1,013	-
Taxes receivable	1,863,101	-
Suite receivable	864,000	-
	<u>10,689,060</u>	<u>-</u>
Total restricted assets		
Deferred charges	289,412	-
	<u>289,412</u>	<u>-</u>
Capital assets:		
Land, improvements to land and construction in progress		
Other capital assets (net of accumulated depreciation)	396,767	-
	<u>50,024,402</u>	<u>-</u>
Total capital assets		
	<u>50,421,169</u>	<u>-</u>
Total noncurrent assets		
	<u>61,399,641</u>	<u>-</u>
Total assets		
	<u>62,802,784</u>	<u>5,526,136</u>
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	130,640	343,658
Accrued wages payable	88,505	-
Taxes payable	4,840	-
Compensated absences	38,828	-
Incurred but not reported claims	-	898,239
Deferred revenue	1,658,212	-
Current liabilities payable from restricted assets:		
Accounts payable	129,135	-
Ticket office customer deposits	535,022	-
First mortgage revenue bonds payable	1,155,000	-
First mortgage general obligation bonds payable	2,005,000	-
Accrued interest payable	243,320	-
	<u>5,988,502</u>	<u>1,241,897</u>
Total current liabilities		
Noncurrent liabilities:		
First mortgage revenue bonds payable (net of unamortized premium and deferral of loss on refunding)	26,353,971	-
	<u>26,353,971</u>	<u>-</u>
Total liabilities		
	<u>32,342,473</u>	<u>1,241,897</u>
<u>Net Assets</u>		
Invested in capital assets, net of related debt	20,907,198	-
Restricted for debt service	8,917,583	-
Unrestricted	635,530	4,284,239
	<u>30,460,311</u>	<u>4,284,239</u>
Total net assets		
	<u>\$ 30,460,311</u>	<u>\$ 4,284,239</u>

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

ALLEN COUNTY
STATEMENT OF REVENUES, EXPENSES, AND OTHER CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For The Year Ended December 31, 2009

	Business-Type Activities - Enterprise Fund	
	War Memorial Coliseum	Internal Service Funds
Operating revenues:		
Miscellaneous	\$ 49,594	\$ 11,465
Rent	1,185,695	-
Concessions	660,187	-
Parking	1,261,087	-
Ticket office	108,798	-
Advertising	384,484	-
Arena maintenance fee	363,334	-
Advance forfeiture rent	14,225	-
Suite/club seats	779,779	-
Employee/employer contributions	-	10,349,864
	<u>4,807,183</u>	<u>10,361,329</u>
Total operating revenues		
Operating expenses:		
Salaries and wages	1,831,266	-
Fringe benefits	572,703	-
Materials and supplies	1,002,771	-
Purchased services	746,033	-
Utilities	795,734	-
Miscellaneous	214,135	-
Maintenance and repair	310,444	-
Bad debt expense	-	-
Insurance claims and expenses	-	10,618,755
Depreciation	2,451,894	-
	<u>7,924,980</u>	<u>10,618,755</u>
Total operating expenses		
Operating loss	<u>(3,117,797)</u>	<u>(257,426)</u>
Nonoperating revenues (expenses):		
Interest and investment revenue	62,110	16,020
Food and beverage taxes	5,227,821	-
Sports and convention taxes	2,345,895	-
Amortization of bond issuance costs	(18,875)	-
Amortization of loss on bond refunding	(76,116)	-
Interest expense	(1,531,833)	-
Loss on disposal of assets	(11,740)	-
	<u>5,997,262</u>	<u>16,020</u>
Total nonoperating revenue		
Income (loss) before contributions and extraordinary loss	2,879,465	(241,406)
Capital contributions	66,024	-
Extraordinary loss on disposal of assets	<u>(3,382,034)</u>	<u>-</u>
Change in net assets	(436,545)	(241,406)
Total net assets - beginning	<u>30,896,856</u>	<u>4,525,645</u>
Total net assets - ending	<u>\$ 30,460,311</u>	<u>\$ 4,284,239</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, 2009

	Business-Type Activities - Enterprise Fund	
	War Memorial Coliseum	Internal Service Funds
Cash flows from operating activities:		
Receipts from customers and users	\$ 4,500,364	\$ 10,350,477
Payments to suppliers	(3,407,393)	(11,319,115)
Payments to employees	(1,911,112)	-
Other receipts	-	11,465
	<u> </u>	<u> </u>
Net cash used by operating activities	(818,141)	(957,173)
Cash flows from capital and related financing activities:		
Proceeds from capital debt	199,230	-
Acquisition and construction of capital assets	(6,831,368)	-
Principal paid on capital debt	(3,040,000)	-
Interest paid on capital debt	(1,569,127)	-
Food and beverage taxes	5,187,486	-
Sports and convention taxes	2,013,023	-
	<u> </u>	<u> </u>
Net cash used by capital and related financing activities	(4,040,756)	-
Cash flows from investing activities:		
Proceeds from sales and maturities of investments	188,494	17,805
Purchase of investments	(167,108)	(86,310)
Interest received	66,534	16,891
	<u> </u>	<u> </u>
Net cash provided (used) by investing activities	87,920	(51,614)
Net decrease in cash and cash equivalents	(4,770,977)	(1,008,787)
Cash and cash equivalents, January 1	<u>13,024,043</u>	<u>6,447,534</u>
Cash and cash equivalents, December 31	<u>\$ 8,253,066</u>	<u>\$ 5,438,747</u>
Reconciliation of operating loss to net cash used by operating activities:		
Operating loss	\$ (3,117,797)	\$ (257,426)
Adjustments to reconcile operating income to net cash used by operating activities:		
Depreciation expense	2,451,894	-
(Increase) decrease in assets:		
Accounts receivable	(13,867)	613
Prepaid items	42,261	-
Increase (decrease) in liabilities:		
Customer deposits	153,016	-
Accrued wages payable	(78,565)	-
Accounts payable	36,848	(156,723)
Deferred revenue	(292,952)	-
Taxes payable	2,302	-
Compensated absence payable	(1,281)	-
Incurred but not reported claims	-	(543,637)
	<u> </u>	<u> </u>
Total adjustments	2,299,656	(699,747)
Net cash used by operating activities	<u>\$ (818,141)</u>	<u>\$ (957,173)</u>
Noncash investing, capital and financing activities:		
Contributions of capital assets from government	\$ 66,024	\$ -
Capital asset trade-ins	7,000	-

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

ALLEN COUNTY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
December 31, 2009

<u>Assets</u>	Pension Trust Fund	Agency Funds
Cash and cash equivalents	\$ 1,356,339	\$ 18,393,398
Receivables:		
Taxes	-	29,842,370
Accounts	-	166,523
Interest and dividends	68,050	-
Intergovernmental	-	2,063
Contributions	24,017	-
Loans	-	145
	92,067	30,011,101
Total receivables		
Investments at fair value:		
U.S. government securities	928,253	3,113
Shares of unit investment trusts	29,984,858	-
	30,913,111	3,113
Total investments		
Total assets	32,361,517	\$ 48,407,612
 <u>Liabilities</u>		
Accounts payable	-	\$ 240,612
Payroll withholdings payable	-	1,303,706
Interest payable	-	2,257
Intergovernmental payable	-	534,299
Trust payable	-	46,326,738
	-	48,407,612
Total liabilities		\$ 48,407,612
 <u>Net Assets</u>		
Held in trust for:		
Employees' pension benefits and other purposes	32,361,517	
Total net assets	\$ 32,361,517	

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

ALLEN COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For The Year Ended December 31, 2009

<u>Additions</u>	<u>Pension Trust Funds</u>
Contributions:	
Employer	\$ 1,584,200
Plan members	<u>169,695</u>
Total contributions	<u>1,753,895</u>
Investment income:	
Net increase in fair value of investments	5,682,030
Interest	<u>778,795</u>
Net investment income	<u>6,460,825</u>
Total additions	<u>8,214,720</u>
 <u>Deductions</u>	
Benefits	1,959,336
Administrative expense	<u>141,381</u>
Total deductions	<u>2,100,717</u>
Changes in net assets	6,114,003
Net assets - beginning	<u>26,247,514</u>
Net assets - ending	<u><u>\$ 32,361,517</u></u>

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

ALLEN COUNTY
COMBINING STATEMENT OF NET ASSETS
DISCRETELY PRESENTED COMPONENT UNITS
December 31, 2009

<u>Assets</u>	Fort Wayne - Allen County Airport Authority	Allen County Solid Waste Management District	Allen County Public Library	Totals
Cash and cash equivalents	\$ 4,981,891	\$ 2,782,281	\$ 20,285,850	\$ 28,050,022
Investments	6,550,000	-	4,215,360	10,765,360
Receivables (net of allowances for uncollectibles):				
Interest	-	-	18,312	18,312
Taxes	71,901	-	1,714,552	1,786,453
Accounts	190,891	-	178,672	369,563
Intergovernmental	-	-	771,817	771,817
Unbilled revenue	202,627	-	-	202,627
Other	44,270	-	99,328	143,598
Prepaid expense	167,895	-	101,774	269,669
Inventory	254,961	-	-	254,961
Restricted assets:				
Cash and cash equivalents	4,481,608	-	-	4,481,608
Passenger facility charge receivable	128,162	-	-	128,162
Federal and state grants receivable	1,322,336	-	-	1,322,336
Taxes	60,840	-	-	60,840
Other receivables	12,080	-	-	12,080
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	1,902,039	-	-	1,902,039
Investments	3,750,000	-	-	3,750,000
Taxes receivable	9,606	-	-	9,606
Net pension assets	140,876	-	27,912	168,788
Deferred debits	199,551	-	504,055	703,606
Capital assets:				
Land, improvements and construction in progress	16,908,721	1,103,635	5,954,969	23,967,325
Other capital assets, net of depreciation	87,754,029	-	83,275,502	171,029,531
Total assets	129,134,284	3,885,916	117,148,103	250,168,303
<u>Liabilities</u>				
Accounts payable	1,126,647	-	907,611	2,034,258
Accrued payroll and withholdings payable	-	-	584,518	584,518
Accrued liabilities payable	180,417	-	-	180,417
Accrued interest payable	-	-	1,349,504	1,349,504
Payable from restricted assets:				
Accounts payable	88,096	-	-	88,096
Accrued bond interest	622,565	-	-	622,565
First mortgage revenue bonds - due within one year	3,000,247	-	-	3,000,247
Noncurrent liabilities:				
Due within one year:				
First mortgage general obligation bonds payable	-	-	3,735,000	3,735,000
Compensated absences	225,375	-	122,211	347,586
Due in more than one year:				
First mortgage bonds payable (net of premium and deferral of loss on refunding)	-	-	57,699,321	57,699,321
First mortgage revenue bonds payable (net of discounts or premiums)	21,914,976	-	-	21,914,976
Compensated absences	1,128,994	-	611,058	1,740,052
Net other postemployment benefits obligation	213,837	-	-	213,837
Total liabilities	28,501,154	-	65,009,223	93,510,377
<u>Net Assets</u>				
Invested in capital assets, net of related debt	79,747,527	1,103,635	27,796,150	108,647,312
Restricted for:				
Capital projects	-	-	4,617,070	4,617,070
Debt service	-	-	6,482,254	6,482,254
Other purposes	10,956,010	-	2,352,563	13,308,573
Unrestricted	9,929,593	2,782,281	10,890,843	23,602,717
Total net assets	\$ 100,633,130	\$ 3,885,916	\$ 52,138,880	\$ 156,657,926

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, 2009

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Totals
	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	
Component units:								
Fort Wayne - Allen County Airport Authority	\$ 18,992,327	\$ 9,887,735	\$ 130,869	\$ 6,333,715	\$ (2,640,008)	\$ -	\$ -	\$ (2,640,008)
Allen County Solid Waste Management District	1,668,491	1,066,588	36,848	-	-	(565,055)	-	(565,055)
Allen County Public Library	29,872,916	846,423	1,874,624	-	-	-	(27,151,869)	(27,151,869)
Total component units	\$ 50,533,734	\$ 11,800,746	\$ 2,042,341	\$ 6,333,715	(2,640,008)	(565,055)	(27,151,869)	(30,356,932)
General revenues:								
Property taxes					7,477,987	-	23,647,587	31,125,574
Other taxes					-	-	6,225,168	6,225,168
Unrestricted investment earnings					344,026	-	29,959	373,985
Miscellaneous					-	108,107	374,354	482,461
Total general revenues					7,822,013	108,107	30,277,068	38,207,188
Change in net assets					5,182,005	(456,948)	3,125,199	7,850,256
Net assets - beginning					95,451,125	4,342,864	49,013,681	148,807,670
Net assets - ending					\$ 100,633,130	\$ 3,885,916	\$ 52,138,880	\$ 156,657,926

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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statements present the activities of the primary government and its significant component units. The component units discussed below are included in the primary government's reporting entity because of the significance of their operational or financial relationships with the primary government. Blended component units, although legally separate entities, are in substance part of the government's operations and exist solely to provide services for the government; data from these units is combined with data of the primary government. Discretely presented component units are involved in activities of an operational nature independent from the government; their transactions are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government.

Blended Component Units

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

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

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

Discretely Presented Component Units

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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

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

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

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

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

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

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

Joint Venture

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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County and City each have a 50% equity interest in the venture, with each entity having invested approximately \$4.7 million in the project. The County's share of construction cost was financed primarily from the proceeds of a 1995 Parking Garage Capital Lease and a \$1.7 million 2001 Parking Garage Revenue Bond issue. The County's equity interest was recorded in the County's Capital Assets. The Net Investment in Joint Venture will be increased (decreased) by 50% of the Association's net income (loss) each year. The County's equity interest increased by \$82,735 for its share of 2009 net income. Complete financial statements for the Association can be obtained from the Controller, City of Fort Wayne, Room 930, One Main Street, Fort Wayne, Indiana 46802.

Related Organizations

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

B. Government-Wide and Fund Financial Statements

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

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the primary government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when payment is due.

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

The primary government reports the following major governmental funds:

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

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

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

The primary government reports the following major proprietary funds:

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

Additionally, the primary government reports the following fund types:

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

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

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The primary government has elected not to follow subsequent private-sector guidance.

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

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

Proprietary funds distinguish operating revenues from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the primary government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Net Assets or Equity

1. Restricted Assets

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

2. Deposits and Investments

The primary government's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statute (IC 5-13-9) authorizes the primary government to invest in securities, including but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Nonparticipating certificates of deposit, demand deposits and similar nonparticipating negotiable instruments that are not reported as cash and cash equivalents are reported as investments at cost.

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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

3. Interfund Transactions and Balances

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

4. Property Taxes

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

5. Inventories and Prepaid Items

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

6. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements.

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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	All Capitalized	N/A	N/A
Buildings	\$ 5,000	Straight-line	40-60 Years
Improvements other than buildings	5,000	Straight-line	45 Years
Machinery and equipment	5,000	Straight-line	5-25 Years
Infrastructure	5,000	Straight-line	10-40 Years
Net investment in joint venture	5,000	Straight-line	40 Years

N/A = Not applicable

For depreciated assets, the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. The total interest expense incurred by the primary government in its business-type activities during the current year was \$1,531,833. Of the amount, \$0 was included as part of the cost of capital assets under construction.

7. Compensated Absences

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

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

8. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

9. Fund Equity

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

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis which is not consistent with accounting principles generally accepted in the United States. All annual appropriations lapse at fiscal year end.

On or before August 31, the County Auditor submits to the County Council a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the County Council to obtain taxpayer comments. In October of each year, the County Council through the passage of an ordinance approves the budget for the next year. Copies of the budget ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the County Auditor receives approval of the Indiana Department of Local Government Finance.

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

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

B. Deficit Fund Equity

At December 31, 2009, the following funds reported deficits in fund equity, which are violations of State statute:

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund	2009
Governmental Funds:	
Community Corrections - Home Detention	\$ 196,483
Community Transitions Program	61,348
Adult Protective Services	8,811
TB Emergency Program	1,410
HIV/AIDS Program	9,403
Substance Abuse Prevention and Treatment Program	2,316
Sexually Transmitted Disease Program	4,098
Comprehensive Mental Health	10,761
Emergency Shelter Rehab	108,850
DUI Task Force Enforcement	4,659
State Homeland Security Program	1,265
Oak Crossing TIF	1,592,889
Lincoln Industrial TIF	49,901
Vera Bradley TIF	1,115,077

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

III. Detailed Notes on All Funds

A. Deposits and Investments

Primary Government

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. IC 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories. At December 31, 2009, the Sheriff's Retirement and Benefit Pension Plans had deposit balances in the amount of \$1,356,339. Of this amount, the following was exposed to custodial credit risk:

	Amount
Uninsured and uncollateralized deposits	\$ 1,356,339

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has established an investment policy for the Sheriff's Retirement and Benefit Pension Plans. This investment policy outlines parameters for investment activity for the Pension Plans. As of December 31, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Primary Government:

Investment Type	Fair Value
Government sponsored enterprises	\$ 6,019,490
External investment pools	252,043
Total	\$ 6,271,533

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Fair Value
U.S. treasuries and securities	\$ 928,253
Government sponsored enterprises	2,133,146
Mutual funds	13,734,887
Corporate bonds	1,221,497
Corporate stock	5,226,480
Foreign mutual fund	7,212,744
Foreign bonds	92,940
Foreign equities	363,164
Total	\$ 30,913,111

Investment Policies

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the unit to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed fifty percent

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

(50%) of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

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

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The investment policy for the Sheriff's 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 State of America, bonds, stocks, guaranteed investment contracts, bank investment contracts, mutual funds, high quality money market funds, and foreign securities whose shares are not denominated in foreign currency.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County nor the Sheriff's Pension Plan has a formal investment policy for custodial credit risk for investments.

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

Primary Government:

Investment Type	Not in the Government's Name
Government Sponsored Enterprises	\$ 6,019,490

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Not in the Government's Name
U.S. treasuries and securities	\$ 928,253
Government sponsored enterprises	2,133,146
Mutal funds	13,734,887
Corporate bonds	1,221,497
Corporate stock	5,226,480
Foreign mutual fund	7,212,744
Foreign bonds	92,940
Foreign equities	363,164
Total	\$ 30,913,111

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The Sheriff's Merit Board for the Sheriff's Pension Plans manages interest rate risk by authorizing a maximum average maturity of no more than 15 years be maintained in fixed income securities.

Primary Government:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Government sponsored enterprises	\$ -	\$ 6,019,490	\$ -
External investment pool	252,043	-	-
Totals	\$ 252,043	\$ 6,019,490	\$ -

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Government sponsored enterprises	\$ -	\$ 6,019,490	\$ -
External investment pool	252,043	-	-
Totals	<u>\$ 252,043</u>	<u>\$ 6,019,490</u>	<u>\$ -</u>

Credit Risk

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

Primary Government:

Standard & Poor's Rating	Moody's Rating	County's Investments	
		Government Sponsored Enterprise	Investment Pools
AAA	Aaa	<u>\$ 6,019,490</u>	<u>\$ 252,043</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	\$ -	\$ 484,357	\$ 180,843
AA	Aa	-	173,903	-
A	A	-	294,710	-
BBB	Baa	-	353,817	-
BB	Ba	-	7,650	-
Unrated	Unrated	<u>20,947,631</u>	<u>-</u>	<u>1,801,495</u>
Totals		<u>\$ 20,947,631</u>	<u>\$ 1,314,437</u>	<u>\$ 1,982,338</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% of the fixed income investments of the plan.

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

Primary Government:

Issuer	2009
Federal Home Loan Bank	\$ <u>3,995,010</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 governmental units' investments are denominated in U.S. currency.

Discretely Presented Component Units

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. At December 31, 2009, the County's discretely presented component units' deposits with financial institutions of \$44,733,669 were entirely insured by the federal depository insurance, with the exception of the Allen County Public Library's deposits in the amount of \$1,268,260. Deposits of \$517,627 are in excess of the insured amount and \$750,633 are in investment accounts that are uninsured.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. As of December 31, 2009, the County's discretely presented component units had the following investments:

Discretely Presented Component Units:

Investment Type	Fair Value
U.S. treasuries and securities	\$ 129,045
Government sponsored enterprises	473,493
Corporate bonds	405,129
Corporate stock	1,896,471
Mutual funds	<u>1,311,222</u>
Total	<u>\$ 4,215,360</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Policies

Indiana Code 5-13-9 authorizes the discretely presented component units to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the unit to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed fifty percent (50%) of the funds held by the discretely presented component units and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

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

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The discretely presented component units do not have a formal investment policy for custodial risk for investments.

Interest Rate Risk

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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Discretely Presented Component Units:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 50,957	\$ -	\$ 78,088
Government sponsored enterprises	67,800	65,335	340,358
Corporate bonds	107,262	65,615	232,252
Corporate stock	1,896,471	-	-
Mutual funds	1,311,222	-	-
Totals	<u>\$ 3,433,712</u>	<u>\$ 130,950</u>	<u>\$ 650,698</u>

Credit Risk

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

Discretely Presented Component Units:

Standard & Poor's Rating	Moody's Rating	Morningstar Risk Profile	Government Sponsored Enterprise	Corporate Bonds	Mutual Funds
AAA	Aaa		\$ 257,186	\$ -	\$ -
AA+			19,498	80,777	-
AA2			33,241	-	-
AA3			51,659	-	-
A+			-	31,947	-
A			41,471	200,358	-
A-			-	25,636	-
A1			18,991	-	-
A3			51,447	-	-
BBB+			-	66,411	-
Unrated			-	-	15,970
		High	-	-	82,062
		Average	-	-	515,300
		Below Average	-	-	376,730
		Low	-	-	321,160
Totals			<u>\$ 473,493</u>	<u>\$ 405,129</u>	<u>\$ 1,311,222</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a 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% invested in one company; no more than 20% invested in any one industry/market sector; no more than 10% of the total equity investments in international equities. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

Foreign Currency Risk

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

B. Capital Assets

Capital asset activity for the year ended December 31, 2009, 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	\$ 8,779,742	\$ 196,544	\$ 2,544	\$ 8,973,742
Construction in progress	15,692,940	8,751,275	3,327,606	21,116,609
Total capital assets, not being depreciated	<u>24,472,682</u>	<u>8,947,819</u>	<u>3,330,150</u>	<u>30,090,351</u>
Capital assets, being depreciated:				
Buildings	120,527,728	-	-	120,527,728
Improvements other than buildings	3,384,834	-	-	3,384,834
Machinery and equipment	33,594,454	1,138,673	1,963,355	32,769,772
Infrastructure being depreciated	283,260,442	6,737,536	33,244	289,964,734
Net investment in joint venture	5,700,327	82,735	-	5,783,062
Totals	<u>446,467,785</u>	<u>7,958,944</u>	<u>1,996,599</u>	<u>452,430,130</u>
Less accumulated depreciation for:				
Buildings	32,573,603	1,828,523	-	34,402,126
Improvements other than buildings	3,071,158	15,173	-	3,086,331
Machinery and equipment	25,458,057	2,128,660	1,816,355	25,770,362
Infrastructure being depreciated	89,572,236	5,882,281	18,794	95,435,723
Net investment in joint venture	1,590,622	144,577	-	1,735,199
Totals	<u>152,265,676</u>	<u>9,999,214</u>	<u>1,835,149</u>	<u>160,429,741</u>
Total capital assets, being depreciated, net	<u>294,202,109</u>	<u>(2,040,270)</u>	<u>161,450</u>	<u>292,000,389</u>
Total governmental activities capital assets, net	<u>\$ 318,674,791</u>	<u>\$ 6,907,549</u>	<u>\$ 3,491,600</u>	<u>\$ 322,090,740</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

<u>Primary Government</u>	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 380,487	\$ -	\$ -	\$ 380,487
Construction in progress	-	16,280	-	16,280
Total capital assets, not being depreciated	380,487	16,280	-	396,767
Capital assets, being depreciated:				
Land improvements	1,440,208	-	-	1,440,208
Buildings	76,087,507	4,645,969	5,976,750	74,756,726
Improvements other than buildings	4,310,618	1,441,120	-	5,751,738
Machinery and equipment	4,418,691	801,023	429,565	4,790,149
Totals	86,257,024	6,888,112	6,406,315	86,738,821
Less accumulated depreciation for:				
Land improvements	1,277,333	26,146	-	1,303,479
Buildings	30,439,194	2,055,942	2,395,486	30,099,650
Improvements other than buildings	2,837,889	157,965	-	2,995,854
Machinery and equipment	2,514,420	211,841	410,825	2,315,436
Totals	37,068,836	2,451,894	2,806,311	36,714,419
Total capital assets, being depreciated, net	49,188,188	4,436,218	3,600,004	50,024,402
Total business-type activities capital assets, net	\$ 49,568,675	\$ 4,452,498	\$ 3,600,004	\$ 50,421,169
<u>Discretely Presented Component Units</u>				
Capital assets, not being depreciated:				
Land	\$ 20,165,943	\$ 594,391	\$ -	\$ 20,760,334
Rare book collection	994,827	-	-	994,827
Building - solid waste	-	196,785	-	196,785
Machinery and equipment	906,850	-	-	906,850
Construction in progress	828,972	3,475,375	3,195,818	1,108,529
Total capital assets, not being depreciated	22,896,592	4,266,551	3,195,818	23,967,325
Capital assets, being depreciated:				
Buildings and improvements	161,804,672	2,390,685	-	164,195,357
Improvements other than buildings	538,660	96,212	-	634,872
Machinery and equipment	14,289,259	1,432,855	373,125	15,348,989
Infrastructure being depreciated	123,907,247	3,681,527	60,174	127,528,600
Library materials	11,058,998	3,287,615	3,541,207	10,805,406
Totals	311,598,836	10,888,894	3,974,506	318,513,224
Less accumulated depreciation for:				
Buildings and improvements	47,052,753	4,780,431	-	51,833,184
Improvements other than buildings	88,588	31,743	-	120,331
Machinery and equipment	10,264,320	841,880	315,991	10,790,209
Infrastructure being depreciated	75,892,155	5,207,180	60,174	81,039,161
Library materials	3,555,682	3,686,333	3,541,207	3,700,808
Totals	136,853,498	14,547,567	3,917,372	147,483,693
Total capital assets, being depreciated, net	174,745,338	(3,658,673)	57,134	171,029,531
Total discretely presented component units capital assets, net	\$ 197,641,930	\$ 607,878	\$ 3,252,952	\$ 194,996,856

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Governmental activities:	
General government	\$ 892,549
Public safety	2,458,391
Highways and streets	6,487,451
Health and welfare	105,466
Culture and recreation	<u>55,357</u>
Total depreciation expense - governmental activities	<u>\$ 9,999,214</u>
Business-type activities:	
Coliseum	<u>\$ 2,451,894</u>

C. Interfund Balances and Activity

1. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2009, is as follows:

Interfund Payables	Interfund Receivables		
	General Fund	Non-major Governmental	Total
Non-major governmental	<u>\$ 467,645</u>	<u>\$ 3,298,008</u>	<u>\$ 3,765,653</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, 2009, were as follows:

Transfer From	Transfer To		
	Rainy Day	Non-major Governmental	Totals
General	\$ -	\$ 180,000	\$ 180,000
Family and Children	2,682,750	-	2,682,750
Non-major Governmental	<u>601,472</u>	<u>8,711,255</u>	<u>9,312,727</u>
Totals	<u>\$ 3,284,222</u>	<u>\$ 8,891,255</u>	<u>\$ 12,175,477</u>

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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Long-Term Liabilities

1. General Obligation Bonds

Primary Government

The primary government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities.

General obligation bonds are direct obligations and pledge the full faith and credit of the primary government. General obligation bonds currently outstanding at year end are as follows:

Purpose	Interest Rates	Balance December 31, 2009	Current Portion	Discount	Net Noncurrent
2001 Allen County flood control refunding bonds	4.30%	\$ 650,000	\$ 650,000	\$ (1,918)	\$ -
2001 Allen County radio communication bonds	4.25% to 4.4%	1,565,000	655,000	-	910,000
2004 Allen County bridge bonds	2.75%	905,000	905,000	-	-
Totals		<u>\$ 3,120,000</u>	<u>\$ 2,210,000</u>	<u>\$ (1,918)</u>	<u>\$ 910,000</u>

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

Year Ended December 31	Governmental Activities	
	Principal	Interest
2010	\$ 2,210,000	\$ 94,036
2011	685,000	32,303
2012	225,000	4,950
Totals	<u>\$ 3,120,000</u>	<u>\$ 131,289</u>

2. First Mortgage Bonds

Primary Government

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

Purpose	Interest Rates	Balance December 31, 2009	Current Portion	Premium (Deferral of loss on refunding)	Net Noncurrent
2001 Juvenile Justice Center first mortgage bonds	4% to 4.5%	\$ 18,122,358	\$ 1,755,000	-	\$ 16,367,358
2005 Jail building first mortgage refunding bonds	4.375% to 5.0%	15,445,000	1,175,000	(321,706)	13,948,294
2001 B War Memorial Coliseum additions first mortgage revenue bonds	6.4% to 6.875%	5,085,000	185,000	-	4,900,000
2002 War Memorial Coliseum building first mortgage refunding bonds	5%	2,005,000	2,005,000	-	-
2007 A War Memorial Coliseum additions refunding first mortgage revenue bonds	4.3% to 5.75%	23,390,000	970,000	(966,029)	21,453,971
Totals		<u>\$ 64,047,358</u>	<u>\$ 6,090,000</u>	<u>\$ (1,287,735)</u>	<u>\$ 56,669,623</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Year Ended December 31	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2010	\$ 2,930,000	\$ 1,544,737	\$ 3,160,000	\$ 1,422,066
2011	3,045,000	1,411,118	1,210,000	1,295,731
2012	3,185,000	1,270,993	1,255,000	1,241,514
2013	3,325,000	1,120,951	1,325,000	1,184,741
2014	3,490,000	962,638	1,365,000	1,125,231
2015-2019	16,702,358	3,599,387	8,495,000	4,544,250
2020-2024	890,000	19,469	11,225,000	2,141,186
2025	-	-	2,445,000	90,084
Totals	\$ 33,567,358	\$ 9,929,293	\$ 30,480,000	\$ 13,044,803

Discretely Presented Component Units

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

Purpose	Interest Rates	Balance December 31, 2009	Current Portion	Premium (Deferral of loss on refunding)	Net Noncurrent
2003 Allen County Public Library first mortgage bonds	3% to 5%	\$ 11,150,000	\$ -	\$ 15,277	\$ 11,165,277
2004 Allen County Public Library first mortgage bonds	4.375% to 5%	19,400,000	3,665,000	954,245	16,689,245
2005 Allen County Public Library first mortgage bonds	3.3% to 5%	30,275,000	70,000	(360,201)	29,844,799
Totals		\$ 60,825,000	\$ 3,735,000	\$ 609,321	\$ 57,699,321

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

Year Ended December 31	Discretely Presented Component Units	
	Principal	Interest
2010	\$ 3,735,000	\$ 2,894,165
2011	3,915,000	2,706,320
2012	4,115,000	2,509,098
2013	4,330,000	2,301,695
2014	4,545,000	2,083,520
2015-2019	26,015,000	7,146,373
2020-2022	14,170,000	1,028,625
Totals	\$ 60,825,000	\$ 20,669,796

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2009	Current Portion	Discount	Net Noncurrent
2009 Maplecrest Road Bridge Bond	2.5% to 4.7%	\$ 25,000,000	\$ 775,000	\$ (246,875)	\$ 23,978,125
2001 Allen County Parking Garage Bonds	4.77% to 5.59%	<u>1,290,000</u>	<u>80,000</u>	<u>(24,438)</u>	<u>1,185,562</u>
Totals		<u>\$ 26,290,000</u>	<u>\$ 855,000</u>	<u>\$ (271,313)</u>	<u>\$ 25,163,687</u>

Revenue bonds debt service requirements to maturity are as follows:

	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2010	\$ 855,000	\$ 866,113
2011	895,000	1,009,771
2012	930,000	985,000
2013	975,000	959,050
2014	1,010,000	930,817
2015-2019	5,850,000	4,083,242
2020-2024	7,025,000	2,839,251
2025-2029	<u>8,750,000</u>	<u>1,169,134</u>
Totals	<u>\$ 26,290,000</u>	<u>\$ 12,842,378</u>

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, 2009	Current Portion	Premium (Discount) (Deferral of Loss on Refunding)	Net Noncurrent
1998 First mortgage revenue bonds	5.0% to 5.3%	\$ 16,280,000	\$ -	\$ (102,997)	\$ 16,177,003
2004 Airport improvement refunding bonds	3.25% to 5%	<u>8,610,000</u>	<u>2,965,000</u>	<u>128,220</u>	<u>5,773,220</u>
Totals		<u>\$ 24,890,000</u>	<u>\$ 2,965,000</u>	<u>\$ 25,223</u>	<u>\$ 21,950,223</u>

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Revenue bonds debt service requirements to maturity are as follows:

	Discretely Presented Component Unit	
	Principal	Interest
2010	\$ 2,965,000	\$ 1,209,816
2011	3,100,000	1,063,848
2012	3,250,000	907,429
2013	3,445,000	744,928
2014	2,530,000	572,935
2015-2019	8,615,000	1,493,686
2020	985,000	24,625
Totals	\$ 24,890,000	\$ 6,017,267

4. Advance Refunding

Primary Government

In prior years, the primary government defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments of the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the primary government's financial statements. The following outstanding bonds, at December 31, 2009, were considered defeased:

	Amount
Governmental activities	\$ 15,588,555
Business-type activities	22,470,000

Discretely Presented Component Units

In prior years, the Allen County Public Library defeased certain bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments of the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Library's financial statements. The following outstanding bonds, at December 31, 2009, were considered defeased:

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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

5. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2009, was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable:					
General obligation	\$ 6,140,000	\$ -	\$ 3,020,000	\$ 3,120,000	\$ 2,210,000
First mortgage	36,382,358	-	2,815,000	33,567,358	2,930,000
Revenues	<u>1,365,000</u>	<u>25,000,000</u>	<u>75,000</u>	<u>26,290,000</u>	<u>855,000</u>
Total bonds payable	<u>43,887,358</u>	<u>25,000,000</u>	<u>5,910,000</u>	<u>62,977,358</u>	<u>5,995,000</u>
Compensated absences	2,867,309	2,776,994	2,867,309	2,776,994	2,776,994
Other postemployment benefits liability	<u>2,399,005</u>	<u>972,969</u>	<u>-</u>	<u>3,371,974</u>	<u>-</u>
Total governmental activities long-term liabilities	<u>\$ 49,153,672</u>	<u>\$ 28,749,963</u>	<u>\$ 8,777,309</u>	<u>\$ 69,126,326</u>	<u>\$ 8,771,994</u>
Business-type activities:					
First mortgage general obligation bonds payable:					
Coliseum	\$ 3,960,000	\$ -	\$ 1,955,000	\$ 2,005,000	\$ 2,005,000
First mortgage revenue bonds payable:					
Coliseum	<u>29,560,000</u>	<u>-</u>	<u>1,085,000</u>	<u>28,475,000</u>	<u>1,155,000</u>
Total bonds payable	<u>33,520,000</u>	<u>-</u>	<u>3,040,000</u>	<u>30,480,000</u>	<u>3,160,000</u>
Compensated absences	<u>40,109</u>	<u>38,828</u>	<u>40,109</u>	<u>38,828</u>	<u>38,828</u>
Total business-type activities long-term liabilities	<u>\$ 33,560,109</u>	<u>\$ 38,828</u>	<u>\$ 3,080,109</u>	<u>\$ 30,518,828</u>	<u>\$ 3,198,828</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>
General obligation bonds	\$ 280,000	\$ -	\$ 280,000	\$ -	\$ -
First mortgage general obligation bonds	64,110,000	-	3,285,000	60,825,000	3,735,000
First mortgage revenue bonds	27,725,000	-	2,835,000	24,890,000	2,965,000
Loan payable	16,600	-	16,600	-	-
Compensated absences	<u>2,027,927</u>	<u>1,146,713</u>	<u>1,087,002</u>	<u>2,087,638</u>	<u>347,586</u>
Total discretely presented component units	<u>\$ 94,159,527</u>	<u>\$ 1,146,713</u>	<u>\$ 7,503,602</u>	<u>\$ 87,802,638</u>	<u>\$ 7,047,586</u>

E. Restricted Assets

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

Coliseum ticket office fund	\$ 544,653
Coliseum advance customer deposits	248,295
Food and beverage supplemental tax fund	5,456,278
Sports and convention fund	<u>1,550,216</u>
Total restricted assets	<u>\$ 7,799,442</u>

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 three years. There were no significant reductions in insurance by major category of risk.

Automobile Insurance

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

The primary government is assuming 100% of the risk in these areas described above. Each department is responsible for the first \$500 deductible per each vehicle loss. Funding levels are determined based on the Insurance Director's analysis of prior years' claims history. The source of revenue is money appropriated from the County General Fund for automobile insurance, and also from the money or funds collected on behalf of the County arising from automobile insurance. The funding level for 2009 was \$26,409. There were no incurred but not reported claims at December 31, 2009. The cash balance in the fund at December 31, 2009, was \$147,952.

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 2009 was \$466,439. Incurred but not reported claims have not been accrued as a liability as of December 31, 2009.

Group Health Insurance

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

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:

	2008	2009
Unpaid claims, beginning of fiscal year	\$ 2,072,691	\$ 1,882,897
Incurred claims and changes in estimates	11,665,619	9,050,925
Claim payments	11,855,413	9,716,870
Unpaid claims, end of fiscal year	\$ 1,882,897	\$ 1,216,952

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 2009. 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 2009 was \$0. There were no incurred but not reported claims at December 31, 2009. The cash balance in the fund at December 31, 2009, was \$204,729.

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, 2009, there were six series of Industrial Revenue Bonds outstanding with an aggregate principal amount payable of \$34,986,621.

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) In addition to the base rent, Recovery will pay \$60,000 per year toward the unpaid lease balance owing under the original lease agreement. The unpaid lease balance at December 31, 2009, was \$380,756. Due to the uncertainty of payments, the receivable is not shown on the financial statements. Any payments received will be shown as revenue in the year received. The additional rent shall be payable on the first day of December each year.

(c) Payments totaling \$360,000 were made during 2009, decreasing the unpaid balance by \$130,119, after applying a capital improvements credit of \$70,119.

3. Improvements

Capital repairs (as defined by the lease) are the responsibility of Allen County to the limit of 80% of all rent collected from Recovery. Sufficient funds from the base rent shall be deposited to a separate Maintenance Fund to accrue to the benefit of Byron Health Center. Recovery may elect to pay for repairs or capital improvements and receive a credit of up to 80% of the base rent per year. A credit of \$70,119 was taken during the year 2009.

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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

F. Tax Incremental Revenue Bonds and Loans

1. Infrastructure for Nestle USA Distribution Facility

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

The \$2,440,000 1999 Allen County Redevelopment District Tax Incremental Revenue Bonds are due in installments of \$80,000 to \$115,000, plus interest at 6.25% to 6.7%. Bonds outstanding at December 31, 2009, were \$1,255,000.

2. Infrastructure for General Motors Facility

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

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

The \$9,275,000, 2005 Allen County Redevelopment District Tax Increment Revenue Bonds are in two series: Series 2005A (Tax Exempt) and Series B (Taxable). Series 2005A in the amount of \$6,985,000 was issued for purposes to cause the 1997 GM TIF bonds to be advance refunded and defeased. Series 2005B in the amount of \$2,290,000 was used to provide money to finance the purchase of lease of certain equipment by the Commission to be leased or leased back to General Motors Corporation and pay all costs incidental thereto including the issuance cost of the Series 2005B Bonds. Total debt outstanding at December 31, 2009, was \$6,845,000 Series 2005A and \$2,250,000 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, 2009, was \$1,141,688. Repayment of this loan will be made by using tax increment financing revenues from the Vera Bradley Economic Development Area established pursuant to Indiana Code 36-7-14-41.

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

Allen County provided certain public infrastructure improvements at the intersection of North Clinton Street (formerly Leo Road) and Mayhew Road. These improvements were financed by a loan from various Allen County Highway Funds. The loan outstanding at December 31, 2009, was \$1,629,753. Repayment of the loan will be made by using tax increment financing revenues from the Oak Crossing Economic Development Area (EDA).

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

5. Incentive for Baekgaard Limited

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

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

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, 2009, the County contributed \$417,502 to the plan.

Annual OPEB Cost and Net OPEB Obligation

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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Annual required contribution	\$ 1,429,795
Interest on net OPEB obligation	107,955
Adjustment to annual required contribution	<u>(147,279)</u>
Annual OPEB cost	1,390,471
Contributions made	<u>417,502</u>
Increase in net OPEB obligation	972,969
Net OPEB obligation, beginning of year	<u>2,399,005</u>
Net OPEB obligation, end of year	<u><u>\$ 3,371,974</u></u>

The County's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 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>
12-31-07	\$ 1,684,745	28%	\$ 1,217,024
12-31-08	1,670,749	29%	2,399,005
12-31-09	1,390,471	30%	3,371,974

Funding Status and Fund Progress

As of January 1, 2010, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$12,586,405, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$12,586,405, and the ratio of the UAAL to covered payroll was 21.5%.

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.

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 January 1, 2010, actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 10% initially, reduced by decrements to an ultimate rate of 5% after 9 years. The UAAL is being amortized as a level dollar amount over 30 years based on an open group. The remaining amortization period at December 31, 2009, was 28 years.

H. Extraordinary Loss on Disposal of Capital Assets

During June of 2009, Memorial Stadium at the War Memorial Coliseum was demolished at a cost of approximately \$1,500,000. The demolition resulted in a extraordinary loss of \$3,382,034.

I. Pension Plans

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

1. Public Employees' Retirement Fund

Plan Description

The primary government contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the primary government authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. The report may be obtained by contacting:

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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
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Funding Policy

PERF members are required to contribute 3 percent of their annual covered salary. The County is required to contribute at an actuarially determined rate; the current rate is 6.0 percent of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by the PERF Board of Trustees. The negative Net Pension Obligation (NPO) is considered an asset of the County and is reflected as such in the Statement of Net Assets.

Annual Pension Cost

For 2009, the County's annual pension cost of \$3,026,240 for PERF was in excess of the County's required and actual contributions.

2. County Police Retirement Plan

Plan Description

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

Funding Policy

Plan member's contributions are authorized by state statute (IC 36-8-10-12) and may not exceed six percent (6%) of the employee's average monthly wages. The County is required to make a minimum annual contribution that is sufficient to prevent deterioration in the actuarial status of the trust fund during that year; the amount contributed for 2009 was \$1,489,511. The contribution requirements of plan members and the County are established and can be amended by state statute. The negative Net Pension Obligation (NPO) is considered an asset of the County and is reflected as such in the Statement of Net Assets.

Annual Pension Cost

For 2009, the County's annual pension cost of \$1,456,017 for the County Police Retirement Plan was less than the County's required and actual contributions.

3. County Police Benefit Plan

Plan Description

The primary government contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the primary government's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides

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NOTES TO FINANCIAL STATEMENTS
(Continued)

dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the County Sheriff.

Funding Policy

The contribution requirements of plan members and the County are established and can be amended by the County Council. The amount contributed by the County for 2009 was \$94,689. The Net Pension Obligation (NPO) is reported as an asset of the County and is reflected as such in the Statement of Net Assets.

Annual Pension Cost

For 2009, the County's annual pension cost of \$94,437 for the County Police Benefit Plan was less than the County's required and actual contributions.

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 3,011,746	\$ 1,442,553	\$ 94,689
Interest on net pension obligation	(103,847)	(17,471)	327
Adjustment to annual required contribution	118,341	30,935	(579)
Annual pension cost	3,026,240	1,456,017	94,437
Contributions made	3,000,918	1,489,511	94,689
Increase (decrease) in net pension obligation	25,322	(33,494)	(252)
Net pension obligation, beginning of year	(1,432,368)	(240,986)	4,513
Net pension obligation, end of year	\$ (1,407,046)	\$ (274,480)	\$ 4,261
Contribution rates:			
County	6%	30%	1%
Plan members	3%	3%	None
Actuarial valuation date	07-01-09	01-01-10	01-01-10
Actuarial cost method	Entry age normal cost	Frozen Entry age	Aggregate
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	
Amortization period	30 years	30 years	*
Amortization period (from date)	07-01-97	12-31-97	*
Asset valuation method	75% of expected actuarial value plus 25% of market value	75% of expected actuarial value plus 25% of market value	75% of expected actuarial value plus 25% of market value

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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Assumptions	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7.25%	7.25%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	4%	1%	1%
Cost-of-living adjustments	2%	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	06-30-07	\$ 2,644,250	90%	\$ (1,476,247)
	06-30-08	2,668,334	98%	(1,432,368)
	06-30-09	3,026,240	99%	(1,407,046)
County Police Retirement Plan	12-31-06	870,322	119%	(219,858)
	12-31-07	973,179	102%	(240,986)
	12-31-08	1,456,017	102%	(274,480)
County Police Benefit Plan	12-31-06	82,311	100%	4,780
	12-31-07	70,299	100%	4,513
	12-31-08	94,437	100%	4,261

ALLEN COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-07	\$ 53,500,163	\$ 52,937,197	\$ 562,966	101%	\$ 45,402,554	1%
07-01-08	58,074,837	60,201,400	(2,126,563)	96%	48,187,934	(4%)
07-01-09	54,566,123	63,301,109	(8,734,986)	86%	54,271,013	(16%)

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)
01-01-05	\$ 25,239,949	\$ 33,449,599	\$ (8,209,650)	75%	\$ 4,620,150	(178%)
01-01-06	27,137,283	30,211,612	(3,074,329)	90%	5,540,671	(55%)
01-01-07	29,635,099	32,410,952	(2,775,853)	91%	5,244,941	(53%)
01-01-08	31,753,559	35,006,847	(3,253,288)	91%	5,775,592	(56%)
01-01-09	30,552,846	37,388,141	(6,835,295)	82%	6,363,635	(107%)
01-01-10	32,172,786	42,190,022	(10,017,236)	76%	6,250,714	(160%)

County Police Benefit Plan*

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-06	\$ 700,451	\$ 700,451	\$ -	100%	\$ 5,540,671	0%
01-01-07	840,328	840,328	-	100%	5,244,941	0%
01-01-08	951,804	951,804	-	100%	5,775,592	0%
01-01-09	944,330	944,330	-	100%	6,363,635	0%
01-01-10	1,058,649	1,058,649	-	100%	6,250,714	0%

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

Retiree Health Care Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	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%)

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
12-31-04	\$ 1,267,279	103%
12-31-05	961,736	123%
12-31-06	867,453	120%
12-31-07	960,896	104%
12-31-08	1,442,553	103%

County Police Benefit Plan		
Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed County
12-31-04	\$ 31,717	83%
12-31-05	117,825	100%
12-31-06	82,594	100%
12-31-07	70,566	100%
12-31-08	94,689	100%

ALLEN COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2009

	General Fund				Family and Children Fund				Rainy Day Fund			
	Budgeted Amounts		Actual	Variance	Budgeted Amounts		Actual	Variance	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final	Original	Final	Amounts	With Final	Original	Final	Amounts	With Final
			(Budgetary	Budget			(Budgetary	Budget			(Budgetary	Budget
		Basis)	Positive			Basis)	Positive			Basis)	Positive	
			(Negative)				(Negative)				(Negative)	
Revenues:												
Taxes:												
Property	\$ 62,496,150	\$ 62,496,150	\$ 62,929,105	\$ 432,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 910,706	\$ 910,706
Licenses and permits	2,287,476	2,287,476	1,679,864	(607,612)	-	-	-	-	-	-	-	-
Intergovernmental	11,226,364	11,226,364	12,315,982	1,089,618	-	-	1,063,416	1,063,416	-	-	-	-
Charges for services	3,678,000	3,678,000	4,276,577	598,577	-	-	-	-	-	-	-	-
Fines and forfeits	2,500,000	2,500,000	1,964,931	(535,069)	-	-	-	-	-	-	-	-
Other	5,743,000	5,743,000	5,714,771	(28,229)	-	-	47,793	47,793	-	-	64,597	64,597
Total revenues	87,930,990	87,930,990	88,881,230	950,240	-	-	1,111,209	1,111,209	-	-	975,303	975,303
Expenditures:												
Current:												
General government	42,894,511	46,883,992	43,251,628	3,632,364	-	-	-	-	-	-	-	-
Public safety	38,369,780	41,175,159	39,864,674	1,310,485	-	-	-	-	-	-	-	-
Health and welfare	6,821,220	8,417,218	7,386,444	1,030,774	-	7,228,805	2,841,158	4,387,647	-	-	-	-
Culture and recreation	529,872	529,872	507,846	22,026	-	-	-	-	-	-	-	-
Economic development	-	1,892,529	325,000	1,567,529	-	-	-	-	-	-	-	-
Total expenditures	88,615,383	98,898,770	91,335,592	7,563,178	-	7,228,805	2,841,158	4,387,647	-	-	-	-
Other financing sources (uses):												
Operating transfers in	-	-	-	-	-	-	-	-	-	-	3,284,222	3,284,222
Operating transfers out	-	-	(180,000)	(180,000)	-	-	(2,682,750)	(2,682,750)	-	-	-	-
Temporary loan proceeds	-	-	4,000,000	4,000,000	-	-	-	-	-	-	5,000,000	5,000,000
Repayment of temporary loan	-	-	(4,000,000)	(4,000,000)	-	-	-	-	-	-	(5,000,000)	(5,000,000)
Total other financing sources (uses)	-	-	(180,000)	(180,000)	-	-	(2,682,750)	(2,682,750)	-	-	3,284,222	3,284,222
Net change in fund balances	(684,393)	(10,967,780)	(2,634,362)	8,333,418	-	(7,228,805)	(4,412,699)	2,816,106	-	-	4,259,525	4,259,525
Fund balances - beginning	20,000,846	20,000,846	20,000,846	-	2,303,803	2,303,803	2,303,803	-	15,422,547	15,422,547	15,422,547	-
Fund balances - December 31	\$ 19,316,453	\$ 9,033,066	\$ 17,366,484	\$ 8,333,418	\$ 2,303,803	\$ (4,925,002)	\$ (2,108,896)	\$ 2,816,106	\$ 15,422,547	\$ 15,422,547	\$ 19,682,072	\$ 4,259,525

ALLEN COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGET/GAAP RECONCILIATION
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2009

The major differences between Budgetary (Non-GAAP) basis and GAAP basis are:

- a. Revenues are recorded when received in cash (budgetary) as opposed to susceptible to accrual (GAAP).
- b. Expenditures are recorded when paid in cash (budgetary) as opposed to when the liability is incurred (GAAP).

Adjustments necessary to convert the results of operations at the end of the year on a budgetary basis to a GAAP basis are as follows:

	<u>General</u>	<u>Family and Children</u>	<u>Rainy Day</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (budgetary basis)	\$ (2,634,362)	\$ (4,412,699)	\$ 4,259,525
Adjustments:			
To adjust revenues for accruals	277,491	(721,309)	2,202,006
To adjust expenditures for accruals	<u>3,586,222</u>	<u>2,830,205</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (GAAP basis)	<u>\$ 1,229,351</u>	<u>\$ (2,303,803)</u>	<u>\$ 6,461,531</u>

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009

<u>Assets</u>	County Highway	Local Road and Street	Service of Process	County Health	Property Reassessment	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services
Cash and cash equivalents	\$ 5,144,354	\$ 3,116,483	\$ 96,261	\$ 2,004,345	\$ 1,172,644	\$ 171,410	\$ 267,119
Investments	117,549	71,293	-	41,019	26,406	-	6,177
Receivables (net of allowances for uncollectibles):							
Interest	1,216	-	-	-	-	-	-
Taxes	47,461	-	-	171,153	32,259	-	-
Accounts	22,325	-	6,500	9,368	8,364	10,504	38,651
Special assessments	-	-	-	-	-	-	-
Intergovernmental	882,277	371,447	-	11,990	2,260	-	-
Interfund receivables:							
Interfund loans	-	1,629,753	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 6,215,182	\$ 5,188,976	\$ 102,761	\$ 2,237,875	\$ 1,241,933	\$ 181,914	\$ 311,947
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 187,552	\$ 75,992	\$ -	\$ 10,875	\$ 249,754	\$ -	\$ 14,645
Accrued payroll and withholdings payable	181,635	-	-	81,728	10,056	4,676	17,423
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	183,143	34,519	-	-
Total liabilities	369,187	75,992	-	275,746	294,329	4,676	32,068
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	5,845,995	5,112,984	102,761	1,962,129	947,604	177,238	279,879
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	5,845,995	5,112,984	102,761	1,962,129	947,604	177,238	279,879
Total liabilities and fund balances	\$ 6,215,182	\$ 5,188,976	\$ 102,761	\$ 2,237,875	\$ 1,241,933	\$ 181,914	\$ 311,947

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	Accident Report	County Surveyor's Corner Perpetuation	Firearms Training	County Extradition	Recorders Records Perpetuation	Drainage Maintenance	Jail Commissary
Cash and cash equivalents	\$ 3,305	\$ 482,533	\$ 16,779	\$ 66,870	\$ 958,052	\$ 4,691,811	\$ 244,748
Investments	-	-	-	-	21,534	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	7,910	-	6,500	39,159	-	-
Special assessments	-	-	-	-	-	27,588	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 3,305	\$ 490,443	\$ 16,779	\$ 73,370	\$ 1,018,745	\$ 4,719,399	\$ 244,748
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 1,211	\$ 2,395	\$ 2,056	\$ 2,027	\$ 2,833	\$ 38,006	\$ -
Accrued payroll and withholdings payable	-	-	-	-	13,674	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	36,500
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	1,211	2,395	2,056	2,027	16,507	38,006	36,500
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	2,094	488,048	14,723	71,343	1,002,238	4,681,393	208,248
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	2,094	488,048	14,723	71,343	1,002,238	4,681,393	208,248
Total liabilities and fund balances	\$ 3,305	\$ 490,443	\$ 16,779	\$ 73,370	\$ 1,018,745	\$ 4,719,399	\$ 244,748

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(Continued)

<u>Assets</u>	Local Health Maintenance	County User Fee	County Law Enforcement Continuing Education	County Corrections	Community Corrections	Community Corrections - Home Detention	Redevelopment Commission
Cash and cash equivalents	\$ 287,478	\$ 42,880	\$ 4,588	\$ 228,552	\$ 1,022,439	\$ -	\$ 368,883
Investments	6,507	-	-	-	-	-	8,181
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	488	4,271	-	-	-	8,244	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	1,300	-	136,051	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	4,659	-	-	-	-
Total assets	\$ 294,473	\$ 47,151	\$ 10,547	\$ 228,552	\$ 1,158,490	\$ 8,244	\$ 377,064
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 4,578	\$ 2,004	\$ -	\$ 42,272	\$ 15,192	\$ -
Accrued payroll and withholdings payable	5,232	-	-	-	54,272	65,762	-
Interfund payables:							
Interfund loans	-	-	-	-	30,208	123,773	-
Interfund services provided and used	-	3,141	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	5,232	7,719	2,004	-	126,752	204,727	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	289,241	39,432	8,543	228,552	1,031,738	(196,483)	377,064
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	289,241	39,432	8,543	228,552	1,031,738	(196,483)	377,064
Total liabilities and fund balances	\$ 294,473	\$ 47,151	\$ 10,547	\$ 228,552	\$ 1,158,490	\$ 8,244	\$ 377,064

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(Continued)

<u>Assets</u>	Hazardous Waste	Alcohol Abuse Deterrent Program	Narcotics	Park and Recreation Nonreverting	Economic Development	Emergency Planning and Right to Know	Vehicle Title Inspection
Cash and cash equivalents	\$ 3,105,613	\$ 7,668	\$ 11,441	\$ 301,280	\$ 259,132	\$ 193,573	\$ 5,369
Investments	68,869	-	-	6,730	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	15,303	136	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	30,208	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	<u>\$ 3,174,482</u>	<u>\$ 22,971</u>	<u>\$ 11,577</u>	<u>\$ 308,010</u>	<u>\$ 289,340</u>	<u>\$ 193,573</u>	<u>\$ 5,369</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 1,865	\$ 1,576	\$ -	\$ 2,070	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,865</u>	<u>1,576</u>	<u>-</u>	<u>2,070</u>	<u>-</u>
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	3,174,482	22,971	9,712	306,434	289,340	191,503	5,369
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	<u>3,174,482</u>	<u>22,971</u>	<u>9,712</u>	<u>306,434</u>	<u>289,340</u>	<u>191,503</u>	<u>5,369</u>
Total liabilities and fund balances	<u>\$ 3,174,482</u>	<u>\$ 22,971</u>	<u>\$ 11,577</u>	<u>\$ 308,010</u>	<u>\$ 289,340</u>	<u>\$ 193,573</u>	<u>\$ 5,369</u>

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(Continued)

<u>Assets</u>	Record Check	Plat Book	County Drug Free Community	Supplemental Public Defender Services	Emergency Telephone System	Public Information	Drug Task Force
Cash and cash equivalents	\$ 83,130	\$ 24,202	\$ 259,579	\$ 67,038	\$ 2,945,341	\$ 432,291	\$ 61,610
Investments	-	-	-	-	67,467	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	540	20,507	4,127	147,163	64,243	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	13,506	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 83,130	\$ 24,742	\$ 280,086	\$ 84,671	\$ 3,159,971	\$ 496,534	\$ 61,610
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 7,752	\$ 16,901	\$ 1,505	\$ -
Accrued payroll and withholdings payable	-	3,234	-	-	18,676	4,643	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	3,234	-	7,752	35,577	6,148	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	83,130	21,508	280,086	76,919	3,124,394	490,386	61,610
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	83,130	21,508	280,086	76,919	3,124,394	490,386	61,610
Total liabilities and fund balances	\$ 83,130	\$ 24,742	\$ 280,086	\$ 84,671	\$ 3,159,971	\$ 496,534	\$ 61,610

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(Continued)

<u>Assets</u>	Court Appointed Special Advocate	Board of Health Donations	Law Enforcement	Sexual Transmitted Disease Donations	Tax Sale Fee	Park and Recreation Gift	Indiana Law Enforcement Assist Grant
Cash and cash equivalents	\$ 279,856	\$ 15,724	\$ 149,243	\$ 13,622	\$ 195,228	\$ 167,281	\$ 88,067
Investments	-	-	-	-	-	3,646	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	6,202	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 279,856	\$ 15,724	\$ 155,445	\$ 13,622	\$ 195,228	\$ 170,927	\$ 88,067
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 25,866	\$ -	\$ -
Accrued payroll and withholdings payable	3,813	-	6,628	-	3,413	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	3,813	-	6,628	-	29,279	-	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	276,043	15,724	148,817	13,622	165,949	170,927	88,067
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	276,043	15,724	148,817	13,622	165,949	170,927	88,067
Total liabilities and fund balances	\$ 279,856	\$ 15,724	\$ 155,445	\$ 13,622	\$ 195,228	\$ 170,927	\$ 88,067

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(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	\$ 58,537	\$ 12,384	\$ 68,589	\$ 38,183	\$ 648,930	\$ 10,354	\$ 221,792
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	777	3,573	44,640	2,360	24,473
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	54,631	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 58,537	\$ 12,384	\$ 69,366	\$ 41,756	\$ 748,201	\$ 12,714	\$ 246,265
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 3,705	\$ -	\$ 15,081	\$ 3,690	\$ 4,250
Accrued payroll and withholdings payable	-	-	-	-	17,820	-	10,096
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	1,518
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	3,705	-	32,901	3,690	15,864
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	58,537	12,384	65,661	41,756	715,300	9,024	230,401
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	58,537	12,384	65,661	41,756	715,300	9,024	230,401
Total liabilities and fund balances	\$ 58,537	\$ 12,384	\$ 69,366	\$ 41,756	\$ 748,201	\$ 12,714	\$ 246,265

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(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	\$ 21,893	\$ 3,072	\$ 186	\$ 2,305	\$ 4,321	\$ 635,414	\$ -
Investments	-	-	-	-	-	14,198	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	630	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	81,640
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 22,523	\$ 3,072	\$ 186	\$ 2,305	\$ 4,321	\$ 649,612	\$ 81,640
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 2,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	17,538
Interfund payables:							
Interfund loans	-	-	-	-	-	-	125,450
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	2,188	-	-	-	-	-	142,988
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	20,335	3,072	186	2,305	4,321	649,612	(61,348)
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	20,335	3,072	186	2,305	4,321	649,612	(61,348)
Total liabilities and fund balances	\$ 22,523	\$ 3,072	\$ 186	\$ 2,305	\$ 4,321	\$ 649,612	\$ 81,640

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(Continued)

<u>Assets</u>	Emergency Preparedness Gift	Storm Water Study	Internet Access	Prisoner Reimbursement	Juvenile Public Defender User Fees	Mobil Command Unit	Clerk Record Perpetuation
Cash and cash equivalents	\$ -	\$ 61,280	\$ 229,325	\$ 7,816	\$ 48,941	\$ 12,638	\$ 179,430
Investments	-	1,299	-	-	1,036	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	11,010	-	585	-	9,152
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ -	\$ 62,579	\$ 240,335	\$ 7,816	\$ 50,562	\$ 12,638	\$ 188,582
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	2,015
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	2,015
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	62,579	240,335	7,816	50,562	12,638	186,567
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	-	62,579	240,335	7,816	50,562	12,638	186,567
Total liabilities and fund balances	\$ -	\$ 62,579	\$ 240,335	\$ 7,816	\$ 50,562	\$ 12,638	\$ 188,582

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(Continued)

<u>Assets</u>	Alcohol and Drug User Fees	Sales Disclosure	Hessen Cassel Sanitary Sewer	Sale of County Owned Property	Levy Excess Fund	Allen County Children's Home Gift	Prosecutor's Federal Asset Seizure
Cash and cash equivalents	\$ 1,258,646	\$ 155,782	\$ -	\$ -	\$ 612,793	\$ 46,729	\$ 247,561
Investments	-	3,466	-	-	-	-	5,737
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	37,848	415	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 1,296,494	\$ 159,663	\$ -	\$ -	\$ 612,793	\$ 46,729	\$ 253,298
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 20,600	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ 8,084
Accrued payroll and withholdings payable	15,796	1,776	-	-	-	-	-
Interfund payables:							
Interfund loans	350,483	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	386,879	32,776	-	-	-	-	8,084
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	909,615	126,887	-	-	612,793	46,729	245,214
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	909,615	126,887	-	-	612,793	46,729	245,214
Total liabilities and fund balances	\$ 1,296,494	\$ 159,663	\$ -	\$ -	\$ 612,793	\$ 46,729	\$ 253,298

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	Community Corrections Weed and Seed Initiative	Sheriff Donation	Wireless Emergency Phone	Youth Services Per Diem Fees	Wood Youth Per Diem Fees	Children's Psychiatric Residential Treatment Services	Check Deception Program
Cash and cash equivalents	\$ -	\$ 10,477	\$ 51,168	\$ 337,050	\$ 45,532	\$ -	\$ 21,692
Investments	-	-	1,085	7,323	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	13	314	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	44,892	9,270	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ -	\$ 10,477	\$ 52,253	\$ 389,278	\$ 55,116	\$ -	\$ 21,692
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,264	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	2,192
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	1,264	-	2,192
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	10,477	52,253	389,278	53,852	-	19,500
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	-	10,477	52,253	389,278	53,852	-	19,500
Total liabilities and fund balances	\$ -	\$ 10,477	\$ 52,253	\$ 389,278	\$ 55,116	\$ -	\$ 21,692

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	Adult Protective Services	Unsafe Building	Court Improvement Project Allen-CIP-FY-03/04	Traffic Enforcement Equipment	Kryder House Juvenile Justice & Delinquency Prevention Grant	TB Emergency Program	Tobacco Master Plan Program
Cash and cash equivalents	\$ -	\$ 32,367	\$ 9,147	\$ -	\$ -	\$ -	\$ 235,154
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	2,530	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	48,175	-	41,750	-	-	7,788	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 48,175	\$ 34,897	\$ 50,897	\$ -	\$ -	\$ 7,788	\$ 235,154
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	8,812	-	-	-	-	1,411	4,763
Interfund payables:							
Interfund loans	48,174	-	-	-	-	7,787	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	56,986	-	-	-	-	9,198	4,763
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	(8,811)	34,897	50,897	-	-	(1,410)	230,391
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	(8,811)	34,897	50,897	-	-	(1,410)	230,391
Total liabilities and fund balances	\$ 48,175	\$ 34,897	\$ 50,897	\$ -	\$ -	\$ 7,788	\$ 235,154

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(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	\$ -	\$ -	\$ -	\$ -	\$ 157,663	\$ 47,316
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	37,252	25,520	30,851	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 7,759	\$ -	\$ 37,252	\$ 25,520	\$ 30,851	\$ 157,663	\$ 47,316
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 12,654	\$ -	\$ -	\$ 4,293	\$ 6,279
Accrued payroll and withholdings payable	-	-	1,423	2,317	4,186	-	-
Interfund payables:							
Interfund loans	-	-	32,578	25,519	30,763	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	46,655	27,836	34,949	4,293	6,279
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	7,759	-	(9,403)	(2,316)	(4,098)	153,370	41,037
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	7,759	-	(9,403)	(2,316)	(4,098)	153,370	41,037
Total liabilities and fund balances	\$ 7,759	\$ -	\$ 37,252	\$ 25,520	\$ 30,851	\$ 157,663	\$ 47,316

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(Continued)

<u>Assets</u>	Allen County Courts Foreign Language Interpreter	Allen County Onsite Wastewater Management	Traffic Enforcement	Jury Fee Circuit Court	Sheriff Department Training	Help America Vote Act	Sheriff Foundation Grants
Cash and cash equivalents	\$ 16,103	\$ 58,264	\$ -	\$ 2,124	\$ 3,735	\$ 790	\$ 2,447
Investments	-	1,233	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	12	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 16,103	\$ 59,497	\$ -	\$ 2,136	\$ 3,735	\$ 790	\$ 2,447
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	-	-	-	-	-	-	-
Accrued payroll and withholdings payable	-	-	-	-	-	-	1,900
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	1,900
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	16,103	59,497	-	2,136	3,735	790	547
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	16,103	59,497	-	2,136	3,735	790	547
Total liabilities and fund balances	\$ 16,103	\$ 59,497	\$ -	\$ 2,136	\$ 3,735	\$ 790	\$ 2,447

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	Identification Security Protection	Enhanced Access	On-site Septic System	YMCA/Youth Service Bureau	Riverhaven CDBG	Allen County Courts Family Court Grant	Fatal Alcohol Crash Team Grant
Cash and cash equivalents	\$ 101,632	\$ 81,421	\$ 45,215	\$ -	\$ 3,735	\$ 19,700	\$ -
Investments	-	1,713	1,005	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	12,990	-	4,163	-	35,718	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	36,794	-	533
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 114,622	\$ 83,134	\$ 50,383	\$ -	\$ 76,247	\$ 19,700	\$ 533
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 63,214	\$ -	\$ -	\$ 1,076	\$ 1,205	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	63,214	-	-	1,076	1,205	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	114,622	19,920	50,383	-	75,171	18,495	533
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	114,622	19,920	50,383	-	75,171	18,495	533
Total liabilities and fund balances	\$ 114,622	\$ 83,134	\$ 50,383	\$ -	\$ 76,247	\$ 19,700	\$ 533

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(Continued)

<u>Assets</u>	Refugee Health	State Homeland Security Program	Bullet Proof Vest Partnership	Law Enforcement Terrorism Prevention Program	Allen County Smoking Ordinance Coordination	GPS Parole Tracking	State Criminal Alien Assistance Program
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 89	\$ -	\$ 38,592
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	18	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ -	\$ 18	\$ -	\$ -	\$ 89	\$ -	\$ 38,592
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	83	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	1,283	-	-	-	-	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	(1,265)	-	-	89	-	38,592
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	-	(1,265)	-	-	89	-	38,592
Total liabilities and fund balances	\$ -	\$ 18	\$ -	\$ -	\$ 89	\$ -	\$ 38,592

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(Continued)

<u>Assets</u>	Allen County Council on Aging	Strengthening Organizations	Allen County Sheriff Training Center	DUI Task Force Enforcement	Aggressive Driving Enforcement	Refugee Interpreter/ Translator	Courtools Court Reform Grant
Cash and cash equivalents	\$ -	\$ -	\$ 24,010	\$ -	\$ -	\$ 30,692	\$ 500
Investments	-	-	1,247	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	19,125	-	-	433	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 19,125	\$ -	\$ 25,257	\$ 433	\$ -	\$ 30,692	\$ 500
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 19,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	5,092	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	19,125	-	-	5,092	-	-	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	-	25,257	(4,659)	-	30,692	500
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	-	-	25,257	(4,659)	-	30,692	500
Total liabilities and fund balances	\$ 19,125	\$ -	\$ 25,257	\$ 433	\$ -	\$ 30,692	\$ 500

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	GIS Infrastructure Fund	Influenza Vaccination Fund	Comprehensive Mental Health	Emergency Shelter Rehab	Emergency Telephone Wireless	County Bond	Plaza Parking Garage Revenue
Cash and cash equivalents	\$ 60,024	\$ 85,019	\$ -	\$ -	\$ 1,021,120	\$ -	\$ 315,863
Investments	-	-	-	-	21,768	30,080	7,005
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	244,632	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	17,138	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 60,024	\$ 85,019	\$ -	\$ -	\$ 1,042,888	\$ 291,850	\$ 322,868
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 36,505	\$ -	\$ 108,850	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	2,316	-	-	-	-
Interfund payables:							
Interfund loans	-	-	8,445	-	-	28,573	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	261,770	-
Total liabilities	-	36,505	10,761	108,850	-	290,343	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	1,507	322,868
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	60,024	48,514	(10,761)	(108,850)	1,042,888	-	-
Capital projects funds	-	-	-	-	-	-	-
Total fund balances	60,024	48,514	(10,761)	(108,850)	1,042,888	1,507	322,868
Total liabilities and fund balances	\$ 60,024	\$ 85,019	\$ -	\$ -	\$ 1,042,888	\$ 291,850	\$ 322,868

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	General Drain Improvement	Allen County Flood Control Bond of 1994	County Economic Development Tax	Special COIT - Flood Control	Park and Recreation Capital	Cumulative Capital Development	CASAD East TIF
Cash and cash equivalents	\$ 878,874	\$ -	\$ 7,194,879	\$ 1,843,551	\$ 94	\$ 2,310,098	\$ 643,061
Investments	99,248	-	-	40,882	-	50,121	14,211
Receivables (net of allowances for uncollectibles):							
Interest	639	-	-	-	-	-	-
Taxes	-	-	-	-	-	187,283	-
Accounts	-	-	-	-	-	-	-
Special assessments	66,704	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	73,120	-
Interfund receivables:							
Interfund loans	-	-	1,282,905	295,333	-	55,150	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 1,045,465	\$ -	\$ 8,477,784	\$ 2,179,766	\$ 94	\$ 2,675,772	\$ 657,272
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 96,737	\$ -	\$ -	\$ 112,719	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	200,403	-
Total liabilities	-	-	96,737	-	-	313,122	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	1,500,000	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	-	-	-	-	-	-
Capital projects funds	1,045,465	-	6,881,047	2,179,766	94	2,362,650	657,272
Total fund balances	1,045,465	-	8,381,047	2,179,766	94	2,362,650	657,272
Total liabilities and fund balances	\$ 1,045,465	\$ -	\$ 8,477,784	\$ 2,179,766	\$ 94	\$ 2,675,772	\$ 657,272

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(Continued)

<u>Assets</u>	Major Bridge	Nestle TIF II Bond	Huguenard Road Economic Development Area	Argo Drain	Allen County Technology	Community Development Corporation	Mossman Drain
Cash and cash equivalents	\$ 10,910,841	\$ 730,077	\$ 176,735	\$ 142,032	\$ -	\$ 60,723	\$ 18,946
Investments	-	9,228	-	3,012	-	3,039	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	115,596	-	-	-	-	-	-
Accounts	54,617	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	23,510	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 11,104,564	\$ 739,305	\$ 176,735	\$ 145,044	\$ -	\$ 63,762	\$ 18,946
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 25,420	\$ -	\$ -	\$ -	\$ -	\$ 1,004	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	123,694	-	-	-	-	-	-
Total liabilities	149,114	-	-	-	-	1,004	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	-	-	-	-	-	-
Capital projects funds	10,955,450	739,305	176,735	145,044	-	62,758	18,946
Total fund balances	10,955,450	739,305	176,735	145,044	-	62,758	18,946
Total liabilities and fund balances	\$ 11,104,564	\$ 739,305	\$ 176,735	\$ 145,044	\$ -	\$ 63,762	\$ 18,946

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(Continued)

<u>Assets</u>	Parking Garage Bond of 2001	Radio Communication Bond of 2001	Tax Abatement Development	Huguenard II TIF	Lincoln Industrial TIF	Bridge Bonds of 2004	Uniroyal Goodrich TIF
Cash and cash equivalents	\$ 24,341	\$ -	\$ 753,179	\$ 258,047	\$ 89,950	\$ -	\$ 876
Investments	-	-	16,703	8,855	1,366	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 24,341	\$ -	\$ 769,882	\$ 266,902	\$ 91,316	\$ -	\$ 876
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	141,217	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	141,217	-	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	-	-	-	-	-	-
Capital projects funds	24,341	-	769,882	266,902	(49,901)	-	876
Total fund balances	24,341	-	769,882	266,902	(49,901)	-	876
Total liabilities and fund balances	\$ 24,341	\$ -	\$ 769,882	\$ 266,902	\$ 91,316	\$ -	\$ 876

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(Continued)

<u>Assets</u>	GM 2005 General Account	GM 2005B Bond	GM 2005A Bond	GM 2005A Reserve Account	Nestle II Reserve Account	Nestle II Bond Principal and Interest Account	GM 2005B Reserve Account
Cash and cash equivalents	\$ 41,808	\$ 117,604	\$ 308,090	\$ 99,688	\$ 264,179	\$ 133,825	\$ 227,730
Investments	-	2,495	6,832	2,114	5,859	2,838	5,049
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 41,808	\$ 120,099	\$ 314,922	\$ 101,802	\$ 270,038	\$ 136,663	\$ 232,779
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	-	-	-	-	-	-
Capital projects funds	41,808	120,099	314,922	101,802	270,038	136,663	232,779
Total fund balances	41,808	120,099	314,922	101,802	270,038	136,663	232,779
Total liabilities and fund balances	\$ 41,808	\$ 120,099	\$ 314,922	\$ 101,802	\$ 270,038	\$ 136,663	\$ 232,779

ALLEN COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	GM Supplemental TIF	Vera Bradley TIF	Little River Joint Drain	Bandalier TIF	Bluffton Road East TIF	Brookwood TIF	Oak Crossing TIF
Cash and cash equivalents	\$ 97,074	\$ 26,611	\$ 324,941	\$ 2,120	\$ 3,869	\$ 45,748	\$ 36,864
Investments	1,949	-	7,512	-	-	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Total assets	\$ 99,023	\$ 26,611	\$ 332,453	\$ 2,120	\$ 3,869	\$ 45,748	\$ 36,864
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	-	-	26,000	-	-	-	-
Accrued payroll and withholdings payable	-	-	-	-	-	-	-
Interfund payables:							
Interfund loans	-	1,141,688	-	-	-	-	1,629,753
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	1,141,688	26,000	-	-	-	1,629,753
Fund balances:							
Reserved for:							
Debt service	-	-	-	-	-	-	-
Tax incremental financing bonds and loans	-	-	-	-	-	-	-
Unreserved, reported in:							
Special revenue funds	-	-	-	-	-	-	-
Capital projects funds	99,023	(1,115,077)	306,453	2,120	3,869	45,748	(1,592,889)
Total fund balances	99,023	(1,115,077)	306,453	2,120	3,869	45,748	(1,592,889)
Total liabilities and fund balances	\$ 99,023	\$ 26,611	\$ 332,453	\$ 2,120	\$ 3,869	\$ 45,748	\$ 36,864

ALLEN COUNTY
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009
(Continued)

<u>Assets</u>	Jackson Industrial TIF	Maplecrest Road Bridge Bond	Allen County Redevelopment Capital	Jail Building Corporation	Juvenile Justice Center Building Corporation	Totals
Cash and cash equivalents	\$ 28,664	\$ 24,347,802	\$ 35,357	\$ 6,695	\$ 1	\$ 88,696,097
Investments	-	323,986	-	-	-	1,148,872
Receivables (net of allowances for uncollectibles):						
Interest	-	2,179	-	-	4	4,038
Taxes	-	-	-	-	-	798,384
Accounts	-	-	-	-	-	666,325
Special assessments	-	-	-	-	-	94,292
Intergovernmental	-	-	-	-	-	1,971,271
Interfund receivables:						
Interfund loans	-	-	-	-	-	3,293,349
Interfund services provided and used	-	-	-	-	-	4,659
Total assets	\$ 28,664	\$ 24,673,967	\$ 35,357	\$ 6,695	\$ 5	\$ 96,677,287
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ 55,959	\$ -	\$ -	\$ -	\$ 1,371,029
Accrued payroll and withholdings payable	-	-	-	-	-	574,318
Interfund payables:						
Interfund loans	-	-	-	-	-	3,724,494
Interfund services provided and used	-	-	-	-	-	41,159
Deferred revenue	-	-	-	-	-	803,529
Total liabilities	-	55,959	-	-	-	6,514,529
Fund balances:						
Reserved for:						
Debt service	-	-	-	-	-	324,375
Tax incremental financing bonds and loans	-	-	-	-	-	1,500,000
Unreserved, reported in:						
Special revenue funds	-	-	-	-	-	38,445,664
Capital projects funds	28,664	24,618,008	35,357	6,695	5	49,892,719
Total fund balances	28,664	24,618,008	35,357	6,695	5	90,162,758
Total liabilities and fund balances	\$ 28,664	\$ 24,673,967	\$ 35,357	\$ 6,695	\$ 5	\$ 96,677,287

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009

	County Highway	Local Road and Street	Service of Process	County Health	Property Reassessment	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services
Revenues:							
Taxes	\$ 204,096	\$ -	\$ -	\$ 2,439,392	\$ 459,781	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	234,492	-	-	1,015,923	-	-	-
Intergovernmental	6,642,524	1,409,764	-	222,434	41,925	-	-
Charges for services	90,171	602,092	-	-	-	183,701	565,635
Fines and forfeits	-	-	72,369	-	-	-	-
Other	346,941	1,675,417	-	256,561	13,646	1,604	1,866
Total revenues	<u>7,518,224</u>	<u>3,687,273</u>	<u>72,369</u>	<u>3,934,310</u>	<u>515,352</u>	<u>185,305</u>	<u>567,501</u>
Expenditures:							
Current:							
General government	-	-	-	-	849,814	-	-
Public safety	-	-	-	-	-	275,050	652,064
Highways and streets	7,483,736	2,506,667	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	3,791,499	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>7,483,736</u>	<u>2,506,667</u>	<u>-</u>	<u>3,791,499</u>	<u>849,814</u>	<u>275,050</u>	<u>652,064</u>
Excess (deficiency) of revenues over (under) expenditures	<u>34,488</u>	<u>1,180,606</u>	<u>72,369</u>	<u>142,811</u>	<u>(334,462)</u>	<u>(89,745)</u>	<u>(84,563)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
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	34,488	1,180,606	72,369	142,811	(334,462)	(89,745)	(84,563)
Fund balances - beginning	<u>5,811,507</u>	<u>3,932,378</u>	<u>30,392</u>	<u>1,819,318</u>	<u>1,282,066</u>	<u>266,983</u>	<u>364,442</u>
Fund balances - ending	<u>\$ 5,845,995</u>	<u>\$ 5,112,984</u>	<u>\$ 102,761</u>	<u>\$ 1,962,129</u>	<u>\$ 947,604</u>	<u>\$ 177,238</u>	<u>\$ 279,879</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Accident Report	County Surveyor's Corner Perpetuation	Firearms Training	County Extradition	Recorders Records Perpetuation	Drainage Maintenance	Jail Commissary
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	675,351	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	15,389	63,840	59,537	68,939	440,857	-	1,134,323
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	700	4,952	24,787	-
Total revenues	15,389	63,840	59,537	69,639	445,809	700,138	1,134,323
Expenditures:							
Current:							
General government	-	56,490	-	-	711,581	454,195	-
Public safety	13,806	-	67,972	55,027	-	-	1,475,877
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	13,806	56,490	67,972	55,027	711,581	454,195	1,475,877
Excess (deficiency) of revenues over (under) expenditures	1,583	7,350	(8,435)	14,612	(265,772)	245,943	(341,554)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	1,583	7,350	(8,435)	14,612	(265,772)	245,943	(341,554)
Fund balances - beginning	511	480,698	23,158	56,731	1,268,010	4,435,450	549,802
Fund balances - ending	\$ 2,094	\$ 488,048	\$ 14,723	\$ 71,343	\$ 1,002,238	\$ 4,681,393	\$ 208,248

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Local Health Maintenance	County User Fee	County Law Enforcement Continuing Education	County Corrections	Community Corrections	Community Corrections - Home Detention	Redevelopment Commission
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	84,154	-	-	-	-	-	-
Intergovernmental	72,672	-	-	224,819	2,320,016	25,407	-
Charges for services	-	-	23,730	-	-	1,910,760	-
Fines and forfeits	-	48,379	-	-	-	-	-
Other	1,475	357	4,763	4,562	103	82,853	10,788
Total revenues	<u>158,301</u>	<u>48,736</u>	<u>28,493</u>	<u>229,381</u>	<u>2,320,119</u>	<u>2,019,020</u>	<u>10,788</u>
Expenditures:							
Current:							
General government	-	50,523	-	-	-	-	-
Public safety	-	-	24,996	227,788	2,196,759	2,118,321	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	13,439
Health and welfare	159,072	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>159,072</u>	<u>50,523</u>	<u>24,996</u>	<u>227,788</u>	<u>2,196,759</u>	<u>2,118,321</u>	<u>13,439</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(771)</u>	<u>(1,787)</u>	<u>3,497</u>	<u>1,593</u>	<u>123,360</u>	<u>(99,301)</u>	<u>(2,651)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
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	(771)	(1,787)	3,497	1,593	123,360	(99,301)	(2,651)
Fund balances - beginning	<u>290,012</u>	<u>41,219</u>	<u>5,046</u>	<u>226,959</u>	<u>908,378</u>	<u>(97,182)</u>	<u>379,715</u>
Fund balances - ending	<u>\$ 289,241</u>	<u>\$ 39,432</u>	<u>\$ 8,543</u>	<u>\$ 228,552</u>	<u>\$ 1,031,738</u>	<u>\$ (196,483)</u>	<u>\$ 377,064</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Hazardous Waste	Alcohol Abuse Deterrent Program	Narcotics	Park and Recreation Nonreverting	Economic Development	Emergency Planning and Right to Know	Vehicle Title Inspection
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	921	-	55,282	-
Charges for services	-	212,543	52,196	138,918	-	-	4,290
Fines and forfeits	-	-	-	-	-	-	-
Other	13,548	-	49	1,745	36,732	5,055	-
Total revenues	13,548	212,543	52,245	141,584	36,732	60,337	4,290
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	33,283	191,736	53,709	-	-	33,351	4,000
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	89,336	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	33,283	191,736	53,709	89,336	-	33,351	4,000
Excess (deficiency) of revenues over (under) expenditures	(19,735)	20,807	(1,464)	52,248	36,732	26,986	290
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(19,735)	20,807	(1,464)	52,248	36,732	26,986	290
Fund balances - beginning	3,194,217	2,164	11,176	254,186	252,608	164,517	5,079
Fund balances - ending	<u>\$ 3,174,482</u>	<u>\$ 22,971</u>	<u>\$ 9,712</u>	<u>\$ 306,434</u>	<u>\$ 289,340</u>	<u>\$ 191,503</u>	<u>\$ 5,369</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Record Check	Plat Book	County Drug Free Community	Supplemental Public Defender Services	Emergency Telephone System	Public Information	Drug Task Force
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	53,083	-	-	24,000
Charges for services	16,590	57,441	-	61,590	1,273,171	246,479	-
Fines and forfeits	-	-	257,982	-	-	-	-
Other	-	-	-	-	16,165	-	-
Total revenues	16,590	57,441	257,982	114,673	1,289,336	246,479	24,000
Expenditures:							
Current:							
General government	-	96,473	-	-	-	280,311	-
Public safety	15,274	-	239,113	121,597	1,873,348	-	24,150
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	15,274	96,473	239,113	121,597	1,873,348	280,311	24,150
Excess (deficiency) of revenues over (under) expenditures	1,316	(39,032)	18,869	(6,924)	(584,012)	(33,832)	(150)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	1,316	(39,032)	18,869	(6,924)	(584,012)	(33,832)	(150)
Fund balances - beginning	81,814	60,540	261,217	83,843	3,708,406	524,218	61,760
Fund balances - ending	\$ 83,130	\$ 21,508	\$ 280,086	\$ 76,919	\$ 3,124,394	\$ 490,386	\$ 61,610

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Court Appointed <u>Special Advocate</u>	Board of Health <u>Donations</u>	Law <u>Enforcement</u>	Sexual Transmitted <u>Disease Donations</u>	Tax <u>Sale Fee</u>	Park and Recreation <u>Gift</u>	Indiana Law Enforcement <u>Assist Grant</u>
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	255,563	-	-	-	-	-	111,902
Charges for services	-	-	127,027	-	393,650	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	<u>2</u>	<u>3,888</u>	<u>556</u>	<u>4,380</u>	<u>115,559</u>	<u>9,703</u>	<u>-</u>
Total revenues	<u>255,565</u>	<u>3,888</u>	<u>127,583</u>	<u>4,380</u>	<u>509,209</u>	<u>9,703</u>	<u>111,902</u>
Expenditures:							
Current:							
General government	165,894	-	-	-	460,338	-	-
Public safety	-	-	132,978	-	-	-	31,559
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	3,126	-	2,313	-	-	-
Culture and recreation	-	-	-	-	-	15,001	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>165,894</u>	<u>3,126</u>	<u>132,978</u>	<u>2,313</u>	<u>460,338</u>	<u>15,001</u>	<u>31,559</u>
Excess (deficiency) of revenues over (under) expenditures	<u>89,671</u>	<u>762</u>	<u>(5,395)</u>	<u>2,067</u>	<u>48,871</u>	<u>(5,298)</u>	<u>80,343</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	89,671	762	(5,395)	2,067	48,871	(5,298)	80,343
Fund balances - beginning	<u>186,372</u>	<u>14,962</u>	<u>154,212</u>	<u>11,555</u>	<u>117,078</u>	<u>176,225</u>	<u>7,724</u>
Fund balances - ending	<u>\$ 276,043</u>	<u>\$ 15,724</u>	<u>\$ 148,817</u>	<u>\$ 13,622</u>	<u>\$ 165,949</u>	<u>\$ 170,927</u>	<u>\$ 88,067</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (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	-	-	-	-	158,144	-	28,000
Charges for services	35,612	51,423	19,820	-	-	-	-
Fines and forfeits	-	-	-	47,716	604,028	18,728	274,761
Other	15,038	35	-	1,295	-	200	1,691
Total revenues	<u>50,650</u>	<u>51,458</u>	<u>19,820</u>	<u>49,011</u>	<u>762,172</u>	<u>18,928</u>	<u>304,452</u>
Expenditures:							
Current:							
General government	79,521	-	-	76,435	-	30,829	-
Public safety	-	42,754	32,768	-	818,197	-	497,686
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>79,521</u>	<u>42,754</u>	<u>32,768</u>	<u>76,435</u>	<u>818,197</u>	<u>30,829</u>	<u>497,686</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(28,871)</u>	<u>8,704</u>	<u>(12,948)</u>	<u>(27,424)</u>	<u>(56,025)</u>	<u>(11,901)</u>	<u>(193,234)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
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>(28,871)</u>	<u>8,704</u>	<u>(12,948)</u>	<u>(27,424)</u>	<u>(56,025)</u>	<u>(11,901)</u>	<u>(193,234)</u>
Fund balances - beginning	<u>87,408</u>	<u>3,680</u>	<u>78,609</u>	<u>69,180</u>	<u>771,325</u>	<u>20,925</u>	<u>423,635</u>
Fund balances - ending	<u>\$ 58,537</u>	<u>\$ 12,384</u>	<u>\$ 65,661</u>	<u>\$ 41,756</u>	<u>\$ 715,300</u>	<u>\$ 9,024</u>	<u>\$ 230,401</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (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	-	-	-	-	-	226,801	552,554
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	14,295	-	-	-	-	-	-
Other	-	-	-	750	250	4,777	-
Total revenues	14,295	-	-	750	250	231,578	552,554
Expenditures:							
Current:							
General government	19,328	-	-	-	69	-	-
Public safety	-	-	-	-	-	674,176	462,922
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	19,328	-	-	-	69	674,176	462,922
Excess (deficiency) of revenues over (under) expenditures	(5,033)	-	-	750	181	(442,598)	89,632
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(5,033)	-	-	750	181	(442,598)	89,632
Fund balances - beginning	25,368	3,072	186	1,555	4,140	1,092,210	(150,980)
Fund balances - ending	<u>\$ 20,335</u>	<u>\$ 3,072</u>	<u>\$ 186</u>	<u>\$ 2,305</u>	<u>\$ 4,321</u>	<u>\$ 649,612</u>	<u>\$ (61,348)</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Emergency Preparedness Gift	Storm Water Study	Internet Access	Prisoner Reimbursement	Juvenile Public Defender User Fees	Mobil Command Unit	Clerk Record Perpetuation
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	44,220	-	-	-	-
Fines and forfeits	-	-	-	1,288	8,722	-	103,094
Other	-	300	-	3	200	40	-
Total revenues	-	300	44,220	1,291	8,922	40	103,094
Expenditures:							
Current:							
General government	-	-	-	-	-	-	60,222
Public safety	1,286	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	1,286	-	-	-	-	-	60,222
Excess (deficiency) of revenues over (under) expenditures	(1,286)	300	44,220	1,291	8,922	40	42,872
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(1,286)	300	44,220	1,291	8,922	40	42,872
Fund balances - beginning	1,286	62,279	196,115	6,525	41,640	12,598	143,695
Fund balances - ending	\$ -	\$ 62,579	\$ 240,335	\$ 7,816	\$ 50,562	\$ 12,638	\$ 186,567

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Alcohol and Drug User Fees	Sales Disclosure	Hessen Cassel Sanitary Sewer	Sale of County Owned Property	Levy Excess Fund	Allen County Children's Home Gift	Prosecutor's Federal Asset Seizure
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 612,793	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,700	-	-	-	-	-	123,548
Charges for services	-	38,085	-	-	-	-	-
Fines and forfeits	877,716	-	-	-	-	-	-
Other	1,236	813	-	-	-	2,622	2,747
Total revenues	880,652	38,898	-	-	612,793	2,622	126,295
Expenditures:							
Current:							
General government	-	82,584	-	212,329	-	-	-
Public safety	929,781	-	-	-	-	-	59,459
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	365	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	1,000	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	929,781	82,584	365	212,329	-	1,000	59,459
Excess (deficiency) of revenues over (under) expenditures	(49,129)	(43,686)	(365)	(212,329)	612,793	1,622	66,836
Other financing sources (uses):							
Transfers in	-	-	-	-	3,284,222	-	-
Transfers out	-	-	-	-	(3,284,222)	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(49,129)	(43,686)	(365)	(212,329)	612,793	1,622	66,836
Fund balances - beginning	958,744	170,573	365	212,329	-	45,107	178,378
Fund balances - ending	\$ 909,615	\$ 126,887	\$ -	\$ -	\$ 612,793	\$ 46,729	\$ 245,214

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Community Corrections Weed and Seed Initiative	Sheriff Donation	Wireless Emergency Phone	Youth Services Per Diem Fees	Wood Youth Per Diem Fees	Children's Psychiatric Residential Treatment Services	Check Deception Program
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	278,776	77,534	-	28,918
Fines and forfeits	-	-	-	-	-	-	-
Other	4,524	7,096	285	949	250	-	-
Total revenues	4,524	7,096	285	279,725	77,784	-	28,918
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	11,177	9,600	-	86,938	-	73,982
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	38,495	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	11,177	9,600	38,495	86,938	-	73,982
Excess (deficiency) of revenues over (under) expenditures	4,524	(4,081)	(9,315)	241,230	(9,154)	-	(45,064)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(601,472)	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	(601,472)	-
Net change in fund balances	4,524	(4,081)	(9,315)	241,230	(9,154)	(601,472)	(45,064)
Fund balances - beginning	(4,524)	14,558	61,568	148,048	63,006	601,472	64,564
Fund balances - ending	<u>\$ -</u>	<u>\$ 10,477</u>	<u>\$ 52,253</u>	<u>\$ 389,278</u>	<u>\$ 53,852</u>	<u>\$ -</u>	<u>\$ 19,500</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Adult Protective Services	Unsafe Building	Court Improvement Project Allen-CIP-FY-03/04	Traffic Enforcement Equipment	Kryder House Juvenile Justice & Delinquency Prevention Grant	TB Emergency Program	Tobacco Master Plan Program
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	39,371	-	-	-	-	-
Intergovernmental	253,863	-	79,261	-	-	42,289	122,086
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	9,399	-	-	-	-	-	-
Total revenues	263,262	39,371	79,261	-	-	42,289	122,086
Expenditures:							
Current:							
General government	-	-	46,383	-	-	-	-
Public safety	253,288	44,601	-	1,434	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	375	40,896	126,700
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	253,288	44,601	46,383	1,434	375	40,896	126,700
Excess (deficiency) of revenues over (under) expenditures	9,974	(5,230)	32,878	(1,434)	(375)	1,393	(4,614)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	9,974	(5,230)	32,878	(1,434)	(375)	1,393	(4,614)
Fund balances - beginning	(18,785)	40,127	18,019	1,434	375	(2,803)	235,005
Fund balances - ending	<u>\$ (8,811)</u>	<u>\$ 34,897</u>	<u>\$ 50,897</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,410)</u>	<u>\$ 230,391</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (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	-	19,992	154,814	95,912	137,757	-	-
Charges for services	-	-	-	-	-	-	5,359
Fines and forfeits	-	-	-	-	-	-	-
Other	2,622	-	2,570	-	1,370	145,286	205
Total revenues	<u>2,622</u>	<u>19,992</u>	<u>157,384</u>	<u>95,912</u>	<u>139,127</u>	<u>145,286</u>	<u>5,564</u>
Expenditures:							
Current:							
General government	-	-	-	-	-	-	12,558
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	7,347	19,992	159,115	91,808	135,641	136,701	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>7,347</u>	<u>19,992</u>	<u>159,115</u>	<u>91,808</u>	<u>135,641</u>	<u>136,701</u>	<u>12,558</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,725)</u>	<u>-</u>	<u>(1,731)</u>	<u>4,104</u>	<u>3,486</u>	<u>8,585</u>	<u>(6,994)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
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	(4,725)	-	(1,731)	4,104	3,486	8,585	(6,994)
Fund balances - beginning	<u>12,484</u>	<u>-</u>	<u>(7,672)</u>	<u>(6,420)</u>	<u>(7,584)</u>	<u>144,785</u>	<u>48,031</u>
Fund balances - ending	<u>\$ 7,759</u>	<u>\$ -</u>	<u>\$ (9,403)</u>	<u>\$ (2,316)</u>	<u>\$ (4,098)</u>	<u>\$ 153,370</u>	<u>\$ 41,037</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Allen County Courts Foreign Language Interpreter	Allen County Onsite Wastewater Management	Traffic Enforcement	Jury Fee Circuit Court	Sheriff Department Training	Help America Vote Act	Sheriff Foundation Grants
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	17,500	-	74,974	-	-	-	-
Charges for services	-	35,400	-	-	-	-	-
Fines and forfeits	-	-	-	298	4,290	-	-
Other	-	298	-	-	-	30	37,000
Total revenues	17,500	35,698	74,974	298	4,290	30	37,000
Expenditures:							
Current:							
General government	11,172	-	-	-	-	-	-
Public safety	-	-	78,641	-	2,460	-	36,453
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	40,110	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	11,172	40,110	78,641	-	2,460	-	36,453
Excess (deficiency) of revenues over (under) expenditures	6,328	(4,412)	(3,667)	298	1,830	30	547
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	6,328	(4,412)	(3,667)	298	1,830	30	547
Fund balances - beginning	9,775	63,909	3,667	1,838	1,905	760	-
Fund balances - ending	<u>\$ 16,103</u>	<u>\$ 59,497</u>	<u>\$ -</u>	<u>\$ 2,136</u>	<u>\$ 3,735</u>	<u>\$ 790</u>	<u>\$ 547</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Identification Security Protection	Enhanced Access	On-site Septic System	YMCA/Youth Service Bureau	Riverhaven CDBG	Allen County Courts Family Court Grant	Fatal Alcohol Crash Team Grant
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	25,000	403,659	-	11,643
Charges for services	131,226	17,117	26,550	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	361	192	-	35,718	-	-
Total revenues	<u>131,226</u>	<u>17,478</u>	<u>26,742</u>	<u>25,000</u>	<u>439,377</u>	<u>-</u>	<u>11,643</u>
Expenditures:							
Current:							
General government	124,560	-	-	25,000	-	42,652	-
Public safety	-	-	-	-	-	-	10,899
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	22,043	-	464,229	-	-
Economic development	-	64,084	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>124,560</u>	<u>64,084</u>	<u>22,043</u>	<u>25,000</u>	<u>464,229</u>	<u>42,652</u>	<u>10,899</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,666</u>	<u>(46,606)</u>	<u>4,699</u>	<u>-</u>	<u>(24,852)</u>	<u>(42,652)</u>	<u>744</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
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>6,666</u>	<u>(46,606)</u>	<u>4,699</u>	<u>-</u>	<u>(24,852)</u>	<u>(42,652)</u>	<u>744</u>
Fund balances - beginning	<u>107,956</u>	<u>66,526</u>	<u>45,684</u>	<u>-</u>	<u>100,023</u>	<u>61,147</u>	<u>(211)</u>
Fund balances - ending	<u>\$ 114,622</u>	<u>\$ 19,920</u>	<u>\$ 50,383</u>	<u>\$ -</u>	<u>\$ 75,171</u>	<u>\$ 18,495</u>	<u>\$ 533</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Refugee Health	State Homeland Security Program	Bullet Proof Vest Partnership	Law Enforcement Terrorism Prevention Program	Allen County Smoking Ordinance Coordination	GPS Parole Tracking	State Criminal Alien Assistance Program
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	45,445	721,206	2,201	-	-	-	38,592
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	4,400	-	-	-
Total revenues	45,445	721,206	2,201	4,400	-	-	38,592
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	777,363	2,201	-	-	1,498	7,781
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	158,661	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	158,661	777,363	2,201	-	-	1,498	7,781
Excess (deficiency) of revenues over (under) expenditures	<u>(113,216)</u>	<u>(56,157)</u>	<u>-</u>	<u>4,400</u>	<u>-</u>	<u>(1,498)</u>	<u>30,811</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(113,216)	(56,157)	-	4,400	-	(1,498)	30,811
Fund balances - beginning	113,216	54,892	-	(4,400)	89	1,498	7,781
Fund balances - ending	<u>\$ -</u>	<u>\$ (1,265)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89</u>	<u>\$ -</u>	<u>\$ 38,592</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Allen County Council on Aging	Strengthening Organizations	Allen County Sheriff Training Center	DUI Task Force Enforcement	Aggressive Driving Enforcement	Refugee Interpreter/ Translator	Courttools Court Reform Grant
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	76,500	-	-	3,371	6,278	-	5,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	32,651	-	-	44,000	-
Total revenues	76,500	-	32,651	3,371	6,278	44,000	5,000
Expenditures:							
Current:							
General government	-	-	-	-	-	36,757	4,500
Public safety	-	5,000	20,121	8,436	6,278	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	76,500	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	76,500	5,000	20,121	8,436	6,278	36,757	4,500
Excess (deficiency) of revenues over (under) expenditures	-	(5,000)	12,530	(5,065)	-	7,243	500
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	-	(5,000)	12,530	(5,065)	-	7,243	500
Fund balances - beginning	-	5,000	12,727	406	-	23,449	-
Fund balances - ending	\$ -	\$ -	\$ 25,257	\$ (4,659)	\$ -	\$ 30,692	\$ 500

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	GIS Infrastructure Fund	Influenza Vaccination Fund	Comprehensive Mental Health	Emergency Shelter Rehab	Emergency Telephone Wireless	County Bond	Plaza Parking Garage Revenue
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,486,670	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	358,550	-	244,495	-	317,927	-
Charges for services	60,000	-	-	-	1,042,888	-	80,000
Fines and forfeits	-	-	-	-	-	-	-
Other	24	-	-	-	-	12,733	1,160
Total revenues	60,024	358,550	-	244,495	1,042,888	3,817,330	81,160
Expenditures:							
Current:							
General government	-	-	-	-	-	3,102	-
Public safety	-	-	10,761	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	310,036	-	353,345	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	3,020,000	-
Interest	-	-	-	-	-	196,014	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	310,036	10,761	353,345	-	3,219,116	-
Excess (deficiency) of revenues over (under) expenditures	60,024	48,514	(10,761)	(108,850)	1,042,888	598,214	81,160
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(4,294,732)	-
Temporary loan proceeds	-	-	-	-	-	1,000,000	-
Repayment of temporary loan	-	-	-	-	-	(1,000,000)	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	(4,294,732)	-
Net change in fund balances	60,024	48,514	(10,761)	(108,850)	1,042,888	(3,696,518)	81,160
Fund balances - beginning	-	-	-	-	-	3,698,025	241,708
Fund balances - ending	\$ 60,024	\$ 48,514	\$ (10,761)	\$ (108,850)	\$ 1,042,888	\$ 1,507	\$ 322,868

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	General Drain Improvement	Allen County Flood Control Bond of 1994	County Economic Development Tax	Special COIT - Flood Control	Park and Recreation Capital	Cumulative Capital Development	CASAD East TIF
Revenues:							
Taxes	\$ -	\$ -	\$ 5,557,029	\$ -	\$ -	\$ 2,669,282	\$ 91,075
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	243,394	-
Charges for services	-	-	-	-	-	370,200	-
Fines and forfeits	-	-	-	-	-	-	-
Other	31,494	-	178,877	7,916	-	279,016	-
Total revenues	31,494	-	5,735,906	7,916	-	3,561,892	91,075
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	75,000	-
Interest	-	-	-	-	-	70,955	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	6,186	3,558,097	-	-	3,777,112	-
Special assessment	230,871	-	-	-	-	-	-
Total expenditures	230,871	6,186	3,558,097	-	-	3,923,067	-
Excess (deficiency) of revenues over (under) expenditures	(199,377)	(6,186)	2,177,809	7,916	-	(361,175)	91,075
Other financing sources (uses):							
Transfers in	-	-	-	-	-	2,301	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	2,301	-
Net change in fund balances	(199,377)	(6,186)	2,177,809	7,916	-	(358,874)	91,075
Fund balances - beginning	1,244,842	6,186	6,203,238	2,171,850	94	2,721,524	566,197
Fund balances - ending	\$ 1,045,465	\$ -	\$ 8,381,047	\$ 2,179,766	\$ 94	\$ 2,362,650	\$ 657,272

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Major Bridge	Nestle TIF II Bond	Huguenard Road Economic Development Area	Argo Drain	Allen County Technology	Community Development Corporation	Mossman Drain
Revenues:							
Taxes	\$ 1,647,548	\$ 418,750	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	127,179	8,380	-	-	-	-	-
Charges for services	-	-	-	-	7,010	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	2,331,149	2,901	-	705	-	328,207	65
Total revenues	4,105,876	430,031	-	705	7,010	328,207	65
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	4,314,706	-	99,941	-	4,458	342,701	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	4,314,706	-	99,941	-	4,458	342,701	-
Excess (deficiency) of revenues over (under) expenditures	(208,830)	430,031	(99,941)	705	2,552	(14,494)	65
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(390,000)	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	-	(390,000)	-	-	-	-	-
Net change in fund balances	(208,830)	40,031	(99,941)	705	2,552	(14,494)	65
Fund balances - beginning	11,164,280	699,274	276,676	144,339	(2,552)	77,252	18,881
Fund balances - ending	\$ 10,955,450	\$ 739,305	\$ 176,735	\$ 145,044	\$ -	\$ 62,758	\$ 18,946

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Parking Garage Bond of 2001	Radio Communication Bond of 2001	Tax Abatement Development	Huguenard II TIF	Lincoln Industrial TIF	Bridge Bonds of 2004	Uniroyal Goodrich TIF
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 89,695	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	95	-	156,549	2,237	27	-	14
Total revenues	95	-	156,549	2,237	89,722	-	14
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	26	-	324,879	-	23,496	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	26	-	324,879	-	23,496	-
Excess (deficiency) of revenues over (under) expenditures	95	(26)	156,549	(322,642)	89,722	(23,496)	14
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	95	(26)	156,549	(322,642)	89,722	(23,496)	14
Fund balances - beginning	24,246	26	613,333	589,544	(139,623)	23,496	862
Fund balances - ending	\$ 24,341	\$ -	\$ 769,882	\$ 266,902	\$ (49,901)	\$ -	\$ 876

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	GM 2005 <u>General Account</u>	GM 2005B <u>Bond</u>	GM 2005A <u>Bond</u>	GM 2005A <u>Reserve Account</u>	Nestle II <u>Reserve Account</u>	Nestle II Bond Principal and <u>Interest Account</u>	GM 2005B <u>Reserve Account</u>
Revenues:							
Taxes	\$ 31,316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	2,263	520	1,201	107	1,312	659	1,131
Total revenues	33,579	520	1,201	107	1,312	659	1,131
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	178,377	463,162	-	-	238,799	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	178,377	463,162	-	-	238,799	-
Excess (deficiency) of revenues over (under) expenditures	33,579	(177,857)	(461,961)	107	1,312	(238,140)	1,131
Other financing sources (uses):							
Transfers in	-	205,000	585,000	100,000	-	240,000	-
Transfers out	(595,000)	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	(595,000)	205,000	585,000	100,000	-	240,000	-
Net change in fund balances	(561,421)	27,143	123,039	100,107	1,312	1,860	1,131
Fund balances - beginning	603,229	92,956	191,883	1,695	268,726	134,803	231,648
Fund balances - ending	\$ 41,808	\$ 120,099	\$ 314,922	\$ 101,802	\$ 270,038	\$ 136,663	\$ 232,779

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	GM Supplemental TIF	Vera Bradley TIF	Little River Joint Drain	Bandalier TIF	Bluffton Road East TIF	Brookwood TIF	Oak Crossing TIF
Revenues:							
Taxes	\$ 96,913	\$ 33,337	\$ -	\$ 597	\$ 1,218	\$ 8,555	\$ 33,919
Special assessments	-	-	313	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	550	121	2,279	-	-	160	13
Total revenues	97,463	33,458	2,592	597	1,218	8,715	33,932
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	35,357	140,721	-	-	-	1,659,753
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	35,357	140,721	-	-	-	1,659,753
Excess (deficiency) of revenues over (under) expenditures	97,463	(1,899)	(138,129)	597	1,218	8,715	(1,625,821)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(145,000)	-	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	-	-	-
Repayment of temporary loan	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-	-
Total other financing sources and uses	(145,000)	-	-	-	-	-	-
Net change in fund balances	(47,537)	(1,899)	(138,129)	597	1,218	8,715	(1,625,821)
Fund balances - beginning	146,560	(1,113,178)	444,582	1,523	2,651	37,033	32,932
Fund balances - ending	\$ 99,023	\$ (1,115,077)	\$ 306,453	\$ 2,120	\$ 3,869	\$ 45,748	\$ (1,592,889)

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Jackson Industrial TIF	Maplecrest Road Bridge Bond	Allen County Redevelopment Capital	Jail Building Corporation	Juvenile Justice Center Building Corporation	Total Governmental Funds
Revenues:						
Taxes	\$ 17,734	\$ -	\$ -	\$ -	\$ -	\$ 17,899,700
Special assessments	-	-	-	-	-	675,664
Licenses and permits	-	-	-	-	-	1,373,940
Intergovernmental	-	-	-	-	-	16,188,327
Charges for services	-	-	-	-	-	10,093,007
Fines and forfeits	-	-	-	-	-	2,333,666
Other	16	2,179	35,357	5	18	6,381,020
Total revenues	17,750	2,179	35,357	5	18	54,945,324
Expenditures:						
Current:						
General government	-	-	-	-	-	3,993,620
Public safety	-	-	-	-	-	14,829,699
Highways and streets	-	-	-	-	-	9,990,403
Sanitation	-	-	-	-	-	486,637
Economic development	-	-	-	-	-	957,861
Health and welfare	-	-	-	-	-	5,652,732
Culture and recreation	-	-	-	-	-	104,337
Debt service:						
Principal	-	-	-	1,130,000	1,685,000	5,910,000
Interest	-	-	-	799,263	860,650	1,926,882
Bond issuance costs	-	134,171	-	-	-	134,171
Capital outlay:						
Economic development	-	-	-	-	-	14,287,433
Special assessment	-	-	-	-	-	230,871
Total expenditures	-	134,171	-	1,929,263	2,545,650	58,504,646
Excess (deficiency) of revenues over (under) expenditures	17,750	(131,992)	35,357	(1,929,258)	(2,545,632)	(3,559,322)
Other financing sources (uses):						
Transfers in	-	-	-	1,929,263	2,545,469	8,891,255
Transfers out	-	-	-	(2,301)	-	(9,312,727)
Temporary loan proceeds	-	-	-	-	-	1,000,000
Repayment of temporary loan	-	-	-	-	-	(1,000,000)
Bond proceeds	-	25,000,000	-	-	-	25,000,000
Bond discount	-	(250,000)	-	-	-	(250,000)
Total other financing sources and uses	-	24,750,000	-	1,926,962	2,545,469	24,328,528
Net change in fund balances	17,750	24,618,008	35,357	(2,296)	(163)	20,769,206
Fund balances - beginning	10,914	-	-	8,991	168	69,393,552
Fund balances - ending	\$ 28,664	\$ 24,618,008	\$ 35,357	\$ 6,695	\$ 5	\$ 90,162,758

ALLEN COUNTY
 COMBINING STATEMENT OF NET ASSETS
 INTERNAL SERVICE FUNDS
 December 31, 2009

<u>Assets</u>	<u>Self-Insurance Health</u>	<u>Vehicle Self-Insurance</u>	<u>County Liability Insurance</u>	<u>Workmans Compensation Self-Insurance</u>	<u>Totals</u>
Current assets:					
Cash and cash equivalents	\$ 5,026,530	\$ 147,952	\$ 59,536	\$ 204,729	\$ 5,438,747
Investments	78,437	3,182	-	4,691	86,310
Interest receivable	528	21	-	30	579
Accounts receivable (net of allowance)	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>
Total assets	<u>5,105,495</u>	<u>151,655</u>	<u>59,536</u>	<u>209,450</u>	<u>5,526,136</u>
<u>Liabilities</u>					
Current liabilities:					
Accounts payable	318,713	4,174	7,201	13,570	343,658
Incurred but not reported claims	<u>898,239</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>898,239</u>
Total liabilities	<u>1,216,952</u>	<u>4,174</u>	<u>7,201</u>	<u>13,570</u>	<u>1,241,897</u>
<u>Net Assets</u>					
Unrestricted	<u>3,888,543</u>	<u>147,481</u>	<u>52,335</u>	<u>195,880</u>	<u>4,284,239</u>
Total net assets	<u>\$ 3,888,543</u>	<u>\$ 147,481</u>	<u>\$ 52,335</u>	<u>\$ 195,880</u>	<u>\$ 4,284,239</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND OTHER CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 For The Year Ended December 31, 2009

	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Totals
Operating revenues:					
Miscellaneous	\$ 533	\$ -	\$ 562	\$ 10,370	\$ 11,465
Employee/employer contributions	9,857,016	26,409	466,439	-	10,349,864
Total operating revenues	<u>9,857,549</u>	<u>26,409</u>	<u>467,001</u>	<u>10,370</u>	<u>10,361,329</u>
Operating expenses:					
Insurance claims and expenses	<u>9,579,169</u>	<u>40,353</u>	<u>430,650</u>	<u>568,583</u>	<u>10,618,755</u>
Operating income (loss)	<u>278,380</u>	<u>(13,944)</u>	<u>36,351</u>	<u>(558,213)</u>	<u>(257,426)</u>
Nonoperating revenues:					
Interest and investment revenue	<u>13,085</u>	<u>770</u>	<u>-</u>	<u>2,165</u>	<u>16,020</u>
Change in net assets	291,465	(13,174)	36,351	(556,048)	(241,406)
Total net assets - beginning	<u>3,597,078</u>	<u>160,655</u>	<u>15,984</u>	<u>751,928</u>	<u>4,525,645</u>
Total net assets - ending	<u>\$ 3,888,543</u>	<u>\$ 147,481</u>	<u>\$ 52,335</u>	<u>\$ 195,880</u>	<u>\$ 4,284,239</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 For The Year Ended December 31, 2009

	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Totals
Cash flows from operating activities:					
Receipts from customers and users	\$ 9,857,016	\$ 26,909	\$ 466,552	\$ -	\$ 10,350,477
Payments to suppliers	(10,245,114)	(51,328)	(467,660)	(555,013)	(11,319,115)
Other receipts	533	-	562	10,370	11,465
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net cash used by operating activities	(387,565)	(24,419)	(546)	(544,643)	(957,173)
Cash flows from investing activities:					
Proceeds from sales and maturities of investments	2,058	2,950	-	12,797	17,805
Purchase of investments	(78,437)	(3,182)	-	(4,691)	(86,310)
Interest received	13,634	779	-	2,478	16,891
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net cash provided (used) by investing activities	(62,745)	547	-	10,584	(51,614)
Net decrease in cash and cash equivalents	(450,310)	(23,872)	(546)	(534,059)	(1,008,787)
Cash and cash equivalents, January 1	5,476,840	171,824	60,082	738,788	6,447,534
Cash and cash equivalents, December 31	<u>\$ 5,026,530</u>	<u>\$ 147,952</u>	<u>\$ 59,536</u>	<u>\$ 204,729</u>	<u>\$ 5,438,747</u>
Reconciliation of operating income (loss) to net cash used by operating activities:					
Operating income (loss)	\$ 278,380	\$ (13,944)	\$ 36,351	\$ (558,213)	\$ (257,426)
Adjustments to reconcile operating income (loss) to net cash used by operating activities:					
Decrease in assets:					
Accounts receivable	-	500	113	-	613
Increase (decrease) in liabilities:					
Accounts payable	(122,308)	(10,975)	(37,010)	13,570	(156,723)
Incurred but not reported claims	(543,637)	-	-	-	(543,637)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total adjustments	(665,945)	(10,475)	(36,897)	13,570	(699,747)
Net cash used by operating activities	<u>\$ (387,565)</u>	<u>\$ (24,419)</u>	<u>\$ (546)</u>	<u>\$ (544,643)</u>	<u>\$ (957,173)</u>

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 AGENCY FUNDS
 December 31, 2009

<u>Assets</u>	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>Congressional Principal</u>	<u>Court Fees</u>	<u>Inheritance Tax</u>	<u>Bid Bond</u>
Cash and cash equivalents	\$ 124,562	\$ 5,746,741	\$ 55,117	\$ 82,528	\$ 2,383,992	\$ 3,550
Receivables:						
Accounts	-	-	-	87,121	25,664	-
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Loans	-	-	145	-	-	-
Total receivables	<u>-</u>	<u>-</u>	<u>145</u>	<u>87,121</u>	<u>25,664</u>	<u>-</u>
Investments at fair value:						
U.S. Government securities	<u>-</u>	<u>-</u>	<u>1,168</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 124,562</u>	<u>\$ 5,746,741</u>	<u>\$ 56,430</u>	<u>\$ 169,649</u>	<u>\$ 2,409,656</u>	<u>\$ 3,550</u>
 <u>Liabilities</u>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 240,612	\$ -
Payroll withholdings payable	-	-	-	-	-	-
Intergovernmental payable	-	-	-	160,868	-	-
Interest payable	-	-	-	-	-	-
Trust payable	<u>124,562</u>	<u>5,746,741</u>	<u>56,430</u>	<u>8,781</u>	<u>2,169,044</u>	<u>3,550</u>
Total liabilities	<u>\$ 124,562</u>	<u>\$ 5,746,741</u>	<u>\$ 56,430</u>	<u>\$ 169,649</u>	<u>\$ 2,409,656</u>	<u>\$ 3,550</u>

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 AGENCY FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	<u>Surplus Tax</u>	<u>Tax Distribution</u>	<u>Payroll</u>	<u>Congressional Interest</u>	<u>Youth Service Trust</u>	<u>Sheriff's Inmate Trust</u>
Cash and cash equivalents	\$ 1,752,471	\$ -	\$ 1,256,775	\$ 99	\$ 91,646	\$ 117,774
Receivables:						
Accounts	6,807	-	46,931	-	-	-
Taxes	-	10,828,614	-	-	-	-
Intergovernmental	-	2,063	-	-	-	-
Loans	-	-	-	-	-	-
Total receivables	<u>6,807</u>	<u>10,830,677</u>	<u>46,931</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value:						
U.S. Government securities	-	-	-	-	1,945	-
Total assets	<u>\$ 1,759,278</u>	<u>\$ 10,830,677</u>	<u>\$ 1,303,706</u>	<u>\$ 99</u>	<u>\$ 93,591</u>	<u>\$ 117,774</u>
<u>Liabilities</u>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll withholdings payable	-	-	1,303,706	-	-	-
Intergovernmental payable	-	-	-	-	-	-
Interest payable	-	-	-	2,257	-	-
Trust payable	<u>1,759,278</u>	<u>10,830,677</u>	<u>-</u>	<u>(2,158)</u>	<u>93,591</u>	<u>117,774</u>
Total liabilities	<u>\$ 1,759,278</u>	<u>\$ 10,830,677</u>	<u>\$ 1,303,706</u>	<u>\$ 99</u>	<u>\$ 93,591</u>	<u>\$ 117,774</u>

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 AGENCY FUNDS
 December 31, 2009
 (Continued)

<u>Assets</u>	<u>DFC Trust Clearance</u>	<u>State Homestead Credit</u>	<u>County Recorder</u>	<u>County Sheriff</u>	<u>Work Release</u>
Cash and cash equivalents	\$ -	\$ (744)	\$ 37,199	\$ 100	\$ 7,406
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Loans	-	-	-	-	-
Total receivables	-	-	-	-	-
Investments at fair value:					
U.S. Government securities	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ (744)</u>	<u>\$ 37,199</u>	<u>\$ 100</u>	<u>\$ 7,406</u>
 <u>Liabilities</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll withholdings payable	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-
Interest payable	-	-	-	-	-
Trust payable	-	(744)	37,199	100	7,406
Total liabilities	<u>\$ -</u>	<u>\$ (744)</u>	<u>\$ 37,199</u>	<u>\$ 100</u>	<u>\$ 7,406</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 DECEMBER 31, 2009

	Tax Sale Redemption	Tax Sale Surplus	Congressional Principal	Court Fees	Inheritance Tax	Bid Bond
Assets:						
Cash and Cash Equivalents, January 1	\$ 243,869	\$ 5,203,034	\$ 55,966	\$ 132,674	\$ 2,545,636	\$ -
Additions	6,461,740	5,737,537	319	1,255,525	8,939,334	4,700
Deductions	(6,581,047)	(5,193,830)	(1,168)	(1,305,671)	(9,100,978)	(1,150)
Cash and Cash Equivalents, December 31	<u>124,562</u>	<u>5,746,741</u>	<u>55,117</u>	<u>82,528</u>	<u>2,383,992</u>	<u>3,550</u>
Investments, January 1	-	-	-	-	-	-
Additions	-	-	1,168	-	-	-
Deductions	-	-	-	-	-	-
Investments, December 31	<u>-</u>	<u>-</u>	<u>1,168</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes Receivable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Taxes Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts Receivable, January 1	-	-	-	100,228	-	-
Additions	-	-	-	1,242,418	25,664	-
Deductions	-	-	-	(1,255,525)	-	-
Accounts Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,121</u>	<u>25,664</u>	<u>-</u>
Intergovernmental Receivable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Intergovernmental Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loans Receivable, January 1	-	-	464	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	(319)	-	-	-
Loans Receivable, December 31	<u>-</u>	<u>-</u>	<u>145</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets, December 31	<u>\$ 124,562</u>	<u>\$ 5,746,741</u>	<u>\$ 56,430</u>	<u>\$ 169,649</u>	<u>\$ 2,409,656</u>	<u>\$ 3,550</u>
Liabilities:						
Accounts Payable, January 1	\$ -	\$ -	\$ -	\$ -	\$ 199,977	\$ -
Additions	-	-	-	-	747,279	-
Deductions	-	-	-	-	(706,644)	-
Accounts Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>240,612</u>	<u>-</u>
Payroll Withholdings, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Payroll Withholdings, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Payable, January 1	-	-	-	224,790	-	-
Additions	-	-	-	1,142,760	-	-
Deductions	-	-	-	(1,206,682)	-	-
Intergovernmental Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>160,868</u>	<u>-</u>	<u>-</u>
Interfund Payable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Interfund Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trust Payable, January 1	243,869	5,203,034	56,430	8,112	2,345,659	-
Additions	6,461,740	5,737,537	319	99,658	8,217,719	4,700
Deductions	(6,581,047)	(5,193,830)	(319)	(98,989)	(8,394,334)	(1,150)
Trust Payable, December 31	<u>124,562</u>	<u>5,746,741</u>	<u>56,430</u>	<u>8,781</u>	<u>2,169,044</u>	<u>3,550</u>
Interest Payable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Interest Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, December 31	<u>\$ 124,562</u>	<u>\$ 5,746,741</u>	<u>\$ 56,430</u>	<u>\$ 169,649</u>	<u>\$ 2,409,656</u>	<u>\$ 3,550</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 DECEMBER 31, 2009
 (Continued)

	Surplus Tax	Tax Distribution	Payroll	Congressional Interest	Youth Services Trust	Sheriff's Inmate Trust
Assets:						
Cash and Cash Equivalents, January 1	\$ 1,900,963	\$ -	\$ 1,068,425	\$ 1,780	\$ 91,639	\$ 106,251
Additions	1,381,814	393,392,773	38,978,073	277	1,952	1,252,719
Deductions	(1,530,306)	(393,392,773)	(38,789,723)	(1,958)	(1,945)	(1,241,196)
Cash and Cash Equivalents, December 31	<u>1,752,471</u>	<u>-</u>	<u>1,256,775</u>	<u>99</u>	<u>91,646</u>	<u>117,774</u>
Investments, January 1	-	-	-	-	1,497	-
Additions	-	-	-	-	1,945	-
Deductions	-	-	-	-	(1,497)	-
Investments, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,945</u>	<u>-</u>
Taxes Receivable, January 1	-	23,187,339	-	-	-	-
Additions	-	73,907,673	-	-	-	-
Deductions	-	(86,266,398)	-	-	-	-
Taxes Receivable, December 31	<u>-</u>	<u>10,828,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts Receivable, January 1	-	-	24,565	-	-	-
Additions	1,388,621	-	321,317	-	-	-
Deductions	(1,381,814)	-	(298,951)	-	-	-
Accounts Receivable, December 31	<u>6,807</u>	<u>-</u>	<u>46,931</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Receivable, January 1	-	525	-	-	-	-
Additions	-	7,426	-	-	-	-
Deductions	-	(5,888)	-	-	-	-
Intergovernmental Receivable, December 31	<u>-</u>	<u>2,063</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loans Receivable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Loans Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets, December 31	<u>\$ 1,759,278</u>	<u>\$ 10,830,677</u>	<u>\$ 1,303,706</u>	<u>\$ 99</u>	<u>\$ 93,591</u>	<u>\$ 117,774</u>
Liabilities:						
Accounts Payable, January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Accounts Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Payroll Withholdings, January 1	-	-	1,092,990	-	-	-
Additions	-	-	39,299,390	-	-	-
Deductions	-	-	(39,088,674)	-	-	-
Payroll Withholdings, December 31	<u>-</u>	<u>-</u>	<u>1,303,706</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Payable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Intergovernmental Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Payable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	-	-	-	-	-
Interfund Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trust Payable, January 1	1,900,963	23,187,864	-	(444)	93,136	106,251
Additions	1,388,621	467,307,872	-	444	1,952	1,252,719
Deductions	(1,530,306)	(479,665,059)	-	(2,158)	(1,497)	(1,241,196)
Trust Payable, December 31	<u>1,759,278</u>	<u>10,830,677</u>	<u>-</u>	<u>(2,158)</u>	<u>93,591</u>	<u>117,774</u>
Interest Payable, January 1	-	-	-	2,224	-	-
Additions	-	-	-	2,257	-	-
Deductions	-	-	-	(2,224)	-	-
Interest Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,257</u>	<u>-</u>	<u>-</u>
Total Liabilities, December 31	<u>\$ 1,759,278</u>	<u>\$ 10,830,677</u>	<u>\$ 1,303,706</u>	<u>\$ 99</u>	<u>\$ 93,591</u>	<u>\$ 117,774</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 DECEMBER 31, 2009
 (Continued)

	DFC Trust Clearance	State Homestead Credit	County Recorder	County Sheriff	Work Release
Assets:					
Cash and Cash Equivalents, January 1	\$ 21,594	\$ 60,266	\$ 29,564	\$ 3,107	\$ 3,421
Additions	284	8,381,354	287,749	2,520	7,406
Deductions	(21,878)	(8,442,364)	(280,114)	(5,527)	(3,421)
Cash and Cash Equivalents, December 31	-	(744)	37,199	100	7,406
Investments, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	-	-	-	-	-
Investments, December 31	-	-	-	-	-
Taxes Receivable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	-	-	-	-	-
Taxes Receivable, December 31	-	-	-	-	-
Accounts Receivable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	-	-	-	-	-
Accounts Receivable, December 31	-	-	-	-	-
Intergovernmental Receivable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	-	-	-	-	-
Intergovernmental Receivable, December 31	-	-	-	-	-
Loans Receivable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	-	-	-	-	-
Loans Receivable, December 31	-	-	-	-	-
Total Assets, December 31	\$ -	\$ (744)	\$ 37,199	\$ 100	\$ 7,406
Liabilities:					
Accounts Payable, January 1	\$ -	\$ -	\$ -	\$ -	\$ -
Additions	-	-	-	-	-
Deductions	-	-	-	-	-
Accounts Payable, December 31	-	-	-	-	-
Payroll Withholdings, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	-	-	-	-	-
Payroll Withholdings, December 31	-	-	-	-	-
Intergovernmental Payable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	-	-	-	-	-
Intergovernmental Payable, December 31	-	-	-	-	-
Interfund Payable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	-	-	-	-	-
Interfund Payable, December 31	-	-	-	-	-
Trust Payable, January 1	21,594	60,266	29,564	3,107	3,421
Additions	284	8,381,354	287,749	2,520	7,406
Deductions	(21,878)	(8,442,364)	(280,114)	(5,527)	(3,421)
Trust Payable, December 31	-	(744)	37,199	100	7,406
Interest Payable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	-	-	-	-	-
Interest Payable, December 31	-	-	-	-	-
Total Liabilities, December 31	\$ -	\$ (744)	\$ 37,199	\$ 100	\$ 7,406

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 DECEMBER 31, 2009
 (Continued)

	County Clerk	Adult Probation	Juvenile Probation	County Treasurer	Totals
Assets:					
Cash and Cash Equivalents, January 1	\$ 3,113,696	\$ 26,126	\$ 4,074	\$ 2,861,528	\$ 17,473,613
Additions	36,666,028	418,416	24,129	383,262,541	886,457,190
Deductions	<u>(37,120,851)</u>	<u>(414,515)</u>	<u>(26,187)</u>	<u>(382,080,803)</u>	<u>(885,537,405)</u>
Cash and Cash Equivalents, December 31	<u>2,658,873</u>	<u>30,027</u>	<u>2,016</u>	<u>4,043,266</u>	<u>18,393,398</u>
Investments, January 1	-	-	-	-	1,497
Additions	-	-	-	-	3,113
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,497)</u>
Investments, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,113</u>
Taxes Receivable, January 1	-	-	-	18,094,668	41,282,007
Additions	-	-	-	344,661,336	418,569,009
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(343,742,248)</u>	<u>(430,008,646)</u>
Taxes Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,013,756</u>	<u>29,842,370</u>
Accounts Receivable, January 1	-	-	-	-	124,793
Additions	-	-	-	-	2,978,020
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,936,290)</u>
Accounts Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>166,523</u>
Intergovernmental Receivable, January 1	-	-	-	-	525
Additions	-	-	-	-	7,426
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,888)</u>
Intergovernmental Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,063</u>
Loans Receivable, January 1	-	-	-	-	464
Additions	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(319)</u>
Loans Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>145</u>
Total Assets, December 31	<u>\$ 2,658,873</u>	<u>\$ 30,027</u>	<u>\$ 2,016</u>	<u>\$ 23,057,022</u>	<u>\$ 48,407,612</u>
Liabilities:					
Accounts Payable, January 1	\$ -	\$ -	\$ -	\$ -	\$ 199,977
Additions	-	-	-	-	747,279
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(706,644)</u>
Accounts Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>240,612</u>
Payroll Withholdings, January 1	-	-	-	-	1,092,990
Additions	-	-	-	-	39,299,390
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(39,088,674)</u>
Payroll Withholdings, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,303,706</u>
Intergovernmental Payable, January 1	333,182	-	-	-	557,972
Additions	4,134,889	-	-	-	5,277,649
Deductions	<u>(4,094,640)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,301,322)</u>
Intergovernmental Payable, December 31	<u>373,431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>534,299</u>
Interfund Payable, January 1	-	-	-	-	-
Additions	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trust Payable, January 1	2,780,514	26,126	4,074	20,956,196	57,029,736
Additions	32,531,139	418,416	24,129	726,804,473	1,258,930,751
Deductions	<u>(33,026,211)</u>	<u>(414,515)</u>	<u>(26,187)</u>	<u>(724,703,647)</u>	<u>(1,269,633,749)</u>
Trust Payable, December 31	<u>2,285,442</u>	<u>30,027</u>	<u>2,016</u>	<u>23,057,022</u>	<u>46,326,738</u>
Interest Payable, January 1	-	-	-	-	2,224
Additions	-	-	-	-	2,257
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,224)</u>
Interest Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,257</u>
Total Liabilities, December 31	<u>\$ 2,658,873</u>	<u>\$ 30,027</u>	<u>\$ 2,016</u>	<u>\$ 23,057,022</u>	<u>\$ 48,407,612</u>

ALLEN COUNTY
OTHER REPORT

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

Adult Probation Department

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF ALLEN COUNTY, INDIANA

Compliance

We have audited the compliance of Allen County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

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

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

STATE BOARD OF ACCOUNTS

August 24, 2010

ALLEN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553		\$ 70,243
National School Lunch Program	10.555		106,098
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		<u>21,496</u>
Total for cluster			<u>197,837</u>
Total for federal grantor agency			<u>197,837</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security			
Public Safety Interoperable Communications Grant Program	11.555	C44P-9-242A	<u>155,298</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs			
Community Development Block Grants/State's Program and Non-entitlement Grants in Hawaii	14.228	CF-07-301	<u>403,659</u>
Pass-Through Indiana Housing and Community Development Authority			
Community Development Block Grants/State's Program and Non-entitlement Grants in Hawaii	14.228	HD-008-020	<u>250,000</u>
Pass-Through City of Fort Wayne			
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	INLHB 0323-06 FY 09 INLHB 0323-06 FY 10	4,360 <u>23,919</u>
Total for Program			<u>28,279</u>
Total for federal grantor agency			<u>681,938</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grants			
State Criminal Alien Assistance Program	16.606	2008 APBX1527	<u>18,242</u>
Bulletproof Vest Partnership Program	16.607	FY 2008	<u>2,201</u>
Pass-Through Indiana Criminal Justice Institute			
Crime Victim Assistance	16.575	08-ST-011	<u>12,681</u>
Violence Against Women Formula Grant	16.588	08-ST-072	<u>22,676</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	08-DJ-023	<u>32,000</u>
Pass-Through City of Fort Wayne			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-F4273-IN-DJ 2009-DJ-BX-0295 2009-SB-B9-1461	7,724 6,635 <u>17,200</u>
Total for Program			<u>31,559</u>
Pass-Through Indiana Criminal Justice Institute			
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	09-JRA-021	<u>8,445</u>
Total for federal grantor agency			<u>127,804</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
State and Community Highway Safety	20.600	PT-09-04-01-17 PT-10-04-04-15	64,417 <u>14,224</u>
Total for program			<u>78,641</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, 2009
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>			
Pass-Through City of Fort Wayne Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		
		K8-09-03-03-01	2,938
		K4-10-03-02-01	29,145
		K8-09-08-01-01	6,278
		K8-09-03-02-01	<u>9,966</u>
Total for program			<u>48,327</u>
Total for Highway Safety Cluster			<u>126,968</u>
Pass-Through Indiana Department of Transportation Highway Planning and Construction	20.205		
		944049 FY 09	231,811
		0702045 FY 09	18,490
		3304049 FY 09	42,074
		9801802 FY 10	259,462
		8802254 FY 10	30,929
		10805606 FY 10	10,677
		9802993 FY 09	6,700
		10803877 FY 10	<u>14,500</u>
Total for program			<u>614,643</u>
Formula Grants for Other Than Urbanized Area	20.509		
		A249-09-320355	<u>76,500</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		
		C44P-9-528A	<u>39,014</u>
Total for federal grantor agency			<u>857,125</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069		
		BPRS 195-10	19,992
		H1N1 195-66	<u>273,531</u>
Total for program			<u>293,523</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		
		TB-195-5	<u>42,673</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement County Prosecutor's Expenditures County Clerk of the Circuit Court Expenditures County Court Expenditures Indirect Costs Incentives	93.563		
			1,669,134
			165,147
			176,730
			351,392
			<u>881,457</u>
Total for program			<u>3,243,860</u>
Pass-Through Indiana Department of Health Refugee and Entrant Assistance-State Administered Programs	93.566		
		02-08-R5-1004-01 FY 2009	<u>45,446</u>
Pass-Through Indiana Supreme Court State Court Improvement Program	93.586		
		CIP-FY 08/10	37,500
		CIP 08-10BT	<u>1,820</u>
Total for program			<u>39,320</u>
Pass-Through Indiana Department of Health HIV Prevention Activities Health Department Based	93.940		
		AID 195-6	<u>164,615</u>
Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977		
		STD 195-2	<u>140,258</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, 2009
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Purdue University Preventive Health and Health Services Block Grant	93.991	PHB 207-24	10,000
Total for federal grantor agency			<u>3,979,695</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-9-608A	94,003
Citizen Corps	97.053	C44P-7-440A	3,000
State Homeland Security Program (SHSP)	97.073	C44P-9-749A C44P-7-411 C44P-9-579A	4,051 17,797 541,125
Total for Program			<u>562,973</u>
Total for federal grantor agency			<u>659,976</u>
Total federal awards expended			<u>\$ 6,659,673</u>

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

ALLEN COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Allen County (County) and is presented in conformity with accounting principles generally accepted in the United States of America which is the basis of accounting used in the presentation of the financial statements. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2009:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Community Development Block Grants/State's Program and Non-entitlement Grants in Hawaii	14.228	\$ 250,000
Formula Grants for Other than Urbanized Area	20.509	76,500

ALLEN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

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

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
14.228	Community Development Block Grants/State's Program and Non-entitlement Grants in Hawaii
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

ALLEN COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

ALLEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 23, 2010, with Linda K. Bloom, President of the Board of County Commissioners. Our audit disclosed no material items that warrant comment at this time.

The contents of this report were discussed on August 23, 2010, with Paula S. Hughes, President of the County Council. Our audit disclosed no material items that warrant comment at this time.

The contents of this report were discussed on August 24, 2010, with Lisbeth A. Blosser, Auditor; Tera K. Klutz, Chief Deputy Auditor; and Jackie A. Scheuman, Finance and Budget Director. Our audit disclosed no material items that warrant comment at this time.