

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

ANNUAL FINANCIAL REPORT

2011

ALLEN COUNTY, INDIANA



**FILED**  
09/20/2012



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials .....	3
Independent Auditor's Report .....	4-5
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 .....	6-7
Management's Discussion and Analysis.....	8-18
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Assets .....	19
Statement of Activities.....	20
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	21
Statement of Revenues, Expenditures, and Other Changes in Fund Balances – Governmental Funds .....	22
Reconciliation of the Statement of Revenues, Expenditures, and Other Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	23
Statement of Net Assets – Proprietary Funds.....	24
Statement of Revenues, Expenses, and Other Changes in Fund Net Assets – Proprietary Funds .....	25
Statement of Cash Flows – Proprietary Funds .....	26
Statement of Fiduciary Net Assets – Fiduciary Funds .....	27
Statement of Changes in Fiduciary Net Assets – Fiduciary Funds .....	28
Combining Statement of Net Assets – Discretely Presented Component Units.....	29
Combining Statement of Activities – Discretely Presented Component Units.....	30
Notes to Financial Statements .....	31-67
Required Supplementary Information:	
Schedules of Funding Progress .....	68
Schedules of Contributions From the Employer and Other Contributing Entities .....	69
Budgetary Comparison Schedules - General Fund and Major Special Revenue Funds .....	70-71
Budget/GAAP Reconciliation.....	72

TABLE OF CONTENTS  
(Continued)

<u>Description</u>	<u>Page</u>
Supplementary Information:	
Non-Major Governmental Funds:	
Combining Balance Sheet – Non-Major Governmental Funds.....	73-99
Combining Statement of Revenues, Expenditures, and Other Changes in Fund Balances – Non-Major Governmental Funds.....	100-126
Non-Major Proprietary Funds:	
Combining Statement of Net Assets – Internal Service Funds .....	127
Combining Statement of Revenues, Expenditures, and Other Changes in Fund Net Assets – Internal Service Funds .....	128
Combining Statement of Cash Flows – Internal Service Funds.....	129
Non-Major Fiduciary Funds:	
Combining Statement of Fiduciary Net Assets – Agency Funds.....	130-132
Combining Statement of Changes in Assets and Liabilities – Agency Fund .....	133-135
Other Reports.....	136
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Effect On Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133.....	138-139
Schedule of Expenditures of Federal Awards .....	140-143
Notes to Schedule of Expenditures of Federal Awards.....	144
Schedule of Findings and Questioned Costs .....	145
Auditee Prepared Schedules:	
Summary Schedule of Prior Audit Findings .....	146
Exit Conference.....	147

OFFICIALS

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



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

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, 2011, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of one of the three discretely presented component units, Fort Wayne – Allen County Airport Authority, which represent 51.54 percent, 62.51 percent, and 34.56 percent, respectively, of the assets, net assets, and revenues of the discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for one discretely presented component unit, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the respective financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County as of December 31, 2011, 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.

In accordance with Government Auditing Standards, we have also issued our report dated August 2, 2012, 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedules of Funding Progress, Schedules of Contributions From Employer and Other Contributing Entities, Budgetary Comparison Schedules, and Budget/GAAP Reconciliation, as listed in the Table of Contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The accompanying Non-Major Fund Financial Statements and the Schedule of Expenditures of Federal Awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations (Circular A-133), as listed in the Table of Contents, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining Non-Major Fund Financial Statements and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the financial statements as a whole.

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

STATE BOARD OF ACCOUNTS

August 2, 2012



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, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 2, 2012. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Fort Wayne – Allen County Airport Authority, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

This report is intended solely for the information and use of the County's management, County Commissioners, County Council, others within the entity, 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 2, 2012

## 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, 2011. 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 2011 by \$468.2 million (*net assets*). Of this amount, \$114.2 million (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens, \$13.2 million is restricted for debt service and other specific purposes (*restricted net assets*), and \$340.8 million is invested in capital assets, net of related debt.
- The County's total net assets increased by \$33.7 million, or 7.7%, from 2010. The net assets of the County's governmental activities increased by \$ 31.8 million or 7.98%. Similarly, net assets of the County's business activities increased by \$1.9 million or 5.31%, which was for the most part due to total revenues exceeding expenses.
- At the end of 2011, the County's governmental funds reported a combined ending fund balance of \$113.2 million, a decrease of \$1.6 million or 1.4% from 2010.
- At the end of 2011, the total fund balance for the general fund was \$8.7 million or 9.8% of the 2011 general fund expenditures.
- During 2011, the County's total debt decreased by \$6.4 million or 7.6%. Approximately \$1.1 million of this decrease is due to the payoff of Revenue bonds for the Allen County Parking Garage. The remaining decrease was due to regularly scheduled principal payments.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

Component units are included in our basic financial statements according to GASB 61 and consist of legally separate entities for which the County is financially accountable and that have substantially the same board as the County or provide services entirely to the County. Examples are: the Allen County Juvenile Justice Center Building Corporation and the Allen County Jail Building Corporation which were established for the sole purpose of financing the new juvenile and jail facilities. The Building Corporations are part of the primary government because the nature of the relationship to the County is significant. The Fort Wayne-Allen County Airport Authority and the Allen County Public Library are reported as discretely presented component units because they have some financial accountability to the County's Council. The Allen County Solid Waste Management District is also reported as a discretely presented component unit because the primary government appoints a voting majority of the Solid Waste Management District's board and is able to impose its will.

The government-wide financial statements can be found on pages 19-20 of this report.

**Fund Financial Statements** are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. Certain funds are required to be established by State Statute and by bond covenants, while others are adopted to help administer monies set aside for a limited purpose. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance related legal compliance. All of the funds of the County can be divided into three categories: *governmental funds*, *proprietary funds* and *fiduciary funds*.

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

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

The County maintains approximately 250 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and other changes in fund balances for the General Fund, Maplecrest Road Bridge Fund, and the County Rainy Day Fund. Information for the other governmental funds is combined into a single, aggregated presentation.

The governmental funds financial statements can be found on pages 21-23 of this report.

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

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

The proprietary funds financial statements can be found on pages 24-26 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 27-28 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 31-67 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 68-72 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

<b>County's Net Assets</b>									
(amounts expressed in thousands)									
		Governmental		Business-type		Total		Component	
		Activities		Activities				Units	
		2011	2010	2011	2010	2011	2010	2011	2010
<b>Assets:</b>									
	Current and other assets	\$ 133,640	\$ 142,537	\$ 13,927	\$ 14,123	\$ 147,567	\$ 156,660	\$ 63,372	\$ 57,890
	Capital assets	365,959	338,658	50,962	50,428	416,921	389,086	184,972	191,958
	<b>Total assets</b>	<b>499,599</b>	<b>481,195</b>	<b>64,889</b>	<b>64,551</b>	<b>564,488</b>	<b>545,746</b>	<b>248,344</b>	<b>249,848</b>
<b>Liabilities:</b>									
	Current and other liabilities	17,605	25,958	3,704	4,077	21,309	30,035	12,724	11,543
	Long-term liabilities	50,932	56,039	24,044	25,207	74,976	81,246	67,286	76,140
	<b>Total liabilities</b>	<b>68,537</b>	<b>81,997</b>	<b>27,748</b>	<b>29,284</b>	<b>96,285</b>	<b>111,281</b>	<b>80,010</b>	<b>87,683</b>
<b>Net assets:</b>									
	Invested in capital assets, net of related debt	315,210	282,222	25,593	24,011	340,803	306,233	112,541	112,437
	Restricted	3,089	4,157	10,117	10,714	13,206	14,871	24,193	25,971
	Unrestricted	112,763	112,819	1,431	542	114,194	113,361	31,600	23,757
	<b>Total net assets</b>	<b>\$ 431,062</b>	<b>\$ 399,198</b>	<b>\$ 37,141</b>	<b>\$ 35,267</b>	<b>\$ 468,203</b>	<b>\$ 434,465</b>	<b>\$ 168,334</b>	<b>\$ 162,165</b>

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

The County's (primary government) assets exceeded liabilities by \$468.2 million at the close of 2011 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 \$340.8 million or 72.8%. 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.

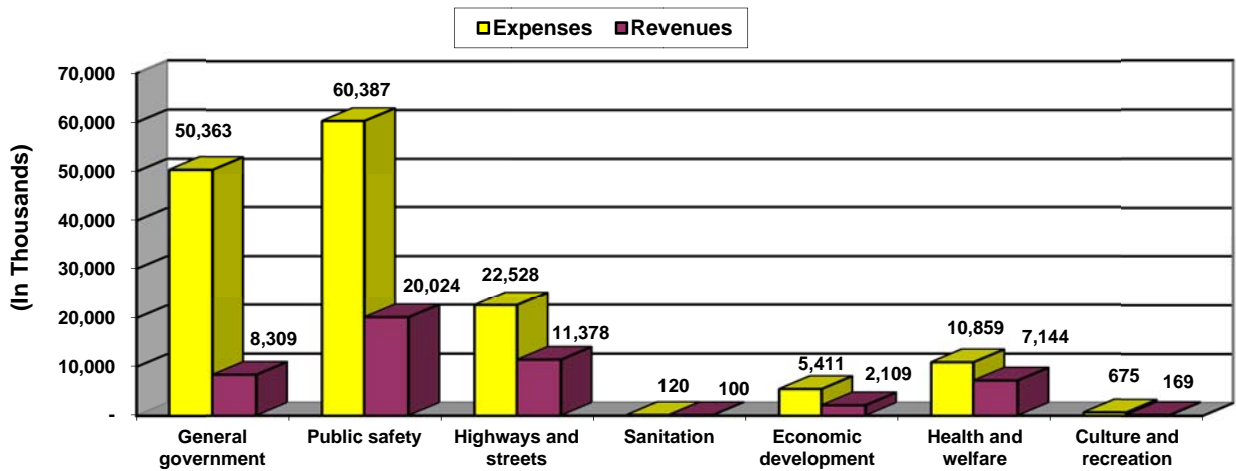
The remainder of the County's net assets is designated as either restricted or unrestricted. The restricted portion, which totals \$13.2 million or 2.8%, is dollars that are subject to an external restriction and cannot be spent on general daily operations. The unrestricted portion of net assets of \$114.2 million or 24.4% may be used by the County for general operations of providing service to Allen County citizens.

The County's component units showed assets exceeding liabilities by \$168.3 million at the end of 2011. Of the net assets, \$112.5 million or 66.8% is invested in capital assets less any outstanding debt used to acquire these assets. These assets are designated as invested in capital assets because they are used to provide the everyday services to the users of the component units, these assets are not liquid and are not available for future spending. Similar to the County debt, it must be paid from other funding sources as the capital assets themselves are not liquid, nor can they be. The component units remaining assets were made up of \$24.2 million or 14.4% of restricted dollars that are subject to an external restriction and \$31.6 million or 18.8% of unrestricted dollars that can be used to provide daily operations for the component units.

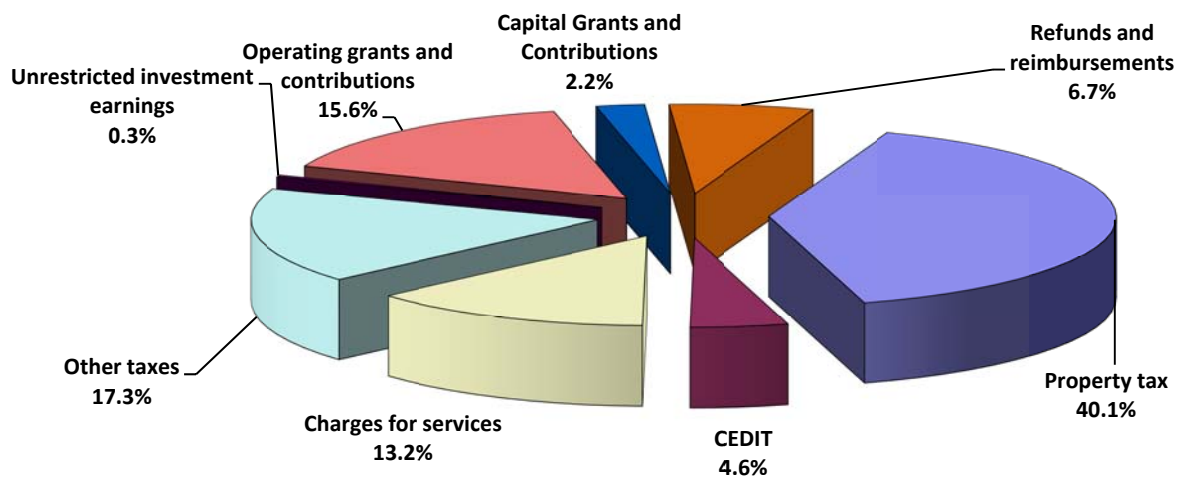
**Governmental activities.** Governmental activities account for 92.1% of the County's net assets as of December 31, 2011.

<b>Allen County Changes in Net Assets</b>								
(Amounts expressed in thousands)								
	Governmental Activities		Business-type Activities		Total		Component Units	
	2011	2010	2011	2010	2011	2010	2011	2010
<b>Revenues:</b>								
Program revenues:								
Charges for services	\$ 20,937	\$ 21,799	\$ 5,104	\$ 4,899	\$ 26,041	\$ 26,698	\$ 11,853	\$ 11,477
Operating grants and contributions	24,736	23,334	-	-	24,736	23,334	3,461	2,821
Capital grants and contributions	3,560	8,153	-	-	3,560	8,153	1,962	6,462
General Revenue:								
Property taxes	63,609	55,978	-	-	63,609	55,978	29,481	29,198
CEDIT	7,257	3,266	-	-	7,257	3,266	-	-
Franchise taxes	307	412	-	-	307	412	-	-
Other taxes	27,381	23,907	-	-	27,381	23,907	6,612	4,051
Food and beverage taxes	-	-	2,785	5,430	2,785	5,430	-	-
Sports and convention taxes	-	-	2,663	3,359	2,663	3,359	-	-
Other local sources	-	-	46	23	46	23	-	718
Unrestricted investment earnings	542	948	-	-	542	948	197	190
Refunds and reimbursements	10,700	14,888	-	-	10,700	14,888	1,072	-
<b>Total Revenues</b>	<b>159,029</b>	<b>152,685</b>	<b>10,598</b>	<b>13,711</b>	<b>169,627</b>	<b>166,396</b>	<b>54,638</b>	<b>54,917</b>
<b>Expenses:</b>								
General government	50,363	51,824	-	-	50,363	51,824	-	-
Public safety	60,387	59,855	-	-	60,387	59,855	-	-
Highways and streets	22,528	25,140	-	-	22,528	25,140	-	-
Sanitation	120	111	-	-	120	111	-	-
Economic development	5,411	3,772	-	-	5,411	3,772	-	-
Health and welfare	10,859	13,373	-	-	10,859	13,373	-	-
Culture and recreation	675	651	-	-	675	651	-	-
Coliseum	-	-	8,737	8,935	8,737	8,935	-	-
FWAC Airport Authority	-	-	-	-	-	-	18,469	19,085
AC - Solid Waste District	-	-	-	-	-	-	1,089	1,312
Allen County Public Library	-	-	-	-	-	-	29,147	29,012
<b>Total expenses</b>	<b>150,343</b>	<b>154,726</b>	<b>8,737</b>	<b>8,935</b>	<b>159,080</b>	<b>163,661</b>	<b>48,705</b>	<b>49,409</b>
Change in net assets before								
Special items	8,686	(2,041)	1,861	4,776	10,547	2,735	5,933	5,507
Change in net pension	416	(517)	-	-	416	(517)	-	-
Change in OPEB liability	(343)	(857)	-	-	(343)	(857)	-	-
Contributed capital	23,105	4,258	-	31	23,105	4,289	-	-
gain on disposal of capital asset	-	-	13	-	13	-	235	-
Other special items	-	-	-	-	-	-	-	-
<b>Change in net assets</b>	<b>31,864</b>	<b>843</b>	<b>1,874</b>	<b>4,807</b>	<b>33,738</b>	<b>5,650</b>	<b>6,168</b>	<b>5,507</b>
<b>Net assets - January 1</b>	<b>399,198</b>	<b>398,355</b>	<b>35,267</b>	<b>30,460</b>	<b>434,465</b>	<b>428,815</b>	<b>162,165</b>	<b>156,658</b>
<b>Net assets - December 31</b>	<b>\$431,062</b>	<b>\$399,198</b>	<b>\$37,141</b>	<b>\$35,267</b>	<b>\$468,203</b>	<b>\$434,465</b>	<b>\$168,333</b>	<b>\$162,165</b>

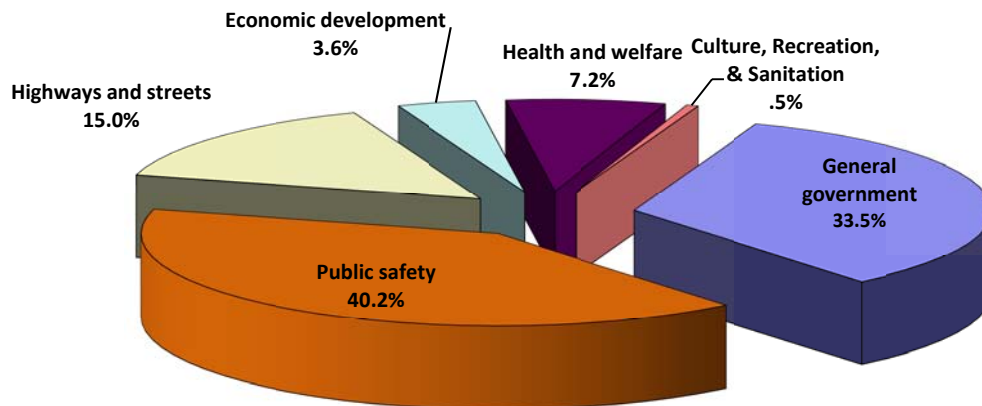
### Expenses and Program Revenues – Governmental Activities



### Revenues by Source – Governmental Activities

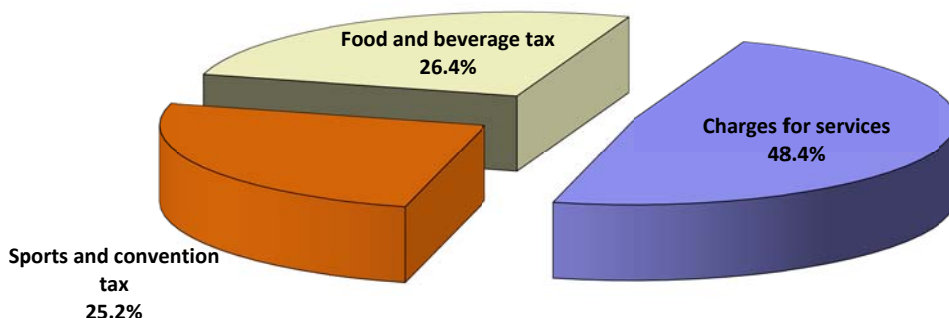


### Expenses by Function/Program – Governmental Activities



**Business-type activities.** Business-type activities account for 7.9% of the County's net assets as of December 31, 2011. The Allen County War Memorial Coliseum is the only branch of County government included in business-type activities. The Allen County War Memorial Coliseum had revenues totaling \$10.6 million and incurred \$8.7 million of expenses. During 2011, the total revenues included \$5.1 million of program revenue and \$5.5 million from the Food & Beverage Taxes, Sports & Convention Taxes, and other local sources.

**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. The County implemented GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions, for year-end December 31, 2011. GASB 54 is intended to improve the usefulness of the amounts reported in fund balances by providing more structured classification. This will allow users of financial statements more consistent and understandable information regarding the net resources of a fund. Specifically, the hierarchy of the five fund balance classifications in accordance with GASB 54 is as such: Nonspendable, Restricted, Committed, Assigned, and Unassigned. The classifications are primarily based on the degree to which the County is bound by constraints on resources reported in the funds. Further detailed information regarding how the County's resources are allocated into the above-mentioned classifications can be found in Note 1, Section D, Subsection 9 of the notes to the financial statements.

As of December 31, 2011, the County's governmental funds reported a combined ending fund balance of \$113.2 million, a decrease of \$1.6 million or 1.4% in comparison to December 31, 2010. This small decrease is the result of a combination of changes. Cash and cash equivalents decreased \$15.7 million from December 31, 2010, but these decreases were somewhat offset by the increases of \$2.7 million in investments, \$2.5 million in taxes receivable, and \$3.5 million in assets held for resale. Additionally, deferred revenue decreased approximately \$6.7 million from December 31, 2010, which is the result of recertified 2011 income tax distributions from the State. The recertification resulted in some of the previously deferred revenue at December 31, 2010, being recognized during 2011.

Approximately \$3.4 million or 3% of the combined ending fund balance are assets held for resale and constitute the Nonspendable fund balance. The majority, \$71 million or 62.7%, of County resources in the combined ending fund balance are Restricted for a specific purpose designated by external parties, constitutional provision or enabling legislation. Resources that are constrained by the highest level of decision making authority, which is the County Council and County Commissioners, are classified as Committed and account for \$17.7 million or 15.7% of the combined ending fund balance. Assigned resources comprise \$19.4 million or 17.1% of the combined ending fund balance are intended to be used for specific resources of the primary government but do not meet the criteria to be classified as Nonspendable, Restricted, or Committed. The remainder of the fund balance, \$1.7 million or 1.5%, is Unassigned and represents resources that do not fall into any of the other classifications. Only the General fund may report positive Unassigned balances. Other Governmental funds may report negative Unassigned fund balances in instances where expenditures exceed the Restricted, Committed, or Assigned resources of the fund. At December 31, 2011, approximately \$2.7 million of negative Unassigned fund balance was reported in Other Governmental funds.

The General Fund is the chief operating fund of the County. At December 31, 2011, the combined fund balance of the Assigned and Unassigned classifications in the General Fund was \$6.1 million. As a measure of the General fund's liquidity, you can compare the combined total fund balance of these classifications to the total fund expenditures. The General fund expenditures for fiscal year ended 2011 were \$88.6 million. Thus, the amount of resources determined to be readily available for expenditure and not bound to restriction or constraint, represents 6.9% of General fund expenditures for 2011.

The fund balance of the County's General Fund increased by \$1.4 million during fiscal year ended 2011. In correlation with the abovementioned, this increase is primarily due to recognition of previously deferred income tax revenue of approximately \$6.7 million and increased property tax revenues of \$1.1 million. Additionally, reductions were made in General Fund expenditures to the amount of \$9.3 million from 2010. The expenditure reductions included \$3.5 million less in tax refund payments, \$2.5 million less in economic development land-banking expenditures, and a \$1.3 million decrease in health and welfare expenditures as the Health clinic was completed in 2010.

The County has two other funds that meet the major fund criteria, which are: the Maplecrest Road Bridge Fund which provides funding for the Maplecrest Road extension over the Maumee River and railroad tracks into New Haven, Indiana, and the County's Rainy Day Fund. The County's Rainy Day Fund provides stability to government services and programs during an economic downturn. The Maplecrest Road Bridge Fund was established in 2009 to account for the funds used in the respected project and decreased \$.8 million during 2011 for an ending fund balance of \$6.9 million. The County's Rainy Day Fund was first established in 2004 and has a fund balance of \$17.5 million at the end of 2011. Approximately, \$2 million of Rainy Day funds were used during 2011 for the County information technology contract and another \$1.9 million was used for funding the County contribution to the Sheriff Police pension.

**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 \$1.4 million for the Allen County War Memorial Coliseum and \$1.1 million for the County's Internal Service funds. Factors concerning the finances of the Allen County War Memorial Coliseum were previously addressed in the discussion of the County's business-type activities. The County's internal service fund is primarily a Health Self-Insurance fund.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

The County's final General Fund budget for 2011 exceeded its original budget by approximately \$9.2 million or 10.5%. The key elements of the difference between the original budget and final budget are listed below:

- \$2.6 million for the renovation of the City-County Building to house County Police, City of Fort Wayne Police, and City of Fort Wayne Fire Department
- \$1.8 million for Economic Development incentives and expenses related to the Joint Oversight Permitting Board

- \$1.9 million for information technology expenses including but not limited to the implementation of the VOIP phone system
- \$.9 million to pay off the remaining balance of the Parking Garage Revenue bonds
- \$.5 million for general government appropriations
- \$1.5. million for public safety appropriations

For year-end December 31, 2011, General Fund revenues received were approximately \$3.2 million less than budgeted and can be solely attributed to less property tax received due to Circuit Breaker credits in the amount of \$4.8 million. Additionally, actual expenditures were approximately \$8.1 million less than final budgeted appropriations. The significant unspent or encumbered appropriations consisted of (a) \$1.9 million for the renovation of the City-County Building, (b) \$1.3 million in salaries and benefits, (c) \$1.3 million for Economic Development and (d) \$1.2 million due to moving the County internal service appropriations out of the General Fund and into the Internal Service Fund.

## 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, 2011 was \$416.9 million (net of accumulated depreciation), an increase of \$27.8 million or 7.15%. This investment in capital assets includes land and easements, infrastructure, construction in progress, buildings and improvements, equipment, and net investment in joint venture.

<b>Primary Government</b>						
<b>Capital Assets (net of depreciation)</b>						
(amounts expressed in thousands)						
	Governmental		Business-type		Total	
	Activities		Activities			
	2011	2010	2011	2010	2011	2010
Land and easements	\$ 9,496	\$ 8,975	\$ 380	\$ 380	\$ 9,876	\$ 9,355
Construction in progress	39,757	36,276	1,864	304	41,621	36,580
Buildings and improvements	86,474	86,916	45,059	46,533	131,533	133,449
Machinery and equipment	7,017	7,338	3,659	3,211	10,676	10,549
Infrastructure being depreciated	219,317	195,182	-	-	219,317	195,182
Intangible assets	10	-	-	-	10	-
Net investment in joint venture	3,888	3,971	-	-	3,888	3,971
	<u>\$ 365,959</u>	<u>\$ 338,658</u>	<u>\$ 50,962</u>	<u>\$ 50,428</u>	<u>\$ 416,921</u>	<u>\$ 389,086</u>

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

*Additional information on the County's capital assets can be found in Note III.B on pages 49-52 of this report.*

**Long-term debt.** At December 31, 2011, the County had total debt outstanding of \$77.9 million. Of this amount, \$.2 million is comprised of general obligation bonds, and \$54.3 million of first mortgage bonds, \$23.4 million of revenue bonds.

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

	Governmental		Business-type		Total	
	Activities		Activities			
	2011	2010	2011	2010	2011	2010
General Obligation Bonds	\$ 225	\$ 910	\$ -	\$ -	\$ 225	\$ 910
First Mortgage Bonds	27,892	30,637	26,400	27,320	54,292	57,957
Revenue Bonds	23,415	25,435	-	-	23,415	25,435
	<u>\$ 51,532</u>	<u>\$ 56,982</u>	<u>\$ 26,400</u>	<u>\$ 27,320</u>	<u>\$ 77,932</u>	<u>\$ 84,302</u>

During 2011, the County's total debt decreased by \$6.4 million or 7.6%, for which \$1.2 million was from the payoff of Revenue Bonds for the Allen County Parking Garage. The remaining decrease was due to regularly scheduled principal payments.

The County currently maintains an Aa2 rating from Moody's Investor Services for County general obligation bonds while providing an Aa3 rating for the County first mortgage bonds. The County also received an Aa3 rating for revenue bonds. Moody's rated the Memorial Coliseum Series B 2011 and Memorial Coliseum Series 2007A first mortgage bonds as Aa3.

*Additional information on the County's long-term debt can be found in Note III.D on pages 53-57 of this report.*

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

- The County is located in northeastern Indiana, approximately 125 miles northeast of Indianapolis. The County is the largest county in the State of Indiana in terms of square miles. The City of Fort Wayne is the second largest city in the state and serves as the economic hub for the area. The west central part of the County is dominated by the City of Fort Wayne with approximately 71% of the County's population. The eastern half of the county is largely agricultural with several small towns.
- The financial position of Allen County remained sound through 2011. The unemployment rate for Allen County continued to decrease from 11% in December of 2009 to 9.4% in December 2010 and was 8.6% as of December 2011. While the economic uncertainty still exists, Allen County generated significant economic development during 2011. It is anticipated that these companies will generate over 1,500 new jobs in Allen County in the immediate years to come. These expanding and new companies could provide a ripple effect and while not only providing property tax revenues, but also generate additional income tax revenues. Allen County and its community partners will continue to seek companies to locate and grow their businesses in Allen County.
- Future property tax revenue growth will continue to be uncertain. Assessed values continue to remain stagnant, with only minimal increases for most areas. The lower assessed values, coupled with increased levies from tax units, push more taxpayers to the Circuit Breaker caps and could result in less property tax revenue being collected than anticipated. The County continues to take a pro-active approach and is continually working to reduce budgets and expenditures, without affecting taxpayer services, to the extent that revenues can sustain.

These factors along with others were considered when preparing the County's budget for the 2012 fiscal year.

## **REQUEST FOR INFORMATION**

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

ALLEN COUNTY  
STATEMENT OF NET ASSETS  
December 31, 2011

Assets	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Totals	
Current assets:				
Cash and cash equivalents	\$ 105,904,860	\$ 592,689	\$ 106,497,549	\$ 30,005,934
Investments	8,974,356	52,772	9,027,128	19,807,190
Receivables (net of allowances for uncollectibles):				
Interest	27,773	-	27,773	29,671
Taxes	5,431,198	-	5,431,198	1,288,180
Accounts	1,428,675	280,201	1,708,876	236,243
Special assessments	65,012	-	65,012	-
Intergovernmental	4,605,025	-	4,605,025	552,534
Suite	-	321,583	321,583	-
Unbilled revenue	-	-	-	372,993
Other	-	-	-	76,723
Inventories	1,331,262	-	1,331,262	252,561
Prepaid expense	426,827	91,476	518,303	389,505
Assets held for resale	3,451,606	-	3,451,606	-
Restricted assets:				
Cash and cash equivalents	-	-	-	2,989,199
Investments	-	-	-	500,000
Taxes receivable	-	-	-	26,783
Passenger facility charge receivable	-	-	-	138,488
Federal and state grants receivable	-	-	-	974,671
Other receivable	-	-	-	23,904
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	-	9,180,993	9,180,993	126,101
Cash with fiscal agent	-	21,262	21,262	-
Investments	-	660,421	660,421	5,000,000
Interest receivable	-	2,595	2,595	-
Taxes receivable	-	1,702,952	1,702,952	6,405
Suite receivable	-	646,667	646,667	-
Net pension asset	1,576,514	-	1,576,514	-
Deferred debits	417,393	373,175	790,568	574,446
Capital assets:				
Land, intangibles and construction in progress	49,252,726	2,244,420	51,497,146	26,801,640
Other capital assets, net of depreciation	316,706,177	48,717,797	365,423,974	158,170,318
<b>Total assets</b>	<b>499,599,404</b>	<b>64,889,003</b>	<b>564,488,407</b>	<b>248,343,489</b>
<b>Liabilities</b>				
Accounts payable	4,465,816	117,827	4,583,643	2,400,980
Accrued payroll and withholdings payable	3,025,544	100,707	3,126,251	671,539
Taxes payable	-	4,451	4,451	-
Accrued liabilities	-	-	-	1,370,671
Incurred but not reported claims	2,048,114	-	2,048,114	-
Deferred revenue	377,008	1,316,202	1,693,210	-
Payable from restricted assets:				
Accounts payable	-	12,951	12,951	91,059
Ticket office customer deposits payable	-	591,579	591,579	-
First mortgage revenue bonds - due within one year	-	1,325,000	1,325,000	3,342,553
Accrued interest payable	486,362	189,676	676,038	405,617
Noncurrent liabilities:				
Due within one year:				
General obligation bonds payable	225,000	-	225,000	-
First mortgage general obligation bonds payable	3,325,000	-	3,325,000	4,115,000
Compensated absences	2,812,447	44,981	2,857,428	326,453
Revenue bonds payable	840,000	-	840,000	-
Due in more than one year:				
First mortgage general obligation bonds payable (net of premium and deferral of loss on refunding)	24,006,260	-	24,006,260	49,481,808
First mortgage revenue bonds payable (net of premium and deferral of loss on refunding)	-	24,044,370	24,044,370	15,491,867
Compensated absences	-	-	-	1,533,203
Revenue bonds payable (net of discounts)	22,353,125	-	22,353,125	-
Deferred revenue-unearned	-	-	-	60,953
Other postemployment benefits liability	4,572,903	-	4,572,903	718,532
<b>Total liabilities</b>	<b>68,537,579</b>	<b>27,747,744</b>	<b>96,285,323</b>	<b>80,010,235</b>
<b>Net Assets</b>				
Invested in capital assets, net of related debt	315,209,517	25,592,847	340,802,364	112,540,730
Restricted for:				
Capital projects	-	-	-	10,920,679
Debt service	1,589,423	10,117,433	11,706,856	8,237,858
Other purposes	1,500,000	-	1,500,000	5,034,275
Unrestricted	112,762,885	1,430,979	114,193,864	31,599,712
<b>Total net assets</b>	<b>\$ 431,061,825</b>	<b>\$ 37,141,259</b>	<b>\$ 468,203,084</b>	<b>\$ 168,333,254</b>

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

ALLEN COUNTY  
STATEMENT OF ACTIVITIES  
For The Year Ended December 31, 2011

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Component Units
	Expenses	Charges for Services	Operating	Capital	Primary Government			
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-Type Activities	Totals	
<b>Primary government:</b>								
Governmental activities:								
General government	\$ 50,363,392	\$ 5,740,374	\$ 2,107,026	\$ 461,727	\$ (42,054,265)	\$ -	\$ (42,054,265)	\$ -
Public safety	60,387,117	12,875,432	7,148,869	-	(40,362,816)	-	(40,362,816)	-
Highways and streets	22,528,497	262,770	10,125,790	989,494	(11,150,443)	-	(11,150,443)	-
Sanitation	120,073	99,730	-	-	(20,343)	-	(20,343)	-
Economic development	5,410,633	-	-	2,108,900	(3,301,733)	-	(3,301,733)	-
Health and welfare	10,858,496	1,804,304	5,340,025	-	(3,714,167)	-	(3,714,167)	-
Culture and recreation	675,060	154,781	14,474	-	(505,805)	-	(505,805)	-
Total governmental activities	<u>150,343,268</u>	<u>20,937,391</u>	<u>24,736,184</u>	<u>3,560,121</u>	<u>(101,109,572)</u>	<u>-</u>	<u>(101,109,572)</u>	<u>-</u>
Business-type activities:								
Coliseum	8,736,865	5,103,875	-	-	-	(3,632,990)	(3,632,990)	-
<b>Total primary government</b>	<u>\$ 159,080,133</u>	<u>\$ 26,041,266</u>	<u>\$ 24,736,184</u>	<u>\$ 3,560,121</u>	<u>(101,109,572)</u>	<u>(3,632,990)</u>	<u>(104,742,562)</u>	<u>-</u>
<b>Component units:</b>								
Fort Wayne-Allen County Airport Authority	18,469,535	10,038,671	312,639	1,962,373	-	-	-	(6,155,852)
Allen County Solid Waste Management District	1,088,877	1,052,840	6,546	-	-	-	-	(29,491)
Allen County Public Library	29,147,153	761,733	3,141,668	-	-	-	-	(25,243,752)
<b>Total component units</b>	<u>\$ 48,705,565</u>	<u>\$ 11,853,244</u>	<u>\$ 3,460,853</u>	<u>\$ 1,962,373</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(31,429,095)</u>
<b>General revenues:</b>								
Property taxes					63,608,750	-	63,608,750	29,480,938
CEDIT					7,256,938	-	7,256,938	-
Franchise taxes					306,147	-	306,147	-
Other taxes					27,381,198	-	27,381,198	6,612,303
Food and beverage taxes					-	2,784,942	2,784,942	-
Sports and convention taxes					-	2,663,017	2,663,017	-
Other local sources					-	46,741	46,741	-
Unrestricted investment earnings					542,069	-	542,069	196,721
Refunds and reimbursements					10,700,472	-	10,700,472	1,071,692
Change in net pension obligation					416,191	-	416,191	-
Change in postemployment benefits liability					(343,615)	-	(343,615)	-
Capital contributions					23,104,731	12,856	23,117,587	-
Gain on disposal of capital assets					-	-	-	235,461
<b>Total general revenues and special item</b>					<u>132,972,881</u>	<u>5,507,556</u>	<u>138,480,437</u>	<u>37,597,115</u>
<b>Change in net assets</b>								
Net assets - beginning					31,863,309	1,874,566	33,737,875	6,168,020
					<u>399,198,516</u>	<u>35,266,693</u>	<u>434,465,209</u>	<u>162,165,234</u>
Net assets - ending					<u>\$ 431,061,825</u>	<u>\$ 37,141,259</u>	<u>\$ 468,203,084</u>	<u>\$ 168,333,254</u>

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

ALLEN COUNTY  
BALANCE SHEET -  
GOVERNMENTAL FUNDS  
December 31, 2011

<u>Assets</u>	<u>General</u>	<u>Maplecrest Road Bridge</u>	<u>Rainy Day</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Cash and cash equivalents	\$ 5,318,338	\$ 6,975,605	\$ 16,698,753	\$ 73,313,891	\$ 102,306,587
Investments	4,878,834	38,696	830,948	3,104,294	8,852,772
Receivables (net of allowances for uncollectibles):					
Interest	18,058	-	3,024	6,264	27,346
Taxes	4,289,636	-	-	1,141,562	5,431,198
Accounts	409,045	-	-	861,787	1,270,832
Special assessments	-	-	-	65,012	65,012
Intergovernmental	2,115,188	-	-	2,489,837	4,605,025
Interfund receivable:					
Interfund loans	562,103	-	-	2,847,685	3,409,788
Interfund services provided and used	36,000	-	-	-	36,000
Assets held for resale	-	-	-	3,451,606	3,451,606
<b>Total assets</b>	<b><u>\$ 17,627,202</u></b>	<b><u>\$ 7,014,301</u></b>	<b><u>\$ 17,532,725</u></b>	<b><u>\$ 87,281,938</u></b>	<b><u>\$ 129,456,166</u></b>
 <u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 1,782,018	\$ 65,027	\$ -	\$ 1,854,197	\$ 3,701,242
Accrued payroll and withholdings payable	2,359,400	-	-	666,144	3,025,544
Interfund payable:					
Interfund loans	-	-	-	3,409,788	3,409,788
Interfund services provided and used	-	-	-	36,000	36,000
Deferred revenue-Unavailable	4,521,660	-	-	1,143,071	5,664,731
Deferred revenue-Unearned	252,515	-	-	124,493	377,008
<b>Total liabilities</b>	<b><u>8,915,593</u></b>	<b><u>65,027</u></b>	<b><u>-</u></b>	<b><u>7,233,693</u></b>	<b><u>16,214,313</u></b>
Fund balances:					
Nonspendable fund balance	-	-	-	3,451,606	3,451,606
Restricted fund balance	190,051	6,949,274	-	63,823,232	70,962,557
Committed fund balance	2,432,759	-	1,600,000	13,712,428	17,745,187
Assigned fund balance	1,755,202	-	15,932,725	1,726,883	19,414,810
Unassigned fund balance	4,333,597	-	-	(2,665,904)	1,667,693
<b>Total fund balances</b>	<b><u>8,711,609</u></b>	<b><u>6,949,274</u></b>	<b><u>17,532,725</u></b>	<b><u>80,048,245</u></b>	<b><u>113,241,853</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 17,627,202</u></b>	<b><u>\$ 7,014,301</u></b>	<b><u>\$ 17,532,725</u></b>	<b><u>\$ 87,281,938</u></b>	
 Amounts reported for governmental activities in the Statement of Net Assets are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					365,958,902
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					7,840,213
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.					1,065,439
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.					(54,048,193)
Net pension assets are considered an asset of the general government					1,576,514
Net other postemployment benefits liability is not due and payable in the current period and, therefore, is not reported in the funds.					<u>(4,572,903)</u>
<b>Net assets of governmental activities</b>					<b><u>\$ 431,061,825</u></b>

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

ALLEN COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2011

	General	Maplecrest Road Bridge	Rainy Day	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 66,292,519	\$ -	\$ -	\$ 19,753,326	\$ 86,045,845
Special assessments	-	-	-	529,122	529,122
Licenses and permits	1,725,329	-	-	1,431,209	3,156,538
Intergovernmental	13,140,060	-	-	30,526,296	43,666,356
Charges for services	3,603,839	-	-	9,689,609	13,293,448
Fines and forfeits	1,976,997	-	-	2,854,452	4,831,449
Other	3,364,070	2,765	52,211	1,969,023	5,388,069
<b>Total revenues</b>	<b>90,102,814</b>	<b>2,765</b>	<b>52,211</b>	<b>66,753,037</b>	<b>156,910,827</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	42,097,381	-	2,360,116	3,072,505	47,530,002
Public safety	38,779,288	-	1,908,724	16,552,078	57,240,090
Highways and streets	-	828,841	-	11,288,520	12,117,361
Sanitation	-	-	-	120,073	120,073
Economic development	335,000	-	-	52,058	387,058
Health and welfare	6,014,269	-	-	4,813,468	10,827,737
Culture and recreation	501,735	-	-	114,076	615,811
<b>Debt service:</b>					
Principal	881,675	-	-	5,103,325	5,985,000
Interest	-	-	-	2,799,590	2,799,590
Bond issuance costs	-	-	-	184,066	184,066
<b>Capital outlay:</b>					
Economic development	-	-	-	21,342,387	21,342,387
Special assessment	-	-	-	174,687	174,687
<b>Total expenditures</b>	<b>88,609,348</b>	<b>828,841</b>	<b>4,268,840</b>	<b>65,616,833</b>	<b>159,323,862</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,493,466</b>	<b>(826,076)</b>	<b>(4,216,629)</b>	<b>1,136,204</b>	<b>(2,413,035)</b>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	5,620,939	5,620,939
Transfers out	(120,000)	-	-	(5,500,939)	(5,620,939)
Temporary loan proceeds	7,000,000	-	7,000,000	-	14,000,000
Repayment of temporary loan	(7,000,000)	-	(7,000,000)	-	(14,000,000)
Bond proceeds	-	-	-	13,470,000	13,470,000
Payment to refunded bond escrow agent	-	-	-	(13,064,350)	(13,064,350)
Bond premium	-	-	-	413,596	413,596
<b>Total other financing sources and uses</b>	<b>(120,000)</b>	<b>-</b>	<b>-</b>	<b>939,246</b>	<b>819,246</b>
<b>Net change in fund balances</b>	<b>1,373,466</b>	<b>(826,076)</b>	<b>(4,216,629)</b>	<b>2,075,450</b>	<b>(1,593,789)</b>
<b>Fund balances - beginning</b>	<b>7,338,143</b>	<b>7,775,350</b>	<b>21,749,354</b>	<b>77,972,795</b>	<b>114,835,642</b>
<b>Fund balances - ending</b>	<b>\$ 8,711,609</b>	<b>\$ 6,949,274</b>	<b>\$ 17,532,725</b>	<b>\$ 80,048,245</b>	<b>\$ 113,241,853</b>

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

ALLEN COUNTY  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For The Year Ended December 31, 2011

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).	\$ (1,593,789)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets, which meet capitalization requirements, is capitalized. The cost of depreciable assets is allocated over the estimated useful lives and reported as depreciation expense (functionalized).	
Capital assets not being depreciated:	
Land	521,092
Construction in progress	<u>3,480,575</u>
Total change in capital assets not being depreciated	4,001,667
Capital assets being depreciated:	
Buildings, net of \$1,950,325 depreciation expense	(427,450)
Improvements other than buildings, net of \$14,422 depreciation expense	(14,422)
Machinery and equipment, net of (\$270,264) depreciation expense	(320,911)
Infrastructure, net of \$6,277,189 depreciation expense	24,135,310
Net investment in joint venture, net of \$147,937 depreciation expense	(83,404)
Intangible assets, net of \$492 depreciation expense	<u>10,583</u>
Total change in capital assets being depreciated	23,299,706
Total changes in capital assets	27,301,373
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.	2,381,359
The issuance of long-term debt provides current financial resources to governmental funds, but increases the long-term liabilities on the Statement of Net Assets. Repayment of principal for long-term debt consumes the current financial resources of governmental funds, but reduces long-term liabilities in the Statement of Net Assets. This is the amount by which issuance proceeds exceeds repayments.	5,449,970
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.	354,679
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.	206,465
Net pension assets are considered an asset of the general government, but are not current revenues.	416,191
Other postemployment benefits liability is considered a long-term obligation of the general government, but is not a current expenditure.	(343,615)
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.	143,719
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	<u>(2,453,043)</u>
Change in net assets of governmental activities (Statement of Activities)	<u>\$ 31,863,309</u>

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

ALLEN COUNTY  
STATEMENT OF NET ASSETS -  
PROPRIETARY FUNDS  
December 31, 2011

<u>Assets</u>	Business-Type Activities - <u>Enterprise Fund</u>	
	War Memorial Coliseum	Internal Service Funds
Current assets:		
Cash and cash equivalents	\$ 592,689	\$ 3,598,273
Investments	52,772	121,584
Interest receivable	-	427
Accounts receivable (net of allowance)	280,201	157,843
Suite receivable	321,583	-
Prepaid items	91,476	-
Total current assets	1,338,721	3,878,127
Noncurrent assets:		
Restricted cash, cash equivalents and investments:		
Cash and cash equivalent	9,180,993	-
Cash with fiscal agent	21,262	-
Investments	660,421	-
Interest receivable	2,595	-
Taxes receivable	1,702,952	-
Suite receivable	646,667	-
Total restricted assets	12,214,890	-
Deferred charges	373,175	-
Capital assets:		
Land, improvements to land and construction in progress	2,244,420	-
Other capital assets (net of accumulated depreciation)	48,717,797	-
Total capital assets	50,962,217	-
Total noncurrent assets	63,550,282	-
Total assets	64,889,003	3,878,127
 <u>Liabilities</u>		
Current liabilities:		
Accounts payable	117,827	764,574
Accrued wages payable	100,707	-
Taxes payable	4,451	-
Compensated absences	44,981	-
Incurred but not reported claims	-	2,048,114
Deferred revenue	1,316,202	-
Current liabilities payable from restricted assets:		
Accounts payable	12,951	-
Ticket office customer deposits	591,579	-
First mortgage revenue bonds payable	1,325,000	-
Accrued interest payable	189,676	-
Total current liabilities	3,703,374	2,812,688
Noncurrent liabilities:		
First mortgage revenue bonds payable (net of unamortized premium and deferral of loss on refunding)	24,044,370	-
Total liabilities	27,747,744	2,812,688
 <u>Net Assets</u>		
Invested in capital assets, net of related debt	25,592,847	-
Restricted for debt service	10,117,433	-
Unrestricted	1,430,979	1,065,439
Total net assets	\$ 37,141,259	\$ 1,065,439

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, 2011

	Business-Type Activities - <u>Enterprise Fund</u>	
	War Memorial Coliseum	Internal Service Funds
Operating revenues:		
Miscellaneous	\$ 270,577	\$ 91,154
Rent	1,042,661	-
Concessions	866,201	-
Parking	1,295,348	-
Ticket office	111,287	-
Advertising	415,161	-
Arena maintenance fee	378,650	-
Suite/club seats	723,990	-
Employee/employer contributions	-	12,592,413
Total operating revenues	<u>5,103,875</u>	<u>12,683,567</u>
Operating expenses:		
Salaries and wages	1,922,173	-
Fringe benefits	527,744	-
Materials and supplies	348,852	-
Purchased services	1,233,484	-
Utilities	649,649	-
Miscellaneous	214,676	-
Maintenance and repair	271,423	-
Insurance claims and expenses	-	15,142,540
Depreciation	2,242,900	-
Total operating expenses	<u>7,410,901</u>	<u>15,142,540</u>
Operating loss	<u>(2,307,026)</u>	<u>(2,458,973)</u>
Nonoperating revenues (expenses):		
Interest and investment revenue	46,741	5,930
Food and beverage taxes	2,784,942	-
Sports and convention taxes	2,663,017	-
Amortization of bond issuance costs	(24,731)	-
Amortization of loss on bond refunding	(85,725)	-
Interest expense	(1,187,683)	-
Loss on disposal of assets	(27,825)	-
Total nonoperating revenue	<u>4,168,736</u>	<u>5,930</u>
Income (loss) before contributions and extraordinary loss	1,861,710	(2,453,043)
Capital contributions	<u>12,856</u>	<u>-</u>
Change in net assets	1,874,566	(2,453,043)
Total net assets - beginning	<u>35,266,693</u>	<u>3,518,482</u>
Total net assets - ending	<u>\$ 37,141,259</u>	<u>\$ 1,065,439</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, 2011

	Business-Type Activities - Enterprise Fund	
	War Memorial Coliseum	Internal Service Funds
	<u>          </u>	<u>          </u>
Cash flows from operating activities:		
Receipts from customers and users	\$ 5,103,843	\$ 12,437,150
Payments to suppliers	(3,575,645)	(14,217,436)
Payments to employees	(1,933,841)	-
Other receipts	-	91,379
	<u>          </u>	<u>          </u>
Net cash used by operating activities	(405,643)	(1,688,907)
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(2,774,258)	-
Principal paid on capital debt	(1,265,000)	-
Interest paid on capital debt	(1,227,320)	-
Food and beverage taxes	2,579,942	-
Sports and convention taxes	2,648,419	-
	<u>          </u>	<u>          </u>
Net cash used by capital and related financing activities	(38,217)	-
Cash flows from investing activities:		
Proceeds from sales and maturities of investments	235,917	149,044
Purchase of investments	(713,193)	(121,584)
Interest received	46,388	6,903
	<u>          </u>	<u>          </u>
Net cash provided (used) by investing activities	(430,888)	34,363
Net decrease in cash and cash equivalents	(874,748)	(1,654,544)
Cash and cash equivalents, January 1	10,669,692	5,252,817
	<u>          </u>	<u>          </u>
Cash and cash equivalents, December 31	\$ 9,794,944	\$ 3,598,273
	<u>          </u>	<u>          </u>
Reconciliation of operating loss to net cash used by operating activities:		
Operating loss	\$ (2,307,026)	\$ (2,458,973)
Adjustments to reconcile operating income to net cash used by operating activities:		
Depreciation expense	2,242,900	-
(Increase) decrease in assets:		
Accounts receivable	5,143	(155,038)
Prepaid items	6,830	-
Increase (decrease) in liabilities:		
Customer deposits	(277,890)	-
Accrued wages payable	(7,489)	-
Accounts payable	(65,539)	363,661
Deferred revenue	(5,175)	-
Taxes payable	948	-
Compensated absence payable	1,655	-
Incurred but not reported claims	-	561,443
	<u>          </u>	<u>          </u>
Total adjustments	1,901,383	770,066
Net cash used by operating activities	\$ (405,643)	\$ (1,688,907)
	<u>          </u>	<u>          </u>
Noncash investing, capital and financing activities:		
Contributions of capital assets from government	\$ 12,856	\$ -
Capital asset trade-ins	33,031	-

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

ALLEN COUNTY  
STATEMENT OF FIDUCIARY NET ASSETS -  
FIDUCIARY FUNDS  
December 31, 2011

<u>Assets</u>	Pension Trust Fund	Agency Funds
Cash and cash equivalents	<u>\$ 2,308,704</u>	<u>\$ 16,620,738</u>
Receivables:		
Taxes	-	22,245,657
Accounts	-	132,322
Interest and dividends	41,576	-
Intergovernmental	-	113
Contributions	<u>23,935</u>	<u>-</u>
Total receivables	<u>65,511</u>	<u>22,378,092</u>
Investments at fair value:		
U.S. government securities	819,169	7,107
Shares of unit investment trusts	<u>32,374,233</u>	<u>-</u>
Total investments	<u>33,193,402</u>	<u>7,107</u>
Total assets	<u>\$ 35,567,617</u>	<u>\$ 39,005,937</u>
<u>Liabilities</u>		
Payroll withholdings payable	-	1,410,528
Intergovernmental payable	-	719,049
Trust payable	<u>-</u>	<u>36,876,360</u>
Total liabilities	<u>-</u>	<u>\$ 39,005,937</u>
<u>Net Assets</u>		
Held in trust for:		
Employees' pension benefits and other purposes	<u>35,567,617</u>	
Total net assets	<u>\$ 35,567,617</u>	

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

ALLEN COUNTY  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS -  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2011

<u>Additions</u>	<u>Pension Trust Funds</u>
Contributions:	
Employer	\$ 1,951,009
Plan members	<u>187,408</u>
Total contributions	<u>2,138,417</u>
Investment income:	
Net increase in fair value of investments	(162,233)
Interest	<u>(248,358)</u>
Net investment income	<u>(410,591)</u>
Total additions	<u>1,727,826</u>
 <u>Deductions</u>	
Benefits	2,235,165
Administrative expense	<u>120,259</u>
Total deductions	<u>2,355,424</u>
Changes in net assets	(627,598)
Net assets - beginning	<u>36,195,215</u>
Net assets - ending	<u><u>\$ 35,567,617</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, 2011

<u>Assets</u>	Fort Wayne- Allen County Airport Authority	Allen County Solid Waste Management District	Allen County Public Library	Totals
Cash and cash equivalents	\$ 6,192,079	\$ 2,456,157	\$ 21,357,698	\$ 30,005,934
Investments	11,500,000	-	8,307,190	19,807,190
Receivables (net of allowances for uncollectibles):				
Interest	-	-	29,671	29,671
Taxes	53,567	-	1,234,613	1,288,180
Accounts	56,773	-	179,470	236,243
Intergovernmental	-	-	552,534	552,534
Unbilled revenue	372,993	-	-	372,993
Other	31,987	-	44,736	76,723
Prepaid expense	297,895	-	91,610	389,505
Inventory	252,561	-	-	252,561
Restricted assets:				
Cash and cash equivalents	2,989,199	-	-	2,989,199
Investments	500,000	-	-	500,000
Passenger facility charge receivable	138,488	-	-	138,488
Federal and state grants receivable	974,671	-	-	974,671
Taxes	26,783	-	-	26,783
Other receivables	23,904	-	-	23,904
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	126,101	-	-	126,101
Investments	5,000,000	-	-	5,000,000
Taxes receivable	6,405	-	-	6,405
Net pension assets	-	-	-	-
Deferred debits	-	-	401,886	401,886
Other assets:				
Bond issue costs, less accumulated amortization of \$704,743	172,560	-	-	172,560
Capital assets:				
Land, intangibles and construction in progress	19,644,240	1,202,431	5,954,969	26,801,640
Other capital assets, net of depreciation	<u>79,643,242</u>	<u>-</u>	<u>78,527,076</u>	<u>158,170,318</u>
<b>Total assets</b>	<u>128,003,448</u>	<u>3,658,588</u>	<u>116,681,453</u>	<u>248,343,489</u>
<u>Liabilities</u>				
Accounts payable	1,684,703	-	716,277	2,400,980
Accrued payroll and withholdings payable	-	-	671,539	671,539
Accrued liabilities payable	195,712	-	-	195,712
Accrued interest payable	-	-	1,174,959	1,174,959
Payable from restricted assets:				
Accounts payable	91,059	-	-	91,059
Accrued bond interest	405,617	-	-	405,617
First mortgage revenue bonds - due within one year	3,342,553	-	-	3,342,553
Noncurrent liabilities:				
Due within one year:				
First mortgage general obligation bonds payable	-	-	4,115,000	4,115,000
Compensated absences	210,297	-	116,156	326,453
Due in more than one year:				
First mortgage bonds payable (net of premium and deferral of loss on refunding)	-	-	49,481,808	49,481,808
First mortgage revenue bonds payable (net of discounts or premiums)	15,491,867	-	-	15,491,867
Compensated absences	952,421	-	580,782	1,533,203
Net other postemployment benefits obligation	395,704	-	322,828	718,532
Deferred revenue - unearned	-	-	60,953	60,953
<b>Total liabilities</b>	<u>22,769,933</u>	<u>-</u>	<u>57,240,302</u>	<u>80,010,235</u>
<u>Net Assets</u>				
Invested in capital assets, net of related debt	80,453,062	1,202,431	30,885,237	112,540,730
Restricted for:				
Capital projects	6,882,045	-	4,038,634	10,920,679
Debt service	2,406,830	-	5,831,028	8,237,858
Other purposes	-	-	5,034,275	5,034,275
Unrestricted	<u>15,491,578</u>	<u>2,456,157</u>	<u>13,651,977</u>	<u>31,599,712</u>
<b>Total net assets</b>	<u>\$ 105,233,515</u>	<u>\$ 3,658,588</u>	<u>\$ 59,441,151</u>	<u>\$ 168,333,254</u>

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

ALLEN COUNTY  
 COMBINING STATEMENT OF ACTIVITIES -  
 DISCRETELY PRESENTED COMPONENT UNITS  
 For The Year Ended December 31, 2011

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Fort Wayne-Allen County Airport Authority	Allen County Solid Waste Management District	Allen County Public Library	Totals
Component units:								
Fort Wayne - Allen County Airport Authority	\$ 18,469,535	\$ 10,038,671	\$ 312,639	\$ 1,962,373	\$ (6,155,852)	\$ -	\$ -	\$ (6,155,852)
Allen County Solid Waste Management District	1,088,877	1,052,840	6,546	-	-	(29,491)	-	(29,491)
Allen County Public Library	29,147,153	761,733	3,141,668	-	-	-	(25,243,752)	(25,243,752)
Total component units	<u>\$ 48,705,565</u>	<u>\$ 11,853,244</u>	<u>\$ 3,460,853</u>	<u>\$ 1,962,373</u>	<u>(6,155,852)</u>	<u>(29,491)</u>	<u>(25,243,752)</u>	<u>(31,429,095)</u>
General revenues:								
Property taxes					6,310,443	-	23,170,495	29,480,938
Other taxes					-	-	6,612,303	6,612,303
Unrestricted investment earnings					102,068	60,746	33,907	196,721
Gain on disposal of capital assets					235,461	-	-	235,461
Miscellaneous					-	2,614	1,069,078	1,071,692
Total general revenues					<u>6,647,972</u>	<u>63,360</u>	<u>30,885,783</u>	<u>37,597,115</u>
Change in net assets					492,120	33,869	5,642,031	6,168,020
Net assets - beginning					<u>104,741,395</u>	<u>3,624,719</u>	<u>53,799,120</u>	<u>162,165,234</u>
Net assets - ending					<u>\$ 105,233,515</u>	<u>\$ 3,658,588</u>	<u>\$ 59,441,151</u>	<u>\$ 168,333,254</u>

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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Blended Component Units

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

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

The Allen County War Memorial Coliseum 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, Suite 630  
Fort Wayne, IN 46802

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

Joint Venture

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

The County and City each have a 50 percent equity interest in the venture, with each entity having invested approximately \$4.7 million in the project. The County's share of construction cost was financed primarily from the proceeds of a 1995 Parking Garage Capital Lease and a \$1.7 million

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2001 Parking Garage Revenue Bond issue. The County's equity interest was recorded in the County's Capital Assets. The Net Investment in Joint Venture will be increased (decreased) by 50 percent of the Association's net income (loss) each year. The County's equity interest increased by \$64,533 for its share of 2011 net income. Complete financial statements for the Association can be obtained from the Controller, City of Fort Wayne, Suite 470, 200 East Berry Street, Fort Wayne, Indiana 46802.

Related Organizations

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

B. Government-Wide and Fund Financial Statements

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

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the primary government considers revenues to be available if they are collected within

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when payment is due.

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

The primary government reports the following major governmental funds:

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

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

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

The primary government reports the following major proprietary funds:

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

Additionally, the primary government reports the following fund types:

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

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

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

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

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

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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

D. Assets, Liabilities and Net Assets or Equity

1. Restricted Net Assets

All restricted net 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.

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 noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "interfund services provided/used." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

4. Property Taxes

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

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

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Land	All Capitalized	N/A	N/A
Buildings	\$5,000	Straight-line	40-60 Years
Improvements other than buildings	5,000	Straight-line	45 Years
Machinery and equipment	5,000	Straight-line	5-25 Years
Infrastructure	5,000	Straight-line	10-40 Years
Intangible assets	5,000	Straight-line	15 Years
Net investment in joint venture	5,000	Straight-line	40 Years

N/A = Not applicable

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 \$1,187,683. 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.

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

9. Fund Balance

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

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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

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

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

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

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

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

B. Fund Balances

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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Fund balances at December 31, 2011, are composed of the following:

	General	Maplecrest Road Bridge	Rainy Day	Other Governmental Funds	Totals
Nonspendable fund balance:					
Economic Development	\$ -	\$ -	\$ -	\$ 3,451,606	\$ 3,451,606
Total nonspendable fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,451,606</u>	<u>3,451,606</u>
Restricted fund balance:					
General Government	-	-	-	15,372,696	15,372,696
Public Safety	-	-	-	13,106,858	13,106,858
Highways and Streets	-	6,949,274	-	23,502,611	30,451,885
Sanitation	-	-	-	136,355	136,355
Economic Development	-	-	-	6,035,413	6,035,413
Health and Welfare	190,051	-	-	5,079,857	5,269,908
Culture and Recreation	-	-	-	589,442	589,442
Total restricted fund balance	<u>190,051</u>	<u>6,949,274</u>	<u>-</u>	<u>63,823,232</u>	<u>70,962,557</u>
Committed fund balance:					
General Government	1,672,730	-	-	1,533,568	3,206,298
Public Safety	-	-	-	1,119,748	1,119,748
Highways and Streets	-	-	1,600,000	-	1,600,000
Economic Development	760,029	-	-	9,966,727	10,726,756
Health and Welfare	-	-	-	1,092,385	1,092,385
Total committed fund balance	<u>2,432,759</u>	<u>-</u>	<u>1,600,000</u>	<u>13,712,428</u>	<u>17,745,187</u>
Assigned fund balance:					
General Government	1,456,928	-	15,932,725	1,726,883	19,116,536
Public Safety	298,024	-	-	-	298,024
Health and Welfare	250	-	-	-	250
Total assigned fund balance	<u>1,755,202</u>	<u>-</u>	<u>15,932,725</u>	<u>1,726,883</u>	<u>19,414,810</u>
Unassigned fund balance	<u>4,333,597</u>	<u>-</u>	<u>-</u>	<u>(2,665,904)</u>	<u>1,667,693</u>
Total fund balance	<u>\$ 8,711,609</u>	<u>\$ 6,949,274</u>	<u>\$ 17,532,725</u>	<u>\$ 80,048,245</u>	<u>\$ 113,241,853</u>

C. Deficit Fund Equity

At December 31, 2011, the following funds reported deficits in fund equity, which are violations of state statute:

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Fund	2011
Governmental Funds:	
Community Corrections - Home Detention	\$ 187,442
Redevelopment Commission	3,003
Sexually Transmitted Disease Program	19
Comprehensive Mental Health	20,034
Vera Bradley TIF	954,822
Oak Crossing TIF	1,500,584

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

III. Detailed Notes on All Funds

A. Deposits and Investments

Primary Government

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County's deposit policy for custodial credit risk requires compliance with Indiana Code 5-13-8-1. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories. At December 31, 2011, the Sheriff's Retirement and Benefit Pension Plans had deposit balances in the amount of \$2,308,704. The Sheriff's Merit Board does not have a policy for custodial credit risk. Of this amount, the following was exposed to custodial credit risk:

	Amount
Uninsured and uncollateralized deposits	\$ 2,308,704

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, 2011, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Primary Government:

Investment Type	Fair Value
U.S. treasuries and securities	\$ 1,006,953
Government sponsored enterprises	7,094,995
Total	\$ 8,101,948

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Fair Value
U.S. treasuries and securities	\$ 819,169
Government sponsored enterprises	1,336,397
Mutual funds	16,903,477
Corporate bonds	1,718,421
Corporate stock	5,043,297
Foreign mutual fund	6,868,367
Foreign bonds	187,603
Foreign equities	316,671
Total	\$ 33,193,402

Investment Policies

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

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50 percent of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 States of America, bonds, stocks, guaranteed investment contracts, bank investment contracts, mutual funds, high quality money market funds, and foreign securities whose shares are not denominated in foreign currency.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Neither the County nor the Sheriff's Pension Plan has a formal investment policy for custodial credit risk for investments.

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

Primary Government:

Investment Type	Not in the Government's Name
U.S. treasuries and securities	\$ 1,006,953
Government sponsored enterprises	<u>7,094,995</u>
Total	<u>\$ 8,101,948</u>

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	\$ 819,169
Government sponsored enterprises	1,336,397
Mutal funds	16,903,477
Corporate bonds	1,718,421
Corporate stock	5,043,297
Foreign mutual fund	6,868,367
Foreign bonds	187,603
Foreign equities	316,671
Total	\$ 33,193,402

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy to minimize interest rate risk is to abide by the Indiana Code, which limits the stated final maturities of the investments to no more than two years. The Sheriff's Merit Board for the Sheriff's Retirement and Benefit Pension Plans manages interest rate risk by authorizing a maximum average maturity of no more than 15 years be maintained in fixed income securities.

Primary Government:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ -	\$ 1,006,953	\$ -
Government sponsored enterprises	-	7,094,995	-
External investment pool	692,706	-	-
Totals	\$ 692,706	\$ 8,101,948	\$ -

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 0-5	5-15	More Than 15
U.S. treasuries and securities	\$ 541,588	\$ 59,314	\$ 218,267
Government sponsored enterprises	-	187,252	1,149,144
Mutual funds	16,903,477	-	-
Corporate bonds	434,476	876,719	407,227
Corporate stock	5,043,297	-	-
Foreign equities	316,671	-	-
Foreign mutual funds	6,868,367	-	-
Foreign bonds	86,341	87,419	13,843
Totals	<u>\$ 30,194,217</u>	<u>\$ 1,210,704</u>	<u>\$ 1,788,481</u>

Credit Risk

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

Primary Government:

Standard & Poor's Rating	Moody's Rating	County's Investments	
		Government Sponsored Enterprise	Investment Pools
AAA	Aaa	<u>\$ 7,094,995</u>	<u>\$ 692,706</u>

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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	\$ -	\$ 367,363	\$ -
AA	Aa	-	245,552	-
A	A	-	450,574	-
BBB	Baa	-	663,019	-
BB	Ba	-	12,712	-
Unrated	Unrated	<u>23,771,844</u>	<u>166,804</u>	<u>1,305,526</u>
Totals		<u>\$ 23,771,844</u>	<u>\$ 1,906,024</u>	<u>\$ 1,305,526</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has adopted the following policy for the concentration of credit risk. The Sheriff's Merit Board for the Sheriff's Pension Plans manages concentration of credit risk by limiting the investment in debt securities of any one corporation to a maximum of 5 percent of the fixed income investments of the plan.

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

Primary Government:

Issuer	2011
Federal Farm Credit Bank	\$ 4,096,388
Federal Home Loan Bank	<u>2,998,607</u>
Total	<u>\$ 7,094,995</u>

Foreign Currency Risk

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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Discretely Presented Component Units

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The Fort Wayne – Allen County Airport Authority's deposit policy for custodial credit risk requires compliance with the provisions of Indiana Code 5-13-9. The Allen County Public Library and the Allen County Solid Waste Management District do not have deposit policies for custodial credit risk. At December 31, 2011, the County's discretely presented component units' deposits with financial institutions of \$57,266,952 were entirely insured by the federal depository insurance, with the exception of the Allen County Public Library's deposits in the amount of \$803,746. Deposits of \$290,651 are in excess of the insured amount and \$513,095 are in investment accounts that are uninsured.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. As of December 31, 2011, the County's discretely presented component units had the following investments:

Discretely Presented Component Units:

Investment Type	Fair Value
U.S. treasuries and securities	\$ 79,992
Government sponsored enterprises	1,125,681
Corporate bonds	437,971
Corporate stock	3,939,148
Mutual funds	<u>2,724,398</u>
 Total	 <u>\$ 8,307,190</u>

Investment Policies

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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

Investment Custodial Credit Risk

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

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Fort Wayne-Allen County Airport Authority's investment policy to minimize interest rate risk is to abide by the Indiana Code, which limits investments to securities with a stated final maturity of not more than two years. The Allen County Solid Waste Management District does not have a formal investment policy for interest rate risk. The Allen County Public Library's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from changes in interest rates.

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	\$ 79,992	\$ -	\$ -
Government sponsored enterprises	94,558	41,638	989,485
Corporate bonds	81,434	48,071	308,466
Corporate stock	3,939,148	-	-
Mutual funds	<u>2,724,398</u>	<u>-</u>	<u>-</u>
<b>Totals</b>	<b><u>\$ 6,919,530</u></b>	<b><u>\$ 89,709</u></b>	<b><u>\$ 1,297,951</u></b>

Credit Risk

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

Discretely Presented Component Units:

Standard & Poor’s Rating	Moody’s Rating	Morningstar Risk Profile	Government Sponsored Enterprise	Corporate Bonds	Mutual Funds
AAA	Aaa		\$ 135,275	\$ -	\$ -
AA+			406,088	32,718	-
AA			137,493	34,577	-
AA -			30,422	22,078	-
AA2			46,439	-	-
AA3			104,408	-	-
A+			73,712	64,727	-
A			25,378	157,843	-
A-			-	87,194	-
A1			95,348	-	-
A2			16,109	-	-
A3			25,656	-	-
BBB+			-	38,833	-
BBB			29,354	-	-

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Discretely Presented Component Units (continued):

Standard & Poor's Rating	Moody's Rating	Morningstar Risk Profile	Government Sponsored Enterprise	Corporate Bonds	Mutual Funds
Unrated			-	-	319,368
		High	-	-	62,213
		Above Average	-	-	332,920
		Average	-	-	843,271
		Below Average	-	-	525,497
		Low	-	-	641,129
Totals			<u>\$ 1,125,682</u>	<u>\$ 437,970</u>	<u>\$2,724,398</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of an organization's investment in a single issuer. The Fort Wayne-Allen County Airport and the Allen County Solid Waste Management District do not have a policy in regards to concentration of credit risk. The Allen County Public Library's policy states no more than 5 percent invested in one company; no more than 20 percent invested in any one industry/market sector; international investment concentration is governed by the policy that investments in U.S. Stocks will be at least as great as the percentage of U.S. equities comprising the MSCI All Country World Index as of the end of the preceding year. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

Foreign Currency Risk

Foreign currency risk relates to adverse affects on the fair value of an investment from changes in exchange rates. The Fort Wayne-Allen County Airport Authority investment policy requires that investments are denominated in U.S. currency. The Allen County Solid Waste Management District does not have a formal policy for foreign currency risk. The Allen County Public Library's discretely presented component unit does not have a formal investment policy for foreign currency risk for investments. The Investment Policy Statement includes a formal policy in regards to foreign currency risk. The foreign currency related to this investment is in international mutual funds and fixed income instruments and has a fair market value of \$428,397.

B. Capital Assets

Capital asset activity for the year ended December 31, 2011, was as follows:

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 8,974,981	\$ 524,026	\$ 2,933	\$ 9,496,074
Construction in progress	<u>36,276,078</u>	<u>9,596,643</u>	<u>6,116,069</u>	<u>39,756,652</u>
Total capital assets, not being depreciated	<u>45,251,059</u>	<u>10,120,669</u>	<u>6,119,002</u>	<u>49,252,726</u>
Capital assets, being depreciated:				
Buildings	122,899,491	1,522,875	-	124,422,366
Improvements other than buildings	3,384,834	-	-	3,384,834
Machinery and equipment	33,422,233	1,934,782	2,525,957	32,831,058
Infrastructure being depreciated	296,287,966	30,484,004	71,504	326,700,466
Intangible assets	-	11,075	-	11,075
Net investment in joint venture	<u>5,852,940</u>	<u>64,533</u>	<u>-</u>	<u>5,917,473</u>
Totals	<u>461,847,464</u>	<u>34,017,269</u>	<u>2,597,461</u>	<u>493,267,272</u>
Less accumulated depreciation for:				
Buildings	36,267,364	1,950,325	-	38,217,689
Improvements other than buildings	3,101,504	14,422	-	3,115,926
Machinery and equipment	26,084,092	2,172,709	2,442,973	25,813,828
Infrastructure being depreciated	101,106,511	6,348,691	71,502	107,383,700
Intangible assets	-	492	-	492
Net investment in joint venture	<u>1,881,523</u>	<u>147,937</u>	<u>-</u>	<u>2,029,460</u>
Totals	<u>168,440,994</u>	<u>10,634,576</u>	<u>2,514,475</u>	<u>176,561,095</u>
Total capital assets, being depreciated, net	<u>293,406,470</u>	<u>23,382,693</u>	<u>82,986</u>	<u>316,706,177</u>
Total governmental activities capital assets, net	<u>\$338,657,529</u>	<u>\$33,503,362</u>	<u>\$ 6,201,988</u>	<u>\$365,958,903</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 380,487	\$ -	\$ -	\$ 380,487
Construction in progress	<u>303,514</u>	<u>1,903,754</u>	<u>343,335</u>	<u>1,863,933</u>
Total capital assets, not being depreciated	<u>684,001</u>	<u>1,903,754</u>	<u>343,335</u>	<u>2,244,420</u>
Capital assets, being depreciated:				
Land improvements	1,440,208	-	-	1,440,208
Buildings	75,558,199	375,177	-	75,933,376
Improvements other than buildings	5,751,738	-	-	5,751,738
Machinery and equipment	<u>5,800,064</u>	<u>869,361</u>	<u>71,565</u>	<u>6,597,860</u>
Totals	<u>88,550,209</u>	<u>1,244,538</u>	<u>71,565</u>	<u>89,723,182</u>

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities (continued):				
Capital assets, being depreciated (continued):				
Less accumulated depreciation for:				
Land improvements	1,329,625	26,146	-	1,355,771
Buildings	31,700,378	1,632,085	-	33,332,463
Improvements other than buildings	3,186,960	191,106	-	3,378,066
Machinery and equipment	<u>2,589,262</u>	<u>393,563</u>	<u>43,740</u>	<u>2,939,085</u>
Totals	<u>38,806,225</u>	<u>2,242,900</u>	<u>43,740</u>	<u>41,005,385</u>
Total capital assets, being depreciated, net	<u>49,743,984</u>	<u>(998,362)</u>	<u>27,825</u>	<u>48,717,797</u>
Total business-type activities capital assets, net	<u>\$ 50,427,985</u>	<u>\$ 905,392</u>	<u>\$ 371,160</u>	<u>\$ 50,962,217</u>
<u>Discretely Presented Component Units</u>				
Capital assets, not being depreciated:				
Land and intangibles	\$ 21,689,535	\$ 57,888	\$ 677,531	\$ 21,069,892
Rare book collection	994,827	-	-	994,827
Building-Solid Waste	295,581	-	-	295,581
Machinery and equipment	906,850	-	-	906,850
Construction in progress	<u>1,157,964</u>	<u>2,837,531</u>	<u>461,005</u>	<u>3,534,490</u>
Total capital assets, not being depreciated	<u>25,044,757</u>	<u>2,895,419</u>	<u>1,138,536</u>	<u>26,801,640</u>
Capital assets, being depreciated:				
Buildings and improvements	162,137,483	634,872	97,226	162,675,129
Improvements other than buildings	634,872	-	-	634,872
Machinery and equipment	15,301,979	513,158	64,841	15,750,296
Infrastructure being depreciated	133,283,459	331,163	7,682	133,606,940
Library materials	<u>10,647,577</u>	<u>3,626,325</u>	<u>3,933,156</u>	<u>10,340,746</u>
Totals	<u>322,005,370</u>	<u>5,105,518</u>	<u>4,102,905</u>	<u>323,007,983</u>
Less accumulated depreciation for:				
Buildings and improvements	54,564,701	4,982,231	79,692	59,467,240
Improvements other than buildings	151,134	30,502	-	181,636
Machinery and equipment	11,265,632	719,949	64,841	11,920,740
Infrastructure being depreciated	85,392,816	4,548,905	7,682	89,934,039
Library materials	<u>3,717,974</u>	<u>3,549,192</u>	<u>3,933,156</u>	<u>3,334,010</u>
Totals	<u>155,092,257</u>	<u>13,830,779</u>	<u>4,085,371</u>	<u>164,837,665</u>
Total capital assets, being depreciated, net	<u>166,913,113</u>	<u>(8,725,261)</u>	<u>17,534</u>	<u>158,170,318</u>
Total discretely presented component units capital assets, net	<u>\$ 191,957,870</u>	<u>\$ (5,829,842)</u>	<u>\$ 1,156,070</u>	<u>\$ 184,971,958</u>

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

Governmental activities:	
General government	\$ 987,229
Public safety	2,538,600
Highways and streets	6,923,789
Health and welfare	129,629
Culture and recreation	<u>55,329</u>
Total depreciation expense - governmental activities	<u>\$ 10,634,576</u>
Business-type activities:	
Coliseum	<u>\$ 2,242,900</u>

C. Interfund Balances and Activity

1. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2011, is as follows:

Interfund Payables	Interfund Receivables		
	General Fund	Non-major Governmental	Total
Non-major governmental	<u>\$ 598,103</u>	<u>\$ 2,847,685</u>	<u>\$ 3,445,788</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, 2011, were as follows:

Transfer From	General	Non-major Governmental	Total
Non-major Governmental	<u>\$ 120,000</u>	<u>\$ 5,500,939</u>	<u>\$ 5,620,939</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:

<u>Purpose</u>	<u>Interest Rates</u>	<u>Balance December 31, 2011</u>	<u>Current Portion</u>
2001 Allen County radio communication bonds	4.25% to 4.4%	\$ <u>225,000</u>	\$ <u>225,000</u>

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

<u>Year Ended December 31</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2012	\$ <u>225,000</u>	\$ <u>4,950</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:

<u>Purpose</u>	<u>Interest Rates</u>	<u>Balance December 31, 2011</u>	<u>Current Portion</u>	<u>Premium (Deferral of loss on refunding)</u>	<u>Net Noncurrent</u>
2011 Juvenile Justice Center first mortgage Refunded bonds	2% to 5%	\$ 14,837,388	\$ 2,050,000	\$ (302,193)	\$12,485,195
2005 Jail building first mortgage refunding bonds	4.375% to 5.0%	13,055,000	1,275,000	(258,935)	11,521,065
2011 B War Memorial Coliseum additions first mortgage refunding revenue bonds	1.5% to 5.45%	4,990,000	285,000	(190,604)	4,514,396
2007 A War Memorial Coliseum additions refunding first mortgage revenue bonds	4.3% to 5.75%	<u>21,410,000</u>	<u>1,040,000</u>	<u>(840,026)</u>	<u>19,529,974</u>
Totals		<u>\$ 54,292,388</u>	<u>\$ 4,650,000</u>	<u>\$ (1,591,758)</u>	<u>\$48,050,630</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
2012	\$ 3,325,000	\$ 1,058,175	\$ 1,325,000	\$ 1,139,250
2013	3,435,000	937,025	1,385,000	1,091,350
2014	3,575,000	805,825	1,420,000	1,040,000
2015	3,705,000	669,525	1,470,000	986,025
2016	3,825,000	521,800	1,530,000	926,595
2017-2021	10,027,388	2,236,243	9,865,000	3,428,736
2022-2026	-	-	9,405,000	981,728
Totals	<u>\$ 27,892,388</u>	<u>\$ 6,228,593</u>	<u>\$ 26,400,000</u>	<u>\$ 9,593,684</u>

Discretely Presented Component Units

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

Purpose	Interest Rates	Balance December 31, 2011	Current Portion	Premium (Deferral of loss on refunding)	Net Noncurrent
2003 Allen County Public Library first mortgage bonds	4% to 5%	\$11,150,000	\$ -	\$ 10,912	\$11,160,912
2004 Allen County Public Library first mortgage bonds	4.375% to 5%	11,890,000	4,045,000	715,683	8,560,683
2005 Allen County Public Library first mortgage bonds	3.625% to 5%	<u>30,135,000</u>	<u>70,000</u>	<u>(304,787)</u>	<u>29,760,213</u>
Totals		<u>\$53,175,000</u>	<u>\$ 4,115,000</u>	<u>\$ 421,808</u>	<u>\$49,481,808</u>

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

Year Ended December 31	Discretely Presented Component Units	
	Principal	Interest
2012	\$ 4,115,000	\$ 2,509,098
2013	4,330,000	2,301,695
2014	4,545,000	2,083,520
2015	4,745,000	1,877,783
2016	4,945,000	1,685,515
2017-2021	27,940,000	4,547,825
2022	<u>2,555,000</u>	<u>63,875</u>
Totals	<u>\$ 53,175,000</u>	<u>\$ 15,069,311</u>

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:

<u>Purpose</u>	<u>Interest Rates</u>	<u>Balance December 31, 2011</u>	<u>Current Portion</u>	<u>Discount</u>	<u>Net Noncurrent</u>
2009 Maplecrest Road Bridge Bond	2.5% to 4.7%	<u>\$ 23,415,000</u>	<u>\$ 840,000</u>	<u>\$ (221,875)</u>	<u>\$ 22,353,125</u>

Revenue bonds debt service requirements to maturity are as follows:

	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2012	\$ 840,000	\$ 926,015
2013	880,000	904,765
2014	915,000	881,452
2015	960,000	853,034
2016	1,000,000	821,509
2017-2021	5,815,000	3,536,065
2022-2026	7,485,000	2,242,599
2027-2031	<u>5,520,000</u>	<u>463,772</u>
<b>Totals</b>	<u><b>\$ 23,415,000</b></u>	<u><b>\$ 10,629,211</b></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:

<u>Purpose</u>	<u>Interest Rates</u>	<u>Balance December 31, 2011</u>	<u>Current Portion</u>	<u>Premium (Discount) (Deferral of Loss on Refunding)</u>	<u>Net Noncurrent</u>
2011 First Mortgage Refunding Bonds	1.68% to 5.54%	\$ 13,935,000	\$ 1,400,900	\$ (156,654)	\$ 12,377,446
2004 Airport improvement refunding bonds	3.25% to 5%	<u>5,015,000</u>	<u>1,941,653</u>	<u>41,074</u>	<u>3,114,421</u>
<b>Totals</b>		<u><b>\$ 18,950,000</b></u>	<u><b>\$ 3,342,553</b></u>	<u><b>\$ (115,580)</b></u>	<u><b>\$ 15,491,867</b></u>

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Revenue bonds debt service requirements to maturity are as follows:

	Discretely Presented Component Unit	
	Principal	Interest
2012	\$ 3,350,000	\$ 782,603
2013	3,510,000	659,927
2014	2,565,000	519,337
2015	1,565,000	441,101
2016	1,630,000	376,895
2017-2021	6,330,000	689,197
Totals	\$18,950,000	\$ 3,469,060

4. Advance Refunding

Primary Government

On March 3, 2011, the County issued \$13,470,000 in refunding revenue bonds with an average interest rate of 3.08 percent to advance refund \$12,935,000 of outstanding 2001 series bonds with an average interest rate of 4.5 percent. The net proceeds of \$13,699,530 (after payment of \$184,066 in issuance costs) were used to purchase U.S. government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2001 series bonds. As a result, these bonds are considered to be defeased and the liability for those bonds has been removed from the Balance Sheet. The refunding resulted in the accounting loss of \$764,530, which has been recognized on the Balance Sheet as Deferral of Loss on Refunding. This amount will be amortized using the straight method and charged to interest expense over the next 7 years. The County in effect decreased its aggregate debt service payment by \$154,237 over the next 7 years and realized an economic gain (difference between the present values of the old and new debt service payments) of \$1,576,951.

On May 24, 2011, the County issued \$5,145,000 in refunding revenue bonds with an average interest rate of 3.08 percent to advance refund \$4,800,000 of outstanding 2001 series bonds with an average interest rate of 4.5 percent. The net proceeds of \$5,009,024 (after payment of \$145,211 in issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2001 series bonds. As a result, these bonds are considered to be defeased and the liability for those bonds has been removed from the Statement of Net Assets – Proprietary Funds. The refunding resulted in the accounting loss of \$209,024, which has been recognized on the Balance Sheet as Deferral of Loss on Refunding. This amount will be amortized using the straight line method and charged to interest expense over the next 14 years. The County in effect decreased its aggregate debt service payment by \$456,734 over the next 14 years and realized an economic gain (difference between the present values of the old and new debt service payments) of \$2,625,504.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

5. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2011, 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	\$ 910,000	\$ -	\$ 685,000	\$ 225,000	\$ 225,000
First mortgage	30,637,358	15,072,388	17,817,358	27,892,388	3,325,000
Revenues	25,435,000	-	2,020,000	23,415,000	840,000
Total bonds payable	<u>56,982,358</u>	<u>15,072,388</u>	<u>20,522,358</u>	<u>51,532,388</u>	<u>4,390,000</u>
Compensated absences	2,881,736	2,812,447	2,881,736	2,812,447	2,812,447
Other postemployment benefits liability	4,229,288	343,615	-	4,572,903	-
Total governmental activities long-term liabilities	<u>\$64,093,382</u>	<u>\$ 18,228,450</u>	<u>\$ 23,404,094</u>	<u>\$58,917,738</u>	<u>\$ 7,202,447</u>
Business-type activities:					
First mortgage revenue bonds payable:					
Coliseum	\$27,320,000	\$ 5,145,000	\$ 6,065,000	\$26,400,000	\$ 1,325,000
Compensated absences	43,326	44,981	43,326	44,981	44,981
Total business-type activities long-term liabilities	<u>\$27,363,326</u>	<u>\$ 5,189,981</u>	<u>\$ 6,108,326</u>	<u>\$26,444,981</u>	<u>\$ 1,369,981</u>

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

<u>Discretely Presented Component Units</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
First mortgage general obligation bonds	\$57,090,000	\$ -	\$ 3,915,000	\$53,175,000	\$ 4,115,000
First mortgage revenue bonds	21,925,000	14,710,000	17,685,000	18,950,000	3,350,000
Compensated absences	1,951,626	1,004,416	1,096,386	1,859,656	326,453
Total discretely presented component units	<u>\$80,966,626</u>	<u>\$ 15,714,416</u>	<u>\$ 22,696,386</u>	<u>\$73,984,656</u>	<u>\$ 7,791,453</u>

E. Restricted Assets

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

Coliseum ticket office fund	\$ 606,248
Coliseum advance customer deposits	347,952
Food and beverage supplemental tax fund	5,626,355
Sports and convention fund	<u>2,600,438</u>
Total restricted assets	<u>\$ 9,180,993</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 3 years. There were no significant reductions in insurance by major category of risk.

Automobile Insurance

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

The primary government is assuming 100 percent of the risk in these areas described above. Each department is responsible for the first \$5,000 deductible per each vehicle loss. Funding levels are determined based on the Insurance Director's analysis of prior years' claims history. The source of revenue is money appropriated from the County General Fund for automobile insurance, and also from the money or funds collected on behalf of the County arising from automobile insurance. The funding level for 2011 was \$33,149. There were no incurred but not reported claims at December 31, 2011. The cash balance in the fund at December 31, 2011, was \$32,683.

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 2011 was \$307,500. Incurred but not reported claims have not been accrued as a liability as of December 31, 2011. The cash balance in the fund at December 31, 2011, was \$129,795.

Group Health Insurance

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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Claim expenditures and liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amounts of pay outs and other economic and social factors.

Changes in the balance of claim liabilities during the past two years are as follows:

	2010	2011
Unpaid claims, beginning of fiscal year	\$ 1,216,952	\$ 1,846,518
Incurred claims and changes in estimates	9,625,731	12,360,247
Claim payments	8,996,165	11,557,653
 Unpaid claims, end of fiscal year	 \$ 1,846,518	 \$ 2,649,112

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 2011. 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 2011 was \$946,000. There were no incurred but not reported claims at December 31, 2011. The cash balance in the fund at December 31, 2011, was \$90,191.

B. Contingent Liabilities

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

C. Conduit Debt Obligation

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

As of December 31, 2011, there were four series of Industrial Revenue Bonds outstanding with an aggregate principal amount payable of \$31,067,145.

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, 2011, was \$282,223. Due to the uncertainty of payments, the receivable is not shown on the financial statements. Any payments received will be shown as revenue in the year received. The additional rent shall be payable on the first day of December each year.

(c) Payments totaling \$330,000 were made during 2011, decreasing the unpaid balance by \$30,000.

3. Improvements

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

4. Insurance

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

E. Commitment

Allen County and the City of Fort Wayne jointly have an agreement with Atos Origin for information resource management. Atos Origin staffs and manages the operation of the City/County data center and provides technical support for networks, servers, help desk, desktops and application enhancement. The County provides office space, computer operating supplies, utilities, office equipment and items necessary for day to day operations. In addition, the County provides computer hardware as it deems necessary for Atos. The current five-year agreement continues through 2013.

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 \$85,000 to \$115,000, plus interest at 6.25 percent to 6.7 percent. Bonds outstanding at December 31, 2011, were \$925,000.

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 costs of the Series 2005B Bonds. Total debt outstanding at December 31, 2011, was \$6,175,000 Series 2005A and \$2,065,000 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, 2011, was \$1,060,229. 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, 2011, was \$1,549,753. 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, 2011, the County contributed \$313,804 to the plan.

Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation to the plan:

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Annual required contribution	\$ 726,744
Interest on net OPEB obligation	190,318
Adjustment to annual required contribution	<u>(259,643)</u>
Annual OPEB cost	657,419
Contributions made	<u>313,804</u>
Increase in net OPEB obligation	343,615
Net OPEB obligation, beginning of year	<u>4,229,288</u>
Net OPEB obligation, end of year	<u>\$ 4,572,903</u>

The County's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2011 and the two preceding years were as follows:

<u>Year</u> <u>Ending</u>	<u>Annual</u> <u>OPEB</u> <u>Cost</u>	<u>Percentage</u> <u>of Annual</u> <u>OPEB Cost</u> <u>Contributed</u>	<u>Net</u> <u>OPEB</u> <u>Obligation</u>
12-31-09	\$ 1,390,471	30%	\$ 3,371,974
12-31-10	1,316,566	33%	4,229,288
12-31-11	657,419	47%	4,572,903

Funded Status and Funding Progress

As of December 31, 2011, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$6,372,807, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$6,372,807, and the ratio of the UAAL to covered payroll was 11.3 percent.

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

Actuarial Methods and Assumption

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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

In the December 31, 2011, actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 10 percent initially, reduced by decrements to an ultimate rate of 5 percent after 9 years. The UAAL is being amortized as a level dollar amount over 30 years based on an open group. The remaining amortization period at December 31, 2011, was 26 years.

H. 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 Indiana Public Retirement System (INPRS) Board, most requirements of the system and give the primary government authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at three percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

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

Funding Policy

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 7.25 percent of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by the INPRS Board of Trustees. The negative Net Pension Obligation (NPO) is considered an asset of the County and is reflected as such in the Statement of Net Assets.

Annual Pension Cost

For 2011 the County's annual pension cost of \$3,015,308 for PERF was in excess of the County's required and actual contributions.

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. County Police Retirement Plan

Plan Description

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

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

Funding Policy

Plan member's contributions are authorized by state statute (IC 36-8-10-12) and may not exceed 6 percent of the employee's average monthly wages. The County is required to make a minimum annual contribution that is sufficient to prevent deterioration in the actuarial status of the trust fund during that year; the amount contributed for 2011 is \$1,865,658. 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 2011, the County's annual pension cost of \$1,738,538 for the County Police Retirement Plan was less than the County's required and actual contributions.

3. County Police Benefit Plan

Plan Description

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

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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Funding Policy

The contribution requirements of plan members and the County are established and can be amended by the County Council. The amount contributed by the County for the 2011 is \$85,351. 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 2011, the County's annual pension cost of \$85,171 for the County Police Benefit Plan was less than the County's required and actual contributions.

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 3,007,515	\$ 1,719,383	\$ 85,351
Interest on net pension obligation	(51,529)	(31,046)	292
Adjustment to annual required contribution	<u>59,322</u>	<u>50,201</u>	<u>(472)</u>
Annual pension cost	3,015,308	1,738,538	85,171
Contributions made	<u>3,304,199</u>	<u>1,865,658</u>	<u>85,351</u>
Increase (decrease) in net pension obligation	(288,891)	(127,120)	(180)
Net pension obligation, beginning of year	<u>(736,130)</u>	<u>(428,216)</u>	<u>4,023</u>
Net pension obligation, end of year	<u>\$ (1,025,021)</u>	<u>\$ (555,336)</u>	<u>\$ 3,843</u>
Contribution rates:			
County	6.75%	30%	1%
Plan members	3%	3%	None
Actuarial valuation date	07-01-11	01-01-11	01-01-11
Actuarial cost method	Entry age normal cost	Frozen Initial Liability	Aggregate
Amortization method	Level dollar, closed	Level percentage of projected payroll, closed	
Amortization period	30 years	30 years	*
Amortization period (from date)	07-01-11	12-31-11	*
Asset valuation method	4 - year smoothing of gains/losses on market value	75% of expected actuarial value plus 25% of market value	75% of expected actuarial value plus 25% of market value

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

ALLEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Actuarial Assumptions	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.00%	7.25%	7.25%
Projected future salary increases:			
Total	3.25% to 4.50%	5%	5%
Attributed to inflation	2.25% to 3.5%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	1%	N/A	N/A

N/A = Not applicable

Three Year Trend Information				
	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-09	\$ 3,026,240	99%	\$ (1,407,046)
	06-30-10	3,818,384	82%	(736,130)
	06-30-11	3,015,308	110%	(1,025,021)
County Police Retirement Plan	12-31-08	1,456,017	104%	(274,480)
	12-31-09	1,728,031	110%	(428,216)
	12-31-10	1,738,538	109%	(555,336)
County Police Benefit Plan	12-31-08	94,437	100%	4,261
	12-31-09	87,995	100%	4,023
	12-31-10	85,171	100%	3,843

ALLEN COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-09	\$ 54,566,123	\$ 63,301,109	\$ (8,734,986)	86%	\$ 54,271,013	(16%)
07-01-10	48,340,234	52,489,308	(4,149,074)	92%	39,802,953	(10%)
07-01-11	40,909,570	70,965,923	(30,056,353)	58%	52,658,993	(57%)

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)
01-01-07	\$ 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%)
01-01-11	34,438,198	43,383,485	(8,945,287)	79%	5,983,558	(149%)
01-01-12	36,097,099	45,161,941	(9,064,842)	80%	6,118,166	(148%)

County Police Benefit Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-07	\$ 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%
01-01-11	1,181,702	1,507,659	(325,957)	78%	5,983,558	(5%)
01-01-12	1,266,901	1,495,467	(228,566)	85%	6,118,166	(4%)

Retiree Health Care and Early Retiree Incentive Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-07	\$ -	\$ 14,580,514	\$ (14,580,514)	0%	\$ 55,279,487	(26%)
01-01-08	-	14,770,726	(14,770,726)	0%	56,937,872	(26%)
01-01-09	-	12,586,405	(12,586,405)	0%	58,474,588	(22%)
01-01-10	-	12,299,260	(12,299,260)	0%	60,228,826	(20%)
01-01-11	-	6,372,807	(6,372,807)	0%	56,623,757	(11%)

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

County Police Retirement Plan		
Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed County
12-31-05	\$ 961,736	123%
12-31-06	867,453	120%
12-31-07	960,896	104%
12-31-08	1,442,553	103%
12-31-09	1,712,996	110%
12-31-10	1,719,383	109%

County Police Benefit Plan		
Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed County
12-31-05	\$ 117,825	100%
12-31-06	82,594	100%
12-31-07	70,566	100%
12-31-08	94,689	100%
12-31-09	88,233	100%
12-31-10	85,351	100%

ALLEN COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULES -  
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS  
For The Year Ended December 31, 2011

	General Fund				Maplecrest Road Bridge Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final			Original	Final		
Revenues:								
Taxes:								
Property	\$ 64,204,855	\$ 64,204,855	\$ 59,873,195	\$ (4,331,660)	\$ -	\$ -	\$ -	\$ -
Licenses and permits	2,565,000	2,565,000	2,608,611	43,611	-	-	-	-
Intergovernmental	10,703,674	10,703,674	11,808,980	1,105,306	-	-	-	-
Charges for services	4,093,000	4,093,000	3,596,261	(496,739)	-	-	-	-
Fines and forfeits	1,950,000	1,950,000	1,970,643	20,643	-	-	-	-
Other	3,282,000	3,282,000	3,771,382	489,382	-	-	3,311	3,311
Total revenues	<u>86,798,529</u>	<u>86,798,529</u>	<u>83,629,072</u>	<u>(3,169,457)</u>	<u>-</u>	<u>-</u>	<u>3,311</u>	<u>3,311</u>
Expenditures:								
Current:								
General government	42,326,936	49,031,072	42,421,870	6,609,202	-	-	-	-
Public safety	38,358,676	39,709,881	38,653,534	1,056,347	-	-	-	-
Highway and streets	-	-	-	-	-	-	837,734	(837,734)
Health and welfare	5,847,050	6,553,568	6,133,668	419,900	-	-	-	-
Culture and recreation	525,820	525,820	501,354	24,466	-	-	-	-
Economic development	-	390,000	390,000	-	-	-	-	-
Total expenditures	<u>87,058,482</u>	<u>96,210,341</u>	<u>88,100,426</u>	<u>8,109,915</u>	<u>-</u>	<u>-</u>	<u>837,734</u>	<u>(837,734)</u>
Other financing sources (uses):								
Temporary loan proceeds	-	-	7,000,000	7,000,000	-	-	-	-
Repayment of temporary loan	-	(7,000,000)	(7,000,000)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(7,000,000)</u>	<u>-</u>	<u>7,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(259,953)	(16,411,812)	(4,471,354)	11,940,458	-	-	(834,423)	(834,423)
Fund balances - beginning	<u>21,333,848</u>	<u>21,333,848</u>	<u>21,333,848</u>	<u>-</u>	<u>24,618,008</u>	<u>24,618,008</u>	<u>24,618,008</u>	<u>-</u>
Fund balances - December 31	<u>\$ 21,073,895</u>	<u>\$ 4,922,036</u>	<u>\$ 16,862,494</u>	<u>\$ 11,940,458</u>	<u>\$ 24,618,008</u>	<u>\$ 24,618,008</u>	<u>\$ 23,783,585</u>	<u>\$ (834,423)</u>

ALLEN COUNTY  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES -  
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Rainy Day Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other	<u>50,000</u>	<u>50,000</u>	<u>54,883</u>	<u>4,883</u>
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>54,883</u>	<u>4,883</u>
Expenditures:				
Current:				
General government	2,553,610	2,553,610	2,553,610	-
Public safety	1,951,009	1,951,009	1,908,724	42,285
Highway and streets	-	1,600,000	-	1,600,000
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>4,504,619</u>	<u>6,104,619</u>	<u>4,462,334</u>	<u>1,642,285</u>
Other financing sources (uses):				
Temporary loan proceeds	-	-	(7,000,000)	(7,000,000)
Repayment of temporary loan	<u>-</u>	<u>-</u>	<u>7,000,000</u>	<u>7,000,000</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(4,454,619)	(6,054,619)	(4,407,451)	1,647,168
Fund balances - beginning	<u>21,884,078</u>	<u>21,884,078</u>	<u>21,884,078</u>	<u>-</u>
Fund balances - December 31	<u>\$ 17,429,459</u>	<u>\$ 15,829,459</u>	<u>\$ 17,476,627</u>	<u>\$ 1,647,168</u>

ALLEN COUNTY  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGET/GAAP RECONCILIATION  
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 2011

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

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

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

	<u>General</u>	<u>Maplecrest Road Bridge</u>	<u>Rainy Day</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (budgetary basis)	\$ (4,471,354)	\$ (834,423)	\$ (4,407,451)
Adjustments:			
To adjust revenues for accruals	6,473,742	(546)	(2,672)
To adjust expenditures for accruals	<u>(628,922)</u>	<u>8,893</u>	<u>193,494</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (GAAP basis)	<u>\$ 1,373,466</u>	<u>\$ (826,076)</u>	<u>\$ (4,216,629)</u>

ALLEN COUNTY  
COMBINING BALANCE SHEET -  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2011

<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	\$ 5,308,247	\$ 2,267,166	\$ 20,028	\$ 3,101,983	\$ 113,278	\$ 125,149	\$ 179,573
Investments	462,944	184,805	-	228,323	20,216	10,905	13,546
Receivables (net of allowances for uncollectibles):							
Interest	2,357	-	-	831	-	-	-
Taxes	49,497	-	-	126,213	-	-	-
Accounts	196,440	-	300	7,432	-	-	47,543
Special assessments	-	-	-	-	-	-	-
Intergovernmental	986,948	223,978	-	24,979	-	-	-
Interfund receivables:							
Interfund loans	-	1,549,753	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 7,006,433</b>	<b>\$ 4,225,702</b>	<b>\$ 20,328</b>	<b>\$ 3,489,761</b>	<b>\$ 133,494</b>	<b>\$ 136,054</b>	<b>\$ 240,662</b>
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 273,777	\$ 159,816	\$ -	\$ 71,550	\$ 13,594	\$ 1,448	\$ 10,389
Accrued payroll and withholdings payable	169,016	-	-	109,743	1,784	8,872	21,308
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	137,907	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>442,793</b>	<b>159,816</b>	<b>-</b>	<b>319,200</b>	<b>15,378</b>	<b>10,320</b>	<b>31,697</b>
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	6,563,640	4,065,886	20,328	3,170,561	118,116	125,734	208,965
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>6,563,640</b>	<b>4,065,886</b>	<b>20,328</b>	<b>3,170,561</b>	<b>118,116</b>	<b>125,734</b>	<b>208,965</b>
<b>Total liabilities and fund balances</b>	<b>\$ 7,006,433</b>	<b>\$ 4,225,702</b>	<b>\$ 20,328</b>	<b>\$ 3,489,761</b>	<b>\$ 133,494</b>	<b>\$ 136,054</b>	<b>\$ 240,662</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (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	\$ -	\$ 539,641	\$ 33,003	\$ 72,383	\$ 906,019	\$ 5,058,623	\$ 432,074
Investments	-	-	-	-	73,974	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	6,160	-	300	49,208	-	-
Special assessments	-	-	-	-	-	10,320	-
Intergovernmental	-	-	-	-	-	-	-
Interfund receivables:							
Interfund loans	-	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 545,801</b>	<b>\$ 33,003</b>	<b>\$ 72,683</b>	<b>\$ 1,029,201</b>	<b>\$ 5,068,943</b>	<b>\$ 432,074</b>
 <u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	\$ 1,122	\$ 8,510	\$ 2,546	\$ 2,964	\$ 7,630	\$ -
Accrued payroll and withholdings payable	-	973	-	-	18,753	-	-
Interfund payables:							
Interfund loans	-	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-	36,000
Deferred revenue - Unavailable	-	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>2,095</b>	<b>8,510</b>	<b>2,546</b>	<b>21,717</b>	<b>7,630</b>	<b>36,000</b>
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	-	-
Restricted fund balance	-	543,706	24,493	70,137	1,007,484	5,061,313	396,074
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>543,706</b>	<b>24,493</b>	<b>70,137</b>	<b>1,007,484</b>	<b>5,061,313</b>	<b>396,074</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 545,801</b>	<b>\$ 33,003</b>	<b>\$ 72,683</b>	<b>\$ 1,029,201</b>	<b>\$ 5,068,943</b>	<b>\$ 432,074</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>Local Health Maintenance</u>	<u>County User Fee</u>	<u>County Law Enforcement Continuing Education</u>	<u>County Corrections</u>	<u>Community Corrections</u>	<u>Community Corrections - Home Detention</u>
Cash and cash equivalents	\$ 344,973	\$ 44,978	\$ 8,211	\$ 226,884	\$ 339,432	\$ 11,911
Investments	28,425	-	-	-	-	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	363	4,101	-	-	-	7,163
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	5,681	-	179,963	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 373,761</b>	<b>\$ 49,079</b>	<b>\$ 13,892</b>	<b>\$ 226,884</b>	<b>\$ 519,395</b>	<b>\$ 19,074</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ 3,716	\$ -	\$ -	\$ 70,111	\$ 2,454
Accrued payroll and withholdings payable	3,920	-	79	-	79,934	79,401
Interfund payables:						
Interfund loans	-	-	-	-	-	124,661
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>3,920</b>	<b>3,716</b>	<b>79</b>	<b>-</b>	<b>150,045</b>	<b>206,516</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	-	45,363	13,813	226,884	369,350	-
Committed fund balance	369,841	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	(187,442)
<b>Total fund balances</b>	<b>369,841</b>	<b>45,363</b>	<b>13,813</b>	<b>226,884</b>	<b>369,350</b>	<b>(187,442)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 373,761</b>	<b>\$ 49,079</b>	<b>\$ 13,892</b>	<b>\$ 226,884</b>	<b>\$ 519,395</b>	<b>\$ 19,074</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>Redevelopment Commission</u>	<u>Hazardous Waste</u>	<u>Alcohol Abuse Deterrent Program</u>	<u>Narcotics</u>	<u>Park and Recreation Nonreverting</u>	<u>Economic Development</u>
Cash and cash equivalents	\$ 20	\$ 2,751,048	\$ 22,499	\$ 18,578	\$ 397,707	\$ 290,535
Investments	-	224,609	-	-	32,877	-
Receivables (net of allowances for uncollectibles):						
Interest	-	817	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	16,022	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 20</u>	<u>\$ 2,976,474</u>	<u>\$ 38,521</u>	<u>\$ 18,578</u>	<u>\$ 430,584</u>	<u>\$ 290,535</u>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ 3,023	\$ -	\$ 32,391	\$ -	\$ 2,864	\$ -
Accrued payroll and withholdings payable	-	-	-	-	371	-
Interfund payables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>3,023</u>	<u>-</u>	<u>32,391</u>	<u>-</u>	<u>3,235</u>	<u>-</u>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	-	2,976,474	6,130	18,578	427,349	-
Committed fund balance	-	-	-	-	-	290,535
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	(3,003)	-	-	-	-	-
	<u>(3,003)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>(3,003)</u>	<u>2,976,474</u>	<u>6,130</u>	<u>18,578</u>	<u>427,349</u>	<u>290,535</u>
Total liabilities and fund balances	<u>\$ 20</u>	<u>\$ 2,976,474</u>	<u>\$ 38,521</u>	<u>\$ 18,578</u>	<u>\$ 430,584</u>	<u>\$ 290,535</u>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Emergency Planning and Right to Know	Vehicle Title Inspection	Record Check	Plat Book	County Drug Free Community	Supplemental Public Defender Services
Cash and cash equivalents	\$ 208,972	\$ 13,194	\$ 72,146	\$ 63,974	\$ 263,704	\$ 129,891
Investments	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	370	18,151	4,715
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	14,243
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 208,972</b>	<b>\$ 13,194</b>	<b>\$ 72,146</b>	<b>\$ 64,344</b>	<b>\$ 281,855</b>	<b>\$ 148,849</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,272
Accrued payroll and withholdings payable	-	-	-	1,661	-	1,193
Interfund payables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,661</b>	<b>-</b>	<b>7,465</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	208,972	13,194	72,146	62,683	281,855	141,384
Committed fund balance	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
<b>Total fund balances</b>	<b>208,972</b>	<b>13,194</b>	<b>72,146</b>	<b>62,683</b>	<b>281,855</b>	<b>141,384</b>
<b>Total liabilities and fund balances</b>	<b>\$ 208,972</b>	<b>\$ 13,194</b>	<b>\$ 72,146</b>	<b>\$ 64,344</b>	<b>\$ 281,855</b>	<b>\$ 148,849</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>Emergency Telephone System</u>	<u>Public Information</u>	<u>Drug Task Force</u>	<u>Court Appointed Special Advocate</u>	<u>Board of Health Donations</u>	<u>Law Enforcement</u>
Cash and cash equivalents	\$ 1,341,776	\$ 538,615	\$ 68,065	\$ 330,263	\$ -	\$ 29,894
Investments	117,432	-	-	-	-	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	217,583	1,637	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 1,676,791</u></b>	<b><u>\$ 540,252</u></b>	<b><u>\$ 68,065</u></b>	<b><u>\$ 330,263</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 29,894</u></b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ 8,289	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	5,157	-	5,250	-	745
Interfund payables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>13,446</u></b>	<b><u>-</u></b>	<b><u>5,250</u></b>	<b><u>-</u></b>	<b><u>745</u></b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	1,676,791	-	68,065	-	-	29,149
Committed fund balance	-	526,806	-	325,013	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
<b>Total fund balances</b>	<b><u>1,676,791</u></b>	<b><u>526,806</u></b>	<b><u>68,065</u></b>	<b><u>325,013</u></b>	<b><u>-</u></b>	<b><u>29,149</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 1,676,791</u></b>	<b><u>\$ 540,252</u></b>	<b><u>\$ 68,065</u></b>	<b><u>\$ 330,263</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 29,894</u></b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Sexual Transmitted Disease Donations	Tax Sale Fee	Park and Recreation Gift	Indiana Law Enforcement Assist Grant	Department of Planning Services	Medical Care for Inmates
Cash and cash equivalents	\$ -	\$ 368,370	\$ 149,995	\$ -	\$ 40,862	\$ 13,799
Investments	-	-	12,098	-	-	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 368,370</b>	<b>\$ 162,093</b>	<b>\$ -</b>	<b>\$ 40,862</b>	<b>\$ 13,799</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ 1,154	\$ -	\$ -	\$ -	\$ 12,811
Accrued payroll and withholdings payable	-	5,095	-	-	194	-
Interfund payables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>6,249</b>	<b>-</b>	<b>-</b>	<b>194</b>	<b>12,811</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	-	362,121	162,093	-	-	988
Committed fund balance	-	-	-	-	40,668	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>362,121</b>	<b>162,093</b>	<b>-</b>	<b>40,668</b>	<b>988</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 368,370</b>	<b>\$ 162,093</b>	<b>\$ -</b>	<b>\$ 40,862</b>	<b>\$ 13,799</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>Chemical Testing</u>	<u>Jury Fee</u>	<u>Infraction Deferral Fee</u>	<u>Circuit Court ADR Plan</u>	<u>Pre-Trial Diversion</u>	<u>Superior Court ADR Plan</u>
Cash and cash equivalents	\$ 69,126	\$ 25,750	\$ 862,711	\$ 19,835	\$ 409,969	\$ 14,201
Investments	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	1,314	4,822	90,321	1,438	30,048	1,525
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	54,233	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 70,440</u>	<u>\$ 30,572</u>	<u>\$ 1,007,265</u>	<u>\$ 21,273</u>	<u>\$ 440,017</u>	<u>\$ 15,726</u>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ 6,525	\$ -	\$ 15,789	\$ -	\$ 15,713	\$ -
Accrued payroll and withholdings payable	-	-	42,406	-	6,270	-
Interfund payables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>6,525</u>	<u>-</u>	<u>58,195</u>	<u>-</u>	<u>21,983</u>	<u>-</u>
 Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	-	30,572	949,070	21,273	418,034	15,726
Committed fund balance	63,915	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balances	<u>63,915</u>	<u>30,572</u>	<u>949,070</u>	<u>21,273</u>	<u>418,034</u>	<u>15,726</u>
Total liabilities and fund balances	<u>\$ 70,440</u>	<u>\$ 30,572</u>	<u>\$ 1,007,265</u>	<u>\$ 21,273</u>	<u>\$ 440,017</u>	<u>\$ 15,726</u>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Allen County Morgue	Algor Mortis Study	Campaign Finance Enforcement	Surveyor's Petition	Federal Asset Seizure	Community Transitions Program
Cash and cash equivalents	\$ 463	\$ 186	\$ 1,412	\$ 4,821	\$ 91,592	\$ -
Investments	-	-	-	-	7,140	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	16,740	246,197
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 463</b>	<b>\$ 186</b>	<b>\$ 1,412</b>	<b>\$ 4,821</b>	<b>\$ 115,472</b>	<b>\$ 246,197</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	21,254
Interfund payables:						
Interfund loans	-	-	-	-	-	171,448
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>192,702</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	463	186	1,412	4,821	115,472	53,495
Committed fund balance	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
<b>Total fund balances</b>	<b>463</b>	<b>186</b>	<b>1,412</b>	<b>4,821</b>	<b>115,472</b>	<b>53,495</b>
<b>Total liabilities and fund balances</b>	<b>\$ 463</b>	<b>\$ 186</b>	<b>\$ 1,412</b>	<b>\$ 4,821</b>	<b>\$ 115,472</b>	<b>\$ 246,197</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Stormwater Study	Internet Access	Prisoner Reimbursement	Juvenile Public Defender User Fees	Mobil Command Unit	Clerk Record Perpetuation
Cash and cash equivalents	\$ 58,197	\$ 251,978	\$ 8,326	\$ 62,747	\$ 12,645	\$ 246,192
Investments	4,752	-	-	5,092	-	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	8,040	-	576	-	8,222
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 62,949</b>	<b>\$ 260,018</b>	<b>\$ 8,326</b>	<b>\$ 68,415</b>	<b>\$ 12,645</b>	<b>\$ 254,414</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ 2,450	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	2,259
Interfund payables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>2,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,259</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	62,949	-	-	68,415	12,645	252,155
Committed fund balance	-	257,568	8,326	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
<b>Total fund balances</b>	<b>62,949</b>	<b>257,568</b>	<b>8,326</b>	<b>68,415</b>	<b>12,645</b>	<b>252,155</b>
<b>Total liabilities and fund balances</b>	<b>\$ 62,949</b>	<b>\$ 260,018</b>	<b>\$ 8,326</b>	<b>\$ 68,415</b>	<b>\$ 12,645</b>	<b>\$ 254,414</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>Alcohol and Drug User Fees</u>	<u>Sales Disclosure</u>	<u>Levy Excess Fund</u>	<u>Allen County Children's Home Gift</u>	<u>Prosecutor's Federal Asset Seizure</u>	<u>Sheriff Donation</u>
Cash and cash equivalents	\$ 1,386,441	\$ 89,163	\$ 652,840	\$ 48,698	\$ 3,397	\$ 16,867
Investments	-	7,423	-	-	-	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	31,904	280	-	1,560	3,787	9,000
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total assets	<u>\$ 1,418,345</u>	<u>\$ 96,866</u>	<u>\$ 652,840</u>	<u>\$ 50,258</u>	<u>\$ 7,184</u>	<u>\$ 25,867</u>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ 14,412	\$ -	\$ -	\$ -	\$ 6,500	\$ 11,000
Accrued payroll and withholdings payable	22,067	2,199	-	-	-	-
Interfund payables:						
Interfund loans	237,703	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities	<u>274,182</u>	<u>2,199</u>	<u>-</u>	<u>-</u>	<u>6,500</u>	<u>11,000</u>
 Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	1,144,163	94,667	652,840	50,258	684	14,867
Committed fund balance	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total fund balances	<u>1,144,163</u>	<u>94,667</u>	<u>652,840</u>	<u>50,258</u>	<u>684</u>	<u>14,867</u>
Total liabilities and fund balances	<u>\$ 1,418,345</u>	<u>\$ 96,866</u>	<u>\$ 652,840</u>	<u>\$ 50,258</u>	<u>\$ 7,184</u>	<u>\$ 25,867</u>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Wireless Emergency Phone	Youth Services Per Diem Fees	Wood Youth Per Diem Fees	Check Deception Program	Adult Protective Services	Unsafe Building
Cash and cash equivalents	\$ 30,791	\$ 643,035	\$ 4,012	\$ 14,243	\$ -	\$ 43,606
Investments	2,515	51,496	-	-	-	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	3,780	-	-	-	1,250
Special assessments	-	-	-	-	-	-
Intergovernmental	-	35,106	-	-	73,042	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 33,306</u>	<u>\$ 733,417</u>	<u>\$ 4,012</u>	<u>\$ 14,243</u>	<u>\$ 73,042</u>	<u>\$ 44,856</u>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ 7,617	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	3,256	-	-	9,665	-
Interfund payables:						
Interfund loans	-	-	-	-	63,377	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>10,873</u>	<u>-</u>	<u>-</u>	<u>73,042</u>	<u>-</u>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	33,306	-	-	14,243	-	44,856
Committed fund balance	-	722,544	4,012	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>33,306</u>	<u>722,544</u>	<u>4,012</u>	<u>14,243</u>	<u>-</u>	<u>44,856</u>
Total liabilities and fund balances	<u>\$ 33,306</u>	<u>\$ 733,417</u>	<u>\$ 4,012</u>	<u>\$ 14,243</u>	<u>\$ 73,042</u>	<u>\$ 44,856</u>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Court Improvement Project Allen-CIP-FY-03/04	TB Emergency Program	Tobacco Master Plan Program	St. Joseph Foundation Lead Program	Public Health Coordinator	HIV/AIDS Program
Cash and cash equivalents	\$ 9,195	\$ -	\$ 233,408	\$ 7,759	\$ -	\$ -
Investments	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	11,122	-	-	-	15,124
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 9,195</b>	<b>\$ 11,122</b>	<b>\$ 233,408</b>	<b>\$ 7,759</b>	<b>\$ -</b>	<b>\$ 15,124</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	4,265	-	-	776
Interfund payables:						
Interfund loans	-	11,122	-	-	-	14,340
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>11,122</b>	<b>4,265</b>	<b>-</b>	<b>-</b>	<b>15,116</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	9,195	-	229,143	7,759	-	8
Committed fund balance	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
<b>Total fund balances</b>	<b>9,195</b>	<b>-</b>	<b>229,143</b>	<b>7,759</b>	<b>-</b>	<b>8</b>
<b>Total liabilities and fund balances</b>	<b>\$ 9,195</b>	<b>\$ 11,122</b>	<b>\$ 233,408</b>	<b>\$ 7,759</b>	<b>\$ -</b>	<b>\$ 15,124</b>

ALLEN COUNTY  
COMBINING BALANCE SHEET -  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2011  
(Continued)

<u>Assets</u>	Substance Abuse Prevention and Treatment Program	Sexually Transmitted Disease Program	Great KIDS Make Great COMMUNITIES	Electronic Map Generation	Allen County Courts Foreign Language Interpreter	Allen County Onsite Wastewater Management
Cash and cash equivalents	\$ -	\$ -	\$ 152,206	\$ 73,587	\$ 15,104	\$ 56,314
Investments	-	-	-	6,008	-	4,548
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	13,496	79,855	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 13,496</b>	<b>\$ 79,855</b>	<b>\$ 152,206</b>	<b>\$ 79,595</b>	<b>\$ 15,104</b>	<b>\$ 60,862</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ 4,218	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	1,653	5,465	-	-	-	385
Interfund payables:						
Interfund loans	11,842	74,409	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>13,495</b>	<b>79,874</b>	<b>4,218</b>	<b>-</b>	<b>-</b>	<b>385</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	1	-	147,988	79,595	15,104	60,477
Committed fund balance	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	(19)	-	-	-	-
<b>Total fund balances</b>	<b>1</b>	<b>(19)</b>	<b>147,988</b>	<b>79,595</b>	<b>15,104</b>	<b>60,477</b>
<b>Total liabilities and fund balances</b>	<b>\$ 13,496</b>	<b>\$ 79,855</b>	<b>\$ 152,206</b>	<b>\$ 79,595</b>	<b>\$ 15,104</b>	<b>\$ 60,862</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>Traffic Enforcement</u>	<u>Jury Fee Circuit Court</u>	<u>Sheriff Department Training</u>	<u>Sheriff Foundation Grants</u>	<u>Identification Security Protection</u>	<u>Enhanced Access</u>
Cash and cash equivalents	\$ -	\$ 2,587	\$ 5,147	\$ -	\$ 77,270	\$ 3,575
Investments	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	3,101	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 2,587</b>	<b>\$ 5,147</b>	<b>\$ -</b>	<b>\$ 80,371</b>	<b>\$ 3,575</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-
Interfund payables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	-	2,587	5,147	-	80,371	3,575
Committed fund balance	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>2,587</b>	<b>5,147</b>	<b>-</b>	<b>80,371</b>	<b>3,575</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 2,587</b>	<b>\$ 5,147</b>	<b>\$ -</b>	<b>\$ 80,371</b>	<b>\$ 3,575</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	On-site Septic System	YMCA/Youth Service Bureau	Allen County Courts Family Court Grant	Fatal Alcohol Crash Team Grant	State Homeland Security Program	Bullet Proof Vest Partnership
Cash and cash equivalents	\$ 52,856	\$ -	\$ 21,548	\$ -	\$ -	\$ -
Investments	4,537	-	-	-	-	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	4,250	10,000	-	12,200	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 57,393</b>	<b>\$ 4,250</b>	<b>\$ 31,548</b>	<b>\$ -</b>	<b>\$ 12,200</b>	<b>\$ -</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	2,025	-	-	-	-	-
Interfund payables:						
Interfund loans	-	-	-	-	12,200	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>2,025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,200</b>	<b>-</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	55,368	4,250	31,548	-	-	-
Committed fund balance	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
<b>Total fund balances</b>	<b>55,368</b>	<b>4,250</b>	<b>31,548</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 57,393</b>	<b>\$ 4,250</b>	<b>\$ 31,548</b>	<b>\$ -</b>	<b>\$ 12,200</b>	<b>\$ -</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>Allen County Smoking Ordinance Coordination</u>	<u>State Criminal Alien Assistance Program</u>	<u>Allen County Council on Aging</u>	<u>Allen County Sheriff Training Center</u>	<u>DUI Task Force Enforcement</u>	<u>Aggressive Driving Enforcement</u>
Cash and cash equivalents	\$ 89	\$ 34,401	\$ -	\$ 36,917	\$ -	\$ -
Investments	-	-	-	2,279	-	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	48,197	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 89</b>	<b>\$ 34,401</b>	<b>\$ 48,197</b>	<b>\$ 39,196</b>	<b>\$ -</b>	<b>\$ -</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ 48,197	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-
Interfund payables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>48,197</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	89	34,401	-	39,196	-	-
Committed fund balance	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
<b>Total fund balances</b>	<b>89</b>	<b>34,401</b>	<b>-</b>	<b>39,196</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 89</b>	<b>\$ 34,401</b>	<b>\$ 48,197</b>	<b>\$ 39,196</b>	<b>\$ -</b>	<b>\$ -</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Refugee Interpreter/ Translator	Courttools Court Reform Grant	GIS Infrastructure Fund	Influenza Vaccination Fund	Comprehensive Mental Health	Emergency Telephone Wireless
Cash and cash equivalents	\$ 20,495	\$ 500	\$ 354,566	\$ -	\$ -	\$ 3,066,729
Investments	-	-	28,947	-	-	248,591
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	905
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	75,850	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 20,495</b>	<b>\$ 500</b>	<b>\$ 383,513</b>	<b>\$ -</b>	<b>\$ 75,850</b>	<b>\$ 3,316,225</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ 1,600	\$ -	\$ -	\$ -	\$ 20,012	\$ -
Accrued payroll and withholdings payable	-	-	-	-	2,097	-
Interfund payables:						
Interfund loans	-	-	-	-	73,775	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>1,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95,884</b>	<b>-</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	18,895	500	-	-	-	3,316,225
Committed fund balance	-	-	383,513	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	(20,034)	-
<b>Total fund balances</b>	<b>18,895</b>	<b>500</b>	<b>383,513</b>	<b>-</b>	<b>(20,034)</b>	<b>3,316,225</b>
<b>Total liabilities and fund balances</b>	<b>\$ 20,495</b>	<b>\$ 500</b>	<b>\$ 383,513</b>	<b>\$ -</b>	<b>\$ 75,850</b>	<b>\$ 3,316,225</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Multi Agency Communication	Energy Efficiency Fed Grant #15	Riverhaven Flood Acq Fed Gmt #17	Community Corrections Commissary	AC Mult-Hazard Mitigation Plan	Radon & Health Homes Fund
Cash and cash equivalents	\$ 78,411	\$ -	\$ 20,510	\$ 1,616	\$ 8,694	\$ -
Investments	6,400	-	-	-	-	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	15,332	4,929
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 84,811</b>	<b>\$ -</b>	<b>\$ 20,510</b>	<b>\$ 1,616</b>	<b>\$ 24,026</b>	<b>\$ 4,929</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 20,241	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-
Interfund payables:						
Interfund loans	-	-	-	-	-	4,929
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,241</b>	<b>4,929</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	-	-	20,510	-	3,785	-
Committed fund balance	84,811	-	-	1,616	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
<b>Total fund balances</b>	<b>84,811</b>	<b>-</b>	<b>20,510</b>	<b>1,616</b>	<b>3,785</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 84,811</b>	<b>\$ -</b>	<b>\$ 20,510</b>	<b>\$ 1,616</b>	<b>\$ 24,026</b>	<b>\$ 4,929</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>Elected Official Training Fund</u>	<u>Co Offender Transportation Fund</u>	<u>ARRA Clerk IV-D Incentive</u>	<u>County IV-D Incentive</u>	<u>Prosc IV-D Incentive Prior to 10/99</u>	<u>Prosc IV-D Incentive Post 10/99</u>
Cash and cash equivalents	\$ 13,615	\$ 5,501	\$ 163,975	\$ 230,888	\$ 83,530	\$ 182,802
Investments	-	-	13,387	19,130	6,818	16,394
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	3,101	2,239	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	77,099	-	115,996
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 16,716</b>	<b>\$ 7,740</b>	<b>\$ 177,362</b>	<b>\$ 327,117</b>	<b>\$ 90,348</b>	<b>\$ 315,192</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	3,877	-	9,524
Interfund payables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,877</b>	<b>-</b>	<b>9,524</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	16,716	7,740	177,362	323,240	90,348	305,668
Committed fund balance	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
<b>Total fund balances</b>	<b>16,716</b>	<b>7,740</b>	<b>177,362</b>	<b>323,240</b>	<b>90,348</b>	<b>305,668</b>
<b>Total liabilities and fund balances</b>	<b>\$ 16,716</b>	<b>\$ 7,740</b>	<b>\$ 177,362</b>	<b>\$ 327,117</b>	<b>\$ 90,348</b>	<b>\$ 315,192</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Clerk IV-D Incentive Post 10/99	Reassessment 2015	Clinic Donation Fund	County Bond	Plaza Parking Garage Revenue	General Drain Improvement
Cash and cash equivalents	\$ 430,327	\$ 485,880	\$ 25,670	\$ 1,465,431	\$ -	\$ 1,111,184
Investments	28,647	23,506	-	123,992	-	87,957
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	23,702	-	200,281	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	52,475
Intergovernmental	77,099	2,196	-	18,558	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 536,073</b>	<b>\$ 535,284</b>	<b>\$ 25,670</b>	<b>\$ 1,808,262</b>	<b>\$ -</b>	<b>\$ 1,251,616</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ 1,875	\$ -	\$ -	\$ -	\$ 1,255
Accrued payroll and withholdings payable	3,117	10,135	-	-	-	-
Interfund payables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	25,898	-	218,839	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>3,117</b>	<b>37,908</b>	<b>-</b>	<b>218,839</b>	<b>-</b>	<b>1,255</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	532,956	497,376	25,670	1,589,423	-	1,250,361
Committed fund balance	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
<b>Total fund balances</b>	<b>532,956</b>	<b>497,376</b>	<b>25,670</b>	<b>1,589,423</b>	<b>-</b>	<b>1,250,361</b>
<b>Total liabilities and fund balances</b>	<b>\$ 536,073</b>	<b>\$ 535,284</b>	<b>\$ 25,670</b>	<b>\$ 1,808,262</b>	<b>\$ -</b>	<b>\$ 1,251,616</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	County Economic Development Tax	Special COIT - Flood Control	Cumulative Capital Development	CASAD East TIF	Major Bridge	Nestle TIF II Bond
Cash and cash equivalents	\$ 9,722,426	\$ 1,551,488	\$ 2,938,094	\$ 715,228	\$ 10,638,461	\$ 225,928
Investments	-	126,240	218,687	57,337	-	15,401
Receivables (net of allowances for uncollectibles):						
Interest	-	-	796	-	-	-
Taxes	541,588	-	123,842	-	76,439	-
Accounts	1,000	-	25,000	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	17,381	-	12,475	-	7,083	-
Interfund receivables:						
Interfund loans	1,060,229	202,953	34,750	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 11,342,624</b>	<b>\$ 1,880,681</b>	<b>\$ 3,353,644</b>	<b>\$ 772,565</b>	<b>\$ 10,721,983</b>	<b>\$ 241,329</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ 120,219	\$ 178,238	\$ 407,619	\$ 48,599	\$ 80,706	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-
Interfund payables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	541,588	-	135,317	-	83,522	-
Deferred revenue - Unearned	124,493	-	-	-	-	-
<b>Total liabilities</b>	<b>786,300</b>	<b>178,238</b>	<b>542,936</b>	<b>48,599</b>	<b>164,228</b>	<b>-</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	1,500,000	-	2,810,708	723,966	10,557,755	241,329
Committed fund balance	9,056,324	-	-	-	-	-
Assigned fund balance	-	1,702,443	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
<b>Total fund balances</b>	<b>10,556,324</b>	<b>1,702,443</b>	<b>2,810,708</b>	<b>723,966</b>	<b>10,557,755</b>	<b>241,329</b>
<b>Total liabilities and fund balances</b>	<b>\$ 11,342,624</b>	<b>\$ 1,880,681</b>	<b>\$ 3,353,644</b>	<b>\$ 772,565</b>	<b>\$ 10,721,983</b>	<b>\$ 241,329</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>Argo Drain</u>	<u>Community Development Corporation</u>	<u>Mossman Drain</u>	<u>Parking Garage Bond of 2001</u>	<u>Tax Abatement Development</u>	<u>Lincoln Industrial TIF</u>
Cash and cash equivalents	\$ 134,923	\$ 841,833	\$ 17,585	\$ 22,596	\$ 573,080	\$ 80,478
Investments	11,015	74,128	1,434	1,844	46,788	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	51,991	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 145,938</u>	<u>\$ 967,952</u>	<u>\$ 19,019</u>	<u>\$ 24,440</u>	<u>\$ 619,868</u>	<u>\$ 80,478</u>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ 10,884	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-
Interfund payables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>10,884</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	145,938	-	19,019	-	-	80,478
Committed fund balance	-	957,068	-	-	619,868	-
Assigned fund balance	-	-	-	24,440	-	-
Unassigned fund balance	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>145,938</u>	<u>957,068</u>	<u>19,019</u>	<u>24,440</u>	<u>619,868</u>	<u>80,478</u>
Total liabilities and fund balances	<u>\$ 145,938</u>	<u>\$ 967,952</u>	<u>\$ 19,019</u>	<u>\$ 24,440</u>	<u>\$ 619,868</u>	<u>\$ 80,478</u>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Uniroyal Goodrich TIF	GM 2005 General Account	GM 2005B Bond	GM 2005A Bond	GM 2005A Reserve Account	Nestle II Reserve Account
Cash and cash equivalents	\$ 12,840	\$ 710,921	\$ 125,263	\$ 101,983	\$ 1,950	\$ 251,223
Investments	-	49,465	10,227	8,322	-	20,510
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 12,840</b>	<b>\$ 760,386</b>	<b>\$ 135,490</b>	<b>\$ 110,305</b>	<b>\$ 1,950</b>	<b>\$ 271,733</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-
Interfund payables:						
Interfund loans	-	-	-	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	12,840	760,386	135,490	110,305	1,950	271,733
Committed fund balance	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
<b>Total fund balances</b>	<b>12,840</b>	<b>760,386</b>	<b>135,490</b>	<b>110,305</b>	<b>1,950</b>	<b>271,733</b>
<b>Total liabilities and fund balances</b>	<b>\$ 12,840</b>	<b>\$ 760,386</b>	<b>\$ 135,490</b>	<b>\$ 110,305</b>	<b>\$ 1,950</b>	<b>\$ 271,733</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>Nestle II Bond Principal and Interest Account</u>	<u>GM 2005B Reserve Account</u>	<u>GM Supplemental TIF</u>	<u>Vera Bradley TIF</u>	<u>Little River Joint Drain</u>	<u>Bandalier TIF</u>
Cash and cash equivalents	\$ 114,817	\$ 49,375	\$ 97,655	\$ 98,231	\$ 325,138	\$ 4,155
Investments	9,372	4,032	7,112	7,176	26,051	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	2,217	-
Intergovernmental	-	-	-	-	-	-
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 124,189</u>	<u>\$ 53,407</u>	<u>\$ 104,767</u>	<u>\$ 105,407</u>	<u>\$ 353,406</u>	<u>\$ 4,155</u>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-	-
Interfund payables:						
Interfund loans	-	-	-	1,060,229	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,060,229</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	-
Restricted fund balance	124,189	53,407	104,767	-	353,406	4,155
Committed fund balance	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	(954,822)	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(954,822)</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>124,189</u>	<u>53,407</u>	<u>104,767</u>	<u>(954,822)</u>	<u>353,406</u>	<u>4,155</u>
Total liabilities and fund balances	<u>\$ 124,189</u>	<u>\$ 53,407</u>	<u>\$ 104,767</u>	<u>\$ 105,407</u>	<u>\$ 353,406</u>	<u>\$ 4,155</u>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Bluffton Road East TIF	Brookwood TIF	Oak Crossing TIF	Jackson Industrial TIF	Allen County Redevelopment Capital	Sur/Wheel Tax Bridge Fund
Cash and cash equivalents	\$ 1,016	\$ 39,256	\$ 45,874	\$ 60,187	\$ 1,648,675	\$ 1,603,685
Investments	-	3,017	3,295	4,913	134,867	-
Receivables (net of allowances for uncollectibles):						
Interest	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	10,485
Interfund receivables:						
Interfund loans	-	-	-	-	-	-
Assets held for resale	-	-	-	-	3,451,606	-
<b>Total assets</b>	<b>\$ 1,016</b>	<b>\$ 42,273</b>	<b>\$ 49,169</b>	<b>\$ 65,100</b>	<b>\$ 5,235,148</b>	<b>\$ 1,614,170</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 4,650	\$ 39,492
Accrued payroll and withholdings payable	-	-	-	-	-	-
Interfund payables:						
Interfund loans	-	-	1,549,753	-	-	-
Interfund services provided and used	-	-	-	-	-	-
Deferred revenue - Unavailable	-	-	-	-	-	-
Deferred revenue - Unearned	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>1,549,753</b>	<b>-</b>	<b>4,650</b>	<b>39,492</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	3,451,606	-
Restricted fund balance	1,016	42,273	-	65,100	1,778,892	1,574,678
Committed fund balance	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	(1,500,584)	-	-	-
<b>Total fund balances</b>	<b>1,016</b>	<b>42,273</b>	<b>(1,500,584)</b>	<b>65,100</b>	<b>5,230,498</b>	<b>1,574,678</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,016</b>	<b>\$ 42,273</b>	<b>\$ 49,169</b>	<b>\$ 65,100</b>	<b>\$ 5,235,148</b>	<b>\$ 1,614,170</b>

ALLEN COUNTY  
 COMBINING BALANCE SHEET -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	Zubric Road TIF	Zubric Road II TIF	Parkview Deibold Fund	Jail Building Corporation	Juvenile Justice Center Building Corporation	Totals
Cash and cash equivalents	\$ 22,814	\$ 323	\$ 676,701	\$ 6,695	\$ -	\$ 73,313,891
Investments	-	-	153,348	-	-	3,104,294
Receivables (net of allowances for uncollectibles):						
Interest	-	-	558	-	-	6,264
Taxes	-	-	-	-	-	1,141,562
Accounts	-	-	-	-	-	861,787
Special assessments	-	-	-	-	-	65,012
Intergovernmental	-	-	-	-	-	2,489,837
Interfund receivables:						
Interfund loans	-	-	-	-	-	2,847,685
Assets held for resale	-	-	-	-	-	3,451,606
<b>Total assets</b>	<b>\$ 22,814</b>	<b>\$ 323</b>	<b>\$ 830,607</b>	<b>\$ 6,695</b>	<b>\$ -</b>	<b>\$ 87,281,938</b>
 <u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ 89,955	\$ -	\$ -	\$ 1,854,197
Accrued payroll and withholdings payable	-	-	-	-	-	666,144
Interfund payables:						
Interfund loans	-	-	-	-	-	3,409,788
Interfund services provided and used	-	-	-	-	-	36,000
Deferred revenue - Unavailable	-	-	-	-	-	1,143,071
Deferred revenue - Unearned	-	-	-	-	-	124,493
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>89,955</b>	<b>-</b>	<b>-</b>	<b>7,233,693</b>
Fund balances:						
Nonspendable fund balance	-	-	-	-	-	3,451,606
Restricted fund balance	22,814	323	740,652	6,695	-	63,823,232
Committed fund balance	-	-	-	-	-	13,712,428
Assigned fund balance	-	-	-	-	-	1,726,883
Unassigned fund balance	-	-	-	-	-	(2,665,904)
<b>Total fund balances</b>	<b>22,814</b>	<b>323</b>	<b>740,652</b>	<b>6,695</b>	<b>-</b>	<b>80,048,245</b>
<b>Total liabilities and fund balances</b>	<b>\$ 22,814</b>	<b>\$ 323</b>	<b>\$ 830,607</b>	<b>\$ 6,695</b>	<b>\$ -</b>	<b>\$ 87,281,938</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011

	County Highway	Local Road and Street	Service of Process	County Health	Property Reassessment	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services
<b>Revenues:</b>							
Taxes	\$ 305,074	\$ -	\$ -	\$ 2,479,091	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	261,565	-	-	1,069,452	-	-	-
Intergovernmental	8,534,890	1,583,320	-	346,586	-	-	-
Charges for services	270,350	25,608	-	1,775	-	164,667	626,874
Fines and forfeits	-	-	30,313	-	-	-	-
Other	227,284	-	-	54,360	2,013	667	1,104
<b>Total revenues</b>	<b>9,599,163</b>	<b>1,608,928</b>	<b>30,313</b>	<b>3,951,264</b>	<b>2,013</b>	<b>165,334</b>	<b>627,978</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	-	-	-	522,628	-	-
Public safety	-	-	42,286	-	-	255,784	685,399
Highways and streets	9,171,510	2,117,010	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	3,475,443	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>9,171,510</b>	<b>2,117,010</b>	<b>42,286</b>	<b>3,475,443</b>	<b>522,628</b>	<b>255,784</b>	<b>685,399</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>427,653</b>	<b>(508,082)</b>	<b>(11,973)</b>	<b>475,821</b>	<b>(520,615)</b>	<b>(90,450)</b>	<b>(57,421)</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>427,653</b>	<b>(508,082)</b>	<b>(11,973)</b>	<b>475,821</b>	<b>(520,615)</b>	<b>(90,450)</b>	<b>(57,421)</b>
<b>Fund balances - beginning</b>	<b>6,135,987</b>	<b>4,573,968</b>	<b>32,301</b>	<b>2,694,740</b>	<b>638,731</b>	<b>216,184</b>	<b>266,386</b>
<b>Fund balances - ending</b>	<b>\$ 6,563,640</b>	<b>\$ 4,065,886</b>	<b>\$ 20,328</b>	<b>\$ 3,170,561</b>	<b>\$ 118,116</b>	<b>\$ 125,734</b>	<b>\$ 208,965</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Accident Report	County Surveyor's Corner Perpetuation	Firearms Training	County Extradition	Recorders Records Perpetuation	Drainage Maintenance	Jail Commissary
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	360,774	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	17,080	58,140	31,610	20,236	487,658	-	1,564,248
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	1,338	3,486	17,805	-
Total revenues	<u>17,080</u>	<u>58,140</u>	<u>31,610</u>	<u>21,574</u>	<u>491,144</u>	<u>378,579</u>	<u>1,564,248</u>
Expenditures:							
Current:							
General government	-	35,275	-	-	488,818	249,998	-
Public safety	22,264	-	31,054	31,985	-	-	1,472,906
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>22,264</u>	<u>35,275</u>	<u>31,054</u>	<u>31,985</u>	<u>488,818</u>	<u>249,998</u>	<u>1,472,906</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,184)</u>	<u>22,865</u>	<u>556</u>	<u>(10,411)</u>	<u>2,326</u>	<u>128,581</u>	<u>91,342</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-	-
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	(5,184)	22,865	556	(10,411)	2,326	128,581	91,342
Fund balances - beginning	<u>5,184</u>	<u>520,841</u>	<u>23,937</u>	<u>80,548</u>	<u>1,005,158</u>	<u>4,932,732</u>	<u>304,732</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 543,706</u>	<u>\$ 24,493</u>	<u>\$ 70,137</u>	<u>\$ 1,007,484</u>	<u>\$ 5,061,313</u>	<u>\$ 396,074</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Local Health Maintenance	County User Fee	County Law Enforcement Continuing Education	County Corrections	Community Corrections	Community Corrections - Home Detention
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	84,599	-	-	-	-	-
Intergovernmental	72,672	-	-	224,819	3,100,899	10,000
Charges for services	-	-	26,333	-	-	2,051,081
Fines and forfeits	-	58,673	-	-	-	-
Other	1,277	-	-	944	23	81,757
<b>Total revenues</b>	<b>158,548</b>	<b>58,673</b>	<b>26,333</b>	<b>225,763</b>	<b>3,100,922</b>	<b>2,142,838</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	65,951	-	-	-	-
Public safety	-	-	16,648	225,214	3,970,105	2,305,487
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	112,373	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>112,373</b>	<b>65,951</b>	<b>16,648</b>	<b>225,214</b>	<b>3,970,105</b>	<b>2,305,487</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>46,175</b>	<b>(7,278)</b>	<b>9,685</b>	<b>549</b>	<b>(869,183)</b>	<b>(162,649)</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>46,175</b>	<b>(7,278)</b>	<b>9,685</b>	<b>549</b>	<b>(869,183)</b>	<b>(162,649)</b>
<b>Fund balances - beginning</b>	<b>323,666</b>	<b>52,641</b>	<b>4,128</b>	<b>226,335</b>	<b>1,238,533</b>	<b>(24,793)</b>
<b>Fund balances - ending</b>	<b>\$ 369,841</b>	<b>\$ 45,363</b>	<b>\$ 13,813</b>	<b>\$ 226,884</b>	<b>\$ 369,350</b>	<b>\$ (187,442)</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Redevelopment Commission	Hazardous Waste	Alcohol Abuse Deterrent Program	Narcotics	Park and Recreation Nonreverting	Economic Development
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,061	-
Charges for services	-	-	195,890	36,494	154,781	-
Fines and forfeits	-	-	-	-	-	-
Other	73	10,796	13,129	-	1,437	251
<b>Total revenues</b>	<b>73</b>	<b>10,796</b>	<b>209,019</b>	<b>36,494</b>	<b>157,279</b>	<b>251</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	-	99,531	212,173	42,641	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	52,058	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	96,873	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>52,058</b>	<b>99,531</b>	<b>212,173</b>	<b>42,641</b>	<b>96,873</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(51,985)</b>	<b>(88,735)</b>	<b>(3,154)</b>	<b>(6,147)</b>	<b>60,406</b>	<b>251</b>
<b>Other financing sources (uses):</b>						
Transfers in	35,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(16,985)</b>	<b>(88,735)</b>	<b>(3,154)</b>	<b>(6,147)</b>	<b>60,406</b>	<b>251</b>
<b>Fund balances - beginning</b>	<b>13,982</b>	<b>3,065,209</b>	<b>9,284</b>	<b>24,725</b>	<b>366,943</b>	<b>290,284</b>
<b>Fund balances - ending</b>	<b><u>\$ (3,003)</u></b>	<b><u>\$ 2,976,474</u></b>	<b><u>\$ 6,130</u></b>	<b><u>\$ 18,578</u></b>	<b><u>\$ 427,349</u></b>	<b><u>\$ 290,535</u></b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Emergency Planning and Right to Know	Vehicle Title Inspection	Record Check	Plat Book	County Drug Free Community	Supplemental Public Defender Services
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	36,758	-	-	-	-	62,875
Charges for services	-	3,760	18,185	56,172	-	59,677
Fines and forfeits	-	-	-	-	259,942	-
Other	2,590	-	-	-	-	329
<b>Total revenues</b>	<b>39,348</b>	<b>3,760</b>	<b>18,185</b>	<b>56,172</b>	<b>259,942</b>	<b>122,881</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	9,595	-	-
Public safety	21,642	-	23,588	-	265,866	85,789
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>21,642</b>	<b>-</b>	<b>23,588</b>	<b>9,595</b>	<b>265,866</b>	<b>85,789</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>17,706</b>	<b>3,760</b>	<b>(5,403)</b>	<b>46,577</b>	<b>(5,924)</b>	<b>37,092</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>17,706</b>	<b>3,760</b>	<b>(5,403)</b>	<b>46,577</b>	<b>(5,924)</b>	<b>37,092</b>
<b>Fund balances - beginning</b>	<b>191,266</b>	<b>9,434</b>	<b>77,549</b>	<b>16,106</b>	<b>287,779</b>	<b>104,292</b>
<b>Fund balances - ending</b>	<b>\$ 208,972</b>	<b>\$ 13,194</b>	<b>\$ 72,146</b>	<b>\$ 62,683</b>	<b>\$ 281,855</b>	<b>\$ 141,384</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Emergency Telephone System	Public Information	Drug Task Force	Court Appointed Special Advocate	Board of Health Donations	Law Enforcement
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	44,342	149,823	-	-
Charges for services	1,167,559	204,098	-	-	-	95,115
Fines and forfeits	-	-	-	-	-	-
Other	7,611	-	-	-	396	-
<b>Total revenues</b>	<b>1,175,170</b>	<b>204,098</b>	<b>44,342</b>	<b>149,823</b>	<b>396</b>	<b>95,115</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	213,999	-	165,658	-	-
Public safety	2,022,139	-	36,382	-	-	119,597
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	11	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>2,022,139</b>	<b>213,999</b>	<b>36,382</b>	<b>165,658</b>	<b>11</b>	<b>119,597</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(846,969)</b>	<b>(9,901)</b>	<b>7,960</b>	<b>(15,835)</b>	<b>385</b>	<b>(24,482)</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(18,439)	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18,439)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(846,969)</b>	<b>(9,901)</b>	<b>7,960</b>	<b>(15,835)</b>	<b>(18,054)</b>	<b>(24,482)</b>
<b>Fund balances - beginning</b>	<b>2,523,760</b>	<b>536,707</b>	<b>60,105</b>	<b>340,848</b>	<b>18,054</b>	<b>53,631</b>
<b>Fund balances - ending</b>	<b>\$ 1,676,791</b>	<b>\$ 526,806</b>	<b>\$ 68,065</b>	<b>\$ 325,013</b>	<b>\$ -</b>	<b>\$ 29,149</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Sexual Transmitted Disease Donations	Tax Sale Fee	Park and Recreation Gift	Indiana Law Enforcement Assist Grant	Department of Planning Services	Medical Care for Inmates
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	5,979	-	-
Charges for services	-	149,268	-	-	47,879	47,962
Fines and forfeits	-	-	-	-	-	-
Other	211	177,687	14,001	-	610	8
Total revenues	<u>211</u>	<u>326,955</u>	<u>14,001</u>	<u>5,979</u>	<u>48,489</u>	<u>47,970</u>
Expenditures:						
Current:						
General government	-	245,556	-	-	66,484	-
Public safety	-	-	-	5,979	-	48,576
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	355	-	-	-	-	-
Culture and recreation	-	-	17,203	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	<u>355</u>	<u>245,556</u>	<u>17,203</u>	<u>5,979</u>	<u>66,484</u>	<u>48,576</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(144)</u>	<u>81,399</u>	<u>(3,202)</u>	<u>-</u>	<u>(17,995)</u>	<u>(606)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(13,521)	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
Total other financing sources and uses	<u>(13,521)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(13,665)	81,399	(3,202)	-	(17,995)	(606)
Fund balances - beginning	<u>13,665</u>	<u>280,722</u>	<u>165,295</u>	<u>-</u>	<u>58,663</u>	<u>1,594</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 362,121</u>	<u>\$ 162,093</u>	<u>\$ -</u>	<u>\$ 40,668</u>	<u>\$ 988</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Chemical Testing	Jury Fee	Infraction Deferral Fee	Circuit Court ADR Plan	Pre-Trial Diversion	Superior Court ADR Plan
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	173,760	-	-	-
Charges for services	23,081	-	-	-	-	-
Fines and forfeits	-	65,760	914,231	14,116	359,004	15,255
Other	-	30	2,625	-	-	-
	<u>-</u>	<u>30</u>	<u>2,625</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>23,081</u>	<u>65,790</u>	<u>1,090,616</u>	<u>14,116</u>	<u>359,004</u>	<u>15,255</u>
Expenditures:						
Current:						
General government	-	81,033	-	7,786	-	18,965
Public safety	25,345	-	1,061,301	-	160,618	-
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	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>25,345</u>	<u>81,033</u>	<u>1,061,301</u>	<u>7,786</u>	<u>160,618</u>	<u>18,965</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,264)</u>	<u>(15,243)</u>	<u>29,315</u>	<u>6,330</u>	<u>198,386</u>	<u>(3,710)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
	<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>
Net change in fund balances	(2,264)	(15,243)	29,315	6,330	198,386	(3,710)
Fund balances - beginning	<u>66,179</u>	<u>45,815</u>	<u>919,755</u>	<u>14,943</u>	<u>219,648</u>	<u>19,436</u>
Fund balances - ending	<u>\$ 63,915</u>	<u>\$ 30,572</u>	<u>\$ 949,070</u>	<u>\$ 21,273</u>	<u>\$ 418,034</u>	<u>\$ 15,726</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	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	-	-	-	-	-	578,555
Charges for services	-	-	-	-	72,777	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	854	500	824	-
	<u>-</u>	<u>-</u>	<u>854</u>	<u>500</u>	<u>73,601</u>	<u>578,555</u>
Total revenues	<u>-</u>	<u>-</u>	<u>854</u>	<u>500</u>	<u>73,601</u>	<u>578,555</u>
Expenditures:						
Current:						
General government	-	-	2,725	-	-	-
Public safety	2,609	-	-	-	394,305	525,060
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	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,609</u>	<u>-</u>	<u>2,725</u>	<u>-</u>	<u>394,305</u>	<u>525,060</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,609)</u>	<u>-</u>	<u>(1,871)</u>	<u>500</u>	<u>(320,704)</u>	<u>53,495</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
	<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>
Net change in fund balances	(2,609)	-	(1,871)	500	(320,704)	53,495
Fund balances - beginning	<u>3,072</u>	<u>186</u>	<u>3,283</u>	<u>4,321</u>	<u>436,176</u>	<u>-</u>
Fund balances - ending	<u>\$ 463</u>	<u>\$ 186</u>	<u>\$ 1,412</u>	<u>\$ 4,821</u>	<u>\$ 115,472</u>	<u>\$ 53,495</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Stormwater Study	Internet Access	Prisoner Reimbursement	Juvenile Public Defender User Fees	Mobil Command Unit	Clerk Record Perpetuation
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	197
Charges for services	-	32,610	-	-	-	-
Fines and forfeits	-	-	450	8,538	-	101,888
Other	226	-	-	227	7	-
<b>Total revenues</b>	<b>226</b>	<b>32,610</b>	<b>450</b>	<b>8,765</b>	<b>7</b>	<b>102,085</b>
Expenditures:						
Current:						
General government	-	47,632	-	-	-	57,639
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	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>47,632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,639</b>
Excess (deficiency) of revenues over (under) expenditures	226	(15,022)	450	8,765	7	44,446
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>226</b>	<b>(15,022)</b>	<b>450</b>	<b>8,765</b>	<b>7</b>	<b>44,446</b>
Fund balances - beginning	62,723	272,590	7,876	59,650	12,638	207,709
Fund balances - ending	<u>\$ 62,949</u>	<u>\$ 257,568</u>	<u>\$ 8,326</u>	<u>\$ 68,415</u>	<u>\$ 12,645</u>	<u>\$ 252,155</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Alcohol and Drug User Fees	Sales Disclosure	Levy Excess Fund	Allen County Children's Home Gift	Prosecutor's Federal Asset Seizure	Sheriff Donation
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	8,101	-	-	-
Charges for services	-	34,595	-	-	24,761	-
Fines and forfeits	1,023,626	-	-	-	-	-
Other	-	387	-	2,441	177	23,173
Total revenues	<u>1,023,626</u>	<u>34,982</u>	<u>8,101</u>	<u>2,441</u>	<u>24,938</u>	<u>23,173</u>
Expenditures:						
Current:						
General government	-	53,843	281,230	-	-	-
Public safety	930,698	-	-	-	113,965	28,327
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	2,468	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	<u>930,698</u>	<u>53,843</u>	<u>281,230</u>	<u>2,468</u>	<u>113,965</u>	<u>28,327</u>
Excess (deficiency) of revenues over (under) expenditures	<u>92,928</u>	<u>(18,861)</u>	<u>(273,129)</u>	<u>(27)</u>	<u>(89,027)</u>	<u>(5,154)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	92,928	(18,861)	(273,129)	(27)	(89,027)	(5,154)
Fund balances - beginning	<u>1,051,235</u>	<u>113,528</u>	<u>925,969</u>	<u>50,285</u>	<u>89,711</u>	<u>20,021</u>
Fund balances - ending	<u>\$ 1,144,163</u>	<u>\$ 94,667</u>	<u>\$ 652,840</u>	<u>\$ 50,258</u>	<u>\$ 684</u>	<u>\$ 14,867</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Wireless Emergency Phone	Youth Services Per Diem Fees	Wood Youth Per Diem Fees	Check Deception Program	Adult Protective Services	Unsafe Building
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	15,593
Intergovernmental	-	-	-	-	244,390	-
Charges for services	-	324,534	26,093	17,082	-	-
Fines and forfeits	-	-	-	-	-	-
Other	142	2,323	114	-	9,634	-
<b>Total revenues</b>	<b>142</b>	<b>326,857</b>	<b>26,207</b>	<b>17,082</b>	<b>254,024</b>	<b>15,593</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	9,600	-	43,386	6,566	244,390	25,637
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	204,416	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>9,600</b>	<b>204,416</b>	<b>43,386</b>	<b>6,566</b>	<b>244,390</b>	<b>25,637</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(9,458)</b>	<b>122,441</b>	<b>(17,179)</b>	<b>10,516</b>	<b>9,634</b>	<b>(10,044)</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(9,458)</b>	<b>122,441</b>	<b>(17,179)</b>	<b>10,516</b>	<b>9,634</b>	<b>(10,044)</b>
<b>Fund balances - beginning</b>	<b>42,764</b>	<b>600,103</b>	<b>21,191</b>	<b>3,727</b>	<b>(9,634)</b>	<b>54,900</b>
<b>Fund balances - ending</b>	<b>\$ 33,306</b>	<b>\$ 722,544</b>	<b>\$ 4,012</b>	<b>\$ 14,243</b>	<b>\$ -</b>	<b>\$ 44,856</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Court Improvement Project Allen-CIP-FY-03/04	TB Emergency Program	Tobacco Master Plan Program	St. Joseph Foundation Lead Program	Public Health Coordinator	HIV/AIDS Program
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	20,700	39,492	122,086	-	9,006	53,775
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	1,030	-	-	-	-	-
<b>Total revenues</b>	<b>21,730</b>	<b>39,492</b>	<b>122,086</b>	<b>-</b>	<b>9,006</b>	<b>53,775</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	69,578	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	39,493	120,161	-	9,006	55,275
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>69,578</b>	<b>39,493</b>	<b>120,161</b>	<b>-</b>	<b>9,006</b>	<b>55,275</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(47,848)</b>	<b>(1)</b>	<b>1,925</b>	<b>-</b>	<b>-</b>	<b>(1,500)</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(47,848)</b>	<b>(1)</b>	<b>1,925</b>	<b>-</b>	<b>-</b>	<b>(1,500)</b>
<b>Fund balances - beginning</b>	<b>57,043</b>	<b>1</b>	<b>227,218</b>	<b>7,759</b>	<b>-</b>	<b>1,508</b>
<b>Fund balances - ending</b>	<b>\$ 9,195</b>	<b>\$ -</b>	<b>\$ 229,143</b>	<b>\$ 7,759</b>	<b>\$ -</b>	<b>\$ 8</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Substance Abuse Prevention and Treatment Program	Sexually Transmitted Disease Program	Great KIDS Make Great COMMUNITIES	Electronic Map Generation	Allen County Courts Foreign Language Interpreter	Allen County Onsite Wastewater Management
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	43,724	150,448	27,102	-	15,975	-
Charges for services	-	-	-	18,789	-	55,418
Fines and forfeits	-	-	-	-	-	-
Other	141	-	109,370	247	-	-
Total revenues	<u>43,865</u>	<u>150,448</u>	<u>136,472</u>	<u>19,036</u>	<u>15,975</u>	<u>55,418</u>
Expenditures:						
Current:						
General government	-	-	-	7,878	9,626	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	64,709
Economic development	-	-	-	-	-	-
Health and welfare	43,873	150,467	148,392	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	<u>43,873</u>	<u>150,467</u>	<u>148,392</u>	<u>7,878</u>	<u>9,626</u>	<u>64,709</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8)</u>	<u>(19)</u>	<u>(11,920)</u>	<u>11,158</u>	<u>6,349</u>	<u>(9,291)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(8)	(19)	(11,920)	11,158	6,349	(9,291)
Fund balances - beginning	<u>9</u>	<u>-</u>	<u>159,908</u>	<u>68,437</u>	<u>8,755</u>	<u>69,768</u>
Fund balances - ending	<u>\$ 1</u>	<u>\$ (19)</u>	<u>\$ 147,988</u>	<u>\$ 79,595</u>	<u>\$ 15,104</u>	<u>\$ 60,477</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Traffic Enforcement	Jury Fee Circuit Court	Sheriff Department Training	Sheriff Foundation Grants	Identification Security Protection	Enhanced Access
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	78,661	-	-	32,775	-	-
Charges for services	-	-	-	-	71,637	-
Fines and forfeits	-	216	2,440	-	-	-
Other	-	-	-	-	-	64
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64</u>
Total revenues	<u>78,661</u>	<u>216</u>	<u>2,440</u>	<u>32,775</u>	<u>71,637</u>	<u>64</u>
Expenditures:						
Current:						
General government	-	-	-	-	116,810	15,825
Public safety	78,661	-	840	32,775	-	-
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	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>78,661</u>	<u>-</u>	<u>840</u>	<u>32,775</u>	<u>116,810</u>	<u>15,825</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>216</u>	<u>1,600</u>	<u>-</u>	<u>(45,173)</u>	<u>(15,761)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
	<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>
Net change in fund balances	-	216	1,600	-	(45,173)	(15,761)
Fund balances - beginning	<u>-</u>	<u>2,371</u>	<u>3,547</u>	<u>-</u>	<u>125,544</u>	<u>19,336</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 2,587</u>	<u>\$ 5,147</u>	<u>\$ -</u>	<u>\$ 80,371</u>	<u>\$ 3,575</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	On-site Septic System	YMCA/Youth Service Bureau	Allen County Courts Family Court Grant	Fatal Alcohol Crash Team Grant	State Homeland Security Program	Bullet Proof Vest Partnership
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	17,000	15,000	-	145,462	2,044
Charges for services	44,312	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	208	-	-	-	-	-
<b>Total revenues</b>	<b>44,520</b>	<b>17,000</b>	<b>15,000</b>	<b>-</b>	<b>145,462</b>	<b>2,044</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	12,750	18,899	-	-	-
Public safety	-	-	-	343	145,462	2,140
Highways and streets	-	-	-	-	-	-
Sanitation	46,107	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>46,107</b>	<b>12,750</b>	<b>18,899</b>	<b>343</b>	<b>145,462</b>	<b>2,140</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,587)</b>	<b>4,250</b>	<b>(3,899)</b>	<b>(343)</b>	<b>-</b>	<b>(96)</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(1,587)</b>	<b>4,250</b>	<b>(3,899)</b>	<b>(343)</b>	<b>-</b>	<b>(96)</b>
<b>Fund balances - beginning</b>	<b>56,955</b>	<b>-</b>	<b>35,447</b>	<b>343</b>	<b>-</b>	<b>96</b>
<b>Fund balances - ending</b>	<b>\$ 55,368</b>	<b>\$ 4,250</b>	<b>\$ 31,548</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Allen County Smoking Ordinance Coordination	State Criminal Alien Assistance Program	Allen County Council on Aging	Allen County Sheriff Training Center	DUI Task Force Enforcement	Aggressive Driving Enforcement
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	25,306	170,571	-	6,696	3,150
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	30,612	-	-
Total revenues	-	25,306	170,571	30,612	6,696	3,150
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	12,063	170,571	14,758	6,696	3,150
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	-	12,063	170,571	14,758	6,696	3,150
Excess (deficiency) of revenues over (under) expenditures	-	13,243	-	15,854	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net change in fund balances	-	13,243	-	15,854	-	-
Fund balances - beginning	89	21,158	-	23,342	-	-
Fund balances - ending	\$ 89	\$ 34,401	\$ -	\$ 39,196	\$ -	\$ -

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Refugee Interpreter/ Translator	Courtroom Court Reform Grant	GIS Infrastructure Fund	Influenza Vaccination Fund	Comprehensive Mental Health	Emergency Telephone Wireless
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	44,000	-	130,000	39,439	320,385	-
Charges for services	-	-	-	-	-	1,095,964
Fines and forfeits	-	-	-	-	-	-
Other	-	-	7,473	-	-	10,070
<b>Total revenues</b>	<b>44,000</b>	<b>-</b>	<b>137,473</b>	<b>39,439</b>	<b>320,385</b>	<b>1,106,034</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	97,186	-	-	-
Public safety	50,602	-	-	-	341,632	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	41,620	-	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>50,602</b>	<b>-</b>	<b>97,186</b>	<b>41,620</b>	<b>341,632</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	(6,602)	-	40,287	(2,181)	(21,247)	1,106,034
<b>Other financing sources (uses):</b>						
Transfers in	-	-	120,000	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(6,602)</b>	<b>-</b>	<b>160,287</b>	<b>(2,181)</b>	<b>(21,247)</b>	<b>1,106,034</b>
Fund balances - beginning	25,497	500	223,226	2,181	1,213	2,210,191
Fund balances - ending	<u>\$ 18,895</u>	<u>\$ 500</u>	<u>\$ 383,513</u>	<u>\$ -</u>	<u>\$ (20,034)</u>	<u>\$ 3,316,225</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Mulit Agency Communication	Energy Efficiency Fed Grant #15	Riverhaven Flood Acq Fed Grant #17	Community Corrections Commissary	AC Multi-Hazard Mitigation Plan	Radon & Health Homes Fund
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	42,831	7,504	-	69,250	4,929
Charges for services	-	-	-	4,799	-	-
Fines and forfeits	-	-	-	-	-	-
Other	15,784	-	-	-	-	-
<b>Total revenues</b>	<b>15,784</b>	<b>42,831</b>	<b>7,504</b>	<b>4,799</b>	<b>69,250</b>	<b>4,929</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	92,883	-	-	-	-
Public safety	3,706	-	-	3,443	65,465	4,929
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	9,257	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>3,706</b>	<b>92,883</b>	<b>9,257</b>	<b>3,443</b>	<b>65,465</b>	<b>4,929</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>12,078</b>	<b>(50,052)</b>	<b>(1,753)</b>	<b>1,356</b>	<b>3,785</b>	<b>-</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>12,078</b>	<b>(50,052)</b>	<b>(1,753)</b>	<b>1,356</b>	<b>3,785</b>	<b>-</b>
<b>Fund balances - beginning</b>	<b>72,733</b>	<b>50,052</b>	<b>22,263</b>	<b>260</b>	<b>-</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 84,811</b>	<b>\$ -</b>	<b>\$ 20,510</b>	<b>\$ 1,616</b>	<b>\$ 3,785</b>	<b>\$ -</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Elected Official Training Fund	Co. Offender Transportation Fund	ARRA Clerk IV-D Incentive	County IV-D Incentive	Prosc IV-D Incentive Prior to 10/99	Prosc IV-D Incentive Post 10/99
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	180,236	383,900	90,152	577,579
Charges for services	16,667	7,740	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	49	-	326	367	196	508
<b>Total revenues</b>	<b>16,716</b>	<b>7,740</b>	<b>180,562</b>	<b>384,267</b>	<b>90,348</b>	<b>578,087</b>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	3,200	61,027	-	272,419
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>3,200</b>	<b>61,027</b>	<b>-</b>	<b>272,419</b>
Excess (deficiency) of revenues over (under) expenditures	16,716	7,740	177,362	323,240	90,348	305,668
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>16,716</b>	<b>7,740</b>	<b>177,362</b>	<b>323,240</b>	<b>90,348</b>	<b>305,668</b>
Fund balances - beginning	-	-	-	-	-	-
<b>Fund balances - ending</b>	<b>\$ 16,716</b>	<b>\$ 7,740</b>	<b>\$ 177,362</b>	<b>\$ 323,240</b>	<b>\$ 90,348</b>	<b>\$ 305,668</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Clerk IV-D Incentive Post 10/99	Reassessment 2015	Clinic Donation Fund	County Bond	Plaza Parking Garage Revenue	General Drain Improvement
<b>Revenues:</b>						
Taxes	\$ -	\$ 465,557	\$ -	\$ 3,933,956	\$ -	\$ -
Special assessments	-	-	-	-	-	2,698
Licenses and permits	-	-	-	-	-	-
Intergovernmental	599,315	43,332	-	366,153	-	461,727
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	475	497	345	5,500	195	14,943
<b>Total revenues</b>	<b>599,790</b>	<b>509,386</b>	<b>345</b>	<b>4,305,609</b>	<b>195</b>	<b>479,368</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	12,010	-	4,145	100	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	66,834	-	6,635	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	685,000	243,325	-
Interest	-	-	-	32,301	12,930	-
Bond issuance costs	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	174,687
<b>Total expenditures</b>	<b>66,834</b>	<b>12,010</b>	<b>6,635</b>	<b>721,446</b>	<b>256,355</b>	<b>174,687</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>532,956</b>	<b>497,376</b>	<b>(6,290)</b>	<b>3,584,163</b>	<b>(256,160)</b>	<b>304,681</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	31,960	-	-	-
Transfers out	-	-	-	(4,395,438)	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>31,960</b>	<b>(4,395,438)</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>532,956</b>	<b>497,376</b>	<b>25,670</b>	<b>(811,275)</b>	<b>(256,160)</b>	<b>304,681</b>
<b>Fund balances - beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,400,698</b>	<b>256,160</b>	<b>945,680</b>
<b>Fund balances - ending</b>	<b>\$ 532,956</b>	<b>\$ 497,376</b>	<b>\$ 25,670</b>	<b>\$ 1,589,423</b>	<b>\$ -</b>	<b>\$ 1,250,361</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	County Economic Development Tax	Special COIT - Flood Control	Cumulative Capital Development	CASAD East TIF	Major Bridge	Nestle TIF II Bond
<b>Revenues:</b>						
Taxes	\$ 6,839,843	\$ -	\$ 2,432,535	\$ 124,163	\$ 1,501,421	\$ 356,206
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,999,410	-	827,047	-	1,189,239	-
Charges for services	-	-	236,250	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	1,000	6,879	68,336	2,787	-	1,085
<b>Total revenues</b>	<b>8,840,253</b>	<b>6,879</b>	<b>3,564,168</b>	<b>126,950</b>	<b>2,690,660</b>	<b>357,291</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	85,000	-	810,000	-
Interest	-	-	32,694	-	946,453	-
Bond issuance costs	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	6,630,081	489,287	2,993,332	170,687	3,615,564	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>6,630,081</b>	<b>489,287</b>	<b>3,111,026</b>	<b>170,687</b>	<b>5,372,017</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,210,172</b>	<b>(482,408)</b>	<b>453,142</b>	<b>(43,737)</b>	<b>(2,681,357)</b>	<b>357,291</b>
<b>Other financing sources (uses):</b>						
Transfers in	8,541	-	-	-	-	-
Transfers out	(135,000)	-	-	-	-	(535,000)
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>(126,459)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(535,000)</b>
<b>Net change in fund balances</b>	<b>2,083,713</b>	<b>(482,408)</b>	<b>453,142</b>	<b>(43,737)</b>	<b>(2,681,357)</b>	<b>(177,709)</b>
<b>Fund balances - beginning</b>	<b>8,472,611</b>	<b>2,184,851</b>	<b>2,357,566</b>	<b>767,703</b>	<b>13,239,112</b>	<b>419,038</b>
<b>Fund balances - ending</b>	<b>\$ 10,556,324</b>	<b>\$ 1,702,443</b>	<b>\$ 2,810,708</b>	<b>\$ 723,966</b>	<b>\$ 10,557,755</b>	<b>\$ 241,329</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Argo Drain	Community Development Corporation	Mossman Drain	Parking Garage Bond of 2001	Tax Abatement Development	Lincoln Industrial TIF
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	524	800,771	58	80	111,434	32
<b>Total revenues</b>	<b>524</b>	<b>800,771</b>	<b>58</b>	<b>80</b>	<b>111,434</b>	<b>32</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	-	502,926	-	-	-	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>502,926</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>524</b>	<b>297,845</b>	<b>58</b>	<b>80</b>	<b>111,434</b>	<b>32</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>524</b>	<b>297,845</b>	<b>58</b>	<b>80</b>	<b>111,434</b>	<b>32</b>
<b>Fund balances - beginning</b>	<b>145,414</b>	<b>659,223</b>	<b>18,961</b>	<b>24,360</b>	<b>508,434</b>	<b>80,446</b>
<b>Fund balances - ending</b>	<b>\$ 145,938</b>	<b>\$ 957,068</b>	<b>\$ 19,019</b>	<b>\$ 24,440</b>	<b>\$ 619,868</b>	<b>\$ 80,478</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Uniroyal Goodrich TIF	GM 2005 General Account	GM 2005B Bond	GM 2005A Bond	GM 2005A Reserve Account	Nestle II Reserve Account
<b>Revenues:</b>						
Taxes	\$ 11,942	\$ 1,002,925	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	8	606	493	1,060	-	975
<b>Total revenues</b>	<b>11,950</b>	<b>1,003,531</b>	<b>493</b>	<b>1,060</b>	<b>-</b>	<b>975</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	62,397	-	225,214	667,063	-	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>62,397</b>	<b>-</b>	<b>225,214</b>	<b>667,063</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(50,447)</b>	<b>1,003,531</b>	<b>(224,721)</b>	<b>(666,003)</b>	<b>-</b>	<b>975</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	245,000	450,000	-	-
Transfers out	-	(245,000)	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>(245,000)</b>	<b>245,000</b>	<b>450,000</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(50,447)</b>	<b>758,531</b>	<b>20,279</b>	<b>(216,003)</b>	<b>-</b>	<b>975</b>
<b>Fund balances - beginning</b>	<b>63,287</b>	<b>1,855</b>	<b>115,211</b>	<b>326,308</b>	<b>1,950</b>	<b>270,758</b>
<b>Fund balances - ending</b>	<b>\$ 12,840</b>	<b>\$ 760,386</b>	<b>\$ 135,490</b>	<b>\$ 110,305</b>	<b>\$ 1,950</b>	<b>\$ 271,733</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Nestle II Bond Principal and Interest Account	GM 2005B Reserve Account	GM Supplemental TIF	Vera Bradley TIF	Little River Joint Drain	Bandalier TIF
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ 100,721	\$ 100,608	\$ -	\$ 1,109
Special assessments	-	-	-	-	165,650	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	503	192	321	116	1,110	-
<b>Total revenues</b>	<b>503</b>	<b>192</b>	<b>101,042</b>	<b>100,724</b>	<b>166,760</b>	<b>1,109</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	239,111	-	-	-	76,355	-
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>239,111</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,355</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(238,608)</b>	<b>192</b>	<b>101,042</b>	<b>100,724</b>	<b>90,405</b>	<b>1,109</b>
<b>Other financing sources (uses):</b>						
Transfers in	235,000	-	-	-	-	-
Transfers out	-	-	(100,000)	(8,541)	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>235,000</b>	<b>-</b>	<b>(100,000)</b>	<b>(8,541)</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(3,608)</b>	<b>192</b>	<b>1,042</b>	<b>92,183</b>	<b>90,405</b>	<b>1,109</b>
<b>Fund balances - beginning</b>	<b>127,797</b>	<b>53,215</b>	<b>103,725</b>	<b>(1,047,005)</b>	<b>263,001</b>	<b>3,046</b>
<b>Fund balances - ending</b>	<b>\$ 124,189</b>	<b>\$ 53,407</b>	<b>\$ 104,767</b>	<b>\$ (954,822)</b>	<b>\$ 353,406</b>	<b>\$ 4,155</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Bluffton Road East TIF	Brookwood TIF	Oak Crossing TIF	Jackson Industrial TIF	Allen County Redevelopment Capital	Sur/Wheel Tax Bridge Fund
<b>Revenues:</b>						
Taxes	\$ 1,879	\$ 16,762	\$ 48,026	\$ 16,228	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,568,890
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	220	45	191	69,442	-
<b>Total revenues</b>	<b>1,879</b>	<b>16,982</b>	<b>48,071</b>	<b>16,419</b>	<b>69,442</b>	<b>1,568,890</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<b>Capital outlay:</b>						
Economic development	6,240	-	-	-	80,250	888,665
Special assessment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>6,240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,250</b>	<b>888,665</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(4,361)</b>	<b>16,982</b>	<b>48,071</b>	<b>16,419</b>	<b>(10,808)</b>	<b>680,225</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	100,000	-
Transfers out	-	(50,000)	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>(50,000)</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(4,361)</b>	<b>(33,018)</b>	<b>48,071</b>	<b>16,419</b>	<b>89,192</b>	<b>680,225</b>
<b>Fund balances - beginning</b>	<b>5,377</b>	<b>75,291</b>	<b>(1,548,655)</b>	<b>48,681</b>	<b>5,141,306</b>	<b>894,453</b>
<b>Fund balances - ending</b>	<b>\$ 1,016</b>	<b>\$ 42,273</b>	<b>\$ (1,500,584)</b>	<b>\$ 65,100</b>	<b>\$ 5,230,498</b>	<b>\$ 1,574,678</b>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCES -  
 NON-MAJOR GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2011  
 (Continued)

	Zubric Road TIF	Zubric Road II TIF	Parkview Diebold Fund	Jail Building Corporation	Juvenile Justice Center Building Corporation	Totals
<b>Revenues:</b>						
Taxes	\$ 15,032	\$ 248	\$ -	\$ -	\$ -	\$ 19,753,326
Special assessments	-	-	-	-	-	529,122
Licenses and permits	-	-	-	-	-	1,431,209
Intergovernmental	-	-	5,422,978	-	-	30,526,296
Charges for services	-	-	-	-	-	9,689,609
Fines and forfeits	-	-	-	-	-	2,854,452
Other	5	-	12,889	-	24,590	1,969,023
<b>Total revenues</b>	<b>15,037</b>	<b>248</b>	<b>5,435,867</b>	<b>-</b>	<b>24,590</b>	<b>66,753,037</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	3,072,505
Public safety	-	-	-	-	-	16,552,078
Highways and streets	-	-	-	-	-	11,288,520
Sanitation	-	-	-	-	-	120,073
Economic development	-	-	-	-	-	52,058
Health and welfare	-	-	-	-	-	4,813,468
Culture and recreation	-	-	-	-	-	114,076
<b>Debt service:</b>						
Principal	-	-	-	1,215,000	2,065,000	5,103,325
Interest	-	-	-	692,813	1,082,399	2,799,590
Bond issuance costs	-	-	-	-	184,066	184,066
<b>Capital outlay:</b>						
Economic development	-	-	4,695,215	-	-	21,342,387
Special assessment	-	-	-	-	-	174,687
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>4,695,215</b>	<b>1,907,813</b>	<b>3,331,465</b>	<b>65,616,833</b>
Excess (deficiency) of revenues over (under) expenditures	15,037	248	740,652	(1,907,813)	(3,306,875)	1,136,204
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	1,907,813	2,487,625	5,620,939
Transfers out	-	-	-	-	-	(5,500,939)
Bond proceeds	-	-	-	-	13,470,000	13,470,000
Payment to refunded bond escrow agent	-	-	-	-	(13,064,350)	(13,064,350)
Bond premium	-	-	-	-	413,596	413,596
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,907,813</b>	<b>3,306,871</b>	<b>939,246</b>
Net change in fund balances	15,037	248	740,652	-	(4)	2,075,450
Fund balances - beginning	7,777	75	-	6,695	4	77,972,795
Fund balances - ending	\$ 22,814	\$ 323	\$ 740,652	\$ 6,695	\$ -	\$ 80,048,245

ALLEN COUNTY  
 COMBINING STATEMENT OF NET ASSETS -  
 INTERNAL SERVICE FUNDS  
 December 31, 2011

<u>Assets</u>	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Internal Reimbursement Fund	<u>Totals</u>
<b>Current assets:</b>						
Cash and cash equivalents	\$ 3,264,348	\$ 29,382	\$ 129,795	\$ 81,961	\$ 92,787	\$ 3,598,273
Investments	101,627	3,301	-	8,230	8,426	121,584
Interest receivable	354	12	-	30	31	427
Accounts receivable (net of allowance)	-	17,895	625	826	138,497	157,843
<b>Total assets</b>	<u>3,366,329</u>	<u>50,590</u>	<u>130,420</u>	<u>91,047</u>	<u>239,741</u>	<u>3,878,127</u>
<b>Liabilities</b>						
<b>Current liabilities:</b>						
Accounts payable	600,998	6,835	41,313	2,040	113,388	764,574
Incurred but not reported claims	2,048,114	-	-	-	-	2,048,114
<b>Total liabilities</b>	<u>2,649,112</u>	<u>6,835</u>	<u>41,313</u>	<u>2,040</u>	<u>113,388</u>	<u>2,812,688</u>
<b>Net Assets</b>						
Unrestricted	<u>717,217</u>	<u>43,755</u>	<u>89,107</u>	<u>89,007</u>	<u>126,353</u>	<u>1,065,439</u>
<b>Total net assets</b>	<u>\$ 717,217</u>	<u>\$ 43,755</u>	<u>\$ 89,107</u>	<u>\$ 89,007</u>	<u>\$ 126,353</u>	<u>\$ 1,065,439</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND OTHER CHANGES IN FUND NET ASSETS -  
 INTERNAL SERVICE FUNDS  
 For The Year Ended December 31, 2011

	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Internal Reimbursement Fund	Totals
Operating revenues:						
Miscellaneous	\$ -	\$ -	\$ -	\$ 68,678	\$ 22,476	\$ 91,154
Employee/employer contributions	<u>10,159,504</u>	<u>49,915</u>	<u>307,500</u>	<u>946,000</u>	<u>1,129,494</u>	<u>12,592,413</u>
Total operating revenues	<u>10,159,504</u>	<u>49,915</u>	<u>307,500</u>	<u>1,014,678</u>	<u>1,151,970</u>	<u>12,683,567</u>
Operating expenses:						
Insurance claims and expenses	<u>12,737,958</u>	<u>92,850</u>	<u>316,023</u>	<u>969,966</u>	<u>1,025,743</u>	<u>15,142,540</u>
Operating income (loss)	<u>(2,578,454)</u>	<u>(42,935)</u>	<u>(8,523)</u>	<u>44,712</u>	<u>126,227</u>	<u>(2,458,973)</u>
Nonoperating revenues:						
Interest and investment revenue	<u>4,763</u>	<u>235</u>	<u>-</u>	<u>806</u>	<u>126</u>	<u>5,930</u>
Change in net assets	<u>(2,573,691)</u>	<u>(42,700)</u>	<u>(8,523)</u>	<u>45,518</u>	<u>126,353</u>	<u>(2,453,043)</u>
Total net assets - beginning	<u>3,290,908</u>	<u>86,455</u>	<u>97,630</u>	<u>43,489</u>	<u>-</u>	<u>3,518,482</u>
Total net assets - ending	<u>\$ 717,217</u>	<u>\$ 43,755</u>	<u>\$ 89,107</u>	<u>\$ 89,007</u>	<u>\$ 126,353</u>	<u>\$ 1,065,439</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF CASH FLOWS -  
 INTERNAL SERVICE FUNDS  
 For The Year Ended December 31, 2011

	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Internal Reimbursement Fund	Totals
Cash flows from operating activities:						
Receipts from customers and users	\$ 10,159,504	\$ 33,149	\$ 307,500	\$ 946,000	\$ 990,997	\$ 12,437,150
Payments to suppliers	(11,935,364)	(105,853)	(290,433)	(973,431)	(912,355)	(14,217,436)
Other receipts	-	-	-	68,903	22,476	91,379
Net cash provided (used) by operating activities	<u>(1,775,860)</u>	<u>(72,704)</u>	<u>17,067</u>	<u>41,472</u>	<u>101,118</u>	<u>(1,688,907)</u>
Cash flows from investing activities:						
Proceeds from sales and maturities of investments	143,651	2,681	-	2,712	-	149,044
Purchase of investments	(101,627)	(3,301)	-	(8,230)	(8,426)	(121,584)
Interest received	5,753	251	-	804	95	6,903
Net cash provided (used) by investing activities	<u>47,777</u>	<u>(369)</u>	<u>-</u>	<u>(4,714)</u>	<u>(8,331)</u>	<u>34,363</u>
Net increase (decrease) in cash and cash equivalents	(1,728,083)	(73,073)	17,067	36,758	92,787	(1,654,544)
Cash and cash equivalents, January 1	<u>4,992,431</u>	<u>102,455</u>	<u>112,728</u>	<u>45,203</u>	<u>-</u>	<u>5,252,817</u>
Cash and cash equivalents, December 31	<u>\$ 3,264,348</u>	<u>\$ 29,382</u>	<u>\$ 129,795</u>	<u>\$ 81,961</u>	<u>\$ 92,787</u>	<u>\$ 3,598,273</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	\$ (2,578,454)	\$ (42,935)	\$ (8,523)	\$ 44,712	\$ 126,227	\$ (2,458,973)
Adjustments to reconcile operating income (loss) to net cash used by operating activities:						
(Increase) decrease in assets:						
Accounts receivable		(16,766)		225	(138,497)	(155,038)
Increase (decrease) in liabilities:						
Accounts payable	241,151	(13,003)	25,590	(3,465)	113,388	363,661
Incurred but not reported claims	561,443	-	-	-	-	561,443
Total adjustments	<u>802,594</u>	<u>(29,769)</u>	<u>25,590</u>	<u>(3,240)</u>	<u>(25,109)</u>	<u>770,066</u>
Net cash provided (used) by operating activities	<u>\$ (1,775,860)</u>	<u>\$ (72,704)</u>	<u>\$ 17,067</u>	<u>\$ 41,472</u>	<u>\$ 101,118</u>	<u>\$ (1,688,907)</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS -  
 AGENCY FUNDS  
 December 31, 2011

<u>Assets</u>	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>Court Fees</u>	<u>Inheritance Tax</u>	<u>Bid Bond</u>	<u>Surplus Tax</u>
Cash and cash equivalents	\$ 234,215	\$ 3,228,839	\$ 148,144	\$ 1,922,758	\$ 4,550	\$ 1,261,649
Receivables:						
Accounts	-	-	99,285	-	-	-
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total receivables	-	-	99,285	-	-	-
Investments at fair value:						
U.S. Government securities	-	-	-	-	-	-
Total assets	<u>\$ 234,215</u>	<u>\$ 3,228,839</u>	<u>\$ 247,429</u>	<u>\$ 1,922,758</u>	<u>\$ 4,550</u>	<u>\$ 1,261,649</u>
<u>Liabilities</u>						
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	247,429	140,947	-	-
Trust payable	234,215	3,228,839	-	1,781,811	4,550	1,261,649
Total liabilities	<u>\$ 234,215</u>	<u>\$ 3,228,839</u>	<u>\$ 247,429</u>	<u>\$ 1,922,758</u>	<u>\$ 4,550</u>	<u>\$ 1,261,649</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS -  
 AGENCY FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>Tax Distribution</u>	<u>Payroll</u>	<u>Youth Service Trust</u>	<u>Sheriff's Inmate Trust</u>	<u>State Homestead Credit</u>	<u>County Recorder</u>
Cash and cash equivalents	\$ -	\$ 1,377,491	\$ 87,054	\$ 90,089	\$ 37,118	\$ 45,044
Receivables:						
Accounts	-	33,037	-	-	-	-
Taxes	8,436,527	-	-	-	-	-
Intergovernmental	113	-	-	-	-	-
Total receivables	<u>8,436,640</u>	<u>33,037</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value:						
U.S. Government securities	-	-	7,107	-	-	-
Total assets	<u>\$ 8,436,640</u>	<u>\$ 1,410,528</u>	<u>\$ 94,161</u>	<u>\$ 90,089</u>	<u>\$ 37,118</u>	<u>\$ 45,044</u>
 <u>Liabilities</u>						
Payroll withholdings payable	\$ -	\$ 1,410,528	\$ -	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	-	-	-	-
Trust payable	8,436,640	-	94,161	90,089	37,118	45,044
Total liabilities	<u>\$ 8,436,640</u>	<u>\$ 1,410,528</u>	<u>\$ 94,161</u>	<u>\$ 90,089</u>	<u>\$ 37,118</u>	<u>\$ 45,044</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS -  
 AGENCY FUNDS  
 December 31, 2011  
 (Continued)

<u>Assets</u>	<u>Work Release</u>	<u>County Clerk</u>	<u>Adult Probation</u>	<u>Juvenile Probation</u>	<u>County Treasurer</u>	<u>Totals</u>
Cash and cash equivalents	\$ 7,711	\$ 2,513,928	\$ 30,844	\$ 11,549	\$ 5,619,755	\$ 16,620,738
Receivables:						
Accounts	-	-	-	-	-	132,322
Taxes	-	-	-	-	13,809,130	22,245,657
Intergovernmental	-	-	-	-	-	113
Total receivables	-	-	-	-	13,809,130	22,378,092
Investments at fair value:						
U.S. Government securities	-	-	-	-	-	7,107
Total assets	<u>\$ 7,711</u>	<u>\$ 2,513,928</u>	<u>\$ 30,844</u>	<u>\$ 11,549</u>	<u>\$ 19,428,885</u>	<u>\$ 39,005,937</u>
<u>Liabilities</u>						
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,410,528
Intergovernmental payable	-	330,673	-	-	-	719,049
Trust payable	7,711	2,183,255	30,844	11,549	19,428,885	36,876,360
Total liabilities	<u>\$ 7,711</u>	<u>\$ 2,513,928</u>	<u>\$ 30,844</u>	<u>\$ 11,549</u>	<u>\$ 19,428,885</u>	<u>\$ 39,005,937</u>

ALLEN COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 December 31, 2011

	Tax Sale Redemption	Tax Sale Surplus	Court Fees	Inheritance Tax	Bid Bond	Surplus Tax
<b>Assets:</b>						
Cash and cash equivalents, January 1	\$ 498,870	\$ 5,998,231	\$ 103,308	\$ 1,574,816	\$ 5,050	\$ 1,741,837
Additions	7,349,859	3,300,359	1,329,721	13,795,508	87,800	1,010,498
Deductions	<u>(7,614,514)</u>	<u>(6,069,751)</u>	<u>(1,284,885)</u>	<u>(13,447,566)</u>	<u>(88,300)</u>	<u>(1,490,686)</u>
Cash and cash equivalents, December 31	<u>234,215</u>	<u>3,228,839</u>	<u>148,144</u>	<u>1,922,758</u>	<u>4,550</u>	<u>1,261,649</u>
Investments, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investments, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts receivable, January 1	-	-	89,456	-	-	-
Additions	-	-	1,339,550	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>(1,329,721)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>99,285</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total assets, December 31</b>	<b><u>\$ 234,215</u></b>	<b><u>\$ 3,228,839</u></b>	<b><u>\$ 247,429</u></b>	<b><u>\$ 1,922,758</u></b>	<b><u>\$ 4,550</u></b>	<b><u>\$ 1,261,649</u></b>
<b>Liabilities:</b>						
Payroll withholdings, January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions	-	-	-	-	-	-
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholdings, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental payable, January 1	-	-	185,345	123,348	-	-
Additions	-	-	1,339,550	1,067,139	-	-
Deductions	<u>-</u>	<u>-</u>	<u>(1,277,466)</u>	<u>(1,049,540)</u>	<u>-</u>	<u>-</u>
Intergovernmental payable, December 31	<u>-</u>	<u>-</u>	<u>247,429</u>	<u>140,947</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	498,870	5,998,231	7,419	1,451,468	5,050	1,741,837
Additions	7,349,859	3,300,359	-	12,728,369	87,800	1,010,498
Deductions	<u>(7,614,514)</u>	<u>(6,069,751)</u>	<u>(7,419)</u>	<u>(12,398,026)</u>	<u>(88,300)</u>	<u>(1,490,686)</u>
Trust payable, December 31	<u>234,215</u>	<u>3,228,839</u>	<u>-</u>	<u>1,781,811</u>	<u>4,550</u>	<u>1,261,649</u>
<b>Total liabilities, December 31</b>	<b><u>\$ 234,215</u></b>	<b><u>\$ 3,228,839</u></b>	<b><u>\$ 247,429</u></b>	<b><u>\$ 1,922,758</u></b>	<b><u>\$ 4,550</u></b>	<b><u>\$ 1,261,649</u></b>

ALLEN COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 December 31, 2011  
 (Continued)

	Tax Distribution	Payroll	Youth Services Trust	Sheriff's Inmate Trust	State Homestead Credit	County Recorder
<b>Assets:</b>						
Cash and cash equivalents, January 1	\$ -	\$ 1,320,014	\$ 91,463	\$ 80,769	\$ 37,926	\$ 29,750
Additions	374,640,401	38,508,911	2,698	1,300,112	1,578	560,758
Deductions	<u>(374,640,401)</u>	<u>(38,451,434)</u>	<u>(7,107)</u>	<u>(1,290,792)</u>	<u>(2,386)</u>	<u>(545,464)</u>
Cash and cash equivalents, December 31	<u>-</u>	<u>1,377,491</u>	<u>87,054</u>	<u>90,089</u>	<u>37,118</u>	<u>45,044</u>
Investments, January 1	-	-	2,360	-	-	-
Additions	-	-	7,107	-	-	-
Deductions	-	-	<u>(2,360)</u>	-	-	-
Investments, December 31	<u>-</u>	<u>-</u>	<u>7,107</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	747,802	-	-	-	-	-
Additions	79,995,015	-	-	-	-	-
Deductions	<u>(72,306,290)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, December 31	<u>8,436,527</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts receivable, January 1	-	36,134	-	-	-	-
Additions	-	324,169	-	-	-	-
Deductions	-	<u>(327,266)</u>	-	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>33,037</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, January 1	956	-	-	-	-	-
Additions	5,738	-	-	-	-	-
Deductions	<u>(6,581)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental receivable, December 31	<u>113</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total assets, December 31</b>	<u><b>\$ 8,436,640</b></u>	<u><b>\$ 1,410,528</b></u>	<u><b>\$ 94,161</b></u>	<u><b>\$ 90,089</b></u>	<u><b>\$ 37,118</b></u>	<u><b>\$ 45,044</b></u>
<b>Liabilities:</b>						
Payroll withholdings, January 1	\$ -	\$ 1,356,148	\$ -	\$ -	\$ -	\$ -
Additions	-	38,833,080	-	-	-	-
Deductions	-	<u>(38,778,700)</u>	-	-	-	-
Payroll withholdings, December 31	<u>-</u>	<u>1,410,528</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental payable, January 1	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions	-	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	748,758	-	93,823	80,769	37,926	29,750
Additions	454,641,154	-	9,805	1,300,112	1,578	560,758
Deductions	<u>(446,953,272)</u>	<u>-</u>	<u>(9,467)</u>	<u>(1,290,792)</u>	<u>(2,386)</u>	<u>(545,464)</u>
Trust payable, December 31	<u>8,436,640</u>	<u>-</u>	<u>94,161</u>	<u>90,089</u>	<u>37,118</u>	<u>45,044</u>
<b>Total liabilities, December 31</b>	<u><b>\$ 8,436,640</b></u>	<u><b>\$ 1,410,528</b></u>	<u><b>\$ 94,161</b></u>	<u><b>\$ 90,089</b></u>	<u><b>\$ 37,118</b></u>	<u><b>\$ 45,044</b></u>

ALLEN COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
 AGENCY FUNDS  
 December 31, 2011  
 (Continued)

	Work Release	County Clerk	Adult Probation	Juvenile Probation	County Treasurer	Totals
<b>Assets:</b>						
Cash and cash equivalents, January 1	\$ 7,278	\$ 2,098,740	\$ 31,874	\$ 9,613	\$ 4,412,452	\$ 18,041,991
Additions	7,711	29,586,919	417,537	213,970	376,184,782	848,299,122
Deductions	<u>(7,278)</u>	<u>(29,171,731)</u>	<u>(418,567)</u>	<u>(212,034)</u>	<u>(374,977,479)</u>	<u>(849,720,375)</u>
Cash and cash equivalents, December 31	<u>7,711</u>	<u>2,513,928</u>	<u>30,844</u>	<u>11,549</u>	<u>5,619,755</u>	<u>16,620,738</u>
Investments, January 1	-	-	-	-	-	2,360
Additions	-	-	-	-	-	7,107
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,360)</u>
Investments, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,107</u>
Taxes receivable, January 1	-	-	-	-	15,853,957	16,601,759
Additions	-	-	-	-	332,559,725	412,554,740
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(334,604,552)</u>	<u>(406,910,842)</u>
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,809,130</u>	<u>22,245,657</u>
Accounts receivable, January 1	-	-	-	-	-	125,590
Additions	-	-	-	-	-	1,663,719
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,656,987)</u>
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,322</u>
Intergovernmental receivable, January 1	-	-	-	-	-	956
Additions	-	-	-	-	-	5,738
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,581)</u>
Intergovernmental receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>113</u>
<b>Total assets, December 31</b>	<u><b>\$ 7,711</b></u>	<u><b>\$ 2,513,928</b></u>	<u><b>\$ 30,844</b></u>	<u><b>\$ 11,549</b></u>	<u><b>\$ 19,428,885</b></u>	<u><b>\$ 39,005,937</b></u>
<b>Liabilities:</b>						
Payroll withholdings, January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,356,148
Additions	-	-	-	-	-	38,833,080
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,778,700)</u>
Payroll withholdings, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,410,528</u>
Intergovernmental payable, January 1	-	302,391	-	-	-	611,084
Additions	-	4,235,609	-	-	-	6,642,298
Deductions	<u>-</u>	<u>(4,207,327)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,534,333)</u>
Intergovernmental payable, December 31	<u>-</u>	<u>330,673</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>719,049</u>
Trust payable, January 1	7,278	1,796,349	31,874	9,613	20,266,409	32,805,424
Additions	7,711	25,351,309	417,537	213,970	708,744,507	1,215,725,326
Deductions	<u>(7,278)</u>	<u>(24,964,403)</u>	<u>(418,567)</u>	<u>(212,034)</u>	<u>(709,582,031)</u>	<u>(1,211,654,390)</u>
Trust payable, December 31	<u>7,711</u>	<u>2,183,255</u>	<u>30,844</u>	<u>11,549</u>	<u>19,428,885</u>	<u>36,876,360</u>
<b>Total liabilities, December 31</b>	<u><b>\$ 7,711</b></u>	<u><b>\$ 2,513,928</b></u>	<u><b>\$ 30,844</b></u>	<u><b>\$ 11,549</b></u>	<u><b>\$ 19,428,885</b></u>	<u><b>\$ 39,005,937</b></u>

ALLEN COUNTY  
OTHER REPORT

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

Clerk of the Circuit Court

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE  
A DIRECT AND MATERIAL EFFECT ON 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 could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. 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 its major federal programs are 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE  
A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

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 over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, County Commissioners, County Council, others within the entity, 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 2, 2012

ALLEN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553		\$ 74,796
National School Lunch Program	10.555		<u>115,792</u>
Total for cluster			<u>190,588</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		<u>22,105</u>
Total for federal grantor agency			<u>212,693</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
JAG Program Cluster			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	10-DJ-027	<u>39,367</u>
Pass-Through City of Fort Wayne			
JAG Program Cluster			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BX-0609	<u>5,979</u>
Total for program			<u>45,346</u>
Pass-Through Indiana Criminal Justice Institute			
JAG Program Cluster			
ARRA - Edward Byrne Memorial Justice Assistance Grant Program, Recovery Act	16.803	09-JRA-021	<u>332,124</u>
Total for cluster			<u>377,470</u>
Direct Grants			
State Criminal Alien Assistance Program	16.606	2010-H5411-IN-AP	<u>12,063</u>
Bulletproof Vest Partnership Program	16.607	FY 2010	<u>2,044</u>
Pass-Through Indiana Department of Corrections			
Prisoner Reentry Initiative Demonstration (Offender Reentry)	16.202	2008-RE-CX-0014	<u>177,420</u>
Pass-Through Indiana Criminal Justice Institute			
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	10-JF-001 11-JF-001	17,000 <u>4,250</u>
Total for program			<u>21,250</u>
Violence Against Women Formula Grant	16.588	10-STPR-007 10-STPR-080	12,171 <u>23,715</u>
Total for program			<u>35,886</u>
Total for federal grantor agency			<u>626,133</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		
Construction-Inspection		Des. 100706	75,513
		Des. 400586	58,209
		Des. 901998	597
		Des. 902332	350,146
		Des. 100706	17,445
		Des. 201084	20,941
		Des. 400582	118,129
		Des. 400583	15,520
		Des. 400584	4,325
		Des. 400586	6,175
		Des. 1005320	131,881

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, 2011  
(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
<b>U.S. DEPARTMENT OF TRANSPORTATION (continued)</b>			
Pass-Through Indiana Department of Transportation (continued)			
Highway Planning and Construction Cluster (continued)			
Highway Planning and Construction			
Preliminary Engineering-Bridge Inspection		Des. 1000024	72,259
Right of Way		Des. 400583	314,078
		Des. 400584	154,492
		Des. 400586	134,270
Utility Relocation		Des. 100706	784,001
Highway Planning and Construction		10803877 FY 2009	5,300
		11808033 FY 2011	26,707
		11808657 FY 2011	7,900
		9801803 FY 2011	9,626
		11801779 FY 2011	335,345
		12804057 FY 2012	32,739
		11801779 FY 2012	20,000
		12801400 FY 2012	127,364
		11801779 FY 2012	168,011
		12801400 FY 2012	20,999
Total for Highway Planning and Construction			<u>3,011,972</u>
ARRA - Highway Planning and Construction, Recovery Act			
Construction-Bridge End Guardrail		Des. 902180	39
		Des. 902181	39
		Des. 902182	39
		Des. 902183	39
Construction-Resurfacing		Des. 901299	587
		Des. 901300	1,123
		Des. 901302	2,914
		Des. 901303	27,488
		Des. 901632	39
		Des. 901633	20
		Des. 901634	4,818
		Des. 901635	59
		Des. 901722	39
		Des. 901723	214
		Des. 901724	312
		Des. 901725	39
		Des. 901726	39
		Des. 901727	39
		Des. 901728	426
		Des. 901810	362
		Des. 901811	317
		Des. 901812	837
		Des. 901813	790
		Des. 901814	426
		Des. 901815	320
		Des. 901839	233
		Des. 901840	1,038
		Des. 901841	2,421
		Des. 901842	5,827
		Des. 901995	39
		Des. 901996	882
		Des. 901997	876
		Des. 901999	476
		Des. 902000	39
Preliminary Engineering-Bridge		Des. 901914	79,367
Total- ARRA - Highway Planning and Construction, Recovery Act			<u>132,562</u>
Total for Highway Planning and Construction Cluster			<u>3,144,534</u>
Transit Services Programs Cluster			
New Freedom Program	20.521	11NWFR690	684
Pass-Through City of Fort Wayne			
Highway Safety Cluster			
State and Community Highway Safety	20.600	PT-11-04-04-15	62,605
		PT-12-11-04-14	16,056
Total for program			<u>78,661</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, 2011  
(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		
		K8-2011-03-02-01	343
		K8-2011-03-03-01	6,696
		CA-2011-08-01-01	<u>3,150</u>
Total for program			<u>10,189</u>
Total for Highway Safety Cluster			<u>88,850</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Area	20.509		
		11JARC690	22,000
		A249-11-320245	<u>102,702</u>
Total for program			<u>124,702</u>
ARRA - Formula Grants for Other Than Urbanized Area, Recovery Act	20.509		
		ARRA	<u>950</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		
		C44P-1-168A	15,668
		C44P-0-243A	<u>12,125</u>
Total for program			<u>27,793</u>
Total for federal grantor agency			<u>3,387,513</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>			
Pass-Through Indiana Department of Health State Indoor Radon Grants	66.032		
		SIRG 195-11	<u>4,929</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Direct Grant ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128		
		DE-SC0002006	<u>92,883</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069		
		BPRS 195-70	9,005
		H1N1 195-67	2,181
		H1N1 195-68	<u>30,652</u>
Total for program			<u>41,838</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		
		TB-195-5	<u>41,057</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement Child Support Enforcement ARRA - Child Support Enforcement, Recovery Act	93.563		
		FY 2011	2,825,526
		ARRA	<u>102,673</u>
Total for program			<u>2,928,199</u>
Pass-Through Indiana Department of Health Refugee and Entrant Assistance - State Administered Programs	93.566		
		02-10-R5-1004-04 FY 2010	46,717
		02-10-R5-1004-04 FY 2011	<u>13,285</u>
Total for program			<u>60,002</u>
Pass-Through Indiana Supreme Court State Court Improvement Program	93.586		
		CIP-FY 10/11 BT	<u>20,500</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, 2011  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Health HIV Prevention Activities Health Department Based	93.940	AID 195-6	<u>54,430</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SAPT 195-1	<u>68,535</u>
Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977	STD 195-7	<u>149,989</u>
Total for federal grantor agency			<u>3,364,550</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Hazard Mitigation Grant Program	97.039	C44P-0-117A	<u>9,257</u>
Emergency Management Performance Grants	97.042	C44P-1-290A C44P-1-094A	114,704 <u>3,737</u>
Total for program			<u>118,441</u>
Pre-Disaster Mitigation	97.047	C44P-0-121A	<u>49,251</u>
State Homeland Security Program (SHSP)	97.073	C44P-0-243A C44P-0-349A C44P-9-579A	12,125 44,134 <u>4,978</u>
Total for program			<u>61,237</u>
Law Enforcement Terrorism Prevention Program	97.074	C44P-9-070A	<u>95,817</u>
Total for federal grantor agency			<u>334,003</u>
Total federal awards expended			<u>\$ 8,022,704</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, 2011:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Formula Grants for Other Than Urbanized Areas	20.509	\$ 124,702
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	950
Juvenile Justice and Delinquency Prevention – Allocation to States	16.540	21,250

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? none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:  
Material weaknesses identified? no  
Significant deficiencies identified? none reported

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

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

Identification of Major Programs:

Name of Federal Program or Cluster

JAG Program Cluster  
Highway Planning and Construction Cluster

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

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 2, 2012, with F. Nelson Peters, 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 2, 2012, with Larry Brown, 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 2, 2012, with Tera K. Klutz, Auditor; Nicholas D. Jordan, Chief Deputy Auditor; and Jackie A. Scheuman, Finance and Budget Director. Our audit disclosed no material items that warrant comment at this time.