

ALLEN COUNTY GOVERNMENT

Fort Wayne, Indiana



ANNUAL FINANCIAL REPORT

For The Year Ended

December 31, 2018

FILED

09/17/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Nicholas D. Jordan	01-19-17 to 12-31-22
County Treasurer	William F. Royce	01-01-17 to 12-31-20
Clerk of the Circuit Court	Lisbeth A. Borgmann Christopher M. Nancarrow	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	David J. Gladieux	01-01-15 to 12-31-22
County Recorder	Anita A. Mather	01-01-15 to 12-31-22
Circuit Court Judge	Honorable Thomas J. Felts	01-01-15 to 12-31-20
Superior Court Judge	Honorable Daniel G. Heath	01-01-15 to 12-31-20
President of the Board of County Commissioners	Therese M. Brown F. Nelson Peters	01-01-17 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Joel M. Benz Thomas A. Harris	01-01-18 to 12-31-18 01-01-19 to 12-31-19



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ALLEN COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Allen County (County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units

The County has not included the Southwest Allen County Fire District as a discretely presented component unit in the County's financial statements as required by accounting standards generally accepted in the United States of America. The Southwest Allen County Fire District represents 6.8 percent, 8.8 percent, and 11.2 percent of the assets, net position, and revenues, respectively, of the County's aggregate discretely presented component units.

Qualified Opinion on the Aggregate Discretely Presented Component Units

In our opinion, except for the effects of the matter discussed in the *Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units* paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the aggregate discretely presented component units, in accordance with accounting principles generally accepted in the United States of America, as of and for the year ended December 31, 2018.

Unmodified Opinions

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note III(F) to the financial statements, the County adopted new accounting guidance, GASB Statement 75 *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedules of Changes in the County's Net Pension Liability and Related Ratios, Schedules of County Contributions, Schedules of Investment Returns, Schedule of Proportionate Share of Net Pension Liability and Related Ratios - INPRS (PERF), Schedule of Employer Contributions - INPRS (PERF), Schedule of Changes in the County's Net Other Post-Employment Benefits, Budgetary Comparison Schedules - General Fund and Major Special Revenue Funds, and Budget/GAAP Reconciliation, as listed in the Table of Contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)


Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Combining Balance Sheet - Non-Major Governmental Funds, Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds, Combining Statement of Net Position - Internal Service Funds, Combining Statement of Revenues, Expenses, and Changes in Net Position - Internal Service Funds, Combining Statement of Cash Flows - Internal Service Funds, Combining Statement of Fiduciary Net Position - Agency Funds, and Combining Statement of Changes in Assets and Liabilities - Agency Funds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Combining Balance Sheet - Non-Major Governmental Funds, Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds, Combining Statement of Net Position - Internal Service Funds, Combining Statement of Revenues, Expenses, and Changes in Net Position - Internal Service Funds, Combining Statement of Cash Flows - Internal Service Funds, Combining Statement of Fiduciary Net Position - Agency Funds, and Combining Statement of Changes in Assets and Liabilities - Agency Funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining Balance Sheet - Non-Major Governmental Funds, Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds, Combining Statement of Net Position - Internal Service Funds, Combining Statement of Revenues, Expenses, and Changes in Net Position - Internal Service Funds, Combining Statement of Cash Flows - Internal Service Funds, Combining Statement of Fiduciary Net Position - Agency Funds, and Combining Statement of Changes in Assets and Liabilities - Agency Funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 15, 2019, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

August 15, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of Allen County (the County) provides the following discussion and analysis as insight into the financial performance of the County during the year ended December 31, 2018. 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 and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of 2018 by \$498.2 million (*total net position*), an increase of \$3.5 million, .7 percent, over the restated beginning 2018 total net position of \$494.6 million. Of this amount, \$105.1 million (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens, \$11.3 million is restricted for debt service and other specific purposes (*restricted net position*), and \$381.8 million is invested in capital assets, net of related debt.
- The total net position of the County's governmental activities increased by \$3.5 million or .8 percent over the restated beginning 2018 net position. The County implemented GASB 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* which resulted in a \$5.5 million, 1.2%, reduction in beginning net position to fully account for the net OPEB liability. The \$3.5 million increase is primarily the result of an \$11.4 million decrease in liabilities which are overwhelmingly comprised of the \$7.5 million decrease in net pension liability and \$4.9 million decrease in debt service obligations. Assets and deferred outflows decreased \$7.8 million primarily due to the \$17.7 million decrease in capital assets and \$4.7 million in pension related deferred outflows. The total net position of the County's business activities increased by \$.02 million or .04 percent, and is mainly due to the \$2.8 million reduction in the first mortgage revenue bonds payable.
- At the end of 2018, the County's governmental funds reported a combined ending fund balance of \$141.6 million, an increase of \$10.1 million or 7.7 percent from 2018. In accordance with GASB 54 the total Fund Balance is broken down as \$1 million Nonspendable, \$72.6 million as Restricted, \$28 million Committed, \$16.4 million Assigned, and \$23.6 million as Unassigned.
- At the end of 2018, the unassigned fund balance for the General Fund was \$24.2 million or 24.6 percent of the 2018 General Fund expenditures.
- During 2018, the County's total debt decreased by \$8.2 million or 12.9 percent. The decrease is attributed to regularly scheduled debt service payments..

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements present the financial picture of the County from the economic resources measurement focus using the accrual basis of accounting, in a manner similar to a private-sector business. The government-wide financial statements are composed of two statements: the statement of net position and the statement of activities.

The *statement of net position* presents information on all of the County's assets and liabilities, and deferred outflows and deferred inflows of resources, with the difference between them reported as total net position. Total net position is then broken down between governmental and business-type activities. Over time, increases or decreases in net position will show the fluctuation in the County's financial position.

The *statement of activities* presents information on all of the County's revenues and expenses, showing how the County's general expenses less the program revenues equal net expenses for the most recent fiscal year. General revenues are then subtracted from net expenses to get the change in net position. All of the current year's revenues and expenses are taken into account regardless of when the cash is

received or paid. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

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

The government-wide financial statements can be found on pages 19 and 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 compliance with finance related legal requirements. All of the funds of the County can be divided into three categories: *governmental funds*, *proprietary funds* and *fiduciary funds*.

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

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

The County maintains approximately 250 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Rainy Day Fund, and the Local Income Tax Economic Development Fund (LIT Economic Development).

The governmental funds financial statements can be found on pages 21 through 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 uses enterprise funds to account for the Allen County War Memorial Coliseum. *Internal Service funds* are an accounting device used to accumulate and allocate cost internally among the County's various functions. The County uses internal service funds to account for its costs associated with group health insurance, workers compensation, liability/vehicle expenses, telephones/internet, printing, and other office supplies. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Allen County War Memorial Coliseum is considered to be a major fund of the County and is shown separately. The County's 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 through 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 and 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 29 through 77 of this report.

Required Supplementary Information is presented concerning the County's General Fund Budgetary Schedule, Schedules of Changes in the County's Net Pension and OPEB Liabilities and Related Ratios, Schedules of County Contributions, and Schedules of Investment Returns. The County adopts an annual appropriated budget for its General Fund. A Budgetary Comparison Schedule has been provided for the General Fund and Major Special Revenue Funds to demonstrate compliance with their budgets. The Schedules of Changes in the County's Net Pension and OPEB Liabilities and Related Ratios, Schedules of County Contributions and Schedules of Investment Returns, Schedule of Proportionate Share Net Pension Liability and Related Ratios and Schedule of Employer Contributions have 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 78 through 89 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

County's Net Position

(amounts expressed in thousands)

	Governmental Activities		Business-type Activities		Total		Component Units	
	2018	2017	2018	2017	2018	2017	2018	2017
Assets	\$176,981	\$162,226	\$16,849	\$12,980	\$193,830	\$175,206	\$58,259	\$53,770
Capital assets	370,663	388,403	66,275	68,565	436,938	456,968	67,387	69,955
Total assets	547,644	550,629	83,124	81,545	630,768	632,174	125,646	123,725
Deferred Outflows	13,751	18,604	408	467	14,159	19,071	854	2,387
Current liabilities	18,947	19,048	9,434	5,181	28,381	24,229	7,166	7,393
Noncurrent liabilities	79,986	88,682	27,385	30,138	107,371	118,820	22,215	29,859
Total liabilities	98,933	107,730	36,819	35,319	135,752	143,049	29,381	37,252
Deferred Inflows	11,010	8,032	-	-	11,010	8,032	1,601	1,170
Net Position	\$451,452	\$453,471	\$46,713	\$46,693	\$498,165	\$500,164	\$95,518	\$87,690
Invested(Net) in capital assets	\$345,019	\$357,271	\$36,772	\$36,395	\$381,791	\$393,666	\$47,595	\$44,262
Restricted	2,597	3,696	8,696	8,979	11,293	12,675	27,064	26,655
Unrestricted	103,836	92,504	1,245	1,319	105,081	93,823	20,859	16,773
Total net position	\$451,452	\$453,471	\$46,713	\$46,693	\$498,165	\$500,164	\$95,518	\$87,690

The County's (primary government) assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$498.2 million at the close of 2018, increasing the solid financial position of the County. The largest portion of the County's total net position (total assets less total liabilities) is its investment in capital assets of \$381.8 million or 76.7 percent. The capital assets decreased \$11.9 million or 3 percent from 2017 due to the County removing the portion of the Maplecrest Rd bridge located within the City of FT Wayne with a net value of \$22.7 million. Capital assets include land, construction in progress, buildings and improvements, machinery and equipment, infrastructure, intangible assets and net investment in joint venture, less any outstanding debt used to acquire these assets. These assets are designated as invested in capital assets because they are used to provide the everyday services citizens of the County expect; they are not liquid and are not available for future spending. The debt associated with these capital assets must be paid from sources other than the capital assets themselves.

The remainder of the County's total net position is designated as either restricted or unrestricted. The restricted portion, which totals \$11.3 million or 2.3 percent, is funds that is subject to an external restriction and cannot be spent on general daily operations. The unrestricted portion of the total net position increased \$16.8 million or 19 percent. The main factor in this increase is a \$9.5 million net increase in cash and cash equivalents and investments of governmental activities. Another \$4.1 million is an increase in Taxes Receivable. The Net pension liability decreased \$7.5 million but was almost completely offset by an increase in Pension related deferred outflows of \$2.1 million and a decrease of \$4.7 mil in Pension related deferred inflows.

The County's component units showed assets exceeding liabilities by \$95.5 million at the end of 2018. Of the total net position, \$47.6 million or 49.8% 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 \$27.1 million or 28.3% of restricted dollars that are subject to an external restriction and \$20.8 million or 21.8% of unrestricted dollars that can be used to provide daily operations for the component units.

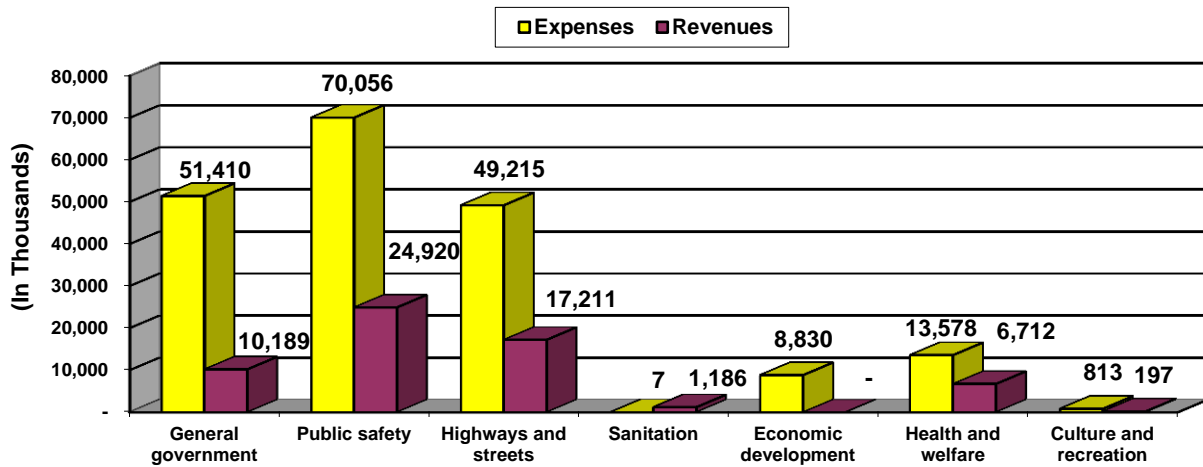
Governmental activities. Governmental activities account for 90.6% of the County's total net position as of December 31, 2018.

Allen County Changes in Net Position

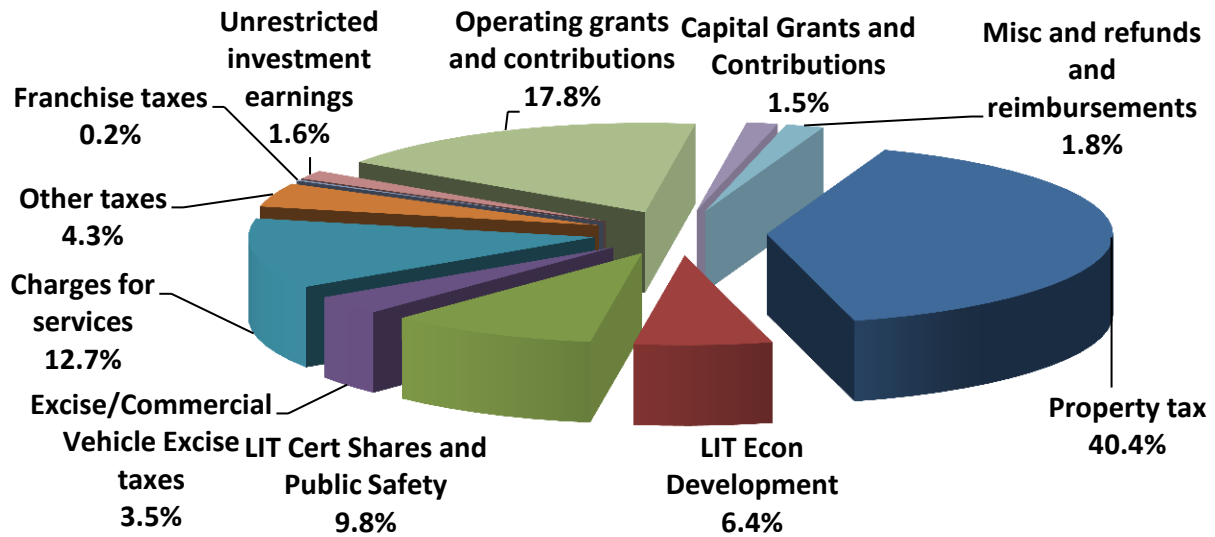
(Amounts expressed in thousands)

	Governmental Activities		Business-type Activities		Total		Component Units	
	2018	2017	2018	2017	2018	2017	2018	2017
Revenues:								
Program revenues:								
Charges for services	\$ 24,005	\$ 21,555	\$ 5,950	\$ 6,186	\$ 29,955	\$ 27,741	\$ 496	\$ 520
Operating grants and contributions	33,655	29,151	-	-	33,655	29,151	4,324	4,551
Capital grants and contributions	2,754	6,519	-	-	2,754	6,519	-	-
General Revenue:								
Property taxes	76,218	73,254	-	-	76,218	73,254	25,734	26,173
LIT Econ Development	12,162	8,243	-	-	12,162	8,243	-	-
LIT Cert Shares and Public Safety	18,470	20,175	-	-	18,470	20,175	4,817	4,307
Excise/Commercial Veh taxes	6,607	5,900	-	-	6,607	5,900	-	-
Franchise taxes	401	402	-	-	401	402	-	-
Other taxes	8,157	5,761	-	-	8,157	5,761	2,340	2,337
Food and beverage taxes	-	-	2,530	2,498	2,530	2,498	-	-
Sports and convention taxes	-	-	2,959	2,722	2,959	2,722	-	-
Unrestricted investment earnings	3,012	1,438	157	55	3,169	1,493	387	152
Misc and refund and reimburse	3,353	3,266	-	-	3,353	3,266	789	1,115
Total Revenues	188,794	175,664	11,596	11,461	200,390	187,125	38,887	39,155
Expenses:								
General government	51,410	53,150	-	-	51,410	53,150	-	-
Public safety	70,056	65,980	-	-	70,056	65,980	-	-
Highways and streets	49,215	11,166	-	-	49,215	11,166	-	-
Sanitation	7	111	-	-	7	111	-	-
Economic development	8,830	7,678	-	-	8,830	7,678	-	-
Health and welfare	13,578	12,426	-	-	13,578	12,426	-	-
Culture and recreation	813	705	-	-	813	705	-	-
Coliseum	-	-	11,454	10,678	11,454	10,678	-	-
Southwest AC Fire District	-	-	-	-	-	-	-	-
AC - Solid Waste District	-	-	-	-	-	-	-	-
Allen County Public Library	-	-	-	-	-	-	31,060	30,444
Total expenses	193,909	151,216	11,454	10,678	205,363	161,894	31,060	30,444
Change in net position before special items	(5,115)	24,448	142	783	(4,973)	25,231	7,827	8,711
Change in net pension	687	-	-	-	687	-	-	-
Change in OPEB liability	921	(345)	-	-	921	(345)	-	-
Contributed capital	7,019	6,656	17	-	7,036	6,656	-	-
Gain(Loss) on disposal of assets	-	-	(139)	7	(139)	7	-	-
Loss on transfer of assets to City of Fort Wayne	-	(27,298)	-	-	-	(27,298)	-	-
Change in net position	3,512	3,461	20	790	3,532	4,251	7,827	8,711
Net position- beginning	453,471	450,010	46,693	45,903	500,164	495,913	87,690	78,979
Prior period adjustment - See Note III.F.	(5,531)	-	-	-	(5,531)	-	-	-
Net position- beginning(restated)	447,940	450,010	46,693	45,903	494,633	495,913	87,690	78,979
Net position- ending	\$ 451,452	\$ 453,471	\$46,713	\$46,693	\$ 498,165	\$ 500,164	\$95,517	\$87,690

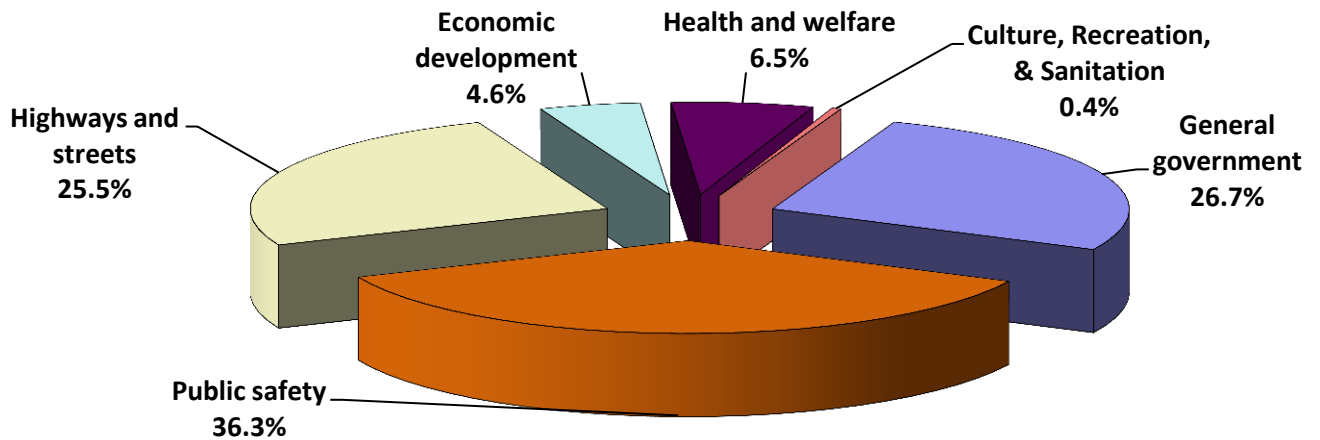
Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities

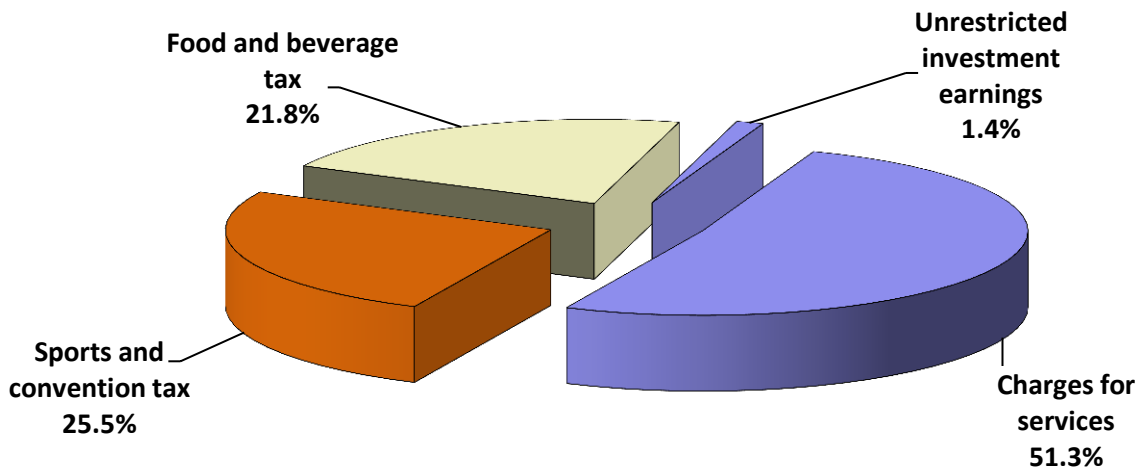


Expenses by Function/Program – Governmental Activities



Business-type activities. Business-type activities account for 9.4% of the County’s total net position as of December 31, 2018. 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 \$11.6 million and incurred \$11.6 million of expenses. The total revenues include \$5.9 million of program revenue and \$5.7 million combined from the Food & Beverage Taxes, Sports & Convention Taxes, and unrestricted investment earnings.

Revenues by Source – Business-type Activities



Governmental funds. The general government functions are contained in the General, Special revenue, Debt service, and Capital project funds. The focus of the County’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources (modified accrual). Such information is useful in assessing the County’s financing requirements. In accordance with GASB 54 fund balances are classified as such: Nonspendable, Restricted, Committed, Assigned, and Unassigned. The classifications are primarily based on the degree to which the County is bound by constraints on resources reported in the funds. Further detailed information regarding how the County’s resources are allocated into the above-mentioned classifications can be found in Note I, Section D, Subsection 10 of the notes to the financial statements.

As of December 31, 2018, the County’s governmental funds reported a combined ending fund balance of \$141.6 million, an increase of \$10.1 million or 7.7 percent in comparison to December 31, 2017. Assets increased \$13.5 million, overwhelmingly due to the \$28.1 million increase in Investments being partially offset by the \$19.3 million decrease Cash and cash equivalents. Receivables increased \$4.8 million. Liabilities decreased \$.5 million due to less interfund loans and accounts payable, while deferred inflows of resources increased \$4 million mainly as a result of unavailable income tax revenue.

Approximately \$1 million or .7 percent of the combined ending fund balance are assets held for resale and constitute the Nonspendable fund balance. The majority, \$72.6 million or 51.3 percent, of County resources in the combined ending fund balance are Restricted for a specific purpose designated by enabling legislation, constitutional provision or external parties. Resources that are constrained by the highest level of decision making authority, which is the County Council and County Commissioners, are classified as Committed and account for \$28 million or 19.7 percent of the combined ending fund balance. Assigned resources comprise \$16.4 million or 11.6 percent 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 General Fund had an Unassigned Fund balance of \$24.3 million and the overall Unassigned Fund balance at December 31, 2018, was \$23.6 million or 16.7%. Unassigned fund balances represent resources that do not fall into any of the other classifications and 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, 2018, approximately \$.6 million of negative Unassigned fund balance was reported in the Other Governmental Funds. With the

exception of a very minor amount due to grant reimbursement, this negative Unassigned fund balance is related to Tax Increment Finance (TIF) district infrastructure improvement expenditures that are financed through interfund loans and are being repaid as TIF property tax revenues are collected.

The General Fund is the chief operating fund of the County. At December 31, 2018, the combined fund balance of the Assigned and Unassigned classifications in the General Fund was \$24.8 million. As a measure of the General Fund liquidity, you can compare the combined fund balance of these classifications to the total expenditures. The General Fund expenditures for fiscal year ended 2018 were \$98.8 million. Thus, the amount of resources determined to be readily available for expenditure and not bound to restriction or constraint, represents 25.1 percent of the General Fund expenditures for 2018. This ratio decreased by 10.5 percent from 2017 in part because of an unplanned \$1 million expense to the IRS and other general operating increases related to personnel. Furthermore, \$5 million of previously Unassigned resources is now Committed to the Work Release building renovation.

The fund balance of the County General Fund increased by \$3.7 million during fiscal year ended 2018. This is largely due to General Fund revenues exceeding expenditures by \$5.4 million and only being slightly offset by a net transfer out of \$1.7 million. The General Fund cash and cash equivalents decreased \$7.5 million but Investments increased \$10.9 million. This net \$3.3 million increase can be attributed to a \$3.9 million increase in tax collections but other fees and charges for services decreased from 2017. In comparison to 2017, General Fund revenues increased \$5.8 million or 5.9% while expenses increased \$8.1 million or 8.9% from 2017 due to reasons previously mentioned.

In addition to the General Fund, the County has two other funds that meet the major fund criteria, which are: the County's Rainy Day Fund and the Local Income Tax Economic Development Fund. The County's Rainy Day Fund provides stability to government services and programs during an economic downturn and has also been used as a source of internal financing for certain capital purchases in order to avoid external financing related borrowing costs. The County's Rainy Day Fund was first established in 2004 and has an assigned fund balance of \$15.3 million at the end of 2018. During 2018 the Rainy Day Fund's only activity was the generation of \$.3 million interest revenue and a \$1.7 million transfer in from the General Fund as the County Council wanted to increase the Rainy Day Fund balance. The LIT Economic Development Fund is primarily used to fund economic development initiatives and the related infrastructure, as well as other general infrastructure improvements throughout the County. The LIT Economic Development Fund had a fund balance of \$21 million at the end of 2018. This is a \$1.2 million or 6.3 percent increase over 2017 resulting from a net transfer in of \$.3 million and income taxes exceeding expenses by \$.9 million.

Total Other Governmental Fund revenue increased \$5.3 million for 2018 driven by higher Charges for services and Other revenues. With the dissolution of the Solid Waste District and creation of a new internal department, the Solid Waste user fee fund contributed \$1.1 million in charges and \$1.4 million in Other revenue. Youth Services and Jail Commissary also both had \$.3 million increases in charges for services. The Allen County Community Development and Unsafe Building Funds had a combined \$.6 million in Other revenue related to the rehabilitation and sale of County owned properties. Other Governmental expenditures increased \$3.2 mil driven by increased expenditures in Highway and Streets, Health and Welfare and Sanitation. The Sanitation increase is due to now including Allen County Dept of Environmental Mgmt as a department vs a stand-alone district. Overall the Other Governmental Funds 2018 ending fund balance of \$75.6 million is a \$3.2 million increase from 2017 that reflects the amount revenues exceeded expenditures with minor exception for \$.2 million transferred out.

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

Unrestricted net position amounted to \$1.2 million for the Allen County War Memorial Coliseum and \$9.5 million for the County's Internal Service funds. The Coliseum had a net operating loss of \$4.5 million that was offset by non-operating revenue of \$4.5 million leaving total net position relatively unchanged at \$46.7 million. The County's internal service fund is primarily a Health Self-Insurance fund. The 2018 contributions to the Health Self-Insurance fund were approximately \$.5 million more than expenses and combined with the \$.1 million interest revenue are the result of the total net position increase. Health insurance claims increased slightly by \$.3 million from 2017.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's final General Fund budget for 2018 exceeded its original budget by approximately \$4.9 million or 5 %. The key elements of the difference between the original budget and final budget are listed below:

- \$5 million was an additional appropriation to fund improvements on the newly purchased Work Release building
- \$.5 million was related to a matching contribution to the Lutheran Foundation in support of a state pilot program for treatment of offenders with substance use disorders
- \$.4 million for additional Jail personnel overtime funding and Public Defense of cases

Actual expenditures were approximately \$3.9 million less than final budgeted appropriations. The significant unspent appropriations primarily consisted of (a) \$2.3 million in salaries and benefits which are related to turnover and unfilled positions throughout various departments with the highest being the Allen County Auditor at \$.6 million due to FICA monies associated with the IRS Audit; (b) \$1.3 million in services mainly comprised of unspent funding for utilities, and (c) lastly a combined \$.3 million in Supplies and Capital.

For year-end December 31, 2018, General Fund revenues received were approximately \$4.8 million greater than budgeted. Some of the significant contributions to actual revenues exceeding the budgeted figures are:

- collection of approximately \$1 million more in property and income taxes
- \$.4 million more in vehicle excise tax dollars
- \$.4 million more than estimated for Youth Services Center reimbursement
- an additional \$1.3 million reimbursement for care of prisoner's
- \$.9 million more interest revenue
- \$.2 million greater reimbursement for Child Support Expenditures
- \$.6 million in additional building permit revenue.

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, 2018 was \$437 million (net of accumulated depreciation), a decrease of \$20 million or (4.4) percent. The decrease is for the most part due to the previously mentioned \$22.7 million transfer of Maplecrest bridge asset from the County to the City of Fort Wayne as this portion is located within the incorporated area and now being maintained by the City of Fort Wayne. This investment in capital assets includes land and easements, infrastructure, construction in progress, buildings and improvements, equipment, intangible assets and net investment in joint venture.

Primary Government
Capital Assets (net of depreciation)

(amounts expressed in thousands)

	Governmental		Business-type		Total	
	Activities		Activities			
	2018	2017	2018	2017	2018	2017
Land and easements	\$ 10,551	\$ 10,583	\$ 381	\$ 381	\$ 10,932	\$ 10,964
Construction in progress	42,158	61,019	4	54	42,162	61,073
Buildings and improvements	71,970	73,657	61,811	65,109	133,781	138,766
Machinery and equipment	11,989	11,291	4,079	3,021	16,068	14,312
Infrastructure being depreciated	230,962	228,632	-	-	230,962	228,632
Intangible assets	368	405	-	-	368	405
Net investment in joint venture	2,665	2,816	-	-	2,665	2,816
	<u>\$ 370,663</u>	<u>\$ 388,403</u>	<u>\$ 66,275</u>	<u>\$ 68,565</u>	<u>\$ 436,938</u>	<u>\$ 456,968</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 46 and 48 of this report.

Long-term debt. At December 31, 2018, the County had total debt outstanding of \$55.6 million. Of this amount, \$32.9 million of first mortgage bonds, \$22.7 million of revenue bonds.

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

	Governmental		Business-type		Total	
	Activities		Activities			
	2018	2017	2018	2017	2018	2017
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
First Mortgage Bonds	3,000	6,076	29,910	32,638	32,910	38,714
Revenue Bonds	22,645	25,057	-	-	22,645	25,057
	<u>\$ 25,645</u>	<u>\$ 31,133</u>	<u>\$ 29,910</u>	<u>\$ 32,638</u>	<u>\$ 55,555</u>	<u>\$ 63,771</u>

Outstanding debt decreased \$8.2 million or 12.9 percent, which is due to regularly scheduled debt service payments.

The County currently maintains an Aa3 Underlying rating from Moody's Investor Services for the 2016 Jail Building first mortgage bonds, and the Memorial Coliseum first mortgage series 2016, 2014 and 2011. Moody's provided an Aa2 Underlying rating for the 2016 Maplecrest Bridge Revenue Bonds. Approximately \$1.6 million of the 2011 Juvenile Justice Center bonds remaining from the 2004 series refunding and all three Series of the 2015 General Motors Tax Increment Revenue bonds have an A2 rating.

At December 31, 2018 the County had a net pension liability of \$48.5 million which is \$7.5 million or 13.3 percent less than the December 31, 2017 net pension liability. After taking into consideration the restatement, OPEB liability decreased from \$11.3 million to \$10.5 million or 6.7 percent for the same period. Deferred outflows of resources related to pensions and OPEB were \$12.1 million compared with \$11 million in deferred inflows of resources related to pensions.

In addition to the indebtedness noted above, the County also has long-term liabilities for compensated absences totaling \$3.7 million at December 31, 2018 compared with \$3.5 million at year end 2017.

Additional information on the County's long-term debt can be found in Note III.D on pages 48 through 50 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 cities and towns.
- Going into 2019, economic growth has not halted in the County. The local real estate market continues to be a "seller's market" and that correlates with the 6.9% increase in net assessed value from 2018 to 2019. This increase almost doubles the prior year over year increase which was a 10 yr high. The higher net assessed values have also resulted in lower property tax rates, but still generating more property tax revenue than prior year. The County received another supplemental income tax distribution during 2019 which is distributed based on our Trust Balance exceeding 15% of the certified distribution amount. In essence, local income tax revenue continues to increase year over year. Annual Average Employment for Allen County increased 2.15% from 2017 to 2018 and every month through April 2019 has increased over the 2018 annual average employed. More people actively working generally correlates with increased income tax revenue as well as the ability to purchase real estate driving up property tax collections. Both 2017 and 2018 were record years for building permits pulled and that trend continues in 2019 so far. Expectations are that the positive economic trends will continue at least until 2021.
- The County continues to operate as efficiently as possible within our available funding sources. As evident in our growing net position, but more importantly the growth in our Unrestricted Net position in both of the last two years, the County continues to operate with a balanced budget. The County is positioned to improve on our fiscal position with minimal debt and balanced budget. The 2019 overall County budget increased 3.6% over 2018. The General Fund increase was over 6%, but it is anticipated that 3-4% of this increase will revert back to the cash balance as it has in the past. The County does anticipate some large one-time expenditures in the works including the new Work Release facility as well as the possible re-location of Community Corrections. Existing reserves from the sale of other County owned property are anticipated to be the funding sources for both of these projects.

These factors along with others were considered when preparing the County's budget for the 2019 fiscal year.

REQUEST FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

ALLEN COUNTY
STATEMENT OF NET POSITION
December 31, 2018

Assets	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Totals	
Cash and cash equivalents - unrestricted	\$ 113,496,410	\$ 393,488	\$ 113,889,898	\$ 35,067,510
Investments - unrestricted	42,638,576	133,522	42,772,098	19,954,544
Receivables (net of allowances for uncollectibles):				
Interest	323,177	1,017	324,194	87,881
Taxes	13,926,913	-	13,926,913	1,324,978
Accounts	906,926	381,126	1,288,052	-
Special assessments	55,368	-	55,368	-
Intergovernmental	2,867,794	-	2,867,794	1,515,056
Suite	-	691,500	691,500	-
Other	-	-	-	175,052
Inventories	1,272,419	-	1,272,419	-
Prepaid expense	526,902	183,160	710,062	134,299
Assets held for resale	966,088	-	966,088	-
Restricted assets:				
Cash and cash equivalents - restricted	-	10,592,264	10,592,264	-
Cash with fiscal agent - restricted	-	38,253	38,253	-
Investments - restricted	-	1,700,755	1,700,755	-
Interest receivable	-	12,949	12,949	-
Taxes receivable	-	2,278,093	2,278,093	-
Suite receivable	-	443,250	443,250	-
Capital assets:				
Land and construction in progress	52,709,075	384,737	53,093,812	5,954,969
Other capital assets, net of depreciation	317,954,358	65,889,728	383,844,086	61,431,963
Total assets	547,644,006	83,123,842	630,767,848	125,646,252
Deferred Outflows of Resources				
Unamortized loss on refunding	1,649,385	407,557	2,056,942	-
Pension related	12,102,055	-	12,102,055	854,069
Total deferred outflow of resources	13,751,440	407,557	14,158,997	854,069
Liabilities				
Accounts payable	3,708,218	133,212	3,841,430	591,015
Accrued payroll and withholdings payable	5,084,717	210,293	5,295,010	463,350
Taxes payable	-	2,191	2,191	-
Accrued interest payable	-	-	-	96,594
Incurred but not reported claims	1,474,745	-	1,474,745	-
Unearned revenue	-	1,468,726	1,468,726	-
Payable from restricted assets:				
Accounts payable	-	39,739	39,739	-
Ticket office customer deposits payable	-	4,710,005	4,710,005	-
First mortgage revenue bonds - due within one year	-	2,525,000	2,525,000	-
Accrued interest payable	289,391	191,809	481,200	-
Noncurrent liabilities:				
Due within one year:				
First mortgage general obligation bonds payable	2,035,851	-	2,035,851	5,885,000
Compensated absences	3,734,400	152,522	3,886,922	130,424
Revenue bonds payable	2,305,000	-	2,305,000	-
Due in more than one year:				
First mortgage general obligation bonds payable (net of premium)	963,272	-	963,272	13,544,713
First mortgage revenue bonds payable (net of premium)	-	27,385,406	27,385,406	-
Compensated absences	-	-	-	652,122
Revenue bonds payable (net of premium/discounts)	20,340,236	-	20,340,236	-
Unearned revenue	-	-	-	1,400,735
Net pension liability	48,504,039	-	48,504,039	6,617,444
Net other postemployment benefits liability	10,492,917	-	10,492,917	-
Total liabilities	98,932,786	36,818,903	135,751,689	29,381,397
Deferred Inflows of Resources				
Unamortized gain on refunding	34,242	-	34,242	306,506
Other postemployment benefits related	870,850	-	870,850	-
Pension related	10,105,104	-	10,105,104	1,294,823
Total deferred inflows of resources	11,010,196	-	11,010,196	1,601,329
Net position				
Net investment in capital assets	345,019,074	36,771,616	381,790,690	47,595,426
Restricted for:				
Capital projects	-	38,253	38,253	3,643,391
Debt service	1,281,905	-	1,281,905	6,136,643
Perpetual endowment subject to donor stipulations	-	-	-	10,000,713
Perpetual endowment subject to time restrictions	-	-	-	2,955,237
Other purposes	1,315,694	8,657,788	9,973,482	4,327,702
Unrestricted	103,835,791	1,244,839	105,080,630	20,858,483
Total net position	\$ 451,452,464	\$ 46,712,496	\$ 498,164,960	\$ 95,517,595

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

ALLEN COUNTY
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2018

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business-Type Activities	Totals	
Primary government:								
Governmental activities:								
General government	\$ 51,410,360	\$ 6,996,764	\$ 3,191,881	\$ -	\$ (41,221,715)	\$ -	\$ (41,221,715)	\$ -
Public safety	70,055,804	11,624,191	13,295,523	-	(45,136,090)	-	(45,136,090)	-
Highways and streets	49,214,540	472,266	13,984,731	2,754,276	(32,003,267)	-	(32,003,267)	-
Sanitation	6,545	1,186,414	-	-	1,179,869	-	1,179,869	-
Economic development	8,829,901	-	-	-	(8,829,901)	-	(8,829,901)	-
Health and welfare	13,578,427	3,546,963	3,164,969	-	(6,866,495)	-	(6,866,495)	-
Culture and recreation	813,266	178,751	18,143	-	(616,372)	-	(616,372)	-
Total governmental activities	<u>193,908,843</u>	<u>24,005,349</u>	<u>33,655,247</u>	<u>2,754,276</u>	<u>(133,493,971)</u>	<u>-</u>	<u>(133,493,971)</u>	<u>-</u>
Business-type activities:								
Coliseum	<u>11,454,384</u>	<u>5,949,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,504,524)</u>	<u>(5,504,524)</u>	<u>-</u>
Total primary government	<u>\$ 205,363,227</u>	<u>\$ 29,955,209</u>	<u>\$ 33,655,247</u>	<u>\$ 2,754,276</u>	<u>(133,493,971)</u>	<u>(5,504,524)</u>	<u>(138,998,495)</u>	<u>-</u>
Component unit:								
Allen County Public Library	<u>\$ 31,059,667</u>	<u>\$ 496,339</u>	<u>\$ 4,324,014</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(26,239,314)</u>
General revenues:								
Property taxes					76,217,739	-	76,217,739	25,734,440
LIT economic development					12,162,181	-	12,162,181	-
LIT distributive shares					18,470,147	-	18,470,147	4,816,523
Excise/Commercial Vehicle Excise Taxes					6,606,974	-	6,606,974	-
Franchise taxes					400,859	-	400,859	-
Other taxes					8,156,647	-	8,156,647	2,340,420
Food and beverage taxes					-	2,529,913	2,529,913	-
Sports and convention taxes					-	2,959,191	2,959,191	-
Unrestricted investment earnings					3,011,890	157,065	3,168,955	386,756
Miscellaneous and refunds and reimbursements					3,353,008	-	3,353,008	788,366
Change in pension liability					686,686	-	686,686	-
Change in other postemployment benefits liability					921,393	-	921,393	-
Capital contributions					7,019,172	17,140	7,036,312	-
Loss on disposal of assets					-	(139,011)	(139,011)	-
Total general revenues					<u>137,006,696</u>	<u>5,524,298</u>	<u>142,530,994</u>	<u>34,066,505</u>
Change in net position					<u>3,512,725</u>	<u>19,774</u>	<u>3,532,499</u>	<u>7,827,191</u>
Net position - beginning					<u>453,471,230</u>	<u>46,692,722</u>	<u>500,163,952</u>	<u>87,690,404</u>
Prior period adjustment -See Note III. F.					<u>(5,531,491)</u>	<u>-</u>	<u>(5,531,491)</u>	<u>-</u>
Net position - beginning (restated)					<u>447,939,739</u>	<u>46,692,722</u>	<u>494,632,461</u>	<u>87,690,404</u>
Net position - ending					<u>\$ 451,452,464</u>	<u>\$ 46,712,496</u>	<u>\$ 498,164,960</u>	<u>\$ 95,517,595</u>

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

ALLEN COUNTY
BALANCE SHEET -
GOVERNMENTAL FUNDS
December 31, 2018

<u>Assets</u>	<u>General</u>	<u>Rainy Day</u>	<u>Local Income Tax - Economic Development</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Cash and cash equivalents	\$ 17,582,560	\$ 11,215,087	\$ 15,313,126	\$ 60,141,985	\$ 104,252,758
Investments	14,929,030	3,875,571	5,261,407	16,723,976	40,789,984
Receivables (net of allowances for uncollectibles):					
Interest	165,524	29,508	-	114,070	309,102
Taxes	8,817,598	-	3,363,344	1,745,971	13,926,913
Accounts	311,345	-	-	490,488	801,833
Special assessments	-	-	-	55,368	55,368
Intergovernmental	2,113,654	-	182,099	572,041	2,867,794
Interfund receivable:					
Interfund loans	146,588	133,850	797,882	161,106	1,239,426
Assets held for resale	-	-	-	966,088	966,088
Total assets	<u>\$ 44,066,299</u>	<u>\$ 15,254,016</u>	<u>\$ 24,917,858</u>	<u>\$ 80,971,093</u>	<u>\$ 165,209,266</u>
 <u>Liabilities, Deferred Inflows of Resources, Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 1,507,852	\$ -	\$ 578,228	\$ 1,343,231	\$ 3,429,311
Accrued payroll and withholdings payable	3,916,147	-	16,471	1,152,099	5,084,717
Interfund payable:					
Interfund loans	-	-	-	1,239,426	1,239,426
Total liabilities	<u>5,423,999</u>	<u>-</u>	<u>594,699</u>	<u>3,734,756</u>	<u>9,753,454</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	2,413,718	-	-	398,534	2,812,252
Unavailable revenue - license excise taxes	1,020,986	-	-	168,576	1,189,562
Unavailable revenue - income taxes	5,382,894	-	3,363,344	1,072,043	9,818,281
Total deferred inflows of resources	<u>8,817,598</u>	<u>-</u>	<u>3,363,344</u>	<u>1,639,153</u>	<u>13,820,095</u>
Fund balances:					
Nonspendable fund balance	-	-	-	966,088	966,088
Restricted fund balance	-	-	1,315,694	71,320,318	72,636,012
Committed fund balance	4,996,525	-	19,644,121	3,332,195	27,972,841
Assigned fund balance	578,282	15,254,016	-	615,281	16,447,579
Unassigned fund balance	24,249,895	-	-	(636,698)	23,613,197
Total fund balances	<u>29,824,702</u>	<u>15,254,016</u>	<u>20,959,815</u>	<u>75,597,184</u>	<u>141,635,717</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 44,066,299</u>	<u>\$ 15,254,016</u>	<u>\$ 24,917,858</u>	<u>\$ 80,971,093</u>	

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		370,663,433
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		27,721,471
Internal service funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.		9,457,760
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(39,028,961)
Net pension liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		(48,504,039)
Net other postemployment benefits liability is not due and payable in the current period and, therefore, is not reported in the funds.		(10,492,917)
Net position of governmental activities		<u>\$ 451,452,464</u>

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

ALLEN COUNTY
STATEMENT OF REVENUES, EXPENDITURES ,AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2018

	General	Rainy Day	Local Income Tax - Economic Development	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 78,414,636	\$ -	\$ 10,647,303	\$ 20,657,987	\$ 109,719,926
Special assessments	-	-	-	996,859	996,859
Licenses and permits	2,689,192	-	-	-	2,689,192
Intergovernmental	14,627,253	-	2,039,972	26,601,294	43,268,519
Charges for services	4,373,436	-	-	13,033,153	17,406,589
Fines and forfeits	948,032	-	-	2,436,600	3,384,632
Other	3,166,160	277,703	-	3,787,339	7,231,202
Total revenues	104,218,709	277,703	12,687,275	67,513,232	184,696,919
Expenditures:					
Current:					
General government	44,525,127	-	-	4,324,424	48,849,551
Public safety	47,420,514	-	-	20,047,475	67,467,989
Highways and streets	-	-	-	15,687,144	15,687,144
Sanitation	-	-	-	1,179,566	1,179,566
Economic development	19,200	-	-	56,100	75,300
Health and welfare	6,258,257	-	-	7,309,628	13,567,885
Culture and recreation	568,743	-	-	223,992	792,735
Debt service:					
Principal	-	-	-	5,201,537	5,201,537
Interest	-	-	-	2,256,054	2,256,054
Capital outlay:					
Economic development	-	-	11,741,329	7,586,329	19,327,658
Special assessment	-	-	-	200,477	200,477
Total expenditures	98,791,841	-	11,741,329	64,072,726	174,605,896
Excess (deficiency) of revenues over (under) expenditures	5,426,868	277,703	945,946	3,440,506	10,091,023
Other financing sources (uses):					
Transfers in	88,191	1,700,000	1,541,348	8,083,731	11,413,270
Transfers out	(1,845,000)	-	(1,250,000)	(8,318,270)	(11,413,270)
Total other financing sources and uses	(1,756,809)	1,700,000	291,348	(234,539)	-
Net change in fund balances	3,670,059	1,977,703	1,237,294	3,205,967	10,091,023
Fund balances - beginning	26,154,643	13,276,313	19,722,521	72,391,217	131,544,694
Fund balances - ending	\$ 29,824,702	\$ 15,254,016	\$ 20,959,815	\$ 75,597,184	\$ 141,635,717

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

ALLEN COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2018

Net change in fund balances - total governmental funds (Statement of Revenues, Expenditures and Changes in Fund Balances).		\$ 10,091,023
Amounts reported for governmental activities in the Statement of Activities are different because:		
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		(31,964)
Construction in progress		<u>(18,860,998)</u>
Total change in capital assets not being depreciated		(18,892,962)
Capital assets being depreciated:		
Buildings, net of \$1,949,829 depreciation expense		(1,672,541)
Improvements other than buildings, net of \$13,760 depreciation expense		(13,760)
Machinery and equipment, net of \$1,820,200 depreciation expense		697,977
Infrastructure, net of \$6,559,196 depreciation expense		2,329,120
Net investment in joint venture, net of \$142,846 depreciation expense		(150,778)
Intangible assets, net of \$37,033 depreciation expense		<u>(37,033)</u>
Total change in capital assets being depreciated		1,152,985
Total changes in capital assets		(17,739,977)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.		3,995,256
The issuance of long-term debt provides current financial resources to governmental funds, but increases the long-term liabilities on the Statement of Net Position. Repayment of principal for long-term debt consumes the current financial resources of governmental funds, but reduces long-term liabilities in the Statement of Net Position. This is the amount by which issuance repayments exceeds issuance proceeds.		5,201,535
Governmental funds report the effect of deferred loss on refunding, discounts and premiums when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.		133,013
Some expenses were deferred as assets in the Statement of Net Position and, therefore, were not reported in the Statement of Activities, but were reported as expenditures in the governmental funds.		(193,118)
Net pension liabilities are considered a long-term obligation of the general government, but are not current expenditures.		686,686
Other postemployment benefits liability is considered a long-term obligation of the general government, but is not a current expenditure.		921,393
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.		(213,228)
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>630,142</u>
Change in net position of governmental activities (Statement of Activities)		<u>\$ 3,512,725</u>

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

ALLEN COUNTY
STATEMENT OF NET POSITION -
PROPRIETARY FUNDS
December 31, 2018

	Business-Type Activities - Enterprise Fund	
<u>Assets</u>	<u>War Memorial Coliseum</u>	<u>Internal Service Funds</u>
Current assets:		
Cash and cash equivalents	\$ 393,488	\$ 9,243,652
Investments	133,522	1,848,592
Interest receivable	1,017	14,075
Accounts receivable (net of allowance)	381,126	105,093
Suite receivable	691,500	-
Prepaid items	183,160	-
	<u>1,783,813</u>	<u>11,211,412</u>
Total current assets		
Noncurrent assets:		
Restricted cash, cash equivalents and investments:		
Cash and cash equivalents	10,592,264	-
Cash with fiscal agent	38,253	-
Investments	1,700,755	-
Interest receivable	12,949	-
Taxes receivable	2,278,093	-
Suite receivable	443,250	-
Capital assets:		
Land, and construction in progress	384,737	-
Other capital assets (net of accumulated depreciation)	65,889,728	-
	<u>81,340,029</u>	<u>-</u>
Total noncurrent assets		
<u>Deferred Outflows of Resources</u>		
Unamortized loss on refunding	407,557	-
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	133,212	278,907
Accrued wages payable	210,293	-
Taxes payable	2,191	-
Compensated absences	152,522	-
Incurred but not reported claims	-	1,474,745
Unearned revenue	1,468,726	-
Current liabilities payable from restricted assets:		
Accounts payable	39,739	-
Ticket office customer deposits	4,710,005	-
First mortgage revenue bonds payable	2,525,000	-
Accrued interest payable	191,809	-
	<u>9,433,497</u>	<u>1,753,652</u>
Total current liabilities		
Noncurrent liabilities:		
First mortgage revenue bonds payable (net of unamortized premium)	27,385,406	-
	<u>36,818,903</u>	<u>1,753,652</u>
Total liabilities		
<u>Net position</u>		
Net investment in capital assets	36,771,616	-
Restricted for capital assets	38,253	-
Restricted for other purposes	8,657,788	-
Unrestricted	1,244,839	9,457,760
	<u>46,712,496</u>	<u>9,457,760</u>
Total net position		

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

ALLEN COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
PROPRIETARY FUNDS
For The Year Ended December 31, 2018

	Business-Type Activities - Enterprise Fund	
	War Memorial Coliseum	Internal Service Funds
Operating revenues:		
Miscellaneous	\$ 118,902	\$ 11,383
Rent	1,258,706	-
Concessions	1,345,476	-
Parking	1,643,710	-
Ticket office	182,496	-
Advertising	393,311	-
Arena maintenance fee	311,889	-
Suite/club seats	8,750	-
Advance forfeiture rent	686,620	-
Employee/employer contributions	-	13,964,792
Total operating revenues	<u>5,949,860</u>	<u>13,976,175</u>
Operating expenses:		
Salaries and wages	2,580,537	-
Fringe benefits	693,188	-
Materials and supplies	214,998	-
Purchased services	1,424,273	-
Utilities	864,836	-
Miscellaneous	213,233	-
Maintenance and repair	327,674	-
Insurance claims and expenses	-	13,436,792
Depreciation	4,111,468	-
Total operating expenses	<u>10,430,207</u>	<u>13,436,792</u>
Operating Income (loss)	<u>(4,480,347)</u>	<u>539,383</u>
Nonoperating revenues (expenses):		
Interest and investment revenue	157,065	90,759
Food and beverage taxes	2,529,913	-
Sports and convention taxes	2,959,191	-
Amortization of loss on bond refunding	(59,642)	-
Interest expense	(964,535)	-
Loss on disposal of assets	(139,011)	-
Total nonoperating revenue	<u>4,482,981</u>	<u>90,759</u>
Income before contributions	2,634	
Capital contributions	<u>17,140</u>	
Change in net position	19,774	630,142
Total net position - beginning	<u>46,692,722</u>	<u>8,827,618</u>
Total net position - ending	<u>\$ 46,712,496</u>	<u>\$ 9,457,760</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, 2018

	Business-Type Activities - Enterprise Fund	
	War Memorial Coliseum	Internal Service Funds
Cash flows from operating activities:		
Receipts from customers and users	\$ 5,694,321	\$ 14,017,129
Payments to suppliers	275,060	(13,368,626)
Payments to employees	(2,526,111)	-
Other receipts	-	11,383
	<u>3,443,270</u>	<u>659,886</u>
Net cash provided (used) by operating activities		
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(1,942,704)	-
Principal paid on capital debt	(2,500,000)	-
Interest paid on capital debt	(1,227,243)	-
Food and beverage taxes	2,402,004	-
Sports and convention taxes	2,819,061	-
	<u>(448,882)</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities		
Cash flows from investing activities:		
Proceeds from sales and maturities of investments	712,506	291,849
Purchase of investments	(1,834,277)	(1,848,592)
Interest received	152,351	80,474
	<u>(969,420)</u>	<u>(1,476,269)</u>
Net cash provided (used) by investing activities		
Net increase (decrease) in cash and cash equivalents	2,024,968	(816,383)
Cash and cash equivalents, January 1	<u>8,999,037</u>	<u>10,060,035</u>
Cash and cash equivalents, December 31	<u>\$ 11,024,005</u>	<u>\$ 9,243,652</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	<u>\$ (4,480,347)</u>	<u>\$ 539,383</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	4,111,468	-
(Increase) decrease in assets:		
Accounts receivable	(166,427)	52,337
Prepaid items	(51,418)	-
Increase (decrease) in liabilities:		
Customer deposits	4,139,030	-
Accrued wages payable	47,522	-
Accounts payable	(71,366)	(62,221)
Unavailable revenue	(89,112)	-
Taxes payable	(2,984)	-
Compensated absence payable	6,904	-
Incurred but not reported claims	-	130,387
	<u>7,923,617</u>	<u>120,503</u>
Total adjustments		
Net cash provided (used) by operating activities	<u>\$ 3,443,270</u>	<u>\$ 659,886</u>

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

ALLEN COUNTY
STATEMENT OF FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
December 31, 2018

<u>Assets</u>	Pension Trust Funds	Agency Funds
Cash and cash equivalents	\$ 4,426,096	\$ 19,330,083
Receivables:		
Taxes	-	60,796,054
Accounts	-	61,515
Interest and dividends	6,952	-
Intergovernmental	-	6,014,807
Contributions	19,445	-
Total receivables	<u>26,397</u>	<u>66,872,376</u>
Investments at fair value:		
U.S. government securities	-	25,449
Shares of unit investment trusts	46,236,297	-
Total investments	<u>46,236,297</u>	<u>25,449</u>
Total assets	<u>\$ 50,688,790</u>	<u>\$ 86,227,908</u>
<u>Liabilities</u>		
Payroll withholdings payable	\$ -	\$ 68,392
Intergovernmental payable	-	100,022
Trust payable	-	86,059,494
Total liabilities	<u>-</u>	<u>\$ 86,227,908</u>
<u>Net Position</u>		
Net position held in trust for:		
Employees' pension benefits	<u>50,688,790</u>	
Total net position restricted for pensions	<u>\$ 50,688,790</u>	

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

ALLEN COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
For The Year Ended December 31, 2018

<u>Additions</u>	<u>Pension Trust Funds</u>
Contributions:	
Employer	\$ 2,311,457
Plan members	<u>251,858</u>
Total contributions	<u>2,563,315</u>
Investment income:	
Net decrease in fair value of investments	(3,641,844)
Interest	<u>1,363,662</u>
Net investment income	<u>(2,278,182)</u>
Total additions	<u>285,133</u>
<u>Deductions</u>	
Benefits	2,931,549
Administrative expense	<u>87,622</u>
Total deductions	<u>3,019,171</u>
Changes in net position	(2,734,038)
Net position - beginning	<u>53,422,828</u>
Net position - ending	<u>\$ 50,688,790</u>

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

ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Blended Component Units

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

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

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

Discretely Presented Component Unit

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

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

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

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

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

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 2001 Parking Garage Revenue Bond issue. The County's equity interest was recorded in the County's Capital Assets. The Net Investment in Joint Venture will be increased (decreased) by 50 percent of the Association's net income (loss) each year. The County's equity interest decreased by \$7,932 for its share of the 2018 net loss. Complete financial statements for the Association can be obtained from the Controller, City of Fort Wayne, Suite 470, 200 East Berry Street, Fort Wayne, Indiana 46802.

Related Organizations

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

B. Government-Wide and Fund Financial Statements

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

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund and fiduciary fund financial statements. Agency funds, however, report only assets and liabilities. Since, they do not report equity (or changes in equity), they have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Property taxes, franchise taxes, licenses and permits, 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 Rainy Day fund (special revenue) accounts for transfers of unused and unencumbered funds under IC 36-1-8-5.

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

The primary government reports the following major proprietary fund:

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

Additionally, the primary government reports the following fund types:

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

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

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

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

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

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

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

D. Assets, Liabilities, and Net Position or Equity

1. Restricted Assets/Net Position

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

2. Deposits and Investments

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

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

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

Debt securities are reported at fair value. Debt securities are defined as securities backed by the full faith and credit of the United States Treasury or fully insured or guaranteed by the United States or any United States government agency.

Open-end mutual funds are reported at fair value.

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

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

3. Interfund Transactions and Balances

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

4. Property Taxes

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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments that become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the primary government prior to December 31 of the year collected. Delinquent property taxes outstanding at year end for governmental and/or proprietary funds, net of allowances for uncollectible accounts, are recorded as a receivable with an offset to deferred inflows of resources since amounts are not considered available.

5. Inventories and Prepaid Items

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

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

6. Capital Assets

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

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

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

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

N/A = Not applicable

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. The total interest expense incurred by the primary government in its business-type activities during the current year was \$964,535. Of the amount, \$0 was included as part of the cost of capital assets under construction.

7. Compensated Absences

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

Vacation, sick and personal leave is accrued when incurred.

8. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type Statement of Net Position. Bond premiums, discounts, and loss on refunding are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

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

9. Deferred Inflows/Outflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to future periods. Deferred inflows of resources consist of pension and Other Post Employment Benefits (OPEB) related resources in the amount of \$10,975,954 for 2018. These inflows consist of INPRS retirement system of \$7,276,542, the County Police Retirement plan in the amount of \$2,469,552, the County Police Supplemental Benefit plan in the amount of \$359,010, and OPEB in the amount of \$870,850. The unamortized gain on refunding for the Allen County Jail with a total gain of \$111,286 and the unamortized amount of \$34,242.

Deferred outflows of resources represent a consumption of net position that applies to future periods. The Redevelopment GM TIF Bonds with a total loss of \$154,581 the unamortized amount of \$56,680 for Governmental Activities and the Allen County War Memorial Coliseum bonds for Business-Type Activities with a total loss of \$407,043 the unamortized amount \$309,051 for the 2016A Series and a total loss of \$209,024 the unamortized amount of \$98,506 for the 2011B Series, and the Maplecrest Road Bridge Bond 2016 with a total loss of \$1,926,062 the unamortized amount of \$1,592,705. The deferred outflows for governmental activities that is pension and OPEB related totals \$12,102,055 and consists of INPRS retirement system of \$4,513,880, the County Police Retirement plan in the amount of \$7,095,435, the County Police Supplemental Benefit plan in the amount of \$492,740, and OPEB \$0.

10. Fund Balance

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

Nonspendable – represents amounts that are not in spendable form; for example, inventories, prepaid amounts, the pledge of revenue for TIF bonds, or assets held for resale.

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

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

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

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

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

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

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

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

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

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

B. Fund Balances

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

Fund balances at December 31, 2018 are composed of the following:

	Local				
	General	Rainy Day	Income Tax Economic Development	Other Governmental Funds	Totals
Nonspendable fund balance:					
Economic development	-	-	-	966,088	966,088
Restricted fund balance:					
General Government	-	-	-	27,912,510	27,912,510
Public Safety	-	-	-	9,820,804	9,820,804
Highways and Streets	-	-	-	15,102,486	15,102,486
Sanitation	-	-	-	1,586,640	1,586,640
Culture and Recreation	-	-	-	839,947	839,947
Economic Development	-	-	1,315,694	12,536,993	13,852,687
Health and Welfare	-	-	-	3,520,938	3,520,938
Total restricted fund balance	-	-	1,315,694	71,320,318	72,636,012

Committed fund balance:					
General Government	235,283	-	-	1,544,891	1,780,174
Public Safety	4,728,989	-	-	313,853	5,042,842
Culture and Recreation	-	-	-	6,314	6,314
Economic Development	32,253	-	19,644,121	1,157,970	20,834,344
Health and Welfare	-	-	-	309,167	309,167
Total committed fund balance	<u>4,996,525</u>	<u>-</u>	<u>19,644,121</u>	<u>3,332,195</u>	<u>27,972,841</u>
Assigned fund balance:					
General Government	360,179	15,254,016	-	231,498	15,845,693
Public Safety	218,103	-	-	-	218,103
Economic Development	-	-	-	383,783	383,783
Total assigned fund balance	<u>578,282</u>	<u>15,254,016</u>	<u>-</u>	<u>615,281</u>	<u>16,447,579</u>
Unassigned fund balance	<u>24,249,895</u>	<u>-</u>	<u>-</u>	<u>(636,698)</u>	<u>23,613,197</u>
Total fund balance	<u>\$ 29,824,702</u>	<u>\$ 15,254,016</u>	<u>\$ 20,959,815</u>	<u>\$ 75,597,184</u>	<u>\$ 141,635,717</u>

C. Deficit Fund Equity

At December 31, 2018, the following funds reported deficits in fund equity, which are violations of State statute:

Fund	2018
Governmental Funds:	
Adult Protective Services	\$ 32,084
HIV/AIDS Program	2,970
Allen County Foreign Language Interpreter	3,003
Vera Bradley TIF	14,956
Bluffton Road East TIF	583,685

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, 2018, the Sheriff's Retirement and Benefit Pension Plans had deposit balances in the amount of \$4,426,096. The Sheriff's Merit Board does not have a policy for custodial credit risk. Of this amount, the following was exposed to custodial credit risk:

	<u>Amount</u>
Uninsured and uncollateralized deposits	<u>\$ 4,426,096</u>

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has established an investment policy for the Sheriff's Retirement and Benefit Pension Plans. This investment policy outlines parameters for investment activity for the Pension Plans. As of December 31, 2018, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Primary Government:

<u>Investment Type</u>	<u>Fair Value</u>
Government sponsored enterprises	\$ 18,797,545
External investment pool	3,121,640
Certificates of Deposit	<u>22,579,117</u>
Total	<u>\$ 44,498,302</u>

Sheriff's Retirement and Benefit Pension Plans:

<u>Investment Type</u>	<u>Fair Value</u>
Mutual funds	\$ 13,643,812
Foreign mutual fund	<u>32,592,485</u>
Total	<u>\$ 46,236,297</u>

Investment Policies

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

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

equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

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

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The investment policy for the Sheriff's Retirement and Benefit Pension Plans was adopted by the Sheriff's Merit Board on March 10, 2005. Authorized investments include time or savings accounts, obligations issued or fully insured or guaranteed by the United States of America, bonds, stocks, guaranteed investment contracts, bank investment contracts, mutual funds, high quality money market funds, and foreign securities whose shares are not denominated in foreign currency.

Investment Custodial Credit Risk

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

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

Primary Government:

<u>Investment Type</u>	<u>Not in the Government's Name</u>
Government sponsored enterprises	<u>\$ 18,797,545</u>

Sheriff's Retirement and Benefit Pension Plans:

<u>Investment Type</u>	<u>Not in the Government's Name</u>
Mutual funds	\$ 13,643,812
Foreign mutual fund	<u>32,592,485</u>
Total	<u>\$ 46,236,297</u>

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 five years. The Sheriff’s Merit Board for the Sheriff’s Retirement and Benefit Pension Plans manages interest rate risk by authorizing a maximum average maturity of no more than 15 years be maintained in fixed income securities.

Primary Government:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Government sponsored enterprises	\$ 9,535,977	\$ 9,261,568	\$ -
External investment pool	3,121,640	-	-
Totals	<u>\$ 12,657,617</u>	<u>\$ 9,261,568</u>	<u>\$ -</u>

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 0-5	5-15	More Than 15
Mutual funds	\$ 13,643,812	-	-
Foreign mutual funds	32,592,485	-	-
Totals	<u>\$ 46,236,297</u>	<u>\$ -</u>	<u>\$ -</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 one or more of the recognized national stock exchanges or on the National Market System of the NASDAQ Stock Market and, in the case of bonds only, holds a rating in one of the highest major classification by a recognized rating service; Guaranteed Investment Contracts and Bank Investment Contracts rated A+ by A. M. Best Company, Inc.; Mutual Plans that apply with the above restrictions; and High quality money market funds. The distribution of securities with credit ratings is summarized below.

Primary Government:

County's Investments			
Standard & Poor's Rating	Moody's Rating	Government Sponsored Enterprise	Investment Pools
AAA	Aaa	\$ 16,794,398	\$ 1,523,658
AA	Aa	-	891,897
A	A	-	371,624
BBB	Baa	-	148,649
B	B	-	185,812
Totals		<u>\$ 16,794,398</u>	<u>\$ 3,121,640</u>

Sheriff's Retirement and Benefit Pension Plans:

Sheriff's Pension Plan Investments		
Standard & Poor's Rating	Moody's Rating	Mutual Funds
Unrated	Unrated	<u>\$ 46,236,297</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 Plan manages concentration of credit risk by limiting the investment in debt securities of any one corporation to a maximum of 5 percent of the fixed income investments of the plan.

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

Primary Government:

Issuer	2018
Lake City Bank	\$ 20,227,722
Federal National Mortgage Corporation Deb	3,712,863
Federal Home Loan Mortgage Corporation Mountain	4,837,761
Federal Farm Credit Banks	2,992,788
Federal Home Loan Banks	<u>5,250,985</u>
Total	<u>\$ 37,022,119</u>

Foreign Currency Risk

Foreign currency risk relates to adverse effects 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.

3. Fair Value Measurement

The primary government categorizes investments measured at fair value within the fair value hierarchy established by generally accepted accounting principles. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of fair value hierarchy are defined as follows:

Level 1: Inputs using unadjusted quoted prices in active markets or exchanges for identical assets or liabilities.

Level 2: Significant other observable inputs, which may include, quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in non-active markets; and inputs other than quoted prices that are observable for the assets or liabilities, either directly or indirectly.

Level 3: Valuations for which one or more significant inputs are unobservable and may include situations where there is minimal, if any, market activity for the asset or liability.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques need to maximize the use of relevant observable inputs and minimize the use of unobservable inputs. Investment value is determined by reference to quoted market prices and other relevant information generated by market transactions.

The following table summarizes the valuation of investments by the fair value hierarchy levels as of December 31, 2018:

Primary Government:

Investment Type	Fair Value	Level 1	Level 2	Level 3
Government sponsored enterprises	\$ 18,797,545	\$ -	\$ 18,797,545	\$ -
External investment pool	<u>3,121,640</u>	<u>-</u>	<u>3,121,640</u>	<u>-</u>
Totals	<u>\$21,919,185</u>	<u>\$ -</u>	<u>\$21,919,185</u>	<u>\$ -</u>

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Fair Value	Level 1	Level 2	Level 3
Mutual funds	\$ 13,643,812	\$ 13,643,812	\$ -	\$ -
Foreign mutual funds	<u>32,592,485</u>	<u>32,592,485</u>	<u>-</u>	<u>-</u>
Totals	<u>\$46,236,297</u>	<u>\$46,236,297</u>	<u>\$ -</u>	<u>\$ -</u>

Discretely Presented Component Unit

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 Allen County Public Library does not have deposit policies for custodial credit risk. At December 31, 2018, the County's discretely presented component unit's deposits with financial institutions of \$33,938,454 were entirely

insured by the federal depository insurance, with the exception of the Allen County Public Library's deposits in the amount of \$789,330. Deposits of \$789,330 are in excess of the insured amount and \$106,010 is in investment accounts that are uninsured.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. As of December 31, 2018, the County's discretely presented component unit had the following investments:

Discretely Presented Component Unit:

Investment Type	Fair Value
Government sponsored enterprises	\$ 4,041,330
Corporate bonds	356,628
Corporate stock	11,177,811
Mutual funds	<u>4,378,775</u>
Total	<u>\$ 19,954,544</u>

Investment Policies

Indiana Code 5-13-9 authorizes the discretely presented component unit 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 five years.

The Library's discretely presented component unit has an "Investment Policy Statement" approved by the unit's Board of Directors in May 2004 with revisions in November 2010, November 2012 and September 2017. This policy sets the standards for the selection of the unit's portfolio. The policy sets the asset allocation as follows: cash and cash equivalents 0% to 2% with a target of 0%; fixed income 20% to 40% with a target of 30%; equities 45% to 80% with a target of 70%.

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 Allen County Public Library does not have formal investment policies for custodial credit risk for investments that are uninsured and uncollateralized. At June 30, 2018, the Library's discretely presented component unit held investments in Cozad Asset Management, Inc., Monarch Capital Management, Inc. and Wells Fargo Advisors, LLC in the amount of \$19,954,544.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Allen County Public Library's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from changes in interest rates.

Discretely Presented Component Unit:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Government sponsored enterprises	\$ 190,310	\$ 309,763	\$ 3,541,257
Corporate bonds	40,515	5,056	311,057
Corporate stock	11,177,811	-	-
Mutual funds	4,378,775	-	-
Totals	<u>\$ 15,787,411</u>	<u>\$ 314,819</u>	<u>\$ 3,852,314</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. 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 Unit:

Standard & Poor's Rating	Morningstar Risk Profile	Government Sponsored Enterprise	Corporate Bonds	Mutual Funds
AAA		\$ 381,225	\$ -	\$ -
AA+		1,597,022	-	-
AA		503,605	-	-
AA -		174,412	-	-
AA1		35,297	-	-
AA2		120,831	-	-
AA3		280,957	-	-
A+		269,070	-	-
A		270,287	35,509	-
A-		69,292	78,704	-
A1		72,134	-	-
A2		65,609	-	-
BBB+		-	203,147	-
BBB		-	39,268	-
Unrated		201,589	-	-
	Low	-	-	214,781
	Below Average	-	-	1,125,129
	Average	-	-	1,382,274
	Above Average	-	-	822,112
	High	-	-	834,479
Totals		<u>\$ 4,041,330</u>	<u>\$ 356,628</u>	<u>\$ 4,378,775</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 Allen County Public Library's policy states no more than 5 percent invested in one company; no more than 20 percent invested in any one industry/market sector; international investment concentration is governed by the policy that investments in U.S. Stocks will be at least as great as the percentage of U.S. equities comprising the MSCI All Country World Index as of the end of the preceding year. Investment in high yield and unrated bonds may be no higher than 10 percent of the entire portfolio.

Foreign Currency Risk

Foreign currency risk relates to adverse effects on the fair value of an investment from changes in exchange rates. 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 \$450,301.

Fair Value of Financial Instruments

Assets and liabilities recorded at fair value in the Statement of Net Position of the Allen County Public Library component unit are categorized based upon a hierarchy of the level of judgement associated with the inputs used to measure their fair value. The three levels of fair value hierarchy are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the component unit has the ability to access.

Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets and liabilities measured at fair value.

Investments – Value determined by reference to quoted market prices and other relevant information generated by market transactions.

Beneficial Interest in assets held by others – Value are based upon the component unit's proportionate share of the Community Foundation of Greater Fort Wayne's pooled investment portfolio.

The following table shows the fair value, within the hierarchy, of assets and liabilities of the Allen County Public Library's component unit measured on a recurring basis as of June 30, 2018:

Discretely Presented Component Unit:

Investment Type	Fair Value	Level 1	Level 2	Level 3
Corporate Stock	\$ 11,177,811	\$ 11,177,811		
Mutual Funds	4,378,775	4,378,775		
Government sponsored enterprise	4,041,330	-	4,041,330	
Bonds	356,628	-	356,628	
Beneficial interest	14,604	-	-	14,604
Totals	<u>\$ 19,969,148</u>	<u>\$ 15,556,586</u>	<u>\$ 4,397,958</u>	<u>\$ 14,604</u>

B. Capital Assets

Capital asset activity for the year ended December 31, 2018, was as follows:

<u>Primary Government:</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 10,582,980	\$ 216,674	\$ 248,638	\$ 10,551,016
Construction in progress	<u>61,019,059</u>	<u>11,619,944</u>	<u>30,480,944</u>	<u>42,158,059</u>
Total capital assets, not being depreciated	<u>71,602,039</u>	<u>11,836,618</u>	<u>30,729,582</u>	<u>52,709,075</u>
Capital assets, being depreciated:				
Buildings	122,042,103	277,288	-	122,319,391
Improvements other than buildings	3,384,834	-	-	3,384,834
Machinery and equipment	43,497,475	4,353,147	1,834,966	46,015,656
Infrastructure being depreciated	364,996,509	11,343,016	2,454,706	373,884,819
Intangible assets	555,493	-	-	555,493
Net investment in joint venture	<u>5,721,784</u>	<u>-</u>	<u>7,932</u>	<u>5,713,852</u>
Totals	<u>540,198,198</u>	<u>15,973,451</u>	<u>4,297,604</u>	<u>551,874,045</u>
Less accumulated depreciation for:				
Buildings	48,570,790	1,949,829	-	50,520,619
Improvements other than buildings	3,199,135	13,760	-	3,212,895
Machinery and equipment	32,206,056	3,575,146	1,754,942	34,026,260
Infrastructure being depreciated	136,364,106	8,110,374	1,551,184	142,923,296
Intangible assets	150,740	37,033	-	187,773
Net investment in joint venture	<u>2,905,998</u>	<u>142,846</u>	<u>-</u>	<u>3,048,844</u>
Totals	<u>223,396,825</u>	<u>13,828,988</u>	<u>3,306,126</u>	<u>233,919,687</u>
Total capital assets, being depreciated, net	<u>316,801,373</u>	<u>2,144,463</u>	<u>991,478</u>	<u>317,954,358</u>
Total governmental activities capital assets, net	<u>\$ 388,403,412</u>	<u>\$ 13,981,081</u>	<u>\$ 31,721,060</u>	<u>\$ 370,663,433</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 380,487	\$ -	\$ -	\$ 380,487
Construction in progress	<u>54,044</u>	<u>1,851,401</u>	<u>1,901,195</u>	<u>4,250</u>
Total capital assets, not being depreciated	<u>434,531</u>	<u>1,851,401</u>	<u>1,901,195</u>	<u>384,737</u>
Capital assets, being depreciated:				
Land improvements	1,440,208	-	-	1,440,208
Buildings	106,082,794	-	-	106,082,794
Improvements other than buildings	8,359,906	-	-	8,359,906
Machinery and equipment	<u>9,561,708</u>	<u>2,053,540</u>	<u>2,094,230</u>	<u>9,521,018</u>
Totals	<u>125,444,616</u>	<u>2,053,540</u>	<u>2,094,230</u>	<u>125,403,926</u>
Less accumulated depreciation for:				
Land improvements	1,435,108	300	-	1,435,408
Buildings	44,767,994	2,912,249	-	47,680,243
Improvements other than buildings	4,570,602	386,069	-	4,956,671
Machinery and equipment	<u>6,540,343</u>	<u>812,850</u>	<u>1,911,317</u>	<u>5,441,876</u>
Totals	<u>57,314,047</u>	<u>4,111,468</u>	<u>1,911,317</u>	<u>59,514,198</u>
Total capital assets, being depreciated, net	<u>68,130,569</u>	<u>(2,057,928)</u>	<u>182,913</u>	<u>65,889,728</u>
Total business-type activities capital assets, net	<u>\$ 68,565,100</u>	<u>\$ (206,527)</u>	<u>\$ 2,084,108</u>	<u>\$ 66,274,465</u>

Discretely Presented Component Unit

Capital assets, not being depreciated:				
Land and intangibles	\$ 4,960,142	\$ -	\$ -	\$ 4,960,142
Rare book collection	<u>994,827</u>	-	-	<u>994,827</u>
Total capital assets, not being depreciated	<u>5,954,969</u>	-	-	<u>5,954,969</u>
Capital assets, being depreciated:				
Buildings and improvements	90,525,384	-	-	90,525,384
Improvements other than buildings	634,872	-	-	634,872
Machinery and equipment	5,729,996	318,436	320,210	5,728,222
Library materials	<u>8,781,259</u>	<u>2,404,066</u>	<u>3,059,041</u>	<u>8,126,284</u>
Totals	<u>105,671,511</u>	<u>2,722,502</u>	<u>3,379,251</u>	<u>105,014,762</u>
Less accumulated depreciation for:				
Buildings and improvements	32,790,683	2,155,040	-	34,945,723
Improvements other than buildings	356,035	29,138	-	385,173
Machinery and equipment	5,469,661	179,346	320,210	5,328,797
Library materials	<u>3,055,061</u>	<u>2,927,086</u>	<u>3,059,041</u>	<u>2,923,106</u>
Totals	<u>41,671,440</u>	<u>5,290,610</u>	<u>3,379,251</u>	<u>43,582,799</u>
Total capital assets, being depreciated, net	<u>64,000,071</u>	<u>(2,568,108)</u>	-	<u>61,431,963</u>
Total discretely presented component unit capital assets, net	<u>\$ 69,955,040</u>	<u>\$ (2,568,108)</u>	<u>\$ -</u>	<u>\$ 67,386,932</u>

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

Governmental activities:	
General government	\$ 890,549
Public safety	3,324,330
Highways and streets	9,122,577
Health and welfare	63,079
Sanitation	360,217
Culture and recreation	<u>68,236</u>
Total depreciation expense - governmental activities	<u>\$ 13,828,988</u>
Business-type activities:	
Coliseum	<u>\$ 4,111,468</u>

C. Interfund Balances and Activity

1. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2018, is as follows:

Interfund Payables	Interfund Receivables				Total
	General Fund	Rainy Day	Local Income Tax Economic Development	Non-major Governmental	
Non-major governmental	<u>\$ 146,588</u>	<u>\$ 133,850</u>	<u>\$ 797,882</u>	<u>\$ 161,106</u>	<u>\$ 1,239,426</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, 2018, were as follows:

Transfer From	General	Rainy Day	Local Income		Totals
			Tax - Economic Development	Non-major Governmental	
County General	\$ -	\$ 1,700,000	\$ -	\$ 145,000	\$ 1,845,000
Local Income Tax - Economic Development	-	-	-	1,250,000	1,250,000
Non-major Governmental	88,191	-	1,541,348	6,688,731	8,318,270
Totals	<u>\$ 88,191</u>	<u>\$ 1,700,000</u>	<u>\$ 1,541,348</u>	<u>\$ 8,083,731</u>	<u>\$ 11,413,270</u>

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

D. Long-Term Liabilities

1. First Mortgage Bonds

Primary Government

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

Purpose	Interest Rates	Balance December 31, 2018	Current Portion	Premium	Net Noncurrent
Governmental activities:					
2011 Juvenile Justice Center first mortgage refunded bonds	2% to 5%	\$ 300,851	\$ 300,851	\$ -	\$ -
2016 Jail Building First Mortgage refunding bonds	2.00% to 4.00%	2,585,000	1,735,000	113,272	963,272
Total governmental activities		<u>\$ 2,885,851</u>	<u>\$ 2,035,851</u>	<u>\$ 113,272</u>	<u>\$ 963,272</u>
Business-type activities:					
2011 B War Memorial Coliseum additions first mortgage refunding revenue bonds	3.6% to 5.45%	\$ 2,850,000	\$ 350,000	\$ 4,352	\$ 2,504,352
2016 A War Memorial Coliseum additions refunding first mortgage revenue bonds	2.00% to 4.00%	11,790,000	1,580,000	1,277,481	11,487,481
2014 War Memorial Coliseum Convention Center Expansion first mortgage bonds	2% to 5.0%	13,325,000	595,000	663,573	13,393,573
Total business-type activities		<u>\$ 27,965,000</u>	<u>\$ 2,525,000</u>	<u>\$ 1,945,406</u>	<u>\$ 27,385,406</u>

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

Year Ended December 31	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2019	\$ 2,035,851	\$ 400,148	\$ 2,525,000	\$ 1,137,906
2020	850,000	17,000	2,570,000	1,032,451
2021	-	-	2,670,000	917,936
2022	-	-	2,785,000	798,656
2023	-	-	2,895,000	674,149
2024-2028	-	-	8,570,000	1,804,229
2029-2033	-	-	4,860,000	802,231
2034-2035	-	-	1,090,000	41,000
Totals	<u>\$ 2,885,851</u>	<u>\$ 417,148</u>	<u>\$ 27,965,000</u>	<u>\$ 7,208,558</u>

Discretely Presented Component Unit

The discretely presented component unit 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, 2018	Current Portion	Unamortized Premium (Discount)	Net Noncurrent
2016 Allen County Public Library first mortgage refunding bonds	2% to 3%	<u>\$ 19,485,000</u>	<u>\$ 5,885,000</u>	<u>\$ (55,287)</u>	<u>\$ 13,544,713</u>

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

Year Ended December 31	Discretely Presented Component Unit	
	Principal	Interest
2019	\$ 5,885,000	\$ 194,589
2020	5,955,000	130,842
2021	5,315,000	66,366
2022	<u>2,330,000</u>	<u>12,582</u>
Totals	<u>\$ 19,485,000</u>	<u>\$ 404,379</u>

2. Revenue Bonds

Primary Government

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

Purpose	Interest Rates	Balance December 31, 2018	Current Portion	Premium	Net Noncurrent
Allen County Tax Increment Revenue Bonds (General Motors) Series 2015 A	1.35% to 2.60%	\$ 1,760,000	\$ 875,000	\$ -	\$ 885,000
Allen County Tax Increment Revenue Bonds (General Motors) Series 2015 B	1.35% to 2.60%	625,000	310,000	-	315,000
Allen County Tax Increment Revenue Bonds (General Motors) Series 2015 C	3.0% to 4.0%	2,050,000	-	9,260	2,059,260
2016 Maplecrest Road Bridge Bond	3.0% to 5.0%	<u>16,040,000</u>	<u>1,120,000</u>	<u>2,160,976</u>	<u>17,080,976</u>
Total governmental activities		<u>\$ 20,475,000</u>	<u>\$ 2,305,000</u>	<u>\$ 2,170,236</u>	<u>\$ 20,340,236</u>

Revenue bonds debt service requirements to maturity are as follows:

	Governmental Activities	
	Principal	Interest
2019	\$ 2,305,000	\$ 806,194
2020	2,380,000	732,934
2021	1,305,000	660,769
2022	1,385,000	608,069
2023	1,455,000	551,969
2024-2028	8,405,000	1,815,941
2029-2033	2,380,000	300,875
2034-2038	<u>860,000</u>	<u>125,300</u>
Totals	<u>\$ 20,475,000</u>	<u>\$ 5,602,051</u>

3. Advance Refunding

In prior years, the primary government defeased the Maplecrest Bridge Bonds of 2009 by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust accounts and the liability for the defeased bonds are not included in the primary government's financial statements. At December 31, 2018, \$17,211,687 of bonds outstanding are considered defeased.

4. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2018, was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable:					
First mortgage	\$ 5,877,388	\$ -	\$ 2,991,537	\$ 2,885,851	\$ 2,035,851
Revenues	<u>22,685,000</u>	<u>-</u>	<u>2,210,000</u>	<u>20,475,000</u>	<u>2,305,000</u>
Total bonds payable	<u>28,562,388</u>	<u>-</u>	<u>5,201,537</u>	<u>23,360,851</u>	<u>4,340,851</u>
Compensated absences	3,474,570	3,734,400	3,474,570	3,734,400	3,734,400
Other postemployment benefits liability	11,269,168	-	776,251	10,492,917	-
Net Pension Liability	<u>55,997,630</u>	<u>5,400,901</u>	<u>12,894,492</u>	<u>48,504,039</u>	<u>-</u>
Total governmental activities long-term liabilities	<u>\$ 99,303,756</u>	<u>\$ 9,135,301</u>	<u>\$ 22,346,850</u>	<u>\$ 86,092,207</u>	<u>\$ 8,075,251</u>
Business-type activities:					
First mortgage revenue bonds payable:					
Coliseum	\$ 30,465,000	\$ -	\$ 2,500,000	\$ 27,965,000	\$ 2,525,000
Compensated absences	<u>145,618</u>	<u>152,522</u>	<u>145,618</u>	<u>152,522</u>	<u>152,522</u>
Total business-type activities long-term liabilities	<u>\$ 30,610,618</u>	<u>\$ 152,522</u>	<u>\$ 2,645,618</u>	<u>\$ 28,117,522</u>	<u>\$ 2,677,522</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 Unit:</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	\$25,310,000	\$ -	\$ 5,825,000	\$ 19,485,000	\$ 5,885,000
Compensated absences	751,699	806,087	775,240	782,546	130,424
Net Pension Liability	<u>8,810,210</u>	<u>948,226</u>	<u>3,140,992</u>	<u>6,617,444</u>	<u>-</u>
Total discretely presented component unit	<u>\$34,871,909</u>	<u>\$ 1,754,313</u>	<u>\$ 9,741,232</u>	<u>\$26,884,990</u>	<u>\$ 6,015,424</u>

E. Restricted Assets

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

Coliseum ticket office fund	\$ 4,765,979
Coliseum advance customer deposits	333,976
Food and beverage supplemental tax fund	5,809,726
Sports and convention fund	<u>1,383,338</u>
Total restricted assets	<u>\$ 12,293,019</u>

F. Restatements and Reclassifications

Net position as of January 1, 2018 has been restated as follows for the implementation of GASB Statement No. 75:

The following schedule presents a summary of the restated beginning balance:

	<u>Other Post Employment</u>	<u>Governmental Activities</u>
Net position, previously reported at December 31, 2017		\$ 453,471,230
Prior period adjustment for GASB 75 implementation:		
Remove GASB 45 Net OPEB Liability (Asset):		
Net OPEB liability	<u>6,753,669</u>	
Total GASB 45 Adjustment		<u>\$ 6,753,669</u>
Add Net OPEB liability and deferred outflows / (inflows) of resources:		
Net OPEB liability	(11,269,168)	
Deferred outflows/(inflows) of resources related to OPEB:		
Differences between expected and actual experience	(25,540)	
Changes of Assumptions	<u>(990,452)</u>	
Total Net pension liability and deferred outflows (inflows) of resources		<u>\$ (12,285,160)</u>
Net Position, restated at January 1, 2018		<u>\$ 447,939,739</u>

IV. Other Information

A. Risk Management

The primary government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Automobile Insurance

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

The primary government is assuming 100 percent of the risk in these areas described above. Each department is responsible for the first \$5,000 deductible per each vehicle loss. Funding levels are determined based on the Insurance Director's analysis of prior years' claims history. The source of 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 2018 was \$448,551. There were no incurred but not reported claims at December 31, 2018. The cash and cash equivalents at December 31, 2018, were \$607,417.

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 2018 was \$400,000. Incurred but not reported claims have not been accrued as a liability as of December 31, 2018. The cash and cash equivalents at December 31, 2018, were \$97,606.

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 \$300,000 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. The funding level for 2018 was \$11,723,549. The cash and cash equivalents at December 31, 2018, were \$8,211,141.

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

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

	<u>2017</u>	<u>2018</u>
Unpaid claims, beginning of fiscal year	\$ 1,359,257	\$ 1,577,776
Incurred claims and changes in estimates	10,456,170	11,247,712
Claim payments	<u>10,237,651</u>	<u>11,176,382</u>
Unpaid claims, end of fiscal year	<u>\$ 1,577,776</u>	<u>\$ 1,649,106</u>

Worker's Compensation

The primary government has chosen to establish a risk financing fund for risks associated with worker's compensation claims. The risk financing fund is accounted for in the Workman 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 2018. 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 2018 was \$481,500. There were no incurred but not reported claims at December 31, 2018. The cash and cash equivalents at December 31, 2018, were \$143,625.

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, 2018, there were four series of Industrial Revenue Bonds outstanding with an aggregate principal amount payable of \$51,311,529.

D. Operating Lease to Recovery Health Services, Inc.

The Allen County Commissioners leased to Recovery Health Systems, 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, 2014 through December 31, 2033, is the time period for the twenty year lease that may be extended by mutual written agreement for two successive periods of five years each. Either party may terminate the lease without cause following at least twelve months written notice.

2. Rent

(a) Base rent of \$450,000, to be paid at an amount of \$37,500 per month. An additional amount of \$450,000 to fund a capital reserve account to be deposited annually.

(b) Payments totaling \$912,500 were made during 2018.

3. Improvements

Recovery shall pay for all maintenance and improvement expenditures it deems necessary. All other capital expenditures for major repairs or replacements to premises greater than \$5,000, shall be mutually agreed to in writing, prior to incurring such expense by the County and Recovery, to be paid from the capital reserve account. The County shall pay 18 percent of specified capital expenditures in excess of those agreed upon to be paid from capital reserve account and Recovery shall pay 82 percent.

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 for information resource management. Atos 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 agreement began on January 1, 2017 and continues through December 31, 2021 with an option for a three year extension.

F. Tax Incremental Revenue Bonds and Loans

1. 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.

In June 2015, the 2005 bonds were refunded with the Allen County Redevelopment District Tax Increment Revenue Bonds of 2015.

The \$8,295,000, 2015 Allen County Redevelopment District Tax Increment Revenue Bonds are in three series. Series 2015A in the amount of \$4,615,000 and series 2015B in the amount of \$1,630,000 were issued for purposes to cause the 2005A and 2005B bonds to be advance refunded and defeased. Series 2015C in the amount of \$2,050,000 was used to provide money to finance infrastructure improvements along Pleasant Center Road. Total debt outstanding at December 31, 2018 was \$1,760,000 Series 2015A, \$625,000 Series 2015B, and \$2,050,000 Series 2015C.

2. 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 Local Income Tax – Economic Development Fund. The loan outstanding at December 31, 2018, was \$125,341. 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.

3. 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, 2018, was \$161,106. Repayment of the loan will be made by using tax increment financing revenues from the Oak Crossing Economic Development Area (EDA).

4. Infrastructure for General Mills

Allen County provided certain public infrastructure improvements for road and drainage and wrote down part of the cost of the property. These improvements were financed by a loan from Allen County Highway and Local Income Tax-Economic Development (formerly CEDIT) Funds. The loan outstanding at December 31, 2018, was \$672,540. Repayment of the loan will be made by using tax increment financing revenues from the Bluffton Road East Economic Development Area.

Economic Development areas were established to repay the above bonds and loans. Property taxes generated from increased property valuations in the economic development areas are used to repay the bonds. Since Allen County as a whole is not obligated to make the debt payments, these bonds are not considered debt of the County. If the increased property taxes do not generate sufficient revenues to pay the debt service payments, up to the highest bond payment, which in 2018 was \$1,315,694; 2018 GM TIF requirements may be allocated from the Local Income Tax-Economic Development (formerly CEDIT) towards the debt service payments.

G. Tax Abatements

Primary Government

Allen County provides property tax abatements in accordance with Indiana Code (IC) 6-1.1-12.1. The fiscal body of the County (County Council) has the authority to approve these property tax abatements for both Real and Personal property. In order for property to be eligible for tax abatement, it must be located in an area designated by the fiscal body as an Economic Revitalization Area; for which the County designated all unincorporated real estate as an Economic Revitalization Area in 2004 except for certain areas zoned such as residential or agricultural. As of December 31, 2018, the County property tax abatements can be broken down into two specific categories, Redevelopment or rehabilitation of real estate and Business personal property equipment investment:

Redevelopment or rehabilitation of real estate property tax abatements provide for a reduction in taxable assessed value related to the redevelopment of unimproved real estate and rehabilitation of existing real property for the betterment of the area. In order to obtain abatement, the property owner or authorized representative must submit an application before commencing construction, including the Department of Local Government Finance (DLGF) prescribed Statement of Benefits (SB-1) form, to the County Council. The application and SB-1 includes various information such as but not limited to; the proposed project, estimated project cost, estimated jobs and salaries retained/created. This information is applied to the County's Tax Abatement Point System which is used to determine the duration of the abatement based on total points. Under IC 6-1.1-12.1-17, County Council has established abatement schedules of 3, 5, 7 and 10 years with variable abatement rates from 5% to 100% throughout the term of the abatement. All abatements must be approved in a public meeting with the passage of a resolution by County Council that includes the terms and schedule of the abatement. The abatement is calculated based on the actual real property assessed value determined by the County Assessor after improvements are made as noted in the original SB-1. The amount of the abatement is then deducted from the gross assessed value of the property to arrive at the net assessed value used in the calculation of the tax bill.

Business personal property equipment investment abatements follow the same guidelines mentioned above except that the abatement is for the investment of qualifying new manufacturing, research and development, logistical distribution, or information technology equipment. The abatement is based on the adjusted cost of the new qualifying equipment originally included on the SB-1 and reported by the taxpayer in their personal property tax return. Accordingly, if the equipment is not claimed on the personal property tax return then no abatement is given. One notable exception exists for personal property, in addition to the abatement schedules previously mentioned, IC 6-1.1-12.1-18 allows up to a 20 year

abatement schedule and the County has adopted such schedule pending certain criteria is met.

For the abovementioned abatements, annual compliance is required involving the submission of the DLGF prescribed compliance forms (CF-1). After reviewing the CF-1 forms, should County Council determine that the applicant is not in compliance with the originally provided SB-1, County Council may determine non-compliance and revoke or deny the abatement for that specific year. Furthermore, IC 6-1.1-12.1-12 provides a mechanism that should a property owner falsely claim the abatement they are liable for the taxes that would have been payable including a 10 percent penalty.

County Council Approved Property Tax Abatements December 31, 2018:

<u>Tax Abatement Category</u>	<u>Amount of County Tax Revenues Abated</u>
Redevelopment or Rehabilitation of real estate property	\$ 1,170,000
Business personal property equipment investment	764,000
Total	<u>\$ 1,934,000</u>

The County abated property tax revenues totaling \$1,934,000 for year ended December 31, 2018 including the following tax abatements that each exceeded 10% of the total County amount abated:

Approximately \$1,271,000 in property tax revenues were abated for a global automotive manufacturer for various real and personal property investments as well as job retention and creation.

Over \$294,000 in property taxes were abated for a global automotive tire producer primarily as a result of significant business personal property investments. A small portion is attributed to real property improvements.

County tax revenue reductions due to abatements granted by Cities and Towns:

Similar to the County, the designating fiscal bodies of Cities and Towns may approve property tax abatements within their incorporated boundaries. In addition to the approximate \$1.9 million noted above County property tax revenues were also reduced \$1,288,000 due to abatements granted by the Cities and Towns located within the County. These abatements, at minimum, follow the same guidelines under IC that the County abatements do, but each designating body does have the ability to set different investment and job creation criteria, as well as abatement schedules.

City and Town approved property tax abatement effect on County revenues:

<u>City/Town</u>	<u>Amount of County Tax Revenues Abated</u>
Fort Wayne	\$ 1,071,000
New Haven	151,000
Woodburn	56,000
Monroeville	6,000
Huntertown	3,000
Leo-Cedarville	1,000
Total	<u>\$ 1,288,000</u>

Indiana Economic Development Corporation (IEDC) Tax Abatements:

County income tax revenues may also be reduced by certain income tax abatements granted by the IEDC. The IEDC offers various abatement or credit programs but the three most applicable to

Allen County are the Community Revitalization Enhancement District (CReED), the Economic Development for a Growing Economy (EDGE) and the Hoosier Business Investment (HBI) tax credits. These programs offer income tax credits for pre-approved eligible capital investment and job creation. As of December 31, 2018, there are approximately 81 recipients in Allen County with Active IEDC contracts for which almost \$23,720,000 in credits has been received over the life of these contracts. Credits can be taken against state and/or local tax liability; such as adjusted gross income tax, local income tax, insurance premiums tax, and financial institutions tax. The County is a recipient of the local income and financial institution taxes. For purposes of GASB 77 the abatement of financial institutions tax is not considered an abatement of local tax revenues, but rather a reduction of shared revenue. For year-end December 31, 2018, the amount County income tax revenues are reduced by these credits could not be calculated based on the State information available, but is not estimated to be materially significant. The County estimates any credits applied to local income tax revenues would be immaterial given over \$136 million of local income tax revenue was received and allocated to Allen County taxing units during 2018 alone. If you take the \$23,720,000 in credits received and divide evenly amongst the average Active Term contract length of 3.6 years, the credit is \$6,588,888 per year. Taking into context these credits would be applied to the four taxes previously noted; the applicability to the local tax would be minimal if at all.

County Commitments:

The County has Ledge and Tax Increment Finance (TIF) commitments to certain parties which may be in conjunction with or completely separate from property tax abatements. These commitments arise from agreements between the recipient and the County Redevelopment Commission, Commissioners and Council for job creation in return for certain incentives. Terms of these agreements may vary between each agreement. Contrary to the previously mentioned tax abatements for which revenue is forgone, the property tax revenue to fund these commitments and the associated expense are reflected in the fund financial statements. The County paid recipient's \$557,000 during 2018 for achieving goals outlined in the Ledge and TIF agreements.

Discretely Presented Component Unit

The Allen County Public Library has not entered into any tax abatement agreements. However, other local governmental units have entered into tax abatement agreements that have reduced the Library's revenues during 2018. The table below summarizes the taxes that have been abated.

<u>Governmental Unit</u>	<u>Real Property Tax</u>	<u>Personal Property Tax</u>	<u>Total Abated</u>
Allen County	\$ 418,998	\$ 273,590	\$ 692,588
Fort Wayne	223,499	160,095	383,594
Grabill	156	-	156
Huntertown	335	644	979
Leo-Cedarville	378	-	378
Monroeville	1,282	776	2,058
New Haven	23,068	31,167	54,235
Woodburn	15,532	4,554	20,086
Total	<u>\$ 683,248</u>	<u>\$ 470,826</u>	<u>\$ 1,154,074</u>

No amounts have been received and no amounts are receivable from other governments in association with the forgone tax revenue.

H. 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. Full-time and part-time employees who work at least 30 hours per week are eligible for retiree health care coverage until Medicare eligibility (age 65). Both civilians and sworn officers are eligible for retiree health care coverage once they attain age 50 with 15 years of service. Indiana Code 5-10-8 assigns the authority to establish and amend benefit provisions to the County.

Early retirement incentive eligibility is only open to employees who were hired before July 1, 2010. Full-time sworn officers are eligible for the early retirement incentive benefit once they attain age 55 with 20 years of service. Full-time civilians are eligible for the early retirement incentive benefit at the earlier of: Age 55 and rule 85; or Age 60 with 15 years of service. Part-time civilians working at least 30 hours per week are not eligible for the early retirement incentive benefit.

At December 31, 2018, Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	21
Inactive plan members or beneficiaries entitled to but not yet receiving benefits	27
Active plan members	<u>1,317</u>
Total	<u>1,365</u>

Benefits Provided

The longevity benefit is the minimum of (a) 100% of salary at retirement or (b) 1% of the base salary at retirement multiplied by years of service.

The County explicitly subsidizes retiree health care coverage the early retirement incentive program. Sworn officers who do not elect retiree health care coverage through the County are paid 70% of longevity benefit for 10 years or to age 65, whichever occurs first. Sworn officers who elect retiree health care coverage through the County are paid 50% of longevity benefit, which is used to reduce health care premiums, for 10 years or to age 65, whichever occurs first. Any excess of the 50% of longevity benefit over premiums is paid to the retired sworn officers. Civilians who do not elect retiree health care coverage through the County are paid \$350 per month for 10 years or age 65, whichever occurs first. Civilians who elect retiree health care coverage through the County are paid \$150 per month, which is used to reduce health care premiums, for 10 years or to age 65, whichever occurs first.

Retirees are responsible for the portion of premium rates not covered by the County's explicit subsidy.

Retiree health care coverage continues to surviving spouse of retirees as long as they pay the required premium. The early retirement incentive benefit is terminated upon retiree's death.

All employees must enroll in the same retiree plan at retirement although there are three benefit options available to active employees. All health plans are self-insured.

Contributions

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. There are no assets in a trust. For the year ended December 31, 2018, the County contributed \$493,210 to the plan.

Net OPEB liability of the plan

As of December 31, 2018, the most recent actuarial valuation date, the plan was unfunded. The components of the net OPEB liability of the Plan at December 31, 2018 were as follows:

Total OPEB liability	\$ 10,492,917
Plan fiduciary net position	<u>-</u>
Plan's net OPEB liability	<u>\$ 10,492,917</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%

OPEB Expense of the Plan

OPEB expense of \$587,809 must be recognized for the fiscal year ending December 31, 2018.

Significant Actuarial Assumptions

Measurement Date	December 31, 2018																		
Actuarial Valuation Date	December 31, 2018 with no adjustments to get to the December 31, 2018 measurement date. Liabilities as of January 1, 2018 are based on an actuarial valuation date of January 1, 2018 with no adjustments to get to the January 1, 2018 measurement date.																		
Inflation Rate	2.25% per year																		
Salary Changes	Payroll growth rates for general, police, and fire employees include a general wage inflation of 2.25%. Merit increases for general employees are based on the most recent Indiana Public Retirement System Public Employees' Retirement Fund actuarial valuation as of June 30, 2018. Merit increases for police and fire employees are based on the most recent Indiana Retirement System 1977 Police Officers' and Firefighters' Retirement fund actuarial valuation as of June 30, 2018. Merit increases are as shown below:																		
	<table border="1"> <thead> <tr> <th>Age</th> <th>General</th> <th>Fire & Police</th> </tr> </thead> <tbody> <tr> <td><31</td> <td>2.00%</td> <td>0.25%</td> </tr> <tr> <td>31 - 45</td> <td>1.50%</td> <td>0.25%</td> </tr> <tr> <td>46 - 55</td> <td>1.00%</td> <td>0.25%</td> </tr> <tr> <td>46 - 60</td> <td>0.50%</td> <td>0.25%</td> </tr> <tr> <td>61 +</td> <td>0.25%</td> <td>0.25%</td> </tr> </tbody> </table>	Age	General	Fire & Police	<31	2.00%	0.25%	31 - 45	1.50%	0.25%	46 - 55	1.00%	0.25%	46 - 60	0.50%	0.25%	61 +	0.25%	0.25%
Age	General	Fire & Police																	
<31	2.00%	0.25%																	
31 - 45	1.50%	0.25%																	
46 - 55	1.00%	0.25%																	
46 - 60	0.50%	0.25%																	
61 +	0.25%	0.25%																	
Healthcare cost trend rate	Health care trend rates have been updated to an initial rate of 8.0% decreasing by 0.5% annually to an ultimate rate of 4.5%. This change has caused a decrease in liabilities.																		
Mortality Assumption	SOA RPH-2018 Total Dataset Mortality Table fully generational using Scale MP-2018.																		
Experience Study	The actuarial assumptions have not been updated since the fiscal year December, 31, 2017.																		

Discount Rate

Under GASB 75, the discount rate used in valuing OPEB liabilities for unfunded plans as of the Measurement Date must be based on a yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). The prior full valuation used a discount rate of 4.5% for the County. The current full valuation uses a discount rate of 4.11% as of December 31, 2018 and 3.44% as of January 1, 2018. This change has caused an increase in liabilities as of the beginning of the year and a decrease in liabilities during the current reporting year. The discount rate will be updated annually to reflect market conditions as of the Measurement Date.

For the current valuation, the discount rate was selected from the range of indices as shown in the table below, where the range is given in the spread between the lowest and highest rate shown.

	Bond Buyer GO 20-Year <u>Bond Municipal Bond Index</u>	S&P Municipal Bond 20-Year <u>High Grade Rate Index</u>	Fidelity 20-Year GO <u>Municipal Bond Index</u>	Bond Index <u>Range</u>	Actual Discount <u>Rate Used</u>
Yield as of January 1, 2018	3.44%	3.16%	3.31%	3.16% - 3.44%	3.44%
Yield as of December 31, 2018	4.11%	3.64%	3.71%	3.64% - 4.11%	4.11%

Changes in the total OPEB liability

	<u>Total OPEB Liability</u>
Balance at December 31, 2017	\$ 11,269,168
Changes for the year:	
Service cost	341,940
Interest	391,011
Change of benefit terms	-
Changes in assumptions	(990,452)
Differences between expected and actual experience	(25,540)
Benefit payments	<u>(493,210)</u>
Net Changes	\$ (776,251)
Balance at December 31, 2018	\$ 10,492,917

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Rate

The following presents the net OPEB liability as of December 31, 2018, calculated using the discount rate assumed of 4.11% and what it would be using a 1% higher (5.11%) and 1% lower (3.11%) discount rate.

	1% Decrease (3.11%)	Current Discount Rate (4.11%)	1% Increase (5.11%)
Net OPEB Liability	<u>\$ 11,466,701</u>	<u>\$ 10,492,917</u>	<u>\$ 9,615,479</u>

The following presents the net OPEB liability as of December 31, 2018, using the health care trend rates assumed and what it would be using 1% higher (9%) and 1% lower (7%) health care trend rates.

	1% Decrease (7.0%)	Current Health Care Trend Rate (8.0%)	1% Increase (9.0%)
Net OPEB Liability	<u>\$ 9,951,438</u>	<u>\$ 10,492,917</u>	<u>\$ 11,123,260</u>

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Deferred Outflows/(Inflows) of Resources represents the following items that have not been recognized in the OPEB expense: Differences between expected and actual experience of the OPEB plan; Changes of assumptions; Differences between projected and actual earnings in OPEB plan investments (for funded plans only).

The initial amortization period for the first two items noted above is based on expected future service lives while the difference between the projected and actual earnings in OPEB plan investment is amortized over five years. All balances are amortized linearly on a principal only basis and new bases will be created annually for each of the items above.

	<u>Initial Balance</u>	<u>Initial Amortization Period</u>	<u>Annual Recognition</u>	<u>December 31, 2018 Unamortized Balance</u>
Differences between expected and actual experience for FYE:				
Base for year ending December 31, 2018	\$ (25,540)	7	\$ (3,649)	\$ (21,891)
Changes in assumptions for FYE:				
Base for year ending December 31, 2018	(990,452)	7	(141,493)	(848,959)
Net Difference between projected and actual earnings in OPEB plan investments for FYE:				
Base for year ending December 31, 2018	-	N/A	-	-
			<u>\$ (145,142)</u>	<u>\$ (870,850)</u>

The balances as of December 31, 2018 of the deferred outflows/(inflows) of resources will be recognized in OPEB expense in the future fiscal years as noted below.

<u>Fiscal Year End</u>	<u>Amortization</u>
Dec. 31, 2019	\$ (145,142)
Dec. 31, 2020	(145,142)
Dec. 31, 2021	(145,142)
Dec. 31, 2022	(145,142)
Dec. 31, 2023	(145,142)
Thereafter	<u>(145,140)</u>
Total	\$ (870,850)

I. Revenues Pledged

Governmental Activities Revenues Pledged

Allen County has pledged future wheel and sur tax revenues, net of specified expenditures in the Sur/Wheel Tax Bridge Fund, to repay revenue bonds issued in 2009. Proceeds from the bonds provided financing for Maplecrest Road Bridge. The bonds may be payable from wheel and sur tax net revenues and are payable through 2032. The 2018 debt payments were made from the Major Bridge fund and Sur/Wheel Tax Bridge fund.

Business-type Activities Revenues Pledged

Allen County has pledged future revenues, net of specified operating expenditures in the War Memorial Coliseum fund (an enterprise fund), to repay revenue bonds issued in 2011, 2014 and 2016. Proceeds from the bonds provided financing for renovation and expansion of the War Memorial Coliseum (a sports arena and convention center). The bonds are payable solely from the War Memorial Coliseum fund net revenues and are payable through 2034. Annual principal and interest payments are expected to require less than 25 percent of net revenues.

J. Retirement Plan 401(a)

Effective after December 31, 2014, Allen County enacted a "soft" freeze in participation in the Indiana Public Retirement System (INPRS). Any newly hired employees after December 31, 2014, will be eligible for participation in a deferred compensation matching contribution retirement program. The County may, at the Board of Commissioners discretion, match employee contributions up to five percent of that employee's wages with a six year graded vesting schedule in the employer contributions. Any newly hired employee that was a previous member of INPRS with any governmental unit will be reenrolled in that pension plan and not be eligible for the deferred compensation plan.

K. Pension Plans

A. Cost Sharing Multiple-Employer Defined Benefit Pension Plans

Public Employees' Retirement System

Plan Description

The primary government contributes to the Indiana Public Employees' Retirement Fund (PERF), a cost-sharing multiple-employer defined benefit pension plan. PERF provides retirement, disability, and survivor benefits to plan members and beneficiaries. All full-time employees hired before December 31, 2014 or hired after December 31, 2014 and are previous PERF members 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 (ASA). 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.

The Allen County Public Library (discretely presented component unit) contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. All full-time Library employees are eligible to participate in the defined benefit plan.

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 is available online at <http://www.inprs.in.gov/> or may be obtained by contacting:

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

Benefits Provided

The PERF retirement benefit consists of the sum of a defined pension benefit provided by the County contributions plus the amount credited to the member's annuity savings account. Pension benefits vest after 10 years of creditable service. Members are immediately vested in their annuity savings account. At retirement, a member may choose to receive a lump sum payment of the amount credited to the member's annuity savings account, receive the amount as an annuity, or leave the contributions invested with INPRS.

A member who has reached age 65 and has at least 10 years of creditable service is eligible for normal retirement and is entitled to 100 percent of the pension benefit component. This annual pension benefit is equal to 1.1 percent times the average annual compensation times the number of years of creditable service. The average annual compensation in this calculation uses the highest 20 calendar quarters of salary in a covered position.

A member who has reached age 60 and has at least 15 years of creditable service is eligible for normal retirement and is entitled to 100 percent of the pension benefit. A member who is at least 55 years old and whose age plus number of years of creditable service is at least 85 is entitled to 100 percent of the pension benefit.

A member who has reached age 50 and has at least 15 years of creditable service is eligible for early retirement with a reduced pension. A member retiring early receives a percentage of the normal pension benefit, which remains the same for the member's lifetime.

The PERF plan also provides disability benefits to members. A member who has at least 5 years of creditable service and becomes disabled while in active service, on FMLA leave, receiving worker's compensation benefits, or receiving employer provided disability insurance benefits may retire for the duration of the disability if they have qualified for social security disability benefits and furnish proof of the qualification. The disability benefit is calculated the

same as that for a normal retirement without reduction for early retirement. Also, under certain circumstances, upon the death in service of a member, a survivor benefit may be paid to a surviving spouse or surviving dependent children under the age of 18.

The monthly pension benefits for members in pay status may be increased periodically as cost of living adjustments (COLA), however, such increases are not guaranteed by statute and have historically been provided on an “ad hoc” basis. These increases can only be granted by the Indiana General Assembly.

Contributions

The contribution requirements of plan members are established and may be amended by the INPRS Board of Trustees. The required contributions are based on actuarial investigation and valuation in accordance with IC 5-10.2. The funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to fund the pension benefits when they become due. PERF members are required to contribute three percent of their annual covered salary. For 2018, the primary government is required to contribute at an actuarially determined rate of 11.2 percent of annual covered payroll. The primary government’s contribution to the plan for the year ending December 31, 2018 was \$5,515,477 and was equal to the required contribution for 2018.

For 2018, the Allen County Public Library (discretely presented component unit) was required to contribute an actuarially determined rate of 11.2 percent of annual covered payroll. The Library’s contribution to the plan for the year ending December 31, 2018 was \$1,099,321.

Actuarial Assumptions

There were changes in assumptions for the June 30, 2018 actuarial valuation.

The actuarial assumptions used in the June 30, 2018 valuation of the Public Employee’s Retirement Fund were adopted by the INPRS Board in April, 2015. The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	2.5% to 4.25%
Cost-of-living increases	1.00%

Changes in assumptions: The COLA assumption was changed due to passage of Senate Enrolled Act No. 373. In lieu of a 1% COLA occurring beginning on January 1, 2010, the Plan now assumes that the COLA will be replaced by a 13th check for 2020 and 2021. The COLA assumption thereafter would be 0.4% beginning on January 1, 2022, changing to 0.5% beginning on January 1, 2034, and ultimately 0.6% beginning on January 1, 2039.

In 2017, two mortality tables, healthy and disabled, were utilized. Additionally, a load on final average salary of \$400 to reflect unused sick leave accumulated at termination of employment for active and inactive vested members was added. An assumption study was performed in April 2015, and the key assumptions are as follows: Inflation of 2.25%; Future salary increases range from 2.50% to 4.25%; the mortality tables for healthy members assumes the RP-2014 Total Data Set Mortality Tables, with Social Security generational improvements from 2006 based on the Social Security Administration’s 2014 Trustee Report. Disabled members assumes the RP-2014 Disabled Mortality Tables, with Social Security generational improvements from 2006 based on the Social Security Administration’s 2014 Trustee Report.

A change in an employer's proportionate share represents the change as of the current year measurement date versus the prior year measurement date, and is amortized over the average expected remaining service lives of the plan.

The difference between an employer's contributions and the employer's proportionate share of the collective contributions is amortized over the average expected remaining service lives of the plan.

The long term return expectation for the INPRS defined benefit retirement plans has been determined by using a building block approach and assumes a time horizon, as defined in the INPRS Investment Policy Statement. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate, and adding the expected return from rebalancing uncorrelated asset classes. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized below:

	Target Allocation (%)	Long Term Expected Real Rate of Return (%)
Public Equity	22.0%	19.5% to 24.5%
Private Equity	14.0	10.0 to 18.0
Fixed Income - Ex Inflation Linked	20.0	17.0 to 23.0
Fixed Income - Inflation Linked	7.0	4.0 to 10.0
Commodities	8.0	6.0 to 10.0
Real Estate	7.0	3.5 to 10.5
Absolute Return	10.0	6.0 to 14.0
Risk Parity	12.0	7.0 to 17.0
Total	<u>100.0</u>	

Discount Rate

The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers would be, at a minimum, made at the actuarially determined required rates computed in accordance with the current funding policy adopted by the INPRS Board. Projected inflows from investment earnings were calculated using the long term assumed investment rate of 6.75 percent. Based on those assumptions, each defined benefit pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability for each plan.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the net pension liability of the County (primary government) and the Allen County Public Library (discretely presented component unit), calculated using the discount rate of 6.75 percent, as well as what their respective net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75 percent) or 1-percentage point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
County's proportionate share of the net pension liability	\$ 52,349,839	\$ 33,255,714	\$ 17,333,294
Library's proportionate share of the net pension liability	\$ 10,416,921	\$ 6,617,444	\$ 3,449,095

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of December 31, 2018, the primary government recorded a pension liability of \$33,255,714 for their proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The primary government's proportion of the net pension liability was based on wages reported by employers relative to the collective wages of the plan. At June 30, 2018, the primary government's proportion was .0097896 percent, which was a decrease of .0005544 from its proportion measured as of June 30, 2017.

As of December 31, 2018, the Allen County Public Library (discretely presented component unit) reported a liability of \$6,617,444 for their proportionate share of the net pension liability. At June 30, 2018, the Library's portion was .0019480 percent, which was a decrease of .0000267 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the primary government recognized pension expense of \$3,453,632. At June 30, 2018, the primary government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 434,920	\$ 2,270
Net difference between projected and actual investment earnings on pension plan investments	984,904	-
Change of assumptions	79,233	5,339,667
Changes in proportion and differences between employer contributions and proportionate share of contributions	296,003	1,934,605
Employer contributions subsequent to the measurement date	<u>2,718,820</u>	<u>-</u>
Total	<u>\$ 4,513,880</u>	<u>\$ 7,276,542</u>

The primary government reported \$2,718,820 as deferred outflows of resources related to pensions resulting from the primary government's contributions subsequent to the measurement date that will be recognized as a reduction of net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	
2019	\$ 14,193
2020	(1,917,750)
2021	(2,988,954)
2022	(588,971)
2023	-
Thereafter	-
Total	<u>\$ (5,481,482)</u>

For the year ended June 30, 2018, the Allen County Public Library (discretely presented component unit) recognized pension expense of \$1,037,575. At June 30, 2018, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 86,543	\$ 452
Net difference between projected and actual investment investment earnings on pension plan investments	195,983	-
Change of assumptions	15,766	1,062,523
Changes in proportion and differences between employer contributions and proportionate share of contributions	15,361	231,848
Employer contributions subsequent to the measurement date	<u>540,416</u>	<u>-</u>
	<u>\$ 854,069</u>	<u>\$ 1,294,823</u>

The Allen County Public Library (discretely presented component unit) reported \$540,416 as deferred outflows of resources related to pensions resulting from Library contributions subsequent to the measurement date that will be recognized as a reduction of their net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30		
2019	\$	(27,866)
2020		(316,588)
2021		(519,517)
2022		(117,199)
2023		-
Thereafter		<u>-</u>
Total	\$	<u>(981,170)</u>

Pension Plan Fiduciary Net Position

The pension plan's fiduciary net position has been determined on the same basis of accounting used by the pension plan. Detailed information about the pension plan's fiduciary net position is available in the separately issued INPRS financial report, which is available online at <http://www.inprs.in.gov> or may be obtained by contacting:

Indiana Public Retirement System
One North Capitol Avenue, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Benefit Payment Policies

Pension, disability, special death benefits, and distributions of contributions and interest are recognized when due and payable to members or beneficiaries. Benefits are paid once the retirement or survivor applications have been processed and approved. Distributions of contributions and interest are refunds from non-vested inactive members' annuity savings accounts. These distributions may be requested by members or automatically distributed by the fund when certain criteria are met.

Valuation of Pension Plan Investments

Investments are generally reported at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.

Short-term investments consist primarily of cash, money market funds, certificates of deposits and fixed income instruments with maturities of less than one year. Short-term investments are generally reported using cost-based measures, which approximates fair value.

Fixed income securities consist primarily of the U.S. government, U.S. government-sponsored agencies, publicly traded debt and commingled investment debt instruments. Equity securities consist primarily of domestic and international stocks in addition to commingled equity instruments. Fixed income and equity securities are generally valued based on published market prices and quotations from national security exchanges and security pricing services. Securities that are not traded on a national security exchange are valued using modeling techniques that include market observable inputs. Commingled funds are valued using the net asset value (NAV) of the entity.

Alternative investments include limited partnership interests in private market, absolute return, real estate and risk parity investment strategies. Publicly traded alternative investments are valued based on quoted market prices. In the absence of readily determinable public fair values, alternative investments are valued using current estimates of fair value obtained from the general partner or investment manager. Holdings are generally valued by a general partner or investment manager on a quarterly or semi-annual basis. Valuation assumptions are based upon the nature of the investment and the underlying business. Additionally, valuation techniques will vary by investment type and involve a certain degree of expert judgement. Alternative investments, such as investments in private market or real estate, are generally considered to be illiquid long-term investments. Due to the inherent uncertainty that exists in the valuation of alternative investments, the realized value upon the sale of an asset may differ significantly from the fair value.

Derivative instruments are marked to market daily with changes in fair value recognized as part of investments and investment income.

Fully benefit-responsive synthetic guaranteed investment contracts are reported at contract value.

B. Single-Employer Defined Benefit Pension Plans

1. County Police Retirement Plan

Plan Description

The Allen County Police Retirement Plan (Plan) is a single-employer defined benefit pension plan established to provide retirement, termination/severance, disability, and survivor benefits for a person employed by the Allen County Police Department (Employer) as a County Policeman, Sheriff, or Deputy Sheriff with full police power (Employee), as such terms are used in Indiana Code. Indiana Code 36-8-10-12 grants the authority to the Employer and a trustee to establish and amend the benefit terms to the Plan with approval of the county fiscal body. The Plan was established on January 1, 1965 and is administered by the Committee. The composition of the Committee, according to the Plan legal document, shall be the Sheriff and the Merit Board (the Merit Board, per IC 36-8-10-3, consists of five (5) members, three (3) members appointed by the Sheriff, and two (2) members elected by a majority vote of the members of the county police force).

At December 31, 2018, Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	95
Inactive plan members or beneficiaries entitled to but not yet receiving benefits	8
Active plan members	<u>130</u>
Total	<u><u>233</u></u>

Benefits Provided

The Plan provides that the monthly retirement benefit shall be a pension payable for the longer of 120 months or the member's lifetime equal to two and one-half percent (2-1/2%) of the member's average monthly wage received during the highest paid sixty (60) calendar months before retirement (such calendar months must be consecutive) plus one dollar (\$1.00); this sum multiplied by the member's years of credited service up to twenty (20) years; plus an additional two percent (2%) of the member's average monthly wage, as outlined above, multiplied by the member's years of credited service in excess of twenty (20) years up to an additional twelve (12) years. Members are eligible to retire as of normal retirement for an unreduced benefit upon attainment of age fifty-five (55) and completion of at least twenty (20) years of credited service, or age sixty (60).

A member who continues employment beyond his normal retirement age shall be eligible for a late retirement benefit upon actual retirement equal to the member's benefit earned in accordance to the normal retirement formula with credit given for subsequent service (provided that the thirty-two (32) year credited service maximum shall not be exceeded in computing the benefit).

The severance benefit payable to a member prior to completion of five (5) years of credited service or attainment of age forty-five (45) is a lump sum payment of the net amount of contributions (including interest) plus the amount transferred by the member for the purchase of credited service. After completion of five (5) years of credit service or attainment of age forty-five (45), a member may elect to receive a lump sum, as outlined above, or may leave the contributions in the plan and receive one hundred percent (100%) of the member portion of the accrued benefit deferred until his normal retirement date. Additionally, a monthly benefit shall be payable equal to the amount earned under the normal retirement benefit formula, using credited service as of his date of severance, reduced by the member portion of the accrued benefit, multiplied by the vesting factor outlined in the plan document with respect to years of vesting service or age commencing on the member's normal retirement date.

If a member separates employment due to disability, he may elect to receive a lump sum payment of the net amount of contributions (including interest) plus the amount transferred by the member for the purchase of credited service, reducing the benefit that shall be payable from the Supplemental Benefit Plan.

In the event a married or unmarried member who does not have a 100% vested interest dies as a result of non-line of duty activity prior to reaching his normal retirement date, the designated beneficiary shall be entitled to receive a death benefit which shall be a lump sum equal to his net amount of contributions (including interest) plus the amount transferred by the member for the purchase of credited service.

In the event a married or unmarried member who has a 100% vested interest dies as a result of non-line of duty or line of duty activity prior to reaching his normal retirement date, the designated beneficiary shall be entitled to receive a death benefit which shall be a lump sum equal to his net amount of contributions (including interest), reducing the benefit payable that shall be payable from the Supplemental Benefit Trust.

In the event an unmarried member, or a married member who has designated a beneficiary other than his spouse, dies after attaining his normal retirement date but prior to the commencement of any benefit from the Plan, the designated beneficiary shall receive 120 monthly payment equal to the amount of the pension the participant would have received if payments had commenced on the date of his death.

In the event a married member, who has designated his spouse as his beneficiary, dies after attaining his normal retirement date but prior to the commencement of any benefit from the Plan, the surviving spouse shall receive 100% of the participant's accrued benefit as a monthly annuity payable for their remaining lifetime.

Contributions

The Employer intends to contribute to the Plan each year such amounts as may be required to operate the Plan on a sound actuarial basis. The minimum annual contribution by the department must be sufficient, as determined by the pension engineers, to prevent deterioration in the actuarial status of the trust fund during the year. According to IC 36-8-10-12(e), if the department fails to make minimum contributions for three (3) successive years, the pension trust terminates and the trust fund shall be liquidated. For the year ending December 31, 2018, the mandatory member contribution rate (per the Plan's legal document) was 3.00% of annual pay and the actuarially determined Employer's contribution rate was 26.9% of annual payroll.

Investment Policy

The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board (per Plan legal document) by a majority vote of its members. To maintain compliance with the Investment Policy Statement, the board retains the ability to implement changes in asset allocation. This will be accomplished by the direction of Fund cash flows to various asset classes and/or the reallocation of funds among asset categories. At its option, the Board may initiate a formal asset allocation study every three to five years to aid it in its asset allocation discussions and decisions. The Board desires the portfolios to be fully invested. Cash (or its equivalents) are not deemed a strategic asset of the overall Fund. The Board has revised the asset allocation policy on November 3, 2016.

<u>Asset Class</u>	<u>Target Allocation Percentage</u>
Domestic Large Stocks	25
Domestic Small Stocks	15
High Yield Bonds	5
Dev. International Stocks	10
Emerging Market Stocks	5
Fixed Income-Core	23
Fixed Income-Short Term	5
High Yield Fixed Income	7
Cash & Equivalents	5
Total	100

Rate of Return

For the year ended December 31, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan expense was (4.30) percent. The money-weighted rate of return expresses the investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deferred Retirement Option Program

The Deferred Retirement Option Program (DROP) for the Plan was established on July 1, 2011 pursuant to the Plan's legal document and is governed by the Employer and a trustee. Members of the Plan that are eligible to retire with an unreduced benefit may elect to accumulate a DROP benefit while continuing to work. At the time of their election, the member executes an irrevocable election to retire on a DROP retirement date and remain in active service, but the member does not contribute to the fund during the DROP period.

A member who has attained age fifty-five (55) and completed at least twenty (20) years of service or attained age sixty (60) may irrevocably elect to enter the DROP for a period not longer than three (3) years and shall not extend beyond the date the member is credited with thirty-two (32) years of service. From the date the member enters the DROP, he will not be

credited with any additional years of service. The member's DROP frozen benefit will be equal to the monthly pension benefit calculated under the standard benefit formula based upon the member's salary and years of credited service as of the DROP entry date. Upon actual severance of employment by retirement at any time after the DROP entry date, the member will receive their DROP benefit accumulation in the available form/option elected by the member in addition to the DROP frozen benefit to be paid as a monthly annuity. As of December 31, 2018, the balance of the amounts held by the plan pursuant to the DROP is \$218,011.

Net Pension Liability of the Plan

The components of the net pension liability of the Plan at December 31, 2018 were as follows:

Total pension liability	\$ 63,631,456
Plan fiduciary net position	<u>(48,684,875)</u>
Plan's net pension liability	<u>\$ 14,946,581</u>
Plan fiduciary net position as a percentage of the total pension liability	76.51%

Pension Expense of the Plan

Pension expense of \$3,480,411 must be recognized for the fiscal year ending December 31, 2018.

Significant Actuarial Assumptions

Measurement Date	December 31, 2018
Valuation Date Assets	December 31, 2018
Liabilities	December 31, 2018 - Actual member census data as of December 31, 2018 was used in the valuation.
Inflation Rate	3.00% per annum
Future Salary Increases	4.00% per annum (3.00% increases due to inflation and 1.00% due to merit/seniority.)
Investment Rate of Return	6.75% per annum, net of pension plan investment expenses, including inflation
Cost of Living Increase	Not Applicable
Mortality Assumption	RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Projection Scale MP-2018 (separate employee and annuitant tables and male and female tables)

Discount Rate

The discount rate used to measure the total pension liability was 6.75% as of December 31, 2018, and is equal to the long-term expected return on plan investments. The projection cash flows used to determine the discount rate assumed that employer contributions would be made at the actuarially calculated rate computed in accordance with IC 36-8-10-12(e) to prevent the deterioration in the actuarial status of the trust. The future contribution assumption was based upon the review of recent Employer contribution history compared to the corresponding actuarially determined contributions. Based on this assumption, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Allen County Police Retirement Plan, calculated using the discount rate of 6.75%, as well as what the Allen County Police Retirement Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Total Pension Liability	\$ 71,082,223	\$ 63,631,456	\$ 57,366,803
Plan Fiduciary Net Position	48,684,875	48,684,875	48,684,875
Net Pension Liability	<u>\$ 22,397,348</u>	<u>\$ 14,946,581</u>	<u>\$ 8,681,928</u>

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2018, the deferred outflows/(inflows) of resources based on obligations for the plan are as follows:

	Initial Balance	Initial Amortization Period	Annual Recognition	December 31, 2018 Balance
Liability experience losses/(gains):				
Base for year ending December 31, 2018	\$ 321,820	5.216	\$ 61,699	\$ 260,121
Base for year ending December 31, 2017	1,212,624	5.157	235,141	742,342
Base for year ending December 31, 2016	227,812	5.243	43,451	97,459
Base for year ending December 31, 2015	108,503	5.157	21,040	24,343
Base for year ending December 31, 2014	(430,349)	5.322	(80,862)	(26,039)
Changes in assumptions:				
Base for year ending December 31, 2018	\$ (143,815)	5.216	\$ (27,572)	\$ (116,243)
Base for year ending December 31, 2017	819,710	5.157	158,951	501,808
Base for year ending December 31, 2016	(544,042)	5.243	(103,765)	(232,747)
Base for year ending December 31, 2015	732,983	5.157	142,134	164,447
Base for year ending December 31, 2014	1,239,380	5.322	232,879	74,985
Investment losses/(gains):				
Base for year ending December 31, 2018	\$ 5,640,467	5.000	\$ 1,128,093	\$ 4,512,374
Base for year ending December 31, 2017	(2,859,279)	5.000	(571,856)	(1,715,567)
Base for year ending December 31, 2016	(947,387)	5.000	(189,477)	(378,956)
Base for year ending December 31, 2015	3,587,780	5.000	717,556	717,556
Base for year ending December 31, 2014	266,954	5.000	53,390	-
			<u>\$ 1,820,802</u>	<u>\$ 4,625,883</u>

The balances as of December 31, 2018 of the deferred outflows/(inflows) of resources will be recognized in pension expense as follows:

Fiscal Year End	Amortization
Dec. 31, 2019	\$ 1,664,341
Dec. 31, 2020	760,279
Dec. 31, 2021	969,797
Dec. 31, 2022	1,224,096
Dec. 31, 2023	7,370
Thereafter	-

- Amorization periods: The changes in total pension liability due to liability experience losses/(gains) and changes in assumptions for the most current year have been amortized over 5.216 years, the average remaining service of all members with any liability in the plan as of January 1, 2018. The change in net pension liability due to investment losses/(gains) has been amortized over 5.0 years as prescribed.
- Assumption changes: The changes in assumptions for base year ending December 31, 2018 reflect the change from the use of the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee and annuitant tables and male and female tables) to the RP-2014 Adjusted to 2006 Total Dataset mortality with Two Dimensional Generational Mortality Improvement Scale MP-2018 (separate employee and annuitant tables and male and female tables). The changes in assumptions for base year ending December 31, 2017 reflect the change from the use of the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee and annuitant tables and male and female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee and annuitant tables and male and female tables). The changes in assumptions for base year ending December 31, 2016 reflect the change from the use of the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2015 (separate employee and annuitant tables and male and female tables) to the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee and annuitant tables and male and female tables). The changes in assumptions for base year ending December 31, 2015 reflect the change from the use of the 2015 IRS Combined Morality Tables for Small Plans (separate male and female tables) as prescribed for use in corporate valuations to the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2015 (separate employee and annuitant tables and male and female tables). The changes in assumptions for base year ending December 31, 2014 reflect the change from a discount rate and salary scale of 7.00% and 4.50% to a discount rate and salary scale of 6.75% and 4.00%.

2. County Police Benefit Plan

Plan Description

The Allen County Police Benefit Plan (Plan) is a single-employer defined benefit pension plan established to provide disability, death, and survivor/dependent benefits for a person employed by the Allen County Police Department (Employer) as a County Policeman, Sheriff, or Deputy Sheriff with full police power (Employee), as such terms are used in Indiana Code. Indiana Code 36-8-10 Sections 14, 15, 16 and 17 grant the authority to the Employer and a trustee to establish and amend the benefit terms to the Plan with approval of the county fiscal body. The Plan was established on January 1, 1965 and is administered by the Committee. The composition of the Committee, according to the Plan's legal document, shall be the Sheriff and the Merit Board (the Merit Board, per IC 36-8-10-3, consists of five (5) members, three (3) members appointed by the Sheriff, and two (2) members elected by a majority vote of the members of the county police force).

At December 31, 2018, Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	6
Inactive plan members or beneficiaries entitled to but not yet receiving benefits	-
Active plan members	<u>130</u>
Total	<u>136</u>

Benefits Provided

If a member becomes disabled after attainment of age forty (45) and completion of 5 years of credited service, the Plan shall provide a monthly benefit payable for life or until recovery from the disability. The amount of the monthly benefit shall be equal to the accrued retirement benefit or the employer portion of the accrued benefit if employee contributions plus interest are withdrawn, payable at normal retirement date. The participant may elect to begin receiving the actuarial equivalent of this benefit on his disability date.

In the event a married member who does not have a 100% vested interest dies as a result of non-line of duty activity prior to reaching his normal retirement date, there shall be payable a

monthly benefit of one thousand dollars (\$1,000) to such member's surviving spouse for the spouse's remaining lifetime.

In the event a married member who has a 100% vested interest dies as a result of non-line of duty or line of duty activity prior to reaching his normal retirement date, there shall be payable a monthly benefit equal to the greater of one thousand dollars (\$1,000) or seventy-five percent (75%) of the member's accrued monthly benefit earned as of the date of the member's death, adjusted to reflect any withdrawal of mandatory contributions plus interest, if applicable, to such member's surviving spouse for the spouse's remaining lifetime.

In the event an unmarried member who has a 100% vested interest dies as a result of non-line of duty or line of duty activity prior to reaching his normal retirement date, there shall be payable a monthly benefit equal to seventy-five percent (75%) of the member's accrued monthly benefit earned as of the date of the member's death, adjusted to reflect any withdrawal of mandatory contributions plus interest, if applicable, to such member's designated beneficiary as a ten (10) year period certain only benefit.

Contributions

The Employer intends to contribute to the Plan each year such amounts as may be required to operate the Plan on a sound actuarial basis. The minimum annual contribution by the department must be sufficient, as determined by the pension engineers, to prevent deterioration in the actuarial status of the trust fund during the year. According to IC 36-8-10-12(e), if the department fails to make minimum contributions for three (3) successive years, the pension trust terminates and the trust fund shall be liquidated. For the year ending December 31, 2018, the actuarially determined Employer's contribution rate was 1.1% of annual payroll.

Investment Policy

The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board (per Plan legal document) by a majority vote of its members. To maintain compliance with the Investment Policy Statement, the Board retains the ability to implement changes in asset allocation. This will be accomplished by the direction of Fund cash flows to various asset classes and/or the reallocation of funds among asset categories. At its option, the Board may initiate a formal asset allocation study every three to five years to aid it in its asset allocation discussions and decisions. The Board desires the portfolios to be fully invested. Cash (or its equivalents) are not deemed a strategic asset of the overall Fund. The Board has revised the asset allocation policy on November 3, 2016.

Asset Class	Target Allocation Percentage
Domestic Large Stocks	25
Domestic Small Stocks	15
High Yield Bonds	5
Dev. International Stocks	10
Emerging Market Stocks	5
Fixed Income-Core	23
Fixed Income-Short Term	5
High Yield Fixed Income	7
Cash & Equivalents	5
Total	100

Rate of Return

For the year ended December 31, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan expense was (4.24) percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability of the Plan

The components of the net pension liability of the Plan at December 31, 2018 were as follows:

Total pension liability	\$2,305,658
Plan fiduciary net position	<u>(2,003,914)</u>
Plan's net pension liability	<u>\$ 301,744</u>
Plan fiduciary net position as a percentage of the total pension liability	86.91%

Pension Expense of the Plan

Pension expense of \$188,217 must be recognized for the fiscal year ending December 31, 2018.

Significant Actuarial Assumptions

Measurement Date	December 31, 2018
Valuation Date Assets	December 31, 2018
Liabilities	December 31, 2018 - Actual member census data as of December 31, 2018 was used in the valuation.
Inflation Rate	3.00% per annum
Future Salary Increases	4.00% per annum (3.00% increases due to inflation and 1.00% due to merit/seniority.)
Investment Rate of Return	6.75% per annum, net of pension plan investment expenses, including inflation
Cost of Living Increase	Not Applicable
Mortality Assumption	RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Projection Scale MP-2018 (separate employee and annuitant tables and male and female tables)
Line of Duty Death Assumption	10% of active participant deaths are assumed to occur in line of duty

Discount Rate

The discount rate used to measure the total pension liability was 6.75% as of December 31, 2018, and is equal to the long-term expected return on plan investments. The projection cash flows used to determine the discount rate assumed that employer contributions would be made at the actuarially calculated rate computed in accordance with IC 36-8-10-12(e) to prevent the deterioration in the actuarial status of the trust. The future contribution assumption was based upon the review of recent Employer contribution history compared to the corresponding actuarially determined contributions. Based on this assumption, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Allen County Police Benefit Plan, calculated using the discount rate of 6.75%, as well as what the Allen County Police Benefit Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Total Pension Liability	\$ 2,602,292	\$ 2,305,658	\$ 2,057,577
Plan Fiduciary Net Position	<u>2,003,914</u>	<u>2,003,914</u>	<u>2,003,914</u>
Net Pension Liability (Asset)	<u>\$ 598,378</u>	<u>\$ 301,744</u>	<u>\$ 53,663</u>

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2018, the deferred outflows/(inflows) of resources based on obligations for the Plan are as follows:

	<u>Initial Balance</u>	<u>Initial Amortization Period</u>	<u>Annual Recognition</u>	<u>December 31, 2017 Balance</u>
Liability experience losses/(gains):				
Base for year ending December 31, 2018	\$ (132,531)	8.963	\$ (14,786)	\$ (117,745)
Base for year ending December 31, 2017	234,333	8.897	26,338	181,657
Base for year ending December 31, 2016	(110,212)	8.982	(12,270)	(73,402)
Base for year ending December 31, 2015	(142,295)	8.846	(16,086)	(77,951)
Base for year ending December 31, 2014	83,472	9.086	9,187	37,537
Changes in assumptions:				
Base for year ending December 31, 2018	\$ 5,109	8.963	\$ 570	\$ 4,539
Base for year ending December 31, 2017	(9,204)	8.897	(1,035)	(7,134)
Base for year ending December 31, 2016	(2,828)	8.982	(315)	(1,883)
Base for year ending December 31, 2015	63,730	8.846	7,204	34,914
Base for year ending December 31, 2014	48,929	9.086	5,385	22,004
Investment losses/(gains):				
Base for year ending December 31, 2018	\$ 226,981	5.000	\$ 45,396	\$ 181,585
Base for year ending December 31, 2017	(115,095)	5.000	(23,019)	(69,057)
Base for year ending December 31, 2016	(29,592)	5.000	(5,918)	(11,838)
Base for year ending December 31, 2015	152,520	5.000	30,504	30,504
Base for year ending December 31, 2014	11,728	5.000	2,344	-
			<u>\$ 53,499</u>	<u>\$ 133,730</u>

The balances as of December 31, 2018 of the deferred outflows/(inflows) of resources will be recognized in pension expense as follows:

<u>Fiscal Year End</u>	<u>Amortization</u>
Dec. 31, 2019	\$ 51,155
Dec. 31, 2020	20,649
Dec. 31, 2021	26,569
Dec. 31, 2022	49,589
Dec. 31, 2023	(7,754)
Thereafter	(6,478)

Amortization periods: The changes in total pension liability due to liability experience losses/(gains) and changes in assumptions for the most current year have been amortized over 8.963 years, the average remaining service of all members with any liability in the plan as of January 1, 2018. The change in net pension liability due to investment losses/(gains) has been amortized over 5.0 years as prescribed.

Assumption changes: The changes in assumptions for base year ending December 31, 2018 reflect the change from the use of the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee and annuitant tables and male and female tables) to the RP-2014 Adjusted to 2006 Total Dataset mortality with Two Dimensional Generational Mortality Improvement Scale MP-2018 (separate employee and annuitant tables and male and female tables). The changes in assumptions for base year ending December 31, 2017 reflect the change from the use of the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee and annuitant tables and male and female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee and annuitant tables and male and female tables). The changes in assumptions for base year ending December 31, 2016 reflect the change from the use of the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2015 (separate employee and annuitant tables and male and female tables) to the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee and annuitant tables and male and female tables). The changes in assumptions for base year ending December 31, 2015 reflect the change from the use of the 2015 IRS Combined Morality Tables for Small Plans (separate male and female tables) as prescribed for use in corporate valuations to the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2015 (separate employee and annuitant tables and male and female tables). The changes in assumptions for base year ending December 31, 2014 reflect the change from a discount rate and salary scale of 7.00% and 4.50% to a discount rate and salary scale of 6.75% and 4.00%.

3. Financial Statements for Defined Benefit Plans

STATEMENT OF FIDUCIARY NET POSITION

	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Assets		
Cash and cash equivalents	\$ 4,219,948	\$ 206,148
Receivables:		
County contributions	-	-
Employee contributions	19,445	-
Accrued interest and dividends	<u>6,608</u>	<u>344</u>
Total receivables	26,053	344
Investments:		
Fixed income securities	19,345,057	759,391
Domestic and foreign equities	<u>25,093,818</u>	<u>1,038,031</u>
Total investments	<u>44,438,875</u>	<u>1,797,422</u>
Total Assets	<u><u>48,684,876</u></u>	<u><u>2,003,914</u></u>
Liabilities		
Payables:		
Net benefits due and unpaid/(overpaid)	-	-
Transfers out of trust	-	-
Other	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Net position restricted for Pensions	<u><u>\$ 48,684,876</u></u>	<u><u>\$ 2,003,914</u></u>

3. Financial Statements for Defined Benefit Plans

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Additions		
Contributions:		
Employer	\$ 2,230,101	\$ 81,356
Employee	<u>251,858</u>	<u>-</u>
Total contributions	2,481,959	81,356
Investment Income:		
Interest and Dividends	1,311,036	52,626
Net decrease in fair value of investments	(3,502,849)	(138,995)
Less investment expense	<u>-</u>	<u>-</u>
Net investment income	(2,191,813)	(86,369)
Total additions	<u>290,146</u>	<u>(5,013)</u>
Deductions		
Benefit payments (including refunds of employee contributions)	2,866,888	64,661
Administrative expense	<u>86,476</u>	<u>1,146</u>
Total deductions	2,953,364	65,807
Net increase in Net Pension	<u>(2,663,218)</u>	<u>(70,820)</u>
Net Position Restricted for Pensions		
Beginning of year	<u>51,348,095</u>	<u>2,074,733</u>
End of year	<u>\$ 48,684,877</u>	<u>\$ 2,003,913</u>

ALLEN COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS
Last 10 Years*

County Police Retirement Plan

	2018	2017	2016	2015	2014
Total Pension liability					
Service Cost	\$ 1,177,687	\$ 1,023,466	\$ 979,124	\$ 902,114	\$ 901,082
Interest	4,095,244	3,810,038	3,704,007	3,533,405	3,489,167
Changes in plan provisions	-	18,385	-	-	-
Difference between expected and actual experience	321,820	1,212,624	227,812	108,503	(430,349)
Change in assumptions	(143,815)	819,710	(544,042)	732,983	1,239,380
Benefit payments	(2,862,731)	(2,754,592)	(2,941,827)	(2,690,363)	(2,708,792)
Net change in Total Pension Liability	2,588,205	4,129,631	1,425,074	2,586,642	2,490,488
Total pension liability - beginning of year	61,043,251	56,913,620	55,488,546	52,901,904	50,411,416
Total pension liability - end of year (1)	\$ 63,631,456	\$ 61,043,251	\$ 56,913,620	\$ 55,488,546	\$ 52,901,904
Plan fiduciary net position					
County contributions	\$ 2,230,101	\$ 2,093,845	\$ 1,940,126	\$ 1,913,674	\$ 1,880,580
Employee contributions	251,144	225,547	236,520	196,306	186,665
Net transfers into (out of) trust	-	(64,719)	-	(13,964)	-
Net investment income	(2,191,813)	5,940,799	3,817,637	(623,338)	2,669,670
Benefit payments	(2,862,731)	(2,754,592)	(2,941,827)	(2,690,363)	(2,708,792)
Administrative expenses	(86,476)	(106,541)	(95,041)	(87,552)	(104,620)
Other	-	64,719	-	13,964	-
Net change in Plan Fiduciary Net Position	(2,659,775)	5,399,058	2,957,415	(1,291,273)	1,923,503
Plan fiduciary net position - beginning of year	51,344,650	45,945,592	42,988,177	44,279,450	42,355,947
Plan fiduciary net position - end of year (2)	\$ 48,684,875	\$ 51,344,650	\$ 45,945,592	\$ 42,988,177	\$ 44,279,450
Net Pension Liability (Asset) - End of Year (1) - (2)	\$ 14,946,581	\$ 9,698,601	\$ 10,968,028	\$ 12,500,369	\$ 8,622,454
Plan fiduciary net position as a percentage of the total pension liability	76.51%	84.11%	80.73%	77.47%	83.70%
Covered-employee payroll	8,777,206	8,424,630	7,311,096	6,869,667	6,456,147
Net pension liability as a percentage of covered-employee payroll	170.29%	115.12%	150.02%	181.96%	133.55%

Notes to Schedule:

*Information presented for the years information is available

ALLEN COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS
Last 10 Years*

County Police Benefit Plan

	2018	2017	2016	2015	2014
Total pension liability					
Service Cost	\$ 118,463	\$ 87,624	\$ 83,300	\$ 73,017	\$ 54,354
Interest	155,722	127,583	125,214	121,101	108,193
Changes in plan provisions	-	10,367	-	-	-
Difference between expected and actual experience	(132,531)	234,333	(110,212)	(142,295)	83,472
Change in assumptions	5,109	(9,204)	(2,828)	63,730	48,929
Benefit payments	(64,661)	(64,661)	(64,781)	(65,021)	(65,291)
Net change in Total Pension Liability	82,102	386,042	30,693	50,532	229,657
Total pension liability - beginning of year	2,223,556	1,837,514	1,806,821	1,756,289	1,526,632
Total pension liability - end of year (1)	\$ 2,305,658	\$ 2,223,556	\$ 1,837,514	\$ 1,806,821	\$ 1,756,289
Plan fiduciary net position					
County contributions	\$ 81,356	\$ 86,292	\$ 93,510	\$ 55,854	\$ 70,445
Employee contributions	N/A	N/A	N/A	N/A	N/A
Net transfers into (out of) trust	-	-	-	-	-
Net investment income	(86,368)	238,410	141,729	(38,491)	99,777
Benefit payments	(64,661)	(64,661)	(64,781)	(65,021)	(65,291)
Administrative expenses	(1,146)	(1,062)	(947)	(843)	(703)
Other	-	-	-	-	-
Net change in Plan Fiduciary Net Position	(70,819)	258,979	169,511	(48,501)	104,228
Plan fiduciary net position - beginning of year	2,074,733	1,815,754	1,646,243	1,694,744	1,590,516
Plan fiduciary net position - end of year (2)	\$ 2,003,914	\$ 2,074,733	\$ 1,815,754	\$ 1,646,243	\$ 1,694,744
Net Pension Liability (Asset) - End of Year (1) - (2)	\$ 301,744	\$ 148,823	\$ 21,760	\$ 160,578	\$ 61,545
Plan fiduciary net position as a percentage of the total pension liability	86.91%	93.31%	98.82%	91.11%	96.50%
Covered-employee payroll	8,777,206	8,424,630	7,311,096	6,869,667	6,456,147
Net pension liability as a percentage of covered-employee payroll	3.44%	1.77%	0.30%	2.34%	0.95%

Notes to Schedule:

*Information presented for the years information is available

ALLEN COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
Last 10 Years*

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County Police Retirement Plan					
Actuarially determined contribution**	\$ 1,968,441	\$ 1,940,644	\$ 1,793,068	\$ 1,770,122	\$ 1,744,741
County contributions recognized	<u>2,230,101</u>	<u>2,093,845</u>	<u>1,940,126</u>	<u>1,913,674</u>	<u>1,880,580</u>
Contribution deficiency (excess)	<u>\$ (261,660)</u>	<u>\$ (153,201)</u>	<u>\$ (147,058)</u>	<u>\$ (143,552)</u>	<u>\$ (135,839)</u>
Covered - employee payroll	\$ 8,424,630	\$ 7,311,096	\$ 6,869,667	\$ 6,456,147	\$ 6,309,482
Contributions recognized as a percentage of covered-employee payroll	<u>26.47%</u>	<u>28.64%</u>	<u>28.24%</u>	<u>29.64%</u>	<u>29.81%</u>

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
County Police Retirement Plan				
Actuarially determined contribution**	\$ 1,699,803	\$ 1,593,248	\$ 1,719,383	\$ 1,712,696
County contributions recognized	<u>1,832,170</u>	<u>1,723,869</u>	<u>1,865,658</u>	<u>1,881,767</u>
Contribution deficiency (excess)	<u>\$ (132,367)</u>	<u>\$ (130,621)</u>	<u>\$ (146,275)</u>	<u>\$ (169,071)</u>
Covered - employee payroll	\$ 6,183,034	\$ 6,118,166	\$ 5,983,558	\$ 6,250,714
Contributions recognized as a percentage of covered-employee payroll	<u>29.63%</u>	<u>28.18%</u>	<u>31.18%</u>	<u>30.10%</u>

Notes to schedule

Valuation date:

** Actuarially determined contribution rates are calculated as of January 1, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine most current contribution rate above:

Actuarial cost method	Frozen initial liability
Amortization method	Level percentage of payroll, open
Remaining amortization period	25 years
Asset valuation method	5-Year Asset Smoothing, limited to 80% and 120% of market value
Inflation	3.0%
Salary increases	4.00% average, including inflation
Investment rate of return	6.75%
Retirement age	The later of age 55 and 20 years of service or one year from the valuation date
Mortality	RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Projection Scale MP-2016 (separate employee and annuitant tables and male and female tables)

Other Information:

None

*Schedule presented for years information available

ALLEN COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
Last 10 Years*

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County Police Benefit Plan					
Actuarially determined contribution**	\$ 81,356	\$ 86,292	\$ 93,510	\$ 55,854	\$ 70,445
County contributions recognized	<u>81,356</u>	<u>86,292</u>	<u>93,510</u>	<u>55,854</u>	<u>70,445</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered - employee payroll	\$ 8,424,630	\$ 7,311,096	\$ 6,869,667	\$ 6,456,147	\$ 6,309,482
Contributions recognized as a percentage of covered-employee payroll	<u>0.97%</u>	<u>1.18%</u>	<u>1.36%</u>	<u>0.87%</u>	<u>1.12%</u>

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
County Police Benefit Plan				
Actuarially determined contribution**	\$ 89,939	\$ 103,962	\$ 85,351	\$ 88,233
County contributions recognized	<u>89,939</u>	<u>103,962</u>	<u>85,351</u>	<u>88,233</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered - employee payroll	\$ 6,183,034	\$ 6,118,166	\$ 5,983,558	\$ 6,250,714
Contributions recognized as a percentage of covered-employee payroll	<u>1.45%</u>	<u>1.70%</u>	<u>1.43%</u>	<u>1.41%</u>

Notes to schedule

Valuation date:

** Actuarially determined contribution rates are calculated as of January 1, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine most current contribution rate above:

Actuarial cost method	Aggregate
Amortization method	Not Applicable
Remaining amortization period	Not Applicable
Asset valuation method	5-Year Asset Smoothing, limited to 80% and 120% of market value
Inflation	3.0%
Salary increases	4.00% average, including inflation
Investment rate of return	6.75%
Retirement age	The later of age 55 and 20 years of service or one year from the valuation
Mortality	RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Projection Scale MP-2016 (separate employee and annuitant tables and male and female tables)

Other Information:

None

*Schedule presented for years information available

ALLEN COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF INVESTMENT RETURNS
 Last 10 Fiscal Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County Police Retirement Plan					
Annual money-weighted rate of return	(4.30%)	13.04%	9.00%	(1.43%)	6.35%
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Annual money-weighted rate of return	14.90%	10.30%	(1.40%)	12.40%	24.90%

ALLEN COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF INVESTMENT RETURNS
 Last 10 Fiscal Years*

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County Police Benefit Plan					
Annual money-weighted rate of return	(4.24%)	13.17%	8.59%	(2.35%)	6.29%
	<u>2013</u>				
Annual money-weighted rate of return	14.80%				

*Schedule presented for the years information available.

ALLEN COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY AND RELATED RATIOS
 Last 10 Fiscal Years*

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Indiana Public Retirement System					
Proportion of the net pension liability (asset)	0.97896%	1.03440%	1.01058%	1.12838%	1.06157%
Proportionate share of the net pension liability (asset)	\$ 33,255,714	\$ 46,150,206	\$ 45,864,613	\$ 45,957,812	\$ 27,897,371
Covered payroll	\$ 49,952,345	\$ 51,318,423	\$ 48,432,812	\$ 54,047,347	\$ 51,829,153
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	66.57%	89.93%	94.70%	85.03%	53.83%
Plan fiduciary net position as a percentage of the total pension liability	78.89%	76.60%	75.30%	77.30%	84.30%

*Schedule presented for years information available

ALLEN COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF EMPLOYER CONTRIBUTIONS - INPRS (PERF)
 Last 10 Years*

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Indiana Public Retirement System					
Statutorily required contribution	\$ 5,515,477	\$ 5,518,762	\$ 5,488,388	\$ 5,685,565	\$ 5,324,298
Actual county contributions	<u>5,515,477</u>	<u>5,518,762</u>	<u>5,488,388</u>	<u>5,685,565</u>	<u>5,324,298</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered - employee payroll	\$ 49,713,002	\$ 49,069,627	\$ 49,372,626	\$ 51,114,972	\$ 52,395,423
Contributions recognized as a percentage of covered-employee payroll	<u>11.09%</u>	<u>11.25%</u>	<u>11.12%</u>	<u>11.12%</u>	<u>10.16%</u>

*Schedule presented for years information available

ALLEN COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CHANGES IN THE COUNTY'S NET OTHER POST EMPLOYMENT BENEFITS
 LIABILITY AND RELATED RATIOS
 LAST 10 YEARS *

Allen County Retiree Healthcare Plan (OPEB)	2018
Total OPEB liability	
Service Cost	\$ 341,940
Interest	391,011
Changes in benefit terms	-
Difference between expected and actual experience	(25,540)
Change in assumptions	(990,452)
Benefit payments	(493,210)
Net change in Total OPEB Liability	(776,251)
Total OPEB liability - beginning of year	11,269,168
Total OPEB liability - end of year	\$ 10,492,917
Covered-employee payroll	69,936,508
Total OPEB liability as a percentage of covered-employee payroll	15.00%

Notes to Schedule:

*Information presented for the years information is available

ALLEN COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES -
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2018

	General Fund				Rainy Day Fund			
	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final			Original	Final		
Revenues:								
Taxes:								
Property	\$ 77,360,916	\$ 77,360,916	\$ 78,414,636	\$ 1,053,720	\$ -	\$ -	\$ -	\$ -
Licenses and permits	2,130,000	2,130,000	2,687,663	557,663	-	-	-	-
Intergovernmental	11,868,414	11,868,414	13,494,916	1,626,502	-	-	-	-
Charges for services	3,506,400	3,506,400	4,051,677	545,277	-	-	-	-
Fines and forfeits	1,325,000	1,325,000	951,310	(373,690)	-	-	-	-
Other	1,730,800	1,730,800	3,088,042	1,357,242	85,000	85,000	262,791	177,791
Total revenues	97,921,530	97,921,530	102,688,244	4,766,714	85,000	85,000	262,791	177,791
Expenditures:								
Current:								
General government	43,220,442	47,161,616	44,184,140	2,977,476	-	-	-	-
Public safety	46,487,683	47,362,807	46,532,813	829,994	-	-	-	-
Highway and streets	-	-	-	-	-	-	-	-
Health and welfare	6,350,962	6,349,258	6,225,948	123,310	-	-	-	-
Culture and recreation	574,741	574,741	563,263	11,478	-	-	-	-
Economic development	-	53,144	53,143	1	-	-	-	-
Total expenditures	96,633,828	101,501,566	97,559,307	3,942,259	-	-	-	-
Other financing sources (uses):								
Transfers In	393,600	393,600	88,191	(305,409)	-	-	1,700,000	1,700,000
Transfers Out	(145,000)	(1,845,000)	(1,845,000)	-	-	-	-	-
Temporary loan proceeds	-	-	-	-	340,000	340,000	340,000	-
Repayment of temporary loan	-	-	-	-	-	-	-	-
Total other financing sources (uses)	248,600	(1,451,400)	(1,756,809)	(305,409)	340,000	340,000	2,040,000	1,700,000
Net change in fund balances	1,536,302	(5,031,436)	3,372,128	8,403,564	425,000	425,000	2,302,791	1,877,791
Fund balances - beginning	26,154,643	26,154,643	26,154,643	-	13,276,313	13,276,313	13,276,313	-
Fund balances - December 31	\$ 27,690,945	\$ 21,123,207	\$ 29,526,771	\$ 8,403,564	\$ 13,701,313	\$ 13,701,313	\$ 15,579,104	\$ 1,877,791

ALLEN COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGET/GAAP RECONCILIATION
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2018

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:

	General	Rainy Day
Net change in fund balances (budgetary basis)	\$ 3,372,128	\$ 2,302,791
Adjustments:		
To adjust revenues for accruals	3,684,602	(325,088)
To adjust expenditures for accruals	(3,386,671)	-
Net change in fund balances (GAAP basis)	\$ 3,670,059	\$ 1,977,703

Notes to Required Supplementary Information

Note 1. Budgets and Budgetary Accounting

- A. The County follows these procedures in establishing the budgetary data reflected in the budgetary comparison schedules:
1. The County Commissioners, Courts and Elected Officials submit to the County Council their proposed operating budgets for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
 2. The County is required to advertise the budget and proposed tax levy on the Indiana Department of Local Government Finance (DLGF) website and the County Council holds a public hearing to obtain taxpayer comments prior to adoption, both according to Indiana Code (IC).
 3. The County Council is required to adopt the budget by November 1st and has historically done such in October through passage of an ordinance.
 4. The Adopted budget ordinance and supporting schedules are submitted to the DLGF. The budget becomes legally enacted after receiving the DLGF certified budget order, which is required by December 31st. The budget order serves as the maximum allowable expenditures unless the County Council approves additional appropriations throughout the year. The County's maximum levy is restricted by IC, with certain adjustments and exceptions. In the instance the County proposes a budget that exceeds the available means of financing; an excess levy appeal can be made to the DLGF. If approved, the County will be allowed to increase their maximum levy accordingly.
 5. The legal level of budgetary control (the level at which expenditures may not exceed appropriations without the County Council's approval) is by object classification for all funds except for the General fund, which is by object classification within each department. The County management cannot transfer budgeted appropriations between object classifications of a budget without approval of the County Council. Any revisions that alter the total appropriations for any fund or any department of the General fund must be approved by the County Council and, if applicable, the DLGF.
 6. Formal budgetary integration is required by IC and is employed as a management control device. An annual budget was legally adopted for the following funds:
 - Major Funds:
General Fund
 - Special Revenue Funds:
Rainy Day Fund
 - Capital Projects Funds:
Local Income Tax-Economic DevelopmentApproximately 90 other Funds are included within Other Governmental Funds for which an annual budget was adopted.
 7. The County's budget process is based upon GAAP. Appropriations lapse with the expiration of the budgetary period unless encumbered by a purchased order or contract. Encumbered appropriations are carried over and added to the subsequent year's budget.

ALLEN COUNTY
COMBINING BALANCE SHEET-
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2018

<u>Assets</u>	Local Income Tax - Public Safety	County Highway	Local Road and Street	Service of Process	County Health
Cash and cash equivalents	\$ 910,306	\$ 4,224,043	\$ 1,887,625	\$ -	\$ 1,963,550
Investments	-	1,520,958	638,849	-	600,733
Receivables (net of allowances for uncollectibles):					
Interest	-	16,444	-	-	4,574
Taxes	1,072,043	106,818	-	-	136,375
Accounts	-	6,890	-	-	13,943
Special assessments	-	-	-	-	-
Intergovernmental	-	7,645	-	-	-
Interfund receivables:					
Interfund loans	-	-	161,106	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 1,982,349</u>	<u>\$ 5,882,798</u>	<u>\$ 2,687,580</u>	<u>\$ -</u>	<u>\$ 2,719,175</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 206,147	\$ 170,835	\$ -	\$ 21,388
Accrued payroll and withholdings payable	-	291,340	-	-	203,503
Interfund payables:					
Interfund loans	-	133,850	-	-	-
Total liabilities	<u>-</u>	<u>631,337</u>	<u>170,835</u>	<u>-</u>	<u>224,891</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	95,837
Unavailable revenue - license excise taxes	-	-	-	-	40,538
Unavailable revenue - income taxes	1,072,043	-	-	-	-
Total deferred inflows of resources	<u>1,072,043</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,375</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	910,306	5,251,461	2,516,745	-	2,357,909
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	<u>910,306</u>	<u>5,251,461</u>	<u>2,516,745</u>	<u>-</u>	<u>2,357,909</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,982,349</u>	<u>\$ 5,882,798</u>	<u>\$ 2,687,580</u>	<u>\$ -</u>	<u>\$ 2,719,175</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	Juvenile Detention Alternative Grant	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services	Accident Report
Cash and cash equivalents	\$ 46,224	\$ 75,671	\$ 123,775	\$ 9,707
Investments	-	26,517	-	-
Receivables (net of allowances for uncollectibles):				
Interest	-	202	-	-
Taxes	-	-	-	-
Accounts	-	15,870	17,291	2,416
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Interfund receivables:				
Interfund loans	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ 46,224	\$ 118,260	\$ 141,066	\$ 12,123
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ 13,615	\$ 1,103	\$ -
Accrued payroll and withholdings payable	-	-	25,521	-
Interfund payables:				
Interfund loans	-	-	-	-
Total liabilities	-	13,615	26,624	-
Deferred inflows of resources:				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	46,224	104,645	114,442	12,123
Committed fund balance	-	-	-	-
Assigned fund balance	-	-	-	-
Unassigned fund balance	-	-	-	-
Total fund balances	46,224	104,645	114,442	12,123
Total liabilities, deferred inflows of resources, and fund balances	\$ 46,224	\$ 118,260	\$ 141,066	\$ 12,123

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	County Surveyor's Corner Perpetuation	Firearms Training	County Extradition	Recorders Records Perpetuation	Drainage Maintenance
Cash and cash equivalents	\$ 806,172	\$ 34,469	\$ 14,720	\$ 585,745	\$ 4,510,133
Investments	-	-	-	208,027	1,516,858
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	1,584	-
Taxes	-	-	-	-	-
Accounts	26,445	-	-	80,010	-
Special assessments	-	-	-	-	24,167
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 832,617	\$ 34,469	\$ 14,720	\$ 875,366	\$ 6,051,158
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 3,554	\$ 28,468	\$ 40,629
Accrued payroll and withholdings payable	3,838	-	-	26,739	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	3,838	-	3,554	55,207	40,629
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	828,779	34,469	11,166	820,159	6,010,529
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	828,779	34,469	11,166	820,159	6,010,529
Total liabilities, deferred inflows of resources, and fund balances	\$ 832,617	\$ 34,469	\$ 14,720	\$ 875,366	\$ 6,051,158

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Jail Commissary</u>	<u>Local Health Maintenance</u>	<u>County User Fee</u>	<u>County Law Enforcement Continuing Education</u>	<u>County Corrections</u>
Cash and cash equivalents	\$ 515,712	\$ 9,364	\$ 66,900	\$ 8,747	\$ 34,239
Investments	-	6,522	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	2,960	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 515,712</u>	<u>\$ 15,886</u>	<u>\$ 69,860</u>	<u>\$ 8,747</u>	<u>\$ 34,239</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	11,307	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	-	11,307	-	-	-
 Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	-	-	-	-	-
 Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	515,712	-	69,860	8,747	34,239
Committed fund balance	-	4,579	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>515,712</u>	<u>4,579</u>	<u>69,860</u>	<u>8,747</u>	<u>34,239</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 515,712</u>	<u>\$ 15,886</u>	<u>\$ 69,860</u>	<u>\$ 8,747</u>	<u>\$ 34,239</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Community Corrections</u>	<u>Community Corrections - Home Detention</u>	<u>Redevelopment Commission</u>	<u>Hazardous Waste</u>	<u>Alcohol Abuse Deterrent Program</u>
Cash and cash equivalents	\$ 584,356	\$ 1,055,042	\$ 35,188	\$ 2,207,739	\$ 12,271
Investments	-	-	13,477	763,080	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	5,810	-
Taxes	-	-	-	-	-
Accounts	-	3,646	-	-	4,556
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 584,356</u>	<u>\$ 1,058,688</u>	<u>\$ 48,665</u>	<u>\$ 2,976,629</u>	<u>\$ 16,827</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ 63,997	\$ -	\$ 2,800	\$ -	\$ 10,697
Accrued payroll and withholdings payable	157,614	93,293	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	<u>221,611</u>	<u>93,293</u>	<u>2,800</u>	<u>-</u>	<u>10,697</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	362,745	965,395	45,865	2,976,629	6,130
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	<u>362,745</u>	<u>965,395</u>	<u>45,865</u>	<u>2,976,629</u>	<u>6,130</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 584,356</u>	<u>\$ 1,058,688</u>	<u>\$ 48,665</u>	<u>\$ 2,976,629</u>	<u>\$ 16,827</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Narcotics</u>	<u>Park and Recreation Nonreverting</u>	<u>Economic Development</u>	<u>Emergency Planning and Right to Know</u>	<u>Vehicle Title Inspection</u>
Cash and cash equivalents	\$ 56,880	\$ 484,317	\$ 234,793	\$ 246,294	\$ 9,171
Investments	-	168,845	81,137	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	1,286	618	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 56,880</u>	<u>\$ 654,448</u>	<u>\$ 316,548</u>	<u>\$ 246,294</u>	<u>\$ 9,171</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 5,859	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>5,859</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	56,880	648,589	-	246,294	9,171
Committed fund balance	-	-	316,548	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>56,880</u>	<u>648,589</u>	<u>316,548</u>	<u>246,294</u>	<u>9,171</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 56,880</u>	<u>\$ 654,448</u>	<u>\$ 316,548</u>	<u>\$ 246,294</u>	<u>\$ 9,171</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Record Check</u>	<u>Plat Book</u>	<u>County Drug Free Community</u>	<u>Supplemental Public Defender Services</u>	<u>ICJI Community Supervision</u>
Cash and cash equivalents	\$ 112,009	\$ 459,774	\$ 191,355	\$ 197,463	\$ -
Investments	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	2,952	-	12,243	4,201	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	4,808	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 114,961</u>	<u>\$ 459,774</u>	<u>\$ 203,598</u>	<u>\$ 206,472</u>	<u>\$ -</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 1,618	\$ -
Accrued payroll and withholdings payable	1,421	8,500	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	<u>1,421</u>	<u>8,500</u>	<u>-</u>	<u>1,618</u>	<u>-</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	113,540	451,274	203,598	204,854	-
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	<u>113,540</u>	<u>451,274</u>	<u>203,598</u>	<u>204,854</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 114,961</u>	<u>\$ 459,774</u>	<u>\$ 203,598</u>	<u>\$ 206,472</u>	<u>\$ -</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Public Information</u>	<u>Drug Task Force</u>	<u>Court Appointed Special Advocate</u>	<u>Allen County Statewide 911</u>	<u>Law Enforcement</u>
Cash and cash equivalents	\$ 446,549	\$ 17,524	\$ 270,325	\$ 528,731	\$ 55,961
Investments	-	-	-	174,494	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	1,328	-
Taxes	-	-	-	-	-
Accounts	72,118	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	1,141	-	-	200,285	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 519,808	\$ 17,524	\$ 270,325	\$ 904,838	\$ 55,961
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ 6,645	\$ -	\$ -	\$ 200,285	\$ 1,088
Accrued payroll and withholdings payable	10,092	-	8,338	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	16,737	-	8,338	200,285	1,088
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	17,524	-	704,553	54,873
Committed fund balance	503,071	-	261,987	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	503,071	17,524	261,987	704,553	54,873
Total liabilities, deferred inflows of resources, and fund balances	\$ 519,808	\$ 17,524	\$ 270,325	\$ 904,838	\$ 55,961

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Prosecutor PCA</u>	<u>Tax Sale Fee</u>	<u>Park and Recreation Gift</u>	<u>Indiana Law Enforcement Assist Grant</u>	<u>Department of Planning Services</u>
Cash and cash equivalents	\$ 23,610	\$ 300,327	\$ 141,785	\$ 3,192	\$ 413,873
Investments	8,117	-	49,573	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 31,727</u>	<u>\$ 300,327</u>	<u>\$ 191,358</u>	<u>\$ 3,192</u>	<u>\$ 413,873</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 2,204	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	4,417	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>6,621</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	31,727	293,706	191,358	3,192	-
Committed fund balance	-	-	-	-	413,873
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>31,727</u>	<u>293,706</u>	<u>191,358</u>	<u>3,192</u>	<u>413,873</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 31,727</u>	<u>\$ 300,327</u>	<u>\$ 191,358</u>	<u>\$ 3,192</u>	<u>\$ 413,873</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Medical Care for Inmates</u>	<u>Chemical Testing</u>	<u>Jury Fee</u>	<u>Infraction Deferral Fee</u>	<u>Circuit Court ADR Plan</u>
Cash and cash equivalents	\$ 34,909	\$ 69,161	\$ 1,007	\$ 332,995	\$ 40,549
Investments	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	2,210	38,983	745
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	43,266	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 34,909</u>	<u>\$ 69,161</u>	<u>\$ 3,217</u>	<u>\$ 415,244</u>	<u>\$ 41,294</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 18,843	\$ -
Accrued payroll and withholdings payable	-	-	-	45,867	-
Interfund payables:					
Interfund loans	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,710</u>	<u>-</u>
 Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	34,909	-	3,217	350,534	41,294
Committed fund balance	-	69,161	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>34,909</u>	<u>69,161</u>	<u>3,217</u>	<u>350,534</u>	<u>41,294</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 34,909</u>	<u>\$ 69,161</u>	<u>\$ 3,217</u>	<u>\$ 415,244</u>	<u>\$ 41,294</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Pre-Trial Diversion</u>	<u>Superior Court ADR Plan</u>	<u>Allen County Morgue</u>	<u>Algor Mortis Study</u>	<u>Campaign Finance Enforcement</u>
Cash and cash equivalents	\$ 82,676	\$ 14,957	\$ 463	\$ 186	\$ 10,860
Investments	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	13,393	2,145	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	5,393	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 101,462</u>	<u>\$ 17,102</u>	<u>\$ 463</u>	<u>\$ 186</u>	<u>\$ 10,860</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	25,262	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>25,262</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	76,200	17,102	463	186	10,860
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>76,200</u>	<u>17,102</u>	<u>463</u>	<u>186</u>	<u>10,860</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 101,462</u>	<u>\$ 17,102</u>	<u>\$ 463</u>	<u>\$ 186</u>	<u>\$ 10,860</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Surveyor's Petition</u>	<u>Federal Asset Seizure</u>	<u>Community Transitions Program</u>	<u>Stormwater Study</u>	<u>Internet Access</u>
Cash and cash equivalents	\$ 6,976	\$ 483,464	\$ 40,982	\$ 47,728	\$ 157,332
Investments	-	170,028	-	16,494	-
Receivables (net of allowances for uncollectibles):					
Interest	-	1,295	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	32,100	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 6,976</u>	<u>\$ 654,787</u>	<u>\$ 73,082</u>	<u>\$ 64,222</u>	<u>\$ 157,332</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	19,481	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>-</u>	<u>19,481</u>	<u>-</u>	<u>-</u>
 Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	6,976	654,787	53,601	64,222	-
Committed fund balance	-	-	-	-	157,332
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>6,976</u>	<u>654,787</u>	<u>53,601</u>	<u>64,222</u>	<u>157,332</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,976</u>	<u>\$ 654,787</u>	<u>\$ 73,082</u>	<u>\$ 64,222</u>	<u>\$ 157,332</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Prisoner Reimbursement</u>	<u>Juvenile Public Defender User Fees</u>	<u>Mobile Command Unit</u>	<u>Clerk Record Perpetuation</u>	<u>Alcohol and Drug User Fees</u>
Cash and cash equivalents	\$ 7,883	\$ 21,351	\$ 9,260	\$ 946,190	\$ 291,742
Investments	2,724	7,638	3,199	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	58	-	-	-
Taxes	-	-	-	-	-
Accounts	-	1,615	-	19,143	31,713
Special assessments	-	-	-	-	-
Intergovernmental	-	2,505	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 10,607</u>	<u>\$ 33,167</u>	<u>\$ 12,459</u>	<u>\$ 965,333</u>	<u>\$ 323,455</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 11,901
Accrued payroll and withholdings payable	-	1,252	-	-	40,346
Interfund payables:					
Interfund loans	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u> </u>	<u>1,252</u>	<u> </u>	<u> </u>	<u>52,247</u>
 Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	31,915	12,459	965,333	271,208
Committed fund balance	10,607	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>10,607</u>	<u>31,915</u>	<u>12,459</u>	<u>965,333</u>	<u>271,208</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 10,607</u>	<u>\$ 33,167</u>	<u>\$ 12,459</u>	<u>\$ 965,333</u>	<u>\$ 323,455</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Sales Disclosure</u>	<u>Levy Excess</u>	<u>Allen County Children's Home Gift</u>	<u>Prosecutor's Federal Asset Seizure</u>	<u>Sheriff Donation</u>
Cash and cash equivalents	\$ 140,323	\$ 111	\$ 45,377	\$ 7,333	\$ 32,438
Investments	47,940	-	-	2,238	10,992
Receivables (net of allowances for uncollectibles):					
Interest	365	-	-	-	-
Taxes	-	-	-	-	-
Accounts	280	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 188,908</u>	<u>\$ 111</u>	<u>\$ 45,377</u>	<u>\$ 9,571</u>	<u>\$ 43,430</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	188,908	111	45,377	9,571	43,430
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>188,908</u>	<u>111</u>	<u>45,377</u>	<u>9,571</u>	<u>43,430</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 188,908</u>	<u>\$ 111</u>	<u>\$ 45,377</u>	<u>\$ 9,571</u>	<u>\$ 43,430</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Tangible Incentive Program</u>	<u>Youth Services Per Diem Fees</u>	<u>Juvenile Center Per Diem Fees</u>	<u>Check Deception Program</u>	<u>Adult Protective Services</u>
Cash and cash equivalents	\$ 7,500	\$ 217,704	\$ 146,635	\$ 1,145	\$ -
Investments	-	64,912	50,705	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	494	386	-	-
Taxes	-	-	-	-	-
Accounts	-	-	2,854	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	26,975	36,253	-	88,298
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 7,500</u>	<u>\$ 310,085</u>	<u>\$ 236,833</u>	<u>\$ 1,145</u>	<u>\$ 88,298</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 9,989	\$ 3,710	\$ -	\$ -
Accrued payroll and withholdings payable	-	30,716	-	-	22,656
Interfund payables:					
Interfund loans	-	-	-	-	97,726
Total liabilities	<u>-</u>	<u>40,705</u>	<u>3,710</u>	<u>-</u>	<u>120,382</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	7,500	-	-	1,145	-
Committed fund balance	-	269,380	233,123	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	(32,084)
Total fund balances	<u>7,500</u>	<u>269,380</u>	<u>233,123</u>	<u>1,145</u>	<u>(32,084)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,500</u>	<u>\$ 310,085</u>	<u>\$ 236,833</u>	<u>\$ 1,145</u>	<u>\$ 88,298</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Unsafe Building</u>	<u>Court Improvement Project Allen-CIP-FY-03/04</u>	<u>Sheriff Civil Action Suit</u>	<u>Tobacco Master Plan Program</u>	<u>St. Joseph Foundation Lead Program</u>
Cash and cash equivalents	\$ 239,688	\$ 6,181	\$ 113,440	\$ 14,646	\$ 7,759
Investments	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	1,209	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 239,688</u>	<u>\$ 7,390</u>	<u>\$ 113,440</u>	<u>\$ 14,646</u>	<u>\$ 7,759</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ 28,697	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	6,405	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	<u>28,697</u>	<u>-</u>	<u>-</u>	<u>6,405</u>	<u>-</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	210,991	7,390	113,440	8,241	7,759
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	<u>210,991</u>	<u>7,390</u>	<u>113,440</u>	<u>8,241</u>	<u>7,759</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 239,688</u>	<u>\$ 7,390</u>	<u>\$ 113,440</u>	<u>\$ 14,646</u>	<u>\$ 7,759</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	Great Lakes Restoration	HIV/AIDS Program	Substance Abuse Prevention and Treatment Program	Supplemental Education	Great KIDS Make Great COMMUNITIES
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 976	\$ 181,288
Investments	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	6,227	2,070	11,949	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 6,227</u>	<u>\$ 2,070</u>	<u>\$ 11,949</u>	<u>\$ 976</u>	<u>\$ 181,288</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ 2,970	\$ -	\$ -	\$ -	\$ 4,143
Accrued payroll and withholdings payable	-	-	3,487	-	-
Interfund payables:					
Interfund loans	-	5,040	8,459	-	-
Total liabilities	<u>2,970</u>	<u>5,040</u>	<u>11,946</u>	<u>-</u>	<u>4,143</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	3,257	-	3	976	177,145
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	(2,970)	-	-	-
Total fund balances	<u>3,257</u>	<u>(2,970)</u>	<u>3</u>	<u>976</u>	<u>177,145</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,227</u>	<u>\$ 2,070</u>	<u>\$ 11,949</u>	<u>\$ 976</u>	<u>\$ 181,288</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Electronic Map Generation</u>	<u>Allen County Courts Foreign Language Interpreter</u>	<u>Allen County Onsite Wastewater Management</u>	<u>Traffic Enforcement</u>	<u>Jury Fee Circuit Court</u>
Cash and cash equivalents	\$ 26,690	\$ 379	\$ 2,757	\$ -	\$ 2,196
Investments	9,214	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 35,904</u>	<u>\$ 379</u>	<u>\$ 2,757</u>	<u>\$ -</u>	<u>\$ 2,196</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 3,382	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	-	3,382	-	-	-
 Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	-	-	-	-	-
 Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	35,904	-	2,757	-	2,196
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	(3,003)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	35,904	(3,003)	2,757	-	2,196
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 35,904</u>	<u>\$ 379</u>	<u>\$ 2,757</u>	<u>\$ -</u>	<u>\$ 2,196</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Truancy Reduction</u>	<u>Sheriff Department Training</u>	<u>NE Indiana Trails</u>	<u>Sheriff Foundation Grants</u>	<u>Identification Security Protection</u>
Cash and cash equivalents	\$ 19,101	\$ 882	\$ 4,693	\$ 80	\$ 64,713
Investments	-	-	1,621	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	5,308
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
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Total assets	<u>\$ 19,101</u>	<u>\$ 882</u>	<u>\$ 6,314</u>	<u>\$ 80</u>	<u>\$ 70,021</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
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Total liabilities	-	-	-	-	-
 Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	-	-	-	-	-
 Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	19,101	-	-	-	70,021
Committed fund balance	-	882	6,314	80	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>19,101</u>	<u>882</u>	<u>6,314</u>	<u>80</u>	<u>70,021</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 19,101</u>	<u>\$ 882</u>	<u>\$ 6,314</u>	<u>\$ 80</u>	<u>\$ 70,021</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Enhanced Access</u>	<u>On-site Septic System</u>	<u>Legal Education Opportunity</u>	<u>ISDH Immunization Grant</u>	<u>Allen County Courts Family Court Grant</u>
Cash and cash equivalents	\$ 31	\$ 117,926	\$ 600	\$ -	\$ 34,005
Investments	-	41,505	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	14,767	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 31</u>	<u>\$ 159,431</u>	<u>\$ 600</u>	<u>\$ 14,767</u>	<u>\$ 34,005</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,050
Accrued payroll and withholdings payable	-	7,317	-	2,690	-
Interfund payables:					
Interfund loans	-	-	-	12,077	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,077</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>7,317</u>	<u>-</u>	<u>14,767</u>	<u>1,050</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	31	152,114	600	-	32,955
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>31</u>	<u>152,114</u>	<u>600</u>	<u>-</u>	<u>32,955</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 31</u>	<u>\$ 159,431</u>	<u>\$ 600</u>	<u>\$ 14,767</u>	<u>\$ 34,005</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	Stellar Regional Rural	Volunteer Advocates For Seniors	Allen County Smoking Ordinance Coordination	Sex/Violent Offender Admin	State Criminal Alien Assistance Program
Cash and cash equivalents	\$ 20,000	\$ 741	\$ 89	\$ 30,771	\$ -
Investments	-	-	-	10,132	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 20,000	\$ 741	\$ 89	\$ 40,903	\$ -
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	1,255	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	20,000	-	-	1,255	-
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	741	89	39,648	-
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	-	741	89	39,648	-
Total liabilities, deferred inflows of resources, and fund balances	\$ 20,000	\$ 741	\$ 89	\$ 40,903	\$ -

ALLEN COUNTY
COMBINING BALANCE SHEET-
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2018
(Continued)

<u>Assets</u>	Problem Solving Court	Auditor's Ineligible Deductions	Allen County Sheriff Training Center	IJC Veterans Trmnt Court	2016 LIT Special Dist 25%
Cash and cash equivalents	\$ 19,703	\$ 188,086	\$ 1,935	\$ 2,672	\$ 1,046,820
Investments	7,019	56,470	-	-	361,747
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	2,754
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 26,722	\$ 244,556	\$ 1,935	\$ 2,672	\$ 1,411,321
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	4,678	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	-	4,678	-	-	-
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	26,722	239,878	1,935	2,672	1,411,321
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	26,722	239,878	1,935	2,672	1,411,321
Total liabilities, deferred inflows of resources, and fund balances	\$ 26,722	\$ 244,556	\$ 1,935	\$ 2,672	\$ 1,411,321

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Refugee Interpreter/ Translator</u>	<u>Courttools Court Reform Grant</u>	<u>GIS Infrastructure</u>	<u>Influenza Vaccination</u>	<u>Health Dept. Fines Collections</u>
Cash and cash equivalents	\$ 25,842	\$ 5,653	\$ 155,048	\$ 479	\$ 35,208
Investments	-	-	53,580	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 25,842</u>	<u>\$ 5,653</u>	<u>\$ 208,628</u>	<u>\$ 479</u>	<u>\$ 35,208</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ 1,653	\$ 2,210	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>1,653</u>	<u>2,210</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	24,189	3,443	-	479	-
Committed fund balance	-	-	208,628	-	35,208
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>24,189</u>	<u>3,443</u>	<u>208,628</u>	<u>479</u>	<u>35,208</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 25,842</u>	<u>\$ 5,653</u>	<u>\$ 208,628</u>	<u>\$ 479</u>	<u>\$ 35,208</u>

ALLEN COUNTY
COMBINING BALANCE SHEET-
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2018
(Continued)

<u>Assets</u>	Commerical Court Law Clerk	ACCC Adult Probation Grant	ISDH Syringe Service Prog	Solid Waste User Fees	JDAI Performance Bonus Grant
Cash and cash equivalents	\$ 52,223	\$ 103,253	\$ -	\$ 1,072,971	\$ 31,265
Investments	18,882	-	-	391,463	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	2,981	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	24,869	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 71,105	\$ 103,253	\$ 24,869	\$ 1,467,415	\$ 31,265
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ 2,354	\$ -	\$ -	\$ 14,053	\$ -
Accrued payroll and withholdings payable	-	20,249	1,583	21,593	-
Interfund payables:					
Interfund loans	-	-	23,286	-	-
Total liabilities	2,354	20,249	24,869	35,646	-
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	68,751	83,004	-	1,431,769	31,265
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	68,751	83,004	-	1,431,769	31,265
Total liabilities, deferred inflows of resources, and fund balances	\$ 71,105	\$ 103,253	\$ 24,869	\$ 1,467,415	\$ 31,265

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	DUI Task Force Enforcement	Allen County Multi Hazard Plan Project	Court Call Fee Fund	Allen County Revolving Loan Fund
Cash and cash equivalents	\$ -	\$ -	\$ 115	\$ 694,862
Investments	-	-	-	252,954
Receivables (net of allowances for uncollectibles):				
Interest	-	-	-	1,926
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Interfund receivables:				
Interfund loans	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ -	\$ -	\$ 115	\$ 949,742
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Interfund payables:				
Interfund loans	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	-	115	949,742
Committed fund balance	-	-	-	-
Assigned fund balance	-	-	-	-
Unassigned fund balance	-	-	-	-
Total fund balances	-	-	115	949,742
Total liabilities, deferred inflows of resources, and fund balances	\$ -	\$ -	\$ 115	\$ 949,742

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	Radon & Healthy Homes Fund	Elected Official Training	County Offender Transportation	ARRA Clerk IV-D Incentive
Cash and cash equivalents	\$ -	\$ 213,307	\$ 22,455	\$ -
Investments	-	73,521	-	-
Receivables (net of allowances for uncollectibles):				
Interest	-	560	-	-
Taxes	-	-	-	-
Accounts	-	5,308	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Interfund receivables:				
Interfund loans	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ -	\$ 292,696	\$ 22,455	\$ -
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Interfund payables:				
Interfund loans	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	292,696	22,455	-
Committed fund balance	-	-	-	-
Assigned fund balance	-	-	-	-
Unassigned fund balance	-	-	-	-
Total fund balances	-	292,696	22,455	-
Total liabilities, deferred inflows of resources, and fund balances	\$ -	\$ 292,696	\$ 22,455	\$ -

ALLEN COUNTY
COMBINING BALANCE SHEET-
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2018
(Continued)

<u>Assets</u>	County IV-D Incentive	Prosc IV-D Incentive Prior to 10/99	Prosc IV-D Incentive Post 10/99	Clerk IV-D Incentive Post 10/99	Reassessment 2015
Cash and cash equivalents	\$ 98,253	\$ 70,660	\$ 188,327	\$ 302,969	\$ 775,506
Investments	36,532	24,419	72,596	105,353	249,998
Receivables (net of allowances for uncollectibles):					
Interest	-	-	553	802	1,903
Taxes	-	-	-	-	29,063
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 134,785	\$ 95,079	\$ 261,476	\$ 409,124	\$ 1,056,470
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 3,223	\$ 2,250	\$ -
Accrued payroll and withholdings payable	8,011	-	27,545	2,697	10,641
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	8,011	-	30,768	4,947	10,641
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	20,424
Unavailable revenue - license excise taxes	-	-	-	-	8,639
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	29,063
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	126,774	95,079	230,708	404,177	1,016,766
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	126,774	95,079	230,708	404,177	1,016,766
Total liabilities, deferred inflows of resources, and fund balances	\$ 134,785	\$ 95,079	\$ 261,476	\$ 409,124	\$ 1,056,470

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Clinic Donation</u>	<u>County Bond</u>	<u>General Drain Improvement</u>	<u>Great Batch TIF</u>	<u>Special COIT - Flood Control</u>
Cash and cash equivalents	\$ 10,630	\$ 867,957	\$ 1,154,129	\$ 80,307	\$ 172,043
Investments	-	410,820	393,969	5,644	59,455
Receivables (net of allowances for uncollectibles):					
Interest	-	3,128	14,549	-	-
Taxes	-	160,222	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	30,949	-	-
Intergovernmental	-	-	18,698	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 10,630</u>	<u>\$ 1,442,127</u>	<u>\$ 1,612,294</u>	<u>\$ 85,951</u>	<u>\$ 231,498</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	112,595	-	-	-
Unavailable revenue - license excise taxes	-	47,627	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u> </u>	<u>160,222</u>	<u> </u>	<u> </u>	<u> </u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	10,630	1,281,905	1,612,294	85,951	-
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	231,498
Unassigned fund balance	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>10,630</u>	<u>1,281,905</u>	<u>1,612,294</u>	<u>85,951</u>	<u>231,498</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 10,630</u>	<u>\$ 1,442,127</u>	<u>\$ 1,612,294</u>	<u>\$ 85,951</u>	<u>\$ 231,498</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Cumulative Capital Development</u>	<u>CASAD East TIF</u>	<u>Major Bridge</u>	<u>Nestle TIF II Bond</u>	<u>Pleasant Center Road Construction</u>
Cash and cash equivalents	\$ 7,855,987	\$ 292,054	\$ 2,401,596	\$ 262,879	\$ 46,045
Investments	2,622,651	58,434	745,421	53,195	15,911
Receivables (net of allowances for uncollectibles):					
Interest	19,969	-	-	-	-
Taxes	145,317	-	96,133	-	-
Accounts	101,250	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 10,745,174</u>	<u>\$ 350,488</u>	<u>\$ 3,243,150</u>	<u>\$ 316,074</u>	<u>\$ 61,956</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ 240,788	\$ -	\$ 47,448	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	<u>240,788</u>	<u>-</u>	<u>47,448</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	102,121	-	67,557	-	-
Unavailable revenue - license excise taxes	43,196	-	28,576	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	<u>145,317</u>	<u>-</u>	<u>96,133</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	10,359,069	350,488	3,099,569	316,074	61,956
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	<u>10,359,069</u>	<u>350,488</u>	<u>3,099,569</u>	<u>316,074</u>	<u>61,956</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 10,745,174</u>	<u>\$ 350,488</u>	<u>\$ 3,243,150</u>	<u>\$ 316,074</u>	<u>\$ 61,956</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (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>
Cash and cash equivalents	\$ 114,972	\$ 353,011	\$ 14,803	\$ -	\$ 624,107
Investments	39,730	126,141	5,116	-	215,673
Receivables (net of allowances for uncollectibles):					
Interest	-	960	-	-	1,642
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 154,702</u>	<u>\$ 480,112</u>	<u>\$ 19,919</u>	<u>\$ -</u>	<u>\$ 841,422</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 93,884	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	2,445	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	<u>-</u>	<u>96,329</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	154,702	-	19,919	-	-
Committed fund balance	-	-	-	-	841,422
Assigned fund balance	-	383,783	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	<u>154,702</u>	<u>383,783</u>	<u>19,919</u>	<u>-</u>	<u>841,422</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 154,702</u>	<u>\$ 480,112</u>	<u>\$ 19,919</u>	<u>\$ -</u>	<u>\$ 841,422</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	Woodburn Industrial TIF	Lincoln Industrial TIF	Uniroyal Goodrich TIF	GM 2015 General Account	GM 2015B Bond
Cash and cash equivalents	\$ 35,792	\$ 255,002	\$ 84,854	\$ 734,789	\$ 123,894
Investments	11,822	72,057	4,471	58,972	42,722
Receivables (net of allowances for uncollectibles):					
Interest	-	549	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 47,614	\$ 327,608	\$ 89,325	\$ 793,761	\$ 166,616
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	-	-	-	-	-
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	47,614	327,608	89,325	793,761	166,616
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	47,614	327,608	89,325	793,761	166,616
Total liabilities, deferred inflows of resources, and fund balances	\$ 47,614	\$ 327,608	\$ 89,325	\$ 793,761	\$ 166,616

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>GM 2015A Bond</u>	<u>GM 2015A Reserve Account</u>	<u>Nestle II Reserve Account</u>	<u>Nestle II Bond Principal and Interest Account</u>
Cash and cash equivalents	\$ 344,566	\$ 118,362	\$ 89	\$ 31,411
Investments	118,819	40,902	-	10,833
Receivables (net of allowances for uncollectibles):				
Interest	905	-	-	-
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Interfund receivables:				
Interfund loans	-	-	-	-
Assets held for resale	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 464,290</u>	<u>\$ 159,264</u>	<u>\$ 89</u>	<u>\$ 42,244</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-
Interfund payables:				
Interfund loans	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	-	-
 Deferred inflows of resources:				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	-	-	-	-
 Fund balances:				
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	464,290	159,264	89	42,244
Committed fund balance	-	-	-	-
Assigned fund balance	-	-	-	-
Unassigned fund balance	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>464,290</u>	<u>159,264</u>	<u>89</u>	<u>42,244</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 464,290</u>	<u>\$ 159,264</u>	<u>\$ 89</u>	<u>\$ 42,244</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	GM 2015B Reserve Account	GM Supplemental TIF	Vera Bradley TIF	Little River Joint Drain	Bandalier TIF
Cash and cash equivalents	\$ 178,864	\$ 30,311	\$ 103,573	\$ 425,545	\$ 237,228
Investments	61,810	3,534	6,812	146,902	33,564
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	1,118	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	252	-
Intergovernmental	-	-	-	647	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 240,674	\$ 33,845	\$ 110,385	\$ 574,464	\$ 270,792
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	125,341	-	-
Total liabilities	-	-	125,341	-	-
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	240,674	33,845	-	574,464	270,792
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	(14,956)	-	-
Total fund balances	240,674	33,845	(14,956)	574,464	270,792
Total liabilities, deferred inflows of resources, and fund balances	\$ 240,674	\$ 33,845	\$ 110,385	\$ 574,464	\$ 270,792

ALLEN COUNTY
COMBINING BALANCE SHEET-
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2018
(Continued)

<u>Assets</u>	Bluffton Road East TIF	Group Delphi TIF	Oak Crossing TIF	Allen County Redevelopment Capital	Sur/Wheel Tax Bridge
Cash and cash equivalents	\$ 63,464	\$ 16,671	\$ 179,065	\$ 6,456,695	\$ 1,430,193
Investments	25,392	5,523	10,384	2,231,222	491,805
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	16,988	3,745
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	42,936
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	966,088	-
Total assets	<u>\$ 88,856</u>	<u>\$ 22,194</u>	<u>\$ 189,449</u>	<u>\$ 9,670,993</u>	<u>\$ 1,968,679</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 49,751
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	672,541	-	161,106	-	-
Total liabilities	<u>672,541</u>	<u>-</u>	<u>161,106</u>	<u>-</u>	<u>49,751</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ 966,088	\$ -
Restricted fund balance	-	22,194	28,343	8,704,905	1,918,928
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	(583,685)	-	-	-	-
Total fund balances	<u>(583,685)</u>	<u>22,194</u>	<u>28,343</u>	<u>9,670,993</u>	<u>1,918,928</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 88,856</u>	<u>\$ 22,194</u>	<u>\$ 189,449</u>	<u>\$ 9,670,993</u>	<u>\$ 1,968,679</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	Zubric Road TIF	Zubric Road II TIF	Coverdale TIF	Woodburn US 24 TIF	LOIT Special Distribution
Cash and cash equivalents	\$ 79,382	\$ 62,822	\$ 65,828	\$ 35,626	\$ 1,598,610
Investments	17,686	11,798	-	11,953	603,319
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	4,594
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 97,068</u>	<u>\$ 74,620</u>	<u>\$ 65,828</u>	<u>\$ 47,579</u>	<u>\$ 2,206,523</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	97,068	74,620	65,828	47,579	2,206,523
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	<u>97,068</u>	<u>74,620</u>	<u>65,828</u>	<u>47,579</u>	<u>2,206,523</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 97,068</u>	<u>\$ 74,620</u>	<u>\$ 65,828</u>	<u>\$ 47,579</u>	<u>\$ 2,206,523</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	Dupont Corner TIF	Stonebridge Business Park Project	Jail Building Corporation	Juvenile Justice Center Building Corporation	Totals
Cash and cash equivalents	\$ 43,126	\$ 43,591	\$ -	\$ -	\$ 60,141,985
Investments	11,362	11,181	4,824	1,084	16,723,976
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	114,070
Taxes	-	-	-	-	1,745,971
Accounts	-	-	-	-	490,488
Special assessments	-	-	-	-	55,368
Intergovernmental	-	-	-	-	572,041
Interfund receivables:					
Interfund loans	-	-	-	-	161,106
Assets held for resale	-	-	-	-	966,088
Total assets	\$ 54,488	\$ 54,772	\$ 4,824	\$ 1,084	\$ 80,971,093
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,343,231
Accrued payroll and withholdings payable	-	-	-	-	1,152,099
Interfund payables:					
Interfund loans	-	-	-	-	1,239,426
Total liabilities	-	-	-	-	3,734,756
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	398,534
Unavailable revenue - license excise taxes	-	-	-	-	168,576
Unavailable revenue - income taxes	-	-	-	-	1,072,043
Total deferred inflows of resources	-	-	-	-	1,639,153
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	966,088
Restricted fund balance	54,488	54,772	4,824	1,084	71,320,318
Committed fund balance	-	-	-	-	3,332,195
Assigned fund balance	-	-	-	-	615,281
Unassigned fund balance	-	-	-	-	(636,698)
Total fund balances	54,488	54,772	4,824	1,084	75,597,184
Total liabilities, deferred inflows of resources, and fund balances	\$ 54,488	\$ 54,772	\$ 4,824	\$ 1,084	\$ 80,971,093

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018

	Local Income Tax - Public Safety	County Highway	Local Road and Street	Service of Process	County Health	Juvenile Detention Alternative Grant
Revenues:						
Taxes	\$ 3,364,822	\$ 2,699,404	\$ -	\$ -	\$ 2,441,087	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	11,177,132	2,610,848	-	417,322	83,713
Charges for services	-	472,266	-	-	1,661,871	-
Fines and forfeits	-	-	-	376,137	-	-
Other	99	213,114	4,651	-	61,608	-
Total revenues	<u>3,364,921</u>	<u>14,561,916</u>	<u>2,615,499</u>	<u>376,137</u>	<u>4,581,888</u>	<u>83,713</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	3,030,706	-	-	403,545	-	57,109
Highways and streets	-	13,521,693	2,165,451	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	4,963,300	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	<u>3,030,706</u>	<u>13,521,693</u>	<u>2,165,451</u>	<u>403,545</u>	<u>4,963,300</u>	<u>57,109</u>
Excess (deficiency) of revenues over (under) expenditures	<u>334,215</u>	<u>1,040,223</u>	<u>450,048</u>	<u>(27,408)</u>	<u>(381,412)</u>	<u>26,604</u>
Other financing sources (uses):						
Transfers in	-	3,700	346,106	-	-	-
Transfers out	-	(632,118)	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>(628,418)</u>	<u>346,106</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	334,215	411,805	796,154	(27,408)	(381,412)	26,604
Fund balances - beginning	<u>576,091</u>	<u>4,839,656</u>	<u>1,720,591</u>	<u>27,408</u>	<u>2,739,321</u>	<u>19,620</u>
Fund balances - ending	<u>\$ 910,306</u>	<u>\$ 5,251,461</u>	<u>\$ 2,516,745</u>	<u>\$ -</u>	<u>\$ 2,357,909</u>	<u>\$ 46,224</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services	Accident Report	County Surveyor's Corner Perpetuation	Firearms Training	County Extradition
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	10,062	-	-	-	-	-
Charges for services	146,882	483,742	36,627	329,310	43,281	18,013
Fines and forfeits	-	-	-	-	-	-
Other	2,372	1,449	2,144	4	53	2,533
	<u>159,316</u>	<u>485,191</u>	<u>38,771</u>	<u>329,314</u>	<u>43,334</u>	<u>20,546</u>
Total revenues						
Expenditures:						
Current:						
General government	-	-	-	225,187	-	-
Public safety	178,701	364,958	45,916	-	27,653	34,221
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
	<u>178,701</u>	<u>364,958</u>	<u>45,916</u>	<u>225,187</u>	<u>27,653</u>	<u>34,221</u>
Total expenditures						
Excess (deficiency) of revenues over (under) expenditures	<u>(19,385)</u>	<u>120,233</u>	<u>(7,145)</u>	<u>104,127</u>	<u>15,681</u>	<u>(13,675)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses						
Net change in fund balances	(19,385)	120,233	(7,145)	104,127	15,681	(13,675)
Fund balances - beginning	<u>124,030</u>	<u>(5,791)</u>	<u>19,268</u>	<u>724,652</u>	<u>18,788</u>	<u>24,841</u>
Fund balances - ending	<u>\$ 104,645</u>	<u>\$ 114,442</u>	<u>\$ 12,123</u>	<u>\$ 828,779</u>	<u>\$ 34,469</u>	<u>\$ 11,166</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Recorders Records Perpetuation	Drainage Maintenance	Jail Commissary	Local Health Maintenance	County User Fee	County Law Enforcement Continuing Education	County Corrections
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	737,950	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	72,672	-	8,870	218,074
Charges for services	1,007,232	-	2,099,406	97,013	-	-	-
Fines and forfeits	-	-	-	-	43,288	-	-
Other	13,462	1,263	-	1,504	-	147	-
Total revenues	1,020,694	739,213	2,099,406	171,189	43,288	9,017	218,074
Expenditures:							
Current:							
General government	774,500	923,682	-	-	40,983	-	-
Public safety	-	-	1,758,176	-	-	3,519	198,952
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	270,932	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	774,500	923,682	1,758,176	270,932	40,983	3,519	198,952
Excess (deficiency) of revenues over (under) expenditures	246,194	(184,469)	341,230	(99,743)	2,305	5,498	19,122
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(327,375)	-	-	-	-
Total other financing sources and uses	-	-	(327,375)	-	-	-	-
Net change in fund balances	246,194	(184,469)	13,855	(99,743)	2,305	5,498	19,122
Fund balances - beginning	573,965	6,194,998	501,857	104,322	67,555	3,249	15,117
Fund balances - ending	\$ 820,159	\$ 6,010,529	\$ 515,712	\$ 4,579	\$ 69,860	\$ 8,747	\$ 34,239

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Community Corrections	Community Corrections - Home Detention	Redevelopment Commission	Hazardous Waste	Alcohol Abuse Deterrent Program	Narcotics
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,819,800	-	-	-	-	-
Charges for services	-	1,838,375	-	-	135,183	26,044
Fines and forfeits	-	-	-	-	-	-
Other	40	37,180	1,101	56,261	-	29
Total revenues	3,819,840	1,875,555	1,101	56,261	135,183	26,073
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	3,884,748	1,817,377	-	20,576	135,183	32,755
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	36,100	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	3,884,748	1,817,377	36,100	20,576	135,183	32,755
Excess (deficiency) of revenues over (under) expenditures	(64,908)	58,178	(34,999)	35,685	-	(6,682)
Other financing sources (uses):						
Transfers in	-	-	50,000	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	-	-	50,000	-	-	-
Net change in fund balances	(64,908)	58,178	15,001	35,685	-	(6,682)
Fund balances - beginning	427,653	907,217	30,864	2,940,944	6,130	63,562
Fund balances - ending	\$ 362,745	\$ 965,395	\$ 45,865	\$ 2,976,629	\$ 6,130	\$ 56,880

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Park and Recreation Nonreverting	Economic Development	Emergency Planning and Right to Know	Vehicle Title Inspection	Record Check	Plat Book	County Drug Free Community
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	17,108	-	-	-	-
Charges for services	178,751	-	-	3,680	39,849	86,805	-
Fines and forfeits	-	-	-	-	-	-	178,767
Other	12,384	6,761	80	1	58	8	-
Total revenues	191,135	6,761	17,188	3,681	39,907	86,813	178,767
Expenditures:							
Current:							
General government	-	-	-	-	-	88,476	-
Public safety	-	-	18,965	2,341	39,911	-	176,883
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	207,353	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	207,353	-	18,965	2,341	39,911	88,476	176,883
Excess (deficiency) of revenues over (under) expenditures	(16,218)	6,761	(1,777)	1,340	(4)	(1,663)	1,884
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(16,218)	6,761	(1,777)	1,340	(4)	(1,663)	1,884
Fund balances - beginning	664,807	309,787	248,071	7,831	113,544	452,937	201,714
Fund balances - ending	\$ 648,589	\$ 316,548	\$ 246,294	\$ 9,171	\$ 113,540	\$ 451,274	\$ 203,598

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Supplemental Public Defender Services	ICJI Community Supervision	Public Information	Drug Task Force	Court Appointed Special Advocate	Allen County Statewide 911
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	28,743	-	-	-	173,166	2,957,897
Charges for services	21,375	-	271,828	-	-	-
Fines and forfeits	39,229	-	-	-	-	-
Other	78	-	369	-	5	13,516
	<u>89,425</u>	<u>-</u>	<u>272,197</u>	<u>-</u>	<u>173,171</u>	<u>2,971,413</u>
Total revenues						
Expenditures:						
Current:						
General government	-	-	295,105	-	163,784	-
Public safety	64,783	4,247	-	10,086	-	3,392,886
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
	<u>64,783</u>	<u>4,247</u>	<u>295,105</u>	<u>10,086</u>	<u>163,784</u>	<u>3,392,886</u>
Total expenditures						
Excess (deficiency) of revenues over (under) expenditures	<u>24,642</u>	<u>(4,247)</u>	<u>(22,908)</u>	<u>(10,086)</u>	<u>9,387</u>	<u>(421,473)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses						
Net change in fund balances	24,642	(4,247)	(22,908)	(10,086)	9,387	(421,473)
Fund balances - beginning	<u>180,212</u>	<u>4,247</u>	<u>525,979</u>	<u>27,610</u>	<u>252,600</u>	<u>1,126,026</u>
Fund balances - ending	<u>\$ 204,854</u>	<u>\$ -</u>	<u>\$ 503,071</u>	<u>\$ 17,524</u>	<u>\$ 261,987</u>	<u>\$ 704,553</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Law Enforcement	Prosecutor PCA	Tax Sale Fee	Park and Recreation Gift	Indiana Law Enforcement Assist Grant	Department of Planning Services
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	127	-	-	-	-
Charges for services	39,229	-	113,121	-	-	97,779
Fines and forfeits	-	-	-	-	-	-
Other	3,672	570	-	18,143	-	133
Total revenues	42,901	697	113,121	18,143	-	97,912
Expenditures:						
Current:						
General government	-	-	144,132	-	-	18,197
Public safety	18,229	-	-	-	11,921	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	16,639	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	18,229	-	144,132	16,639	11,921	18,197
Excess (deficiency) of revenues over (under) expenditures	24,672	697	(31,011)	1,504	(11,921)	79,715
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net change in fund balances	24,672	697	(31,011)	1,504	(11,921)	79,715
Fund balances - beginning	30,201	31,030	324,717	189,854	15,113	334,158
Fund balances - ending	\$ 54,873	\$ 31,727	\$ 293,706	\$ 191,358	\$ 3,192	\$ 413,873

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Medical Care for Inmates	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	-	-	-	383,926	-	96,840	-
Charges for services	33,250	18,507	-	-	-	-	-
Fines and forfeits	-	-	34,657	555,544	13,650	234,445	16,545
Other	-	-	2,176	57,748	-	14	8,180
Total revenues	33,250	18,507	36,833	997,218	13,650	331,299	24,725
Expenditures:							
Current:							
General government	-	-	36,695	-	18,590	-	13,355
Public safety	2,066	22,405	-	1,001,617	-	451,155	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	2,066	22,405	36,695	1,001,617	18,590	451,155	13,355
Excess (deficiency) of revenues over (under) expenditures	31,184	(3,898)	138	(4,399)	(4,940)	(119,856)	11,370
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	31,184	(3,898)	138	(4,399)	(4,940)	(119,856)	11,370
Fund balances - beginning	3,725	73,059	3,079	354,933	46,234	196,056	5,732
Fund balances - ending	\$ 34,909	\$ 69,161	\$ 3,217	\$ 350,534	\$ 41,294	\$ 76,200	\$ 17,102

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Allen County Morgue	Algor Mortis Study	Campaign Finance Enforcement	Surveyor's Petition	Federal Asset Seizure	Community Transitions Program	Stormwater Study
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	8,100	323,875	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	1,347	250	14,125	-	1,159
Total revenues	-	-	1,347	250	22,225	323,875	1,159
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	317,490	303,609	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	317,490	303,609	-
Excess (deficiency) of revenues over (under) expenditures	-	-	1,347	250	(295,265)	20,266	1,159
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	-	-	1,347	250	(295,265)	20,266	1,159
Fund balances - beginning	463	186	9,513	6,726	950,052	33,335	63,063
Fund balances - ending	\$ 463	\$ 186	\$ 10,860	\$ 6,976	\$ 654,787	\$ 53,601	\$ 64,222

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Internet Access	Prisoner Reimbursement	Juvenile Public Defender User Fees	Mobile Command Unit	Clerk Record Perpetuation	Alcohol and Drug User Fees
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	9,399	-	-	107,800
Charges for services	25,109	-	-	-	-	329,552
Fines and forfeits	-	450	13,788	-	305,587	612,504
Other	-	186	592	225	-	-
Total revenues	<u>25,109</u>	<u>636</u>	<u>23,779</u>	<u>225</u>	<u>305,587</u>	<u>1,049,856</u>
Expenditures:						
Current:						
General government	16,830	-	-	-	2,005	-
Public safety	-	-	23,631	-	-	964,829
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	<u>16,830</u>	<u>-</u>	<u>23,631</u>	<u>-</u>	<u>2,005</u>	<u>964,829</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,279</u>	<u>636</u>	<u>148</u>	<u>225</u>	<u>303,582</u>	<u>85,027</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>8,279</u>	<u>636</u>	<u>148</u>	<u>225</u>	<u>303,582</u>	<u>85,027</u>
Fund balances - beginning	<u>149,053</u>	<u>9,971</u>	<u>31,767</u>	<u>12,234</u>	<u>661,751</u>	<u>186,181</u>
Fund balances - ending	<u>\$ 157,332</u>	<u>\$ 10,607</u>	<u>\$ 31,915</u>	<u>\$ 12,459</u>	<u>\$ 965,333</u>	<u>\$ 271,208</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Sales Disclosure	Levy Excess	Allen County Children's Home Gift	Prosecutor's Federal Asset Seizure	Sheriff Donation	Tangible Incentive Program	Youth Services Per Diem Fees
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	56,665	-	-	1,755	-	-	864,355
Fines and forfeits	-	-	-	-	-	-	-
Other	3,264	-	2,033	253	11,380	7,500	3,481
Total revenues	59,929	-	2,033	2,008	11,380	7,500	867,836
Expenditures:							
Current:							
General government	13,166	-	-	-	-	-	-
Public safety	-	-	-	10,000	8,400	2,024	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	3,321	-	-	-	712,291
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	13,166	-	3,321	10,000	8,400	2,024	712,291
Excess (deficiency) of revenues over (under) expenditures	46,763	-	(1,288)	(7,992)	2,980	5,476	155,545
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	46,763	-	(1,288)	(7,992)	2,980	5,476	155,545
Fund balances - beginning	142,145	111	46,665	17,563	40,450	2,024	113,835
Fund balances - ending	\$ 188,908	\$ 111	\$ 45,377	\$ 9,571	\$ 43,430	\$ 7,500	\$ 269,380

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Juvenile Center Per Diem Fees	Check Deception Program	Adult Protective Services	Unsafe Building	Court Improvement Project Allen-CIP-FY-03/04	Sheriff Civil Action Suit
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	385,789	-	29,728	-
Charges for services	145,300	3,326	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	3,809	34	-	270,148	-	113,440
Total revenues	149,109	3,360	385,789	270,148	29,728	113,440
Expenditures:						
Current:						
General government	-	-	-	-	41,192	-
Public safety	105,637	4,621	417,873	95,893	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	105,637	4,621	417,873	95,893	41,192	-
Excess (deficiency) of revenues over (under) expenditures	43,472	(1,261)	(32,084)	174,255	(11,464)	113,440
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net change in fund balances	43,472	(1,261)	(32,084)	174,255	(11,464)	113,440
Fund balances - beginning	189,651	2,406	-	36,736	18,854	-
Fund balances - ending	\$ 233,123	\$ 1,145	\$ (32,084)	\$ 210,991	\$ 7,390	\$ 113,440

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Tobacco Master Plan Program	St. Joseph Foundation Lead Program	Great Lakes Restoration	HIV/AIDS Program	Substance Abuse Prevention and Treatment Program	Supplemental Education
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	123,989	-	13,623	28,800	50,305	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	123,989	-	13,623	28,800	50,305	-
Expenditures:						
Current:						
General government	-	-	10,366	-	-	-
Public safety	-	-	-	-	-	67
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	128,090	-	-	31,770	50,305	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	128,090	-	10,366	31,770	50,305	67
Excess (deficiency) of revenues over (under) expenditures	(4,101)	-	3,257	(2,970)	-	(67)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net change in fund balances	(4,101)	-	3,257	(2,970)	-	(67)
Fund balances - beginning	12,342	7,759	-	-	3	1,043
Fund balances - ending	<u>\$ 8,241</u>	<u>\$ 7,759</u>	<u>\$ 3,257</u>	<u>\$ (2,970)</u>	<u>\$ 3</u>	<u>\$ 976</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Great KIDS Make Great COMMUNITIES	Electronic Map Generation	Allen County Courts Foreign Language Interpreter	Allen County Onsite Wastewater Management	Traffic Enforcement	Jury Fee Circuit Court
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	175,000	-	65,915	-	12,163	-
Charges for services	47,979	300	-	-	-	-
Fines and forfeits	-	-	-	-	-	284
Other	19,035	659	556	93	-	-
	<u>242,014</u>	<u>959</u>	<u>66,471</u>	<u>93</u>	<u>12,163</u>	<u>284</u>
Total revenues						
Expenditures:						
Current:						
General government	-	2,580	67,814	-	-	-
Public safety	-	-	-	-	12,163	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	295,268	-	-	12,489	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
	<u>295,268</u>	<u>2,580</u>	<u>67,814</u>	<u>12,489</u>	<u>12,163</u>	<u>-</u>
Total expenditures						
Excess (deficiency) of revenues over (under) expenditures	<u>(53,254)</u>	<u>(1,621)</u>	<u>(1,343)</u>	<u>(12,396)</u>	<u>-</u>	<u>284</u>
Other financing sources (uses):						
Transfers in	-	-	-	10,000	-	-
Transfers out	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses						
Net change in fund balances	(53,254)	(1,621)	(1,343)	(2,396)	-	284
Fund balances - beginning	<u>230,399</u>	<u>37,525</u>	<u>(1,660)</u>	<u>5,153</u>	<u>-</u>	<u>1,912</u>
Fund balances - ending	<u>\$ 177,145</u>	<u>\$ 35,904</u>	<u>\$ (3,003)</u>	<u>\$ 2,757</u>	<u>\$ -</u>	<u>\$ 2,196</u>

ALLEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018
(Continued)

	Truancy Reduction	Sheriff Department Training	NE Indiana Trails	Sheriff Foundation Grants	Identification Security Protection	Enhanced Access	On-site Septic System
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	6,546	-	-	-	-
Charges for services	-	-	-	-	66,174	-	131,000
Fines and forfeits	-	700	-	-	-	-	-
Other	17,500	54	139	80	-	-	2,909
Total revenues	17,500	754	6,685	80	66,174	-	133,909
Expenditures:							
Current:							
General government	-	-	8,327	-	50,000	-	-
Public safety	-	760	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	125,360
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	760	8,327	-	50,000	-	125,360
Excess (deficiency) of revenues over (under) expenditures	17,500	(6)	(1,642)	80	16,174	-	8,549
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(10,000)
Total other financing sources and uses	-	-	-	-	-	-	(10,000)
Net change in fund balances	17,500	(6)	(1,642)	80	16,174	-	(1,451)
Fund balances - beginning	1,601	888	7,956	-	53,847	31	153,565
Fund balances - ending	\$ 19,101	\$ 882	\$ 6,314	\$ 80	\$ 70,021	\$ 31	\$ 152,114

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Legal Education Opportunity	ISDH Immunization Grant	Allen County Courts Family Court Grant	Stellar Regional Rural	Volunteer Advocates For Seniors	Allen County Smoking Ordinance Coordination
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	8,000	94,092	16,000	20,000	60,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	35	-	100	-	438	-
Total revenues	<u>8,035</u>	<u>94,092</u>	<u>16,100</u>	<u>20,000</u>	<u>60,438</u>	<u>-</u>
Expenditures:						
Current:						
General government	7,999	-	14,005	-	78,560	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	20,000	-	-
Health and welfare	-	94,092	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	<u>7,999</u>	<u>94,092</u>	<u>14,005</u>	<u>20,000</u>	<u>78,560</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>36</u>	<u>-</u>	<u>2,095</u>	<u>-</u>	<u>(18,122)</u>	<u>-</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>36</u>	<u>-</u>	<u>2,095</u>	<u>-</u>	<u>(18,122)</u>	<u>-</u>
Fund balances - beginning	<u>564</u>	<u>-</u>	<u>30,860</u>	<u>-</u>	<u>18,863</u>	<u>89</u>
Fund balances - ending	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 32,955</u>	<u>\$ -</u>	<u>\$ 741</u>	<u>\$ 89</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Sex/Violent Offender Admin	State Criminal Alien Assistance Program	Problem Solving Court	Auditor's Ineligible Deductions	Allen County Sheriff Training Center	IJC Veterans Trmnt Court	2016 LIT Special Dist 25%
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	30,000	119,736	1,900	2,500	-
Charges for services	24,449	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	844	-	316	4,723	35	7	26,596
Total revenues	25,293	-	30,316	124,459	1,935	2,507	26,596
Expenditures:							
Current:							
General government	-	-	-	167,289	-	-	-
Public safety	47,592	12,913	9,945	-	374	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	47,592	12,913	9,945	167,289	374	-	-
Excess (deficiency) of revenues over (under) expenditures	(22,299)	(12,913)	20,371	(42,830)	1,561	2,507	26,596
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(46,716)	-	-	-
Total other financing sources and uses	-	-	-	(46,716)	-	-	-
Net change in fund balances	(22,299)	(12,913)	20,371	(89,546)	1,561	2,507	26,596
Fund balances - beginning	61,947	12,913	6,351	329,424	374	165	1,384,725
Fund balances - ending	\$ 39,648	\$ -	\$ 26,722	\$ 239,878	\$ 1,935	\$ 2,672	\$ 1,411,321

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Refugee Interpreter/ Translator	Courtools Court Reform Grant	GIS Infrastructure	Influenza Vaccination	Health Dept. Fines Collections	Commerical Court Law Clerk	ACCC Adult Probation Grant
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	52,600	-	145,000	-	-	57,375	357,137
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	10,910	-	-
Other	-	-	3,925	-	-	926	-
Total revenues	52,600	-	148,925	-	10,910	58,301	357,137
Expenditures:							
Current:							
General government	-	12,066	295,000	-	-	43,784	-
Public safety	-	-	-	-	-	-	481,511
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	51,131	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	51,131	12,066	295,000	-	-	43,784	481,511
Excess (deficiency) of revenues over (under) expenditures	1,469	(12,066)	(146,075)	-	10,910	14,517	(124,374)
Other financing sources (uses):							
Transfers in	-	-	145,000	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	145,000	-	-	-	-
Net change in fund balances	1,469	(12,066)	(1,075)	-	10,910	14,517	(124,374)
Fund balances - beginning	22,720	15,509	209,703	479	24,298	54,234	207,378
Fund balances - ending	\$ 24,189	\$ 3,443	\$ 208,628	\$ 479	\$ 35,208	\$ 68,751	\$ 83,004

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	ISDH Syringe Service Prog	Solid Waste User Fees	JDAI Performance Bonus Grant	DUI Task Force Enforcement	Allen County Multi Hazard Plan Project	Court Call Fee Fund	Allen County Revolving Loan Fund
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	46,184	-	38,543	9,275	16,738	-	-
Charges for services	-	1,055,414	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	115	-
Other	-	1,430,561	-	-	-	-	9,742
Total revenues	<u>46,184</u>	<u>2,485,975</u>	<u>38,543</u>	<u>9,275</u>	<u>16,738</u>	<u>115</u>	<u>9,742</u>
Expenditures:							
Current:							
General government	-	-	-	-	16,738	-	260,000
Public safety	-	-	7,278	9,275	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	1,054,206	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	46,184	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>46,184</u>	<u>1,054,206</u>	<u>7,278</u>	<u>9,275</u>	<u>16,738</u>	<u>-</u>	<u>260,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>1,431,769</u>	<u>31,265</u>	<u>-</u>	<u>-</u>	<u>115</u>	<u>(250,258)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	1,200,000
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,200,000</u>
Net change in fund balances	<u>-</u>	<u>1,431,769</u>	<u>31,265</u>	<u>-</u>	<u>-</u>	<u>115</u>	<u>949,742</u>
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,431,769</u>	<u>\$ 31,265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115</u>	<u>\$ 949,742</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Radon and Healthy Homes	Elected Official Training	County Offender Transportation	ARRA Clerk IV-D Incentive	County IV-D Incentive	Prosc IV-D Incentive Prior to 10/99
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,000	-	-	-	150,691	-
Charges for services	-	65,689	2,482	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	4,968	-	-	2,286	1,716
Total revenues	3,000	70,657	2,482	-	152,977	1,716
Expenditures:						
Current:						
General government	-	4,980	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	3,000	-	-	5	159,531	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	3,000	4,980	-	5	159,531	-
Excess (deficiency) of revenues over (under) expenditures	-	65,677	2,482	(5)	(6,554)	1,716
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net change in fund balances	-	65,677	2,482	(5)	(6,554)	1,716
Fund balances - beginning	-	227,019	19,973	5	133,328	93,363
Fund balances - ending	\$ -	\$ 292,696	\$ 22,455	\$ -	\$ 126,774	\$ 95,079

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Prosc IV-D Incentive Post 10/99	Clerk IV-D Incentive Post 10/99	Reassessment 2015	Clinic Donation	County Bond	General Drain Improvement
Revenues:						
Taxes	\$ -	\$ -	\$ 521,502	\$ -	\$ 3,149,476	\$ -
Special assessments	-	-	-	-	-	258,346
Licenses and permits	-	-	-	-	-	-
Intergovernmental	226,719	150,691	46,692	-	257,403	18,698
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	7,095	7,298	16,308	-	31,389	142,962
Total revenues	233,814	157,989	584,502	-	3,438,268	420,006
Expenditures:						
Current:						
General government	-	-	467,757	-	1,280	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	430,938	56,481	-	500	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	200,477
Total expenditures	430,938	56,481	467,757	500	1,280	200,477
Excess (deficiency) of revenues over (under) expenditures	(197,124)	101,508	116,745	(500)	3,436,988	219,529
Other financing sources (uses):						
Transfers in	300,000	-	-	-	-	-
Transfers out	-	(300,000)	-	-	(4,376,425)	-
Total other financing sources and uses	300,000	(300,000)	-	-	(4,376,425)	-
Net change in fund balances	102,876	(198,492)	116,745	(500)	(939,437)	219,529
Fund balances - beginning	127,832	602,669	900,021	11,130	2,221,342	1,392,765
Fund balances - ending	\$ 230,708	\$ 404,177	\$ 1,016,766	\$ 10,630	\$ 1,281,905	\$ 1,612,294

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Great Batch TIF	Special COIT - Flood Control	Cumulative Capital Development	CASAD East TIF	Major Bridge	Nestle TIF II Bond	Pleasant Center Road Construction
Revenues:							
Taxes	\$ 170,930	\$ -	\$ 2,597,563	\$ 308,226	\$ 1,720,047	\$ 270,356	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	233,458	-	154,442	-	-
Charges for services	-	13,044	901,141	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	543	4,041	259,454	4,088	44,304	6,363	1,118
Total revenues	171,473	17,085	3,991,616	312,314	1,918,793	276,719	1,118
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	520,000	-	-
Interest	-	-	-	-	364,350	-	-
Capital outlay:							
Economic development	199,093	-	1,763,859	220,009	1,539,576	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	199,093	-	1,763,859	220,009	2,423,926	-	-
Excess (deficiency) of revenues over (under) expenditures	(27,620)	17,085	2,227,757	92,305	(505,133)	276,719	1,118
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(3,700)	(305,000)	-	(430,000)	-
Total other financing sources and uses	-	-	(3,700)	(305,000)	-	(430,000)	-
Net change in fund balances	(27,620)	17,085	2,224,057	(212,695)	(505,133)	(153,281)	1,118
Fund balances - beginning	113,571	214,413	8,135,012	563,183	3,604,702	469,355	60,838
Fund balances - ending	\$ 85,951	\$ 231,498	\$ 10,359,069	\$ 350,488	\$ 3,099,569	\$ 316,074	\$ 61,956

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Argo Drain	Community Development Corporation	Mossman Drain	Parking Garage Bond of 2001	Tax Abatement Development	Woodburn Industrial TIF	Lincoln Industrial TIF
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,941	\$ 141,267
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	2,792	381,839	359	-	65,560	456	5,768
Total revenues	<u>2,792</u>	<u>381,839</u>	<u>359</u>	<u>-</u>	<u>65,560</u>	<u>45,397</u>	<u>147,035</u>
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	420,248	-	17	-	20,000	130,000
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>420,248</u>	<u>-</u>	<u>17</u>	<u>-</u>	<u>20,000</u>	<u>130,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,792</u>	<u>(38,409)</u>	<u>359</u>	<u>(17)</u>	<u>65,560</u>	<u>25,397</u>	<u>17,035</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,792	(38,409)	359	(17)	65,560	25,397	17,035
Fund balances - beginning	<u>151,910</u>	<u>422,192</u>	<u>19,560</u>	<u>17</u>	<u>775,862</u>	<u>22,217</u>	<u>310,573</u>
Fund balances - ending	<u>\$ 154,702</u>	<u>\$ 383,783</u>	<u>\$ 19,919</u>	<u>\$ -</u>	<u>\$ 841,422</u>	<u>\$ 47,614</u>	<u>\$ 327,608</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Uniroyal Goodrich TIF	GM 2015 General Account	GM 2015B Bond	GM 2015A Bond	GM 2015A Reserve Account	Nestle II Reserve Account
Revenues:						
Taxes	\$ 178,468	\$ 1,399,995	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	373	4,297	3,910	9,057	2,874	-
Total revenues	178,841	1,404,292	3,910	9,057	2,874	-
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	310,000	845,000	-	-
Interest	-	-	19,234	53,810	-	-
Capital outlay:						
Economic development	218,076	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	218,076	-	329,234	898,810	-	-
Excess (deficiency) of revenues over (under) expenditures	(39,235)	1,404,292	(325,324)	(889,753)	2,874	-
Other financing sources (uses):						
Transfers in	-	-	325,000	1,247,500	-	-
Transfers out	-	(1,172,500)	-	-	-	-
Total other financing sources and uses	-	(1,172,500)	325,000	1,247,500	-	-
Net change in fund balances	(39,235)	231,792	(324)	357,747	2,874	-
Fund balances - beginning	128,560	561,969	166,940	106,543	156,390	89
Fund balances - ending	\$ 89,325	\$ 793,761	\$ 166,616	\$ 464,290	\$ 159,264	\$ 89

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Nestle II Bond Principal and Interest Account	GM 2015B Reserve Account	GM Supplemental TIF	Vera Bradley TIF	Little River Joint Drain	Bandalier TIF
Revenues:						
Taxes	\$ -	\$ -	\$ 50,254	\$ 208,110	\$ -	\$ 316,270
Special assessments	-	-	-	-	563	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	337	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	965	4,343	423	270	10,789	1,885
Total revenues	<u>965</u>	<u>4,343</u>	<u>50,677</u>	<u>208,380</u>	<u>11,689</u>	<u>318,155</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	79,469	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	<u>79,469</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(78,504)</u>	<u>4,343</u>	<u>50,677</u>	<u>208,380</u>	<u>11,689</u>	<u>318,155</u>
Other financing sources (uses):						
Transfers in	80,000	-	-	-	-	-
Transfers out	-	-	(50,000)	(5,098)	-	(195,000)
Total other financing sources and uses	<u>80,000</u>	<u>-</u>	<u>(50,000)</u>	<u>(5,098)</u>	<u>-</u>	<u>(195,000)</u>
Net change in fund balances	1,496	4,343	677	203,282	11,689	123,155
Fund balances - beginning	<u>40,748</u>	<u>236,331</u>	<u>33,168</u>	<u>(218,238)</u>	<u>562,775</u>	<u>147,637</u>
Fund balances - ending	<u>\$ 42,244</u>	<u>\$ 240,674</u>	<u>\$ 33,845</u>	<u>\$ (14,956)</u>	<u>\$ 574,464</u>	<u>\$ 270,792</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Bluffton Road East TIF	Group Delphi TIF	Oak Crossing TIF	Allen County Redevelopment Capital	Sur/Wheel Tax Bridge	Zubric Road TIF	Zubric Road II TIF
Revenues:							
Taxes	\$ 345,158	\$ 21,995	\$ 369,808	\$ -	\$ -	\$ 69,987	\$ 36,535
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	196,751	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	1,350	199	464	164,233	49,610	796	664
Total revenues	346,508	22,194	370,272	164,233	246,361	70,783	37,199
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	535,000	-	-
Interest	-	-	-	-	353,950	-	-
Capital outlay:							
Economic development	-	-	-	23,164	928,089	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	-	-	23,164	1,817,039	-	-
Excess (deficiency) of revenues over (under) expenditures	346,508	22,194	370,272	141,069	(1,570,678)	70,783	37,199
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(118,233)	-	(346,105)	-	-	-	-
Total other financing sources and uses	(118,233)	-	(346,105)	-	-	-	-
Net change in fund balances	228,275	22,194	24,167	141,069	(1,570,678)	70,783	37,199
Fund balances - beginning	(811,960)	-	4,176	9,529,924	3,489,606	26,285	37,421
Fund balances - ending	\$ (583,685)	\$ 22,194	\$ 28,343	\$ 9,670,993	\$ 1,918,928	\$ 97,068	\$ 74,620

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018
 (Continued)

	Coverdale TIF	Woodburn US 24 TIF	LOIT Special Distribution	Dupont Corner TIF	Stonebridge Business Park Project	Jail Building Corporation
Revenues:						
Taxes	\$ 131,656	\$ 46,531	\$ -	\$ 25,433	\$ 28,166	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	670,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	604	61,209	631	608	585
Total revenues	131,656	47,135	731,209	26,064	28,774	585
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	1,690,000
Interest	-	-	-	-	-	141,425
Capital outlay:						
Economic development	134,154	80,918	1,909,126	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	134,154	80,918	1,909,126	-	-	1,831,425
Excess (deficiency) of revenues over (under) expenditures	(2,498)	(33,783)	(1,177,917)	26,064	28,774	(1,830,840)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	1,831,425
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	1,831,425
Net change in fund balances	(2,498)	(33,783)	(1,177,917)	26,064	28,774	585
Fund balances - beginning	68,326	81,362	3,384,440	28,424	25,998	4,239
Fund balances - ending	\$ 65,828	\$ 47,579	\$ 2,206,523	\$ 54,488	\$ 54,772	\$ 4,824

ALLEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018
(Continued)

	Juvenile Justice Center Building Corporation	Totals
Revenues:		
Taxes	\$ -	\$ 20,657,987
Special assessments	-	996,859
Licenses and permits	-	-
Intergovernmental	-	26,601,294
Charges for services	-	13,033,153
Fines and forfeits	-	2,436,600
Other	1,084	3,787,339
	1,084	67,513,232
Total revenues		
Expenditures:		
Current:		
General government	-	4,324,424
Public safety	-	20,047,475
Highways and streets	-	15,687,144
Sanitation	-	1,179,566
Economic development	-	56,100
Health and welfare	-	7,309,628
Culture and recreation	-	223,992
Debt service:		
Principal	1,301,537	5,201,537
Interest	1,243,816	2,256,054
Capital outlay:		
Economic development	-	7,586,329
Special assessment	-	200,477
	2,545,353	64,072,726
Total expenditures		
Excess (deficiency) of revenues over (under) expenditures	(2,544,269)	3,440,506
Other financing sources (uses):		
Transfers in	2,545,000	8,083,731
Transfers out	-	(8,318,270)
	2,545,000	(234,539)
Total other financing sources and uses		
Net change in fund balances	731	3,205,967
Fund balances - beginning	353	72,391,217
Fund balances - ending	\$ 1,084	\$ 75,597,184

ALLEN COUNTY
 COMBINING STATEMENT OF NET POSITION -
 INTERNAL SERVICE FUNDS
 December 31, 2018

<u>Assets</u>	<u>Self-Insurance Health</u>	<u>Vehicle Self-Insurance</u>	<u>County Liability Insurance</u>	<u>Workmans Compensation Self-Insurance</u>	<u>Internal Reimbursement</u>	<u>Totals</u>
Current assets:						
Cash and cash equivalents	\$ 8,211,141	\$ 607,417	\$ 97,606	\$ 143,625	\$ 183,863	\$ 9,243,652
Investments	1,535,338	210,528	-	51,019	51,707	1,848,592
Interest receivable	11,690	1,603	-	388	394	14,075
Accounts receivable (net of allowance)	-	-	-	-	105,093	105,093
Total assets	9,758,169	819,548	97,606	195,032	341,057	11,211,412
 Liabilities						
Current liabilities:						
Accounts payable	174,360	10,747	19,045	-	74,755	278,907
Incurred but not reported claims	1,474,745	-	-	-	-	1,474,745
Total liabilities	1,649,105	10,747	19,045	-	74,755	1,753,652
 Net Position						
Unrestricted	8,109,064	808,801	78,561	195,032	266,302	9,457,760
Total net position	\$ 8,109,064	\$ 808,801	\$ 78,561	\$ 195,032	\$ 266,302	\$ 9,457,760

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION -
 INTERNAL SERVICE FUNDS
 For The Year Ended December 31, 2018

	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Internal Reimbursement	Totals
Operating revenues:						
Miscellaneous	\$ -	\$ -	\$ 7,500	\$ 140	\$ 3,743	\$ 11,383
Employee/employer contributions	<u>11,723,549</u>	<u>435,741</u>	<u>400,000</u>	<u>481,500</u>	<u>924,002</u>	<u>13,964,792</u>
Total operating revenues	<u>11,723,549</u>	<u>435,741</u>	<u>407,500</u>	<u>481,640</u>	<u>927,745</u>	<u>13,976,175</u>
Operating expenses:						
Insurance claims and expenses	<u>11,116,741</u>	<u>417,332</u>	<u>375,776</u>	<u>586,668</u>	<u>940,275</u>	<u>13,436,792</u>
Operating income (loss)	<u>606,808</u>	<u>18,409</u>	<u>31,724</u>	<u>(105,028)</u>	<u>(12,530)</u>	<u>539,383</u>
Nonoperating revenues:						
Interest and investment revenue	<u>68,416</u>	<u>14,771</u>	<u>-</u>	<u>3,533</u>	<u>4,039</u>	<u>90,759</u>
Change in net position	675,224	33,180	31,724	(101,495)	(8,491)	630,142
Total net position - beginning	<u>7,433,840</u>	<u>775,621</u>	<u>46,837</u>	<u>296,527</u>	<u>274,793</u>	<u>8,827,618</u>
Total net position - ending	<u>\$ 8,109,064</u>	<u>\$ 808,801</u>	<u>\$ 78,561</u>	<u>\$ 195,032</u>	<u>\$ 266,302</u>	<u>\$ 9,457,760</u>

ALLEN COUNTY
COMBINING STATEMENT OF CASH FLOWS -
INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2018

	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Internal Reimbursement	Totals
Cash flows from operating activities:						
Receipts from customers and users	\$ 11,723,549	\$ 448,551	\$ 400,000	\$ 481,500	\$ 963,529	\$ 14,017,129
Payments to suppliers	(11,045,412)	(426,836)	(387,575)	(602,646)	(906,157)	(13,368,626)
Other receipts	-	-	7,500	140	3,743	11,383
Net cash provided (used) by operating activities	<u>678,137</u>	<u>21,715</u>	<u>19,925</u>	<u>(121,006)</u>	<u>61,115</u>	<u>659,886</u>
Cash flows from investing activities:						
Proceeds from sales and maturities of investments	176,332	69,196	-	24,285	22,036	291,849
Purchase of investments	(1,535,338)	(210,528)	-	(51,019)	(51,707)	(1,848,592)
Interest received	59,016	14,067	-	3,460	3,931	80,474
Net cash provided (used) by investing activities	<u>(1,299,990)</u>	<u>(127,265)</u>	<u>-</u>	<u>(23,274)</u>	<u>(25,740)</u>	<u>(1,476,269)</u>
Net increase (decrease) in cash and cash equivalents	(621,853)	(105,550)	19,925	(144,280)	35,375	(816,383)
Cash and cash equivalents, January 1	<u>8,832,994</u>	<u>712,967</u>	<u>77,681</u>	<u>287,905</u>	<u>148,488</u>	<u>10,060,035</u>
Cash and cash equivalents, December 31	<u>\$ 8,211,141</u>	<u>\$ 607,417</u>	<u>\$ 97,606</u>	<u>\$ 143,625</u>	<u>\$ 183,863</u>	<u>\$ 9,243,652</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	\$ 606,808	\$ 18,409	\$ 31,724	\$ (105,028)	\$ (12,530)	\$ 539,383
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
(Increase) in assets:						
Accounts receivable	-	12,810	-	-	39,527	52,337
Increase (decrease) in liabilities:						
Accounts payable	(59,058)	(9,504)	(11,799)	(15,978)	34,118	(62,221)
Incurred but not reported claims	130,387	-	-	-	-	130,387
Total adjustments	<u>71,329</u>	<u>3,306</u>	<u>(11,799)</u>	<u>(15,978)</u>	<u>73,645</u>	<u>120,503</u>
Net cash provided (used) by operating activities	<u>\$ 678,137</u>	<u>\$ 21,715</u>	<u>\$ 19,925</u>	<u>\$ (121,006)</u>	<u>\$ 61,115</u>	<u>\$ 659,886</u>

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION-
 AGENCY FUNDS
 December 31, 2018

<u>Assets</u>	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>Court Fees</u>	<u>Inheritance Tax</u>
Cash and cash equivalents	\$ 92,435	\$ 3,481,216	\$ 60,535	\$ 368
Receivables:				
Accounts	-	-	39,119	-
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Total receivables	-	-	39,119	-
Investments at fair value:				
U.S. Government securities	-	-	-	-
Total assets	<u>\$ 92,435</u>	<u>\$ 3,481,216</u>	<u>\$ 99,654</u>	<u>\$ 368</u>
<u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	99,654	368
Trust payable	92,435	3,481,216	-	-
Total liabilities	<u>\$ 92,435</u>	<u>\$ 3,481,216</u>	<u>\$ 99,654</u>	<u>\$ 368</u>

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION-
 AGENCY FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>Bid Bond</u>	<u>Surplus Tax</u>	<u>Tax Distribution</u>	<u>Payroll</u>	<u>Youth Services Trust</u>	<u>Sheriff's Inmate Trust</u>
Cash and cash equivalents	\$ 5,050	\$ 1,548,770	\$ -	\$ 45,996	\$ 73,643	\$ 109,680
Receivables:						
Accounts	-	-	-	22,396	-	-
Taxes	-	-	48,017,722	-	-	-
Intergovernmental	-	-	6,014,807	-	-	-
Total receivables	-	-	54,032,529	22,396	-	-
Investments at fair value:						
U.S. Government securities	-	-	-	-	25,449	-
Total assets	\$ 5,050	\$ 1,548,770	\$ 54,032,529	\$ 68,392	\$ 99,092	\$ 109,680
 <u>Liabilities</u>						
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ 68,392	\$ -	\$ -
Intergovernmental payable	-	-	-	-	-	-
Trust payable	5,050	1,548,770	54,032,529	-	99,092	109,680
Total liabilities	\$ 5,050	\$ 1,548,770	\$ 54,032,529	\$ 68,392	\$ 99,092	\$ 109,680

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION-
 AGENCY FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>County Recorder</u>	<u>Work Release</u>	<u>County Clerk</u>	<u>Adult Probation</u>	<u>Personal Property Asst Audit</u>	<u>Juvenile Probation</u>
Cash and cash equivalents	\$ 57,327	\$ 30,604	\$ 3,594,911	\$ 21,317	\$ -	\$ 5,905
Receivables:						
Accounts	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total receivables	-	-	-	-	-	-
Investments at fair value:						
U.S. Government securities	-	-	-	-	-	-
Total assets	\$ 57,327	\$ 30,604	\$ 3,594,911	\$ 21,317	\$ -	\$ 5,905
<u>Liabilities</u>						
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	-	-	-	-
Trust payable	57,327	30,604	3,594,911	21,317	-	5,905
Total liabilities	\$ 57,327	\$ 30,604	\$ 3,594,911	\$ 21,317	\$ -	\$ 5,905

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION-
 AGENCY FUNDS
 December 31, 2018
 (Continued)

<u>Assets</u>	<u>County Treasurer</u>	<u>Totals</u>
Cash and cash equivalents	\$ 10,202,326	\$ 19,330,083
Receivables:		
Accounts	-	61,515
Taxes	12,778,332	60,796,054
Intergovernmental	-	6,014,807
	<u>12,778,332</u>	<u>66,872,376</u>
Total receivables		
Investments at fair value:		
U.S. Government securities	-	25,449
	<u>\$ 22,980,658</u>	<u>\$ 86,227,908</u>
Total assets		
<u>Liabilities</u>		
Payroll withholdings payable	\$ -	\$ 68,392
Intergovernmental payable	-	100,022
Trust payable	<u>22,980,658</u>	<u>86,059,494</u>
	<u>\$ 22,980,658</u>	<u>\$ 86,227,908</u>
Total liabilities		

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES-
 AGENCY FUNDS
 December 31, 2018

	Tax Sale Redemption	Tax Sale Surplus	Court Fees	Inheritance Tax	Bid Bond	Surplus Tax	Tax Distribution
Assets:							
Cash and Cash Equivalents, January 1	\$ 55	\$ 3,333,242	\$ 57,928	\$ 368	\$ 5,050	\$ 1,585,559	\$ -
Additions	2,890,415	3,389,676	761,720	-	3,000	1,507,884	363,904,474
Deductions	(2,798,035)	(3,241,702)	(759,113)	-	(3,000)	(1,544,673)	(363,904,474)
Cash and Cash Equivalents, December 31	<u>92,435</u>	<u>3,481,216</u>	<u>60,535</u>	<u>368</u>	<u>5,050</u>	<u>1,548,770</u>	<u>-</u>
Investments, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Investments, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes Receivable, January 1	-	-	-	-	-	-	31,410,300
Additions	-	-	-	-	-	-	170,882,752
Deductions	-	-	-	-	-	-	(154,275,330)
Taxes Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,017,722</u>
Accounts Receivable, January 1	-	-	47,571	-	-	-	-
Additions	-	-	800,839	-	-	-	-
Deductions	-	-	(809,291)	-	-	-	-
Accounts Receivable, December 31	<u>-</u>	<u>-</u>	<u>39,119</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Receivable, January 1	-	-	-	-	-	-	3,402,986
Additions	-	-	-	-	-	-	6,017,957
Deductions	-	-	-	-	-	-	(3,406,136)
Intergovernmental Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,014,807</u>
Total Assets, December 31	<u>\$ 92,435</u>	<u>\$ 3,481,216</u>	<u>\$ 99,654</u>	<u>\$ 368</u>	<u>\$ 5,050</u>	<u>\$ 1,548,770</u>	<u>\$ 54,032,529</u>
Liabilities:							
Payroll Withholdings, January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Payroll Withholdings, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Payable, January 1	-	-	105,499	368	-	-	-
Additions	-	-	800,839	-	-	-	-
Deductions	-	-	(806,684)	-	-	-	-
Intergovernmental Payable, December 31	<u>-</u>	<u>-</u>	<u>99,654</u>	<u>368</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trust Payable, January 1	55	3,333,242	-	-	5,050	1,585,559	34,813,286
Additions	2,890,415	3,389,676	-	-	3,000	1,507,884	176,900,709
Deductions	(2,798,035)	(3,241,702)	-	-	(3,000)	(1,544,673)	(157,681,466)
Trust Payable, December 31	<u>92,435</u>	<u>3,481,216</u>	<u>-</u>	<u>-</u>	<u>5,050</u>	<u>1,548,770</u>	<u>54,032,529</u>
Total Liabilities, December 31	<u>\$ 92,435</u>	<u>\$ 3,481,216</u>	<u>\$ 99,654</u>	<u>\$ 368</u>	<u>\$ 5,050</u>	<u>\$ 1,548,770</u>	<u>\$ 54,032,529</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES-
 AGENCY FUNDS
 December 31, 2018
 (Continued)

	Youth Payroll	Services Trust	Sheriff's Inmate Trust	County Recorder	Work Release	County Clerk	Adult Probation
Assets:							
Cash and Cash Equivalents, January 1	\$ (3,140)	\$ 84,051	\$ 204,538	\$ 54,935	\$ 22,193	\$ 2,957,899	\$ 57,499
Additions	47,303,024	1,788	1,598,863	1,786,916	30,604	43,616,615	354,926
Deductions	(47,253,888)	(12,196)	(1,693,721)	(1,784,524)	(22,193)	(42,979,603)	(391,108)
Cash and Cash Equivalents, December 31	<u>45,996</u>	<u>73,643</u>	<u>109,680</u>	<u>57,327</u>	<u>30,604</u>	<u>3,594,911</u>	<u>21,317</u>
Investments, January 1	-	8,553	-	-	-	-	-
Additions	-	25,449	-	-	-	-	-
Deductions	-	(8,553)	-	-	-	-	-
Investments, December 31	<u>-</u>	<u>25,449</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Taxes Receivable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Taxes Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts Receivable, January 1	49,846	-	-	-	-	-	-
Additions	22,396	-	-	-	-	-	-
Deductions	(49,846)	-	-	-	-	-	-
Accounts Receivable, December 31	<u>22,396</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Receivable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Intergovernmental Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets, December 31	<u>\$ 68,392</u>	<u>\$ 99,092</u>	<u>\$ 109,680</u>	<u>\$ 57,327</u>	<u>\$ 30,604</u>	<u>\$ 3,594,911</u>	<u>\$ 21,317</u>
Liabilities:							
Payroll Withholdings, January 1	\$ 46,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions	47,325,420	-	-	-	-	-	-
Deductions	(47,303,734)	-	-	-	-	-	-
Payroll Withholdings, December 31	<u>68,392</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental Payable, January 1	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions	-	-	-	-	-	-	-
Intergovernmental Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trust Payable, January 1	-	92,604	204,538	54,935	22,193	2,957,899	57,499
Additions	-	27,237	1,598,863	1,786,916	30,604	43,616,615	354,926
Deductions	-	(20,749)	(1,693,721)	(1,784,524)	(22,193)	(42,979,603)	(391,108)
Trust Payable, December 31	<u>-</u>	<u>99,092</u>	<u>109,680</u>	<u>57,327</u>	<u>30,604</u>	<u>3,594,911</u>	<u>21,317</u>
Total Liabilities, December 31	<u>\$ 68,392</u>	<u>\$ 99,092</u>	<u>\$ 109,680</u>	<u>\$ 57,327</u>	<u>\$ 30,604</u>	<u>\$ 3,594,911</u>	<u>\$ 21,317</u>

ALLEN COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES-
AGENCY FUNDS

December 31, 2018

(Continued)

	Personal			
	Property Asst Audit	Juvenile Probation	County Treasurer	Totals
Assets:				
Cash and Cash Equivalents, January 1	\$ 198,767	\$ 4,427	\$ 9,331,874	\$ 17,895,245
Additions	568,513	193,167	451,311,558	919,223,143
Deductions	<u>(767,280)</u>	<u>(191,689)</u>	<u>(450,441,106)</u>	<u>(917,788,305)</u>
Cash and Cash Equivalents, December 31	<u>-</u>	<u>5,905</u>	<u>10,202,326</u>	<u>19,330,083</u>
Investments, January 1	-	-	-	8,553
Additions	-	-	-	25,449
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,553)</u>
Investments, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,449</u>
Taxes Receivable, January 1	-	-	11,994,039	43,404,339
Additions	-	-	401,146,069	572,028,821
Deductions	<u>-</u>	<u>-</u>	<u>(400,361,776)</u>	<u>(554,637,106)</u>
Taxes Receivable, December 31	<u>-</u>	<u>-</u>	<u>12,778,332</u>	<u>60,796,054</u>
Accounts Receivable, January 1	-	-	-	97,417
Additions	-	-	-	823,235
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(859,137)</u>
Accounts Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,515</u>
Intergovernmental Receivable, January 1	-	-	-	3,402,986
Additions	-	-	-	6,017,957
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,406,136)</u>
Intergovernmental Receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,014,807</u>
Total Assets, December 31	<u>\$ -</u>	<u>\$ 5,905</u>	<u>\$ 22,980,658</u>	<u>\$ 86,227,908</u>
Liabilities:				
Payroll Withholdings, January 1	\$ -	\$ -	\$ -	\$ 46,706
Additions	-	-	-	47,325,420
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(47,303,734)</u>
Payroll Withholdings, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,392</u>
Intergovernmental Payable, January 1	-	-	-	105,867
Additions	-	-	-	800,839
Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(806,684)</u>
Intergovernmental Payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,022</u>
Trust Payable, January 1	198,767	4,427	21,325,913	64,655,967
Additions	568,513	193,167	852,457,627	1,085,326,152
Deductions	<u>(767,280)</u>	<u>(191,689)</u>	<u>(850,802,882)</u>	<u>(1,063,922,625)</u>
Trust Payable, December 31	<u>-</u>	<u>5,905</u>	<u>22,980,658</u>	<u>86,059,494</u>
Total Liabilities, December 31	<u>\$ -</u>	<u>\$ 5,905</u>	<u>\$ 22,980,658</u>	<u>\$ 86,227,908</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.