

ALLEN COUNTY GOVERNMENT

Fort Wayne, Indiana



ANNUAL FINANCIAL REPORT

For The Year Ended

December 31, 2020

FILED

12/09/2021

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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 12-31-24
Clerk of the Circuit Court	Christopher M. Nancarrow	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 Honorable Wendy W. Davis	01-01-15 to 12-31-20 01-01-21 to 12-31-24
Superior Court Judge	Honorable Andrea Trevino	01-01-15 to 12-31-24
President of the Board of County Commissioners	Therese M. Brown Richard E. Beck	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Joel M. Benz Kyle A. Kerley	01-01-20 to 12-31-20 01-01-21 to 12-31-21



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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Allen County (County), as of and for the year ended December 31, 2020, 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 the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Allen County Public Library (Library), a component unit of the County as described in Note 1, which represents 100 percent, 100 percent, and 100 percent, respectively, of the total assets, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Library, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

Basis for Qualified Opinion on the Discretely Presented Component Unit

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 amount by which this departure would affect the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the County's aggregate discretely presented component units has not been determined.

Basis for Qualified Opinion on the Aggregate Remaining Fund Information

The County has not included a receivable for property taxes to be levied in the subsequent calendar year due to other governmental units in the fiduciary funds. The County also has not included a receivable for Unified Local Income Taxes (LIT), Excise Taxes, and Financial Institution Taxes due to other governmental units in the fiduciary funds. The amount by which this departure would affect assets, liabilities, and deferred inflows of resources has not been determined.

Qualified Opinions

In our opinion, based on our audit and the report of other auditors, except for the effects of the matter described in the *Basis for Qualified Opinion on the Discretely Presented Component Unit* and *Basis for Qualified Opinion on the Aggregate Remaining Fund Information* paragraphs, the financial statements referred to above present fairly, in all material respects, the respective financial position of the discretely presented component units and the aggregate remaining fund information of the County, as of December 31, 2020, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the County, as of December 31, 2020, 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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 Net Pension Liability and Related Ratios - INPRS (PERF), Schedule of Employer Contributions - INPRS (PERF), Schedules of Changes in the County's Net Other Post-Employment Benefits, Budgetary Comparison Schedule - 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 and other auditors 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.

Other Information

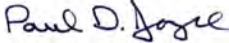
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Combining Balance Sheet - Non-Major Governmental Funds, Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds, Combining Statement of Net Position - Internal Services 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 - Custodial Funds, and Combining Statement of Changes in Fiduciary Net Position - Custodial 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 - Custodial Funds, and Combining Statement of Changes in Fiduciary Net Position - Custodial 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, except for the effects on the supplementary information of the matter described in the *Basis for Qualified Opinion on the Aggregate Remaining Fund Information* paragraph, 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 - Custodial Funds, and Combining Statement of Changes in Fiduciary Net Position - Custodial Funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2021, 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

November 23, 2021

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, 2020. 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 2020 by \$530.5 million (*total net position*), an increase of \$28.3 million, 5.6 percent, over the restated beginning total net position of \$502.2 million. Beginning total net position was restated down \$14.7 million to properly reflect deferred inflows of taxes. Of this amount, \$88.9 million (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens, \$24.1 million is restricted for debt service and other specific purposes (*restricted net position*), and \$417.5 million is invested in capital assets, net of related debt.
- The total net position of the County's governmental activities increased by \$29.3 million or 6.4 percent over the restated beginning 2020 net position. This is primarily the result of a net \$13.6 million increase in cash and investments and \$6 million in capital assets; coupled with decreases of \$3.4 million and \$5.6 million in bonds payable and net pension and OPEB liabilities on the liability side. Deferred outflows increased \$3.1 million primarily for deferred OPEB obligations. Deferred inflows increased \$117.9 million due to a change in treatment of property and income tax receivables of which all but \$3.1 million is offset in taxes receivable, this remaining portion being pension related. The total net position of the County's business activities decreased by \$1 million or 2.1 percent. The Coliseum had decreases across the board. With minimal events because of COVID-19, almost all restricted assets except taxes receivable dropped. The \$6.3 million drop in assets and deferred outflows was partially offset by \$5.4 million decrease in liabilities and deferred inflows mainly due to regularly scheduled debt service payments and less ticket office deposits payable.
- At the end of 2020, the County's governmental funds reported a combined ending fund balance of \$166.9 million, an increase of \$17.8 million or 12 percent over 2019. In accordance with GASB 54 the total Fund Balance is broken down as \$1 million Nonspendable, \$72.8 million as Restricted, \$31.9 million Committed, \$19.7 million Assigned, and \$41.5 million as Unassigned.
- At the end of 2020, the unassigned fund balance for the General Fund was \$49.2 million or 45.7 percent of the 2020 General Fund expenditures.
- During 2020, the County's total debt decreased by \$6.3 million or 13 percent. The decrease is attributed to regularly scheduled debt service payments.
- While COVID-19 did wreak havoc on many aspects of the economy, Allen County government was fortunate to not have experienced significant negative financial aspects. The Allen County War Memorial Coliseum saw the largest negative financial impact, but that was more than offset by the over \$12 million in CARES Act revenue the County received.

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. As example: the Allen County Jail Building Corporation was established for the sole purpose of financing the jail facility. The Building Corporation is a 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 Council if certain thresholds are met under Indiana Law.

The government-wide financial statements can be found on pages 20 and 21 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 22 through 24 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 25 through 27 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 Custodial 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 28 and 29 of this report.

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

The notes can be found on pages 30 through 83 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 84 through 97 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

County's Net Position

(amounts expressed in thousands)

	Governmental Activities		Business-type Activities		Total		Component Units	
	2020	2019	2020	2019	2020	2019	2020	2019
Assets	\$313,722	\$184,742	\$11,223	\$14,878	\$324,945	\$199,620	\$ 68,777	\$ 63,114
Capital assets	383,095	377,123	60,506	63,133	443,601	440,256	62,609	65,024
Total assets	696,817	561,865	71,729	78,011	768,546	639,876	131,386	128,138
Deferred Outflows	15,570	12,512	288	348	15,858	12,860	1,152	728
Current liabilities	16,086	10,946	4,747	7,072	20,833	18,018	1,361	7,406
Noncurrent liabilities	63,914	78,242	21,691	24,738	85,605	102,980	15,750	15,949
Total liabilities	80,000	89,188	26,438	31,810	106,438	120,998	17,111	23,355
Deferred Inflows	147,458	29,546	-	-	147,458	29,546	1,551	1,346
Net Position	\$484,929	\$455,643	\$45,579	\$46,549	\$530,508	\$502,192	\$ 113,876	\$ 104,165
Invested(Net) in capital assets	\$381,036	\$356,107	\$36,434	\$36,323	\$417,470	\$392,430	\$ 54,838	\$ 51,236
Restricted	15,694	1,795	8,400	8,898	24,094	10,693	26,389	27,554
Unrestricted	88,199	97,741	745	1,328	88,944	99,069	32,649	25,375
Total net position	\$484,929	\$455,643	\$45,579	\$46,549	\$530,508	\$502,192	\$ 113,876	\$ 104,165

The County's (primary government) assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$530.5 million at the close of 2020, further improving the solid financial position of the County albeit COVID-19. The largest portion of the County's total net position (total assets less total liabilities) is its investment in capital assets of \$417.5 million or 78.7 percent. The capital assets increased \$25 million or 6.4 percent from 2019 due to new infrastructure. 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, increased \$13.4 million or 125.3 percent, is funds that are subject to an external restriction and cannot be spent on general daily operations. The unrestricted portion of the total net position decreased \$10.1 million or 10.2 percent. The changes in restricted and unrestricted were due to a classification change of approximately \$15.5 million used to pay debt service that were previously included in unrestricted. As was previously touched on in the Financial Highlights section, cash and cash equivalents increased \$32 million and was partially offset due to the decrease of \$18.5 million in investments. Bonds payable decreased \$6.3 million due to regularly scheduled debt service and while net pension liability decreased \$9.7 million the net OPEB liability increased \$4.1 million. Deferred outflows increased \$3 million for OPEB benefits and deferred inflows increased \$117.9 million. The increase in deferred inflows is due to the \$129.6 million of unavailable revenue or taxes receivable. For year-end 2020, the County considered its 2021 Property Tax Levy and 2021 Income Tax Certifications as unavailable revenue, and the offsetting entry is in the Taxes Receivable. This is a change in methodology from prior years as we have never considered the following year tax levy as receivable, but given the Fiscal Body is required to adopt the succeeding year budget, levy and tax rate in the current year it is now considered receivable. The succeeding year Local Income Tax is certified to the County in the fall of the current year and therefore should have also been considered a receivable.

The County's component units showed assets exceeding liabilities by \$113.9 million at the end of 2020. Of the total net position, \$54.8 million or 48.2% is invested in capital assets less any outstanding debt used to acquire these assets. These assets are designated as invested in capital assets because they are used to provide the everyday services to the users of the component units, these assets are not liquid and are not available for future spending. Similar to the County debt, it must be paid from other funding sources as the capital assets themselves are not liquid, nor can they be. The component units remaining assets were made up of \$26.4 million or 23.2% of restricted dollars that are subject to an external restriction and \$32.7 million or 28.7% of unrestricted dollars that can be used to provide daily operations for the component units.

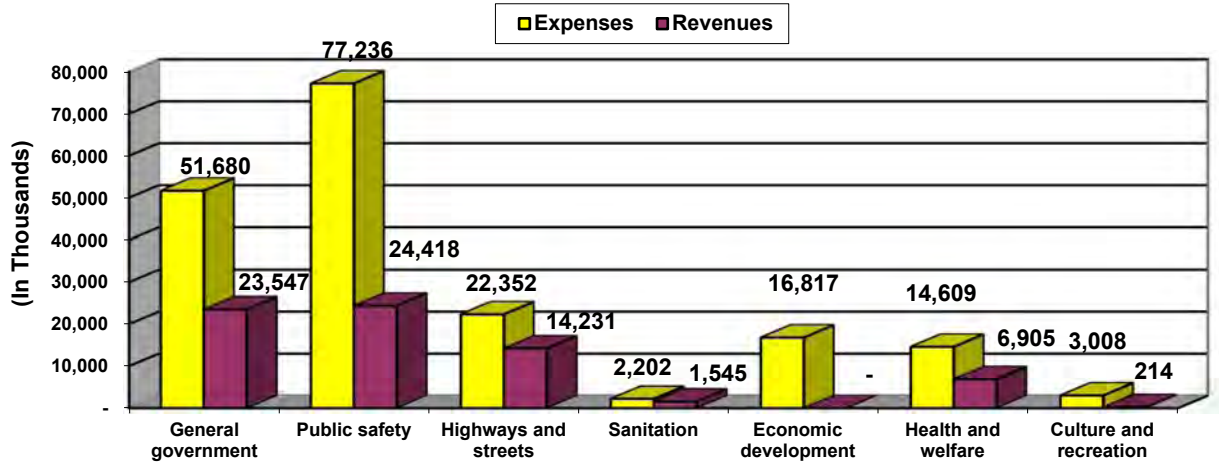
Governmental activities. Governmental activities account for 91.4 % of the County's total net position as of December 31, 2020.

Allen County Changes in Net Position

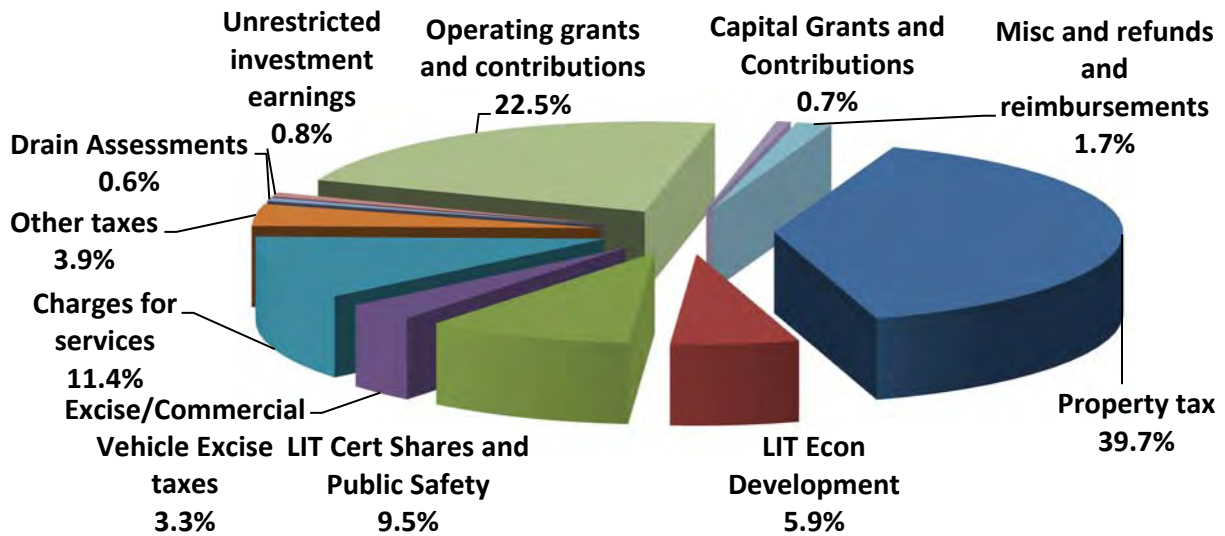
(Amounts expressed in thousands)

	Governmental Activities		Business-type Activities		Total		Component Units	
	2020	2019	2020	2019	2020	2019	2020	2019
Revenues:								
Program revenues:								
Charges for services	\$ 23,286	\$ 26,031	\$ 2,810	\$ 6,235	\$ 26,096	\$ 32,266	\$ 218	\$ 432
Operating grants and contributions	46,206	33,447	-	-	46,206	33,447	2,581	3,341
Capital grants and contributions	1,368	2,877	-	-	1,368	2,877	-	-
General Revenue:								
Property taxes	81,400	77,326	-	-	81,400	77,326	28,528	27,725
LIT Econ Development	12,192	11,281	-	-	12,192	11,281	-	-
LIT Cert Shares and Public Safety	19,540	18,980	-	-	19,540	18,980	5,192	3,893
Excise/Commercial Veh taxes	6,744	6,872	-	-	6,744	6,872	-	-
Franchise taxes	-	413	-	-	-	413	-	-
Drainage Assessments	1,302	-	-	-	1,302	-	-	-
Other taxes	8,000	8,073	-	-	8,000	8,073	2,578	2,602
Food and beverage taxes	-	-	1,746	2,901	1,746	2,901	-	-
Sports and convention taxes	-	-	2,455	2,051	2,455	2,051	-	-
Unrestricted investment earnings	1,567	4,627	16	243	1,583	4,870	194	598
Misc and refund and reimburse	3,387	2,017	-	-	3,387	2,017	860	1,206
Total Revenues	204,992	191,944	7,027	11,430	212,019	203,374	40,151	39,797
Expenses:								
General government	51,680	51,007	-	-	51,680	51,007	-	-
Public safety	77,236	71,894	-	-	77,236	71,894	-	-
Highways and streets	22,352	28,053	-	-	22,352	28,053	-	-
Sanitation	2,202	1,733	-	-	2,202	1,733	-	-
Economic development	16,816	15,186	-	-	16,816	15,186	-	-
Health and welfare	14,608	13,997	-	-	14,608	13,997	-	-
Culture and recreation	3,008	726	-	-	3,008	726	-	-
Coliseum	-	-	8,006	11,613	8,006	11,613	-	-
Allen County Public Library	-	-	-	-	-	-	30,440	31,149
Total expenses	187,902	182,596	8,006	11,613	195,908	194,209	30,440	31,149
Change in net position before:	17,090	9,348	(979)	(183)	16,111	9,165	9,711	8,648
Contributed capital	12,196	9,586	-	18	12,196	9,604	-	-
Gain(Loss) on disposal of assets	-	-	9	1	9	1	-	-
Change in net position	29,286	18,934	(970)	(164)	28,316	18,770	9,711	8,648
Net position- beginning	470,386	451,452	46,549	46,713	516,935	498,165	104,165	95,517
Prior period Adj- Note III.F	(14,743)	-	-	-	(14,743)	-	-	-
Net position- beginning(restate)	455,643	451,452	46,549	46,713	502,192	498,165	104,165	95,517
Net position- ending	\$ 484,929	\$ 470,386	\$ 45,579	\$ 46,549	\$ 530,508	\$ 516,935	\$ 113,876	\$ 104,165

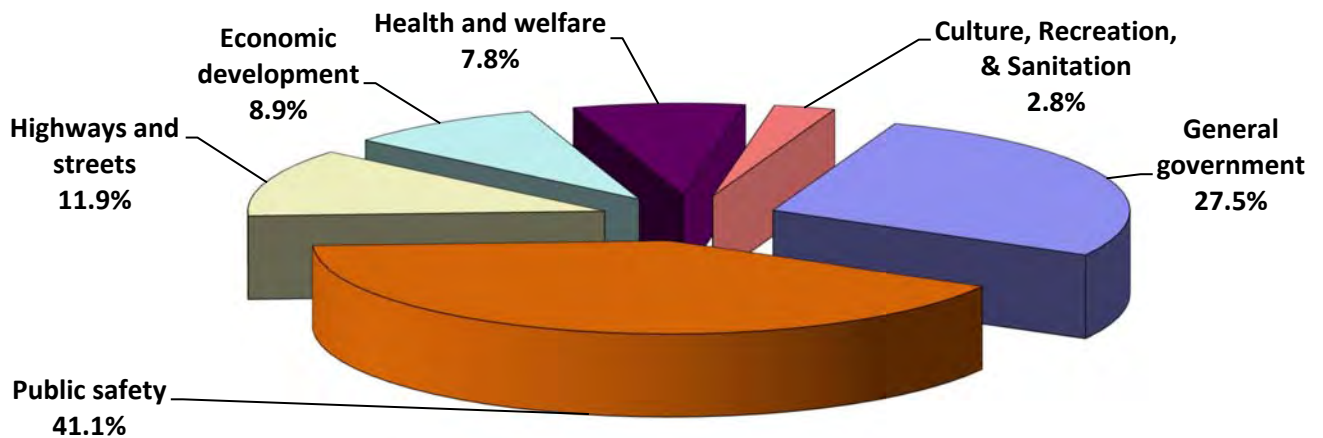
Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities

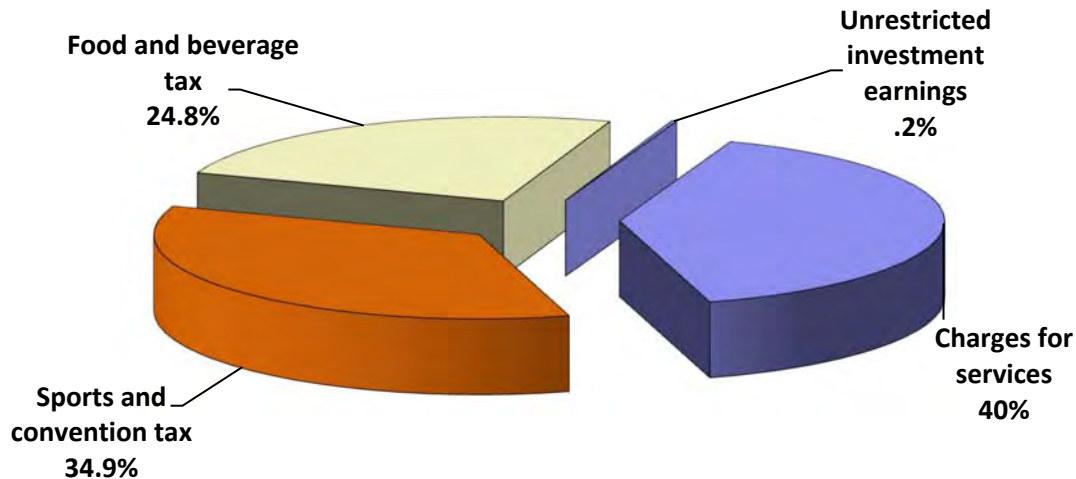


Expenses by Function/Program – Governmental Activities



Business-type activities. Business-type activities account for 8.6% of the County’s total net position as of December 31, 2020. 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 \$7 million and incurred \$8 million of expenses. The total revenues include \$2.8 million of program revenue and \$4.2 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, 2020, the County’s governmental funds reported a combined ending fund balance of \$166.9 million, an increase of \$17.8 million or 12 percent in comparison over 2019. Assets increased \$137.5 million, but \$114.8 million of this is the change in taxes receivable methodology. That aside, net cash and investments increased \$17.2 million and Local Income Tax Economic Development interfund loans increased \$5.2 million. The offsetting interfund loan was the main increase in liabilities along with \$.6 million increase in accounts payable and an \$1 million decrease in accrued payroll. Deferred inflows of resources increased \$114.8 million due to now recognizing the 2021 property tax levy and certified income tax distributions as unavailable revenue. Absent this, deferred inflows were relatively unchanged.

Approximately \$1 million or .6 percent of the combined ending fund balance are assets held for resale and constitute the Nonspendable fund balance. The majority, \$72.8 million or 43.6 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 \$31.9 million or 19.2 percent of the combined ending fund balance. Assigned resources comprise \$19.7 million or 11.8 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 \$49.2 million and the overall Unassigned Fund balance at December 31, 2020, was \$41.5 million or 24.8%. 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, 2020, approximately \$7.7 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, 2020, the combined fund balance of the Assigned and Unassigned classifications in the General Fund was \$50.3 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 2020 were \$107.6 million. Thus, the amount of resources determined to be readily available for expenditure and not bound to restriction or constraint, represents 46.8 percent of the General Fund expenditures for 2020. This ratio increased from the 2019 ratio of 37.6 percent for the most part because of the over \$10 million of CARES act money that went into the General Fund offsetting the approximate \$5 million increase in expenses.

The General Fund balance increased \$14.3 million during fiscal year ended 2020. General Fund revenues exceeded expenditures by \$3.8 million with the increase in taxes of \$4.5 million or 5.5% being offset by decreases in the other categories. Revenues were almost flat to 2019 with a \$.2 million decrease. The CARES act money resulted in a net transfer in of \$10.5 million. Expenses increased \$4.9 million or 4.7% as the General Fund took on operating expenses for the Coliseum due to COVID-19, opening of the Allen County Community Corrections new residential treatment services program and the 27th pay that occurred in 2020.

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 \$18 million at the end of 2020. Even though COVID-19 hit during 2020 the Rainy Day Fund's only activity was the generation of \$.3 million in revenue, \$.5 million in expenses and then \$2 million of highway project reimbursement transfers in. 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 \$25.7 million at the end of 2020. This is a \$1.2 million or 4.3% percent decrease from 2019 as economic development expenditures of \$16.6 million completely exhausted the \$13.5 million in revenue as well as the \$1.9 million of net transfers in.

Other Governmental Funds revenue increased \$13.2 or 19.9% million for 2020 but the majority of this was intergovernmental CARES money and transferred out to the General Fund. Taxes and special assessments increased but were almost completely offset by the decrease in charges for service revenue which is understandable given COVID-19. Other Governmental expenditures decreased \$6 million or 8.7% driven by decreased expenditures in Highway and Streets of \$5 million due to less projects completed in 2020 due to shutdowns from COVID-19. Debt service expenses decreased \$1.6 million due to less debt service outstanding as the Jail and two TIF bonds were paid off. Overall the Other Governmental Funds 2020 ending fund balance of \$70.3 million increased \$2.9 million. In addition to the CARES transfer out already mentioned, \$2 million was transferred to the Rainy Day Fund from Highway reimbursement and another \$3.9 million was transferred to the County Economic Development Tax Fund for TIF loan reimbursements.

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 \$.7 million for the Allen County War Memorial Coliseum and \$4.3 million for the County's Internal Service funds. The Coliseum had a net operating loss of \$4.3 million and non-operating revenue of \$3.4 million resulting in ending total net position of \$45.6 million or a \$1 million decrease from 2019. The County's internal service fund is primarily a Health Self-Insurance fund. The 2020 contributions to the Health Self-Insurance fund were approximately \$12.8 million and \$3.5 million less than the \$16.4 million of expenses which slightly ebbed up \$.2 million from 2019. Ending total net position for Health Self-Insurance was \$4.3 million.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's final General Fund budget for 2020 exceeded its original budget by approximately \$7 million or 6.5%. The key elements of the difference between the original budget and final budget are listed below:

- \$3.6 million was for funding the Memorial Coliseum operations since their revenue sources were almost non-existent because of COVID-19
- \$2.1 million was for funding the new Allen County Community Corrections residential treatment services program. This was previously work release ran by the Sheriff Dept in a different location and the new program needed funding to get up and running. While the new program will generate own-source revenue, General Fund subsidy may still be needed.
- \$2 million was appropriated for COVID-19 related expenditures amongst all departments but \$.9 million of this was unspent and encumbered at year-end 2020.

Actual expenditures were approximately \$6.9 million less than final budgeted appropriations. The significant unspent appropriations primarily consisted of:

- (a) \$4.6 million in salaries and benefits which are related to turnover and unfilled positions throughout various departments with most notable being:
 1. Allen County Memorial Coliseum at \$1.1 million due to the fact the money was not needed because events didn't occur
 2. Allen County Jail and Juvenile Justice center both at \$.8 million due to unfilled positions, not needing as much overtime and also using other funding sources
- (b) \$1.3 million in services mainly comprised of unspent funding for contractual items in various departments due to activities not being performed because of COVID-19 and utilities; and
- (c) a combined \$1 million in Supplies and Capital with the majority being unspent Capital monies budgeted but not needed

For year-end December 31, 2020, General Fund revenues received were approximately \$13.9 million greater than budgeted. Some of the significant contributions to actual revenues exceeding the budgeted figures are:

- \$12 million in CARES Act revenue from the Federal Government
- Collection of approximately \$3.4 million more in property, income and vehicle excise taxes
- \$.7 million for licenses and permits with Building leading the way
- Charges for services, fines and forfeits and other misc revenue decreased \$1.2, \$.2 and \$.5 million

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, 2020 was \$443.6 million (net of accumulated depreciation), an increase of \$3.3 million or .8 percent. 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			
	2020	2019	2020	2019	2020	2019
Land and easements	\$ 11,461	\$ 11,005	\$ 381	\$ 381	\$ 11,842	\$ 11,386
Construction in progress	23,936	40,482	551	6	24,487	40,488
Buildings and improvements	74,672	74,848	56,371	59,300	131,043	134,148
Machinery and equipment	10,169	11,194	3,203	3,446	13,372	14,640
Infrastructure being depreciated	259,878	236,406	-	-	259,878	236,406
Intangible assets	290	326	-	-	290	326
Net investment in joint venture	2,689	2,863	-	-	2,689	2,863
	<u>\$ 383,095</u>	<u>\$ 377,124</u>	<u>\$ 60,506</u>	<u>\$ 63,133</u>	<u>\$ 443,601</u>	<u>\$ 440,257</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 47 through 48 of this report.

Long-term debt. At December 31, 2020, the County had total debt outstanding of \$41.9 million. Of this amount, \$24.4 million of first mortgage bonds, \$17.5 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			
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
First Mortgage Bonds	-	878	24,361	27,158	24,361	28,036
Revenue Bonds	17,557	20,139	-	-	17,557	20,139
	<u>\$ 17,557</u>	<u>\$ 21,017</u>	<u>\$ 24,361</u>	<u>\$ 27,158</u>	<u>\$ 41,918</u>	<u>\$ 48,175</u>

Outstanding debt decreased \$6.3 million or 13 percent, which is due to regularly scheduled debt service payments.

The County currently maintains an Aa2 Underlying rating from Moody's Investor Services for the Memorial Coliseum first mortgage series 2016, 2014 and 2011. Moody's provided an Aa1 Underlying rating for the 2016 Maplecrest Bridge Revenue Bonds. The 2015C General Motors Tax Increment Finance bonds have an A1 rating. The Juvenile Justice Center, Jail and 2015 A&B General Motors ratings have been withdrawn as those issuances are no longer outstanding at the time of this analysis.

At December 31, 2020 the County had a net pension liability of \$32.5 million which is \$9.7 million or 23 percent less than the December 31, 2019 net pension liability. This is almost completely indicative of the stock market performance during 2020. The OPEB liability increased \$4.1 million or 36.9 percent for the same period and due mainly to the decrease in the 20 yr municipal bond indices used as the discount rate. Deferred outflows of resources related to pensions and OPEB were \$14.3 million compared with \$17.9 million in deferred inflows of resources related to pensions and OPEB.

In addition to the indebtedness noted above, the County also has long-term liabilities for compensated absences totaling \$4.6 million at December 31, 2020 compared with \$4.1 million at year end 2019.

Additional information on the County's long-term debt can be found in Note III.D on pages 50 through 52 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.
- The County was able to fare COVID-19 quite well when it comes to fiscal condition. Not only did the County benefit from Federal CARES Act money, but we also minimized expenses associated with COVID-19. Continued low interest rates further intensified the unprecedented local real estate market. Inventory continues to remain at historic lows and selling prices are substantially above a year ago. Three-year average Net Assessed Value (NAV) growth was 7% from 2018-2020 and the January 1, 2021 assessment date looks to be in this ballpark as well. Through the first quarter of 2021, the local real estate market shows no significant signs of slowdown. With the significant increases in NAV, property tax rates should continue to decrease or remain flat. Property tax revenue should continue to increase in the 3-4% range as higher values mean less circuit breaker tax cap losses. As has been the case almost annually now, the County received another supplemental income tax distribution in early 2020 which is distributed based on our Trust Balance exceeding 15% of the certified distribution amount. Our 2021 certified income tax distribution is 7% higher than 2020 actual and estimated quarterly income tax withholding figures are trending up from 2020 also. The Unemployment rate was around 4.2% in March and much recovered from the beginning of COVID-19. It is anticipated that with vaccines widely available and Federal unemployment subsidies ending the unemployment rate will drop further during 2021 as many local industries are looking for workers.
- With the uncertainty of what COVID-19 may bring moving into the rearview, the County is extremely well positioned fiscally. In addition to the CARES Act money, the County is slated to receive another \$70+ million from the American Rescue Plan Act (ARPA). This will allow the County to make substantial investments in the community over the next few years that will have exponential effect. We anticipate NAV growth will continue for the 2022 assessment date which implies our 2023 property tax collections should continue to increase. Income tax collections are anticipated to increase for not only 2021 but also 2022, but we do not anticipate as significant supplemental income tax distributions. Long-term obligations are limited given resources available, and the County continues to take a conservative approach in spending.

These factors along with others were considered when preparing the County's budget for the 2021 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, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Totals	
Assets				
Cash and cash equivalents - unrestricted	\$ 172,424,522	\$ 446,062	\$ 172,870,584	\$ 45,892,433
Investments - unrestricted	4,068,763	9,355	4,078,118	19,127,040
Receivables (net of allowances for uncollectibles):				
Interest	74,837	181	75,018	64,972
Taxes	129,752,967	-	129,752,967	1,719,295
Accounts	1,081,810	27,543	1,109,353	-
Special assessments	41,836	-	41,836	-
Intergovernmental	2,557,670	-	2,557,670	1,541,862
Suite	-	477,427	477,427	-
Other	-	-	-	201,742
Inventories	1,821,426	-	1,821,426	-
Prepaid expense	931,892	187,679	1,119,571	230,061
Assets held for resale	966,088	-	966,088	-
Restricted assets:				
Cash and cash equivalents - restricted	-	7,879,027	7,879,027	-
Cash with fiscal agent - restricted	-	7,596	7,596	-
Investments - restricted	-	144,027	144,027	-
Interest receivable	-	2,786	2,786	-
Taxes receivable	-	1,951,539	1,951,539	-
Suite receivable	-	90,000	90,000	-
Capital assets:				
Land and construction in progress	35,396,613	931,566	36,328,179	5,954,969
Other capital assets, net of depreciation	347,698,108	59,574,854	407,272,962	56,653,736
Total assets	696,816,532	71,729,642	768,546,174	131,386,110
Deferred Outflows of Resources				
Unamortized loss on refunding	1,296,388	288,272	1,584,660	-
Other postemployment benefits related	3,869,704	-	3,869,704	-
Pension related	10,404,277	-	10,404,277	1,151,805
Total deferred outflow of resources	15,570,369	288,272	15,858,641	1,151,805
Liabilities				
Accounts payable	4,598,934	5,093	4,604,027	684,310
Accrued payroll and withholdings payable	3,369,079	-	3,369,079	639,183
Taxes payable	-	367	367	-
Accrued interest payable	-	-	-	37,899
Incurred but not reported claims	2,149,453	-	2,149,453	-
Unearned revenue	-	570,279	570,279	-
Payable from restricted assets:				
Accounts payable	-	245,184	245,184	-
Ticket office customer deposits payable	-	948,003	948,003	-
First mortgage revenue bonds - due within one year	-	2,670,000	2,670,000	-
Accrued interest payable	207,188	156,111	363,299	-
Noncurrent liabilities:				
Due within one year:				
First mortgage general obligation bonds payable	-	-	-	5,315,000
Compensated absences	4,456,755	152,449	4,609,204	148,531
Revenue bonds payable	1,305,000	-	1,305,000	-
Due in more than one year:				
First mortgage general obligation bonds payable (net of discount)	-	-	-	2,302,356
First mortgage revenue bonds payable (net of premium)	-	21,690,920	21,690,920	-
Compensated absences	-	-	-	742,654
Revenue bonds payable (net of premium/discounts)	16,252,329	-	16,252,329	-
Unearned revenue	-	-	-	1,450,110
Net pension liability	32,490,684	-	32,490,684	5,790,398
Net other postemployment benefits liability	15,170,826	-	15,170,826	-
Total liabilities	80,000,248	26,438,406	106,438,654	17,110,441
Deferred Inflows of Resources				
Unavailable Revenue	129,595,412	-	129,595,412	-
Other postemployment benefits related	858,908	-	858,908	-
Unamortized gain on refunding	-	-	-	153,253
Pension related	17,003,459	-	17,003,459	1,398,118
Total deferred inflows of resources	147,457,779	-	147,457,779	1,551,371
Net position				
Net investment in capital assets	381,036,326	36,433,772	417,470,098	54,838,096
Restricted for:				
Capital projects	-	7,596	7,596	3,643,391
Debt service	15,544,422	-	15,544,422	5,666,381
Perpetual endowment subject to donor stipulations	-	-	-	10,000,713
Perpetual endowment subject to time restrictions	-	-	-	2,828,805
Other purposes	148,769	8,393,167	8,541,936	4,249,796
Unrestricted	88,199,357	744,973	88,944,330	32,648,921
Total net position	\$ 484,928,874	\$ 45,579,508	\$ 530,508,382	\$ 113,876,103

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

ALLEN COUNTY
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2020

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Totals		
					Governmental Activities	Business-Type Activities			
Primary government:									
Governmental activities:									
General government	\$ 51,679,760	\$ 6,697,287	\$ 16,849,306	\$ -	\$ (28,133,167)	\$ -	\$ (28,133,167)	\$ -	
Public safety	77,235,668	11,126,488	13,291,604	-	(52,817,576)	-	(52,817,576)	-	
Highways and streets	22,351,935	393,816	12,469,945	1,367,647	(8,120,527)	-	(8,120,527)	-	
Sanitation	2,201,679	1,544,602	-	-	(657,077)	-	(657,077)	-	
Economic development	16,816,534	-	-	-	(16,816,534)	-	(16,816,534)	-	
Health and welfare	14,608,476	3,309,260	3,595,363	-	(7,703,853)	-	(7,703,853)	-	
Culture and recreation	3,008,066	214,133	-	-	(2,793,933)	-	(2,793,933)	-	
Total governmental activities	187,902,118	23,285,586	46,206,218	1,367,647	(117,042,667)	-	(117,042,667)	-	
Business-type activities:									
Coliseum	8,005,691	2,809,779	-	-	-	(5,195,912)	(5,195,912)	-	
Total primary government	\$ 195,907,809	\$ 26,095,365	\$ 46,206,218	\$ 1,367,647	(117,042,667)	(5,195,912)	(122,238,579)	-	
Component unit:									
Allen County Public Library	\$ 30,439,546	\$ 218,250	\$ 2,581,278	\$ -	-	-	-	(27,640,018)	
General revenues:									
Property taxes					81,400,409	-	81,400,409	28,527,726	
LIT economic development					12,191,741	-	12,191,741	-	
LIT distributive shares					19,539,924	-	19,539,924	5,191,940	
Excise/Commercial Vehicle Excise Taxes					6,744,229	-	6,744,229	-	
Drainage Assessments					1,302,069	-	1,302,069	-	
Other taxes					7,999,485	-	7,999,485	2,577,863	
Food and beverage taxes					-	1,746,282	1,746,282	-	
Sports and convention taxes					-	2,455,125	2,455,125	-	
Unrestricted investment earnings					1,567,253	16,665	1,583,918	193,459	
Miscellaneous and refunds and reimbursements					3,386,869	-	3,386,869	860,240	
Capital contributions					12,196,248	-	12,196,248	-	
Gain on disposal of assets					-	8,500	8,500	-	
Total general revenues					-	146,328,227	4,226,572	150,554,799	37,351,228
Change in net position						29,285,560	(969,340)	28,316,220	9,711,210
Net position - beginning						470,386,010	46,548,848	516,934,858	104,164,893
Prior period adjustment - See Note III. F.						(14,742,696)	-	(14,742,696)	-
Net position - beginning (restated)						455,643,314	46,548,848	502,192,162	104,164,893
Net position - ending						\$ 484,928,874	\$ 45,579,508	\$ 530,508,382	\$ 113,876,103

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

ALLEN COUNTY
BALANCE SHEET -
GOVERNMENTAL FUNDS
December 31, 2020

Assets	General	Rainy Day	Local Income Tax - Economic Development	Other Governmental Funds	Totals
Cash and cash equivalents	\$ 53,434,717	\$ 15,993,733	\$ 18,523,659	\$ 77,648,702	\$ 165,600,811
Investments	1,760,450	361,304	457,668	1,424,167	4,003,589
Receivables (net of allowances for uncollectibles):					
Interest	45,690	6,988	-	20,898	73,576
Taxes	96,000,587	-	15,474,624	18,277,756	129,752,967
Accounts	351,887	-	-	577,424	929,311
Special assessments	-	-	-	41,836	41,836
Intergovernmental	1,382,527	78,056	19,125	1,077,962	2,557,670
Interfund receivable:					
Interfund loans	170,644	1,982,161	9,456,894	169,622	11,779,321
Assets held for resale	-	-	-	966,088	966,088
Total assets	<u>\$ 153,146,502</u>	<u>\$ 18,422,242</u>	<u>\$ 43,931,970</u>	<u>\$ 100,204,455</u>	<u>\$ 315,705,169</u>
 Liabilities, Deferred Inflows of Resources, Fund Balances					
Liabilities:					
Accounts payable	\$ 1,584,151	\$ 450,966	\$ 752,214	\$ 1,226,169	\$ 4,013,500
Accrued payroll and withholdings payable	2,614,739	-	8,818	745,522	3,369,079
Interfund payable:					
Interfund loans	-	-	1,982,161	9,797,160	11,779,321
Total liabilities	<u>4,198,890</u>	<u>450,966</u>	<u>2,743,193</u>	<u>11,768,851</u>	<u>19,161,900</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	69,859,642	-	-	12,960,980	82,820,622
Unavailable revenue - license excise taxes	1,377,639	-	-	208,597	1,586,236
Unavailable revenue - income taxes	24,763,306	-	15,474,624	4,950,624	45,188,554
Total deferred inflows of resources	<u>96,000,587</u>	<u>-</u>	<u>15,474,624</u>	<u>18,120,201</u>	<u>129,595,412</u>
Fund balances:					
Nonspendable fund balance	-	-	-	966,088	966,088
Restricted fund balance	-	-	148,769	72,652,568	72,801,337
Committed fund balance	2,593,996	-	25,565,384	3,831,830	31,991,210
Assigned fund balance	1,156,658	17,971,276	-	586,005	19,713,939
Unassigned fund balance	49,196,371	-	-	(7,721,088)	41,475,283
Total fund balances	<u>52,947,025</u>	<u>17,971,276</u>	<u>25,714,153</u>	<u>70,315,403</u>	<u>166,947,857</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 153,146,502</u>	<u>\$ 18,422,242</u>	<u>\$ 43,931,970</u>	<u>\$ 100,204,455</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.		383,094,721
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		13,157,595
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.		4,307,758
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(34,917,547)
Net pension liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		(32,490,684)
Net other postemployment benefits liability is not due and payable in the current period and, therefore, is not reported in the funds.		(15,170,826)
Net position of governmental activities		<u>\$ 484,928,874</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, 2020

	General	Rainy Day	Local Income Tax - Economic Development	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 87,202,939	\$ -	\$ 12,191,741	\$ 20,347,776	\$ 119,742,456
Special assessments	-	-	-	1,302,249	1,302,249
Licenses and permits	2,997,385	-	-	-	2,997,385
Intergovernmental	14,468,276	111,420	1,117,556	39,960,325	55,657,577
Charges for services	3,627,637	-	-	13,371,185	16,998,822
Fines and forfeits	761,222	-	-	2,152,561	2,913,783
Other	2,362,526	144,679	277,417	2,596,380	5,381,002
Total revenues	111,419,985	256,099	13,586,714	79,730,476	204,993,274
Expenditures:					
Current:					
General government	43,840,965	-	-	6,730,465	50,571,430
Public safety	54,156,258	-	-	20,789,156	74,945,414
Highways and streets	-	491,264	-	13,621,363	14,112,627
Sanitation	24,802	-	-	1,616,246	1,641,048
Economic development	-	-	-	21,633	21,633
Health and welfare	6,696,767	-	-	7,749,464	14,446,231
Culture and recreation	2,874,364	-	-	143,028	3,017,392
Debt service:					
Principal	-	-	-	3,230,000	3,230,000
Interest	-	-	-	749,934	749,934
Capital outlay:					
Economic development	-	-	16,623,800	7,668,502	24,292,302
Special assessment	-	-	-	131,541	131,541
Total expenditures	107,593,156	491,264	16,623,800	62,451,332	187,159,552
Excess (deficiency) of revenues over (under) expenditures	3,826,829	(235,165)	(3,037,086)	17,279,144	17,833,722
Other financing sources (uses):					
Transfers in	10,641,254	1,982,161	3,900,325	2,534,551	19,058,291
Transfers out	(180,000)	-	(2,032,161)	(16,846,130)	(19,058,291)
Total other financing sources and uses	10,461,254	1,982,161	1,868,164	(14,311,579)	-
Net change in fund balances	14,288,083	1,746,996	(1,168,922)	2,967,565	17,833,722
Fund balances - beginning	38,658,942	16,224,280	26,883,075	67,347,838	149,114,135
Fund balances - ending	\$ 52,947,025	\$ 17,971,276	\$ 25,714,153	\$ 70,315,403	\$ 166,947,857

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, 2020

Net change in fund balances - total governmental funds (Statement of Revenues, Expenditures and Changes in Fund Balances).		\$ 17,833,722
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	455,993	
Construction in progress	<u>(16,545,889)</u>	
Total change in capital assets not being depreciated	(16,089,896)	
Capital assets being depreciated:		
Buildings, net of \$2,018,239 depreciation expense	(162,261)	
Improvements other than buildings, net of \$14,265 depreciation expense	(14,265)	
Machinery and equipment, net of \$2,726,052 depreciation expense	(1,025,129)	
Infrastructure, net of \$5,385,920 depreciation expense	23,472,659	
Net investment in joint venture, net of \$151,013 depreciation expense	(173,724)	
Intangible assets, net of \$36,295 depreciation expense	<u>(36,295)</u>	
Total change in capital assets being depreciated	22,060,985	
Total changes in capital assets		5,971,089
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.		(77,778)
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.		3,230,000
Governmental funds report the effect of deferred loss on refunding, discounts and premiums when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.		64,408
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.		436,647
Net pension liabilities are considered a long-term obligation of the general government, but are not current expenditures.		6,457,380
Other postemployment benefits liability is considered a long-term obligation of the general government, but is not a current expenditure.		(687,611)
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.		(470,607)
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>(3,471,690)</u>
Change in net position of governmental activities (Statement of Activities)		<u>\$ 29,285,560</u>

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

ALLEN COUNTY
STATEMENT OF NET POSITION -
PROPRIETARY FUNDS
December 31, 2020

	Business-Type Activities - Enterprise Fund	
<u>Assets</u>	<u>War Memorial Coliseum</u>	<u>Internal Service Funds</u>
Current assets:		
Cash and cash equivalents	\$ 446,062	\$ 6,823,711
Investments	9,355	65,174
Interest receivable	181	1,261
Accounts receivable (net of allowance)	27,543	152,499
Suite receivable	477,427	-
Prepaid items	187,679	-
	<u>1,148,247</u>	<u>7,042,645</u>
Total current assets		
Noncurrent assets:		
Restricted cash, cash equivalents and investments:		
Cash and cash equivalents	7,879,027	-
Cash with fiscal agent	7,596	-
Investments	144,027	-
Interest receivable	2,786	-
Taxes receivable	1,951,539	-
Suite receivable	90,000	-
Capital assets:		
Land, and construction in progress	931,566	-
Other capital assets (net of accumulated depreciation)	59,574,854	-
	<u>70,581,395</u>	<u>-</u>
Total noncurrent assets		
Deferred Outflows of Resources		
Unamortized loss on refunding	288,272	-
	<u>288,272</u>	<u>-</u>
Liabilities		
Current liabilities:		
Accounts payable	5,093	585,434
Accrued wages payable	-	-
Taxes payable	367	-
Compensated absences	152,449	-
Incurred but not reported claims	-	2,149,453
Unearned revenue	570,279	-
Current liabilities payable from restricted assets:		
Accounts payable	245,184	-
Ticket office customer deposits	948,003	-
First mortgage revenue bonds payable	2,670,000	-
Accrued interest payable	156,111	-
	<u>4,747,486</u>	<u>2,734,887</u>
Total current liabilities		
Noncurrent liabilities:		
First mortgage revenue bonds payable (net of unamortized premium)	21,690,920	-
	<u>21,690,920</u>	<u>-</u>
Total liabilities		
	<u>26,438,406</u>	<u>2,734,887</u>
Net position		
Net investment in capital assets	36,433,772	-
Restricted for capital assets	7,596	-
Restricted for other purposes	8,393,167	-
Unrestricted	744,973	4,307,758
	<u>45,579,508</u>	<u>4,307,758</u>
Total net position		
	<u>\$ 45,579,508</u>	<u>\$ 4,307,758</u>

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

ALLEN COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
PROPRIETARY FUNDS
For The Year Ended December 31, 2020

	Business-Type Activities - Enterprise Fund	
	War Memorial Coliseum	Internal Service Funds
Operating revenues:		
Miscellaneous	\$ 338,722	\$ 24,150
Rent	641,256	-
Concessions	548,635	-
Parking	706,849	-
Ticket office	52,581	-
Advertising	215,575	-
Arena maintenance fee	148,502	-
Suite/club seats	157,409	-
Advance forfeiture rent	250	-
Employee/employer contributions	-	12,807,669
Total operating revenues	<u>2,809,779</u>	<u>12,831,819</u>
Operating expenses:		
Salaries and wages	1,222,800	-
Fringe benefits	344,612	-
Materials and supplies	578,362	-
Purchased services	167,939	-
Utilities	495,445	-
Miscellaneous	66,973	-
Maintenance and repair	267,090	-
Insurance claims and expenses	-	16,355,293
Depreciation	4,016,309	-
Total operating expenses	<u>7,159,530</u>	<u>16,355,293</u>
Operating Income (loss)	<u>(4,349,751)</u>	<u>(3,523,474)</u>
Nonoperating revenues (expenses):		
Interest and investment revenue	16,665	51,784
Food and beverage taxes	7,467,734	-
Transfer to Capital Improvement Board/Food and beverage taxes	(5,721,452)	-
Sports and convention taxes	2,455,125	-
Amortization of loss on bond refunding	(59,642)	-
Interest expense	(786,519)	-
Gain on disposal of assets	8,500	-
Total nonoperating revenue	<u>3,380,411</u>	<u>51,784</u>
Income before contributions	(969,340)	(3,471,690)
Capital contributions	-	-
Change in net position	(969,340)	(3,471,690)
Total net position - beginning	<u>46,548,848</u>	<u>7,779,448</u>
Total net position - ending	<u>\$ 45,579,508</u>	<u>\$ 4,307,758</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, 2020

	Business-Type Activities - Enterprise Fund	
	War Memorial Coliseum	Internal Service Funds
Cash flows from operating activities:		
Receipts from customers and users	\$ 2,775,801	\$ 12,855,186
Payments to suppliers	(3,508,828)	(16,552,277)
Payments to employees	(1,383,363)	-
Other receipts	-	25,560
	<u> </u>	<u> </u>
Net cash provided (used) by operating activities	<u>(2,116,390)</u>	<u>(3,671,531)</u>
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(1,380,842)	-
Principal paid on capital debt	(2,570,000)	-
Interest paid on capital debt	(1,032,451)	-
Food and beverage taxes	1,869,726	-
Sports and convention taxes	2,242,774	-
	<u> </u>	<u> </u>
Net cash provided (used) by capital and related financing activities	<u>(870,793)</u>	<u>-</u>
Cash flows from investing activities:		
Proceeds from sales and maturities of investments	1,020,834	894,935
Purchase of investments	(153,382)	(65,174)
Interest received	30,162	64,957
	<u> </u>	<u> </u>
Net cash provided (used) by investing activities	<u>897,614</u>	<u>894,718</u>
Net increase (decrease) in cash and cash equivalents	(2,089,569)	(2,776,813)
Cash and cash equivalents, January 1	<u>10,422,254</u>	<u>9,600,524</u>
Cash and cash equivalents, December 31	<u>\$ 8,332,685</u>	<u>\$ 6,823,711</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ (4,349,751)	\$ (3,523,474)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	4,016,309	-
(Increase) decrease in assets:		
Accounts receivable	279,168	48,927
Prepaid items	1,572	-
Increase (decrease) in liabilities:		
Customer deposits	(1,543,355)	-
Accrued wages payable	(162,831)	-
Accounts payable	(40,270)	(10,186)
Unavailable revenue	(313,146)	-
Taxes payable	(6,354)	-
Compensated absence payable	2,268	-
Incurred but not reported claims	-	(186,798)
	<u> </u>	<u> </u>
Total adjustments	<u>2,233,361</u>	<u>(148,057)</u>
Net cash provided (used) by operating activities	<u>\$ (2,116,390)</u>	<u>\$ (3,671,531)</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, 2020

<u>Assets</u>	Pension Trust Funds	Custodial Funds
Cash and cash equivalents	\$ 3,189,473	\$ 14,578,007
Receivables:		
Accounts	-	46,703
Taxes for other governments	-	12,197,993
Interest and dividends	27	44
Employee/employer contributions	731,549	-
Transfers into trust	4,140	-
Total receivables	735,716	12,244,740
Investments at fair value:		
U.S. government securities	-	2,273
Shares of unit investment trusts	63,808,937	-
Total investments	63,808,937	2,273
Total assets	\$ 67,734,126	\$ 26,825,020
<u>Liabilities</u>		
Net benefits due and unpaid/(overpaid)	\$ 6,473	\$ -
Transfers out of trust	-	-
Accounts payable and other liabilities	-	28,263
Due to other governments	-	708,306
Total liabilities	6,473	736,569
<u>Net Position</u>		
Net position held in trust for:		
Employees' pension benefits	67,727,653	-
Individuals, organizations, and other governments	-	26,088,451
Total net position restricted for fiduciary funds	\$ 67,727,653	\$ 26,088,451

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, 2020

<u>Additions</u>	<u>Pension Trust Funds</u>	<u>Custodial Funds</u>
Contributions:		
Employer	\$ 2,800,033	\$ -
Plan members	280,093	-
Total contributions	<u>3,080,126</u>	<u>-</u>
Investment income:		
Net increase in fair value of investments	6,801,026	-
Interest and dividends	<u>1,671,293</u>	<u>1,124</u>
Net investment income	<u>8,472,319</u>	<u>1,124</u>
Collections:		
Taxes for other governments	-	499,699,467
Fines/Fees/Restitution	-	31,133,828
Miscellaneous	<u>7,142</u>	<u>1,945,389</u>
Total Collections	<u>7,142</u>	<u>532,778,684</u>
Total additions	<u>11,559,587</u>	<u>532,779,808</u>
<u>Deductions</u>		
Benefits	3,665,780	-
Administrative expense	98,260	-
Payments of tax to other governments	-	534,315,422
Payments to individuals and organizations	<u>-</u>	<u>35,494,486</u>
Total deductions	<u>3,764,040</u>	<u>569,809,908</u>
Net increase (decrease) in fiduciary net position	7,795,547	(37,030,100)
Net position - beginning	<u>59,932,106</u>	<u>63,118,551</u>
Net position - ending	<u>\$ 67,727,653</u>	<u>\$ 26,088,451</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), 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 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. 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 War Memorial Coliseum Additions Building Corporation
c/o Wells Fargo Bank Corporate Trust Department
111 E. Wayne Street
Fort Wayne, IN 46801

The Allen County Redevelopment Authority (Authority) is a significant blended component unit of the primary government. The primary government appoints a voting majority of the Authority's board and a financial benefit/burden relationship exists between the primary government and the Authority. Although it is legally separate from the primary government, the Authority 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 debt of the Authority will be repaid entirely, or almost entirely, from resources of the primary government.

Separate financial statements of the component unit are not available. The administrative office is located as follows:

Allen County Redevelopment Authority
200 East Berry Street, Suite 150
Fort Wayne, IN 46802

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 can 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 unit may be obtained from their office as follows:

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 Rousseau Centre'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 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 \$22,711 for its share of the 2020 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 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. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. 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 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 susceptible to accrual as revenue of the current period. All other revenue items are 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.

Custodial 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 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 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 December 31. These rates were based upon the preceding year’s lien date, January 1, 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, and the ensuing year property tax levy, 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:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	All Capitalized	N/A	N/A
Buildings	\$5,000	Straight-line	40-60 Years
Improvements other than buildings	5,000	Straight-line	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 \$786,519. 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 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 \$17,862,367 for 2020. These inflows consist of INPRS retirement system of \$8,118,052, the County Police Retirement plan in the amount of \$7,975,837, the County Police Supplemental Benefit plan in the amount of \$909,570, and OPEB in the amount of \$858,908.

Deferred outflows of resources represent a consumption of net position that applies to future periods. The Allen County War Memorial Coliseum bonds for Business-Type Activities with a total loss of \$407,043 the unamortized amount \$218,597 for the 2016A Series and a total loss of \$209,024 the unamortized amount of \$69,675 for the 2011B Series, and the Maplecrest Road Bridge Bond 2016 with a total loss of \$1,926,062 the unamortized amount of \$1,296,388. The deferred outflows for governmental activities that is pension and OPEB related totals \$14,273,981 and consists of INPRS retirement system of \$5,838,466, the County Police Retirement plan in the amount of \$4,291,735, the County Police Supplemental Benefit plan in the amount of \$274,076, and OPEB \$3,869,704.

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 additional appropriation or emergency executive order 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 as the assignment is done by a body other than the County Commissioners and/or County Council.

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.

Fund balances on December 31, 2020 are composed of the following:

	General	Rainy Day	Local Income Tax Economic Development	Other Governmental Funds	Totals
Nonspendable fund balance:					
Economic development	-	-	-	966,088	966,088
Restricted fund balance:					
General Government	-	-	-	29,344,142	29,344,142
Public Safety	-	-	-	9,683,237	9,683,237
Highways and Streets	-	-	-	16,030,994	16,030,994
Sanitation	-	-	-	2,451,436	2,451,436
Culture and Recreation	-	-	-	958,315	958,315
Economic Development	-	-	148,769	11,074,348	11,223,117
Health and Welfare	-	-	-	3,110,096	3,110,096
Total restricted fund balance	-	-	148,769	72,652,568	72,801,337

Committed fund balance:					
General Government	2,536,612	-	-	1,386,618	3,923,230
Public Safety	25,131	-	-	502,014	527,145
Culture and Recreation	-	-	-	16,668	16,668
Economic Development	32,253	-	25,565,384	1,243,916	26,841,553
Health and Welfare	-	-	-	682,614	682,614
Total committed fund balance	<u>2,593,996</u>	<u>-</u>	<u>25,565,384</u>	<u>3,831,830</u>	<u>31,991,210</u>
Assigned fund balance:					
General Government	754,302	17,971,276	-	320,956	19,046,534
Public Safety	384,516	-	-	-	384,516
Culture and Recreation	17,840	-	-	-	17,840
Economic Development	-	-	-	265,049	265,049
Total assigned fund balance	<u>1,156,658</u>	<u>17,971,276</u>	<u>-</u>	<u>586,005</u>	<u>19,713,939</u>
Unassigned fund balance	<u>49,196,371</u>	<u>-</u>	<u>-</u>	<u>(7,721,088)</u>	<u>41,475,283</u>
Total fund balance	<u>\$ 52,947,025</u>	<u>\$ 17,971,276</u>	<u>\$ 25,714,153</u>	<u>\$ 70,315,403</u>	<u>\$ 166,947,857</u>

C. Deficit Fund Equity

On December 31, 2020, the following funds reported deficits in fund equity, which are violations of State statute:

Fund	2020
Governmental Funds:	
County Extradition	\$ 1,033
Community Corrections	109,167
Adult Protective Services	9
Allen County Courts Foreign Language Interpreter	681
ACCC Adult Probation Grant	13,321
Great Batch TIF	72,145
CASAD East TIF	878,201
Bandalier TIF	1,225,403
Group Delphi TIF	1,661,283
Dupont Corner TIF	893,713
Stonebridge TIF	2,866,132

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. On December 31, 2020, the Sheriff's Retirement and Benefit Pension Plans had deposit balances in the amount of \$3,189,473. 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>\$ 3,189,473</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. On December 31, 2020, 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	\$ 1,512,077
External investment pool	<u>2,722,137</u>
Total	<u>\$ 4,234,214</u>

Sheriff's Retirement and Benefit Pension Plans:

<u>Investment Type</u>	<u>Fair Value</u>
Mutual funds	\$ 18,407,996
Foreign mutual fund	<u>45,400,941</u>
Total	<u>\$ 63,808,937</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 November 3, 2016. 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	\$ 1,512,077

Sheriff's Retirement and Benefit Pension Plans:

<u>Investment Type</u>	<u>Not in the Government's Name</u>
Mutual funds	\$ 18,407,996
Foreign mutual fund	45,400,941
Total	<u>\$ 63,808,937</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	\$ -	\$ 1,512,077	\$ -
External investment pool	2,722,137	-	-
Totals	<u>\$ 2,722,137</u>	<u>\$ 1,512,077</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	\$ 18,407,996	-	-
Foreign mutual funds	45,400,941	-	-
Totals	<u>\$ 63,808,937</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	\$ 1,512,077	\$ 1,741,982
AA	Aa	\$ -	\$ 435,495
A	A	-	544,660
Totals		<u>\$ 1,512,077</u>	<u>\$ 2,722,137</u>

Sheriffs Retirement and Benefit Pension Plans:

Sheriffs Pension Plan Investments		
Standard & Poor's Rating	Moody's Rating	Mutual Funds
Unrated	Unrated	<u>\$ 63,808,937</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 regarding 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	2020
Federal Farm Credit Banks	\$ 1,512,077
Collateralized Commercial Paper V Company	435,496
Halkin Finance LLC	319,363
Angelsea Funding PLC	290,330
LMA Americas LLC	<u>261,297</u>
Total	<u>\$ 2,818,563</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 regarding 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 on December 31, 2020:

Primary Government:

Investment Type	Fair Value	Level 1	Level 2	Level 3
Government sponsored enterprises	\$ 1,512,077	\$ -	\$ 1,512,077	\$ -
External investment pool	2,722,137	-	2,722,137	-
Totals	<u>\$ 4,234,214</u>	<u>\$ -</u>	<u>\$ 4,234,214</u>	<u>\$ -</u>

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Fair Value	Level 1	Level 2	Level 3
Mutual funds	\$ 18,407,996	\$ 18,407,996	\$ -	\$ -
Foreign mutual funds	45,400,941	45,400,941	-	-
Totals	<u>\$ 63,808,937</u>	<u>\$ 63,808,937</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. On December 31, 2020, the County's discretely presented component unit's deposits with financial institutions of \$43,980,051 were entirely insured by the federal depository insurance, except for the Allen County Public Library's deposits in the amount of \$636,942. Deposits of \$636,942 are in excess of the insured amount and \$1,052,407 is in investment accounts that are uninsured.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. On December 31, 2020, the County's discretely presented component unit had the following investments:

Discretely Presented Component Unit:

<u>Investment Type</u>	<u>Fair Value</u>
Government sponsored enterprises	\$ 3,081,403
Corporate bonds	299,651
Corporate stock	10,953,680
Mutual funds	<u>4,792,306</u>
Total	<u>\$ 19,127,040</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, September 2017 and June 2019. 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 5% with a target of 0%; fixed income 20% to 40% with a target of 30%; alternative investments 0% to 10% with a target of 5%; equities 40% to 90% with a target of 65%.

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's discretely presented component unit does not have formal investment policies for custodial credit risk for investments that are uninsured and uncollateralized. On June 30, 2020, 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 \$19,141,567.

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 discretely presented component unit'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	\$ 130,352	\$ 241,439	\$ 2,709,612
Corporate bonds	-	68,892	230,759
Corporate stock	10,953,680	-	-
Mutual funds	4,792,306	-	-
Totals	<u>\$ 15,876,338</u>	<u>\$ 310,331</u>	<u>\$ 2,940,371</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 discretely presented component unit's investment policy for credit risk for investments 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		\$ 91,746	\$ -	\$ -
AA+		1,145,401	-	-
AA		369,370	-	-
AA -		303,592	-	-
AA1		10,050	-	-
AA2		121,249	-	-
AA3		133,380	-	-
A+		154,403	-	-
A		298,484	27,401	-
A-		62,356	91,696	-
A1		167,539	-	-
A2		20,021	-	-
BBB+		-	95,105	-
BBB		49,886	85,449	-
Unrated		153,926	-	50,089
	Low	-	-	968,659
	Below Average	-	-	887,692
	Average	-	-	1,140,207
	Above Average	-	-	1,266,807
	High	-	-	478,852
Totals		<u>\$ 3,081,403</u>	<u>\$ 299,651</u>	<u>\$ 4,792,306</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 has an investment policy statement (IPS) in place that provides a framework for the implementation and oversight of the Foundation's investment strategy. These guidelines set forth what is viewed as the best strategy to successfully accomplish the Foundation's investment objective, with the least amount of risk taken. The IPS is specific enough to be meaningful, though flexible for the Foundation to invest through different market environments.

Although not specifically stated within the IPS, it is best practice that there is no more than 5% invested in one company, no more than 20% invested in any one industry/market sector, proper diversification between U.S. and international equities, and that investment in high yield and unrated bonds should be no higher than 10% of the entire portfolio. These guidelines are continually monitored by the investment committee of the Allen County Public Library Foundation. In the event were one of these to occur within the Foundation's investment portfolio, proper action would be implemented to resolve the matter.

Foreign Currency Risk

Foreign currency risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The Investment Policy Statement includes a formal policy regarding 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 \$391,494.

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 fair valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the component unit can access.

Level 2 – Inputs to the fair 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 on June 30, 2020:

Discretely Presented Component Unit:

Investment Type	Fair Value	Level 1	Level 2	Level 3
Government sponsored enterprise	\$ 3,081,403	\$ -	\$ 3,081,403	\$ -
Corporate bonds	299,651	-	299,651	-
Corporate stock	10,953,680	10,953,680	-	-
Mutual funds	4,792,306	4,792,306	-	-
Beneficial interest	14,527	-	-	14,527
Totals	<u>\$ 19,141,567</u>	<u>\$ 15,745,986</u>	<u>\$ 3,381,054</u>	<u>\$ 14,527</u>

B. Capital Assets

Capital asset activity for the year ended December 31, 2020, 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	\$ 11,004,824	\$ 592,906	\$ 136,913	\$ 11,460,817
Construction in progress	<u>40,481,683</u>	<u>6,635,336</u>	<u>23,181,223</u>	<u>23,935,796</u>
Total capital assets, not being depreciated	<u>51,486,507</u>	<u>7,228,242</u>	<u>23,318,136</u>	<u>35,396,613</u>
Capital assets, being depreciated:				
Buildings	127,180,694	1,855,978	-	129,036,672
Improvements other than buildings	3,403,709	-	-	3,403,709
Machinery and equipment	47,250,164	3,237,939	1,537,014	48,951,089
Infrastructure being depreciated	383,852,314	37,958,832	9,100,257	412,710,889
Intangible assets	544,418	-	-	544,418
Net investment in joint venture	<u>6,063,236</u>	<u>-</u>	<u>22,711</u>	<u>6,040,525</u>
Totals	<u>568,294,535</u>	<u>43,052,749</u>	<u>10,659,982</u>	<u>600,687,302</u>
Less accumulated depreciation for:				
Buildings	52,508,967	2,018,239	-	54,527,206
Improvements other than buildings	3,226,664	14,265	-	3,240,929
Machinery and equipment	36,056,531	3,656,241	930,189	38,782,583
Infrastructure being depreciated	147,446,417	8,193,724	2,807,804	152,832,337
Intangible assets	218,407	36,295	-	254,702
Net investment in joint venture	<u>3,200,424</u>	<u>151,013</u>	<u>-</u>	<u>3,351,437</u>
Totals	<u>242,657,410</u>	<u>14,069,777</u>	<u>3,737,993</u>	<u>252,989,194</u>
Total capital assets, being depreciated, net	<u>325,637,125</u>	<u>28,982,972</u>	<u>6,921,989</u>	<u>347,698,108</u>
Total governmental activities capital assets, net	<u>\$ 377,123,632</u>	<u>\$ 36,211,214</u>	<u>\$ 30,240,125</u>	<u>\$ 383,094,721</u>

Business-type activities:

Capital assets, not being depreciated:

Land	\$ 380,487	\$ -	\$ -	\$ 380,487
Construction in progress	6,150	987,905	442,976	551,079

Total capital assets, not being depreciated	<u>386,637</u>	<u>987,905</u>	<u>442,976</u>	<u>931,566</u>
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Capital assets, being depreciated:

Land improvements	1,440,208	-	-	1,440,208
Buildings	106,082,794	-	-	106,082,794
Improvements other than buildings	9,142,090	431,659	-	9,573,749
Machinery and equipment	9,555,263	412,754	267,548	9,700,469

Totals	<u>126,220,355</u>	<u>844,413</u>	<u>267,548</u>	<u>126,797,220</u>
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Less accumulated depreciation for:

Land improvements	1,435,708	300	-	1,436,008
Buildings	50,585,803	2,871,089	-	53,456,892
Improvements other than buildings	5,342,740	488,886	-	5,831,626
Machinery and equipment	6,109,354	656,034	267,548	6,497,840

Totals	<u>63,473,605</u>	<u>4,016,309</u>	<u>267,548</u>	<u>67,222,366</u>
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Total capital assets, being depreciated, net	<u>62,746,750</u>	<u>(3,171,896)</u>	<u>-</u>	<u>59,574,854</u>
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Total business-type activities capital assets, net	<u>\$ 63,133,387</u>	<u>\$ (2,183,991)</u>	<u>\$ 442,976</u>	<u>\$ 60,506,420</u>
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Discretely Presented Component Unit

Capital assets, not being depreciated:

Land and intangibles	\$ 4,960,142	\$ -	\$ -	\$ 4,960,142
Rare book collection	994,827	-	-	994,827

Total capital assets, not being depreciated	<u>5,954,969</u>	<u>-</u>	<u>-</u>	<u>5,954,969</u>
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Capital assets, being depreciated:

Buildings and improvements	90,525,384	-	-	90,525,384
Improvements other than buildings	634,872	-	-	634,872
Machinery and equipment	5,803,065	89,546	42,691	5,849,920
Library materials	7,632,507	2,303,948	2,675,111	7,261,344

Totals	<u>104,595,828</u>	<u>2,393,494</u>	<u>2,717,802</u>	<u>104,271,520</u>
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Less accumulated depreciation for:

Buildings and improvements	37,100,765	2,082,801	-	39,183,566
Improvements other than buildings	414,309	29,137	-	443,446
Machinery and equipment	5,426,769	152,867	42,691	5,536,945
Library materials	2,584,769	2,544,169	2,675,111	2,453,827

Totals	<u>45,526,612</u>	<u>4,808,974</u>	<u>2,717,802</u>	<u>47,617,784</u>
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Total capital assets, being depreciated, net	<u>59,069,216</u>	<u>(2,415,480)</u>	<u>-</u>	<u>56,653,736</u>
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Total discretely presented component

unit capital assets, net	<u>\$ 65,024,185</u>	<u>\$ (2,415,480)</u>	<u>\$ -</u>	<u>\$ 62,608,705</u>
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Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 916,206
Public safety	3,532,676
Highways and streets	9,409,860
Health and welfare	116,302
Sanitation	23,113
Culture and recreation	71,620
	<u>14,069,777</u>
Total depreciation expense - governmental activities	<u>\$ 14,069,777</u>
Business-type activities:	
Coliseum	\$ 4,016,309
	<u>4,016,309</u>

C. Interfund Balances and Activity

1. Interfund Receivables and Payables

The composition of interfund balances on December 31, 2020, were as follows:

Interfund Payables	Interfund Receivables				Total
	General Fund	Rainy Day	Local Income Tax Economic Development	Non-major Governmental	
Local Income Tax-Economic Development	\$ -	\$ 1,982,161	\$ -	\$ -	\$ 1,982,161
Non-major governmental	170,644	-	9,456,894	169,622	9,797,160
Totals	<u>\$ 170,644</u>	<u>\$ 1,982,161</u>	<u>\$ 9,456,894</u>	<u>\$ 169,622</u>	<u>\$ 11,779,321</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 on December 31, 2020, were as follows:

Transfer From	General	Rainy Day	Local Income		Totals
			Tax - Economic Development	Non-major Governmental	
County General	\$ -	\$ -	\$ -	\$ 180,000	\$ 180,000
Local Income Tax - Economic Development	-	1,982,161.00	-	50,000	2,032,161
Non-major Governmental	10,641,254	-	3,900,325	2,304,551	16,846,130
Totals	<u>\$ 10,641,254</u>	<u>\$ 1,982,161</u>	<u>\$ 3,900,325</u>	<u>\$ 2,534,551</u>	<u>\$ 19,058,291</u>

The primary government typically uses transfers to fund ongoing operating subsidies and internal financing for capital related expenditures. The \$10.6 million transfer to General Fund is related to CARES ACT funding that was required to run through a separate Fund and then transferred to the General Fund for reimbursement of public safety related expenditures due COVID.

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, 2020	Current Portion	Premium	Net Noncurrent
Business-type activities:					
2011 B War Memorial Coliseum additions first mortgage refunding revenue bonds	3.6% to 5.45%	\$ 2,135,000	\$ 385,000	\$ 3,078	\$ 1,753,078
2016 A War Memorial Coliseum additions refunding first mortgage revenue bonds	2.00% to 4.00%	8,625,000	1,635,000	908,089	7,898,089
2014 War Memorial Coliseum Convention Center Expansion first mortgage bonds	2% to 5.0%	<u>12,110,000</u>	<u>650,000</u>	<u>579,753</u>	<u>12,039,753</u>
Total business-type activities		<u>\$ 22,870,000</u>	<u>\$ 2,670,000</u>	<u>\$ 1,490,920</u>	<u>\$ 21,699,920</u>

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

Year Ended December 31	Business-Type Activities	
	Principal	Interest
2021	\$ 2,670,000	\$ 917,936
2022	2,785,000	798,656
2023	2,895,000	674,149
2024	2,990,000	543,614
2025	3,030,000	411,028
2026-2030	4,390,000	1,274,100
2031-2034	<u>4,110,000</u>	<u>418,719</u>
Totals	<u>\$ 22,870,000</u>	<u>\$ 5,038,202</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, 2020	Current Portion	Unamortized Premium (Discount)	Net Noncurrent
2016 Allen County Public Library first mortgage refunding bonds	2% to 3%	<u>\$ 7,645,000</u>	<u>\$ 5,315,000</u>	<u>\$ (27,644)</u>	<u>\$ 2,302,356</u>

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

Year Ended December 31	Discretely Presented Component Unit	
	Principal	Interest
2021	\$ 5,315,000	\$ 66,366
2022	<u>2,330,000</u>	<u>12,582</u>
Totals	<u>\$ 7,645,000</u>	<u>\$ 78,948</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, 2020	Current Portion	Premium	Net Noncurrent
Allen County Tax Increment Revenue Bonds (General Motors) Series 2015 C	3.0% to 4.0%	\$ 2,050,000	\$ 70,000	\$ 8,395	\$ 1,988,395
2016 Maplecrest Road Bridge Bond	3.0% to 5.0%	<u>13,740,000</u>	<u>1,235,000</u>	<u>1,758,934</u>	<u>14,263,934</u>
Total governmental activities		<u>\$ 15,790,000</u>	<u>\$ 1,305,000</u>	<u>\$ 1,767,329</u>	<u>\$ 16,252,329</u>

Revenue bonds debt service requirements to maturity are as follows:

	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2021	\$ 1,305,000	\$ 660,769
2022	1,385,000	608,069
2023	1,455,000	551,969
2024	1,520,000	493,169
2025	1,600,000	431,569
2026-2030	7,340,000	1,065,878
2031-2035	565,000	187,800
2035-2043	<u>620,000</u>	<u>63,700</u>
Totals	<u>\$ 15,790,000</u>	<u>\$ 4,062,923</u>

3. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2020, 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	\$ 850,000	\$ -	\$ 850,000	\$ -	\$ -
Revenues	<u>18,170,000</u>	<u>-</u>	<u>2,380,000</u>	<u>15,790,000</u>	<u>1,305,000</u>
Total bonds payable	<u>19,020,000</u>	<u>-</u>	<u>3,230,000</u>	<u>15,790,000</u>	<u>1,305,000</u>
Compensated absences	3,958,127	4,456,765	3,958,127	4,456,765	4,456,765
Other postemployment benefits liability	11,079,936	4,090,890	-	15,170,826	-
Net Pension Liability	<u>42,186,659</u>	<u>-</u>	<u>9,695,975</u>	<u>32,490,684</u>	<u>-</u>
Total governmental activities long-term liabilities	<u>\$ 76,244,722</u>	<u>\$ 8,547,655</u>	<u>\$ 16,884,102</u>	<u>\$ 67,908,275</u>	<u>\$ 5,761,765</u>

Business-type activities:					
First mortgage revenue bonds payable:					
Coliseum	\$ 25,440,000	\$ -	\$ 2,570,000	\$ 22,870,000	\$ 2,670,000
Compensated absences	150,181	152,449	150,181	152,449	152,449
Total business-type activities					
long-term liabilities	\$ 25,590,181	\$ 152,449	\$ 2,720,181	\$ 23,022,449	\$ 2,822,449

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	\$ 13,600,000	\$ -	\$ 5,955,000	\$ 7,645,000	\$ 5,315,000
Compensated absences	805,018	798,991	712,824	891,185	148,531
Unearned Revenue	1,282,533	1,450,110	1,282,533	1,450,110	1,450,110
Net Pension Liability	6,392,654	1,191,442	1,793,698	5,790,398	-
Total discretely presented component unit	\$ 22,080,205	\$ 3,440,543	\$ 9,744,055	\$ 15,776,693	\$ 6,913,641

E. Restricted Assets

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

Coliseum ticket office fund	\$ 1,037,909
Coliseum advance customer deposits	2,852
Food and beverage supplemental tax fund	5,656,132
Sports and convention fund	1,323,161
Total restricted assets	\$ 8,020,054

F. Restatements and Reclassifications

In prior years Deferred Revenue for taxes unavailable revenue was included in revenue in the Statement of Activities and offset in Net Position in the Statement of Net Position. This unavailable revenue should not have been shown as revenue on the Statement of Activities and should have been offset under Deferred Inflows of Resources on the Statement of Net Position.

The following schedule presents a summary of the restated beginning net position:

	<u>Governmental Activities</u>
Net position, previously reported at December 31, 2019	\$ 470,386,010
Prior period adjustment for Deferred (Inflows) of Resources:	
Unavailable Revenue	(14,742,696)
Net Position, restated at January 1, 2020	<u>\$ 455,643,314</u>

In prior years custodial funds Tax Distribution and County Treasurer were presented separately. In 2020, these two custodial funds were combined into one fund titled County Treasurer Tax Funds, as they both represent tax dollars the county is holding for other governmental units.

The following schedule presents a summary of the restated custodial funds:

December 31, 2019	ORIGINAL		RESTATED
	Tax Distribution	County Treasurer	County Treasurer Tax Funds
<u>Assets</u>			
Cash and cash equivalents	\$ 2,773,933	\$ 11,989,716	\$ 14,763,649
Receivables:			
Accounts	-	12,595,118	12,595,118
Taxes for other governments	57,553,378	-	57,553,378
Total receivables	57,553,378	12,595,118	70,148,496
Investments at fair value:			
U.S. government securities	-	-	-
Total investments	-	-	-
Total assets	60,327,311	24,584,834	84,912,145
<u>Liabilities</u>			
Accounts payable and other liabilities	-	-	-
Due to other governments	20,379,639	12,595,118	32,974,757
Total liabilities	20,379,639	12,595,118	32,974,757
<u>Net Position</u>			
Restricted for:			
Individuals, organizations and other governments	39,947,672	11,989,716	51,937,388
Total net position restricted for fiduciary funds	39,947,672	11,989,716	51,937,388

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 several 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 from the money or funds collected on behalf of the County arising from automobile insurance. The funding level for 2020 was \$297,722. There were no incurred but not reported claims on December 31, 2020. The cash and cash equivalents on December 31, 2020, were \$908,685.

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 2020 was \$401,890. Incurred but not reported claims have not been accrued as a liability on December 31, 2020. The cash and cash equivalents on December 31, 2020, were \$151,694.

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 2020 was \$9,858,186. The cash and cash equivalents on December 31, 2020, were \$5,476,895.

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>2019</u>	<u>2020</u>
Unpaid claims, beginning of fiscal year	\$ 1,649,106	\$ 2,853,850
Incurred claims and changes in estimates	14,275,432	13,429,995
Claim payments	<u>13,070,688</u>	<u>13,648,505</u>
Unpaid claims, end of fiscal year	<u>\$ 2,853,850</u>	<u>\$ 2,635,340</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 2020. 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 2020 was \$1,245,500. There were no incurred but not reported claims on December 31, 2020. The cash and cash equivalents on December 31, 2020, were \$67,973.

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.

On December 31, 2020, there were four series of Industrial Revenue Bonds outstanding with an aggregate principal amount payable of \$69,740,335.

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 and charging facility rent. Rent payments totaling \$263,078 were received by Allen County during 2020. The lease with Recovery Health Services, Inc. terminated in May of 2020 and the property was vacated.

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.

The Allen County Redevelopment District Tax Increment Revenue issued Series 2015C in the amount of \$2,050,000 to be used to provide money to finance infrastructure improvements along Pleasant Center Road. Total debt outstanding on December 31, 2020 was \$2,050,000.

2. 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 on December 31, 2020, was \$0. Repayment of the loan will be made by using tax increment financing revenues from the Bluffton Road East Economic Development Area.

3. Infrastructure for Stonebridge Business Park

Allen County provided certain public infrastructure improvements for the construction of the Stonebridge Business Park. These improvements were financed by a loan from Local Income Tax-Economic Development Fund. The loan outstanding on December 31, 2020, was \$4,578,661. Repayment of the loan will be made by using tax increment financing revenues from the Stonebridge and Group Delphi TIF.

4. Infrastructure for Diebold Road Project

Allen County provided certain public infrastructure improvements, along with the City of Fort Wayne, under a reimbursement agreement and inter-local agreement for the reconstruction of a portion of Diebold Road. These improvements were financed by a loan from the Local Income Tax-Economic Development Fund. The loan outstanding on December 31, 2020, was \$978,410. Repayment of the loan will be made by using tax increment financing revenues from the Dupont Corner TIF.

5. Infrastructure for Kroemer Road Project

Allen County provided certain public infrastructure improvements for the reconstruction of a portion of Kroemer Road. These improvements were financed by a loan from the Tax Abatement Development Fund. The loan outstanding on December 31, 2020 was \$169,622. Repayment of the loan will be made by using tax increment financing revenues from the Greatbatch TIF.

6. Infrastructure for Ryan Road Project

Allen County provided certain public infrastructure improvements for the reconstruction of a portion of Ryan Road. These improvements were financed by a loan from the Local Income Tax – Economic Development Fund. The loan outstanding on December 31, 2020 was \$3,899,823.

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 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 2020 was \$148,769; 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. On December 31, 2020, 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 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, 2020:

<u>Tax Abatement Category</u>	<u>Amount of County Tax Revenues Abated</u>
Redevelopment or Rehabilitation of real estate property	\$ 1,261,000
Business personal property equipment investment	<u>1,974,000</u>
Total	<u>\$ 3,235,000</u>

The County abated property tax revenues totaling \$3,235,000 for year ended December 31, 2020 including the following tax abatements that each exceeded 10% of the total County amount abated:

Approximately \$2,422,000 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.

Another \$325,000 in property tax revenues were abated for a national milk producer for real and personal property investment and job retention resulting from the construction of a new facility.

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 \$3.2 million noted above County property tax revenues were also reduced \$1,512,000 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	\$ 1,286,000
New Haven	169,000
Woodburn	37,000
Monroeville	3,000
Huntertown	5,000
Leo-Cedarville	1,000
Grabill	<u>11,000</u>
Total	<u>\$ 1,512,000</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 (CR_{ED}), 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. On December 31, 2020, there are approximately 109 recipients in Allen County with Active IEDC contracts for which almost \$39,164,000 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, 2020, 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 \$160 million of local income tax revenue was received and allocated to Allen County taxing units during 2020 alone. If you take the \$39,164,000 in credits received and divide evenly amongst the average Active Term contract length of 3.6 years, the credit is \$10,879,000 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 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 \$639,812.23 during 2020 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 2020. 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	\$ 456,761	\$ 715,031	\$ 1,171,792
Fort Wayne	288,674	177,283	465,957
Grabill	2,768	1,337	4,105
Huntertown	1,462	397	1,859
Leo-Cedarville	202	-	202
Monroeville	813	278	1,091
New Haven	16,613	44,710	61,323
Woodburn	11,882	1,523	13,405
Total	<u>\$ 779,175</u>	<u>\$ 940,559</u>	<u>\$ 1,719,734</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.

On December 31, 2020, Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	23
Inactive plan members or beneficiaries entitled to but not yet receiving benefits	25
Active plan members	<u>1,287</u>
Total	<u><u>1,335</u></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 the surviving spouse of retirees if 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, 2020, the County contributed \$453,364 to the plan.

Net OPEB liability of the plan

On December 31, 2020, the most recent actuarial valuation date, the plan was unfunded. The components of the net OPEB liability of the Plan on December 31, 2020 were as follows:

Total OPEB liability	\$ 15,170,826
Plan fiduciary net position	-
Plan's net OPEB liability	<u>\$ 15,170,826</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%

OPEB Expense of the Plan

OPEB expense of \$1,140,975 must be recognized for the fiscal year ending December 31, 2020.

Significant Actuarial Assumptions

Measurement Date	December 31, 2020
Actuarial Valuation Date	December 31, 2020 with no adjustments to get to the December 31, 2020 measurement date. Liabilities as of January 1, 2020 are based on an actuarial valuation date of January 1, 2019 projected to January 1, 2020 on a "no loss / no gain" basis.
Inflation Rate	2.25% per year
Salary Changes	Payroll growth rates for Civilians including general wage inflation of 2.75% (includes 2.25% general inflation plus 0.50% real wage inflation) plus merit/productivity increases as shown below are based on the most recent Indiana Public Retirement System Public Employees' Retirement Fund actuarial valuation as of June 30, 2020. The payroll growth rate for Sworn Officers is 2.75% following general wage inflation based on the most recent Indiana Retirement System 1977 Police Officers' and Firefighters' Retirement Fund actuarial valuation as of June 30, 2020.

<u>YOS</u>	<u>General</u>
0	6.00%
1	5.00%
3	3.00%
5	2.00%
7	1.50%
10	0.75%
13+	0.00%

Healthcare cost trend rate The initial trend rate was based on a combination of employer history, national trend surveys, and professional judgement. The ultimate trend rate was selected based on historical medical CPI information.

<u>FYE</u>	<u>Medical/Rx</u>	<u>FYE</u>	<u>Medical/Rx</u>
2021	8.0%	2025	6.0%
2022	7.5%	2026	5.5%
2023	7.0%	2027	5.0%
2024	6.5%	2028+	4.5%

Mortality Assumption	<p>Civilians: SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2020</p> <p>Sworn Officers: SOA Pub-2010 Public Safety Headcount Weighted Mortality Table fully generational using Scale MP-2020</p> <p>Surviving Spouses: SOA Pub-2010 Continuing Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2020</p>
Experience Study	<p>Best actuarial practices call for a periodic assumption review and Nyhart recommends the County complete an actuarial assumption review (also referred to as an experience study) before the next full valuation for the fiscal year ending December 31, 2022. The actuarial assumptions have not been updated since at least the fiscal year ending December 31, 2007 valuation.</p>

Discount Rate

Under GASB 75, the discount rate used in valuing OPEB liabilities for unfunded plans on 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).

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 Bond Municipal Bond Index	S&P Municipal Bond 20-Year High Grade Rate Index	Fidelity 20-Year GO Municipal Bond Index	Bond Index Range	Actual Discount Rate Used
Yield as of January 1, 2020	2.74%	3.26%	2.75%	2.74% - 3.26%	3.26%
Yield as of December 31, 2020	2.12%	1.93%	2.00%	1.93% - 2.12%	2.12%

Changes in the total OPEB liability

	<u>Total OPEB Liability</u>
Balance at December 31, 2019	\$ 11,079,936
Changes for the year:	
Service cost	314,181
Interest	364,118
Change of benefit terms	-
Changes in assumptions	2,026,022
Differences between expected and actual experience	1,839,933
Benefit payments	<u>(453,364)</u>
Net Changes	4,090,890
Balance at December 31, 2020	\$ 15,170,826

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

The following presents the net OPEB liability on December 31, 2020, calculated using the discount rate assumed of 2.12% and what it would be using a 1% higher (3.12%) and 1% lower (1.12%) discount rate.

	1% Decrease (1.12%)	Current Discount Rate (2.12%)	1% Increase (3.12%)
Net OPEB Liability	<u>\$ 16,586,386</u>	<u>\$ 15,170,826</u>	<u>\$ 13,880,812</u>

The following presents the net OPEB liability on December 31, 2020, using the health care trend rates assumed (8.0%) and what it would be using 1% higher (9.0%) and 1% lower (7.0%) health care trend rates.

	1% Decrease (7.0%)	Current Health Care Trend Rate (8.0%)	1% Increase (9.0%)
Net OPEB Liability	<u>\$ 14,285,128</u>	<u>\$ 15,170,826</u>	<u>\$ 16,207,653</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.

	Initial Balance	Initial Amortization Period	Annual Recognition	December 31, 2020 Unamortized Balance
Differences between expected and actual experience for FYE:				
Base for year ending December 31, 2018	\$ (25,540)	7	\$ (3,649)	\$ (14,593)
Base for year ending December 31, 2019	(389,678)	7	(55,668)	(278,342)
Base for year ending December 31, 2020	1,839,933	7	262,848	1,577,085
Changes in assumptions for FYE:				
Base for year ending December 31, 2018	(990,452)	7	(141,493)	(565,973)
Base for year ending December 31, 2019	778,441	7	111,206	556,029
Base for year ending December 31, 2020	2,026,022	7	289,432	1,736,590
Net Difference between projected and actual earnings in OPEB plan investments for FYE:				
Base for year ending December 31, 2018	-	N/A	-	-
Base for year ending December 31, 2019	-	N/A	-	-
Base for year ending December 31, 2020	-	N/A	-	-
			<u>\$ 462,676</u>	<u>\$ 3,010,796</u>

The balances on December 31, 2020 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, 2021	\$ 462,676
Dec. 31, 2022	462,676
Dec. 31, 2023	462,676
Dec. 31, 2024	462,678
Dec. 31, 2025	607,815
Thereafter	<u>552,275</u>
Total	<u>\$ 3,010,796</u>

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 2020 debt payments were made from the Major 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, 5-10.3, 5-10.5, 35 IAC 1.2) 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 Public Employees’ Hybrid Plan (PERF Hybrid) consists of two components: PERF Defined Benefit plan, the employer-funded monthly defined benefit component, and the Public Employees’ Hybrid Members Defined Contribution Account, the

defined contribution component. Members' contributions are set by the state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of the PERF Hybrid. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation

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 contribution account. Pension benefits vest after 10 years of creditable service. Members are immediately vested in their contribution account. At retirement, a member may choose to receive a lump sum payment of the amount credited to the member's contribution 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 2020, 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, 2020 was \$5,725,946 and was equal to the required contribution for 2020.

For 2020, the Allen County Public Library (discretely presented component unit) has elected to make the employee required 3 percent contribution on behalf of their employee members and 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, 2020 was \$1,132,939.

Actuarial Assumptions

There were changes in assumptions for the June 30, 2020 actuarial valuation.

The actuarial assumptions used in the June 30, 2020 valuation of the Public Employee's Retirement Fund were adopted by the INPRS Board in February 2020. The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	2.75% to 8.75%
Cost-of-living increases	13th Check

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.

The future salary increase assumption changed from an age-based table ranging from 2.50 percent to 4.25 percent to a service-based table ranging from 2.75 percent to 8.75 percent. The load placed on the final average earnings to account for additional wages received upon termination, such as severance pay or unused sick leave, increased by \$200.

The mortality assumption changed from the RP-2014 (with MP-2014 improvement removed) Total Data Set Mortality Tables projected on a fully generational basis using the future mortality improvement scale inherent in the mortality projection included in the Social Security Administration's 2014 Trustee Report to the Pub-2010 Public Retirement Plans Mortality Tables with a fully generational projection of mortality improvements using SOA Scale MP-2019. Specific mortality table variants and adjustments are used for different subpopulations.

The retirement assumption was updated based on recent experience and was updated from an age-and service-based table to an age-based table dependent on eligibility for a reduced benefit or unreduced benefit. Additionally, for actives who are eligible for early retirement (reduced benefit), 30 percent are now assumed to commence benefits immediately and 70 percent are assumed to commence benefits at unreduced retirement eligibility. Previously 33 percent of actives were assumed to commence benefits with early retirement while 67 percent were assumed to wait for unreduced retirement eligibility.

The termination assumption was updated based on recent experience. For members in political subdivisions earning more than \$20,000, the sex-distinct tables were combined to one unisex service-based table. For members in political subdivisions earning less than \$20,000, the sex-distinct age-based table was maintained and the rates were updated based on experience.

The disability assumption was updated based on recent experience. The marital assumption was updated based on recent experience 80 percent of male members and 65 percent of female members are assumed to be married or to have a dependent beneficiary. Previously, 75 percent of male members and 60 percent of female members were assumed to be married or to have a dependent beneficiary.

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. In order to determine the expected long-term nominal rate of return, the asset class geometric real returns are projected for a 30-year time horizon. These returns are combined with a projected covariance matrix and the target asset allocations to create a range of expected long-term real rates of return for the portfolio. A range of possible expected long-term rates of return is created by adding the forecasted inflation to the expected long-term rates of return and adding an expected contribution to the return due to manager selection. This range ultimately supports the long-term expected rate of return assumption of 6.75% selected by the Board as the discount rate. The assumption is a long-term assumption and is not expected to change with small fluctuations in the underlying inputs but may change with a fundamental shift in the underlying market factors or significant asset allocation change.

	Target Allocation (%)	Long Term Expected Real Rate of Return (%)
Public Equity	22.0%	4.4%
Private Markets	14.0	7.6
Fixed Income - Ex Inflation Linked	20.0	1.9
Fixed Income - Inflation Linked	7.0	0.5
Commodities	8.0	1.6
Real Estate	7.0	5.8
Absolute Return	10.0	2.9
Risk Parity	12.0	5.5
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	\$ 45,059,533	\$ 27,638,118	\$ 13,046,268
	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Library's proportionate share of the net pension liability	\$ 9,440,318	\$ 5,790,398	\$ 2,733,293

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

On December 31, 2020, the primary government recorded a pension liability of \$27,638,118 for their proportionate share of the net pension liability. The net pension liability was measured on June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation on 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. On June 30, 2020, the primary government's proportion was .91505 percent, which was a decrease of .03133 from its proportion measured on June 30, 2019.

On December 31, 2020, the Allen County Public Library (discretely presented component unit) reported a liability of \$5,790,398 for their proportionate share of the net pension liability. The net pension liability was measured on June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation on that date. The Library's proportionate share of the net pension liability was based on wages reported by employers relative to the collective wages of the plan. On June 20, 2020 the Library's portion was .19171 percent, which was a decrease of .00171 percent from its proportion measured on June 30, 2019.

For the year ended June 30, 2020, the primary government recognized pension expense of \$1,064,896. On June 30, 2020, 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	\$ 489,668	\$ 371,077
Net difference between projected and actual investment earnings on pension plan investments	2,365,376	-
Change of assumptions	-	5,758,629
Changes in proportion and differences between employer contributions and proportionate share of contributions	20,359	1,988,346
Employer contributions subsequent to the measurement date	2,963,063	-
Total	<u>\$ 5,838,466</u>	<u>\$ 8,118,052</u>

The primary government reported \$2,963,063 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, 2021. 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	
2021	\$ (3,918,041)
2022	(1,628,909)
2023	(700,454)
2024	1,004,755
2025	-
Thereafter	-
Total	<u>\$ (5,242,649)</u>

For the year ended June 30, 2020, the Allen County Public Library (discretely presented component unit) recognized pension expense of \$466,327. On June 30, 2020, the Library 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	\$ 102,589	\$ 77,744
Net difference between projected and actual investment earnings on pension plan investments	495,565	-
Change of assumptions	-	1,206,477
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	113,897
Employer contributions subsequent to the measurement date	553,651	-
	<u>\$ 1,151,805</u>	<u>\$ 1,398,118</u>

The Allen County Public Library (discretely presented component unit) reported \$553,651 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, 2021. 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	
2021	\$ (645,977)
2022	(254,184)
2023	(110,307)
2024	210,504
2025	-
Thereafter	-
Total	<u>\$ (799,964)</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).

On December 31, 2020, Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	102
Inactive plan members or beneficiaries entitled to but not yet receiving benefits	7
Active plan members	<u>138</u>
Total	<u><u>247</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 on 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 reduced early retirement benefit is available to members with at least twenty (20) years of credited service any time after attainment of age fifty-two (52) with a reduction factor of five-twelfths percent (5/12%) for each month by which the early retirement date precedes what would have been the normal retirement date.

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 credited 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 on 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 payments 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, 2020, 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 26.6% of annual payroll.

Investment Policy

The pension plan's policy regarding 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 July 29, 2019.

<u>Asset Class</u>	<u>Target Allocation Percentage</u>
Domestic Large Stocks	30
Domestic Small Stocks	15
Dev. International Stocks	10
Emerging Market Stocks	5
Fixed Income-Core	35
Cash & Equivalents	5
	<hr/>
Total	<u>100</u>

Rate of Return

For the year ended December 31, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan expense was 14.32 percent. The money-weighted rate of return expresses the investment performance, net of investment expense, adjusted for the changing amounts invested.

Deferred Retirement Option Program

The Deferred Retirement Option Program (DROP) for the Plan was established on July 1, 2011 pursuant to the Plan 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 on 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. On December 31, 2020, the balance of the amounts held by the plan pursuant to the DROP is \$377,324.

Net Pension Liability of the Plan

The components of the net pension liability of the Plan on December 31, 2020 were as follows:

Total pension liability	\$ 70,343,985
Plan fiduciary net position	<u>(64,818,276)</u>
Plan's net pension liability	<u>\$ 5,525,709</u>
Plan fiduciary net position as a percentage of the total pension liability	92.14%

Pension Expense of the Plan

Pension expense of \$1,014,489 must be recognized for the fiscal year ending December 31, 2020.

Significant Actuarial Assumptions

Measurement Date	December 31, 2020
Valuation Date Assets	December 31, 2020
Liabilities	December 31, 2020 - Actual member census data as of December 31, 2020 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	Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2020 (separate employee, retiree, contingent survivor, and disabled retiree tables and male and female tables)

Discount Rate

The discount rate used to measure the total pension liability was 6.75% on December 31, 2020 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	\$ 78,525,841	\$ 70,343,985	\$ 63,462,046
Plan Fiduciary Net Position	64,818,276	64,818,276	64,818,276
Net Pension Liability	<u>\$ 13,707,565</u>	<u>\$ 5,525,709</u>	<u>\$ (1,356,230)</u>

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

On December 31, 2020, the deferred outflows/(inflows) of resources based on obligations for the plan are as follows:

	Initial Balance	Initial Amortization Period	Annual Recognition	December 31, 2020 Balance
Liability experience losses/(gains):				
Base for year ending December 31, 2020	\$ (376,230)	4.916	\$ (76,532)	\$ (299,698)
Base for year ending December 31, 2019	1,585,743	5.049	314,071	957,601
Base for year ending December 31, 2018	321,820	5.216	61,699	136,723
Base for year ending December 31, 2017	1,212,624	5.157	235,141	272,060
Base for year ending December 31, 2016	227,812	5.243	43,451	10,557
Base for year ending December 31, 2015	108,503	5.157	3,303	-

Changes in assumptions:

Base for year ending December 31, 2020	\$ (202,750)	4.916	\$ (41,243)	\$ (161,507)
Base for year ending December 31, 2019	786,080	5.049	155,690	474,700
Base for year ending December 31, 2018	(143,815)	5.216	(27,572)	(61,099)
Base for year ending December 31, 2017	819,710	5.157	158,951	183,906
Base for year ending December 31, 2016	(544,042)	5.243	(103,765)	(25,217)
Base for year ending December 31, 2015	732,983	5.157	22,313	-

Investment losses/(gains):

Base for year ending December 31, 2020	\$ (4,283,618)	5.000	\$ (856,724)	\$ (3,426,894)
Base for year ending December 31, 2019	(5,715,945)	5.000	(1,143,189)	(3,429,567)
Base for year ending December 31, 2018	5,640,467	5.000	1,128,093	2,256,188
Base for year ending December 31, 2017	(2,859,279)	5.000	(571,856)	(571,855)
Base for year ending December 31, 2016	(947,387)	5.000	(189,479)	-
			<u>\$ (887,648)</u>	<u>\$ (3,684,102)</u>

The balances on December 31, 2020 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, 2021	\$ (678,130)
Dec. 31, 2022	(423,831)
Dec. 31, 2023	(1,640,557)
Dec. 31, 2024	(941,584)
Dec. 31, 2025	-
Thereafter	-

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 4.916 years, the average remaining service of all members with any liability in the plan as of January 1, 2020. The change in net pension liability due to investment losses/(gains) has been amortized over 5.000 years as prescribed.

Assumption changes: The changes in assumptions for base year ending December 31, 2020 reflect the change from the use of the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2019 (separate employee, retiree, contingent survivor, and disabled retiree tables and male and female tables) to the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2020 (separate employee, retiree, contingent survivor, and disabled retiree tables and male and female tables).
The changes in assumptions for base year ending December 31, 2019 reflect the change from the use of 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) to the Pub-2010 Safety Amount Weighted Mortality Projected Generationally with Scale MP-2019 (separate employee, retiree, contingent survivor, and disabled retiree tables and male and female tables).
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 Mortality 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).

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).

On December 31, 2020, Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	5
Inactive plan members or beneficiaries entitled to but not yet receiving benefits	-
Active plan members	<u>138</u>
Total	<u>143</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 on 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 on 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.

In addition to surviving spouse's death benefit, a monthly benefit shall be payable on behalf of each dependent child under the age of eighteen (18) years of such deceased member in an amount equal to two hundred dollars (\$200) per month. The dependent child's monthly benefit will cease upon the earlier of the child's eighteenth (18th) birthday or date of death.

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, 2020, the actuarially determined Employer's contribution rate was 1.8% of annual payroll.

Investment Policy

The pension plan's policy regarding 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 July 29, 2019.

<u>Asset Class</u>	<u>Target Allocation Percentage</u>
Domestic Large Stocks	30
Domestic Small Stocks	15
Dev. International Stocks	10
Emerging Market Stocks	5
Fixed Income-Core	35
Cash & Equivalents	5
Total	<u>100</u>

Rate of Return

For the year ended December 31, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan expense was 13.70 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

Net Pension Liability of the Plan

The components of the net pension liability of the Plan on December 31, 2020 were as follows:

Total pension liability	\$2,236,234
Plan fiduciary net position	<u>(2,909,377)</u>
Plan's net pension liability	<u>\$ (673,143)</u>
Plan fiduciary net position as a percentage of the total pension liability	130.10%

Pension Expense of the Plan

Pension expense of (\$10,094) must be recognized for the fiscal year ending December 31, 2020.

Significant Actuarial Assumptions

Measurement Date	December 31, 2020
Valuation Date Assets	December 31, 2020
Liabilities	December 31, 2020 - Actual member census data as of December 31, 2020 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	Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2020 (separate employee, retiree, contingent survivor, and disabled retiree 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% on December 31, 2020 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	\$ 2,526,106	\$ 2,236,234	\$ 1,993,604
Plan Fiduciary Net Position	2,909,377	2,909,377	2,909,377
Net Pension Liability (Asset)	\$ (383,271)	\$ (673,143)	\$ (915,773)

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

On December 31, 2020, the deferred outflows/(inflows) of resources based on obligations for the Plan are as follows:

	Initial Balance	Initial Amortization Period	Annual Recognition	December 31, 2020 Balance
Liability experience losses/(gains):				
Base for year ending December 31, 2020	\$ (231,511)	8.443	\$ (27,420)	\$ (204,091)
Base for year ending December 31, 2019	(198,250)	8.651	(22,916)	(152,418)
Base for year ending December 31, 2018	(132,531)	8.963	(14,786)	(88,173)
Base for year ending December 31, 2017	234,333	8.897	26,338	128,981
Base for year ending December 31, 2016	(110,212)	8.982	(12,270)	(48,862)
Base for year ending December 31, 2015	(142,295)	8.846	(16,086)	(45,779)
Base for year ending December 31, 2014	83,472	9.086	9,187	19,163
Changes in assumptions:				
Base for year ending December 31, 2020	\$ (3,195)	8.443	\$ (378)	\$ (2,817)
Base for year ending December 31, 2019	(75,009)	8.651	(8,671)	(57,667)
Base for year ending December 31, 2018	5,109	8.963	570	3,399
Base for year ending December 31, 2017	(9,204)	8.897	(1,035)	(5,064)
Base for year ending December 31, 2016	(2,828)	8.982	(315)	(1,253)
Base for year ending December 31, 2015	63,730	8.846	7,204	20,506
Base for year ending December 31, 2014	48,929	9.086	5,385	11,234
Investment losses/(gains):				
Base for year ending December 31, 2020	\$ (171,139)	5.000	\$ (34,228)	\$ (136,911)
Base for year ending December 31, 2019	(239,192)	5.000	(47,838)	(143,516)
Base for year ending December 31, 2018	226,981	5.000	45,396	90,793
Base for year ending December 31, 2017	(115,095)	5.000	(23,019)	(23,019)
Base for year ending December 31, 2016	(29,592)	5.000	(5,920)	-
			<u>\$ (120,802)</u>	<u>\$ (635,494)</u>

The balances on December 31, 2020 of the deferred outflows/(inflows) of resources will be recognized in pension expense as follows:

Fiscal Year End	Amortization
Dec. 31, 2021	\$ (114,882)
Dec. 31, 2022	(91,862)
Dec. 31, 2023	(149,207)
Dec. 31, 2024	(94,885)
Dec. 31, 2025	(50,896)
Thereafter	(133,762)

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 8.443 years, the average remaining service of all members with any liability in the plan as of January 1, 2020. 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, 2020 reflect the change from the use of the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2019 (separate employee, retiree, contingent survivor, and disabled retiree tables and male and female tables) to the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2020 (separate employee, retiree, contingent survivor, and disabled retiree tables and male and female tables).

The changes in assumptions for base year ending December 31, 2019 reflect the change from the use of 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) to the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2019 (separate employee, retiree, contingent survivor, and disabled retiree tables and male and female tables).

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

	County Police Retirement Plan	County Police Benefit Plan
Assets		
Cash and cash equivalents	\$ 3,057,798	\$ 131,675
Receivables:		
County contributions	659,447	40,561
Employee contributions	31,541	-
Transfers into trust	-	4,140
Accrued interest and dividends	25	1
Total receivables	691,013	44,702
Investments:		
Fixed income securities	19,307,949	904,393
Domestic and foreign equities	41,767,989	1,828,607
Total investments	61,075,938	2,733,000
Total Assets	64,824,748	2,909,377
Liabilities		
Payables:		
Net benefits due and unpaid/(overpaid)	6,473	-
Transfers out of trust	-	-
Other	-	-
Total Liabilities	6,473	-
Net position restricted for Pensions	\$ 64,818,276	\$ 2,909,377

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Additions		
Contributions:		
Employer	\$ 2,637,789	\$ 162,244
Employee	280,093	-
Transfer in trust	-	8,280
Total contributions	<u>2,917,882</u>	<u>170,524</u>
Investment Income:		
Interest and Dividends	1,603,509	70,786
Net increase in fair value of investments	6,530,327	270,698
Less investment expense	-	-
Net investment income	<u>8,133,836</u>	<u>341,484</u>
 Total additions	 <u>11,051,718</u>	 <u>512,008</u>
Deductions		
Benefit payments (including refunds of employee contributions)	3,597,338	64,301
Administrative expense	96,907	1,353
Transfers out of trust	-	8,280
Total deductions	<u>3,694,245</u>	<u>73,934</u>
 Net increase in Net Pension	 <u>7,357,473</u>	 <u>438,074</u>
 Plan Fiduciary Net Position - Beginning of Year	 <u>57,460,803</u>	 <u>2,471,303</u>
Plan Fiduciary Net Position - End of Year	<u>\$ 64,818,276</u>	<u>\$ 2,909,377</u>

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION LIABILITIES (ASSETS)

	County Police Retirement Plan	County Police Benefit Plan
Service cost	\$ 1,346,696	\$ 121,594
Interest	4,588,845	158,106
Changes in plan provisions	-	-
Difference between expected and actual experience	(376,230)	(231,511)
Change in assumptions	(202,750)	(3,195)
Benefit Payments	<u>(3,597,338)</u>	<u>(64,301)</u>
Net change in Plan Fiduciary Net Position	1,759,223	(19,307)
Total Pension Liability - Beginning of Year	<u>68,584,762</u>	<u>2,255,541</u>
Total Pension Liability - End of Year	<u>\$ 70,343,985</u>	<u>\$ 2,236,234</u>
Net Pension Liability (Asset) - End of Year		
(Total Pension Liability - Plan Fiduciary Net Position)	<u>\$ 5,525,709</u>	<u>\$ (673,143)</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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total Pension liability					
Service Cost	\$ 1,346,696	\$ 1,227,784	\$ 1,177,687	\$ 1,023,466	\$ 979,124
Interest	4,588,845	4,271,323	4,095,244	3,810,038	3,704,007
Changes in plan provisions	-	-	-	18,385	-
Difference between expected and actual experience	(376,230)	1,585,743	321,820	1,212,624	227,812
Change in assumptions	(202,750)	786,080	(143,815)	819,710	(544,042)
Benefit payments	(3,597,338)	(2,917,624)	(2,862,731)	(2,754,592)	(2,941,827)
Net change in Total Pension Liability	1,759,223	4,953,306	2,588,205	4,129,631	1,425,074
Total pension liability - beginning of year	68,584,762	63,631,456	61,043,251	56,913,620	55,488,546
Total pension liability - end of year (1)	<u>\$ 70,343,985</u>	<u>\$ 68,584,762</u>	<u>\$ 63,631,456</u>	<u>\$ 61,043,251</u>	<u>\$ 56,913,620</u>
Plan fiduciary net position					
County contributions	\$ 2,637,789	\$ 2,531,595	\$ 2,230,101	\$ 2,093,845	\$ 1,940,126
Employee contributions	280,093	260,396	251,144	225,547	236,520
Net transfers into (out of) trust	-	-	-	(64,719)	-
Net investment income	8,133,836	8,994,194	(2,191,813)	5,940,799	3,817,637
Benefit payments	(3,597,338)	(2,917,624)	(2,862,731)	(2,754,592)	(2,941,827)
Administrative expenses	(96,907)	(92,633)	(86,476)	(106,541)	(95,041)
Other	-	-	-	64,719	-
Net change in Plan Fiduciary Net Position	7,357,473	8,775,928	(2,659,775)	5,399,058	2,957,415
Plan fiduciary net position - beginning of year	57,460,803	48,684,875	51,344,650	45,945,592	42,988,177
Plan fiduciary net position - end of year (2)	<u>\$ 64,818,276</u>	<u>\$ 57,460,803</u>	<u>\$ 48,684,875</u>	<u>\$ 51,344,650</u>	<u>\$ 45,945,592</u>
Net Pension Liability (Asset) - End of Year (1) - (2)	<u>\$ 5,525,709</u>	<u>\$ 11,123,959</u>	<u>\$ 14,946,581</u>	<u>\$ 9,698,601</u>	<u>\$ 10,968,028</u>
Plan fiduciary net position as a percentage of the total pension liability	92.14%	83.78%	76.51%	84.11%	80.73%
Covered-employee payroll	9,881,868	9,600,480	8,777,206	8,424,630	7,311,096
Net pension liability as a percentage of covered-employee payroll	55.92%	115.87%	170.29%	115.12%	150.02%

Notes to Schedule:

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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 (continued)

	<u>2015</u>	<u>2014</u>
Total Pension liability		
Service Cost	\$ 902,114	\$ 901,082
Interest	3,533,405	3,489,167
Changes in plan provisions	-	-
Difference between expected and actual experience	108,503	(430,349)
Change in assumptions	732,983	1,239,380
Benefit payments	<u>(2,690,363)</u>	<u>(2,708,792)</u>
Net change in Total Pension Liability	2,586,642	2,490,488
Total pension liability - beginning of year	<u>52,901,904</u>	<u>50,411,416</u>
Total pension liability - end of year (1)	<u>\$ 55,488,546</u>	<u>\$ 52,901,904</u>
Plan fiduciary net position		
County contributions	\$ 1,913,674	\$ 1,880,580
Employee contributions	196,306	186,665
Net transfers into (out of) trust	(13,964)	-
Net investment income	(623,338)	2,669,670
Benefit payments	(2,690,363)	(2,708,792)
Administrative expenses	(87,552)	(104,620)
Other	<u>13,964</u>	<u>-</u>
Net change in Plan Fiduciary Net Position	(1,291,273)	1,923,503
Plan fiduciary net position - beginning of year	<u>44,279,450</u>	<u>42,355,947</u>
Plan fiduciary net position - end of year (2)	<u>\$ 42,988,177</u>	<u>\$ 44,279,450</u>
Net Pension Liability (Asset) - End of Year (1) - (2)	<u>\$ 12,500,369</u>	<u>\$ 8,622,454</u>
Plan fiduciary net position as a percentage of the total pension liability	77.47%	83.70%
Covered-employee payroll	6,869,667	6,456,147
Net pension liability as a percentage of covered-employee payroll	181.96%	133.55%

Notes to Schedule:

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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	2020	2019	2018	2017	2016
Total pension liability					
Service Cost	\$ 121,594	\$ 125,970	\$ 118,463	\$ 87,624	\$ 83,300
Interest	158,106	161,773	155,722	127,583	125,214
Changes in plan provisions	-	-	-	10,367	-
Difference between expected and actual experience	(231,511)	(198,250)	(132,531)	234,333	(110,212)
Change in assumptions	(3,195)	(75,009)	5,109	(9,204)	(2,828)
Benefit payments	(64,301)	(64,601)	(64,661)	(64,661)	(64,781)
Net change in Total Pension Liability	(19,307)	(50,117)	82,102	386,042	30,693
Total pension liability - beginning of year	2,255,541	2,305,658	2,223,556	1,837,514	1,806,821
Total pension liability - end of year (1)	<u>\$ 2,236,234</u>	<u>\$ 2,255,541</u>	<u>\$ 2,305,658</u>	<u>\$ 2,223,556</u>	<u>\$ 1,837,514</u>
Plan fiduciary net position					
County contributions	\$ 162,244	\$ 155,497	\$ 81,356	\$ 86,292	\$ 93,510
Employee contributions	N/A	N/A	N/A	N/A	N/A
Net transfers into (out of) trust	-	-	-	-	-
Net investment income	341,484	377,734	(86,368)	238,410	141,729
Benefit payments	(64,301)	(64,601)	(64,661)	(64,661)	(64,781)
Administrative expenses	(1,353)	(1,241)	(1,146)	(1,062)	(947)
Other	-	-	-	-	-
Net change in Plan Fiduciary Net Position	438,074	467,389	(70,819)	258,979	169,511
Plan fiduciary net position - beginning of year	2,471,303	2,003,914	2,074,733	1,815,754	1,646,243
Plan fiduciary net position - end of year (2)	<u>\$ 2,909,377</u>	<u>\$ 2,471,303</u>	<u>\$ 2,003,914</u>	<u>\$ 2,074,733</u>	<u>\$ 1,815,754</u>
Net Pension Liability (Asset) - End of Year (1) - (2)	<u>\$ (673,143)</u>	<u>\$ (215,762)</u>	<u>\$ 301,744</u>	<u>\$ 148,823</u>	<u>\$ 21,760</u>
Plan fiduciary net position as a percentage of the total pension liability	130.10%	109.57%	86.91%	93.31%	98.82%
Covered-employee payroll	9,881,868	9,600,480	8,777,206	8,424,630	7,311,096
Net pension liability as a percentage of covered-employee payroll	(6.81%)	(2.25%)	3.44%	1.77%	0.30%

Notes to Schedule:

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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 (continued)	<u>2015</u>	<u>2014</u>
Total pension liability		
Service Cost	\$ 73,017	\$ 54,354
Interest	121,101	108,193
Changes in plan provisions	-	-
Difference between expected and actual experience	(142,295)	83,472
Change in assumptions	63,730	48,929
Benefit payments	<u>(65,021)</u>	<u>(65,291)</u>
Net change in Total Pension Liability	50,532	229,657
Total pension liability - beginning of year	<u>1,756,289</u>	<u>1,526,632</u>
Total pension liability - end of year (1)	<u><u>\$ 1,806,821</u></u>	<u><u>\$ 1,756,289</u></u>
Plan fiduciary net position		
County contributions	\$ 55,854	\$ 70,445
Employee contributions	N/A	N/A
Net transfers into (out of) trust	-	-
Net investment income	(38,491)	99,777
Benefit payments	(65,021)	(65,291)
Administrative expenses	(843)	(703)
Other	<u>-</u>	<u>-</u>
Net change in Plan Fiduciary Net Position	(48,501)	104,228
Plan fiduciary net position - beginning of year	<u>1,694,744</u>	<u>1,590,516</u>
Plan fiduciary net position - end of year (2)	<u><u>\$ 1,646,243</u></u>	<u><u>\$ 1,694,744</u></u>
Net Pension Liability (Asset) - End of Year (1) - (2)	<u><u>\$ 160,578</u></u>	<u><u>\$ 61,545</u></u>
Plan fiduciary net position as a percentage of the total pension liability	91.11%	96.50%
Covered-employee payroll	6,869,667	6,456,147
Net pension liability as a percentage of covered-employee payroll	2.34%	0.95%

Notes to Schedule:

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
County Police Retirement Plan					
Actuarially determined contribution**	\$ 2,332,102	\$2,244,370	\$ 1,968,441	\$ 1,940,644	\$1,793,068
County contributions recognized	<u>2,637,789</u>	<u>2,531,595</u>	<u>2,230,101</u>	<u>2,093,845</u>	<u>1,940,126</u>
Contribution deficiency (excess)	<u>\$ (305,687)</u>	<u>\$ (287,225)</u>	<u>\$ (261,660)</u>	<u>\$ (153,201)</u>	<u>\$ (147,058)</u>
Covered - employee payroll	\$ 9,600,480	\$8,777,206	\$ 8,424,630	\$ 7,311,096	\$6,869,667
Contributions recognized as a percentage of covered-employee payroll	<u>27.48%</u>	<u>28.84%</u>	<u>26.47%</u>	<u>28.64%</u>	<u>28.24%</u>
County Police Retirement Plan					
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Actuarially determined contribution**	\$ 1,770,122	\$1,744,741	\$ 1,699,803	\$ 1,593,248	\$1,719,383
County contributions recognized	<u>1,913,674</u>	<u>1,880,580</u>	<u>1,832,170</u>	<u>1,723,869</u>	<u>1,865,658</u>
Contribution deficiency (excess)	<u>\$ (143,552)</u>	<u>\$ (135,839)</u>	<u>\$ (132,367)</u>	<u>\$ (130,621)</u>	<u>\$ (146,275)</u>
Covered - employee payroll	\$ 6,456,147	\$6,309,482	\$ 6,183,034	\$ 6,118,166	\$5,983,558
Contributions recognized as a percentage of covered-employee payroll	<u>29.64%</u>	<u>29.81%</u>	<u>29.63%</u>	<u>28.18%</u>	<u>31.18%</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	3.00%
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 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Projection Scale MP-2018 (separate employee and annuitant tables and male and female tables)

Other Information:

None

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
County Police Benefit Plan					
Actuarially determined contribution**	\$ 162,244	\$ 155,497	\$ 81,356	\$ 86,292	\$ 93,510
County contributions recognized	<u>162,244</u>	<u>155,497</u>	<u>81,356</u>	<u>86,292</u>	<u>93,510</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered - employee payroll	\$ 9,600,480	\$8,777,206	\$8,424,630	\$7,311,096	\$6,869,667
Contributions recognized as a percentage of covered-employee payroll	<u>1.69%</u>	<u>1.77%</u>	<u>0.97%</u>	<u>1.18%</u>	<u>1.36%</u>

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
County Police Benefit Plan					
Actuarially determined contribution**	\$ 55,854	\$ 70,445	\$ 89,939	\$ 103,962	\$ 85,351
County contributions recognized	<u>55,854</u>	<u>70,445</u>	<u>89,939</u>	<u>103,962</u>	<u>85,351</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered - employee payroll	\$ 6,456,147	\$6,309,482	\$6,183,034	\$6,118,166	\$5,983,558
Contributions recognized as a percentage of covered-employee payroll	<u>0.87%</u>	<u>1.12%</u>	<u>1.45%</u>	<u>1.70%</u>	<u>1.43%</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	3.00%
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 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Projection Scale MP-2018 (separate employee and annuitant tables and male and female tables)

Other Information: None.

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
County Police Retirement Plan					
Annual money-weighted rate of return	14.32%	18.57%	(4.30%)	13.04%	9.00%
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Annual money-weighted rate of return	(1.43%)	6.35%	14.90%	10.30%	(1.40%)

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
County Police Benefit Plan					
Annual money-weighted rate of return	13.70%	18.61%	(4.24%)	13.17%	8.59%
	<u>2015</u>	<u>2014</u>	<u>2013</u>		
Annual money-weighted rate of return	(2.35%)	6.29%	14.80%		

*Schedule presented for the years information available.

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Indiana Public Retirement System					
Proportion of the net pension liability (asset)	0.91505%	0.94638%	0.97896%	1.03440%	1.01058%
Proportionate share of the net pension liability (asset)	\$ 27,638,118	\$ 31,278,462	\$ 33,255,714	\$ 46,150,206	\$ 45,864,613
Covered payroll	\$ 49,400,160	\$ 49,307,329	\$ 49,952,345	\$ 51,318,423	\$ 48,432,812
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	55.95%	63.44%	66.57%	89.93%	94.70%
Plan fiduciary net position as a percentage of the total pension liability	81.40%	80.10%	78.89%	76.60%	75.30%
	<u>2015</u>	<u>2014</u>			
Proportion of the net pension liability (asset)	1.12838%	1.06157%			
Proportionate share of the net pension liability (asset)	\$ 45,957,812	\$ 27,897,371			
Covered payroll	\$ 54,047,347	\$ 51,829,153			
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	85.03%	53.83%			
Plan fiduciary net position as a percentage of the total pension liability	77.30%	84.30%			

*Schedule presented for years information available

The notes to RSI are an integral part of RSI

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Indiana Public Retirement System					
Statutorily required contribution	\$ 5,725,946	\$ 5,483,867	\$ 5,515,477	\$ 5,518,762	\$ 5,488,388
Actual county contributions	<u>5,725,946</u>	<u>5,483,867</u>	<u>5,515,477</u>	<u>5,518,762</u>	<u>5,488,388</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered - employee payroll	\$ 51,622,649	\$ 49,274,495	\$ 49,713,002	\$ 49,069,627	\$ 49,372,626
Contributions recognized as a percentage of covered-employee payroll	<u>11.09%</u>	<u>11.13%</u>	<u>11.09%</u>	<u>11.25%</u>	<u>11.12%</u>
	<u>2015</u>	<u>2014</u>			
Statutorily required contribution	\$ 5,685,565	\$ 5,324,298			
Actual county contributions	<u>5,685,565</u>	<u>5,324,298</u>			
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>			
Covered - employee payroll	\$ 51,114,972	\$ 52,395,423			
Contributions recognized as a percentage of covered-employee payroll	<u>11.12%</u>	<u>10.16%</u>			

*Schedule presented for years information available

The notes to RSI are an integral part of RSI

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)

	2020	2019	2018
Total OPEB liability			
Service Cost	\$ 314,181	\$ 271,610	\$ 341,940
Interest	364,118	432,139	391,011
Changes in benefit terms	-	-	-
Difference between expected and actual experience	1,839,933	(389,678)	(25,540)
Change in assumptions	2,026,022	778,441	(990,452)
Benefit payments	(453,364)	(505,493)	(493,210)
Net change in Total OPEB Liability	4,090,890	587,019	(776,251)
Total OPEB liability - beginning of year	11,079,936	10,492,917	11,269,168
Total OPEB liability - end of year	\$ 15,170,826	\$ 11,079,936	\$ 10,492,917
Covered-employee payroll	79,843,478	73,179,394	69,936,508
Total OPEB liability as a percentage of covered-employee payroll	19.00%	15.10%	15.00%

Notes to Schedule:

*Information presented for the years information is available

The notes to RSI are an integral part of RSI

ALLEN COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES -
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2020

	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	\$ 83,779,685	\$ 83,779,685	\$ 87,202,939	\$ 3,423,254	\$ -	\$ -	\$ -	\$ -
Licenses and permits	2,270,000	2,270,000	3,005,042	735,042	-	-	-	-
Intergovernmental	13,758,965	13,758,965	25,510,663	11,751,698	-	-	-	-
Charges for services	4,624,500	4,624,500	3,380,009	(1,244,491)	-	-	-	-
Fines and forfeits	1,000,000	1,000,000	761,405	(238,595)	-	-	-	-
Other	3,048,500	3,048,500	2,516,332	(532,168)	1,900,000	1,900,000	204,064	(1,695,936)
Total revenues	108,481,650	108,481,650	122,376,390	13,894,740	1,900,000	1,900,000	204,064	(1,695,936)
Expenditures:								
Current:								
General government	45,944,048	47,601,941	44,212,173	3,389,768	-	-	-	-
Public safety	54,845,149	56,533,996	54,551,485	1,982,511	-	-	-	-
Highway and streets	-	-	-	-	-	-	-	-
Health and welfare	6,775,329	6,816,184	6,776,322	39,862	-	-	-	-
Culture and recreation	616,873	4,173,887	2,771,378	1,402,509	-	-	-	-
Economic development	-	32,253	-	32,253	-	3,650,000	40,298	3,609,702
Sanitation	-	30,000	24,802	5,198	-	-	-	-
Total expenditures	108,181,399	115,188,261	108,336,160	6,852,101	-	3,650,000	40,298	3,609,702
Other financing sources (uses):								
Transfers In	37,000	37,000	37,000	-	340,000	340,000	340,000	-
Transfers Out	(180,000)	(180,000)	(180,000)	-	-	-	-	-
Total other financing sources (uses)	(143,000)	(143,000)	(143,000)	-	340,000	340,000	340,000	-
Net change in fund balances	157,251	(6,849,611)	13,897,230	20,746,841	2,240,000	(1,410,000)	503,766	1,913,766
Fund balances - beginning	33,658,942	38,658,942	38,658,942	-	16,224,280	16,224,280	16,224,280	-
Fund balances - December 31	\$ 33,816,193	\$ 31,809,331	\$ 52,556,172	\$ 20,746,841	\$ 18,464,280	\$ 14,814,280	\$ 16,728,046	\$ 1,913,766

The notes to RSI are an integral part of RSI

ALLEN COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGET/GAAP RECONCILIATION
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2020

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)	\$ 13,897,230	\$ 503,766
Adjustments:		
To adjust revenues for accruals	86,122,884	1,694,196
To adjust expenditures for accruals	(85,732,031)	(450,966)
Net change in fund balances (GAAP basis)	\$ 14,288,083	\$ 1,746,996

The notes to RSI are an integral part of RSI

Allen County
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

 - Approximately 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 cash outflows, which is a non-GAAP basis. 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, 2020

<u>Assets</u>	Local Income Tax - Public Safety	County Highway	Local Road and Street	Service of Process	County Health
Cash and cash equivalents	\$ 1,446,813	\$ 7,174,977	\$ 1,619,743	\$ -	\$ 2,344,452
Investments	-	165,720	36,736	-	45,821
Receivables (net of allowances for uncollectibles):					
Interest	-	3,916	-	-	886
Taxes	4,950,624	157,555	-	-	3,054,076
Accounts	-	35,538	-	21,819	9,923
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	148
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 6,397,437</u>	<u>\$ 7,537,706</u>	<u>\$ 1,656,479</u>	<u>\$ 21,819</u>	<u>\$ 5,455,306</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 94,791	\$ 107,885	\$ -	\$ 32,607
Accrued payroll and withholdings payable	-	187,983	-	-	132,689
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	<u>-</u>	<u>282,774</u>	<u>107,885</u>	<u>-</u>	<u>165,296</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	2,994,888
Unavailable revenue - license excise taxes	-	-	-	-	59,188
Unavailable revenue - income taxes	4,950,624	-	-	-	-
Total deferred inflows of resources	<u>4,950,624</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,054,076</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	1,446,813	7,254,932	1,548,594	21,819	2,235,934
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	<u>1,446,813</u>	<u>7,254,932</u>	<u>1,548,594</u>	<u>21,819</u>	<u>2,235,934</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,397,437</u>	<u>\$ 7,537,706</u>	<u>\$ 1,656,479</u>	<u>\$ 21,819</u>	<u>\$ 5,455,306</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	Juvenile Detention Alternative Grant	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services	Accident Report
Cash and cash equivalents	\$ 23,727	\$ 96,502	\$ 330,880	\$ 4,701
Investments	-	2,233	6,454	-
Receivables (net of allowances for uncollectibles):				
Interest	-	43	125	-
Taxes	-	-	-	-
Accounts	-	4,755	16,374	3,170
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Interfund receivables:				
Interfund loans	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ 23,727	\$ 103,533	\$ 353,833	\$ 7,871
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Accounts payable	\$ 5,302	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	18,772	-
Interfund payables:				
Interfund loans	-	-	-	-
Total liabilities	5,302	-	18,772	-
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	18,425	103,533	335,061	7,871
Committed fund balance	-	-	-	-
Assigned fund balance	-	-	-	-
Unassigned fund balance	-	-	-	-
Total fund balances	18,425	103,533	335,061	7,871
Total liabilities, deferred inflows of resources, and fund balances	\$ 23,727	\$ 103,533	\$ 353,833	\$ 7,871

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	County Surveyor's Corner Perpetuation	Firearms Training	County Extradition	Recorders Records Perpetuation	Drainage Maintenance
Cash and cash equivalents	\$ 1,221,461	\$ 51,064	\$ -	\$ 1,507,023	\$ 5,950,682
Investments	-	-	-	35,502	129,504
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	687	-
Taxes	-	-	-	-	-
Accounts	40,307	-	3,125	130,621	-
Special assessments	-	-	-	-	37,954
Intergovernmental	-	-	-	-	26,057
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 1,261,768</u>	<u>\$ 51,064</u>	<u>\$ 3,125</u>	<u>\$ 1,673,833</u>	<u>\$ 6,144,197</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 4,454	\$ 4,158	\$ 6,352	\$ 7,805
Accrued payroll and withholdings payable	4,081	-	-	17,990	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	<u>4,081</u>	<u>4,454</u>	<u>4,158</u>	<u>24,342</u>	<u>7,805</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	1,257,687	46,610	-	1,649,491	6,136,392
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	(1,033)	-	-
Total fund balances	<u>1,257,687</u>	<u>46,610</u>	<u>(1,033)</u>	<u>1,649,491</u>	<u>6,136,392</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,261,768</u>	<u>\$ 51,064</u>	<u>\$ 3,125</u>	<u>\$ 1,673,833</u>	<u>\$ 6,144,197</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (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	\$ 1,055,249	\$ 26,087	\$ 74,022	\$ 22,053	\$ 34,240
Investments	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	2,584	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 1,055,249</u>	<u>\$ 26,087</u>	<u>\$ 76,606</u>	<u>\$ 22,053</u>	<u>\$ 34,240</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 3,876	\$ -	\$ -
Accrued payroll and withholdings payable	-	5,053	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>-</u>	<u>5,053</u>	<u>3,876</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	1,055,249	-	72,730	22,053	34,240
Committed fund balance	-	21,034	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>1,055,249</u>	<u>21,034</u>	<u>72,730</u>	<u>22,053</u>	<u>34,240</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,055,249</u>	<u>\$ 26,087</u>	<u>\$ 76,606</u>	<u>\$ 22,053</u>	<u>\$ 34,240</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (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	\$ 108,175	\$ 1,172,419	\$ 99,353	\$ 2,965,124	\$ 8,763
Investments	-	-	2,257	66,388	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	1,284	-
Taxes	-	-	-	-	-
Accounts	-	22,771	-	18	5,313
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 108,175	\$ 1,195,190	\$ 101,610	\$ 3,032,814	\$ 14,076
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ 110,571	\$ 5,939	\$ 2,720	\$ 3,818	\$ 11,275
Accrued payroll and withholdings payable	106,771	63,542	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	217,342	69,481	2,720	3,818	11,275
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	-	1,125,709	98,890	3,028,996	2,801
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	(109,167)	-	-	-	-
Total fund balances	(109,167)	1,125,709	98,890	3,028,996	2,801
Total liabilities, deferred inflows of resources, and fund balances	\$ 108,175	\$ 1,195,190	\$ 101,610	\$ 3,032,814	\$ 14,076

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (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	\$ 83,469	\$ 740,400	\$ 320,758	\$ 272,442	\$ 12,644
Investments	-	16,728	7,245	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	324	-	-	-
Taxes	-	-	-	-	-
Accounts	-	5,309	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 83,469</u>	<u>\$ 762,761</u>	<u>\$ 328,003</u>	<u>\$ 272,442</u>	<u>\$ 12,644</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 10,985	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	<u>-</u>	<u>10,985</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	83,469	751,776	-	272,442	12,644
Committed fund balance	-	-	328,003	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	<u>83,469</u>	<u>751,776</u>	<u>328,003</u>	<u>272,442</u>	<u>12,644</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 83,469</u>	<u>\$ 762,761</u>	<u>\$ 328,003</u>	<u>\$ 272,442</u>	<u>\$ 12,644</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (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>Check and Connect</u>
Cash and cash equivalents	\$ 83,964	\$ 442,674	\$ 151,703	\$ 231,354	\$ -
Investments	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	1,131	1,540	9,267	2,238	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	7,412	61,829
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 85,095</u>	<u>\$ 444,214</u>	<u>\$ 160,970</u>	<u>\$ 241,004</u>	<u>\$ 61,829</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	1,015	5,005	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	61,829
Total liabilities	<u>1,015</u>	<u>5,005</u>	<u>-</u>	<u>-</u>	<u>61,829</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	84,080	439,209	160,970	241,004	-
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	<u>84,080</u>	<u>439,209</u>	<u>160,970</u>	<u>241,004</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 85,095</u>	<u>\$ 444,214</u>	<u>\$ 160,970</u>	<u>\$ 241,004</u>	<u>\$ 61,829</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (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	\$ 271,602	\$ -	\$ 357,590	\$ 10,467	\$ 63,732
Investments	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	63,727	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	699	-	-	-	6,615
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 336,028</u>	<u>\$ -</u>	<u>\$ 357,590</u>	<u>\$ 10,467</u>	<u>\$ 70,347</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ 3,015	\$ -	\$ 2,332	\$ -	\$ -
Accrued payroll and withholdings payable	5,903	-	10,510	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>8,918</u>	<u>-</u>	<u>12,842</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	-	-	-	10,467	70,347
Committed fund balance	327,110	-	344,748	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>327,110</u>	<u>-</u>	<u>344,748</u>	<u>10,467</u>	<u>70,347</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 336,028</u>	<u>\$ -</u>	<u>\$ 357,590</u>	<u>\$ 10,467</u>	<u>\$ 70,347</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (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	\$ 24,173	\$ 363,410	\$ 201,977	\$ 13,090	\$ 523,903
Investments	-		4,562	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	73,395	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u>24,173</u>	<u>436,805</u>	<u>206,539</u>	<u>13,090</u>	<u>523,903</u>
Total assets	\$ 24,173	\$ 436,805	\$ 206,539	\$ 13,090	\$ 523,903
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 8,703	\$ -	\$ -	\$ 4,205
Accrued payroll and withholdings payable	-	2,656	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
	<u>-</u>	<u>11,359</u>	<u>-</u>	<u>-</u>	<u>4,205</u>
Total liabilities	-	11,359	-	-	4,205
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	-	-	-	-	-
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	24,173	425,446	206,539	13,090	-
Committed fund balance	-	-	-	-	519,698
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<u>24,173</u>	<u>425,446</u>	<u>206,539</u>	<u>13,090</u>	<u>519,698</u>
Total fund balances	24,173	425,446	206,539	13,090	519,698
Total liabilities, deferred inflows of resources, and fund balances	\$ 24,173	\$ 436,805	\$ 206,539	\$ 13,090	\$ 523,903

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (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	\$ 15,310	\$ 43,391	\$ 2,461	\$ 449,317	\$ 54,109
Investments	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	2,063	53,218	1,010
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	96,751	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 15,310</u>	<u>\$ 43,391</u>	<u>\$ 4,524</u>	<u>\$ 599,286</u>	<u>\$ 55,119</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 25,072	\$ -
Accrued payroll and withholdings payable	-	-	-	37,079	-
Interfund payables:					
Interfund loans	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,151</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	15,310	-	4,524	537,135	55,119
Committed fund balance	-	43,391	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>15,310</u>	<u>43,391</u>	<u>4,524</u>	<u>537,135</u>	<u>55,119</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 15,310</u>	<u>\$ 43,391</u>	<u>\$ 4,524</u>	<u>\$ 599,286</u>	<u>\$ 55,119</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	<u>Pre-Trial Diversion</u>	<u>Superior Court ADR Plan</u>	<u>Corona Virus Relief</u>	<u>IOCS Problem Solving Grant</u>	<u>Campaign Finance Enforcement</u>
Cash and cash equivalents	\$ -	\$ 33,904	\$ -	\$ 10,109	\$ 16,110
Investments	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	750	-	693	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	473,196	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ -	\$ 34,654	\$ 473,196	\$ 10,802	\$ 16,110
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 180,916	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	-	-	180,916	-	-
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	-	34,654	292,280	10,802	16,110
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	-	34,654	292,280	10,802	16,110
Total liabilities, deferred inflows of resources, and fund balances	\$ -	\$ 34,654	\$ 473,196	\$ 10,802	\$ 16,110

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (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	\$ 7,451	\$ 122,845	\$ -	\$ 65,203	\$ 134,789
Investments	-	2,913	-	1,473	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	25,975	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u>7,451</u>	<u>125,758</u>	<u>25,975</u>	<u>66,676</u>	<u>134,789</u>
Total assets	\$ 7,451	\$ 125,758	\$ 25,975	\$ 66,676	\$ 134,789
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	5,687	-	-
Interfund payables:					
Interfund loans	-	-	20,041	-	-
	<u>-</u>	<u>-</u>	<u>20,041</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>25,728</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	7,451	125,758	247	66,676	-
Committed fund balance	-	-	-	-	134,789
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<u>7,451</u>	<u>125,758</u>	<u>247</u>	<u>66,676</u>	<u>134,789</u>
Total fund balances	<u>7,451</u>	<u>125,758</u>	<u>247</u>	<u>66,676</u>	<u>134,789</u>
Total liabilities, deferred inflows of resources, and fund balances	\$ 7,451	\$ 125,758	\$ 25,975	\$ 66,676	\$ 134,789

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	Prisoner Reimbursement	Juvenile Public Defender User Fees	Mobile Command Unit	Clerk Record Perpetuation	Alcohol and Drug User Fees
Cash and cash equivalents	\$ 11,461	\$ -	\$ 12,918	\$ 1,347,353	\$ 259,223
Investments	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	16,282	30,573
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	688	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 11,461	\$ -	\$ 12,918	\$ 1,364,323	\$ 289,796
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 3,341	\$ 7,098
Accrued payroll and withholdings payable	-	-	-	6,288	22,530
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	-	-	-	9,629	29,628
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	-	-	12,918	1,354,694	260,168
Committed fund balance	11,461	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	11,461	-	12,918	1,354,694	260,168
Total liabilities, deferred inflows of resources, and fund balances	\$ 11,461	\$ -	\$ 12,918	\$ 1,364,323	\$ 289,796

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (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	\$ 284,453	\$ 62,717	\$ 40,220	\$ 10,913	\$ 17,347
Investments	6,351	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	123	-	-	5	-
Taxes	-	-	-	-	-
Accounts	570	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	2,460	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 291,497</u>	<u>\$ 62,717</u>	<u>\$ 40,220</u>	<u>\$ 13,378</u>	<u>\$ 17,347</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	291,497	62,717	40,220	13,378	17,347
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>291,497</u>	<u>62,717</u>	<u>40,220</u>	<u>13,378</u>	<u>17,347</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 291,497</u>	<u>\$ 62,717</u>	<u>\$ 40,220</u>	<u>\$ 13,378</u>	<u>\$ 17,347</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (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	\$ 9,657	\$ 435,878	\$ 414,531	\$ 1,561	\$ -
Investments	-	10,625	9,281	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	205	180	-	-
Taxes	-	-	-	-	-
Accounts	-	69	295	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	222,877	21,286	-	65,299
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 9,657</u>	<u>\$ 669,654</u>	<u>\$ 445,573</u>	<u>\$ 1,561</u>	<u>\$ 65,299</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 11,252	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	29,389	-	-	16,839
Interfund payables:					
Interfund loans	-	-	-	-	48,469
Total liabilities	<u>-</u>	<u>40,641</u>	<u>-</u>	<u>-</u>	<u>65,308</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	9,657	-	-	1,561	-
Committed fund balance	-	629,013	445,573	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	(9)
Total fund balances	<u>9,657</u>	<u>629,013</u>	<u>445,573</u>	<u>1,561</u>	<u>(9)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 9,657</u>	<u>\$ 669,654</u>	<u>\$ 445,573</u>	<u>\$ 1,561</u>	<u>\$ 65,299</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (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	\$ 251,789	\$ 2,777	\$ 114,040	\$ 18,809	\$ 7,759
Investments	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 251,789	\$ 2,777	\$ 114,040	\$ 18,809	\$ 7,759
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ 13,662	\$ 1,150	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	3,484	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	13,662	1,150	-	3,484	-
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	238,127	1,627	114,040	15,325	7,759
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	238,127	1,627	114,040	15,325	7,759
Total liabilities, deferred inflows of resources, and fund balances	\$ 251,789	\$ 2,777	\$ 114,040	\$ 18,809	\$ 7,759

ALLEN COUNTY
COMBINING BALANCE SHEET-
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2020
(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	\$ 600	\$ -	\$ -	\$ 981	\$ -
Investments	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	5,400	7,943	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 600	\$ 5,400	\$ 7,943	\$ 981	\$ -
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	1,993	-	-
Interfund payables:					
Interfund loans	-	5,400	5,946	-	-
Total liabilities	-	5,400	7,939	-	-
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	600	-	4	981	-
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	600	-	4	981	-
Total liabilities, deferred inflows of resources, and fund balances	\$ 600	\$ 5,400	\$ 7,943	\$ 981	\$ -

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (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	\$ 33,709	\$ -	\$ 183	\$ -	\$ 2,727
Investments	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	2,015	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 33,709</u>	<u>\$ 2,015</u>	<u>\$ 183</u>	<u>\$ -</u>	<u>\$ 2,727</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 1,060	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	1,636	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>2,696</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	33,709	-	183	-	2,727
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	(681)	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>33,709</u>	<u>(681)</u>	<u>183</u>	<u>-</u>	<u>2,727</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 33,709</u>	<u>\$ 2,015</u>	<u>\$ 183</u>	<u>\$ -</u>	<u>\$ 2,727</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (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	\$ 8,786	\$ 1,509	\$ 16,668	\$ 80	\$ 118,443
Investments	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	8,103
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 8,786</u>	<u>\$ 1,509</u>	<u>\$ 16,668</u>	<u>\$ 80</u>	<u>\$ 126,546</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/>	<hr/>
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	8,786	-	-	-	126,546
Committed fund balance	-	1,509	16,668	80	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>8,786</u>	<u>1,509</u>	<u>16,668</u>	<u>80</u>	<u>126,546</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,786</u>	<u>\$ 1,509</u>	<u>\$ 16,668</u>	<u>\$ 80</u>	<u>\$ 126,546</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	<u>COVID 19 Comm Based Testing Site</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	\$ 305,329	\$ 124,720	\$ 7,619	\$ -	\$ 18,427
Investments	-	2,959	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	57	-	-	-
Taxes	-	-	-	-	-
Accounts	-	600	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	19,171	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 305,329</u>	<u>\$ 128,336</u>	<u>\$ 7,619</u>	<u>\$ 19,171</u>	<u>\$ 18,427</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ 21,899	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	3,662	-	1,699	-
Interfund payables:					
Interfund loans	-	-	-	17,472	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>21,899</u>	<u>3,662</u>	<u>-</u>	<u>19,171</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	283,430	124,674	7,619	-	18,427
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>283,430</u>	<u>124,674</u>	<u>7,619</u>	<u>-</u>	<u>18,427</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 305,329</u>	<u>\$ 128,336</u>	<u>\$ 7,619</u>	<u>\$ 19,171</u>	<u>\$ 18,427</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	Stellar Regional Rural	Volunteer Advocates For Seniors	Sex/Violent Offender Admin	State Criminal Alien Assistance Program	Problem Solving Court
Cash and cash equivalents	\$ -	\$ 8,049	\$ 47,351	\$ 19,809	\$ 25,303
Investments	-	-	1,050	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ -	\$ 8,049	\$ 48,401	\$ 19,809	\$ 25,303
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ 6,250	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	-	6,250	-	-	-
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	-	1,799	48,401	19,809	25,303
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	-	1,799	48,401	19,809	25,303
Total liabilities, deferred inflows of resources, and fund balances	\$ -	\$ 8,049	\$ 48,401	\$ 19,809	\$ 25,303

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	Auditor's Ineligible Deductions	Allen County Sheriff Training Center	IJC Veterans Trmnt Court	2016 LIT Special Dist 25%	Refugee Interpreter/ Translator
Cash and cash equivalents	\$ 133,350	\$ 16	\$ 10,206	\$ 1,239,545	\$ -
Investments	3,098	-	-	28,000	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	542	-
Taxes	-	-	-	-	-
Accounts	-	5	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	6,250	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 136,448	\$ 6,271	\$ 10,206	\$ 1,268,087	\$ -
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	1,694	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	1,694	-	-	-	-
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	134,754	6,271	10,206	1,268,087	-
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	134,754	6,271	10,206	1,268,087	-
Total liabilities, deferred inflows of resources, and fund balances	\$ 136,448	\$ 6,271	\$ 10,206	\$ 1,268,087	\$ -

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	Courtools Court Reform Grant	GIS Infrastructure	Health Dept. Fines Collections	Commerical Court Law Clerk	ACCC Adult Probation Grant
Cash and cash equivalents	\$ 3,362	\$ 58,942	\$ 32,567	\$ 34,341	\$ 435
Investments	-	1,331	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 3,362</u>	<u>\$ 60,273</u>	<u>\$ 32,567</u>	<u>\$ 34,341</u>	<u>\$ 435</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 2,354	\$ 1,234
Accrued payroll and withholdings payable	-	-	-	-	12,522
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,354</u>	<u>13,756</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	3,362	-	-	31,987	-
Committed fund balance	-	60,273	32,567	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	(13,321)
Total fund balances	<u>3,362</u>	<u>60,273</u>	<u>32,567</u>	<u>31,987</u>	<u>(13,321)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,362</u>	<u>\$ 60,273</u>	<u>\$ 32,567</u>	<u>\$ 34,341</u>	<u>\$ 435</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	<u>ISDH Syringe Service Prog</u>	<u>Solid Waste User Fees</u>	<u>JDAI Performance Bonus Grant</u>	<u>DUI Task Force Enforcement</u>
Cash and cash equivalents	\$ -	\$ 2,353,269	\$ -	\$ 2,782
Investments	-	53,501	-	-
Receivables (net of allowances for uncollectibles):				
Interest	-	1,035	-	-
Taxes	-	-	-	-
Accounts	-	570	-	-
Special assessments	-	-	-	-
Intergovernmental	11,470	-	-	-
Interfund receivables:				
Interfund loans	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ 11,470	\$ 2,408,375	\$ -	\$ 2,782
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ 67,062	\$ -	\$ -
Accrued payroll and withholdings payable	1,619	14,734	-	-
Interfund payables:				
Interfund loans	9,851	-	-	-
Total liabilities	11,470	81,796	-	-
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	-	2,326,579	-	2,782
Committed fund balance	-	-	-	-
Assigned fund balance	-	-	-	-
Unassigned fund balance	-	-	-	-
Total fund balances	-	2,326,579	-	2,782
Total liabilities, deferred inflows of resources, and fund balances	\$ 11,470	\$ 2,408,375	\$ -	\$ 2,782

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	<u>Court Call Fee Fund</u>	<u>Allen County Revolving Loan Fund</u>	<u>Elected Official Training</u>	<u>County Offender Transportation</u>
Cash and cash equivalents	\$ 115	\$ 447,523	\$ 421,894	\$ 27,565
Investments	-	10,377	9,496	-
Receivables (net of allowances for uncollectibles):				
Interest	-	-	184	-
Taxes	-	-	-	-
Accounts	-	-	8,103	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Interfund receivables:				
Interfund loans	-	-	-	-
Assets held for resale	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 115</u>	<u>\$ 457,900</u>	<u>\$ 439,677</u>	<u>\$ 27,565</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	115	457,900	439,677	27,565
Committed fund balance	-	-	-	-
Assigned fund balance	-	-	-	-
Unassigned fund balance	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>115</u>	<u>457,900</u>	<u>439,677</u>	<u>27,565</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 115</u>	<u>\$ 457,900</u>	<u>\$ 439,677</u>	<u>\$ 27,565</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	<u>Family Recovery Court</u>	<u>County IV-D Incentive</u>	<u>Prosc IV-D Incentive Prior to 10/99</u>	<u>Prosc IV-D Incentive Post 10/99</u>	<u>Clerk IV-D Incentive Post 10/99</u>
Cash and cash equivalents	\$ 13,536	\$ 49,477	\$ 96,531	\$ 243,991	\$ 383,873
Investments	-	1,362	2,181	6,338	8,747
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>\$ 13,536</u>	<u>\$ 50,839</u>	<u>\$ 98,712</u>	<u>\$ 250,329</u>	<u>\$ 392,620</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 3,216	\$ -
Accrued payroll and withholdings payable	-	6,206	-	7,987	1,622
Interfund payables:					
Interfund loans	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>6,206</u>	<u>-</u>	<u>11,203</u>	<u>1,622</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	13,536	44,633	98,712	239,126	390,998
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>13,536</u>	<u>44,633</u>	<u>98,712</u>	<u>239,126</u>	<u>390,998</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,536</u>	<u>\$ 50,839</u>	<u>\$ 98,712</u>	<u>\$ 250,329</u>	<u>\$ 392,620</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	<u>Reassessment 2015</u>	<u>Clinic Donation</u>	<u>County Bond</u>	<u>General Drain Improvement</u>	<u>Great Batch TIF</u>
Cash and cash equivalents	\$ 1,176,968	\$ 11,413	\$ 45,488	\$ 1,781,897	\$ 97,477
Investments	24,555	-	-	40,914	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	3,296	-
Taxes	579,726	-	21,980	-	205,291
Accounts	-	-	-	-	-
Special assessments	-	-	-	3,790	-
Intergovernmental	-	-	-	2	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 1,781,249	\$ 11,413	\$ 67,468	\$ 1,829,899	\$ 302,768
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 45,305	\$ -
Accrued payroll and withholdings payable	6,798	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	169,622
Total liabilities	6,798	-	-	45,305	169,622
Deferred inflows of resources:					
Unavailable revenue - property taxes	568,208	-	14,622	-	205,291
Unavailable revenue - license excise taxes	11,518	-	7,358	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	579,726	-	21,980	-	205,291
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	1,194,725	11,413	45,488	1,784,594	-
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	(72,145)
Total fund balances	1,194,725	11,413	45,488	1,784,594	(72,145)
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,781,249	\$ 11,413	\$ 67,468	\$ 1,829,899	\$ 302,768

ALLEN COUNTY
COMBINING BALANCE SHEET-
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2020
(Continued)

<u>Assets</u>	<u>Special COIT - Flood Control</u>	<u>Dupont Diebold TIF</u>	<u>Cumulative Capital Development</u>	<u>CASAD East TIF</u>	<u>Major Bridge</u>
Cash and cash equivalents	\$ 313,866	\$ 739,274	\$ 10,480,948	\$ 670,353	\$ 5,819,143
Investments	7,090	10,784	227,168	11,375	115,591
Receivables (net of allowances for uncollectibles):					
Interest	-	-	4,394	-	-
Taxes	-	507,297	3,107,069	-	3,825,168
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	14,419
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 320,956</u>	<u>\$ 1,257,355</u>	<u>\$ 13,819,579</u>	<u>\$ 681,728</u>	<u>\$ 9,774,321</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 159,932	\$ -	\$ 50,156
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	1,559,929	-
Total liabilities	<u>-</u>	<u>-</u>	<u>159,932</u>	<u>1,559,929</u>	<u>50,156</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	507,297	3,048,201	-	3,753,503
Unavailable revenue - license excise taxes	-	-	58,868	-	71,665
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>507,297</u>	<u>3,107,069</u>	<u>-</u>	<u>3,825,168</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	750,058	10,552,578	-	5,898,997
Committed fund balance	-	-	-	-	-
Assigned fund balance	320,956	-	-	-	-
Unassigned fund balance	-	-	-	(878,201)	-
Total fund balances	<u>320,956</u>	<u>750,058</u>	<u>10,552,578</u>	<u>(878,201)</u>	<u>5,898,997</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 320,956</u>	<u>\$ 1,257,355</u>	<u>\$ 13,819,579</u>	<u>\$ 681,728</u>	<u>\$ 9,774,321</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	<u>Nestle TIF II Bond</u>	<u>Lafayette Center Corner TIF</u>	<u>Argo Drain</u>	<u>Community Development Corporation</u>	<u>Mossman Drain</u>
Cash and cash equivalents	\$ 360,823	\$ 2,305	\$ 157,065	\$ 335,600	\$ 20,680
Investments	5,349	-	3,548	7,739	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	150	-
Taxes	129,612	2,232	-	-	-
Accounts	-	-	-	1,595	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 495,784</u>	<u>\$ 4,537</u>	<u>\$ 160,613</u>	<u>\$ 345,084</u>	<u>\$ 20,680</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 78,315	\$ -
Accrued payroll and withholdings payable	-	-	-	1,720	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,035</u>	<u>-</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	129,612	2,232	-	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	<u>129,612</u>	<u>2,232</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	366,172	2,305	160,613	-	20,680
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	265,049	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	<u>366,172</u>	<u>2,305</u>	<u>160,613</u>	<u>265,049</u>	<u>20,680</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 495,784</u>	<u>\$ 4,537</u>	<u>\$ 160,613</u>	<u>\$ 345,084</u>	<u>\$ 20,680</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	<u>Diebold Corner TIF</u>	<u>Tax Abatement Development</u>	<u>Woodburn Industrial TIF</u>	<u>Lincoln Industrial TIF</u>	<u>Uniroyal Goodrich TIF</u>
Cash and cash equivalents	\$ 11,544	\$ 729,424	\$ 121,410	\$ 207,498	\$ 279,925
Investments	-	16,867	1,382	4,687	2,088
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	209,459	-	219,432	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	169,622	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 221,003</u>	<u>\$ 915,913</u>	<u>\$ 342,224</u>	<u>\$ 212,185</u>	<u>\$ 282,013</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	209,459	-	219,432	-	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	<u>209,459</u>	<u>-</u>	<u>219,432</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	11,544	-	122,792	212,185	282,013
Committed fund balance	-	915,913	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	<u>11,544</u>	<u>915,913</u>	<u>122,792</u>	<u>212,185</u>	<u>282,013</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 221,003</u>	<u>\$ 915,913</u>	<u>\$ 342,224</u>	<u>\$ 212,185</u>	<u>\$ 282,013</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	<u>GM 2015 General Account</u>	<u>GM 2015B Bond</u>	<u>GM 2015A Bond</u>	<u>GM 2015A Reserve Account</u>	<u>Nestle II Reserve Account</u>
Cash and cash equivalents	\$ 598,927	\$ 355	\$ 583	\$ 161,698	\$ 59,752
Investments	9,235	-	-	3,652	1,350
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 608,162</u>	<u>\$ 355</u>	<u>\$ 583</u>	<u>\$ 165,350</u>	<u>\$ 61,102</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	608,162	355	583	165,350	61,102
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	<u>608,162</u>	<u>355</u>	<u>583</u>	<u>165,350</u>	<u>61,102</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 608,162</u>	<u>\$ 355</u>	<u>\$ 583</u>	<u>\$ 165,350</u>	<u>\$ 61,102</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	Nestle II Bond Principal and Interest Account	GM 2015B Reserve Account	GM Supplemental TIF	Vera Bradley TIF	Little River Joint Drain
Cash and cash equivalents	\$ 66,535	\$ 244,352	\$ 35,097	\$ 210,548	\$ 560,886
Investments	1,503	5,519	-	4,696	12,698
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	92
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 68,038	\$ 249,871	\$ 35,097	\$ 215,244	\$ 573,676
 <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	68,038	249,871	35,097	215,244	573,676
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	68,038	249,871	35,097	215,244	573,676
Total liabilities, deferred inflows of resources, and fund balances	\$ 68,038	\$ 249,871	\$ 35,097	\$ 215,244	\$ 573,676

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	<u>Bandalier TIF</u>	<u>Bluffton Road East TIF</u>	<u>Group Delphi TIF</u>	<u>Oak Crossing TIF</u>	<u>Dupont Diebold Construction</u>
Cash and cash equivalents	\$ 1,094,371	\$ 126,178	\$ 25,615	\$ 29,970	\$ 452,228
Investments	20,120	1,961	-	-	19,246
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	-	696,136	85,956	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	<u>\$ 1,114,491</u>	<u>\$ 824,275</u>	<u>\$ 111,571</u>	<u>\$ 29,970</u>	<u>\$ 471,474</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	<u>2,339,894</u>	<u>-</u>	<u>1,686,898</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>2,339,894</u>	<u>-</u>	<u>1,686,898</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	696,136	85,956	-	-
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>696,136</u>	<u>85,956</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	128,139	-	29,970	471,474
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	<u>(1,225,403)</u>	<u>-</u>	<u>(1,661,283)</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>(1,225,403)</u>	<u>128,139</u>	<u>(1,661,283)</u>	<u>29,970</u>	<u>471,474</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,114,491</u>	<u>\$ 824,275</u>	<u>\$ 111,571</u>	<u>\$ 29,970</u>	<u>\$ 471,474</u>

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	Allen County Redevelopment Capital	Sur/Wheel Tax Bridge	Zubric Road TIF	Zubric Road II TIF	Coverdale TIF
Cash and cash equivalents	\$ 6,708,177	\$ 1,223,936	\$ 155,905	\$ 115,954	\$ 124,205
Investments	151,537	27,447	3,522	2,619	-
Receivables (net of allowances for uncollectibles):					
Interest	2,931	531	-	-	-
Taxes	-	-	-	-	118,284
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	966,088	-	-	-	-
Total assets	\$ 7,828,733	\$ 1,251,914	\$ 159,427	\$ 118,573	\$ 242,489
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ 54,000	\$ -	\$ -	\$ -	\$ 62,102
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	-	-	-
Total liabilities	54,000	-	-	-	62,102
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	-	-	-	118,284
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	118,284
Fund balances:					
Nonspendable fund balance	\$ 966,088	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	6,808,645	1,251,914	159,427	118,573	62,103
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
Total fund balances	7,774,733	1,251,914	159,427	118,573	62,103
Total liabilities, deferred inflows of resources, and fund balances	\$ 7,828,733	\$ 1,251,914	\$ 159,427	\$ 118,573	\$ 242,489

ALLEN COUNTY
COMBINING BALANCE SHEET-
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2020
(Continued)

<u>Assets</u>	Woodburn US 24 TIF	LOIT Special Distribution	Dupont Corner TIF	Stonebridge TIF	Jail Building Corporation
Cash and cash equivalents	\$ 46,256	\$ 74,865	\$ 84,697	\$ 25,631	\$ -
Investments	-	1,692	-	-	-
Receivables (net of allowances for uncollectibles):					
Interest	-	-	-	-	-
Taxes	40,051	-	269,857	97,951	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund receivables:					
Interfund loans	-	-	-	-	-
Assets held for resale	-	-	-	-	-
Total assets	\$ 86,307	\$ 76,557	\$ 354,554	\$ 123,582	\$ -
 <u>Liabilities, deferred inflows of resources, and fund balances</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and withholdings payable	-	-	-	-	-
Interfund payables:					
Interfund loans	-	-	978,410	2,891,763	-
Total liabilities	-	-	978,410	2,891,763	-
Deferred inflows of resources:					
Unavailable revenue - property taxes	40,051	-	269,857	97,951	-
Unavailable revenue - license excise taxes	-	-	-	-	-
Unavailable revenue - income taxes	-	-	-	-	-
Total deferred inflows of resources	40,051	-	269,857	97,951	-
Fund balances:					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	46,256	76,557	-	-	-
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	(893,713)	(2,866,132)	-
Total fund balances	46,256	76,557	(893,713)	(2,866,132)	-
Total liabilities, deferred inflows of resources, and fund balances	\$ 86,307	\$ 76,557	\$ 354,554	\$ 123,582	\$ -

ALLEN COUNTY
 COMBINING BALANCE SHEET-
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	<u>Totals</u>
Cash and cash equivalents	\$ 77,648,702
Investments	1,424,167
Receivables (net of allowances for uncollectibles):	
Interest	20,898
Taxes	18,277,756
Accounts	577,424
Special assessments	41,836
Intergovernmental	1,077,962
Interfund receivables:	
Interfund loans	169,622
Assets held for resale	<u>966,088</u>
 Total assets	 <u>\$ 100,204,455</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>	
Liabilities:	
Accounts payable	\$ 1,226,169
Accrued payroll and withholdings payable	745,522
Interfund payables:	
Interfund loans	<u>9,797,160</u>
 Total liabilities	 <u>11,768,851</u>
Deferred inflows of resources:	
Unavailable revenue - property taxes	12,960,980
Unavailable revenue - license excise taxes	208,597
Unavailable revenue - income taxes	<u>4,950,624</u>
 Total deferred inflows of resources	 <u>18,120,201</u>
Fund balances:	
Nonspendable fund balance	966,088
Restricted fund balance	72,652,568
Committed fund balance	3,831,830
Assigned fund balance	586,005
Unassigned fund balance	<u>(7,721,088)</u>
 Total fund balances	 <u>70,315,403</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 100,204,455</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020

	Local Income Tax - Public Safety	County Highway	Local Road and Street	Service of Process	County Health	Juvenile Detention Alternative Grant
Revenues:						
Taxes	\$ 3,890,262	\$ 2,669,060	\$ -	\$ -	\$ 2,908,316	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	9,911,955	2,557,990	-	591,800	52,279
Charges for services	-	393,816	-	-	1,554,873	-
Fines and forfeits	-	-	-	275,507	-	-
Other	-	141,010	942	-	23,133	1,040
Total revenues	3,890,262	13,115,841	2,558,932	275,507	5,078,122	53,319
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	3,576,741	-	-	253,688	-	51,579
Highways and streets	-	9,841,745	2,604,574	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	5,324,157	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	3,576,741	9,841,745	2,604,574	253,688	5,324,157	51,579
Excess (deficiency) of revenues over (under) expenditures	313,521	3,274,096	(45,642)	21,819	(246,035)	1,740
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net change in fund balances	313,521	3,274,096	(45,642)	21,819	(246,035)	1,740
Fund balances - beginning	1,133,292	3,980,836	1,594,236	-	2,481,969	16,685
Fund balances - ending	<u>\$ 1,446,813</u>	<u>\$ 7,254,932</u>	<u>\$ 1,548,594</u>	<u>\$ 21,819</u>	<u>\$ 2,235,934</u>	<u>\$ 18,425</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (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	-	-	-	-	-	-
Charges for services	79,162	605,793	32,892	414,026	89,065	15,140
Fines and forfeits	-	-	-	-	-	-
Other	1,752	2,648	424	10	2,008	2,364
	<u>80,914</u>	<u>608,441</u>	<u>33,316</u>	<u>414,036</u>	<u>91,073</u>	<u>17,504</u>
Total revenues						
Expenditures:						
Current:						
General government	-	-	-	173,846	-	-
Public safety	81,558	514,394	48,623	-	64,361	22,067
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
	<u>81,558</u>	<u>514,394</u>	<u>48,623</u>	<u>173,846</u>	<u>64,361</u>	<u>22,067</u>
Total expenditures						
Excess (deficiency) of revenues over (under) expenditures	<u>(644)</u>	<u>94,047</u>	<u>(15,307)</u>	<u>240,190</u>	<u>26,712</u>	<u>(4,563)</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	(644)	94,047	(15,307)	240,190	26,712	(4,563)
Fund balances - beginning	<u>104,177</u>	<u>241,014</u>	<u>23,178</u>	<u>1,017,497</u>	<u>19,898</u>	<u>3,530</u>
Fund balances - ending	<u>\$ 103,533</u>	<u>\$ 335,061</u>	<u>\$ 7,871</u>	<u>\$ 1,257,687</u>	<u>\$ 46,610</u>	<u>\$ (1,033)</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (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	-	1,053,278	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	72,672	-	-	218,074
Charges for services	1,334,076	-	2,501,209	97,393	-	6,652	-
Fines and forfeits	-	-	-	-	36,693	-	-
Other	10,874	26,057	-	204	-	-	-
Total revenues	1,344,950	1,079,335	2,501,209	170,269	36,693	6,652	218,074
Expenditures:							
Current:							
General government	807,094	875,102	-	-	38,692	-	-
Public safety	-	-	2,293,217	-	-	6,522	218,074
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	144,084	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	807,094	875,102	2,293,217	144,084	38,692	6,522	218,074
Excess (deficiency) of revenues over (under) expenditures	537,856	204,233	207,992	26,185	(1,999)	130	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(37,000)	-	-	-	-
Total other financing sources and uses	-	-	(37,000)	-	-	-	-
Net change in fund balances	537,856	204,233	170,992	26,185	(1,999)	130	-
Fund balances - beginning	1,111,635	5,932,159	884,257	(5,151)	74,729	21,923	34,240
Fund balances - ending	\$ 1,649,491	\$ 6,136,392	\$ 1,055,249	\$ 21,034	\$ 72,730	\$ 22,053	\$ 34,240

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	Community Corrections	Community Corrections - Home Detention	Redevelopment Commission	Hazardous Waste	Alcohol Abuse Deterrent Program	Narcotics
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,965,972	-	-	-	-	-
Charges for services	-	1,787,190	-	-	135,074	314,078
Fines and forfeits	-	-	-	-	-	-
Other	-	36,998	1,172	27,013	-	-
Total revenues	<u>3,965,972</u>	<u>1,824,188</u>	<u>1,172</u>	<u>27,013</u>	<u>135,074</u>	<u>314,078</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	3,886,160	1,667,277	-	26,798	138,402	300,045
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	21,633	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	<u>3,886,160</u>	<u>1,667,277</u>	<u>21,633</u>	<u>26,798</u>	<u>138,402</u>	<u>300,045</u>
Excess (deficiency) of revenues over (under) expenditures	<u>79,812</u>	<u>156,911</u>	<u>(20,461)</u>	<u>215</u>	<u>(3,328)</u>	<u>14,033</u>
Other financing sources (uses):						
Transfers in	-	-	50,000	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>79,812</u>	<u>156,911</u>	<u>29,539</u>	<u>215</u>	<u>(3,328)</u>	<u>14,033</u>
Fund balances - beginning	<u>(188,979)</u>	<u>968,798</u>	<u>69,351</u>	<u>3,028,781</u>	<u>6,129</u>	<u>69,436</u>
Fund balances - ending	<u>\$ (109,167)</u>	<u>\$ 1,125,709</u>	<u>\$ 98,890</u>	<u>\$ 3,028,996</u>	<u>\$ 2,801</u>	<u>\$ 83,469</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (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	-	-	20,510	-	-	-	-
Charges for services	214,133	-	-	3,190	25,846	189,600	-
Fines and forfeits	-	-	-	-	-	-	139,526
Other	6,303	2,767	43	-	76	-	-
Total revenues	220,436	2,767	20,553	3,190	25,922	189,600	139,526
Expenditures:							
Current:							
General government	-	-	-	-	-	178,586	-
Public safety	-	-	4,368	3,999	45,541	-	158,566
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	140,111	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	140,111	-	4,368	3,999	45,541	178,586	158,566
Excess (deficiency) of revenues over (under) expenditures	80,325	2,767	16,185	(809)	(19,619)	11,014	(19,040)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	80,325	2,767	16,185	(809)	(19,619)	11,014	(19,040)
Fund balances - beginning	671,451	325,236	256,257	13,453	103,699	428,195	180,010
Fund balances - ending	\$ 751,776	\$ 328,003	\$ 272,442	\$ 12,644	\$ 84,080	\$ 439,209	\$ 160,970

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	Supplemental Public Defender Services	Check and Connect	Public Information	Drug Task Force	Court Appointed Special Advocate	Allen County Statewide 911
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	35,623	204,882	-	366	462,804	3,224,098
Charges for services	480	-	253,595	-	-	-
Fines and forfeits	72,262	-	-	-	-	-
Other	354	736	30,433	-	24	456
Total revenues	<u>108,719</u>	<u>205,618</u>	<u>284,028</u>	<u>366</u>	<u>462,828</u>	<u>3,224,554</u>
Expenditures:						
Current:						
General government	-	-	370,662	-	403,789	-
Public safety	61,910	147,792	-	2,193	-	3,224,098
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>61,910</u>	<u>147,792</u>	<u>370,662</u>	<u>2,193</u>	<u>403,789</u>	<u>3,224,098</u>
Excess (deficiency) of revenues over (under) expenditures	<u>46,809</u>	<u>57,826</u>	<u>(86,634)</u>	<u>(1,827)</u>	<u>59,039</u>	<u>456</u>
Other financing sources (uses):						
Transfers in	36,237	-	144	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	<u>36,237</u>	<u>-</u>	<u>144</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	83,046	57,826	(86,490)	(1,827)	59,039	456
Fund balances - beginning	<u>157,958</u>	<u>(57,826)</u>	<u>413,600</u>	<u>1,827</u>	<u>285,709</u>	<u>10,011</u>
Fund balances - ending	<u>\$ 241,004</u>	<u>\$ -</u>	<u>\$ 327,110</u>	<u>\$ -</u>	<u>\$ 344,748</u>	<u>\$ 10,467</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (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	37,583	3,653	-	-	13,090	-
Charges for services	-	-	224,763	-	-	115,434
Fines and forfeits	-	-	-	-	-	-
Other	-	1,049	-	9,614	-	145
Total revenues	<u>37,583</u>	<u>4,702</u>	<u>224,763</u>	<u>9,614</u>	<u>13,090</u>	<u>115,579</u>
Expenditures:						
Current:						
General government	-	-	149,518	-	-	56,815
Public safety	18,252	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	7,455	-	-	-	-
Culture and recreation	-	-	-	2,917	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	<u>18,252</u>	<u>7,455</u>	<u>149,518</u>	<u>2,917</u>	<u>-</u>	<u>56,815</u>
Excess (deficiency) of revenues over (under) expenditures	<u>19,331</u>	<u>(2,753)</u>	<u>75,245</u>	<u>6,697</u>	<u>13,090</u>	<u>58,764</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>19,331</u>	<u>(2,753)</u>	<u>75,245</u>	<u>6,697</u>	<u>13,090</u>	<u>58,764</u>
Fund balances - beginning	<u>51,016</u>	<u>26,926</u>	<u>350,201</u>	<u>199,842</u>	<u>-</u>	<u>460,934</u>
Fund balances - ending	<u>\$ 70,347</u>	<u>\$ 24,173</u>	<u>\$ 425,446</u>	<u>\$ 206,539</u>	<u>\$ 13,090</u>	<u>\$ 519,698</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (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	-	-	-	472,831	-	-	-
Charges for services	59,583	3,625	-	1,212	-	-	-
Fines and forfeits	-	-	28,290	696,519	13,960	-	12,975
Other	-	-	4,261	5	-	-	-
Total revenues	59,583	3,625	32,551	1,170,567	13,960	-	12,975
Expenditures:							
Current:							
General government	-	-	31,902	-	3,935	-	4,265
Public safety	106,752	3,486	-	1,295,125	-	24,034	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	106,752	3,486	31,902	1,295,125	3,935	24,034	4,265
Excess (deficiency) of revenues over (under) expenditures	(47,169)	139	649	(124,558)	10,025	(24,034)	8,710
Other financing sources (uses):							
Transfers in	-	-	-	222,960	-	-	-
Transfers out	-	-	-	-	-	(222,960)	-
Total other financing sources and uses	-	-	-	222,960	-	(222,960)	-
Net change in fund balances	(47,169)	139	649	98,402	10,025	(246,994)	8,710
Fund balances - beginning	62,479	43,252	3,875	438,733	45,094	246,994	25,944
Fund balances - ending	\$ 15,310	\$ 43,391	\$ 4,524	\$ 537,135	\$ 55,119	\$ -	\$ 34,654

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	Corona Virus Relief	IOCS Problem Solving Grant	Campaign Finance Enforcement	Surveyor's Petition	Federal Asset Seizure	Community Transitions Program	Stormwater Study
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	12,585,461	10,000	-	-	90,525	207,900	-
Charges for services	-	5,059	-	500	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	2,326	-	1,967	-	700
Total revenues	<u>12,585,461</u>	<u>15,059</u>	<u>2,326</u>	<u>500</u>	<u>92,492</u>	<u>207,900</u>	<u>700</u>
Expenditures:							
Current:							
General government	1,685,500	4,257	-	25	-	-	-
Public safety	-	-	-	-	39,420	230,943	-
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>1,685,500</u>	<u>4,257</u>	<u>-</u>	<u>25</u>	<u>39,420</u>	<u>230,943</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,899,961</u>	<u>10,802</u>	<u>2,326</u>	<u>475</u>	<u>53,072</u>	<u>(23,043)</u>	<u>700</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	<u>(10,607,681)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>(10,607,681)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>292,280</u>	<u>10,802</u>	<u>2,326</u>	<u>475</u>	<u>53,072</u>	<u>(23,043)</u>	<u>700</u>
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>13,784</u>	<u>6,976</u>	<u>72,686</u>	<u>23,290</u>	<u>65,976</u>
Fund balances - ending	<u>\$ 292,280</u>	<u>\$ 10,802</u>	<u>\$ 16,110</u>	<u>\$ 7,451</u>	<u>\$ 125,758</u>	<u>\$ 247</u>	<u>\$ 66,676</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (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	-	-	-	-	688	137,025
Charges for services	-	106	-	-	-	807
Fines and forfeits	-	-	-	-	215,535	658,499
Other	-	-	-	119	-	95
Total revenues	-	106	-	119	216,223	796,426
Expenditures:						
Current:						
General government	-	-	-	-	40,765	-
Public safety	-	-	762	-	-	908,237
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	-	-	762	-	40,765	908,237
Excess (deficiency) of revenues over (under) expenditures	-	106	(762)	119	175,458	(111,811)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(35,312)	-	-	-
Total other financing sources and uses	-	-	(35,312)	-	-	-
Net change in fund balances	-	106	(36,074)	119	175,458	(111,811)
Fund balances - beginning	134,789	11,355	36,074	12,799	1,179,236	371,979
Fund balances - ending	\$ 134,789	\$ 11,461	\$ -	\$ 12,918	\$ 1,354,694	\$ 260,168

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (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	-	-	-	2,460	-	-	-
Charges for services	60,240	-	-	-	-	-	827,214
Fines and forfeits	-	-	-	-	-	-	-
Other	2,275	-	1,788	120	2,627	8,500	5,129
Total revenues	62,515	-	1,788	2,580	2,627	8,500	832,343
Expenditures:							
Current:							
General government	11,558	110	-	-	-	-	-
Public safety	-	-	-	-	4,433	312	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	2,999	-	-	-	801,728
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	11,558	110	2,999	-	4,433	312	801,728
Excess (deficiency) of revenues over (under) expenditures	50,957	(110)	(1,211)	2,580	(1,806)	8,188	30,615
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	50,957	(110)	(1,211)	2,580	(1,806)	8,188	30,615
Fund balances - beginning	240,540	62,827	41,431	10,798	19,153	1,469	598,398
Fund balances - ending	\$ 291,497	\$ 62,717	\$ 40,220	\$ 13,378	\$ 17,347	\$ 9,657	\$ 629,013

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (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	-	-	450,544	-	625	-
Charges for services	125,622	1,611	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	3,809	-	-	259,326	-	600
Total revenues	129,431	1,611	450,544	259,326	625	600
Expenditures:						
Current:						
General government	-	-	-	-	5,355	-
Public safety	20,495	1,379	450,849	341,956	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	20,495	1,379	450,849	341,956	5,355	-
Excess (deficiency) of revenues over (under) expenditures	108,936	232	(305)	(82,630)	(4,730)	600
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net change in fund balances	108,936	232	(305)	(82,630)	(4,730)	600
Fund balances - beginning	336,637	1,329	296	320,757	6,357	113,440
Fund balances - ending	\$ 445,573	\$ 1,561	\$ (9)	\$ 238,127	\$ 1,627	\$ 114,040

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (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	-	231,114	39,510	59,197	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>123,989</u>	<u>-</u>	<u>231,114</u>	<u>39,510</u>	<u>59,197</u>	<u>-</u>
Expenditures:						
Current:						
General government	-	-	229,271	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	115,467	-	-	31,770	55,143	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	<u>115,467</u>	<u>-</u>	<u>229,271</u>	<u>31,770</u>	<u>55,143</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,522</u>	<u>-</u>	<u>1,843</u>	<u>7,740</u>	<u>4,054</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	8,522	-	1,843	7,740	4,054	-
Fund balances - beginning	<u>6,803</u>	<u>7,759</u>	<u>(1,243)</u>	<u>(7,740)</u>	<u>(4,050)</u>	<u>981</u>
Fund balances - ending	<u>\$ 15,325</u>	<u>\$ 7,759</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 981</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (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	450	-	155,790	-	295	-
Charges for services	-	39	-	-	-	-
Fines and forfeits	-	-	-	-	-	273
Other	20,723	354	-	-	-	-
Total revenues	21,173	393	155,790	-	295	273
Expenditures:						
Current:						
General government	-	-	152,550	-	-	-
Public safety	-	-	-	-	884	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	9,817	-	-
Economic development	-	-	-	-	-	-
Health and welfare	158,396	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	158,396	-	152,550	9,817	884	-
Excess (deficiency) of revenues over (under) expenditures	(137,223)	393	3,240	(9,817)	(589)	273
Other financing sources (uses):						
Transfers in	-	-	-	10,000	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	10,000	-	-
Net change in fund balances	(137,223)	393	3,240	183	(589)	273
Fund balances - beginning	137,223	33,316	(3,921)	-	589	2,454
Fund balances - ending	\$ -	\$ 33,709	\$ (681)	\$ 183	\$ -	\$ 2,727

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	Truancy Reduction	Sheriff Department Training	NE Indiana Trails	Sheriff Foundation Grants	Identification Security Protection	COVID 19 Comm Based Testing Site	On-site Septic System
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	400,000	-
Charges for services	-	230	-	-	83,274	-	143,265
Fines and forfeits	-	-	-	-	-	-	-
Other	16,159	-	7,143	-	-	-	1,151
Total revenues	16,159	230	7,143	-	83,274	400,000	144,416
Expenditures:							
Current:							
General government	-	-	1,873	-	45,000	-	-
Public safety	12,616	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	135,337
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	116,570	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	12,616	-	1,873	-	45,000	116,570	135,337
Excess (deficiency) of revenues over (under) expenditures	3,543	230	5,270	-	38,274	283,430	9,079
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(10,000)
Total other financing sources and uses	-	-	-	-	-	-	(10,000)
Net change in fund balances	3,543	230	5,270	-	38,274	283,430	(921)
Fund balances - beginning	5,243	1,279	11,398	80	88,272	-	125,595
Fund balances - ending	\$ 8,786	\$ 1,509	\$ 16,668	\$ 80	\$ 126,546	\$ 283,430	\$ 124,674

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	Legal Education Opportunity	ISDH Immunization Grant	Allen County Courts Family Court Grant	Stellar Regional Rural Dev	Volunteer Advocates For Seniors	Sex/Violent Offender Admin
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	7,000	105,794	-	10,100	75,000	-
Charges for services	-	-	-	-	-	24,809
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	316	486
Total revenues	<u>7,000</u>	<u>105,794</u>	<u>-</u>	<u>10,100</u>	<u>75,316</u>	<u>25,295</u>
Expenditures:						
Current:						
General government	-	-	5,552	10,100	75,000	-
Public safety	-	-	-	-	-	19,990
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	105,794	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>105,794</u>	<u>5,552</u>	<u>10,100</u>	<u>75,000</u>	<u>19,990</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,000</u>	<u>-</u>	<u>(5,552)</u>	<u>-</u>	<u>316</u>	<u>5,305</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>7,000</u>	<u>-</u>	<u>(5,552)</u>	<u>-</u>	<u>316</u>	<u>5,305</u>
Fund balances - beginning	<u>619</u>	<u>-</u>	<u>23,979</u>	<u>-</u>	<u>1,483</u>	<u>43,096</u>
Fund balances - ending	<u>\$ 7,619</u>	<u>\$ -</u>	<u>\$ 18,427</u>	<u>\$ -</u>	<u>\$ 1,799</u>	<u>\$ 48,401</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	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%	Refugee Interpreter/ Translator
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	19,809	20,000	20,287	-	10,000	979,941	4,750
Charges for services	-	-	-	8,755	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	2,872	1,730	32	6	13,135	-
Total revenues	<u>19,809</u>	<u>22,872</u>	<u>22,017</u>	<u>8,787</u>	<u>10,006</u>	<u>993,076</u>	<u>4,750</u>
Expenditures:							
Current:							
General government	-	-	59,875	-	-	-	-
Public safety	-	14,919	-	6,116	260	-	-
Highways and streets	-	-	-	-	-	1,175,044	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	20,413
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>14,919</u>	<u>59,875</u>	<u>6,116</u>	<u>260</u>	<u>1,175,044</u>	<u>20,413</u>
Excess (deficiency) of revenues over (under) expenditures	<u>19,809</u>	<u>7,953</u>	<u>(37,858)</u>	<u>2,671</u>	<u>9,746</u>	<u>(181,968)</u>	<u>(15,663)</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	19,809	7,953	(37,858)	2,671	9,746	(181,968)	(15,663)
Fund balances - beginning	<u>-</u>	<u>17,350</u>	<u>172,612</u>	<u>3,600</u>	<u>460</u>	<u>1,450,055</u>	<u>15,663</u>
Fund balances - ending	<u>\$ 19,809</u>	<u>\$ 25,303</u>	<u>\$ 134,754</u>	<u>\$ 6,271</u>	<u>\$ 10,206</u>	<u>\$ 1,268,087</u>	<u>\$ -</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	Courttools Court Reform Grant	GIS Infrastructure	Health Dept. Fines Collections	Commerical Court Law Clerk	ACCC Adult Probation Grant	ISDH Syringe Service Prog	Solid Waste User Fees
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	13,871	180,000	-	35,865	399,739	84,619	-
Charges for services	-	-	2,565	-	-	-	1,401,337
Fines and forfeits	-	-	-	-	-	-	-
Other	-	1,265	-	573	-	-	22,590
Total revenues	13,871	181,265	2,565	36,438	399,739	84,619	1,423,927
Expenditures:							
Current:							
General government	13,952	375,000	-	62,377	-	-	-
Public safety	-	-	-	-	465,475	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	1,471,092
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	7,711	-	-	69,398	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	13,952	375,000	7,711	62,377	465,475	69,398	1,471,092
Excess (deficiency) of revenues over (under) expenditures	(81)	(193,735)	(5,146)	(25,939)	(65,736)	15,221	(47,165)
Other financing sources (uses):							
Transfers in	-	180,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	180,000	-	-	-	-	-
Net change in fund balances	(81)	(13,735)	(5,146)	(25,939)	(65,736)	15,221	(47,165)
Fund balances - beginning	3,443	74,008	37,713	57,926	52,415	(15,221)	2,373,744
Fund balances - ending	\$ 3,362	\$ 60,273	\$ 32,567	\$ 31,987	\$ (13,321)	\$ -	\$ 2,326,579

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	JDAI Performance Bonus Grant	DUI Task Force Enforcement	Court Call Fee Fund	Allen County Revolving Loan Fund	Elected Official Training	County Offender Transportation
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	27,270	-	-	-	-
Charges for services	-	-	-	-	83,274	-
Fines and forfeits	-	-	-	-	-	2,522
Other	-	-	-	5,444	3,478	-
Total revenues	-	27,270	-	5,444	86,752	2,522
Expenditures:						
Current:						
General government	5,551	-	-	260,000	4,762	-
Public safety	-	24,488	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	5,551	24,488	-	260,000	4,762	-
Excess (deficiency) of revenues over (under) expenditures	<u>(5,551)</u>	<u>2,782</u>	<u>-</u>	<u>(254,556)</u>	<u>81,990</u>	<u>2,522</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net change in fund balances	(5,551)	2,782	-	(254,556)	81,990	2,522
Fund balances - beginning	<u>5,551</u>	<u>-</u>	<u>115</u>	<u>712,456</u>	<u>357,687</u>	<u>25,043</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 2,782</u>	<u>\$ 115</u>	<u>\$ 457,900</u>	<u>\$ 439,677</u>	<u>\$ 27,565</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	Family Recovery Court	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	Clinic Donation
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 565,943	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	12,125	192,085	-	289,000	192,085	52,508	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	982	1,036	3,988	4,838	9,297	500
Total revenues	<u>12,125</u>	<u>193,067</u>	<u>1,036</u>	<u>292,988</u>	<u>196,923</u>	<u>627,748</u>	<u>500</u>
Expenditures:							
Current:							
General government	24,056	-	-	-	-	563,770	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	235,950	-	499,360	53,069	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Economic development	-	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	<u>24,056</u>	<u>235,950</u>	<u>-</u>	<u>499,360</u>	<u>53,069</u>	<u>563,770</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,931)</u>	<u>(42,883)</u>	<u>1,036</u>	<u>(206,372)</u>	<u>143,854</u>	<u>63,978</u>	<u>500</u>
Other financing sources (uses):							
Transfers in	-	-	-	300,000	-	-	-
Transfers out	-	-	-	-	(300,000)	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>(300,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(11,931)	(42,883)	1,036	93,628	(156,146)	63,978	500
Fund balances - beginning	<u>25,467</u>	<u>87,516</u>	<u>97,676</u>	<u>145,498</u>	<u>547,144</u>	<u>1,130,747</u>	<u>10,913</u>
Fund balances - ending	<u>\$ 13,536</u>	<u>\$ 44,633</u>	<u>\$ 98,712</u>	<u>\$ 239,126</u>	<u>\$ 390,998</u>	<u>\$ 1,194,725</u>	<u>\$ 11,413</u>

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	County Bond	General Drain Improvement	Great Batch TIF	Special COIT - Flood Control	Dupont Diebold TIF	Cumulative Capital Development
Revenues:						
Taxes	\$ 391,684	\$ -	\$ 343,549	\$ -	\$ 541,153	\$ 2,892,595
Special assessments	-	248,791	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	33,547	-	-	-	-	266,016
Charges for services	-	-	-	-	-	150,578
Fines and forfeits	-	-	-	-	-	-
Other	2,446	67,465	139	69,391	2,472	129,380
Total revenues	427,677	316,256	343,688	69,391	543,625	3,438,569
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	-	-	253,132	-	-	4,293,659
Special assessment	-	115,858	-	-	-	-
Total expenditures	-	115,858	253,132	-	-	4,293,659
Excess (deficiency) of revenues over (under) expenditures	427,677	200,398	90,556	69,391	543,625	(855,090)
Other financing sources (uses):						
Transfers in	5,230	-	-	-	-	2,358
Transfers out	(867,000)	-	(169,622)	-	-	-
Total other financing sources and uses	(861,770)	-	(169,622)	-	-	2,358
Net change in fund balances	(434,093)	200,398	(79,066)	69,391	543,625	(852,732)
Fund balances - beginning	479,581	1,584,196	6,921	251,565	206,433	11,405,310
Fund balances - ending	\$ 45,488	\$ 1,784,594	\$ (72,145)	\$ 320,956	\$ 750,058	\$ 10,552,578

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	CASAD East TIF	Major Bridge	Nestle TIF II Bond	Lafayette Center Corner TIF	Argo Drain	Community Development Corporation	Mossman Drain
Revenues:							
Taxes	\$ 327,482	\$ 3,521,420	\$ 131,737	\$ 2,305	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	332,301	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	3,699	51,467	2,695	-	1,686	299,018	217
Total revenues	331,181	3,905,188	134,432	2,305	1,686	299,018	217
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	1,180,000	-	-	-	-	-
Interest	-	630,000	-	-	-	-	-
Capital outlay:							
Economic development	-	343,989	550	-	-	330,920	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	2,153,989	550	-	-	330,920	-
Excess (deficiency) of revenues over (under) expenditures	331,181	1,751,199	133,882	2,305	1,686	(31,902)	217
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(1,559,929)	-	(100,000)	-	-	-	-
Total other financing sources and uses	(1,559,929)	-	(100,000)	-	-	-	-
Net change in fund balances	(1,228,748)	1,751,199	33,882	2,305	1,686	(31,902)	217
Fund balances - beginning	350,547	4,147,798	332,290	-	158,927	296,951	20,463
Fund balances - ending	\$ (878,201)	\$ 5,898,997	\$ 366,172	\$ 2,305	\$ 160,613	\$ 265,049	\$ 20,680

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	Diebold Corner TIF	Tax Abatement Development	Woodburn Industrial TIF	Lincoln Industrial TIF	Uniroyal Goodrich TIF	GM 2015 General Account	GM 2015B Bond
Revenues:							
Taxes	\$ 11,544	\$ -	\$ 84,073	\$ 194	\$ 387,437	\$ 392,949	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	37,855	780	2,225	576	6,828	1,484
Total revenues	11,544	37,855	84,853	2,419	388,013	399,777	1,484
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	315,000
Interest	-	-	-	-	-	-	6,110
Capital outlay:							
Economic development	-	17,980	85,000	-	349,671	-	-
Special assessment	-	-	-	-	-	-	-
Total expenditures	-	17,980	85,000	-	349,671	-	321,110
Excess (deficiency) of revenues over (under) expenditures	11,544	19,875	(147)	2,419	38,342	399,777	(319,626)
Other financing sources (uses):							
Transfers in	-	169,622	-	-	-	-	148,000
Transfers out	-	-	-	-	-	(591,000)	-
Total other financing sources and uses	-	169,622	-	-	-	(591,000)	148,000
Net change in fund balances	11,544	189,497	(147)	2,419	38,342	(191,223)	(171,626)
Fund balances - beginning	-	726,416	122,939	209,766	243,671	799,385	171,981
Fund balances - ending	\$ 11,544	\$ 915,913	\$ 122,792	\$ 212,185	\$ 282,013	\$ 608,162	\$ 355

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	GM 2015A Bond	GM 2015A Reserve Account	Nestle II Reserve Account	Nestle II Bond Principal and Interest Account	GM 2015B Reserve Account	GM Supplemental TIF
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	3,010	1,736	641	501	2,108	368
Total revenues	3,010	1,736	641	501	2,108	368
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	885,000	-	-	-	-	-
Interest	17,355	-	-	79,469	-	-
Capital outlay:						
Economic development	-	-	-	-	-	-
Special assessment	-	-	-	-	-	-
Total expenditures	902,355	-	-	79,469	-	-
Excess (deficiency) of revenues over (under) expenditures	(899,345)	1,736	641	(78,968)	2,108	368
Other financing sources (uses):						
Transfers in	443,000	-	-	100,000	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources and uses	443,000	-	-	100,000	-	-
Net change in fund balances	(456,345)	1,736	641	21,032	2,108	368
Fund balances - beginning	456,928	163,614	60,461	47,006	247,763	34,729
Fund balances - ending	\$ 583	\$ 165,350	\$ 61,102	\$ 68,038	\$ 249,871	\$ 35,097

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	Vera Bradley TIF	Little River Joint Drain	Bandalier TIF	Bluffton Road East TIF	Group Delphi TIF	Oak Crossing TIF	Dupont Diebold Construction
Revenues:							
Taxes	\$ 2,763	\$ -	\$ 430,183	\$ 479,035	\$ 28,261	\$ -	\$ -
Special assessments	-	180	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	2,037	4,800	6,162	558	186	315	1,070,492
Total revenues	4,800	4,980	436,345	479,593	28,447	315	1,070,492
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	-	-	-	108,095	-	-	599,018
Special assessment	-	15,683	-	-	-	-	-
Total expenditures	-	15,683	-	108,095	-	-	599,018
Excess (deficiency) of revenues over (under) expenditures	4,800	(10,703)	436,345	371,498	28,447	315	471,474
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(2,339,894)	(502)	-	-	-
Total other financing sources and uses	-	-	(2,339,894)	(502)	-	-	-
Net change in fund balances	4,800	(10,703)	(1,903,549)	370,996	28,447	315	471,474
Fund balances - beginning	210,444	584,379	678,146	(242,857)	(1,689,730)	29,655	-
Fund balances - ending	\$ 215,244	\$ 573,676	\$ (1,225,403)	\$ 128,139	\$ (1,661,283)	\$ 29,970	\$ 471,474

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	Allen County Redevelopment Capital	Sur/Wheel Tax Bridge	Zubric Road TIF	Zubric Road II TIF	Coverdale TIF	Woodburn US 24 TIF	LOIT Special Distribution
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 124,205	\$ 41,483	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	116,187	-	-	-	-	138,671
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	61,022	10,280	1,591	1,243	-	235	7,592
Total revenues	61,022	126,467	1,591	1,243	124,205	41,718	146,263
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	98,056	-	-	-	125,475	40,000	992,957
Special assessment	-	-	-	-	-	-	-
Total expenditures	98,056	-	-	-	125,475	40,000	992,957
Excess (deficiency) of revenues over (under) expenditures	(37,034)	126,467	1,591	1,243	(1,270)	1,718	(846,694)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
Net change in fund balances	(37,034)	126,467	1,591	1,243	(1,270)	1,718	(846,694)
Fund balances - beginning	7,811,767	1,125,447	157,836	117,330	63,373	44,538	923,251
Fund balances - ending	\$ 7,774,733	\$ 1,251,914	\$ 159,427	\$ 118,573	\$ 62,103	\$ 46,256	\$ 76,557

ALLEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
 NON-MAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020
 (Continued)

	Dupont Corner TIF	Stonebridge TIF	Jail Building Corporation	Totals
Revenues:				
Taxes	\$ 129,340	\$ 50,803	\$ -	\$ 20,347,776
Special assessments	-	-	-	1,302,249
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	39,960,325
Charges for services	-	-	-	13,371,185
Fines and forfeits	-	-	-	2,152,561
Other	200	9	77	2,596,380
	<u>129,540</u>	<u>50,812</u>	<u>77</u>	<u>79,730,476</u>
Total revenues				
Expenditures:				
Current:				
General government	-	-	-	6,730,465
Public safety	-	-	-	20,789,156
Highways and streets	-	-	-	13,621,363
Sanitation	-	-	-	1,616,246
Economic development	-	-	-	21,633
Health and welfare	-	-	-	7,749,464
Culture and recreation	-	-	-	143,028
Debt service:				
Principal	-	-	850,000	3,230,000
Interest	-	-	17,000	749,934
Capital outlay:				
Economic development	30,000	-	-	7,668,502
Special assessment	-	-	-	131,541
	<u>30,000</u>	<u>-</u>	<u>867,000</u>	<u>62,451,332</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>99,540</u>	<u>50,812</u>	<u>(866,923)</u>	<u>17,279,144</u>
Other financing sources (uses):				
Transfers in	-	-	867,000	2,534,551
Transfers out	-	-	(5,230)	(16,846,130)
	<u>-</u>	<u>-</u>	<u>861,770</u>	<u>(14,311,579)</u>
Total other financing sources and uses				
Net change in fund balances	99,540	50,812	(5,153)	2,967,565
Fund balances - beginning	<u>(993,253)</u>	<u>(2,916,944)</u>	<u>5,153</u>	<u>67,347,838</u>
Fund balances - ending	<u>\$ (893,713)</u>	<u>\$ (2,866,132)</u>	<u>\$ -</u>	<u>\$ 70,315,403</u>

ALLEN COUNTY
 COMBINING STATEMENT OF NET POSITION -
 INTERNAL SERVICE FUNDS
 December 31, 2020

<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>
<u>Current assets:</u>						
Cash and cash equivalents	\$ 5,476,895	\$ 908,685	\$ 151,694	\$ 67,973	\$ 218,464	\$ 6,823,711
Investments	40,470	20,843	-	-	3,861	65,174
Interest receivable	783	403	-	-	75	1,261
Accounts receivable (net of allowance)	-	9,185	1,890	-	141,424	152,499
Total assets	<u>5,518,148</u>	<u>939,116</u>	<u>153,584</u>	<u>67,973</u>	<u>363,824</u>	<u>7,042,645</u>
 <u>Liabilities</u>						
<u>Current liabilities:</u>						
Accounts payable	485,887	8,923	36,765	5,442	48,417	585,434
Incurred but not reported claims	2,149,453	-	-	-	-	2,149,453
Total liabilities	<u>2,635,340</u>	<u>8,923</u>	<u>36,765</u>	<u>5,442</u>	<u>48,417</u>	<u>2,734,887</u>
 <u>Net Position</u>						
Unrestricted	<u>2,882,808</u>	<u>930,193</u>	<u>116,819</u>	<u>62,531</u>	<u>315,407</u>	<u>4,307,758</u>
Total net position	<u>\$ 2,882,808</u>	<u>\$ 930,193</u>	<u>\$ 116,819</u>	<u>\$ 62,531</u>	<u>\$ 315,407</u>	<u>\$ 4,307,758</u>

ALLEN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION -
INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2020

	Self-Insurance Health	Vehicle Self-Insurance	County Liability Insurance	Workmans Compensation Self-Insurance	Internal Reimbursement	Totals
Operating revenues:						
Miscellaneous	\$ -	\$ -	\$ 7,500	\$ 13,737	\$ 2,913	\$ 24,150
Employee/employer contributions	<u>9,858,186</u>	<u>297,722</u>	<u>401,890</u>	<u>1,245,500</u>	<u>1,004,371</u>	<u>12,807,669</u>
Total operating revenues	<u>9,858,186</u>	<u>297,722</u>	<u>409,390</u>	<u>1,259,237</u>	<u>1,007,284</u>	<u>12,831,819</u>
Operating expenses:						
Insurance claims and expenses	<u>13,267,713</u>	<u>313,746</u>	<u>380,885</u>	<u>1,366,884</u>	<u>1,026,065</u>	<u>16,355,293</u>
Operating income (loss)	<u>(3,409,527)</u>	<u>(16,024)</u>	<u>28,505</u>	<u>(107,647)</u>	<u>(18,781)</u>	<u>(3,523,474)</u>
Nonoperating revenues:						
Interest and investment revenue	<u>38,537</u>	<u>8,709</u>	<u>-</u>	<u>2,363</u>	<u>2,175</u>	<u>51,784</u>
Change in net position	(3,370,990)	(7,315)	28,505	(105,284)	(16,606)	(3,471,690)
Total net position - beginning	<u>6,253,798</u>	<u>937,508</u>	<u>88,314</u>	<u>167,815</u>	<u>332,013</u>	<u>7,779,448</u>
Total net position - ending	<u>\$ 2,882,808</u>	<u>\$ 930,193</u>	<u>\$ 116,819</u>	<u>\$ 62,531</u>	<u>\$ 315,407</u>	<u>\$ 4,307,758</u>

ALLEN COUNTY
COMBINING STATEMENT OF CASH FLOWS -
INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2020

	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	\$ 9,858,186	\$ 288,537	\$ 400,000	\$ 1,245,500	\$ 1,062,963	\$ 12,855,186
Payments to suppliers	(13,486,223)	(304,823)	(358,404)	(1,361,442)	(1,041,385)	(16,552,277)
Other receipts	-	-	7,500	15,213	2,847	25,560
Net cash provided (used) by operating activities	<u>(3,628,037)</u>	<u>(16,286)</u>	<u>49,096</u>	<u>(100,729)</u>	<u>24,425</u>	<u>(3,671,531)</u>
Cash flows from investing activities:						
Proceeds from sales and maturities of investments	723,010	121,397	-	20,461	30,067	894,935
Purchase of investments	(40,470)	(20,843)	-	-	(3,861)	(65,174)
Interest received	49,415	10,264	-	2,693	2,585	64,957
Net cash provided (used) by investing activities	<u>731,955</u>	<u>110,818</u>	<u>-</u>	<u>23,154</u>	<u>28,791</u>	<u>894,718</u>
Net increase (decrease) in cash and cash equivalents	(2,896,082)	94,532	49,096	(77,575)	53,216	(2,776,813)
Cash and cash equivalents, January 1	<u>8,372,977</u>	<u>814,153</u>	<u>102,598</u>	<u>145,548</u>	<u>165,248</u>	<u>9,600,524</u>
Cash and cash equivalents, December 31	<u>\$ 5,476,895</u>	<u>\$ 908,685</u>	<u>\$ 151,694</u>	<u>\$ 67,973</u>	<u>\$ 218,464</u>	<u>\$ 6,823,711</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	\$ (3,409,527)	\$ (16,024)	\$ 28,505	\$ (107,647)	\$ (18,781)	\$ (3,523,474)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
(Increase) decrease in assets:						
Accounts receivable	-	(9,185)	(1,890)	1,476	58,526	48,927
Increase (decrease) in liabilities:						
Accounts payable	(31,712)	8,923	22,481	5,442	(15,320)	(10,186)
Incurred but not reported claims	(186,798)	-	-	-	-	(186,798)
Total adjustments	<u>(218,510)</u>	<u>(262)</u>	<u>20,591</u>	<u>6,918</u>	<u>43,206</u>	<u>(148,057)</u>
Net cash provided (used) by operating activities	<u>\$ (3,628,037)</u>	<u>\$ (16,286)</u>	<u>\$ 49,096</u>	<u>\$ (100,729)</u>	<u>\$ 24,425</u>	<u>\$ (3,671,531)</u>

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION-
 CUSTODIAL FUNDS
 December 31, 2020

<u>Assets</u>	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>Court Fees</u>
Cash and cash equivalents	\$ 112,545	\$ 3,934,257	\$ 62,783
Receivables:			
Accounts	-	-	46,703
Interest			
Taxes for other governments	-	-	-
Total receivables	-	-	46,703
Investments at fair value:			
U.S. Government securities	-	-	-
Total assets	<u>\$ 112,545</u>	<u>\$ 3,934,257</u>	<u>\$ 109,486</u>
<u>Liabilities</u>			
Accounts payable and other liabilities	\$ -	\$ -	\$ -
Due to other governments	-	83	-
Total liabilities	-	83	-
<u>Net Position</u>			
Restricted for:			
Individuals, organizations, and other governments	<u>112,545</u>	<u>3,934,174</u>	<u>109,486</u>
Total net position	<u>\$ 112,545</u>	<u>\$ 3,934,174</u>	<u>\$ 109,486</u>

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION-
 CUSTODIAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	<u>Bid Bond</u>	<u>Surplus Tax</u>	<u>County Treasurer Tax Funds</u>	<u>Youth Services Trust</u>	<u>Sheriff's Inmate Trust</u>
Cash and cash equivalents	\$ 5,550	\$ 3,565,680	\$ 3,497,606	\$ 100,606	\$ 132,169
Receivables:					
Accounts	-	-	-	-	-
Interest	-	-	-	44	-
Taxes for other governments	-	-	12,197,993	-	-
Total receivables	-	-	12,197,993	44	-
Investments at fair value:					
U.S. Government securities	-	-	-	2,273	-
Total assets	<u>\$ 5,550</u>	<u>\$ 3,565,680</u>	<u>\$ 15,695,599</u>	<u>\$ 102,923</u>	<u>\$ 132,169</u>
<u>Liabilities</u>					
Accounts payable and other liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	708,223	-	-
Total liabilities	-	-	708,223	-	-
<u>Net Position</u>					
Restricted for:					
Individuals, organizations, and other governments	<u>5,550</u>	<u>3,565,680</u>	<u>14,987,376</u>	<u>102,923</u>	<u>132,169</u>
Total net position	<u>\$ 5,550</u>	<u>\$ 3,565,680</u>	<u>\$ 14,987,376</u>	<u>\$ 102,923</u>	<u>\$ 132,169</u>

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION-
 CUSTODIAL FUNDS
 December 31, 2020
 (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	\$ 47,483	\$ 132	\$ 3,050,023	\$ 58,036	\$ -	\$ 11,137
Receivables:						
Accounts	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Taxes for other governments	-	-	-	-	-	-
Total receivables	-	-	-	-	-	-
Investments at fair value:						
U.S. Government securities	-	-	-	-	-	-
Total assets	\$ 47,483	\$ 132	\$ 3,050,023	\$ 58,036	\$ -	\$ 11,137
<u>Liabilities</u>						
Accounts payable and other liabilities	\$ -	\$ -	\$ -	\$ 22,985	\$ -	\$ 5,278
Due to other governments	-	-	-	-	-	-
Total liabilities	-	-	-	22,985	-	5,278
<u>Net Position</u>						
Restricted for:						
Individuals, organizations, and other governments	47,483	132	3,050,023	35,051	-	5,859
Total net position	\$ 47,483	\$ 132	\$ 3,050,023	\$ 35,051	\$ -	\$ 5,859

ALLEN COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION-
 CUSTODIAL FUNDS
 December 31, 2020
 (Continued)

<u>Assets</u>	<u>County Treasurer</u>	<u>Totals</u>
Cash and cash equivalents	\$ -	\$ 14,578,007
Receivables:		
Accounts		46,703
Interest		44
Taxes for other governments	-	<u>12,197,993</u>
Total receivables	<u>-</u>	<u>12,244,740</u>
Investments at fair value:		
U.S. Government securities	<u>-</u>	<u>2,273</u>
Total assets	<u>\$ -</u>	<u>\$ 26,825,020</u>
 <u>Liabilities</u>		
Accounts payable and other liabilities		\$ 28,263
Due to other governments	<u>-</u>	<u>708,306</u>
Total liabilities	<u>-</u>	<u>736,569</u>
 <u>Net Position</u>		
Restricted for:		
Individuals, organizations, and other governments	<u>-</u>	<u>26,088,451</u>
Total net position	<u>\$ -</u>	<u>\$ 26,088,451</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN NET POSITION-
 CUSTODIAL FUNDS
 December 31, 2020

	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>Court Fees</u>	<u>Bid Bond</u>	<u>Surplus Tax</u>
<u>Additions</u>					
Investment income:					
Net increase (decrease) in fair value of investments	\$ -	\$ -	\$ -	\$ -	\$ -
Interest, dividends and other	-	-	-	-	-
Net investment income	-	-	-	-	-
Collections:					
Taxes for other governments	5,171,917	4,401,255	-	-	3,534,541
Fines/Fees/Restitution	-	-	705,703	-	-
Miscellaneous	-	-	-	3,000	-
Total Collections	<u>5,171,917</u>	<u>4,401,255</u>	<u>705,703</u>	<u>3,000</u>	<u>3,534,541</u>
Total additions	<u>5,171,917</u>	<u>4,401,255</u>	<u>705,703</u>	<u>3,000</u>	<u>3,534,541</u>
<u>Deductions</u>					
Payments of tax to other governments	\$ 5,113,012	\$ 4,940,697	\$ 715,812	\$ -	\$ -
Payments to individuals and organizations	-	-	-	3,000	1,512,767
Total deductions	<u>5,113,012</u>	<u>4,940,697</u>	<u>715,812</u>	<u>3,000</u>	<u>1,512,767</u>
Net increase (decrease) in fiduciary net position	<u>58,905</u>	<u>(539,442)</u>	<u>(10,109)</u>	<u>-</u>	<u>2,021,774</u>
Net position - beginning	<u>53,640</u>	<u>4,473,616</u>	<u>119,595</u>	<u>5,550</u>	<u>1,543,906</u>
Prior period adjustment - See Note III. F.	-	-	-	-	-
Net position - beginning (restated)	53,640	4,473,616	119,595	5,550	1,543,906
Net position - ending	<u>\$ 112,545</u>	<u>\$ 3,934,174</u>	<u>\$ 109,486</u>	<u>\$ 5,550</u>	<u>\$ 3,565,680</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION-
 CUSTODIAL FUNDS
 December 31, 2020
 (Continued)

	<u>County Treasurer Tax Funds</u>	<u>Youth Services Trust</u>	<u>Sheriff's Inmate Trust</u>	<u>County Recorder</u>	<u>Work Release</u>
<u>Additions</u>					
Investment income:					
Net increase (decrease) in fair value of investments	\$ -	\$ -	\$ -	\$ -	\$ -
Interest, dividends and other	-	1,124	-	-	-
Net investment income	-	1,124	-	-	-
Collections:					
Taxes for other governments	486,591,754	-	-	-	-
Fines/Fees/Restitution	-	-	-	2,597,850	-
Miscellaneous	-	-	1,942,257	-	132
Total Collections	486,591,754	-	1,942,257	2,597,850	132
Total additions	486,591,754	1,124	1,942,257	2,597,850	132
<u>Deductions</u>					
Payments of tax to other governments	\$ 523,541,766	\$ -	\$ -	\$ -	\$ -
Payments to individuals and organizations	-	-	1,930,067	2,585,009	11,417
Total deductions	523,541,766	-	1,930,067	2,585,009	11,417
Net increase (decrease) in fiduciary net position	(36,950,012)	1,124	12,190	12,841	(11,285)
Net position - beginning	39,947,672	101,799	119,979	34,642	11,417
Prior period adjustment - See Note III. F.	11,989,716	-	-	-	-
Net position - beginning (restated)	51,937,388	101,799	119,979	34,642	11,417
Net position - ending	<u>\$ 14,987,376</u>	<u>\$ 102,923</u>	<u>\$ 132,169</u>	<u>\$ 47,483</u>	<u>\$ 132</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION-
 CUSTODIAL FUNDS
 December 31, 2020
 (Continued)

	County Clerk	Adult Probation	Personal Property Asst Audit	Juvenile Probation	County Treasurer
<u>Additions</u>					
Investment income:					
Net increase (decrease) in fair value of investments	\$ -	\$ -	\$ -	\$ -	\$ -
Interest, dividends and other	-	-	-	-	-
Net investment income	-	-	-	-	-
Collections:					
Taxes for other governments	-	-	-	-	-
Fines/Fees/Restitution	26,691,445	1,031,527	-	107,303	-
Miscellaneous	-	-	-	-	-
Total Collections	26,691,445	1,031,527	-	107,303	-
Total additions	26,691,445	1,031,527	-	107,303	-
<u>Deductions</u>					
Payments of tax to other governments	\$ -	\$ -	\$ 4,135	\$ -	-
Payments to individuals and organizations	28,323,264	1,023,237	-	105,725	-
Total deductions	28,323,264	1,023,237	4,135	105,725	-
Net increase (decrease) in fiduciary net position	(1,631,819)	8,290	(4,135)	1,578	-
Net position - beginning	4,681,842	26,761	4,135	4,281	11,989,716
Prior period adjustment - See Note III. F.	-	-	-	-	(11,989,716)
Net position - beginning (restated)	4,681,842	26,761	4,135	4,281	-
Net position - ending	<u>\$ 3,050,023</u>	<u>\$ 35,051</u>	<u>\$ -</u>	<u>\$ 5,859</u>	<u>\$ -</u>

ALLEN COUNTY
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION-
 CUSTODIAL FUNDS
 December 31, 2020
 (Continued)

	Totals
<u>Additions</u>	
Investment income:	
Net increase (decrease) in fair value of investments	\$ -
Interest, dividends and other	1,124
	1,124
Net investment income	1,124
Collections:	
Taxes for other governments	499,699,467
Fines/Fees/Restitution	31,133,828
Miscellaneous	1,945,389
	532,778,684
Total Collections	532,778,684
Total additions	532,779,808
<u>Deductions</u>	
Payments of tax to other governments	\$ 534,315,422
Payments to individuals and organizations	35,494,486
	569,809,908
Total deductions	569,809,908
Net increase (decrease) in fiduciary net position	(37,030,100)
Net position - beginning	63,118,551
Prior period adjustment - See Note III. F.	-
Net position - beginning (restated)	63,118,551
Net position - ending	\$ 26,088,451

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/>.