

FEDERAL IDENTIFICATION NUMBER:  
35-1737440

STATE OF INDIANA  
STATE BOARD OF ACCOUNTS  
302 W. WASHINGTON ST., E418  
INDIANAPOLIS, IN 46204-2765  
TELEPHONE: (317) 232-2513

UNIT NAME:  
SOUTHWEST ALLEN COUNTY FIRE

COUNTY:  
ALLEN COUNTY

ID: 2-6-969  
(State Board of Accounts USE ONLY)

SPECIAL DISTRICT ANNUAL REPORT  
PRESCRIBED BY  
THE STATE BOARD OF ACCOUNTS

SDAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND
- PART 4 - UTILITIES REPORT: WATER, ELECTRIC, GAS, PUBLIC  
TRANSPORTATION, SEWAGE, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS
- PART 10 - REPORT OF CAPITAL ASSETS
- PART 11 - REPORT OF ACCOUNTS RECEIVABLE
- PART 12 - REPORT OF ACCOUNTS PAYABLE
- PART 13 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: \_\_\_\_\_

PRINTED NAME OF OFFICIAL: ELLIS MCFADDEN

ADDRESS: 12912 INDIANAPOLIS ROAD

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 747-2938

TITLE: FISCAL OFFICER

DATE SIGNED: \_\_\_\_\_

CITY: YODER

ZIP: 46798-9733

\*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTHWEST ALLEN COUNTY FIRE

ID: 2-6-969

**CASH UNITS ONLY**

COUNTY: ALLEN COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(SPECIAL DISTRICT ONLY)

FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
8603 2007 ENCUMBERED FUND	\$7,365.65	\$0.00	\$7,365.65	\$0.00	\$0.00	\$0.00
8691 CUM FIRE FUND	\$0.00	\$262,895.42	\$0.00	\$262,895.42	\$0.00	\$262,895.42
8603 GENERAL	\$484,929.31	\$2,719,994.14	\$2,564,742.70	\$640,180.75	\$0.00	\$640,180.75
9999 PAYROLL DEDUCTIONS	\$0.00	\$167,628.93	\$167,640.12	\$-11.19	\$0.00	\$-11.19
9000 PAYROLL IN_OUT ACCOUNT	\$0.00	\$611,853.00	\$611,853.00	\$0.00	\$0.00	\$0.00
8700 RAINY DAY FUND	\$0.00	\$3,558.95	\$0.00	\$3,558.95	\$0.00	\$3,558.95
<b>Total by Fund Type:</b>	<b>\$492,294.96</b>	<b>\$3,765,930.44</b>	<b>\$3,351,601.47</b>	<b>\$906,623.93</b>	<b>\$0.00</b>	<b>\$906,623.93</b>

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<b>Subtotal All Funds:</b>	<b>\$492,294.96</b>	<b>\$3,765,930.44</b>	<b>\$3,351,601.47</b>	<b>\$906,623.93</b>	<b>\$0.00</b>	<b>\$906,623.93</b>
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**Section II**

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$1,265,000.00				
Transfers Out			\$1,265,000.00			
<b>Net Receipts and Disbursements</b>		<b>\$2,500,930.44</b>	<b>\$2,086,601.47</b>			

**CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.**

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTHWEST ALLEN COUNTY FIRE

ID: 2-6-969

**CASH UNITS ONLY**

COUNTY: ALLEN COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING

PAGE: 1

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/</u>	Investments <u>at 12/31/</u>	Total Cash and Investments <u>at 12/31/</u>
<b>Section I</b>						
<b>FUND TYPE:</b>						
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**Subtotal All Funds:** **\$0.00**      **\$0.00**      **\$0.00**      **\$0.00**

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
<b>Net Receipts and Disbursements</b>	<b>\$0.00</b>	<b>\$0.00</b>

**CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.**

UNIT NAME: SOUTHWEST ALLEN COUNTY FIRE

PART 2 - RECEIPTS

COUNTY: ALLEN COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund: <u>8603 GENERAL</u>		
100	GENERAL PROPERTY TAXES	\$1,165,854.64
860312	GENERAL PROPERTY TAXES	\$7,365.65
201	OTHER TAXES	\$2,696.00
202	OTHER TAXES	\$70,225.01
212	OTHER TAXES	\$111,147.82
217	OTHER TAXES	\$25,215.18
	<b>Total for: TAXES</b>	<b>\$1,382,504.30</b>
2206	CHARGES FOR SERVICES, OTHER PUBLIC SAFETY	\$12,524.00
2504	CHARGES FOR SERVICES, OTHER PUBLIC SAFETY	\$36,610.34
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$49,134.34</b>
6100	INTEREST EARNED	\$1,576.47
6500	MISCELLANEOUS REVENUE-OTHER	\$9,576.80
5600	ADJUSTMENT	\$210.08
8500	ADJUSTMENT	\$11,992.15
	<b>Total for: MISCELLANEOUS</b>	<b>\$23,355.50</b>
5206	TRANSFER OF FUNDS-OTHER	\$1,265,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,265,000.00</b>
	<b>TOTAL RECEIPTS FOR 8603 GENERAL</b>	<b>\$2,719,994.14</b>
Fund: <u>8691 CUM FIRE FUND</u>		
202	OTHER TAXES	\$16,595.46
100	OTHER TAXES	\$239,704.14
201	OTHER TAXES	\$637.00
217	OTHER TAXES	\$5,958.82
	<b>Total for: TAXES</b>	<b>\$262,895.42</b>
	<b>TOTAL RECEIPTS FOR 8691 CUM FIRE FUND</b>	<b>\$262,895.42</b>
Fund: <u>8700 RAINY DAY FUND</u>		
212	OTHER TAXES	\$3,558.95
	<b>Total for: TAXES</b>	<b>\$3,558.95</b>
	<b>TOTAL RECEIPTS FOR 8700 RAINY DAY FUND</b>	<b>\$3,558.95</b>
Fund: <u>9000 PAYROLL IN OUT ACCOUNT</u>		
9000	OTHER TAXES	\$611,853.00
	<b>Total for: TAXES</b>	<b>\$611,853.00</b>
	<b>TOTAL RECEIPTS FOR 9000 PAYROLL IN _OUT ACCOUNT</b>	<b>\$611,853.00</b>
Fund: <u>9999 PAYROLL DEDUCTIONS</u>		
9999	OTHER TAXES	\$167,628.93

UNIT NAME: SOUTHWEST ALLEN COUNTY FIRE

PART 2 - RECEIPTS

COUNTY: ALLEN COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>9000 PAYROLL IN OUT ACCOUNT</u>	
<b>Total for: TAXES</b>	<b>\$167,628.93</b>
<b>TOTAL RECEIPTS FOR 9999 PAYROLL DEDUCTIONS</b>	<b>\$167,628.93</b>
<b>Total Receipts:</b>	<b>\$3,765,930.44</b>

(SDAR-1) ANNUAL FINANCIAL REPORT  
PART 3 - DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 2-6-969

PAGE: 1

COUNTY: ALLEN COUNTY

UNIT NAME: SOUTHWEST ALLEN COUNTY FIRE

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Fund:	8603 GENERAL		
	PERSONAL SERVICES		\$742,448.65
	SUPPLIES		\$70,713.08
	OTHER SERVICES AND CHARGES		\$417,848.86
	CAPITAL OUTLAY		\$68,732.11
	TRANSFER OF FUNDS		\$1,265,000.00
	<b>TOTAL</b>		<b>\$2,564,742.70</b>

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Fund:	8603 2007 ENCUMBERED FUND		
	PERSONAL SERVICES		\$277.65
	SUPPLIES		\$1,350.00
	OTHER SERVICES AND CHARGES		\$2,957.31
	CAPITAL OUTLAY		\$2,780.69
	<b>TOTAL</b>		<b>\$7,365.65</b>

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Fund:	9000 PAYROLL IN_OUT ACCOUNT		
	PERSONAL SERVICES		\$611,853.00
	<b>TOTAL</b>		<b>\$611,853.00</b>

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Fund:	9999 PAYROLL DEDUCTIONS		
	PERSONAL SERVICES		\$167,640.12
	<b>TOTAL</b>		<b>\$167,640.12</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$3,351,601.47</b>
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(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: SOUTHWEST ALLEN COUNTY FIRE  
COUNTY: ALLEN COUNTY

ID: 2-6-969

PART 4 - MUNICIPAL UTILITY REPORT  
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

**Fund Name**

**Expense Category**

**Account Title**

**Amount**

Expense Category Total:

\$0.00

Fund Total:

\$0.00

\$0.00

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CASH

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<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		CHASE CHECKING	711400240276	\$0.00			\$38,654.89
		CHASE SAVINGS	711290453144	\$0.00			\$867,669.04
		CHASE MASTER CARD	5582501807004892	\$0.00			\$0.00
		PETTY CASH	XXX	\$0.00			\$100.00

**Total CASH:** **\$906,423.93**

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**Total Cash and Investments:** **\$906,423.93**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$585,553.85
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$136,912.15
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$448,641.70
INTEREST PAID DURING 2008 (FULL YEAR)	\$24,440.34

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO OTHER GOVERNMENTAL UNITS FOR:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTHWEST ALLEN COUNTY FIRE

ID: 2-6-969

COUNTY: ALLEN COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

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<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTHWEST ALLEN COUNTY FIRE

ID: 2-6-969

COUNTY: ALLEN COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

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<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(SDAR-1) ANNUAL FINANCIAL REPORT  
PART 10 - REPORT ON CAPITAL ASSETS  
FOR THE FISCAL YEAR ENDING 2008

COUNTY: ALLEN COUNTY  
UNIT NAME: SOUTHWEST ALLEN COUNTY FIRE

ID: 2-6-969  
PAGE: 1

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8603 GENERAL

BALANCE, JANUARY 1	<u>\$5,043,252.00</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$2,899.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$68,181.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$71,080.00</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$81,912.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$81,912.00</u>
BALANCE, DECEMBER 31	<u>\$5,032,420.00</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTHWEST ALLEN COUNTY FIRE

ID: 2-6-969

COUNTY: ALLEN COUNTY

PART 11 - REPORT OF ACCOUNTS RECEIVABLE  
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

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	<u>TAXES RECEIVABLE</u>	<u>GRANTS RECEIVABLE</u>	<u>INTEREST RECEIVABLE</u>	<u>OTHER RECEIVABLES</u>	<u>TOTAL RECEIVABLES</u>
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL ACCOUNTS RECEIVABLE:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(SDAR-1) ANNUAL FINANCIAL REPORT  
PART 12 - REPORT OF ACCOUNTS PAYABLE  
UNIT NAME: SOUTHWEST ALLEN COUNTY FIRE  
FOR THE FISCAL YEAR ENDING 2008

ID: 2-6-969  
COUNTY: ALLEN COUNTY

PAGE: 1

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Fund Type:

<u>Fund</u>	<u>Dept.</u>	<u>Amount</u>
<u>Total by Fund Type:</u>		<u>\$0.00</u>
<b>TOTAL FOR ALL FUNDS:</b>		<b><u>\$0.00</u></b>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SOUTHWEST ALLEN COUNTY FIRE  
COUNTY: ALLEN COUNTY

ID: 2-6-969

PART 13 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

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<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
35-1408818	POE VOLUNTEER FIRE DEPTMENT	3619 EAST YODER ROAD	ALLEN COUNTY	THOMAS TILDEN	260-639-3901	FIRE PROTECTION	\$26,500.00
		FORT WAYNE, IN 46819					
35-1837959	SOUTHWEST FIREFIGHTERS ASSOC.	12912 INDIANAPOLIS ROAD	ALLEN COUNTY	PATRICK LEE	260-747-7786	CLOTHING	\$10,000.00
		YODER, IN 46798-9733					