

FILED

JUN 28 2006

Mark S. Holden
CHAMPAIGN COUNTY CLERK

CERTIFICATE OF PUBLICATION

IN

The News-Gazette

The undersigned, THE NEWS-GAZETTE, INC. by its authorized agent, does
tify that said Corporation is the publisher of The News-Gazette and that the
daily secular newspaper of general circulation published in Champaign,
County, Illinois, and said newspaper is a newspaper as defined by 715 ILCS
and 715 ILCS 10/1 (1992); said publisher further certifies that the annexed
published once each week for _____ consecutive week(s) in said newspa-
/ on the following date(s):

JUNE 17, A. D. 20 06
A. D. 20
A. D. 20
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A. D. 20

id publisher further certifies that the date of the first paper containing the said
on the first date hereinabove set forth and that the date of the last paper con-
said notice was on the last date hereinabove set forth.

The News-Gazette, Inc.
Publisher of The News-Gazette

By: *Linda Barcus*
Authorized Agent

Publisher's fee \$ 10800

EDGE-SCOTT FIRE PROTECTION DISTRICT

Financial Statement of Receipts and Disbursements
For Year Ending December 31, 2005

BALANCE January 1, 2005	\$ 50,050.07
Checking Account	\$ 135,695.43
Illinois Fund	\$ 165,833.93
TOTAL	\$ 451,579.43
INCOME	\$ 575.72
Contract Fire Protection	\$ 4,329.76
Interest Income	\$ 872.00
City of Urbana	\$ 60,908.33
Real Estate Tax	\$ 169.00
Foreign Fire Insurance	\$ 4,800.55
Replacement Tax	\$ 5,100.55
TOTAL	\$ 71,180.91

GRAND TOTAL	\$ 277,310.86
EXPENDITURES	\$ 277,310.86
AC Firehouse Solutions	\$ 21.55; Fire Equipment 21.55;
Alled Waste Services	\$ 729.11; Air 11.96; Amusement 3,633.61;
Barbeck Communications	\$ 65.51; Bill Casey's General
Giftord	\$ 6,989.50; Bussey, Illinois 10,883.92;
Store, Inc.	\$ 3,716; Central Illinois Electric 3,310.00; Central
Illinois Fire Chief's Assn.	\$ 0.00; Central Wastes Services 113.32;
City of Champaign	\$ 3,125.00; C.M.S. Centerville 88; Contemporary Life
Saving Training	\$ 3,760.11; Combel's FPD 203.22; Connectional
Industries	\$ 18.85; ESPD-Fremont's Fund 6,100.25; First Bank-
card	\$ 1,885.78; Global Emergency 1,707.81; Hunt - Donthrea
Associates	\$ 600.00; Home Ave 728.64; Illinois Association of
18.59; I.A.F.P.D.	\$ 555.00; M.V.P. 20.00; M.A.S.A.S. 100.00; McDuffy,
Fire Protection District	\$ 45.00; Ill. Fire Chief's Association of
100.00; Illin Fire Equipment	\$ 1,000.00; I.C. Fire 160.83; Illinois
Firefighter's Association	\$ 60.00; I.S. 60; I.S. Inc. 160.00; I.S. 160.00;
Int. Association of Fire Chiefs	\$ 150.00; I.S. 60; I.S. 160.00; I.S. 160.00;
Mark	\$ 43.00; Mena's 100.00; Municipal Emergency Serv-
Equipment	\$ 1,440.18; MTD 70.00; Municipal Emergency Serv-
ices	\$ 710.79; Myrtle 87; Office D. 158.00; Optimum Energy
NAPA Auto Parts	\$ 1,000.00; Park in 100.00; Richards 16.00; Sam's
Products	\$ 1,000.00; Park in 100.00; Richards 16.00; Sam's
Club	\$ 105.82; S.C.C. America 718.36; S.O.B.A.S. 705.88; Service
Charge	\$ 125.00; St. Paul Travelers Ltd. 169.84; Trophy Time
Gazette	\$ 52.25; Tompato Express Ltd. 169.84; Trophy Time
83.00; Unifire	\$ 306.35; University of Illinois 500.00; Urbana Daley
83.00; U.S. Postmaster	\$ 83.70; V.F.S. Midwest 10,092.00;
Total Expenditures	\$ 66,232.91
Balance December 31, 2005	\$ 28,311.72
Checking Account	\$ 171,768.23
Illinois Fund	\$ 115,543.49
GRAND TOTAL	\$ 387,311.72

#538690-June 17, 2006
Linda Barcus, Treasurer
Edge-Scott Fire Protection District

No. _____

In the _____ Court
of Champaign County, Illinois

CERTIFICATE OF PUBLICATION

IN

The News-Gazette®

A newspaper published by The News-Gazette, Inc.

Attorneys

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JUN 28 2006

Edge-Scott Fire Protection District
Financial Statement of Receipts and Disbursements
For Year Ending December 31, 2005

Mark Sheldon
CHAMPAIGN COUNTY CLERK

BALANCE January 1, 2005

Checking Account	\$ 50,050.07	
Illinois Fund	<u>135,585.43</u>	
		\$ 185,635.50

INCOME

Contract Fire Protection	575.72	
Interest Income	4,329.76	
City of Urbana	872.00	
Real Estate Tax	80,908.33	
Foreign Fire Insurance	169.00	
Replacement Tax	<u>4,820.55</u>	
Total		\$ <u>91,675.36</u>
GRAND TOTAL		\$ 277,310.86

EXPENDITURES

ACS Firehouse Solutions	100.00
Alexis Fire Equipment	21.55
Allied Waste Services #729	111.96
Amerenip	3,683.61
Barbeck Communications	65.51
Bauer, Brian	49.60
Brady & Gifford	5,999.50
Busey Bank	10,893.32
Casey's General Store, Inc.	3.76
Central Illinois Erectors	3,310.00
Central Illinois Fire Chief's Ass'n	10.00
Central Waste Service	113.32
City of Champaign	3,126.00
CMS	1,451.88
Contemporary Life Saving Training	3,780.11
Cornbelt FPD	283.32
Correctional Industries	118.65
ESFD Firemen's Fund	5,100.25
First Bankcard	1,885.78
Global Emergency Products	711.82
Hays & Associates	900.00
Home Depot	1,707.81
Hunt, Dorothea	16.59
I.A.F.P.D.	355.00
ILAWC	723.64
Ill Assoc. of Fire Protection Distr	45.00
Ill Fire Chief's Association	100.00
Illini Fire Equipment	51.00
Illini FS Inc.	160.83
Illinois Firefighter's Association	60.00
Insight Communications	199.90
Int. Assoc. of Fire Chiefs	195.00
MABAS	100.00
McDuffy, Mark	43.02
Menards Champaign	792.81
MES Global Fire Equipment	5,440.16
MTD	70.00
Municipal Emergency Services	710.75
Myron Manufacturing	212.98
N.F.P.A.	135.00
NAPA Auto Parts	18.67
Office Depot	158.06
Optimum Energy Products, Ltd	355.00
Park Inn	100.00
Rogards	16.00
Sams Club	105.82
SBC Ameritech	719.36
SCBA's	705.89
Service Charge	108.04

St. Paul Travelers AMD	2,134.00	
The News Gazette	552.25	
Tomato Express Ltd	169.84	
Trophy Time	185.50	
Unifine	306.35	
University of Illinois	500.00	
Upsie Daisy	83.00	
US Postmaster	83.70	
VFIS Midwest	<u>10,092.00</u>	
Total Expenditures		\$69,232.91
Balance December 31, 2005		
Checking Account		36,311.72
Illinois Fund		<u>171,766.23</u>
GRAND TOTAL		<u>\$277,310.86</u>

Linda Barcus, Trustee/Treasurer
Edge-Scott Fire Protection District

FY 2005 Annual Financial Report

Special Purpose Long Form

CC Copy - 6/23/2006 3:30:08PM

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JUN 30 2006

Mark Sheldon
CHAMPAIGN COUNTY CLERK

DO NOT SEND THIS PAPER COPY - THIS IS YOUR COPY.
MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN THE COMPTROLLER CONNECT PROGRAM. THIS WILL PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY OF YOUR ANNUAL FINANCIAL REPORT.

Unit Name: Edge-Scott Fire Protection District

County: CHAMPAIGN

Unit Code: 010/045/06

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position of Unit Name Edge-Scott Fire Protection District as of the end of this fiscal year.

Written signature of government official
Linda Barcus, Treasurer
Please Sign *Linda Barcus* Date *6/30/06*
Mark Sheldon

PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS

STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete? _____ Yes _____ No

A. Contact Person (elected or appointed official responsible for filling out this form):		B. Chief Executive Officer (elected or appointed official responsible for the executive administration, i.e. mayor, supervisor, or chairman):		C. Chief Financial Officer (elected or appointed official responsible for maintaining the government's financial records):	
Linda	Barcus	Linda	Barcus	Linda	Barcus
Treasurer		Treasurer		Treasurer	
2605 California Ave		2605 California Ave		2605 California Ave	
Urbana		Urbana		Urbana	
IL		IL		IL	
61801		61801		61801	
Phone 2173847044		Phone 2173847044		Phone 2173847044	
Fax:		Fax:		Fax:	
E-mail: lbarcus@busey.com		E-mail: lbarcus@busey.com		E-mail: lbarcus@busey.com	

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2. If not, please do not leave columns B and C blank.



STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 12/31/2005

If the fiscal year end date, listed above, is incorrect, cross out the incorrect date and provide the correct date. Official documentation of this change must be sent to the Chicago office before the fiscal year end date is officially changed.

STEP 3: GASB 34, ACCOUNTING METHOD, AND DEBT

A. Has your government implemented GASB34 in FY 2005 reporting or in previous reporting years? Yes No

If Yes:

- You can not select "Cash - with no assets" as your accounting system
- Please fill out the Alternative Assets & Liabilities page, located on page F1(b)

B. Which type of accounting system does Edge-Scott Fire Protection District use:

Cash - with no assets Modified Accrual/Accrual

Cash - with assets Combination (explain)

C. Does the government have debt this reporting fiscal year? Yes No

D. If "Yes", indicate the type(s) of debt.

G.O. Bonds Revenue Bonds

Alternate Revenue Bonds Contractual Commitments

Other

▶ STEP 4: POPULATION, EAV AND EMPLOYEES

^What is the total population of Edge-Scott Fire Protection District?	2,600
What is the total EAV of Edge-Scott Fire Protection District?	22,653,950
*How many full time employees are paid?	0
*How many part time employees are paid?	0
What is the total salary paid to all employees?	0

^Or provide estimated population

*Do not include contractual employees.

▶ STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS

Provide the appropriation for the primary government units listed in the first row of the table below

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component	Appropriation	Type of Component Unit	FISCAL YEAR END	Enterprise Fund Type or Governmental Fund Type
FUNDS SHOULD NOT BE LISTED HERE				
Edge-Scott Fire Protection District	\$266,415		12/31	
Total Appropriations	\$266,415			

STEP 7: AUDITS

Provide CPA's information if Edge-Scott Fire Protection District is required to submit an audit to the Office of the Comptroller

Firm Name:	Hays & Associates, P.C.
CPA's first name:	Mary Lee
CPA's last name:	Brady
CPA's Title:	CPA
Address:	401 E. Springfield Ave.
City:	Champaign
State:	IL
ZIP:	61820
Phone:	217-352-4743
Fax:	217-352-9312
Email:	hayscpa@yahoo.com
State Registration Number:	060-004652

STEP 8: OTHER GOVERNMENTS

Indicate any payments Edge-Scott Fire Protection District made to other governments for services or programs (include programs performed on a reimbursement, costsharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid	0
Federal government payroll taxes	0
All other intergovernmental payments	0

STEP 9: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY2005 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page H). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
General Fund Fund	\$100,125	General Fund	12/31
Total Expenditures	\$100,125		

B. Does Edge-Scott Fire Protection District have assets or liabilities that should be recorded as a part of Account Groups? See Chart of Accounts and Definitions and the How to Fill Out An AFR documents for more information about Account Groups

Yes No

STEP 10: GOVERNMENTAL ENTITIES

List of governmental entities that are part of or related to the primary government Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities

Entity Name	Relationship

STEP 11: REPORTING

Check any state or local entity where financial reports are filed.

STATE AGENCIES	
<input type="checkbox"/> - Board of Education	<input type="checkbox"/> - Board of Higher Education
<input type="checkbox"/> - DCCA	<input type="checkbox"/> - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
<input checked="" type="checkbox"/> - Illinois Comptroller	<input type="checkbox"/> - Secretary of State
<input type="checkbox"/> - General Assembly - House	<input type="checkbox"/> - General Assembly - Senate
<input checked="" type="checkbox"/> - County Clerk	<input type="checkbox"/> - Circuit Clerk
<input type="checkbox"/> - Governor's Office	<input type="checkbox"/> - Other - _____

Assets

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Assets					
101t	Cash and Cash Equivalent	208,112	0	0	0
102t	Investments	0	0	0	0
115t	Receivables	82,256	0	0	0
109t	Inventories	0	0	0	0
112t	Other Assets (Explain)	0	0	0	0
Non-Current Assets					
116t	Capital Assets/Net of Accumulated Depreciation	407,877	0	0	0
117t	Other Capital Assets	0	0	0	0
120t	TOTAL ASSETS	698,245	0	0	0

Liabilities

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Liabilities					
122t	All Payables	0	0	0	0
132t	Deferred Revenues	0	0	0	0
128t	Other Liabilities (Explain)	0	0	0	0
Non-Current/Long-Term Liabilities					
129t	Due Within One Year	4,886	0	0	0
130t	Due Beyond One Year	101,281	0	0	0
131t	Other Non-Current/Long Term Liabilities	0	0	0	0
135t	TOTAL LIABILITIES	106,167	0	0	0

Net Assets

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	301,710	0	0	0
148t	Net Assets - Restricted	0	0	0	0
149t	Net Assets - Unrestricted	290,368	0	0	0
146t	TOTAL NET ASSETS	592,078	0	0	0
147t	TOTAL LIABILITIES & NET ASSETS	698,245	0	0	0

Revenues and Receipts

Code	Enter all Amount in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Local Taxes									
201t	Property Tax	83,528	0	0	0	0	0	0	0
203t	Utilities Tax	0	0	0	0	0	0	0	0
204t	Other Taxes (Explain)	169	0	0	0	0	0	0	0

Intergovernmental Receipts & State or Federal Grants

212t	State Sales Tax	0	0	0	0	0	0	0	0
213t	State Motor Fuel Tax	0	0	0	0	0	0	0	0
214t	State Replacement Tax	4,820	0	0	0	0	0	0	0
205t	State Gaming Tax(es)	0	0	0	0	0	0	0	0
215t	Other State Sources (Explain)	0	0	0	0	0	0	0	0
225t	Federal Sources	0	0	0	0	0	0	0	0
226t	Other Intergovernmental (Explain)	872	0	0	0	0	0	0	0

Other Local Sources

231t	Licenses and Permits	0	0	0	0	0	0	0	0
233t	Fines and Forfeitures	0	0	0	0	0	0	0	0
234t	Charges for Services	576	0	0	0	0	0	0	0
235t	Interest	4,330	0	0	0	0	0	0	0
236t	Miscellaneous (Explain)	0	0	0	0	0	0	0	0
240t	Total Receipts and Revenue	94,295	0	0	0	0	0	0	0

Disbursements, Expenditures and Expenses

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report in Whole Numbers									
251t	General Government	7,821	0	0	0	0	0	0	0
252t	Public Safety	86,657	0	0	0	0	0	0	0
254t	Judiciary and Legal	0	0	0	0	0	0	0	0
255t	Transportation and Public Works	0	0	0	0	0	0	0	0
256t	Social Services	0	0	0	0	0	0	0	0
257t	Culture and Recreation	0	0	0	0	0	0	0	0
258t	Housing	0	0	0	0	0	0	0	0
275t	Environment	0	0	0	0	0	0	0	0
259t	Debt	5,647	0	0	0	0	0	0	0
271t	Public Utility Company	0	0	0	0	0	0	0	0
272t	Depreciation	0	0	0	0	0	0	0	0
280t	Capital Outlay	0	0	0	0	0	0	0	0
260t	Other Expenditures (Explain)	0	0	0	0	0	0	0	0
270t	Total Expenditures/Expense	100,125	0	0	0	0	0	0	0

Fund Balances and Other Financing Sources(Uses)

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report in Whole Numbers									
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	-5,830	0	0	0	0	0	0	0
302t	Operating transfers in	0	0	0	0	0	0	0	0
303t	Operating transfers out	0	0	0	0	0	0	0	0
304t	Bond proceeds	0	0	0	0	0	0	0	0
305t	Other (Explain)	0	0	0	0	0	0	0	0
306t	Net increase(decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	-5,830	0	0	0	0	0	0	0
307t	Previous year fund balance	597,908	0	0	0	0	0	0	0
308t	Other (Explain)	0	0	0	0	0	0	0	0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	592,078	0	0	0	0	0	0	0

Statement of Indebtedness

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year
Report in Whole Numbers								
General Obligation Bonds	400	0	406	0	412	0	418	0
Revenue Bonds	401	0	407	0	413	0	419	0
Alternate Revenue Bonds	402	0	408	0	414	0	420	0
Contractual Commitments	403	111,394	409	0	415	5,227	421	106,167
Other (Explain)	404	0	410	0	416	0	422	0
Total Debt	405	111,394	411	0	417	5,227	423	106,167

Explanation of Comments
Gen 204-2% Foreign Fire Insurance Tax
 226-City of Urbana Funds

Office of the Comptroller, Daniel W. Hynes
 FY 2005 AFR
 Special Purpose Form

* Edge-Scott Fire Protection District Capital Outlay

		These are not funds		
Code	Function	Construction	Land, Structures, and Equipment	
601t	General Government	0	0	
602t	Law Enforcement	0	0	
603t	Corrections	0	0	
604t	Fire	0	11,550	
605t	Sewerage	0	0	
606t	Sanitation and Wastewater	0	0	
607t	Parks and Recreation	0	0	
608t	Housing and Community Development	0	0	
609t	Highways, Roads and Bridges	0	0	
610t	Parking Facilities	0	0	
611t	Welfare	0	0	
612t	Hospital	0	0	
613t	Water	0	0	
614t	Nursing Homes	0	0	
615t	Conservation and Natural Resources	0	0	
616t	Libraries	0	0	
617t	Other	0	0	

*This page should only be filled out if you have spent funds for capital projects or development.

*The Capital outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

*If you do NOT complete this page the U.S. Census Bureau will contact you for further information.

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JUN 30 2006

Mark Sheldon
CHAMPAIGN COUNTY CLERK

EDGE-SCOTT FIRE PROTECTION DISTRICT

Urbana, Illinois

Annual Financial Statements

For the Year Ended

December 31, 2005

Hays & Associates, P.C.
Certified Public Accountants

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HAYS & ASSOCIATES, P.C.

THOMAS D. HAYS, C.P.A.
MARY LEE BRADY, C.P.A.

CERTIFIED PUBLIC ACCOUNTANTS

The Board of Trustees
Edge-Scott Fire Protection District
Urbana, IL 61801

The accompanying financial statements of the general fund of the Edge-Scott Fire Protection District for the year ended December 31, 2005 have been compiled by us, in accordance with standards established by the American Institute of Certified Public Accountants as prescribed by the Government Accounting Standards Board (GASB) Statement no. 34.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We did not audit or review the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

Hays & Associates, P.C.

Hays & Associates, P.C.
Certified Public Accountants

**Edge-Scott Fire Protection District
Balance Sheet
Governmental Funds
December 31, 2005**

	<u>General Fund</u>
ASSETS	
Cash in Bank/Checking	\$36,345.72
Cash/IPTIP Savings (Note 4)	171,766.23
Taxes Rec-2004 Levy/(Note 1.d and Schedule 2)	82,256.49
Total Assets	<u><u>290,368.44</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Current Portion/Note Pay/Bank	\$4,885.73
Total Liabilities	<u>\$4,885.73</u>
Fund Balance:	
Unreserved	285,482.71
Total Fund Balances	<u><u>285,482.71</u></u>
Amounts reported for <i>governmental activities</i> in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. (Note 1.c and Schedule 1)	407,877.22
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. (Note 2)	<u>(101,281.45)</u>
Net assets of governmental activities	<u><u>\$592,078.48</u></u>

Edge-Scott Fire Protection District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2005

REVENUES:

2% Fire Insurance Refund	\$169.00
Building Rent	0.00
Contractual Fire Protection	575.72
Donations	0.00
Grant	872.00
IL Corporate Replacement Taxes	4,820.55
Interest	4,329.76
Miscellaneous	0.00
Mobile Home Taxes	0.00
Property Taxes (Note 1.d and Schedule 2)	83,528.42
Total Revenues	<u>94,295.45</u>

EXPENDITURES

Current:

Administration	6,320.55
Building and Grounds	4,802.81
Building Utilities	4,091.93
Communications and Radios	65.51
Contingency Funds	97.34
Dispatching	3,126.00
Education & Training	895.00
Equipment and Supplies	624.02
Hydrants	540.60
Insurance	10,092.00
Interest	5,646.84
Legal/Professional Services	7,451.75
Preventative Maintenance	1,456.60
Salaries/Officers/Trustees	2,000.00
Telephones	919.26
Travel and Conferences	1,466.10
Truck Expense	2,653.31
Capital Outlay: (Note 1.c)	11,550.31
Total Expenditures	<u>63,799.93</u>
Excess (deficiency) of revenues over expenditures	30,495.52
Net change in fund balances -- total governmental funds	<u>30,495.52</u>

**Edge-Scott Fire Protection District
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Activities
Year Ended December 31, 2005**

Net change in fund balances -- total governmental funds	<u>30,495.52</u>
Amount by which depreciation (\$47,875.30) exceeded capital outlays (\$11,550.31)	<u>(36,324.99)</u>
Change in net assets of governmental activities	<u><u>(\$5,829.47)</u></u>

**Edge-Scott Fire Protection District
Statement of Activities
Year Ended December 31, 2005**

Public Safety—fire protection:	
Administration	6,320.55
Building & Grounds	4,802.81
Communication & Radios	65.51
Contingency Fund	97.34
Depreciation	47,875.30
Dispatching	3,126.00
Education & Training	895.00
Equipment & Supplies	624.02
Insurance	10,092.00
Interest	5,646.84
Maintenance-Equipment/Trucks	4,109.91
Professional Services	7,451.75
Salaries of Officers/Trustees	2,000.00
Telephone	919.26
Travel & Conferences	1,466.10
Utilities	4,632.53
Total program expenses	<u>100,124.92</u>
Program revenues:	
2% Foreign Fire Insurance Tax	169.00
Charges for services	575.72
Grant	872.00
Investment Earnings	4,329.76
Property Taxes	83,528.42
Replacement Taxes	4,820.55
Miscellaneous	0.00
Total general revenues	<u>94,295.45</u>
Increase in net assets	(5,829.47)
Net Assets—beginning of the year	<u>597,907.95</u>
Net Assets—end of the year	<u><u>\$592,078.48</u></u>

See Accountants Compilation Report and Notes to Financial Statements

**EDGE-SCOTT FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2005**

Note 1. Accounting Policies

- a. The Edge-Scott Fire Protection District financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governmental units through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements— and Management's Discussion and Analysis— for State and Local Governments*. These statements should include: a Management Discussion and Analysis section providing an analysis of the District's overall financial position and results of operations as well as full accrual accounting for all of the District's activities.

Due to the limited activity of the Edge-Scott Fire Protection District, the District's Trustees have elected to omit the *Management's Discussion and Analysis*. They feel that no benefit would be derived by adding this report since the simplicity of the statements makes them easily understood.

- b. As a single program governmental unit the Fire Protection District has opted to use the modified statement of activities format with a government wide statement of revenues, expenditures, and changes in fund balance and the Government Funds Balance Sheet, along with these notes.

c. Capital Assets:

Capital assets purchased or acquired with an original cost of \$200.00 or more are reported at historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	40 years
Fire Trucks	15 years
Firefighting Equipment	10 years
Computer Equipment	5 years
Furniture	5 years
Other	20 years

(See Schedule 1 for detailed capital asset listing)

d. Revenues

Property Taxes, which are the main source of revenue for the District, are levied in the year they are assessed, but are not collected and distributed until the following year. Therefore, the revenue reported this year will not be received until next year. It is necessary to make an estimate of the amount that will be collected based on total assessed valuation times the tax rate provided by the County Clerk. While schedule 2 uses an average of 9 years to determine the estimated receipts by comparing the actual amounts received to the amounts projected by the County Clerk's office, the amount reported as a receivable is the amount shown on the assessment from the assessor's office.

EDGE-SCOTT FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2005

e. Expenditures

Expenditures are recognized when the liability is incurred.

Note 2. Notes Payable

A loan was obtained from Busey Bank dated May 21, 2003. The purpose of the loan was to purchase a new truck. The cost of the new truck was \$121,296.00. The total loan proceeds was \$121,296.00. The truck will be paid off in monthly installments of \$906.11. The loan balance as of December 31, 2005 was \$106,167.18. The interest rate increased to 5.75% as of May 21, 2005, which is the reason for the increase in interest expense for 2005.

Note 3. Appropriation

The District adopts an annual appropriation ordinance. The Budget covers the fiscal year ending December 31, 2005. During any fiscal year the District may adopt a supplemental appropriation ordinance in an amount not in excess of the aggregate of any additional revenue available to the District, or estimated to be received by the District subsequent to the adoption of the annual appropriation ordinance for that fiscal year. Such supplemental appropriation ordinance shall only affect revenue that was not available for appropriation when the annual appropriation ordinance was adopted. Public notice of the meeting to appropriate monies for the district, whether for the regular or supplemental appropriations, must be made prior to the meeting in sufficient time to allow the public an opportunity to express their concerns regarding the appropriations.

Appropriations for loans includes principal and interest. The actual expenditure reflects interest only with the principal reducing the liability for note payable - bank.

(See Schedule 3 - Appropriation to Actual Comparative Statement of Activities)

Note 4. IPTIP

Application for participation in the Illinois Funds was made and accepted. The application was made in order to put temporarily idle funds into a savings account earning a higher interest rate. Participation in the Illinois Funds continues for 2005.

Edge-Scot Fire Protection District
Schedule of Capital Assets and Depreciation

	Cost Basis	Salvage Value	Adjusted Basis	Accumulated Depreciation Prior to 2005	2005 Depreciation	Total Accumulated Depreciation	Net Capital Asset Balance (with salvage)
Land	1,206.11	0.00	1,206.11	0.00	0.00	0.00	1,206.11
Parking Lot	4,634.41	0.00	4,634.41	3,475.78	225.00	3,700.78	933.63
Building	91,930.54	4,550.00	87,380.54	32,767.65	2,180.00	34,947.65	56,982.89
Fire Trucks							
Prior to 1990	3,000.00	500.00	2,500.00	2,500.00	0.00	2,500.00	500.00
Prior to 1990	112,408.09	1,000.00	111,408.09	111,408.09	0.00	111,408.09	1,000.00
Purchased 07/01/91	145,768.00	1,000.00	144,768.00	130,291.20	9,650.00	139,941.20	5,826.80
Purchased 12/17/99	236,408.00	1,000.00	235,408.00	79,123.26	15,544.30	94,667.56	141,740.44
Purchased 7/15/03	121,296.00	1,000.00	120,296.00	12,363.76	8,019.00	20,382.76	100,913.24
Firefighting Equipment							
General	1,030.00	0.00	1,030.00	1,030.00	0.00	1,030.00	0.00
General	114,234.99	0.00	114,234.99	114,234.99	0.00	114,234.99	0.00
General	10,306.00	0.00	10,306.00	10,306.00	0.00	10,306.00	0.00
Face Pieces	675.23	0.00	675.23	430.44	65.00	495.44	179.79
Hoses	1,945.00	0.00	1,945.00	1,223.73	194.00	1,417.73	527.27
Ear Microphones	896.40	0.00	896.40	489.29	80.00	569.29	327.11
Rescue Tool Set	8,512.00	0.00	8,512.00	4,220.53	850.00	5,070.53	3,441.47
General	2,399.00	0.00	2,399.00	1,079.55	235.00	1,314.55	1,084.45
General	3,926.05	0.00	3,926.05	1,766.74	390.00	2,156.74	1,769.31
Strainer Hose	977.00	0.00	977.00	439.65	95.00	534.65	442.35
Axes/Nozzles	2,651.94	0.00	2,651.94	1,160.21	265.00	1,425.21	1,226.73
Voice Storage Boards	3,491.00	0.00	3,491.00	1,399.25	345.00	1,744.25	1,746.75
Hoses	1,587.00	0.00	1,587.00	548.84	158.00	706.84	880.16
Gas Monitor	1,625.00	0.00	1,625.00	561.98	160.00	721.98	903.02
Light/Battery	179.00	0.00	179.00	57.43	17.00	74.43	104.57
Hoses	391.50	0.00	391.50	122.34	39.00	161.34	230.16
Chains	300.00	0.00	300.00	91.25	30.00	121.25	178.75
Gate Valves	578.00	0.00	578.00	175.81	57.00	232.81	345.19
Hard Suction	222.75	0.00	222.75	65.90	22.00	87.90	134.85
Carbide Chain	275.19	0.00	275.19	81.41	27.00	108.41	166.78
Boots	229.69	0.00	229.69	67.95	23.00	90.95	138.74
Radio Kit w/Speakers	493.13	0.00	493.13	137.66	49.00	186.66	306.47
Helmets/Gloves	346.60	0.00	346.60	93.87	34.00	127.87	218.73
Act I Charge 6M	565.00	0.00	565.00	153.02	56.00	209.02	355.98
CO Detector	672.86	0.00	672.86	182.24	67.00	249.24	423.62
Power Switch	510.99	0.00	510.99	134.14	51.00	185.14	325.85
Rescue Ventilator	1,193.68	0.00	1,193.68	313.34	119.00	432.34	761.34
Helmet Shields	362.00	0.00	362.00	92.01	36.00	128.01	233.99
Regulator & Coupling	151.72	0.00	151.72	37.30	15.00	52.30	99.42
Uniforms	405.00	0.00	405.00	96.19	40.00	136.19	268.81
Vent Saw Blades	200.50	0.00	200.50	44.28	20.00	64.28	136.22
Boots	220.40	0.00	220.40	45.00	22.00	67.00	153.40

**Edge-Scot Fire Protection District
Schedule of Capital Assets and Depreciation**

Turnouts	6,300.00	200.00	6,100.00	1,245.42	600.00	1,845.42	4,454.58
Tools & Lights	2,157.78	0.00	2,157.78	440.55	216.00	656.55	1,501.23
Air Refill Panel	2,212.65	0.00	2,212.65	377.99	221.00	598.99	1,613.66
Ladder	577.27	0.00	577.27	98.62	57.00	155.62	421.65
Helmet Shields	384.50	0.00	384.50	65.69	38.00	103.69	280.81
Inverter	1,644.00	0.00	1,644.00	260.30	164.00	424.30	1,219.70
Gallon Tank	1,001.67	0.00	1,001.67	154.42	100.00	254.42	747.25
General	2,412.56	0.00	2,412.56	251.31	241.00	492.31	1,920.25
Thermal Imaging Camera	10,109.14	200.00	9,909.14	495.46	990.00	1,485.46	8,623.68
Air Paks	22,768.00	0.00	22,768.00	1,138.40	2,276.00	3,414.40	19,353.60
Compressor	24,241.72	500.00	23,741.72	1,187.09	2,374.00	3,561.09	20,680.63
General	9,408.08	0.00	9,408.08	352.80	940.00	1,292.80	8,115.28
Boots & Helmets	952.50	0.00	952.50	0.00	60.00	60.00	892.50
Masks	1,424.00	0.00	1,424.00	0.00	90.00	90.00	1,334.00
Helmets	706.77	0.00	706.77	0.00	40.00	40.00	666.77
Defibrillators (3)	3,780.21	300.00	3,480.21	0.00	100.00	100.00	3,680.21
1500 Gal Alum Tank	932.71	50.00	882.71	0.00	10.00	10.00	922.71
Suction Hose	349.00	0.00	349.00	0.00	3.00	3.00	346.00
Helmets	608.97	0.00	608.97	0.00	6.00	6.00	602.97
Turnouts	2,300.00	75.00	2,225.00	0.00	0.00	0.00	2,300.00
Boots	496.25	0.00	496.25	0.00	0.00	0.00	496.25
Furniture							
Tables & Chairs	2,395.97	125.00	2,270.97	2,270.97	0.00	2,270.97	125.00
Display Case	234.99	25.00	209.99	85.75	40.00	125.75	109.24
Computer Equipment	200.00	0.00	200.00	115.00	40.00	155.00	45.00
Office Equipment							
Fax Machine	236.48	0.00	236.48	97.55	20.00	117.55	118.93
Air Conditioner	1,447.39	0.00	1,447.39	286.46	70.00	356.46	1,090.93
Totals	977,488.38	10,525.00	966,963.38	521,735.86	47,875.30	569,611.16	407,877.22

**Edge-Scott Fire Protection District
Schedule of Assessed Valuation, Tax Rates,
and Taxes Assessed and Collected**

<u>Levy Year</u>	<u>Total Equalized Assessed Valuation</u>	<u>Tax Rate</u>	<u>Total Taxes Extended</u>	<u>Taxes Collected</u>	<u>Percent of Extension</u>
1996	21,327,424.00	0.4032	85,992.18	90,143.25	104.83%
1997	22,092,923.00	0.4019	88,791.45	90,278.54	101.67%
1998	21,443,705.00	0.3986	85,474.61	86,773.28	101.52%
1999	18,847,199.00	0.4011	75,596.12	76,753.57	101.53%
2000	18,452,490.00	0.4096	75,581.39	75,454.24	99.83%
2001	19,242,400.00	0.4046	77,854.75	79,076.40	101.57%
2002	18,937,010.00	0.3856	73,021.11	74,350.83	101.82%
2003	20,396,770.00	0.3759	76,671.46	86,740.27	113.13%
2004	20,934,910.00	0.3804	79,636.40	80,908.33	101.60%
2005	22,653,950.00	0.3631	82,256.49	84,962.73 *	103.29%

*Estimated

Edge-Scott Fire Protection District
Appropriation to Actual Statement of Revenue and Expenditures
General Fund
For Year Ending December 31, 2005

	<u>Appropriated Amount</u>	<u>Actual Amount</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenue</u>			
Champaign County Taxes	\$80,500.00	83,528.42	\$3,028.42
2% Foreign Fire Insurance Tax	100.00	169.00	69.00
Building Rent	65.00	0.00	(65.00)
Contractual Fire Protection	560.00	575.72	15.72
City of Urbana	0.00	872.00	872.00
IL Corporate Replacement Taxes	3,500.00	4,820.55	1,320.55
Interest	1,590.00	4,329.76	2,739.76
Miscellaneous	100.00	0.00	(100.00)
Mobile Home Taxes	0.00	0.00	0.00
Reimbursement Fund	0.00	0.00	0.00
Total Revenues	<u>\$86,415.00</u>	<u>\$94,295.45</u>	<u>\$7,880.45</u>
<u>Expenditures</u>			
Administration	\$7,400.00	\$6,320.55	\$1,079.45
Building and Grounds	1,800.00	4,802.81	(3,002.81)
Building Utilities	5,584.00	4,091.93	1,492.07
Communications and Radios	4,900.00	65.51	4,834.49
Contingency Fund	5,500.00	97.34	5,402.66
Dispatching	3,500.00	3,126.00	374.00
Education & Training	3,040.00	895.00	2,145.00
Equipment and Supplies (Note 1-c)	12,270.00	8,087.87	4,182.13
Fire Hydrants	540.00	540.60	(0.60)
Insurance	11,050.00	10,092.00	958.00
Legal Services	7,900.00	7,451.75	448.25
Major Equipment (Note 1-c)	177,029.00	4,086.46	172,942.54
Preventative Maintenance	1,950.00	1,456.60	493.40
Salaries	2,000.00	2,000.00	0.00
Telephones	1,742.00	919.26	822.74
Travel and Conferences	4,210.00	1,466.10	2,743.90
Truck Expense	5,000.00	2,653.31	2,346.69
Truck Payments (Interest) Note 3	11,000.00	5,646.84	5,353.16
Total Expenditures	<u>\$266,415.00</u>	<u>\$63,799.93</u>	<u>\$202,615.07</u>
<u>Revenues Over (Under) Expenditures</u>	<u>(\$180,000.00)</u>	<u>\$30,495.52</u>	<u>\$210,495.52</u>