



FY 2005 ANNUAL FINANCIAL REPORT

Special Purpose Short Form

FILED
JUN 09 2006

Please return completed reports to:
Office of the Comptroller
Local Government Division
100 W. Randolph St., Suite 15-500
Chicago, IL 60601-3252

Marc Shadden
CHAMPAIGN COUNTY CLERK

Unit Name: Philo Fire Protection District

Code: 010/110/06

County: CHAMPAIGN

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

Donald Hewing, Treasurer
Written signature of government official
Donald Hewing, Treasurer

6-7-06 Date

PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS

STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete? Yes No

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.

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):
Name: Donald Hewing	Donald Hewing	Donald Hewing
Title: Treasurer	Treasurer	Treasurer
Address PO Box 138	PO Box 138	PO Box 138
City: Philo	Philo	Philo
State: IL	IL	IL
Zip: 61864	61864	61864
Phone: (217) 684-2885	(217) 684-2885	(217) 684-2885
Ext:	Ext:	Ext:
Fax:		
E-mail:		

STEP 2: VERIFY FISCAL YEAR END

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 with the report before the fiscal year end date is officially changed.

STEP 3: GASB 34, ACCOUNTING METHOD AND DEBT

A. Has your government implemented GASB 34 in FY 2005 or in previous reporting years? ___ Yes X No

If yes:

- * Stop! You can not use Short or Abbreviated forms.
- * Please fill out the Special Purpose Long Form using the Alternative Asset & Liability page located on page F1(b).

B. Which type of accounting system does the government use?

Cash - with no assets

If the government uses an accounting method other than Cash - without assets, please complete the Special Purpose Long Form.

C. Does your government have debt this reporting fiscal year? X Yes ___ No

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

___ G.O. Bonds ___ Revenue Bonds
___ Alternate Revenue Bonds ___ Contractual
 X Other (explain) BANK LOAN

STEP 4: POPULATION, EAV AND EMPLOYEES

^What is the total POPULATION of Philo Fire Protection District?	1,800
What is the total EAV of Philo Fire Protection District?	\$ 37,024,170
*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 listed in the first row of the table below.

In the remaining rows, provide the names of all component units along with their appropriation. Indicate if the component unit(s) is 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 unit(s) is 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 (blended/discretely presented)	Fiscal Year End	Governmental Fund Type
FUNDS SHOULD NOT BE LISTED HERE				
Philo Fire Protection District	\$ 155,025			
	\$			
	\$			
	\$			
Total Appropriations	\$ 155,025			

STEP 7: AUDITS

Provide CPA information if Philo Fire Protection District is required to submit an audit to the Office of the Comptroller.

Firm Name:	N/A	
CPA's first name:		
CPA's last name:		
CPA's title:		
Address:		
City:		
State:	Zip:	
Phone:		
Fax:		
Email:		
State Registration Number		

STEP 8: OTHER GOVERNMENTS

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

Intergovernmental agreements – indicate how much was paid:

\$	0
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Federal government payroll taxes:

\$	0
----	---

All other intergovernmental payments:

\$	0
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STEP 9: FUND LISTING AND ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2005 for each fund. Also, indicate the Fund Type (fund types are at the top of each column beginning on page F1).

If pre-printed data appears it 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	\$ 82,492	GN	12/31

B. Does this government have assets or liabilities that should be recorded as a part of Account Groups?

If your government's Accounting Method is 'Cash No Assets' or your government has implemented GASB 34, you must select 'No' for Account Groups.

Yes No

▶ STEP 10: GOVERNMENTAL ENTITIES

List the governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 and 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

Cash, Investments, Liabilities & Fund Balance

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Discretely Presented Component Units
<i>Report In Whole Numbers</i>				
101	Cash and cash equivalent	139,626		
102	Investments			
135	Total Liabilities	-		
136	Fund balance - Reserved			
137	Fund balance - Unreserved	139,626		

Revenues and Receipts

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Discretely Presented Component Units
<i>Local Taxes</i>		<i>Report In Whole Numbers</i>		
201	Property Tax	96,817		
203	Utility Tax			
204	Other Taxes			
<i>Intergovernmental Receipts & Grants</i>				
212	State Sales Tax			
213	State Motor Fuel Tax			
214	State Replacement Tax	1,119		
205	State Gaming Tax(es)			
215	Other State Sources			
225	Federal			
226	Other Intergovernmental Sources			
<i>Other Sources</i>				
231	Licenses and Permits			
233	Fines and Forfeitures			
234	Charges for Services			
235	Interest	926		
236	Miscellaneous	903		
240	TOTAL RECEIPTS AND REVENUE	99,765		

Disbursements, Expenditures and Expenses

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Discretely Presented Component Units
<i>Report In Whole Numbers</i>				
251	General Government			
252	Public Safety	51,913		
254	Judiciary and Legal			
255	Transportation and Public Works			
256	Social Services			
257	Culture and Recreation			
258	Housing			
275	Environment			
259	Debt	30,579		
271	Public Utility Company			
272	Depreciation			
280	Capital Outlay			
260	Other Expenditures or Expenses			
270	TOTAL EXPENDITURES/EXPENSE	82,492		

Fund Balances and Other Financing Sources (Uses)

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Discretely Presented Component Units
<i>Report In Whole Numbers</i>				
301	Excess of receipts/revenues over (under expenditures/expenses (C240 - C270))	17,273		
302	Operating transfers in			
303	Operating transfers out	()	()	()
304	Bond proceeds			
305	Other - Long term debt (explain)			
306	Net increase (decrease) in fund balance (301 + 302 - 303 + 304 + 305)	17,273		
307	Previous year fund balance	122,353		
308	Other (explain on page 9)			
310	CURRENT YEAR ENDING FUND BALANCE (306 + 307+ 308)	139,626		

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
<i>Report in Whole Numbers</i>								
General Obligation Bonds	400		406		412		418	
Revenue Bonds	401		407		413		419	
Alternate Revenue Bonds	402		408		414		420	
Contractual commitments	403		409		415		421	
Other	404	160,000	410		416	25,121	422	134,879
TOTAL DEBT	405	160,000	411		417	25,121	423	134,879

Explanation or Comments:

REVENUES & RECEIPTS
 LINE 236- MISC. SOURCES
 REFUNDS/ REIMBURSEMENTS \$ 903