

# FY 2007 Annual Financial Report

## Special Purpose Long Form

CC Copy - 9/19/2007 3:30:53PM

# FILED

OCT 04 2007

*Mark S. Holden*  
**CHAMPAIGN COUNTY CLERK**

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Unit Name: Unit Name. Eastern Prairie Fire Protection District

Unit Code: 010/040/06

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

*Franklin C. Davis*

Written signature of government official  
 Franklin Davis, Treasurer  
 Please Sign

Date  
 10/2/07

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):	
Franklin	Davis	Emil	Kucera	Emil	Kucera
Treasurer		President		President	
424 Wilber		316 Paul Avenue		316 Paul Avenue	
Champaign		Champaign		Champaign	
IL		IL		IL	
61822		61822		61822	
Phone (217) 356-8830 Ext		Phone 217-359-5143		Phone 217-359-5143	
Fax:		Fax:		Fax:	
E-mail:		E-mail:		E-mail:	

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

Unit Name: Eastern Prairie Fire Protection District

Unit Code Number: 010/040/06

▶ **STEP 2: VERIFY FISCAL YEAR END**

FY END DATE: 04/30/2007

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 SYSTEM, AND DEBT**

A. Has your government implemented GASB34 in FY 2007 reporting or in previous reporting years?  X  Yes   No

If Yes:

- o Governments who have implemented GASB 34 and are using "other basis of accounting" (OCBOA) such as "Cash Basis" and "Modified Cash Basis" as their accounting system will now be able to select these types as their accounting system
- o Please fill out the Alternative Assets & Liabilities page, located on page F1(b)

B. Which type of accounting system does Eastern Prairie Fire Protection District use

Cash - with no assets (Cash Basis)        Modified Accrual/Accrual  
 X  Cash - with assets (Modified Cash Basis)        Combination (explain)

C. Does the 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       X  Contractual Commitments  
  Other

Unit Name: Eastern Prairie Fire Protection District

Unit Code Number: 010/040/06

▶ **STEP 4: POPULATION, EAV AND EMPLOYEES**

^What is the total <b>population</b> of Eastern Prairie Fire Protection District?	3,500
What is the total <b>EAV</b> of Eastern Prairie Fire Protection District?	26,797,715
*How many <b>full time employees</b> are paid?	0
*How many <b>part time employees</b> are paid?	30
What is the <b>total salary</b> paid to all employees?	16,580

^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 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
<u>FUNDS SHOULD NOT BE LISTED HERE</u>				
Eastern Prairie Fire Protection District	\$313,500		04/30	
<b>Total Appropriations</b>	\$313,500			

Unit Name: Eastern Prairie Fire Protection District

Unit Code Number: 010/040/06

► **STEP 7: AUDITS**

Provide CPA's information if Eastern Prairie Fire Protection District is required to submit an audit to the Office of the Comptroller.

Firm Name:	Patton & Company, P.C.
CPA's first name:	Amy
CPA's last name:	Hunt
CPA's Title:	CPA
Address:	PO Box 458
City:	Hillsboro
State:	IL
ZIP:	62049
Phone:	217-532-3825
Fax:	217-532-9393
Email:	
State Registration Number.	060-006971

► **STEP 8: OTHER GOVERNMENTS**

Indicate any payments Eastern Prairie 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	1,268
All other intergovernmental payments	0

Unit Name: Eastern Prairie Fire Protection District

Unit Code Number: 010/040/06

▶ **STEP 9: FUND LISTING & ACCOUNT GROUPS**

A. List all funds and how much was spent in FY2007 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	\$383,755	General Fund	04/30
<b>Total Expenditures</b>	\$383,755		

B. Does Eastern Prairie 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.

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

## Assets

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Assets</b>		Report In Whole Numbers			
101t	Cash and Cash Equivalent	99,439	0	0	0
102t	Investments	0	0	0	0
115t	Receivables	0	0	0	0
109t	Inventories	0	0	0	0
112t	Other Assets (Explain)	0	0	0	0
<b>Non-Current Assets</b>		Report In Whole Numbers			
116t	Capital Assets/Net of Accumulated Depreciation	651,254	0	0	0
117t	Other Capital Assets	1,200	0	0	0
120t	<b>TOTAL ASSETS</b>	751,893	0	0	0

## Liabilities

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Liabilities</b>		Report In Whole Numbers			
122t	All Payables	0	0	0	0
132t	Deferred Revenues	0	0	0	0
128t	Other Liabilities (Explain)	0	0	0	0
<b>Non-Current/Long-Term Liabilities</b>		Report In Whole Numbers			
129t	Due Within One Year	26,979	0	0	0
130t	Due Beyond One Year	129,037	0	0	0
131t	Other Non-Current/Long Term Liabilities	0	0	0	0
135t	<b>TOTAL LIABILITIES</b>	156,016	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	496,438	0	0	0
148t	Net Assets - Restricted	0	0	0	0
149t	Net Assets - Unrestricted	99,439	0	0	0
146t	<b>TOTAL NET ASSETS</b>	595,877	0	0	0
147t	<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	751,893	0	0	0

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**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
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**Local Taxes**

Report in Whole Numbers

201t	Property Tax	98,089	0	0	0	0	0	0	0
203t	Utilities Tax	0	0	0	0	0	0	0	0
204t	Other Taxes (Explain)	0	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	14,647	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)	182	0	0	0	0	0	0	0
225t	Federal Sources	0	0	0	0	0	0	0	0
226t	Other Intergovernmental (Explain)	0	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	13,260	0	0	0	0	0	0	0
235t	Interest	5,669	0	0	0	0	0	0	0
236t	Miscellaneous (Explain)	15,000	0	0	0	0	0	0	0
240t	<b>Total Receipts and Revenue</b>	146,847	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	0	0	0	0	0	0	0	0
252t	Public Safety	79,636	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	0	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	304,119	0	0	0	0	0	0	0
260t	Other Expenditures (Explain)	0	0	0	0	0	0	0	0
270t	<b>Total Expenditures/Expense</b>	383,755	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)	-236,908	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)	156,016	0	0	0	0	0	0	0
306t	Net increase(decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	-80,892	0	0	0	0	0	0	0
307t	Previous year fund balance	180,331	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)	99,439	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	0	409	156,016	415	0	421	156,016
Other (Explain)	404	0	410	0	416	0	422	0
<b>Total Debt</b>	<b>405</b>	<b>0</b>	<b>411</b>	<b>156,016</b>	<b>417</b>	<b>0</b>	<b>423</b>	<b>156,016</b>

Explanation or Comments

236t                      Sale of Truck \$15,000  
 305t                      From Borrowing \$156,016

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Office of the Comptroller, Daniel W. Hynes  
 FY 2007 AFR  
 Special Purpose Form

\* Eastern Prairie Fire Protection District Capital Outlay

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	0	0
602t	Law Enforcement	0	0
603t	Corrections	0	0
604t	Fire	0	304,119
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.



# PATTON & COMPANY P.C.

CERTIFIED PUBLIC ACCOUNTANTS

240 Springfield Road, PO Box 458 Hillsboro, IL 62049  
217 / 532-3825 Fax 217 / 532-9393 patton1@consolidated.net

R.M. Patton  
Amy M. Hunt  
Kyle L. Putnam

## Independent Auditor's Report on State Of Illinois Annual Financial Report

The Board of Trustees  
Eastern Prairie Fire Protection District  
Champaign, Illinois  
and Daniel W. Hynes, Comptroller  
State of Illinois:

We have audited the basic financial statements of Eastern Prairie Fire Protection District, Champaign, Illinois, for the year ended April 30, 2007, and issued our report thereon dated September 21, 2007. The financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The District policy is to prepare its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles.

This annual financial report, prepared from the audited financial statements referred to above, is issued to comply with regulatory provisions prescribed by the Illinois Comptroller's office. It is intended to assure effective legislative and public oversight of municipal financing and spending activities of accountable Illinois municipalities.

  
September 21, 2007



Toll-Free Local Government Assistance Hotline (877) 304-3899  
Eastern Prairie Fire Protection District (010/040/06)  
Fiscal Year 2007

## Confirmation of 2007 AFR Submission

Eastern Prairie Fire Protection District (010/040/06) has successfully submitted their 2007 Annual Financial Report to the Office of the State Comptroller on 09/24/2007 .

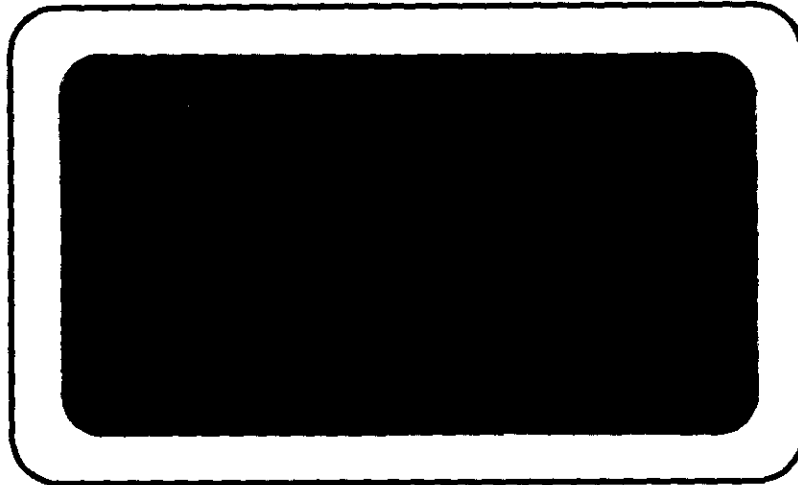
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**FILED**

OCT 04 2007

*Mark Sheldon*  
CHAMPAIGN COUNTY CLERK



**PATTON & COMPANY, P.C.**

CERTIFIED PUBLIC ACCOUNTANTS

240 Springfield Road, PO Box 458

Hillsboro, IL 62049

**FILED**

OCT 04 2007

*Mark Sheldon*  
CHAMPAIGN COUNTY CLERK

**EASTERN PRAIRIE  
FIRE PROTECTION DISTRICT  
CHAMPAIGN, ILLINOIS**

**Annual Financial Report**

**April 30, 2007**

**PATTON & COMPANY, P.C.**

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**Certified Public Accountants**

**EASTERN PRAIRIE FIRE PROTECTION DISTRICT**

**Annual Financial Report**

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# PATTON & COMPANY P.C.

CERTIFIED PUBLIC ACCOUNTANTS

240 Springfield Road, PO Box 458 Hillsboro, IL 62049  
217 / 532-3825 Fax 217 / 532-9393 patton1@consolidated.net

R.M. Patton  
Amy M. Hunt  
Kyle L. Putnam

## REPORT OF INDEPENDENT AUDITORS

The Board of Trustees  
Eastern Prairie Fire Protection District  
Champaign, Illinois:

We have audited the accompanying basic financial statements of Eastern Prairie Fire Protection District, as of and for the year ended April 30, 2007, which collectively comprise the District's basic financial statements as listed in the accompanying table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described in Note 1.C., Eastern Prairie Fire Protection District prepares its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of Eastern Prairie Fire Protection District, as of April 30, 2007, and the changes in financial position - modified cash basis for the year then ended in conformity with the basis of accounting described in Note 1.C.

The budgetary comparison information on page 17 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. The District has not presented a Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.



September 21, 2007

**BASIC FINANCIAL STATEMENTS**

EASTERN PRAIRIE FIRE PROTECTION DISTRICT

Statement of Net Assets  
Modified Cash Basis  
April 30, 2007

<u>Assets</u>	<u>Governmental Activities</u>
Cash	\$ 99,439
Capital assets:	
Capital assets not being depreciated	1,200
Capital assets (net of accumulated depreciation)	<u>651,254</u>
Total assets	<u>751,893</u>
 <u>Liabilities</u>	
Current liabilities:	
Notes payable	<u>26,979</u>
Total current liabilities	<u>26,979</u>
Non current liabilities:	
Notes payable	<u>129,037</u>
Total noncurrent liabilities	<u>129,037</u>
Total liabilities	<u>156,016</u>
 <u>Net Assets</u>	
Invested in capital assets, net of related debt	496,438
Unrestricted	<u>99,439</u>
Total net assets	\$ <u>595,877</u>

See notes to financial statements.

**EASTERN PRAIRIE FIRE PROTECTION DISTRICT**

**Statement of Activities  
Modified Cash Basis  
Year Ended April 30, 2007**

<u>Functions/Programs</u>	<u>Expenditures</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Governmental Activities</u>
<b>Primary government:</b>					
Governmental activities:					
Public safety	\$ <u>117,622</u>	\$ <u>13,260</u>	\$ <u>-</u>	\$ <u>-</u>	\$( <u>104,362</u> )
Total primary government	\$ <u><u>117,622</u></u>	\$ <u><u>13,260</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	( <u>104,362</u> )
General revenues:					
2% Fire tax					182
Property taxes					98,089
Replacement taxes					14,647
Interest income					5,669
Loss on sale of capital assets					( <u>18,333</u> )
Total general revenues					<u>100,254</u>
Changes in net assets					(4,108)
Net assets, beginning					<u>599,985</u>
Net assets, ending					\$ <u><u>595,877</u></u>

See notes to financial statements.

**EASTERN PRAIRIE FIRE PROTECTION DISTRICT**

**Balance Sheet  
Modified Cash Basis  
Governmental Fund  
April 30, 2007**

	<u>General Fund</u>	<u>Total Governmental Fund</u>
<u>Assets</u>		
Cash	\$ <u>99,439</u>	\$ <u>99,439</u>
Total assets	\$ <u>99,439</u>	\$ <u>99,439</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Payroll taxes withheld	\$ <u>-</u>	\$ <u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved	<u>99,439</u>	<u>99,439</u>
Total fund balance	<u>99,439</u>	99,439
Total liabilities and fund balance	\$ <u>99,439</u>	

Reconciliation to Statement of Net Assets:

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets of \$1,087,258, net of accumulated depreciation of \$434,804 used in governmental activities are not financial resources and; therefore, are not reported in the fund	652,454
Notes payable are not reported in the governmental funds	<u>(156,016)</u>
Net assets of governmental activities	\$ <u>595,877</u>

See notes to financial statements.

EASTERN PRAIRIE FIRE PROTECTION DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balance  
Modified Cash Basis  
Governmental Fund  
Year Ended April 30, 2007

	<u>General Fund</u>
<b>Revenues:</b>	
Taxes	\$ 112,918
Interest	5,669
Contract fees and other	<u>28,260</u>
Total revenues	<u>146,847</u>
<b>Expenditures:</b>	
Current:	
Public safety	79,636
Capital outlay	<u>304,119</u>
Total expenditures	<u>383,755</u>
Excess (deficiency) of revenues over expenditures	<u>(236,908)</u>
<b>Other financing sources (uses):</b>	
From borrowing	<u>156,016</u>
Total other financing sources (uses)	156,016
Net change in fund balance	(80,892)
Fund balance, beginning	<u>180,331</u>
Fund balance, ending	\$ <u><u>99,439</u></u>

See notes to financial statements.

EASTERN PRAIRIE FIRE PROTECTION DISTRICT

Reconciliation of the Governmental Funds Statement of Revenues,  
Expenditures and Changes in Fund Balance  
Modified Cash Basis  
To the Statement of Activities  
Year Ended April 30, 2007

Reconciliation to the Statement of Activities:

Net change in fund balance - total governmental fund \$ (80,892)

Amounts reported for governmental activities in the  
Statement of Activities are different because:

Governmental fund reports capital outlays as expenditures while  
governmental activities report depreciation to allocate  
those expenditures over the life of the assets:

Depreciation expense (37,986)  
Capital outlay 304,119

Disposal of assets (33,333)

Debt issued or incurred:

Issuance of notes (156,016)

Change in net assets of governmental activities \$ (4,108)

See notes to financial statements.

NOTES TO THE FINANCIAL STATEMENTS

# EASTERN PRAIRIE FIRE PROTECTION DISTRICT

## Notes to the Financial Statements April 30, 2007

### Note 1 - Summary of Significant Accounting Policies

Except for the use of a modified cash basis as discussed in Note 1.C., Eastern Prairie Fire Protection District complies with accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles (GAAP) include all relevant Governmental Accounting Standards Board (GASB) pronouncements. Following are the more significant of the District's accounting policies:

#### 1.A. - Reporting Entity

Eastern Prairie Fire Protection District ("the District") is duly organized and existing under the provisions of the laws of the State of Illinois. The District is governed by an elected Board consisting of three trustees.

These financial statements include the only fund of the District. No other entity is considered a component unit.

Further, Eastern Prairie Fire Protection District is not included as a component unit of any other governmental reporting entity.

#### 1.B. - Basis of Presentation

##### Government-Wide Financial Statements

The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity. All of the District's activities are considered governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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. Taxes and other items not properly included among program revenues are reported as general revenues. Separate financial statements are provided for the governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

# EASTERN PRAIRIE FIRE PROTECTION DISTRICT

## Notes to the Financial Statements April 30, 2007

### Note 1 - Summary of Significant Accounting Policies, continued

#### Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts which constitute its assets, liabilities, fund equity, revenues, and expenditures. All funds are in the governmental category. An emphasis is placed on major funds. A fund is considered major if it is the main operating fund of the District or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of the category.

The funds of the financial reporting entity are described below:

#### Governmental Funds

##### General Fund

The General Fund is the main operating fund of the District and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds. This is the only fund of the District.

##### Major and Nonmajor Funds

The funds are classified as major or nonmajor as follows:

<u>Major Fund</u>	<u>Nonmajor Funds</u>
General Fund	None

#### **1.C. - Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

# EASTERN PRAIRIE FIRE PROTECTION DISTRICT

## Notes to the Financial Statements April 30, 2007

### Note 1 - Summary of Significant Accounting Policies, continued

#### Measurement Focus

In the government-wide Statement of Net Assets and the Statement of Activities, governmental activities are presented using the measurement focus as defined in item A below.

In the fund financial statements, the "current financial resources" measurement focus, as applied to the modified cash basis of accounting, is used as appropriate:

- A. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

#### Basis of Accounting

In the government-wide Statement of Net Assets and Statement of Activities and the fund financial statements, governmental activities are presented using a modified cash basis of accounting. This basis recognizes assets, liabilities, net assets/fund equity, revenues and expenditures when they result from cash transactions with a provision for depreciation in the government-wide statements. This basis is a *comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.*

If the District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Modified Accrual Basis - Revenues would be recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities.

Expenditures (including capital outlay) would be recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

Accrual Basis - Revenues would be recognized when transactions occur.

Expenses (including depreciation and amortization) would be recorded when the liability was incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions would be recognized when the exchange took place.

# EASTERN PRAIRIE FIRE PROTECTION DISTRICT

## Notes to the Financial Statements April 30, 2007

### Note 1 - Summary of Significant Accounting Policies, continued

#### 1.D. - Assets, Liabilities and Equity

##### Investments

Investments classified in the financial statements consist entirely of certificates of deposit. Investments are carried at cost.

##### Accounts Receivable

As a result of the use of the modified cash basis of accounting, accounts receivable and other revenue related receivables are not reported in the financial statements.

##### Inventories

As a result of the use of the modified cash basis of accounting, consumable materials and supplies are recorded as expenditures at the time of purchase and; therefore, no balances for inventory on-hand are reported in the statement of net assets.

##### Capital Assets

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund and similar discretely presented component unit operations and whether they are reported in the government-wide or fund financial statements.

##### *Government-Wide Statements*

In the government-wide financial statements, capital assets are accounted for as assets in the Statement of Net Assets. Fund assets are valued at historical cost or estimated historical cost. Back trending is the process of taking replacement costs on building and infrastructure back in time, to form estimated actual cost relative to the time of purchased construction.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$5,000 and useful life in excess of one year is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

-Buildings	40-50 years
-Improvements other than buildings	20 years
-Machinery, furniture and equipment	10 years
-Vehicles	5-10 years
-Fire trucks	25 years

# EASTERN PRAIRIE FIRE PROTECTION DISTRICT

## Notes to the Financial Statements April 30, 2007

### Note 1 - Summary of Significant Accounting Policies, continued

#### *Fund Financial Statements*

In the fund financial statements, capital assets acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

#### Compensated Absences

The District has no vested or accumulated vacation or sick leave as of April 30, 2007.

#### Equity Classification

##### *Government-Wide Statements*

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt - Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvements of those assets.
- b. Restricted net assets - Consists of net assets with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors or laws and regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

#### *Fund Financial Statements*

Governmental fund equity is classified as fund balance.

#### Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the statement of net assets.

#### **1.E. - Estimates**

The preparation of financial statements in conformity with the other comprehensive basis of accounting (OCBOA) used by the District to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

**EASTERN PRAIRIE FIRE PROTECTION DISTRICT**

**Notes to the Financial Statements  
April 30, 2007**

**Note 1 - Summary of Significant Accounting Policies, continued**

**1.F. - Revenues, Expenditures, and Expenses**

Program Revenues

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the District's taxpayers are reported as program revenues. The District has the following program revenue in the:

Public Safety Function: Fire service calls: contracts.

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

**Note 2 - Stewardship Compliance and Accountability**

**2.A. - Budgetary Information**

Annual budgets are adopted on the modified cash basis of accounting which is the same basis that is used in financial reporting. All annual appropriations lapse at year-end.

On or before June 30 of each year, Eastern Prairie Fire Protection District must adopt a budget and appropriation ordinance. The appropriated budget is prepared by fund, function and object. Transfers from one budget line item to another requires approval of the District Board of Trustees. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. The District Board of Trustees did not amend the budget or authorize any line item transfers during the year.

**Note 2.B - Budgetary Noncompliance**

For the year ended April 30, 2007, expenditures exceeded budget at the legal level of control in the following fund:

	<u>Budget</u>	<u>Expenditures</u>
General Fund	\$ 313,500	\$ 383,755

**Note 3 - Pension Plan**

The District does not provide a pension plan for its employees. The only retirement available is through Social Security.

EASTERN PRAIRIE FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
April 30, 2007

**Note 4 - Property Taxes**

Assessed values are established by the County assessor's office at varying rates of assessed market value depending on whether the property is commercial or residential. The assessed value upon which the 2005 levy was based totaled \$26,797,715.

Property taxes attach as an enforceable lien on property as of January 1<sup>st</sup> of the tax year and are usually due and payable in two installments on or around, June 1<sup>st</sup> and September 1<sup>st</sup> during the following fiscal year. Taxes are billed and collected by the County Collector who remits to the taxing units their respective share of the collections usually in the months of July through November. Property tax collections included in the financial statements for the year ended April 30, 2007, are from the 2005 tax year.

The budget and appropriation ordinance was approved by the Board on June 6, 2006, and the tax levy on July 11, 2006.

The following are the tax rates applicable to the various levies per \$100.00 of assessed valuation:

	<u>2005 Levy</u>
General	.2915
Audit	.0040
Liability insurance	<u>.0669</u>
	<u>.3624</u>

**Note 5 - Deposits and Investments**

The District's investment policies are in accordance with the Illinois Compiled Statute. The District is authorized by statute to make deposits or investments in obligations of U.S. Government; obligations of state or their political subdivisions; savings accounts, time deposits, certificates of deposit; or other investments which are direct obligations of banks as defined by the Illinois Banking Act; and Illinois Public Treasurer's Investment Pool.

The District's deposits are in savings accounts, money market accounts and certificates of deposit and are carried at cost.

**EASTERN PRAIRIE FIRE PROTECTION DISTRICT**

**Notes to the Financial Statements  
April 30, 2007**

**Note 5 - Deposits and Investments, continued**

A summary of deposits and investments at April 30, 2007 is shown below:

Deposits:	<u>Asset Account Carrying Amounts</u>			<u>Bank Balances</u>
	<u>Cash</u>	<u>Investments</u>	<u>Total</u>	
Demand deposits	\$ 51,471	\$ -	\$ 51,471	\$ 51,571
State Treasurer's Money Market	47,968	-	47,968	47,968
Total deposits	<u>\$ 99,439</u>	<u>\$ -</u>	<u>\$ 99,439</u>	<u>\$ 99,539</u>

Custodial Credit Risk: Deposits are subject to custodial credit risk if uninsured and uncollateralized. As of April 30, 2007, the District was not above FDIC limits.

State Treasurer's Money Market Fund is not subject to custodial credit risk.

**Note 6 - Capital Assets**

Capital asset activity for the fiscal year ended April 30, 2007 was as follows:

	<u>Balance May 1, 2006</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance April 30, 2007</u>
Governmental activities:				
Land	\$ 1,200	\$ -	\$ -	\$ 1,200
Buildings and improvements	274,140	-	-	274,140
Machinery and equipment	<u>757,799</u>	<u>304,119</u>	<u>250,000</u>	<u>811,918</u>
Totals at estimated values	<u>1,033,139</u>	<u>304,119</u>	<u>250,000</u>	<u>1,087,258</u>
Less accumulated depreciation:				
Buildings	274,140	-	-	274,140
Machinery and equipment	<u>339,345</u>	<u>37,986</u>	<u>216,667</u>	<u>160,664</u>
Total accumulated depreciation	<u>613,485</u>	<u>37,986</u>	<u>216,667</u>	<u>434,804</u>
Governmental activities:				
Capital assets - net	<u>\$ 419,654</u>	<u>\$ 266,133</u>	<u>\$ 33,333</u>	<u>\$ 652,454</u>

Depreciation expense was charged to the following functions in the Statement of Activities:

Public safety	<u>\$ 37,986</u>
---------------	------------------

**EASTERN PRAIRIE FIRE PROTECTION DISTRICT**

**Notes to the Financial Statements  
April 30, 2007**

**Note 7 - Other Information**

**7.A. - Risk Management**

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters; and net income losses for which the District carries insurance. There has been no significant reduction in insurance coverage during the year.

The District, therefore, retains no significant amount of risk. The District is liable for any claims in excess of its covered liability. No claims were in excess of coverage during the current year or prior three years.

**Note 8- Long-Term Debt**

Governmental Activities

The following is a summary of changes in long-term for the year ended April 30, 2007:

	<u>Balance</u> <u>May 1, 2006</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>April 30, 2007</u>	<u>Current</u> <u>Portion</u>
Republic First National-Annual payment \$ 36,228.62 (original amount \$ 156,016, due January, 2012)	\$ -	\$ 156,016	\$ -	\$ 156,016	\$ 26,979

Annual Debt Service Requirements

The annual debt service requirements to maturity, including principle and interest, for long-term debt with interest rates applicable at April 30, 2007, are as follows:

	<u>Principal</u>	<u>Interest</u>
2008	\$ 26,979	\$ 9,250
2009	30,023	6,205
2010	31,467	4,761
2011	32,980	3,248
2012	<u>34,567</u>	<u>1,662</u>
	<u>\$ 156,016</u>	<u>\$ 25,126</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

**EASTERN PRAIRIE FIRE PROTECTION DISTRICT**

**General Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Modified Cash Basis  
Budget and Actual  
Year Ended April 30, 2007**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
2% fire tax	\$ -	\$ 182	\$ 182
Property taxes	97,115	98,089	974
Replacement taxes	-	14,647	14,647
Interest	-	5,669	5,669
Contract fees and others	<u>13,000</u>	<u>28,260</u>	<u>15,260</u>
Total revenues	<u>110,115</u>	<u>146,847</u>	<u>36,732</u>
<b>Expenditures:</b>			
Salaries	21,000	16,580	4,420
Payroll taxes	3,000	2,146	854
Utilities	8,000	5,449	2,551
Telephone	2,500	1,360	1,140
Repairs and maintenance	20,000	11,431	8,569
Insurance	19,000	18,219	781
Hydrant rental	8,500	7,654	846
Professional fees	9,800	8,541	1,259
Dues	3,000	585	2,415
Meeting and training	2,500	1,475	1,025
Dispatching	3,200	2,942	258
Miscellaneous	3,000	3,254	(254)
Capital outlay	<u>210,000</u>	<u>304,119</u>	<u>(94,119)</u>
Total expenditures	<u>313,500</u>	<u>383,755</u>	<u>(70,255)</u>
Excess (deficiency) of revenues over expenditures	<u>(203,385)</u>	<u>(236,908)</u>	<u>(33,523)</u>
<b>Other financing sources (uses):</b>			
From borrowing	<u>-</u>	<u>156,016</u>	<u>156,016</u>
Total other financing sources (uses)	<u>-</u>	<u>156,016</u>	<u>156,016</u>
Net change in fund balance	\$ <u>(203,385)</u>	(80,892)	\$ <u>122,493</u>
Fund balance, beginning		<u>180,331</u>	
Fund balance, ending		\$ <u>99,439</u>	

**EASTERN PRAIRIE FIRE PROTECTION DISTRICT  
TREASURER'S ANNUAL FINANCIAL REPORT  
Fiscal Year May 1, 2006 - April 30, 2007**

<b>Cash Balance, May 1, 2006</b>	
Illinois Funds	\$ 98,167.46
First Federal C.D. #5000070260	36,625.18
Bank Champaign C.D. #90589058	32,055.14
Main Street Bank & Trust Ctg Acct #122374	12,984.34
	\$ 179,832.11
<b>TOTAL RECEIPTS</b>	<b>\$ 147,346.06 (a)</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 327,178.77</b>
<b>Cash Balance, April 30, 2007</b>	<b>\$ 227,739.67 (b)</b>
	\$ 99,439.10

<b>RECEIPTS</b>	
<b>County Collector:</b>	
General Fund	\$ 78,902.93
Audit Fund	1,078.99
Liability Insurance Fund	18,107.24
Interest	246.23
	\$ 98,335.29
<b>State of Illinois:</b>	
Replacement Taxes	\$ 14,646.66
Illinois Funds	4,568.63
	\$ 19,215.29

Bank Champaign C.D. #90589058	\$ 67.65
First Federal C.D. #5000070260	501.87
Main Street Bank & Trust	285.08
Illinois Municipal League 2% Fire Tax	181.91
City of Champaign - Annex Payments	10,982.67
City of Urbana - Annex Payments	1,198.00
Fire Service, Contracts	968.30
Sale of used equipment	15,000.00
Misc Income	610.00
<b>TOTAL RECEIPTS</b>	<b>\$ 147,346.06 (a)</b>

<b>Payee</b>	<b>Goods &amp; Services</b>	<b>Amount</b>
Patton & Company	Audit	\$ 1,800.00
John Bell	Capital Outlay-Equip	179.92
Municipal Emerg Service	Capital Outlay-Equip	3,626.80
Pierce Manufacturing	Capital Outlay-Equip	148,103.00
Republic First National	Capital Outlay-Equip	298.00
City of Champaign	Dispatching	2,942.00
Champaign Fire Chiefs	Dues	50.00
IL Assn Fire Prot Dist	Dues	300.00
IL Fire Chief's Assn	Dues	100.00
N.F.P.A.	Dues	135.00
Illinois-American Water	Hydrant Rental	7,654.08
American Alternative Ins.	Liability Insurance	(386.00)
(refund due to amendment)		200.00
Old Republic Insurance	Liability Insurance	12,952.00
Theodore H. Larson	Liability Insurance	3,918.00
St. Paul Travelers	Liability Insurance	1,535.04
Trustmark	Meeting	687.98
Firemen's Fund	Meeting	627.98
Donald Appleby	Meeting	369.40
Maria Appleby	Meeting	627.98
Chris Bell	Meeting	646.45
John Bell	Meeting	387.87
Jason Brown	Meeting	369.40
Eddie Cook	Meeting	443.28
Bryan Cramer	Meeting	443.28
Franklin Davis	Meeting	258.58
Richard Farns	Meeting	203.17
Matt Flaningam	Meeting	609.51
Shawn Flaningam	Meeting	443.28
Jeremy Hoffman	Meeting	295.52
Joseph Hoyt	Meeting	295.52
Amber Hyatt	Meeting	591.04
Cecil Hyatt	Meeting	92.35
Chil Khin	Meeting	350.93
Mike Kobel	Meeting	846.45
Daniel Large	Meeting	535.63
Katherine Lewis	Meeting	240.11
Terrance Mosher	Meeting	110.82
Christopher Oplola	Meeting	627.98
John Paris	Meeting	110.82
Dustin Scaff	Meeting	408.34
Brian Smith	Meeting	627.98
Ryan Standley	Meeting	184.70
Wes Steidinger	Meeting	258.58
Paul Sulkowski	Meeting	110.82
Craig Weidert	Meeting	129.29
Grant Williams	Meeting	110.82
Austin Wingate	Meeting	110.82
Champaign Co Collector	Misc	12.00
C.M.I.	Misc	96.50
Firetec	Misc	1,500.00
Illini Fire Equipment	Misc	21.45
J & S Wastewater Syst	Misc	238.96
Mike Kobel	Misc	59.08
Lil' Porgy's Bar-B-Q	Misc	257.50
Napa Auto Parts	Misc	84.90
Office Depot	Misc	251.17
PDQ Printing Service	Misc	81.88
Postmaster	Misc	117.00
PRO Ambulance Service	Misc	270.70
Sam's Club	Misc	70.00
Staples	Misc	212.70
I.D.E.S.	Payroll Taxes	190.63
Main Street Bank & Trust	Payroll Taxes	2,536.74
Alice Bernard	Professional-Accounting	3,000.00
Hatch Law Firm	Professional-Legal	3,741.00
Champaign Do-It-Best		
Hardware	Repairs&Maint-Bldg&Grnds	56.58
National Construction	Repairs&Maint-Bldg&Grnds	149.00
Freedom Oil Co.	Repairs&Maint-Fuel	1,977.07
Ace Diesel Repair	Repairs&Maint-Trucks/Equip	588.60
Barback Communication	Repairs&Maint-Trucks/Equip	800.41
Bascom-Turner Instrum	Repairs&Maint-Trucks/Equip	369.03
Global Emerg Products	Repairs&Maint-Trucks/Equip	1,615.93
Interstate Batteries	Repairs&Maint-Trucks/Equip	60.95
Mike Kobel	Repairs&Maint-Trucks/Equip	36.28
Municipal Emerg Srvs	Repairs&Maint-Trucks/Equip	1,293.27
Rory's Mower Shop	Repairs&Maint-Trucks/Equip	127.30
SOBAS Inc.	Repairs&Maint-Trucks/Equip	5.70
To-Jmy House Tire	Repairs&Maint-Trucks/Equip	466.11
Jason Brown	Salaries	346.31
Franklin Davis	Salaries	692.63
Shawn Flaningam	Salaries	346.31
Cecil Hyatt	Salaries	346.31
Linda Kates	Salaries	692.63
Mike Kobel	Salaries	692.63
Emil Kucera	Salaries	692.63
John Paris	Salaries	346.31
AT&T	Telephone	638.42
Insight	Internet	721.28
IL Dept of Public Health	Training	40.00
Daniel Large	Training	360.00
University of Illinois	Training	1,075.00
Cook's Sanitary System	Utilities-Garbage	288.00
Ameren IP	Utilities-Gas & Electric	5,012.47
Illinois-American Water	Utilities-Water	148.50
<b>TOTAL DISBURSEMENTS</b>		<b>\$227,739.67</b>

#795089 - July 15, 2007

# CERTIFICATE OF PUBLICATION IN The News-Gazette

undersigned, THE NEWS-GAZETTE, INC. by its authorized agent, does certify that said corporation is the publisher of The News-Gazette and that the daily secular newspaper of general circulation published in Champaign, 1 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 one consecutive week(s) in said newspaper, following date(s):

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 the said notice was on the last date hereinabove set forth.

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