



Toll-Free Local Government Assistance Hotline (877) 304-3899
 Philo Fire Protection District (010/110/06)
 Fiscal Year 2006

COPY

Confirmation of 2006 AFR Submission

Philo Fire Protection District (010/110/06) has successfully submitted their 2006 Annual Financial Report to the Office of the State Comptroller on 06/12/2007

Instructions of Printing a Hard Copy of Your Report

To print a hard copy of your report, click [here](#). After the report is displayed in the browser's window, click on the "Printer" icon in the applet's window (not the printer icon on your browser). When the Print Dialog Box is displayed, click on the "Properties" button, select Landscape, and click on the "OK" button. Finally, click on the "OK" button again. **DO NOT** close the browser until the report is completely printed or your report will not get printed.

FILED

JUN 28 2007

Mark Sheldon
 CHAMPAIGN COUNTY CLERK

FY 2006 Annual Financial Report

Special Purpose Long Form

CC Copy - 6/12/2007 11:04:38AM

DO NOT SEND THIS PAPER COPY - THIS IS YOUR COPY.

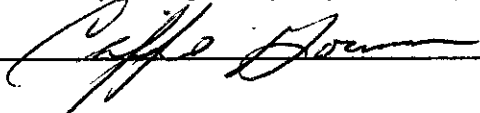
MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN THE COMPTROLLER CONNECT PROGRAM. THIS WILL PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY OF YOUR ANNUAL FINANCIAL REPORT.

Unit Name: Philo Fire Protection District

County: CHAMPAIGN

Unit Code: 010/110/06

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



Written signature of government official
Clifford Gorman, Treasurer
Please Sign

Date

6-22-07
6-22-07



PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS

FILED

JUN 28 2007

Mark Sheldon
CHAMPAIGN COUNTY CLERK

STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete?

P

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):	
Clifford	Gorman	Clifford	Gorman	Clifford	Gorman
Treasurer		Treasurer		Treasurer	
PO Box 138		PO Box 138		PO Box 138	
Philo		Philo		Philo	
IL		IL		IL	
61864		61864		61864	
Phone 2176842885		Phone 2176842885		Phone 2176842885	
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: Philo Fire Protection District

Unit Code Number: 010/110/06

▶ **STEP 2: VERIFY FISCAL YEAR END**

FY END DATE: 12/31/2006

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 GASB 34 in FY 2006 reporting or in previous reporting years? _____ Yes X No

If Yes:

- 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.
- Please fill out the Alternative Assets & Liabilities page, located on page F1(b)

B. Which type of accounting system does Philo Fire Protection District use:

<u> X </u> Cash - with no assets (Cash Basis)	_____ Modified Accrual/Accrual
_____ 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	_____ Contractual Commitments
<u> X </u> Other	

Unit Name: Philo Fire Protection District

Unit Code Number: 010/110/06

► **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?	38,894,834
*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 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>				
Philo Fire Protection District	\$155,025		12/31	
Total Appropriations	\$155,025			

Unit Name: Philo Fire Protection District

Unit Code Number: 010/110/06

► **STEP 7: AUDITS**

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

Firm Name:	
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
Federal government payroll taxes	0
All other intergovernmental payments	0

Unit Name: Philo Fire Protection District

Unit Code Number: 010/110/06

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

A. List all funds and how much was spent in FY 2006 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page F1). 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	\$95,935	General Fund	12/31
Total Expenditures	\$95,935		

B. Does Philo 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

Unit Name: Philo Fire Protection District

Unit Code Number: 010/110/06

► **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 - _____

Statement of Financial Position

All Funds and Discretely Presented Component Units

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Account Groups	Discretely Presented Component Units
Assets		Report In Whole Numbers								
101t	Cash and Cash Equivalent	151,617	0	0	0	0	0	0	0	0
102t	Investments	0	0	0	0	0	0	0	0	0
115t	Receivables	0	0	0	0	0	0	0	0	0
109t	Inventories	0	0	0	0	0	0	0	0	0
111t	Fixed Assets	0	0	0	0	0	0	0	0	0
112t	Other Assets	0	0	0	0	0	0	0	0	0
113t	Amount available for retirement of long-term debt	0	0	0	0	0	0	0	0	0
114t	Amount to be provided for payment of long-term debt	0	0	0	0	0	0	0	0	0
120t	Total Assets	151,617	0	0	0	0	0	0	0	0
Liabilities										
122t	All Payables	0	0	0	0	0	0	0	0	0
132t	Deferred Revenues	0	0	0	0	0	0	0	0	0
133t	Debt Service Payable - Principal	0	0	0	0	0	0	0	0	0
134t	Debt Service Payable - Interest	0	0	0	0	0	0	0	0	0
128t	Other Liabilities	0	0	0	0	0	0	0	0	0
135t	Total Liabilities	0	0	0	0	0	0	0	0	0
Equity										
136t	Fund Balance - Reserved	0	0	0	0	0	0	0	0	0
137t	Fund Balance - Unreserved	151,617	0	0	0	0	0	0	0	0
138t	Retained Earnings - Reserved	0	0	0	0	0	0	0	0	0
139t	Retained Earnings - Unreserved	0	0	0	0	0	0	0	0	0
140t	Contributed Capital	0	0	0	0	0	0	0	0	0
141t	Investment in General Fixed Assets	0	0	0	0	0	0	0	0	0
142t	Total Equity	151,617	0	0	0	0	0	0	0	0
145t	Total Liability and Equity	151,617	0	0	0	0	0	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	99,091	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	1,147	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)	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	0	0	0	0	0	0	0	0
235t	Interest	2,021	0	0	0	0	0	0	0
236t	Miscellaneous (Explain)	5,667	0	0	0	0	0	0	0
240t	Total Receipts and Revenue	107,926	0	0	0	0	0	0	0

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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	64,133	0	0	0	0	0	0	0
252t	Public Safety	0	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	31,802	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	95,935	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)	11,991	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)	11,991	0	0	0	0	0	0	0
307t	Previous year fund balance	139,626	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)	151,617	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	0	415	0	421	0
Other (Explain)	404	134,879	410	0	416	22,875	422	112,004
Total Debt	405	134,879	411	0	417	22,875	423	112,004

Explanation or Comments:

Gen MISC REVENUE 236t
 U of I Pilot distributions \$190
 Refunds/reimbursements of
 expenses \$3199
 Il Muni League-Fire Tax \$2278

 Total Misc Revenue 236t \$5667

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Office of the Comptroller, Daniel W. Hynes
 FY 2006 AFR
 Special Purpose Form