



Unit Name: Scott Fire Protection District

Unit Code Number: 010/135/06

▶ **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 GASB 34 in FY 2007 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 Scott Fire Protection District use:

X  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? \_\_\_\_\_ Yes  X  No

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

\_\_\_\_\_ G.O. Bonds                      \_\_\_\_\_ Revenue Bonds  
\_\_\_\_\_ Alternate Revenue Bonds                      \_\_\_\_\_ Contractual Commitments  
\_\_\_\_\_ Other

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

|   |            |
|---|------------|
| ^What is the total <b>population</b> of Scott Fire Protection District? | 1,460      |
| What is the total <b>EAV</b> of Scott Fire Protection District?         | 38,419,983 |
| *How many <b>full time employees</b> are paid?                          | 0          |
| *How many <b>part time employees</b> are paid?                          | 0          |
| What is the <b>total salary</b> 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> |               |                        |                 |  |
| Scott Fire Protection District         | \$173,870     |                        | 04/30           |  |
| <b>Total Appropriations</b>            | \$173,870     |                        |                 |  |

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► **STEP 7: AUDITS**

Provide CPA's information if Scott 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 Scott 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 |

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Unit Code Number: 010/135/06

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

A. List all funds and how much was spent in FY 2007 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 |
|---------------------------|-------------|----------------------|--------|
| Audit Fund                | \$670       | Special Revenue Fund | 04/30  |
| General Fund              | \$190,435   | General Fund         | 04/30  |
| Insurance Fund            | \$15,055    | Special Revenue Fund | 04/30  |
| <b>Total Expenditures</b> | \$206,160   |                      |        |

B. Does 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

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▶ **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>                                      |  |
| <input type="checkbox"/> - Board of Education              | <input type="checkbox"/> - Board of Higher Education |
| <input type="checkbox"/> - DCCA                            | <input type="checkbox"/> - Department of Insurance   |
| <b>OTHER STATE OR LOCAL OFFICES</b>                        |  |
| <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 |
|--------------------|---|--------------------------------|-----------------|------------------|--------------|------------|------------------|-----------|----------------|--------------------------------------|
| <b>Assets</b>      |   | <b>Report In Whole Numbers</b> |                 |                  |              |            |                  |           |                |                                      |
| 101t               | Cash and Cash Equivalent                            | 6,485                          | 3,050           | 0                | 0            | 0          | 0                | 0         | 0              | 0                                    |
| 102t               | Investments   | 100,000                        | 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               | <b>Total Assets</b>                                 | 106,485                        | 3,050           | 0                | 0            | 0          | 0                | 0         | 0              | 0                                    |
| <b>Liabilities</b> |   |                                |                 |                  |              |            |                  |           |                |                                      |
| 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               | <b>Total Liabilities</b>                            | 0                              | 0               | 0                | 0            | 0          | 0                | 0         | 0              | 0                                    |
| <b>Equity</b>      |   |                                |                 |                  |              |            |                  |           |                |                                      |
| 136t               | Fund Balance - Reserved                             | 0                              | 0               | 0                | 0            | 0          | 0                | 0         | 0              | 0                                    |
| 137t               | Fund Balance - Unreserved                           | 106,485                        | 3,050           | 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               | <b>Total Equity</b>                                 | 106,485                        | 3,050           | 0                | 0            | 0          | 0                | 0         | 0              | 0                                    |
| 145t               | <b>Total Liability and Equity</b>                   | 106,485                        | 3,050           | 0                | 0            | 0          | 0                | 0         | 0              | 0                                    |

F1a

**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 |
|---|-----------------------------------|-------------------------|-----------------|------------------|--------------|------------|------------------|-----------|--------------------------------------|
| <b>Local Taxes</b>  |                                   | Report In Whole Numbers |                 |                  |              |            |                  |           |                                      |
| 201t  | Property Tax                      | 115,521                 | 16,318          | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 203t  | Utilities Tax                     | 0                       | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 204t  | Other Taxes (Explain)             | 173,191                 | 130             | 0                | 0            | 0          | 0                | 0         | 0                                    |
| <b>Intergovernmental Receipts &amp; State or Federal Grants</b> |                                   |                         |                 |                  |              |            |                  |           |                                      |
| 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             | 0                       | 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                                    |
| <b>Other Local Sources</b>                                      |                                   |                         |                 |                  |              |            |                  |           |                                      |
| 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                          | 160                     | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 236t  | Miscellaneous (Explain)           | 0                       | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 240t  | <b>Total Receipts and Revenue</b> | 288,872                 | 16,448          | 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                 | 435     | 1,725           | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 252t                    | Public Safety                      | 190,000 | 14,000          | 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                     | 0       | 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>  | 190,435 | 15,725          | 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) | 98,437  | 723             | 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)  | 98,437  | 723             | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 307t                    | Previous year fund balance   | 8,048   | 2,327           | 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)                      | 106,485 | 3,050           | 0                | 0            | 0          | 0                | 0         | 0                                    |

**Statement of Indebtedness**

| Debt Instruments for All Funds | Code       | Outstanding<br>Beginning of Year | Code       | Issued Current<br>Fiscal Year | Code       | Retired Current<br>Fiscal Year | Code       | Outstanding<br>End of Year |
|--------------------------------|------------|----------------------------------|------------|-------------------------------|------------|--------------------------------|------------|----------------------------|
| Report in Whole Numbers        |            |                                  |            |                               |            |                                |            |                            |
| 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 (Explain)                | 404        |                                  | 410        |                               | 416        |                                | 422        |                            |
| <b>Total Debt</b>              | <b>405</b> |                                  | <b>411</b> |                               | <b>417</b> |                                | <b>423</b> |                            |

Explanation or Comments

2044

The City of Champaign annexed properties within Scott Fire Protection District in 2004 and 2005. This line includes \$172,273 (General Fund) received as the first of several required payments to Scott Fire Protection District from Champaign as a result of the annexation.

Gen

This line also includes \$918 (General Fund) and \$130 (Special Revenue Funds) received by the District from Mobile Home Tax receipts.

F5

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

\* Scott 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                   | 0                               |
| 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.