

KENDALL COUNTY
EMERGENCY TELEPHONE SYSTEM BOARD
YORKVILLE, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2009

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KENDALL COUNTY
EMERGENCY TELEPHONE SYSTEM BOARD

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ECHOLS, MACK & ASSOCIATES, P.C.

Certified Public Accountants

CARRIE E. ECHOLS, CPA

TAWNIA R. MACK, CPA

Independent Auditors' Report

To the Board of Directors
Kendall County Emergency
Telephone System Board
Yorkville, Illinois 60560

We have audited the accompanying financial statements of the Kendall County Emergency Telephone System Board (a nonprofit organization) as of November 30, 2009 and the related statements of activities and cash flow for the years then ended. These financial statements are the responsibility of the Emergency Telephone System Board'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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 the 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Kendall County Emergency Telephone System Board as of November 30, 2009 and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2009, on our consideration of the Kendall County Emergency Telephone Systems Board's internal control over financial reporting and our tests of its compliance with certain provisions laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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The managements discussion and analysis and the budgetary comparison information on pages 3 through 8 and 19 through 2, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Kendall County Emergency Telephone Systems Board's basic financial statements. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Echols, Mack & Associates, P.C.

ECHOLS, MACK & ASSOCIATES, P.C.
Certified Public Accountants

Morris, Illinois
December 23, 2009

KENDALL COUNTY EMERGENCY TELEPHONE SYSTEM BOARD
Management's Discussion and Analysis (Unaudited)
November 30, 2009

Our discussion and analysis of the Kendall County Emergency Telephone System Board's financial performance provides an overview of the Board's financial activities for the fiscal year ended November 30, 2009, within the limitations of the Board's modified accrual basis of accounting. Please read it in conjunction with the Kendall County Emergency Telephone System Board's financial statements that begin on page 9.

FINANCIAL HIGHLIGHTS

- The Kendall County Emergency Telephone System Board revenues were more than total expenses, on the modified accrual basis of accounting, by \$538,158, for the year. All of the increase is attributed to the Board's business type activities.

USING THIS ANNUAL REPORT

This annual report is presented in a format consistent with the presentation requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the Board's modified accrual basis of accounting.

Report Components

This report consists of three parts: management's discussion and analysis (this section), the basic financial statements (proprietary and fund statements) including notes to the financial statements, and required supplementary information. The basic financial statements include three kinds of statements that present different views of the Emergency Telephone System Board:

- The Statement of Net Assets provides information on proprietary statements and is in the modified accrual basis method of accounting. The statements present an aggregated view of the Emergency Telephone System Board.
- The focus of proprietary fund financial statements is on major funds.
- The fund statements are presented on an accrual basis of accounting, the method the Board uses for internal accounting.

Notes to the Financial Statements: The notes to the financial statements are an integral part of the governmental-wide and fund financial statements and provide expanded information and detail regarding the information reported in the statements.

Required Supplementary Information: This Management's Discussion and Analysis represent financial information required by GASB to be presented. Such information provides users of this report with additional data that supplements the proprietary statements, fund financial statements, and notes (referred to as "the basic financial statements").

1. Introduction
2. Background
3. Methodology
4. Results
5. Discussion
6. Conclusion
7. References
8. Appendix
9. Glossary
10. Index

KENDALL COUNTY EMERGENCY TELEPHONE SYSTEM BOARD
Management's Discussion and Analysis (Unaudited)
November 30, 2009

Basis of Accounting

The Board has elected to report the financial statements using modified accrual basis of accounting, which is a generally accepted accounting principle. Accrual basis of accounting is a reference to when financial events are recorded, such as the timing for recognizing revenues and expenses. And related assets and liabilities are recorded when they occur rather than from cash transactions, Depreciation expense on capital assets are reported in the proprietary and fund statements.

Reporting the Kendall County Emergency Telephone System Board as a Whole

The Emergency Telephone System Board's Entity Presentation

This annual report includes all activities for which the Kendall County Emergency Telephone System Board is fiscally responsible. These activities are defined as the Kendall County Emergency Telephone System Board reporting entity.

The Proprietary Fund Statements of Net Assets and the Statement of Activities

The Proprietary Fund Statement of Net Asset's includes all of the Board's net assets and how they have changed. The difference between the Board's assets and liabilities are another way to measure the Board's overall financial position. The current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Fund Net Assets. The Net Asset statements include *all* assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private companies. Over time, increases or decreases in the Board's net assets are an indicator of whether its financial position is improving or deteriorating, respectively

In the Statement of Net Assets and the Statement of Activities, the Board has only business type of activities: Business-type activities—The Board charges fees to help it cover all or most of the cost of certain services it provides. The Board's fee income and expenses are reported here.

1. Einführung in die Grundlagen der Informatik
2. Algorithmen und Datenstrukturen
3. Programmierung in C++
4. Objektorientierte Programmierung
5. Datenbanken
6. Netzwerke
7. Sicherheit
8. Künstliche Intelligenz
9. Mobile Computing
10. Cloud Computing
11. Big Data
12. Internet of Things
13. Cybersecurity
14. Blockchain
15. Augmented Reality
16. Virtual Reality
17. Robotics
18. Autonomous Systems
19. Smart Cities
20. Smart Agriculture
21. Smart Manufacturing
22. Smart Transportation
23. Smart Energy
24. Smart Healthcare
25. Smart Education
26. Smart Retail
27. Smart Marketing
28. Smart Customer Service
29. Smart HR
30. Smart Finance
31. Smart Insurance
32. Smart Law
33. Smart Politics
34. Smart Social Media
35. Smart Entertainment
36. Smart Sports
37. Smart Travel
38. Smart Real Estate
39. Smart Construction
40. Smart Infrastructure
41. Smart Urban Planning
42. Smart Environmental Monitoring
43. Smart Disaster Management
44. Smart Emergency Services
45. Smart Public Safety
46. Smart Public Health
47. Smart Public Administration
48. Smart Public Services
49. Smart Public Utilities
50. Smart Public Works

KENDALL COUNTY EMERGENCY TELEPHONE SYSTEM BOARD
Management's Discussion and Analysis (Unaudited)
November 30, 2009

The Fund Financial Statements

Funds are required by state law and by bond covenants. The Board can establish other funds to control and manage monies for particular purposes or to show that it is properly using certain revenues. The Board has only a proprietary fund.

- Proprietary funds—When the Board charges customers for the services it provides—whether to outside customers or to other units of the County—these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. In fact, the Board's enterprise funds (a component of proprietary funds) are business-type funds. We provide more detail and additional information, such as cash flows, for proprietary funds.

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KENDALL COUNTY TELEPHONE SYSTEM BOARD
Management's Discussion and Analysis (Unaudited)
November 30, 2009

A FINANCIAL ANALYSIS OF THE BOARD A WHOLE

Net Assets--Modified Accrual Basis

The Board's combined net assets, resulting from modified accrual basis transactions, with comparisons to prior year, are as follows.

	Business-type Activities	Business-type Activities	Totals Percentage Change
	2009	2008	2008-2009
<u>Assets</u>			
Current and other assets	\$ 2,232,101	1,487,677	50%
Capital Assets	880,054	1,056,896	-17%
Total assets	3,112,155	2,544,573	22%
Current liabilities	29,423	-	0%
Long-term debt outstanding			
Other liabilities	-	-	0%
Total liabilities	29,423	-	0%
Net assets			
Invested in capital	-		
Assets, net of related debt	880,054	1,056,896	-17%
Restricted	-	-	0%
Unrestricted	2,202,678	1,487,677	48%
Total net assets	\$ 3,082,732	2,544,573	21%

1. The first step in the process of identifying a problem is to define the problem clearly. This involves identifying the symptoms and the underlying causes of the problem. Once the problem is defined, the next step is to gather information about the problem. This can be done through research, interviews, and observation. The information gathered should be used to identify the root cause of the problem. Once the root cause is identified, the next step is to develop a plan of action. This plan should outline the steps that need to be taken to solve the problem. Finally, the plan should be implemented and the results should be monitored to ensure that the problem is solved.

KENDALL COUNTY TELEPHONE SYSTEM BOARD
Management's Discussion and Analysis (Unaudited)
November 30, 2009

Changes in Net Assets--Modified Accrual Basis

For the year ended November 30, 2009, net assets of the Emergency Telephone System Board (resulting from modified accrual basis transactions) changed as follows:

	Business-Type Activities <u>2009</u>	Business-Type Activities <u>2008</u>	Total Percentage Change <u>2008-2009</u>
Revenues			
General revenues			
Service Fees	\$ 1,095,774	892,916	23%
Investment income	16,015	23,352	-31%
Miscellaneous revenues	4,690	1,855	153%
Total Revenues	<u>1,116,479</u>	<u>918,123</u>	<u>22%</u>
Expenses			
General government:			
Administrative expenses	578,321	509,651	13%
Total Expenses	<u>578,321</u>	<u>509,651</u>	<u>13%</u>
Excess (deficiency) before transfers	538,158	408,472	32%
Transfers	-	-	0%
Increase in net assets	538,158	408,472	32%
Total net assets-beginning	<u>2,544,573</u>	<u>2,136,101</u>	<u>19%</u>
Total net assets-ending	<u>\$ 3,082,732</u>	<u>2,544,573</u>	<u>21%</u>

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KENDALL COUNTY EMERGENCY TELEPHONE SYSTEM BOARD
 Management's Discussion and Analysis (Unaudited)
November 30, 2009

Capital Assets--Modified Accrual Basis

At November 30, 2009, the Emergency Telephone System Board had \$ 880,054 invested in capital assets, net of depreciation. See notes for more information on assets.

**Business Type Activities Capital Assets--Modified Accrual Basis
 (Net of accumulated depreciation)**

	Business Type Activities	
	Totals	
	2009	2008
Equipment	880,054	1,056,896
	880,054	1,056,896

Long-Term Debt--Modified Accrual Basis

At November 30, 2009 the Emergency Telephone System Board had no long-term debt.

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KENDALL COUNTY EMERGENCY TELEPHONE SYSTEM BOARD
Statement of Fund Net Assets
Proprietary Fund
November 30, 2009

Statement A

	Business-type Activities		Total
	Enterprise Funds		
	911 Service	2009	
<u>Assets</u>			
Current assets			
Cash	\$ 2,131,227	2,131,227	1,390,845
Accounts receivable - telephone & cellular	77,957	77,957	73,915
Prepaid maintenance contract	22,917	22,917	22,917
Total current assets	<u>2,232,101</u>	<u>2,232,101</u>	<u>1,487,677</u>
Noncurrent assets			
Capital Assets			
Equipment	3,720,834	3,720,834	3,715,625
Less: accumulated depreciation	(2,840,780)	(2,840,780)	(2,658,729)
Total noncurrent assets	<u>880,054</u>	<u>880,054</u>	<u>1,056,896</u>
Total assets	<u>\$ 3,112,155</u>	<u>3,112,155</u>	<u>2,544,573</u>
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	29,423	29,423	-
Total current liabilities	<u>29,423</u>	<u>29,423</u>	<u>-</u>
Total liabilities	<u>\$ 29,423</u>	<u>29,423</u>	<u>-</u>
Invested in capital assets, net of related debt	880,054	880,054	1,056,896
Unrestricted	2,202,678	2,202,678	1,487,677
Total net assets	<u>\$ 3,082,732</u>	<u>3,082,732</u>	<u>2,544,573</u>

The Notes to Financial Statements are an integral part of this statement.

KENDALL COUNTY EMERGENCY TELEPHONE SYSTEM BOARD
Statement of Activities
Proprietary Fund

Year Ended November 30, 2009

Program Activities	Expenses	Program Revenues		Net (Expenses) Revenue And Changes in Net Assets	
		Fees and Charges for Services	Operating Grants and Contributions	2009	2008
Business-Type activities:					
Public Safety	\$ 578,321	1,095,774	-	517,453	383,265
Total Business-type	\$ 578,321	1,095,774	-	517,453	383,265
		General revenues			
		Interest on investments		16,015	23,352
		Miscellaneous		4,690	1,855
		Total revenues		20,705	25,207
		Change in net assets		538,158	408,472
		Net assets at beginning of year		2,544,574	2,136,101
		Net assets at end of year		3,082,732	2,544,573

The Notes to Financial Statements are an integral part of this statement.

Statement of Assets, Liabilities, and Fund Balance
Proprietary Fund

November 30, 2009 and 2008

	2009	2009	2009	2009	2008
	General Fund	Building Fund	Equipment Fund	Total	Total
<u>Assets</u>					
Current assets:					
Cash in bank	\$ 1,581,227	350,000	200,000	2,131,227	1,390,845
Accounts receivable - telephone & cellular	77,957	-	-	77,957	73,915
Prepaid maintenance contract	22,917	-	-	22,917	22,917
Total current assets	1,682,101	350,000	200,000	2,232,101	1,487,677
Equipment at cost	3,720,834	-	-	3,720,834	3,715,625
Accumulated depreciation	(2,840,780)	-	-	(2,840,780)	(2,658,729)
Net equipment	880,054	-	-	880,054	1,056,896
Total assets	\$ 2,562,155	350,000	200,000	3,112,155	2,544,573
<u>Liabilities and Net Assets</u>					
Liabilities:					
Accounts payable	\$ 29,423	-	-	29,423	-
Total liabilities	29,423	-	-	29,423	-
Net assets -					
Unrestricted	2,532,732	350,000	200,000	3,082,732	2,544,573
Total net assets	2,532,732	350,000	200,000	3,082,732	2,544,573
Total liabilities and net assets	\$ 2,562,155	350,000	200,000	3,112,155	2,544,573

The Notes to Financial Statements are an integral part of this statement.

Statement of Revenues, Expenses, and Changes in Fund Net Assets

November 30, 2009 and 2008

	2009	2009	2009	2009	2008
	General Fund	Building Fund	Equipment Fund	Total	Total
Revenues, gains and other support:					
Telephone income	1,095,774	-	-	1,095,774	892,916
Interest income	16,015	-	-	16,015	23,352
Applicant Fee	2,175	-	-	2,175	-
Miscellaneous Income	2,515	-	-	2,515	1,855
Total revenues, gains and other support	1,116,479	-	-	1,116,479	918,123
Expenses:					
Postage and printing	127	-	-	127	-
Consulting fees	37,919	-	-	37,919	20,725
Depreciation expense	182,052	-	-	182,052	260,844
Reoccurring Monthly Expenses	231,181	-	-	231,181	167,982
Supplies	3,371	-	-	3,371	-
Equipment expense	14,243	-	-	14,243	2,638
Applicant Testing	1,976	-	-	1,976	-
Repairs and maintenance	22,332	-	-	22,332	37,074
Travel	53	-	-	53	-
Salary allocation	-	-	-	-	-
Annual Maintenance	51,957	-	-	51,957	950
Training	-	-	-	-	-
Surcharge reimbursement	33,110	-	-	33,110	19,438
Total expenses	578,321	-	-	578,321	509,651
Change in net assets	538,158	-	-	538,158	408,472
Other Financing Sources/(uses)					
Transfer in	-	350,000	200,000	550,000	-
Transfer to Equipment	(200,000)	-	-	(200,000)	-
Transfer to Building Fund	(350,000)	-	-	(350,000)	-
Net assets at beginning of year	2,544,574	-	-	2,544,573	2,136,101
Net assets at end of year	\$ 2,532,732	350,000	200,000	3,082,732	2,544,573

The Notes to Financial Statements are an integral part of this statement.

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KENDALL COUNTY TELEPHONE SYSTEM BOARD
Statement of Cash Flows
Proprietary Funds
November 30, 2009

Statement E

	Business-type Activities--		Totals	
	Enterprise Funds			
	911 Service	2009	2008	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 1,091,732	1,091,732	997,016	
Payments to suppliers	(366,846)	(366,846)	(281,965)	
Internal activity--payments to other funds	-	-	-	
Other receipts (payments)	4,690	4,690	1,855	
Net cash provided by operating activities	<u>729,576</u>	<u>729,576</u>	<u>716,906</u>	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating subsidies and transfers to other funds	-	-	-	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchases of capital assets	(5,209)	(5,209)	(108,499)	
Other receipts (payments)	-	-	-	
Net cash (used) by capital and related financing activities	<u>(5,209)</u>	<u>(5,209)</u>	<u>(108,499)</u>	
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	16,015	16,015	23,353	
Purchases of capital assets	-	-	-	
Net cash provided by investing activities	<u>16,015</u>	<u>16,015</u>	<u>23,353</u>	
Net increase (decrease) in cash and cash equivalents	740,382	740,382	631,760	
Balances--beginning of the year	1,390,845	1,390,845	759,085	
Balances--end of the year	<u>\$ 2,131,227</u>	<u>2,131,227</u>	<u>1,390,845</u>	
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	534,373	534,373	385,120	
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	182,052	182,052	260,844	
Changes in assets and liabilities:				
Receivables, net	(4,042)	(4,042)	104,101	
Prepaid expense	-	-	7,302	
Accounts and other payables	17,193	17,193	(40,460)	
Net cash provided by operating activities	<u>\$ 729,576</u>	<u>729,576</u>	<u>716,907</u>	

The Notes to Financial Statements are an integral part of this statement.

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KENDALL COUNTY EMERGENCY TELEPHONE SYSTEM BOARD

Notes to Financial Statements

November 30, 2009

Note 1: Summary of Significant Accounting Policies

These financial statements are presented on a modified accrual basis of accounting. This modified basis of accounting is an accounting principle generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the Commission's financial statements Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the modified accrual basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails.

A. Financial Reporting Entity

The Board's financial reporting entity is composed of the following:

Governmental Unit: Kendall County Emergency Telephone System Board

In determining the financial reporting entity, the Board complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Kendall County Emergency Telephone System Board was authorized by a resolution of the Kendall County Board of Commissioners in November 1988.

The Kendall County Emergency Telephone System Board shall be the overseer of the enhanced 9-1-1 Project. It will ensure, but not be limited to, the timely implementation of the Enhanced 9-1-1 Project and administer the funds that will be generated from telephone surcharges beginning April 1, 1989.

B. Basis of Presentation

The Kendall County Emergency Telephone System Board has adopted Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Board is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Board is required to present a statement of cash flows.

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 that constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories.

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KENDALL COUNTY EMERGENCY TELEPHONE SYSTEM BOARD

Notes to Financial Statements

November 30, 2009

Note 1: Summary of Significant Accounting Policies (continued)

A fund is considered major if it is the primary operating fund of the Emergency Telephone System Board or meets the following criteria:

- a. At least 10 percent of the corresponding total for all funds of total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Proprietary Funds

Enterprise Fund

Enterprise funds are used to account for business-like activities provided to the general public. These are financed primarily by user charges, and the measurement of financial activity focuses on net income measurement similar to the private sector. The reporting entity includes the following enterprise fund that is reported as a major fund:

<u>Fund</u>	<u>Brief Description</u>
911 Fund	Accounts for the activities of income From the emergency telephone system
Building Fund	Accounts for activities for the Building Reserve
Equipment Fund	Accounts for activities for the Equipment Reserves

Measurement Focus

In the government-wide Statement of Net Assets, the governmental activities are presented using the economic resources measurement focus, using the modified accrual basis of accounting.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus, as applied to the accrual 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

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KENDALL COUNTY EMERGENCY TELEPHONE SYSTEM BOARD

Notes to Financial Statements

November 30, 2009

Note 1: Summary of Significant Accounting Policies (continued)

b. The proprietary fund utilizes "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net asset (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or non-current, financial or non-financial) associated with their activities are reported. Proprietary fund equity is classified as net assets.

Basis of Accounting

In the Proprietary Statements the net assets are presented using a modified accrual basis of accounting. This basis recognizes assets, liabilities, net assets/fund equity, revenues, and expenditures/expenses when they occur and not when they result from cash transactions. Depreciation is reported in these statements. This basis is a generally accepted accounting principle in the United States of America.

As a result of the use of this modified accrual basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are recorded* in these financial statements.

The financial statements are maintained during the year by the Board on a cash basis. At the end of the year, the financial statements are converted to the accrual basis by journal entries.

Proprietary Statements

Capital assets arising from cash transactions are accounted for as assets in the Statement of Net Assets. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable. Depreciation of all exhaustible capital assets arising from cash transactions is recorded as an allocated expense in the Statement of Revenues, Expenses, and Changes in Fund Net Assets 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 \$5000 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

Machinery, furniture, and equipment	3-20 years
-------------------------------------	------------

Equity Classification

Proprietary Statements

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

Note 1: Summary of Significant Accounting Policies (continued)

KENDALL COUNTY EMERGENCY TELEPHONE SYSTEM BOARD

Notes to Financial Statements

November 30, 2009

Note 1: Summary of Significant Accounting Policies (continued)

- a. Invested in capital assets, net of related debt—Consists of capital assets including restricted 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 definitions of “restricted” or “invested in capital assets, net of related debt.”

C. Cash and Investments

All bank balances of deposits as of November 30, 2009 are entirely insured or collateralized with securities held by the Board or by its agent in the Board's name. Investments are stated at cost, which approximates market.

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category #1	\$ -	-
Category #2	1,631,227	1,631,227
Category #3	<u>500,000</u>	<u>500,000</u>
Totals	<u>\$ 2,131,227</u>	<u>2,131,227</u>

Category #1 Uncollateralized;

Category #2 Collateralized with securities held by pledging financial institution;

Category #3 Collateralized with securities held by the pledging financial institution's trust department or agent but not in the depositor-government's name.

D. Cash and Cash Equivalents

For purposes of the statements of cash flows, the Board considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

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KENDALL COUNTY EMERGENCY TELEPHONE SYSTEM BOARD

Notes to Financial Statements

November 30, 2009

Note 1: Summary of Significant Accounting Policies (continued)

E. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

F. Property and Equipment

Property and equipment are stated at cost. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets, which range from 5 to 10 years.

G. Income Taxes

The Board is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

H. Contributions

The Board has also adopted SFAS No. 116, "Accounting for Contributions Received and Contributions Made." Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of a donor restriction.

Note 2: General Fixed Assets

	Beginning Balance 12/1/08	Additions	Deletions	Ending Balance 11/30/09
Capital Assets:				
Capital Assets being depreciated	3,715,625	5,208	-	3,720,834
Total capital assets	3,715,625	5,208	-	3,720,834
Less accumulated depreciation:				
Equipment	2,658,729	182,051	-	2,840,780
Total accumulated depreciation	2,658,729	182,051	-	2,840,780
Business type capital assets, net	\$ 1,056,896	(176,843)	-	880,054

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KENDALL COUNTY TELEPHONE SYSTEM BOARD
GENERAL FUND

Statement of Assets, Liabilities and Fund Balances
Arising from Cash Transactions
November 30, 2009

<u>Assets</u>	
Cash in bank	\$ 1,581,227
Accounts Receivable	77,957
Capital Assets, Net Accumulated Depreciation	880,054
Prepays	22,917
	2,562,155

<u>Liabilities and Fund Balance</u>	
Accounts Payable	\$ 29,423
Fund Balance	2,532,732
	2,562,155

Schedule A-2

Statement of Revenues, Expenses and Changes in Fund Balance
Budget (Accrual Basis) and Actual
Year Ended November 30, 2009

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues			
Telephone Surcharges	\$ 1,950,000	1,095,774	892,916
Misc. Income	-	2,515	1,855
Applicant Fee	-	2,175	-
Interest income	-	16,015	23,353
	1,950,000	1,116,479	918,124
Expenditures			
Reoccurring Monthly Expenses	93,888	231,181	167,982
Supplies	-	3,371	-
Postage and Printing	-	127	-
Travel	-	53	-
Repairs and Maintenance	635,399	22,332	37,074
Equipment Expense	41,500	14,243	2,638
Depreciation Expense	-	182,052	260,844
Applicant Testing	-	1,976	-
Consultant Fees	10,000	37,919	20,725
Training	6,000	-	-
Annual Maintenance	24,244	51,956	952
Surcharge Reimbursement	-	33,110	19,439
	811,031	578,320	509,654
Excess of revenues over (under) expenditures	\$ 1,138,969	538,159	408,470
Other Financing Sources/(uses)			
Transfer to Building		(350,000)	
Transfer to Equipment		(200,000)	
Fund balance, beginning of year		2,544,573	2,136,103
Fund balance, end of year		2,532,732	2,544,573

The Notes to Financial Statements are an integral part of this statement.

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KENDALL COUNTY TELEPHONE SYSTEM BOARD
BUILDING FUND

Statement of Assets, Liabilities and Fund Balances
Arising from Cash Transactions
November 30, 2009

<u>Assets</u>	
Cash in bank	<u>\$ 350,000</u>
 <u>Fund Balance</u>	
Fund Balance-	<u>\$ 350,000</u>

Schedule B-2

Statement of Revenues, Expenses and Changes in Fund Balance
Budget (Accrual Basis) and Actual
Year Ended November 30, 2009

	<u>Original & Final Budget</u>	<u>Year Ended November 30,</u>	
		<u>2009</u>	<u>2008</u>
Revenues			
Interest income	\$ -	-	-
Total revenues	-	-	-
Expenditures			
Repairs and Maintenance	-	-	-
Total Expenditures	-	-	-
Excess of revenues over (under) expenditures	<u>\$ -</u>	-	-
Other Financing Sources/(uses)			
Transfer in		350,000	
Fund balance, beginning of year		-	-
Fund balance, end of year		<u>350,000</u>	-

The Notes to Financial Statements are an integral part of this statement.

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KENDALL COUNTY TELEPHONE SYSTEM BOARD
EQUIPMENT FUND

Statement of Assets, Liabilities and Fund Balances
Arising from Cash Transactions
November 30, 2009

Assets

Cash in bank	\$	200,000
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Fund Balance

Fund Balance- Reserve for special bridge	\$	200,000
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Schedule C-2

Statement of Revenues, Expenses and Changes in Fund Balance
Budget (Accrual Basis) and Actual
Year Ended November 30, 2009

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues			
Interest income	\$ -	-	-
Total revenues	-	-	-
Expenditures			
Equipment Expense	-	-	-
Total Expenditures	-	-	-
Excess of revenues over (under) expenditures	\$ -	-	-
Other Financing Sources/(uses)			
Transfers In		200,000	
Fund balance, beginning of year		-	-
Fund balance, end of year		200,000	-

The Notes to Financial Statements are an integral part of this statement.

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ECHOLS, MACK & ASSOCIATES, P.C.

Certified Public Accountants

CARRIE E. ECHOLS, CPA

TAWNIA R. MACK, CPA

Report on Compliance and on Internal Control over Financial
Reporting Based on an Audit of Financial Statements Performed
in Accordance With *Government Auditing Standards*

To The Board of Directors
Kendall County Emergency
Telephone System Board
Yorkville, Illinois

We have audited the financial statements of Kendall County Emergency Telephone System Board, as of and for the year ended November 30, 2009, and have issued our report thereon dated December 23, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Kendall County Emergency Telephone System Board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Kendall County Emergency Telephone System Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Kendall County Emergency Telephone System Board's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Kendall County Emergency Telephone System Board's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Kendall County Emergency Telephone System Board's financial statements that is more than inconsequential will not be prevented or detected by the Kendall County Emergency Telephone System Board's internal control.

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A material weakness is a significant deficiency, or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Kendall County Emergency Telephone System Board's internal control

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Kendall County Emergency Telephone Systems Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the board of directors, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Echols, Mack & Associates, P.C.

ECHOLS, MACK & ASSOCIATES, P.C.
Certified Public Accountants

Morris, Illinois
December 23, 2009

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