

**ETSB Kane County
Balance Sheet
As of November 30, 2013**

ASSETS

CURRENT ASSETS

Kane Cty Acct 705 Emergency Surc	\$ 3,130,838.00
G.O. Loan Riverboat \$ 2010 Series	1,245,571.80
Kane Cty Acct 708 Wireless Revenu	515,989.51
Prepaid Expenses	11,381.00
Accounts Receivable-Wireless	<u>86,359.19</u>

Total Current Assets \$ 4,990,139.50

PROPERTY AND EQUIPMENT

Amortizable loan Costs	47,347.00
Accum. Amort. Loan Costs	(9,469.40)
NG 9-1-1 Intrado System	<u>636,363.11</u>

Net Property and Equipment 674,240.71

TOTAL ASSETS \$ 5,664,380.21

**ETSB Kane County
Balance Sheet
As of November 30, 2013**

CURRENT LIABILITIES

Accounts Payable-Operating	\$	534,531.21
Accounts Payable-Wireless		<u>478,625.39</u>

Total Current Liabilities		<u>1,013,156.60</u>
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LONG-TERM LIABILITIES

Kane County Loan		<u>1,191,448.87</u>
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Total Long-Term Liabilities		<u>1,191,448.87</u>
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Total Liabilities		<u>2,204,605.47</u>
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FUND BALANCES

Fund Balance #705 Aurora		701,366.20
Restricted Fund Balance Aurora		228,037.83
Fund Balance #705 Montgomery		203,067.28
Restricted Fund Balance Montgomer		21,305.35
Fund Balance #705 Kane Cty		421,586.96
Restricted Fund Balance Kane Cty		115,071.86
Fund Balance#705 Tri-Com		1,350,000.70
Restricted Fund Balance Tri Comm		168,208.90
Fund Balance #708 Aurora		15,784.21
Fund Balance #708 Montgomery		1,503.26
Fund Balance #708 Kane Cty		7,516.28
Fund Balance #708tri-Com		12,777.69
2011 Excess Revenues over Expens		(0.01)
Net Income (Loss) Operating		<u>213,548.23</u>

Total Fund Balances		<u>3,459,774.74</u>
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TOTAL LIABILITIES AND FUND BALANCES		<u>\$ 5,664,380.21</u>
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ETSB Kane County Income Statement

	1 Month Ended Nov. 30, 2013	12 Months Nov. 30, 2013	Nov. 30, 2013 YTD Budget Amount	2013 Total Budget Amount	1 Month Ended Nov. 30, 2012	12 Months Nov. 30, 2012	Nov. 30, 2012 YTD Budget Amount	2012 Total Annual Budget Amount
Revenues - Wired								
Kane Cty Wireline Surcharg	\$ 121,617.67	\$ 717,580.99	\$ 725,000.00	\$ 725,000.00	\$ 77,587.00	\$ 736,218.90	\$ 900,000.00	\$ 900,000.00
DuPage Cty Wireline Surch	86,359.19	86,359.19	75,000.00	75,000.00	0.00	0.00	164,000.00	164,000.00
Kendall Cty Wireline Surcha	0.00	7,721.00	9,500.00	9,500.00	0.00	9,397.75	6,900.00	6,900.00
So Elgin Wireline Surcharge	0.00	31,104.17	40,000.00	40,000.00	0.00	0.00	0.00	0.00
VOIP Wireline Revenues	<u>1,707.90</u>	<u>1,707.90</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Wired Revenues	<u>209,684.76</u>	<u>844,473.25</u>	<u>849,500.00</u>	<u>849,500.00</u>	<u>77,587.00</u>	<u>745,616.65</u>	<u>1,070,900.00</u>	<u>1,070,900.00</u>
Direct Costs								
Telephone 911 Services & S	\$ 63,207.48	\$ 273,019.60	\$ 280,000.00	\$ 280,000.00	\$ 0.00	\$ 184,908.23	\$ 315,000.00	\$ 315,000.00
Telephone POTS & CPE Ma	(10,182.62)	78,256.60	92,000.00	92,000.00	69,739.60	281,842.22	100,000.00	100,000.00
Telephone Headsets R & M	88.00	4,499.41	4,000.00	4,000.00	54.28	2,527.54	8,000.00	8,000.00
MSAG Maintenance(Natl Tel	3,333.00	39,996.00	40,000.00	40,000.00	3,791.00	32,541.00	34,500.00	34,500.00
Voice Recorder Maintenanc	0.00	14,527.86	14,550.00	14,550.00	0.00	14,357.16	14,500.00	14,500.00
Contingency	0.00	0.00	11,537.00	11,537.00	0.00	0.00	8,610.00	8,610.00
CAD Maintenance	112,410.00	112,410.00	272,000.00	272,000.00	0.00	34,714.67	301,485.00	301,485.00
Training Expenses	664.85	5,798.02	10,000.00	10,000.00	11,352.48	22,688.91	35,000.00	35,000.00
Language Line Svces	<u>5,093.26</u>	<u>24,718.94</u>	<u>22,000.00</u>	<u>22,000.00</u>	<u>4,650.33</u>	<u>22,378.66</u>	<u>28,000.00</u>	<u>28,000.00</u>
Total Direct Costs	174,613.97	553,226.43	746,087.00	746,087.00	89,587.69	595,958.39	845,095.00	845,095.00
Gross Profit Wired	35,070.79	291,246.82	103,413.00	103,413.00	(12,000.69)	149,658.26	225,805.00	225,805.00

See Accountants' Compilation Report

ETSB Kane County Income Statement

	1 Month Ended Nov. 30, 2013	12 Months Nov. 30, 2013	Nov. 30, 2013 YTD Budget Amount	2013 Total Budget Amount	1 Month Ended Nov. 30, 2012	12 Months Nov. 30, 2012	Nov. 30, 2012 YTD Budget Amount	2012 Total Annual Budget Amount
Revenues - Wireless								
Wireless Surcharge-State of	\$ 373,153.42	\$2,371,296.42	\$ 2,150,000.00	\$ 2,150,000.00	\$ 353,182.15	\$2,532,556.32	\$ 2,200,000.00	\$ 2,200,000.00
Total Wireless Revenues	<u>373,153.42</u>	<u>2,371,296.42</u>	<u>2,150,000.00</u>	<u>2,150,000.00</u>	<u>353,182.15</u>	<u>2,532,556.32</u>	<u>2,200,000.00</u>	<u>2,200,000.00</u>
Direct Costs								
Tri-Com Pass Thru- Wireles	\$ 126,872.17	\$ 806,240.80	\$ 731,000.00	\$ 731,000.00	\$ 180,554.58	\$ 861,068.14	\$ 748,000.00	\$ 748,000.00
Aurora Pass Thru-Wireless	156,724.43	995,944.48	903,000.00	903,000.00	223,038.02	1,063,673.66	924,000.00	924,000.00
Kane Cty Pass Thru-Wireles	74,630.68	474,259.28	430,000.00	430,000.00	106,208.57	506,510.96	440,000.00	440,000.00
Montgomery Pass Thru-Wir	<u>14,926.14</u>	<u>94,851.86</u>	<u>86,000.00</u>	<u>86,000.00</u>	<u>21,241.72</u>	<u>101,302.26</u>	<u>88,000.00</u>	<u>88,000.00</u>
Total Direct Costs	373,153.42	2,371,296.42	2,150,000.00	2,150,000.00	531,042.89	2,532,555.02	2,200,000.00	2,200,000.00
Gross Profit Wireless	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(177,860.74)</u>	<u>1.30</u>	<u>0.00</u>	<u>0.00</u>
Total Gross Profit	<u>35,070.79</u>	<u>291,246.82</u>	<u>103,413.00</u>	<u>103,413.00</u>	<u>(189,861.43)</u>	<u>149,659.56</u>	<u>225,805.00</u>	<u>225,805.00</u>
Administrative Expenses								
Bad Debts	20,505.65	20,505.65	0.00	0.00	0.00	0.00	0.00	0.00
Amortized Loan Costs G.O.	5,129.24	5,129.24	0.00	0.00	0.00	4,340.16	0.00	0.00
Workshops & Conference	754.76	3,247.06	13,000.00	13,000.00	2,072.39	4,296.39	24,000.00	24,000.00
Insurance-General Liability	0.00	10,591.00	9,605.00	9,605.00	0.00	9,605.00	9,693.05	9,693.05
Interest Expense	0.00	28,706.64	28,706.64	28,706.64	0.00	43,745.83	0.00	0.00
Office Expense & Postage	0.00	353.01	500.00	500.00	0.00	250.00	0.00	0.00
Accounting/Consulting	960.00	14,670.00	16,000.00	16,000.00	3,060.00	13,767.50	20,000.00	20,000.00
Legal Expenses	266.00	4,077.00	3,000.00	3,000.00	468.00	2,262.40	0.00	0.00
Audit Expense	0.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00
Administrative Services	<u>2,252.61</u>	<u>6,692.61</u>	<u>9,500.00</u>	<u>9,500.00</u>	<u>13,681.50</u>	<u>56,128.87</u>	<u>9,600.00</u>	<u>9,600.00</u>
Total Admin Expenses	<u>29,868.26</u>	<u>93,972.21</u>	<u>90,311.64</u>	<u>90,311.64</u>	<u>19,281.89</u>	<u>134,396.15</u>	<u>73,293.05</u>	<u>73,293.05</u>
Operating Income (Los)	<u>5,202.53</u>	<u>197,274.61</u>	<u>13,101.36</u>	<u>13,101.36</u>	<u>(209,143.32)</u>	<u>(15,263.41)</u>	<u>(152,511.95)</u>	<u>(152,511.95)</u>

See Accountants' Compilation Report

ETSB Kane County Income Statement

	1 Month Ended Nov. 30, 2013	12 Months Nov. 30, 2013	Nov. 30, 2013 YTD Budget Amount	2013 Total Budget Amount	1 Month Ended Nov. 30, 2012	12 Months Nov. 30, 2012	Nov. 30, 2012 YTD Budget Amount	2012 Total Annual Budget Amount
Other Income								
Interest Income Wireless	90.11	1,114.92	2,000.00	2,000.00	(171.25)	1,442.24	0.00	0.00
Interest Income-Wireline A/	<u>1,516.27</u>	<u>15,158.70</u>	<u>0.00</u>	<u>0.00</u>	<u>(3,415.29)</u>	<u>19,211.72</u>	<u>15,000.03</u>	<u>15,000.03</u>
Other Expenses								
Riverboat Cap Improvement	<u>(103,969.89)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Other Expenses	<u>-103,969.89</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	<u>\$ 110,778.80</u>	<u>\$ 213,548.23</u>	<u>\$ 1,415,101.36</u>	<u>\$ 1,415,101.36</u>	<u>\$ (205,556.78)</u>	<u>\$ 36,740.35</u>	<u>\$ 167,511.98</u>	<u>\$ 167,511.98</u>

See Accountants' Compilation Report

**ETSB Kane County
Balance Sheet
As of February 28, 2014**

ASSETS

CURRENT ASSETS

Kane Cty Acct 705 Emergency Surc	\$ 2,895,763.01
G.O. Loan Riverboat \$ 2010 Series	697,335.42
Kane Cty Acct 708 Wireless Revenu	37,538.25
Accounts Receivable-Wireless	86,359.19
Interest Receivable-Wireline	<u>(86,359.19)</u>

Total Current Assets \$ 3,630,636.68

PROPERTY AND EQUIPMENT

Amortizable loan Costs	47,347.00
Accum. Amort. Loan Costs	(9,469.40)
NG 9-1-1 Intrado System	<u>646,373.39</u>

Net Property and Equipment 684,250.99

TOTAL ASSETS \$ 4,314,887.67

**ETSB Kane County
Balance Sheet
As of February 28, 2014**

CURRENT LIABILITIES

Accounts Payable-Wireless \$ (45.00)

Total Current Liabilities (45.00)

LONG-TERM LIABILITIES

Kane County Loan 1,051,883.12

Total Long-Term Liabilities 1,051,883.12

Total Liabilities 1,051,838.12

FUND BALANCES

Fund Balance #705 Aurora	791,056.46
Restricted Fund Balance Aurora	228,037.83
Fund Balance #705 Montgomery	126,576.92
Restricted Fund Balance Montgomer	21,305.35
Fund Balance #705 Kane Cty	464,296.61
Restricted Fund Balance Kane Cty	115,071.86
Fund Balance#705 Tri-Com	1,507,639.39
Restricted Fund Balance Tri Comm	168,208.90
Fund Balance #708 Aurora	15,784.21
Fund Balance #708 Montgomery	1,503.26
Fund Balance #708 Kane Cty	7,516.28
Fund Balance #708tri-Com	12,777.68
2011 Excess Revenues over Expens	(0.01)
Net Income (Loss) Operating	<u>(196,725.19)</u>

Total Fund Balances 3,263,049.55

**TOTAL LIABILITIES AND
FUND BALANCES** \$ 4,314,887.67

ETSB Kane County Income Statement

	1 Month Ended Feb. 28, 2014	3 Months Ended Feb. 28, 2014	Feb. 28, 2014 YTD Budget Amount	2014 Total Budget Amount	1 Month Ended Feb. 28, 2013	3 Months Ended Feb. 28, 2013	Feb. 28, 2013 YTD Budget Amount	2013 Total Annual Budget Amount
Revenues - Wired								
Kane Cty Wireline Surcharg	\$ 45,591.69	\$ 100,014.28	\$ 162,500.01	\$ 650,000.00	\$ 56,376.62	\$ 166,853.40	\$ 181,250.01	\$ 725,000.00
DuPage Cty Wireline Surch	0.00	0.00	17,499.99	70,000.00	0.00	0.00	18,750.00	75,000.00
Kendall Cty Wireline Surcha	0.00	0.00	1,125.00	4,500.00	0.00	0.00	2,375.01	9,500.00
So Elgin Wireline Surcharge	0.00	0.00	7,500.00	30,000.00	0.00	0.00	9,999.99	40,000.00
VOIP Wireline Revenues	1,711.29	3,423.07	0.00	0.00	0.00	0.00	0.00	0.00
Total Wired Revenues	47,302.98	103,437.35	188,625.00	754,500.00	56,376.62	166,853.40	212,375.01	849,500.00
Direct Costs								
Telephone 911 Services & S	\$ 0.00	\$ 86,575.50	\$ 71,000.01	\$ 284,000.00	\$ 23,276.64	\$ 69,900.94	\$ 69,999.99	\$ 280,000.00
Telephone POTS & CPE Ma	27,808.38	61,185.86	23,750.01	95,000.00	5,795.24	24,607.01	23,000.01	92,000.00
Telephone Headsets R & M	0.00	0.00	999.99	4,000.00	628.00	628.00	999.99	4,000.00
MSAG Maintenance(Natl Tel	3,333.00	9,999.00	9,999.99	40,000.00	3,333.00	9,999.00	9,999.99	40,000.00
Voice Recorder Maintenanc	0.00	0.00	8,075.01	32,300.00	0.00	14,527.86	3,637.50	14,550.00
Contingency	0.00	0.00	3,960.00	15,840.00	0.00	0.00	2,884.26	11,537.00
CAD Maintenance	0.00	1,379.83	65,675.01	262,700.00	0.00	0.00	68,000.01	272,000.00
Training Expenses	2,849.95	2,348.69	2,000.01	8,000.00	1,424.77	1,424.77	2,499.99	10,000.00
Language Line Svces	1,782.06	6,293.50	6,000.00	24,000.00	1,732.61	3,690.83	5,499.99	22,000.00
Total Direct Costs	35,773.39	167,782.38	191,460.03	765,840.00	36,190.26	124,778.41	186,521.73	746,087.00
Gross Profit Wired	11,529.59	(64,345.03)	(2,835.03)	(11,340.00)	20,186.36	42,074.99	25,853.28	103,413.00

See Accountants' Compilation Report

ETSB Kane County Income Statement

	1 Month Ended Feb. 28, 2014	3 Months Ended Feb. 28, 2014	Feb. 28, 2014 YTD Budget Amount	2014 Total Budget Amount	1 Month Ended Feb. 28, 2013	3 Months Ended Feb. 28, 2013	Feb. 28, 2013 YTD Budget Amount	2013 Total Annual Budget Amount
Revenues - Wireless								
Wireless Surcharge-State of	\$ 0.00	\$ 180,981.72	\$ 525,000.00	\$ 2,100,000.00	\$ 184,832.68	\$ 363,044.62	\$ 537,500.01	\$ 2,150,000.00
Total Wireless Revenues	<u>0.00</u>	<u>180,981.72</u>	<u>525,000.00</u>	<u>2,100,000.00</u>	<u>184,832.68</u>	<u>363,044.62</u>	<u>537,500.01</u>	<u>2,150,000.00</u>
Direct Costs								
PSAPs Wireless Surcharge	\$ 0.00	\$ 0.00	\$ 525,000.00	\$ 2,100,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Tri-Com Pass Thru- Wireles	0.00	61,533.79	0.00	0.00	62,843.11	123,435.17	182,750.01	731,000.00
Aurora Pass Thru-Wireless	0.00	76,012.32	0.00	0.00	77,629.72	152,478.73	225,750.00	903,000.00
Kane Cty Pass Thru-Wireles	0.00	36,196.34	0.00	0.00	36,966.54	72,608.93	107,499.99	430,000.00
Montgomery Pass Thru-Wir	0.00	7,239.27	0.00	0.00	7,393.31	14,521.79	21,500.01	86,000.00
Total Direct Costs	<u>0.00</u>	<u>180,981.72</u>	<u>525,000.00</u>	<u>2,100,000.00</u>	<u>184,832.68</u>	<u>363,044.62</u>	<u>537,500.01</u>	<u>2,150,000.00</u>
Total Gross Profit	<u>11,529.59</u>	<u>(64,345.03)</u>	<u>(2,835.03)</u>	<u>(11,340.00)</u>	<u>20,186.36</u>	<u>42,074.99</u>	<u>25,853.28</u>	<u>103,413.00</u>
Administrative Expenses								
Dues & Subscriptions	240.00	320.00	0.00	0.00	0.00	0.00	0.00	0.00
Workshops & Conference	0.00	741.26	0.00	0.00	881.68	881.80	3,249.99	13,000.00
Insurance-General Liability	0.00	11,381.00	2,781.24	11,125.00	0.00	10,591.00	2,401.26	9,605.00
Interest Expense	0.00	14,038.92	14,038.92	27,117.63	0.00	14,667.72	7,176.66	28,706.64
Office Expense & Postage	0.00	0.00	125.01	500.00	95.81	95.81	125.01	500.00
Accounting/Consulting	3,506.25	6,161.25	3,999.99	16,000.00	1,702.50	2,437.50	3,999.99	16,000.00
Legal Expenses	171.00	532.00	750.00	3,000.00	304.00	448.00	750.00	3,000.00
Audit Expense	0.00	0.00	2,499.99	10,000.00	0.00	0.00	2,499.99	10,000.00
Administrative Services	1,237.50	3,405.00	2,375.01	9,500.00	1,102.50	1,102.50	2,375.01	9,500.00
Total Admin Expenses	<u>5,154.75</u>	<u>36,579.43</u>	<u>26,570.16</u>	<u>77,242.63</u>	<u>4,086.49</u>	<u>30,224.33</u>	<u>22,577.91</u>	<u>90,311.64</u>
Operating Income (Los	<u>6,374.84</u>	<u>(100,924.46)</u>	<u>(29,405.19)</u>	<u>(88,582.63)</u>	<u>16,099.87</u>	<u>(11,850.66)</u>	<u>(3,275.37)</u>	<u>(13,101.36)</u>

See Accountants' Compilation Report

ETSB Kane County Income Statement

	1 Month Ended Feb. 28, 2014	3 Months Ended Feb. 28, 2014	Feb. 28, 2014 YTD Budget Amount	2014 Total Budget Amount	1 Month Ended Feb. 28, 2013	3 Months Ended Feb. 28, 2013	Feb. 28, 2013 YTD Budget Amount	2013 Total Annual Budget Amount
Other Income								
705 Acct Interest Income	0.00	0.00	2,499.99	10,000.00	0.00	0.00	0.00	0.00
708 Acct. Interest Income	0.00	0.00	500.01	2,000.00	0.00	0.00	0.00	0.00
Interest Income Wireless	78.29	219.13	0.00	0.00	(92.01)	167.87	500.01	2,000.00
Interest Income-Wireline A/	951.05	2,721.38	0.00	0.00	(1,320.20)	828.79	0.00	0.00
Other Expenses								
Cap. Ex.- Tri-Comm	0.00	60,914.00	637.50	2,550.00	0.00	0.00	0.00	0.00
Cap. Ex.-Kane County	0.00	0.00	247.26	989.00	0.00	0.00	0.00	0.00
Cap. Ex.- Aurora	0.00	4,028.70	75.00	300.00	0.00	0.00	0.00	0.00
Riverboat Cap Improvement	10,082.88	33,357.88	0.00	0.00	6,630.00	6,630.00	0.00	0.00
Total Other Expenses	10,082.88	98,300.58	959.76	3,839.00	6,630.00	6,630.00	0.00	0.00
Net Income (Loss)	<u>\$ (2,678.70)</u>	<u>\$ (196,725.19)</u>	<u>\$ (27,364.95)</u>	<u>\$ (80,421.63)</u>	<u>\$ 10,882.08</u>	<u>\$ 6,217.32</u>	<u>\$ 353,775.39</u>	<u>\$ 1,415,101.36</u>

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