

Joint Emergency Communications Services Association Policy Board
Friday, March 23, 2012 – 7:30 a.m.
Joint Emergency Communications Center
4529 Melrose Avenue
Iowa City, Iowa

AGENDA

1. Call to order; recognize alternates.
2. Action to approve minutes of the January 27, 2012 Policy Board meeting.
3. Comments from public.
4. Executive Director's Report/Update
5. Discussion item: Adding mobile data and AVL computer software to the base package provided by JECSA.
6. Discussion item: FY2012 Proposed Budget Amendment.
7. Motion to consider adjourning to executive session to discuss strategy with counsel in matters where litigation is imminent where its disclosure would be likely to prejudice or disadvantage the position of the governmental body in that litigation pursuant to Iowa Code 21.5(c).
8. Other business.
9. Consider a Motion to adjourn the meeting.

MEETING MINUTES

Joint Emergency Communications Services Association of Johnson County Policy Board
Friday, January 27, 2012, at 7:30 a.m.
4529 Melrose Avenue, Iowa City, Iowa
Policy Board Conference Room

DIRECTORS PRESENT: Coralville: John Lundell
North Liberty: Tom Salm
Iowa City: Susan Mims; Tom Markus
Johnson County: Janelle Rettig; Lonny Pulkrabek
Johnson County EMA: Dave Wilson

1. Call to order; recognize alternates.

Lundell called the meeting to order. No alternates to recognize. He introduced new Board Members Susan Mims, Tom Markus and Janelle Rettig.

2. Action to approve minutes of the December 16, 2011 Policy Board Meeting.

Motion to approve minutes by Pulkrabek; seconded by Salm. Motion passed 6-0 with Rettig abstaining.

3. Comments from the public.

None.

4. Executive Directors Report/Update.

Albrecht introduced Charles Hodges, the new Emergency Communications Coordinator for the JECC. Albrecht said there were some operational upgrades at the JECC in early January. On January 4th, Jones upgraded the administrative phone system. All went well. On January 11th, the radio system was rebooted to fix some problems. Again, all went well. Albrecht stated He and Charles attended the Mutual Aid meeting in January. Albrecht, Wilson and Jones attended an interop network meeting in Des Moines, which is part of the State of Iowa's plan to build its own radio system. We stated we were interested in being part of the building blocks of the new system. Pulkrabek again talked about the wireless surcharge saying the way the dollars were distributed was unfair. He said there was a move afoot in the legislature to force the State to change the current formula to something that is more equitable. There was also talk about the wired line surcharge and that we were one of the cheapest in the state. The discussion centered on the fact that you would have to go to the voters to raise the wired line fee, but it would be fruitless as the number of wired lines continues to decline annually.

5. Discussion Item: Overview of JECSA Operations.

Lundell gave an overview and history of the operation of JECSA, in particular, for the benefit of the three new Policy Board members. He spoke about the two previous dispatch centers and their inefficiencies. He spoke about the beginnings of JECSA, why it was established and where it has come from and where it is going. Wilson talked about our current radio network and the benefits of such. Wilson talked about the comparisons between Johnson County and Scott County, that Scott County's budget was double our budget and they didn't own their own system as we do.

Wilson also compared our radio system with the new system being built in Linn County saying they were to be identical. Lundell talked about the number of calls received in the 911 center on a daily basis and the number of radios on the system.

Lundell discussed the make-up of the executive committee and the responsibilities of that committee. Lundell introduced corporation counsel Jeff Stone and spoke of his responsibilities.

Rettig asked for a copy of the audit of the 2011 Fiscal year. Albrecht stated the audit has not been completed as of yet, but is in the works. Rettig stated we were in violation of the by-laws by not performing an audit. Stone said there was no violation as the audit was going to be completed. It was agreed that Fiscal Year 2011 would be audited as would be May and June of Fiscal Year 2010.

Rettig said another violation of the by-laws was that all documents provided to the Policy Board were not on the JECC website. It was suggested that the entire agenda packet be put on the website. Rettig also asked why the audio recording of the meeting was held. She said it should be put on immediately. Albrecht said he would take care of it.

Lundell ended the operations overview by applauding the User Advisory Committee, saying the contributions of that committee have gotten us to where we are today.

6. Action to approve Resolution 2012-01, which would add mobile data computer software and AVL software to the base package provided by JECSA.

Lundell said there has been a lot of discussion over the years about what is included in a base package. He said it is important because the items included in that base package are paid for by JECSA. Albrecht stated this item was discussed in November and December after the UAC asked that AVL and mobile data software be added to the base package. Albrecht said there was a proposal in November to amend the base package resolution to add AVL and mobile data, but it was tabled as the Board asked for more information. Rettig asked what would be the financial impact on JECSA. Albrecht stated it would depend on the request. He said the only continuing cost would be maintenance of the software. Pulkrabek said this was an expansion. Rettig questioned as to why taxpayers would subsidize a member entity that wanted to add a new vehicle. Albrecht said it would be the same as adding portable or mobile radios. Rettig said she

believed it should be the responsibility of the agency, not JECSA. Wilson said if we did this it would open up the window for volunteer fire departments and he thought that was a waste. Mims said she thought it should be tabled for more clarification. Wilson made a motion to table the resolution. Pulkrabek said if there is a fleet expansion, this should be part of it because it is a communication function.

7. Other business.

Rettig asked that the issue of how claims are handled be a discussion at a future meeting. She said claims are not handled correctly, and the Board does not sign off on them as does the Board of Supervisors. She said there is no claims form and the Board does not vote on claims. She said we need to create some best practices when it comes to financial management. She asked that it be a future agenda item. The Board said that was not a problem.

Lundell said he anticipated a mid-year budget amendment to address some un-allocated expenses including a large unpaid bill to Racom. Lundell said the money was set aside but it has to be moved from reserves to the current budget to get paid.

8. Consider a Motion to adjourn the meeting.

A motion to adjourn the meeting was made by Rettig, seconded by Mims. The motion passed 7-0.

Joint Emergency Communications Services
Association of Johnson County
4529 Melrose Avenue
Iowa City, Iowa 52246

Compiled Financial Statements
One and Seven Months Ended January 31, 2012

Prepared by:

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ACCOUNTANT'S COMPILATION REPORT

To the Policy Board
Joint Emergency Communications Services Association of Johnson County

We have compiled the accompanying statement of net assets and the statements of activities of Joint Emergency Communications Services Association of Johnson County, as of and for the one and seven months ended January 31, 2012, which collectively comprise the Association's basic financial statements as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Association's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The budgetary comparison information, on pages 4 through 6, is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information. Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

We are not independent with respect to Joint Emergency Communications Services Association of Johnson County.

Latta, Harris, Hanon & Penningroth, L.L.P.

Iowa City, Iowa

March 9, 2012

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**JOINT EMERGENCY COMMUNICATIONS SERVICES
ASSOCIATION OF JOHNSON COUNTY
STATEMENT OF NET ASSETS**

As of January 31, 2012

ASSETS

Current Assets:	
Checking	\$ 2,029,471.42
Prepaid Insurance	32,668.50
Prepaid Rent	4,688.86
Prepaid Maintenance Contracts	882,899.26
Total Current Assets	2,949,728.04
Property, Plant and Equipment	
Land	50,125.00
Building	5,296,989.09
Equipment	14,519,486.20
Total Property, Plant and Equipment Cost	19,866,600.29
Less: Accumulated Depreciation	(3,235,639.66)
Net Property Plant and Equipment	16,630,960.63
Total Assets	\$ 19,580,688.67

LIABILITIES

Current Liabilities:	
Accounts Payable	\$ 1,044,598.94
Accrued Expenses	52,193.68
COPS Technology Grant Liability	2,195.06
Payroll Taxes Payable	7,229.04
Union Dues Payable	893.37
Deferred Compensation Plan Payable	550.00
IPERS Payable	17,724.67
Paid Time Off Accrued	96,500.87
Total Current Liabilities	1,221,885.63
Total Liabilities	1,221,885.63

NET ASSETS

Net Assets	18,358,803.04
Total Net Assets and Liabilities	\$ 19,580,688.67

See accountant's compilation report.

**JOINT EMERGENCY COMMUNICATIONS SERVICES
ASSOCIATION OF JOHNSON COUNTY
STATEMENTS OF ACTIVITIES
One Month and Seven Months Ended January 31, 2012**

	<u>Jan '12</u>	<u>July '11 - Jan '12</u>
Operations Budget Levy Proceeds	\$ 200,000.00	\$ 1,405,850.00
Operating Expenses:		
Salaries and Wages	152,833.96	991,673.83
Benefits	58,996.26	417,064.10
Maintenance and Repair Services	44,217.30	220,494.92
Miscellaneous Contractual Services	16,563.20	71,717.85
Commodities-Supplies/Materials	4,294.40	13,503.81
Utilities	3,930.32	26,576.58
Travel and Training	1,076.63	5,529.62
Telecommunications	39,617.63	70,111.08
Postage & Mailing Services	137.30	282.13
Annual Maintenance	6,529.76	29,065.46
Rental and Leases	3,444.13	18,617.47
Capital Outlay	37,776.95	72,136.91
Total Operating Expenses	<u>369,417.84</u>	<u>1,936,773.76</u>
Net Operating Income	(169,417.84)	(530,923.76)
Non-Operating Revenue		
COPS Technology Grant Received	-	21,585.05
COPS Technology Grant Expenses	-	(21,585.05)
Net COPS Technology Grant	-	-
Interest Income	441.98	3,016.18
Pop Fund Revenue	39.60	52.70
Equipment Sale Proceeds	-	1,020.00
Excess Flex Withholding	-	2,465.62
Non-PS Radio System Fees	1,425.00	2,425.00
Depreciation Expense	(170,594.66)	(1,194,162.66)
Total Non-Operating Revenue	<u>(168,688.08)</u>	<u>(1,185,183.16)</u>
Change in Net Assets	<u>\$ (338,105.92)</u>	<u>\$ (1,716,106.92)</u>

See accountant's compilation report.

SUPPLEMENTARY INFORMATION

**JOINT EMERGENCY COMMUNICATIONS SERVICES
ASSOCIATION OF JOHNSON COUNTY
Schedule I - Budgetary Comparison
Seven Months Ended January 31, 2012**

	GAAP	GAAP to Budget	Actual	Budget	Variance (\$)	% of Budget
Revenues:						
Operations Levy Proceeds	1,405,850.00		\$ 1,405,850.00	\$ 2,662,570.00	(1,256,720.00)	52.8%
Operating Expenses:						
Salaries and Wages						
Dispatchers - Full-time	724,607.11		\$ 724,607.11	1,165,892.00	(441,284.89)	62.2%
Dispatchers - Part-time	25,533.38		25,533.38	38,334.00	(12,800.62)	66.6%
Executive Director	50,608.64		50,608.64	82,500.00	(31,891.36)	61.3%
Associate Director/Systems Adm.	-		-	-	-	
IT Manager	46,857.89		46,857.89	75,700.00	(28,842.11)	61.9%
Emergency Communications Coord.	-		-	57,000.00	(57,000.00)	0.0%
Systems Analyst	41,488.98		41,488.98	66,800.00	(25,311.02)	62.1%
Dispatch Supervisor	4,745.49		4,745.49	-	4,745.49	
Overtime	97,832.34		97,832.34	81,768.00	16,064.34	119.6%
Cost of Living Adjustment	-		-	42,000.00	(42,000.00)	0.0%
Merit Increases	-		-	9,000.00	(9,000.00)	0.0%
Longevity	-		-	8,725.00	(8,725.00)	0.0%
Total Salaries and Wages	991,673.83		991,673.83	1,627,719.00	(636,045.17)	60.9%
Benefits						
Group Life	1,704.59		1,704.59	3,300.00	(1,595.41)	51.7%
IPERS Retirement System	78,358.76		78,358.76	103,300.00	(24,941.24)	75.9%
Social Security	74,534.36		74,534.36	112,200.00	(37,665.64)	66.4%
Federal Unemployment	-		-	1,500.00	(1,500.00)	0.0%
State Unemployment Expense	1,714.04		1,714.04	-	1,714.04	
Health Insurance	227,930.09		227,930.09	522,144.00	(294,213.91)	43.7%
Dental Insurance	12,695.70		12,695.70	19,400.00	(6,704.30)	65.4%
Flex Spending	233.50		233.50	600.00	(366.50)	38.9%
Long-Term Disability	1,458.73		1,458.73	3,500.00	(2,041.27)	41.7%
Short-Term Disability	-		-	-	-	
Vision Insurance	828.48		828.48	2,500.00	(1,671.52)	33.1%
Workers Compensation	1,962.35	(1,962.35)	-	3,070.00	(3,070.00)	0.0%
Cellular Phone Reimbursements	1,760.00		1,760.00	3,840.00	(2,080.00)	45.8%
Mgmt Fees & Self Funded Health	12,855.50		12,855.50	-	12,855.50	
Benefits - Other	1,028.00		1,028.00	-	1,028.00	
Total Benefits	417,064.10	(1,962.35) E	415,101.75	775,354.00	(360,252.25)	53.5%
Maintenance and Repair Services						
Building	3,855.83		3,855.83	1,000.00	2,855.83	385.6%
Grounds	5,485.00		5,485.00	10,000.00	(4,515.00)	54.9%
Janitorial Services	8,400.00		8,400.00	14,000.00	(5,600.00)	60.0%
Mechanical	-		-	1,500.00	(1,500.00)	0.0%
Tower Site Maintenance	2,664.00		2,664.00	500.00	2,164.00	532.8%
Harris Radio System Maintenance	101,500.00	(101,500.00)	-	-	-	
Harris Mobile and Port. Maint.	-		-	51,024.00	(51,024.00)	0.0%
Harris Mobile & Port. Pre Maint	27,603.87	(27,603.87)	-	-	-	
Harris FX Software Services	6,875.00	(6,875.00)	-	-	-	
Harris Sums FX and Sums Plus	22,687.50	(22,687.50)	-	-	-	
Paging, fire alerting & NetCloc	23,459.72	(23,185.72)	274.00	3,000.00	(2,726.00)	9.1%
Interop Equipment	-		-	3,000.00	(3,000.00)	0.0%
Emerson UPS & Liebert Cooling	17,964.00		17,964.00	17,100.00	864.00	105.1%
Viper 911 System	-		-	9,650.00	(9,650.00)	0.0%
Total Maintenance and Repair	220,494.92	(181,852.09) A	38,642.83	110,774.00	(72,131.17)	34.9%
Miscellaneous Contractual Services						
Software Purchases	-		-	5,000.00	(5,000.00)	0.0%
Refuse Disposal Service	529.20		529.20	1,000.00	(470.80)	52.9%
Pest Control Service	350.00		350.00	600.00	(250.00)	58.3%
Fire Extinguishers	1,490.00		1,490.00	1,490.00	-	100.0%
Consultant and Legal Services	21,796.65		21,796.65	30,000.00	(8,203.35)	72.7%
Accounting	24,097.00		24,097.00	20,000.00	4,097.00	120.5%
HR Services	-		-	10,000.00	(10,000.00)	0.0%
Insurance - Property	20,920.00	(22,267.00)	(1,347.00)	14,250.00	(15,597.00)	-9.5%
Insurance - General Liability	-		-	10,100.00	(10,100.00)	0.0%
Insurance - Public Officials	-		-	1,250.00	(1,250.00)	0.0%
Insurance - Law Enforc Liab	-		-	4,650.00	(4,650.00)	0.0%
Insurance - Umbrella	-		-	4,650.00	(4,650.00)	0.0%
Miscellaneous Contractual Svcs	2,535.00		2,535.00	-	2,535.00	
Total Misc. Contractual Services	71,717.85	(22,267.00) B	49,450.85	102,990.00	(53,539.15)	48.0%

See accountant's compilation report.

JOINT EMERGENCY COMMUNICATIONS SERVICES
ASSOCIATION OF JOHNSON COUNTY
Schedule I - Budgetary Comparison
Seven Months Ended January 31, 2012

	GAAP	GAAP to Budget	Actual	Budget	Variance (\$)	% of Budget
Commodities-Supplies/Materials						
Office Supplies	4,215.78		4,215.78	10,000.00	(5,784.22)	42.2%
Books & Publications	541.16		541.16	800.00	(258.84)	67.6%
Subscriptions	2,044.00		2,044.00	5,100.00	(3,056.00)	40.1%
Minor Equipment/Tools	904.75		904.75	1,500.00	(595.25)	60.3%
Building M&R Materials	1,346.05		1,346.05	-	1,346.05	
Electrical M&R Materials	795.07		795.07	300.00	495.07	265.0%
Mechanical M&R	1,484.60		1,484.60	2,000.00	(515.40)	74.2%
Com. M&R Parts	931.40		931.40	2,000.00	(1,068.60)	46.6%
IT M&R	897.46		897.46	5,000.00	(4,102.54)	17.9%
Gas/Diesel Private Co	343.54		343.54	-	343.54	
User Equipment for Mobiles	-		-	2,500.00	(2,500.00)	0.0%
User Equipment for Portables	-		-	2,500.00	(2,500.00)	0.0%
Total Commodities-Supplies/Material	13,503.81		13,503.81	31,700.00	(18,196.19)	42.6%
Utilities						
Electricity - JECC	14,614.32		14,614.32	36,000.00	(21,385.68)	40.6%
Water & Sewer	427.69		427.69	800.00	(372.31)	53.5%
Propane Gas	-		-	900.00	(900.00)	0.0%
Diesel Fuel (back-up power)	-		-	1,000.00	(1,000.00)	0.0%
Electricity - IP Tower	2,456.29		2,456.29	6,000.00	(3,543.71)	40.9%
Electricity - Stutzman Tower	2,252.65		2,252.65	4,800.00	(2,547.35)	46.9%
Electricity - Plotz Tower	1,909.48		1,909.48	5,100.00	(3,190.52)	37.4%
Electricity - Oakdale	3,339.03		3,339.03	6,600.00	(3,260.97)	50.6%
Electricity - Solon Tower	1,577.12		1,577.12	4,800.00	(3,222.88)	32.9%
Total Utilities	26,576.58		26,576.58	66,000.00	(39,423.42)	40.3%
Travel and Training						
Meals/Lodging Expenses	1,927.38		1,927.38	1,000.00	927.38	192.7%
Training, Conferences, Travel	1,610.00		1,610.00	8,000.00	(6,390.00)	20.1%
Mileage	1,992.24		1,992.24	1,000.00	992.24	199.2%
Travel and Training	5,529.62		5,529.62	10,000.00	(4,470.38)	55.3%
Telecommunications						
PRI Circuit-Iowa Telecom	6,180.78		6,180.78	10,000.00	(3,819.22)	61.8%
Long Distance-Iowa Telecom	1,089.21		1,089.21	2,500.00	(1,410.79)	43.6%
Internet-Iowa Telecom	8,724.09		8,724.09	14,400.00	(5,675.91)	60.6%
State IOWA/NCIC Connection	54,117.00		54,117.00	72,000.00	(17,883.00)	75.2%
Total Telecommunications	70,111.08		70,111.08	98,900.00	(28,788.92)	70.9%
Postage & Mailing Services						
	282.13		282.13	1,000.00	(717.87)	28.2%
Annual Maintenance						
ShoreTel Annual Maintenance	1,603.23	(1,603.23)	-	7,000.00	(7,000.00)	0.0%
SPAM Filter Software	-		-	99.00	(99.00)	0.0%
Antivirus Software	845.00		845.00	2,500.00	(1,655.00)	33.8%
Backup Software	4,162.64	(1,666.64)	2,496.00	5,000.00	(2,504.00)	49.9%
Digicert SSL Certificate	-		-	250.00	(250.00)	0.0%
GeoCom Mapping License Renewal	12,812.93	(12,812.93)	-	-	-	
Annual Maintenance - Other	9,641.66	(9,508.34)	133.32	-	133.32	
Total Annual Maintenance	29,065.46	(25,591.14)	3,474.32	14,849.00	(11,374.68)	23.4%
Rental and Leases						
Equipment Lease/Dispatch Copier	1,782.90		1,782.90	4,100.00	(2,317.10)	43.5%
Equipment Lease w/ Cost Share	1,565.60		1,565.60	1,800.00	(234.40)	87.0%
Solon Tower Site Lease	12,113.92	-	12,113.92	20,000.00	(7,886.08)	60.6%
Property Taxes - Tower Sites	530.00		530.00	-	530.00	
Plotz Tower Site Lease	1,166.69	(1,166.69)	-	2,000.00	(2,000.00)	0.0%
Lone Tree Tower Lease	1,458.36	1,041.64	2,500.00	2,500.00	-	100.0%
Total Rental and Leases	18,617.47	(125.05)	18,492.42	30,400.00	(11,907.58)	60.8%
Capital Outlay						
Mobile Radios	1,019.15		1,019.15	55,000.00	(53,980.85)	1.9%
Portable Radios	71,117.76		71,117.76	60,000.00	11,117.76	118.5%
UPS Battery Replacements	-		-	11,250.00	(11,250.00)	0.0%
Total Capital Outlay	72,136.91		72,136.91	126,250.00	(54,113.09)	57.1%
Total Operating Expenses	1,936,773.76	(231,797.63)	1,704,976.13	2,995,936.00	(1,290,959.87)	56.9%
Net Operating Income	(530,923.76)	231,797.63	(299,126.13)	(333,366.00)	34,239.87	89.7%

See accountant's compilation report.

**JOINT EMERGENCY COMMUNICATIONS SERVICES
ASSOCIATION OF JOHNSON COUNTY**
Schedule I - Budgetary Comparison
Seven Months Ended January 31, 2012

	<u>GAAP</u>	<u>GAAP to Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>% of Budget</u>
Non-Operating Revenue						
COPS Technology Grant Received	21,585.05		21,585.05			
COPS Technology Grant Expenses	<u>(21,585.05)</u>		<u>(21,585.05)</u>			
Net COPS Technology Grant	-		-			
Interest Income	3,016.18		3,016.18			
Pop Fund Revenue	52.70		52.70			
Equipment Sale Proceeds	1,020.00		1,020.00			
Excess Flex Withholding Revenue	2,465.62		2,465.62			
Non-PS Radio System Fees	2,425.00		2,425.00			
Depreciation Expense	<u>(1,194,162.66)</u>		<u>(1,194,162.66)</u>			
Change in Net Assets	<u>\$ (1,716,106.92)</u>		<u>\$ (1,484,309.29)</u>			
	(101,500.00)	4 months amortization of radio system maintenance contract				
	(27,603.87)	7 months amortization of mobile & portable preventative maintenance contract				
	(6,875.00)	1 month amortization of FX software services contract				
	(22,687.50)	6 months amortization of Sums FX and Sums Plus contract				
	<u>(23,185.72)</u>	amortization of paging, fire alerting & netloc contract				
A	(181,852.09)					
B	(22,267.00)	7 months amortization of property insurance paid 4/9/11 (through 4/1/12)				
	(1,603.23)	3 months amortization of Baker Communications prepaid maintenance paid 11/8/10 (through September 2011)				
	(1,666.64)	4 months amortization of CDW Government prepaid maintenance paid 4/5/11 (through 10/31/11)				
	(12,812.93)	7 months amortization of Geocomm prepaid maintenance paid 1/21/11 (through 3/31/12)				
	<u>(9,508.34)</u>	7 months amortization of CDW VMWare prepaid maintenance paid 2/28/11 (through February 2012)				
C	<u>(25,591.14)</u>					
	-	Solon prepaid rent paid 6/27/11 (for July 2011), but Feb 2012 paid 1/26/12				
	(1,166.69)	7 months amortization of Lone Tree Tower prepaid rent paid 1/21/11 (through 12/31/11)				
	<u>1,041.64</u>	7 months amortization of Plotz Tower prepaid rent paid/rent paid \$2,500				
D	<u>(125.05)</u>					
E	(1,962.35)	7 months amortization of workers comp insurance paid 05/17/11 (through 05/31/12)				

See accountant's compilation report.

Joint Emergency Communications Services
Association of Johnson County
4529 Melrose Avenue
Iowa City, Iowa 52246

Compiled Financial Statements
One and Eight Months Ended February 29, 2012

Prepared by:

Latta, Harris, Hanon & Penningroth, L.L.P.
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ACCOUNTANT'S COMPILATION REPORT

To the Policy Board
Joint Emergency Communications Services Association of Johnson County

We have compiled the accompanying statement of net assets and the statements of activities of Joint Emergency Communications Services Association of Johnson County, as of and for the one and eight months ended February 29, 2012, which collectively comprise the Association's basic financial statements as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Association's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The budgetary comparison information, on pages 4 through 6, is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information. Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

We are not independent with respect to Joint Emergency Communications Services Association of Johnson County.

Latta, Harris, Hanon & Penningroth, L.L.P.

Iowa City, Iowa

March 9, 2012

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**JOINT EMERGENCY COMMUNICATIONS SERVICES
ASSOCIATION OF JOHNSON COUNTY
STATEMENT OF NET ASSETS
As of February 29, 2012**

ASSETS

Current Assets:	
Checking	\$ 1,832,305.17
Prepaid Insurance	30,290.79
Prepaid Rent	4,313.86
Prepaid Maintenance Contracts	<u>841,766.57</u>
Total Current Assets	2,708,676.39
Property, Plant and Equipment	
Land	50,125.00
Building	5,296,989.09
Equipment	<u>14,519,486.20</u>
Total Property, Plant and Equipment Cost	19,866,600.29
Less: Accumulated Depreciation	<u>(3,406,234.33)</u>
Net Property Plant and Equipment	<u>16,460,365.96</u>
Total Assets	<u><u>\$ 19,169,042.35</u></u>

LIABILITIES

Current Liabilities:	
Accounts Payable	\$ 1,044,598.94
Credit Cards Payable	284.51
Accrued Expenses	58,571.92
COPS Technology Grant Liability	2,195.06
Payroll Taxes Payable	8,265.69
Union Dues Payable	779.91
Deferred Compensation Plan Payable	580.00
College Savings 529 Plan Payable	50.00
IPERS Payable	17,271.15
Paid Time Off Accrued	<u>97,297.29</u>
Total Current Liabilities	<u>1,229,894.47</u>
Total Liabilities	<u>1,229,894.47</u>

NET ASSETS

Net Assets	<u>17,939,147.88</u>
Total Net Assets and Liabilities	<u><u>\$ 19,169,042.35</u></u>

See accountant's compilation report.

**JOINT EMERGENCY COMMUNICATIONS SERVICES
ASSOCIATION OF JOHNSON COUNTY
STATEMENTS OF ACTIVITIES
One Month and Eight Months Ended February 29, 2012**

	<u>Feb '12</u>	<u>July '11 - Feb '12</u>
Operations Budget Levy Proceeds	\$ -	\$ 1,405,850.00
Operating Expenses:		
Salaries and Wages	134,718.15	1,126,391.98
Benefits	61,801.22	478,865.32
Maintenance and Repair Services	38,993.93	259,488.85
Miscellaneous Contractual Services	3,231.00	74,948.85
Commodities-Supplies/Materials	402.02	13,905.83
Utilities	3,696.19	30,272.77
Travel and Training	238.36	5,767.98
Telecommunications	996.07	71,107.15
Postage & Mailing Services	-	282.13
Annual Maintenance	3,188.76	32,254.22
Rental and Leases	2,175.36	20,792.83
Capital Outlay	8.90	72,145.81
Total Operating Expenses	<u>249,449.96</u>	<u>2,186,223.72</u>
Net Operating Income	(249,449.96)	(780,373.72)
Non-Operating Revenue		
COPS Technology Grant Received	-	21,585.05
COPS Technology Grant Expenses	-	(21,585.05)
Net COPS Technology Grant	<u>-</u>	<u>-</u>
Interest Income	389.47	3,405.65
Pop Fund Revenue	-	52.70
Equipment Sale Proceeds	-	1,020.00
Excess Flex Withholding	-	2,465.62
Non-PS Radio System Fees	-	2,425.00
Depreciation Expense	<u>(170,594.67)</u>	<u>(1,364,757.33)</u>
Total Non-Operating Revenue	<u>(170,205.20)</u>	<u>(1,355,388.36)</u>
Change in Net Assets	<u>\$ (419,655.16)</u>	<u>\$ (2,135,762.08)</u>

See accountant's compilation report.

SUPPLEMENTARY INFORMATION

JOINT EMERGENCY COMMUNICATIONS SERVICES
ASSOCIATION OF JOHNSON COUNTY
Schedule I - Budgetary Comparison
Eight Months Ended February 29, 2012

	GAAP	GAAP to Budget	Actual	Budget	Variance (\$)	% of Budget
Revenues:						
Operations Levy Proceeds	1,405,850.00	-	\$ 1,405,850.00	\$ 2,662,570.00	(1,256,720.00)	52.8%
Operating Expenses:						
Salaries and Wages						
Dispatchers - Full-time	819,606.70		\$ 819,606.70	1,165,892.00	(346,285.30)	70.3%
Dispatchers - Part-time	29,690.08		29,690.08	38,334.00	(8,643.92)	77.5%
Executive Director	57,717.35		57,717.35	82,500.00	(24,782.65)	70.0%
Associate Director/Systems Adm.	-		-	-	-	
IT Manager	53,832.36		53,832.36	75,700.00	(21,867.64)	71.1%
Emergency Communications Coord.	-		-	57,000.00	(57,000.00)	0.0%
Systems Analyst	47,583.43		47,583.43	66,800.00	(19,216.57)	71.2%
Dispatch Supervisor	9,770.88		9,770.88	-	9,770.88	
Overtime	108,191.18		108,191.18	81,768.00	26,423.18	132.3%
Cost of Living Adjustment	-		-	42,000.00	(42,000.00)	0.0%
Merit Increases	-		-	9,000.00	(9,000.00)	0.0%
Longevity	-		-	8,725.00	(8,725.00)	0.0%
Total Salaries and Wages	1,126,391.98		1,126,391.98	1,627,719.00	(501,327.02)	69.2%
Benefits						
Group Life	1,915.31		1,915.31	3,300.00	(1,384.69)	58.0%
IPERS Retirement System	89,166.23		89,166.23	103,300.00	(14,133.77)	86.3%
Social Security	84,611.06		84,611.06	112,200.00	(27,588.94)	75.4%
Federal Unemployment	-		-	1,500.00	(1,500.00)	0.0%
State Unemployment Expense	2,869.69		2,869.69	-	2,869.69	
Health Insurance	262,476.50		262,476.50	522,144.00	(259,667.50)	50.3%
Dental Insurance	14,701.07		14,701.07	19,400.00	(4,698.93)	75.8%
Flex Spending	278.50		278.50	600.00	(321.50)	46.4%
Long-Term Disability	1,715.19		1,715.19	3,500.00	(1,784.81)	49.0%
Short-Term Disability	-		-	-	-	
Vision Insurance	934.56		934.56	2,500.00	(1,565.44)	37.4%
Workers Compensation	2,242.68	(2,242.68)	-	3,070.00	(3,070.00)	0.0%
Cellular Phone Reimbursements	2,080.00		2,080.00	3,840.00	(1,760.00)	54.2%
Mgmt Fees & Self Funded Health	14,846.53		14,846.53	-	14,846.53	
Benefits - Other	1,028.00		1,028.00	-	1,028.00	
Total Benefits	478,865.32	(2,242.68) E	476,622.64	775,354.00	(298,731.36)	61.5%
Maintenance and Repair Services						
Building	3,855.83		3,855.83	1,000.00	2,855.83	385.6%
Grounds	5,485.00		5,485.00	10,000.00	(4,515.00)	54.9%
Janitorial Services	9,450.00		9,450.00	14,000.00	(4,550.00)	67.5%
Mechanical	-		-	1,500.00	(1,500.00)	0.0%
Tower Site Maintenance	2,664.00		2,664.00	500.00	2,164.00	532.8%
Harris Radio System Maintenance	126,875.00	(126,875.00)	-	-	-	
Harris Mobile and Port. Maint.	-		-	51,024.00	(51,024.00)	0.0%
Harris Mobile & Port. Pre Maint	27,603.87	(27,603.87)	-	-	-	
Harris FX Software Services	13,750.00	(13,750.00)	-	-	-	
Harris Sums FX and Sums Plus	22,687.50	(22,687.50)	-	-	-	
Paging, fire alerting & NetCloc	29,153.65	(28,879.65)	274.00	3,000.00	(2,726.00)	9.1%
Interop Equipment	-		-	3,000.00	(3,000.00)	0.0%
Emerson UPS & Liebert Cooling	17,964.00		17,964.00	17,100.00	864.00	105.1%
Viper 911 System	-		-	9,650.00	(9,650.00)	0.0%
Total Maintenance and Repair	259,488.85	(219,796.02) A	39,692.83	110,774.00	(71,081.17)	35.8%
Miscellaneous Contractual Services						
Software Purchases	-		-	5,000.00	(5,000.00)	0.0%
Refuse Disposal Service	529.20		529.20	1,000.00	(470.80)	52.9%
Pest Control Service	400.00		400.00	600.00	(200.00)	66.7%
Fire Extinguishers	1,490.00		1,490.00	1,490.00	-	100.0%
Consultant and Legal Services	21,796.65		21,796.65	30,000.00	(8,203.35)	72.7%
Accounting	24,097.00		24,097.00	20,000.00	4,097.00	120.5%
HR Services	-		-	10,000.00	(10,000.00)	0.0%
Insurance - Property	24,101.00	(25,448.00)	(1,347.00)	14,250.00	(15,597.00)	-9.5%
Insurance - General Liability	-		-	10,100.00	(10,100.00)	0.0%
Insurance - Public Officials	-		-	1,250.00	(1,250.00)	0.0%
Insurance - Law Enforc Liab	-		-	4,650.00	(4,650.00)	0.0%
Insurance - Umbrella	-		-	4,650.00	(4,650.00)	0.0%
Miscellaneous Contractual Svcs	2,535.00		2,535.00	-	2,535.00	
Total Misc. Contractual Services	74,948.85	(25,448.00) B	49,500.85	102,990.00	(53,489.15)	48.1%

See accountant's compilation report.

JOINT EMERGENCY COMMUNICATIONS SERVICES
ASSOCIATION OF JOHNSON COUNTY
Schedule I - Budgetary Comparison
Eight Months Ended February 29, 2012

	GAAP	GAAP to Budget	Actual	Budget	Variance (\$)	% of Budget
Commodities-Supplies/Materials						
Office Supplies	4,372.80		4,372.80	10,000.00	(5,627.20)	43.7%
Books & Publications	541.16		541.16	800.00	(258.84)	67.6%
Subscriptions	2,136.00		2,136.00	5,100.00	(2,964.00)	41.9%
Minor Equipment/Tools	904.75		904.75	1,500.00	(595.25)	60.3%
Building M&R Materials	1,499.05		1,499.05	-	1,499.05	
Electrical M&R Materials	795.07		795.07	300.00	495.07	265.0%
Mechanical M&R	1,484.60		1,484.60	2,000.00	(515.40)	74.2%
Com. M&R Parts	931.40		931.40	2,000.00	(1,068.60)	46.6%
IT M&R	897.46		897.46	5,000.00	(4,102.54)	17.9%
Gas/Diesel Private Co	343.54		343.54	-	343.54	
User Equipment for Mobiles	-		-	2,500.00	(2,500.00)	0.0%
User Equipment for Portables	-		-	2,500.00	(2,500.00)	0.0%
Total Commodities-Supplies/Material	<u>13,905.83</u>		<u>13,905.83</u>	<u>31,700.00</u>	<u>(17,794.17)</u>	<u>43.9%</u>
Utilities						
Electricity - JECC	16,637.52		16,637.52	36,000.00	(19,362.48)	46.2%
Water & Sewer	427.69		427.69	800.00	(372.31)	53.5%
Propane Gas	-		-	900.00	(900.00)	0.0%
Diesel Fuel (back-up power)	-		-	1,000.00	(1,000.00)	0.0%
Electricity - IP Tower	2,773.21		2,773.21	6,000.00	(3,226.79)	46.2%
Electricity - Stutzman Tower	2,633.85		2,633.85	4,800.00	(2,166.15)	54.9%
Electricity - Plotz Tower	2,237.12		2,237.12	5,100.00	(2,862.88)	43.9%
Electricity - Oakdale	3,710.90		3,710.90	6,600.00	(2,889.10)	56.2%
Electricity - Solon Tower	1,852.48		1,852.48	4,800.00	(2,947.52)	38.6%
Total Utilities	<u>30,272.77</u>		<u>30,272.77</u>	<u>66,000.00</u>	<u>(35,727.23)</u>	<u>45.9%</u>
Travel and Training						
Meals/Lodging Expenses	2,129.02		2,129.02	1,000.00	1,129.02	212.9%
Training, Conferences, Travel	1,610.00		1,610.00	8,000.00	(6,390.00)	20.1%
Mileage	2,028.96		2,028.96	1,000.00	1,028.96	202.9%
Travel and Training	<u>5,767.98</u>		<u>5,767.98</u>	<u>10,000.00</u>	<u>(4,232.02)</u>	<u>57.7%</u>
Telecommunications						
PRI Circuit-Iowa Telecom	7,009.73		7,009.73	10,000.00	(2,990.27)	70.1%
Long Distance-Iowa Telecom	1,256.33		1,256.33	2,500.00	(1,243.67)	50.3%
Internet-Iowa Telecom	8,724.09		8,724.09	14,400.00	(5,675.91)	60.6%
State IOWA/NCIC Connection	54,117.00		54,117.00	72,000.00	(17,883.00)	75.2%
Total Telecommunications	<u>71,107.15</u>		<u>71,107.15</u>	<u>98,900.00</u>	<u>(27,792.85)</u>	<u>71.9%</u>
Postage & Mailing Services	282.13		282.13	1,000.00	(717.87)	28.2%
Annual Maintenance						
ShoreTel Annual Maintenance	1,603.23	(1,603.23)	-	7,000.00	(7,000.00)	0.0%
SPAM Filter Software	-		-	99.00	(99.00)	0.0%
Antivirus Software	845.00		845.00	2,500.00	(1,655.00)	33.8%
Backup Software	4,162.64	(1,666.64)	2,496.00	5,000.00	(2,504.00)	49.9%
Digicert SSL Certificate	-		-	250.00	(250.00)	0.0%
GeoCom Mapping License Renewal	14,643.35	(14,643.35)	-	-	-	
Annual Maintenance - Other	11,000.00	(10,866.68)	133.32	-	133.32	
Total Annual Maintenance	<u>32,254.22</u>	<u>(28,779.90)</u>	<u>3,474.32</u>	<u>14,849.00</u>	<u>(11,374.68)</u>	<u>23.4%</u>
Rental and Leases						
Equipment Lease/Dispatch Copier	1,782.90		1,782.90	4,100.00	(2,317.10)	43.5%
Equipment Lease w/ Cost Share	1,635.40		1,635.40	1,800.00	(164.60)	90.9%
Solon Tower Site Lease	13,844.48	-	13,844.48	20,000.00	(6,155.52)	69.2%
Property Taxes - Tower Sites	530.00		530.00	-	530.00	
Plotz Tower Site Lease	1,333.35	(1,333.35)	-	2,000.00	(2,000.00)	0.0%
Lone Tree Tower Lease	1,666.70	833.30	2,500.00	2,500.00	-	100.0%
Total Rental and Leases	<u>20,792.83</u>	<u>(500.05)</u>	<u>20,292.78</u>	<u>30,400.00</u>	<u>(10,107.22)</u>	<u>66.8%</u>
Capital Outlay						
Mobile Radios	1,028.05		1,028.05	55,000.00	(53,971.95)	1.9%
Portable Radios	71,117.76		71,117.76	60,000.00	11,117.76	118.5%
UPS Battery Replacements	-		-	11,250.00	(11,250.00)	0.0%
Total Capital Outlay	<u>72,145.81</u>		<u>72,145.81</u>	<u>126,250.00</u>	<u>(54,104.19)</u>	<u>57.1%</u>
Total Operating Expenses	<u>2,186,223.72</u>	<u>(276,766.65)</u>	<u>1,909,457.07</u>	<u>2,995,936.00</u>	<u>(1,086,478.93)</u>	<u>63.7%</u>
Net Operating Income	<u>(780,373.72)</u>	<u>276,766.65</u>	<u>(503,607.07)</u>	<u>(333,366.00)</u>	<u>(170,241.07)</u>	<u>151.1%</u>

See accountant's compilation report.

**JOINT EMERGENCY COMMUNICATIONS SERVICES
ASSOCIATION OF JOHNSON COUNTY**
Schedule I - Budgetary Comparison
Eight Months Ended February 29, 2012

	<u>GAAP</u>	<u>GAAP to Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>% of Budget</u>
Non-Operating Revenue						
COPS Technology Grant Received	21,585.05		21,585.05			
COPS Technology Grant Expenses	<u>(21,585.05)</u>		<u>(21,585.05)</u>			
Net COPS Technology Grant	-		-			
Interest Income	3,405.65		3,405.65			
Pop Fund Revenue	52.70		52.70			
Equipment Sale Proceeds	1,020.00		1,020.00			
Excess Flex Withholding Revenue	2,465.62		2,465.62			
Non-PS Radio System Fees	2,425.00		2,425.00			
Depreciation Expense	<u>(1,364,757.33)</u>		<u>(1,364,757.33)</u>			
Change in Net Assets	<u>\$ (2,135,762.08)</u>		<u>\$ (1,858,995.43)</u>			
	(126,875.00)					5 months amortization of radio system maintenance contract
	(27,603.87)					7 months amortization of mobile & portable preventative maintenance contract
	(13,750.00)					2 months amortization of FX software services contract
	(22,687.50)					6 months amortization of Sums FX and Sums Plus contract
	<u>(28,879.65)</u>					amortization of paging, fire alerting & netloc contract
A	<u>(219,796.02)</u>					
B	(25,448.00)					8 months amortization of property insurance paid 4/9/11 (through 4/1/12)
	(1,603.23)					3 months amortization of Baker Communications prepaid maintenance paid 11/8/10 (through September 2011)
	(1,666.64)					4 months amortization of CDW Government prepaid maintenance paid 4/5/11 (through 10/31/11)
	(14,643.35)					8 months amortization of Geocomm prepaid maintenance paid 1/21/11 (through 3/31/12)
	<u>(10,866.68)</u>					8 months amortization of CDW VMWare prepaid maintenance paid 2/28/11 (through February 2012)
C	<u>(28,779.90)</u>					
	-					Solon prepaid rent paid 6/27/11 (for July 2011), but Mar 2012 paid 2/23/12
	(1,333.35)					8 months amortization of Lone Tree Tower prepaid rent paid 1/21/11 (through 12/31/11)
	<u>833.30</u>					8 months amortization of Plotz Tower prepaid rent paid/rent paid \$2,500
D	<u>(500.05)</u>					
E	(2,242.68)					8 months amortization of workers comp insurance paid 05/17/11 (through 05/31/12)

See accountant's compilation report.

**Joint Emergency Communications Services Assoc of Johnson Co
Disbursements
For the Month Ended February 29, 2012**

	Name	Amount
	DIEBOLD	153.00
	JOHNSON COUNTY EMERGENCY M	69.80
	SOURCEONE	1,050.00
	RACOM CORPORATION	8.90
	LINN COUNTY REC	974.87
	EASTERN IOWA LIGHT & POWER C	381.20
	MIDAMERICAN ENERGY COMPANY	2,023.20
	ADVANTAGE ADMINISTRATORS	45.00
	ADVANTAGE ADMINISTRATORS	52.00
	ALBRECHT, GARY G	80.00
	JONES JR, THOMAS M	116.72
	TRENARY, NICHOLAS J	80.00
	HODGES, CHARLES E	246.15
	GENERAL PEST CONTROL	50.00
	WINDSTREAM IT-COM.LLC	828.95
	WINDSTREAM IT-COM.LLC	167.12
	ADVANTAGE ADMINISTRATORS	147.00
	MIDAMERICAN ENERGY COMPANY	316.92
	GTP	1,730.56
TOTAL		<u><u>8,521.39</u></u>