



2012 Annual Report

Iowa State Association of Counties

ISAC 
Iowa State Association of Counties

fiscal year 2012 annual report

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Each year ISAC publishes an annual report based on the fiscal year. Although most aspects of the Association can be reported on based on the fiscal year (July 1, 2011 - June 30, 2012), there are exceptions. The term of the ISAC Board of Directors is the calendar year (January 1 - December 31). ISAC preferred vendors are also based on the calendar year. So while financials, executive director comments and highlights are based on the ISAC FY 2012, the president's comment, board of directors and preferred vendors are based on the 2012 calendar year.

The Iowa State Association of Counties (ISAC) is a private, nonprofit corporation that was incorporated on October 8, 1964. Senate File 37, which was adopted on June 30, 1971, allowed counties to pay member dues to the organization. ISAC members are elected and appointed county officials from all 99 counties. Counties pay voluntary dues to belong to ISAC in return for a number of services, such as education and training, benefit programs, technical assistance and government relations. ISAC members participate in one of 15 different statewide affiliated associations corresponding to each county office. For example, the county treasurers in the state participate in the Iowa State County Treasurers Association affiliate.

ISAC's mission is to promote effective and responsible county government for the people of Iowa. To that end, ISAC's stated purpose is to secure and maintain cooperation among the counties and county officials, promote comprehensive study of local problems and find ways of solving them, provide methods of interchange of ideas among various county officials, and promote and work for the enactment of legislation that is most beneficial to the citizens of Iowa. These endeavors support our vision of being the principal, authoritative source of representation, information and services for and about county government in Iowa.

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president's comments

Wayne Walter - President



This has truly been an exciting and interesting year to serve as President of our Association and there are plenty of highlights to take note of. First though, any review of the year at ISAC must begin with a special note of thanks to the staff at the Association. This is a wonderful group to work with, from the executive director on through the entire staff. I cannot overstate how well this staff functions, and I appreciate how much work they do for our members. A staff that works this well together speaks well of each staff member as an individual and is a compliment to the leadership provided by the executive director.

2012 began with a busy month of January that included attending the NACo Conference in Washington D.C. for State Association Presidents and Executive Directors. I enjoyed the opportunity to share concerns for local government and learn how counties were adapting to change. Directors and state officers from all across the United States were able to share their experiences and discuss successes and challenges they have faced. ISAC University was held the next week, January 18-19. For those who were fortunate to attend, you know what an opportunity we had to hear the inspirational presentations from Big Ten Network analyst Coach Zvosec, international explorer Charlie Witmack, social media expert Nathan Wright, Portico HR Owner Katie Roth, etiquette speaker Collista Gould, and Fareway CEO Fred Greiner. If you think that lineup of speakers sounds impressive, it was. But consider that our Keynote speaker was Aaron Thomas, Aplington-Parkersburg High School Athletic Director and Coach. Aaron spoke of the life and death of his father, Ed Thomas, and the courage his family found to deal with the tragedy of his death and how they found the strength to offer forgiveness and support for the family of the assailant. This was an outstanding agenda by the ISAC staff.

January continued with meetings at the Iowa Capitol to present the ISAC Legislative Objectives to Senate and House leaders of both parties and to Governor Branstad and Lieutenant Governor Reynolds. We had an opportunity to discuss issues such as Road Use Tax funding, commercial property tax and mental health and disability services redesign. As you know, these issues consumed a great deal of time during the 2012 legislative session. Since neither the commercial property tax issue nor the Road Use Tax funding were resolved in 2012, we fully expect they will be major topics in the 2013 session.

The Mental Health and Disability Services (MH/DS) Redesign Bill, SF 2315, was passed and signed into law. As we know, that does not mean the issue is solved. The MH/DS Interim Study Committee is currently working on unresolved issues such as whether or not the per capita levy will work and what impact that levy will have on each county. Since no property taxes will be increased, and 33 counties will have to reduce property taxes, the 2013 session will need to address some of these funding issues early in the legislative session. County officials need to stay in contact with their legislators through this process.

The NACo Legislative Conference was held in Washington D.C. from March 3-7. Our Iowa group included Linn County Supervisor and NACo 2nd Vice President Linda Langston. It is a source of great pride for ISAC and the people of Linn County to have Linda in this important role at NACo. The attendees from Iowa had the opportunity to meet with nearly all of the elected Iowa Congressional Delegation as well as Ag Secretary Tom Vilsack and were able to discuss topics such as the Farm Bill, Medicare and Medicaid funding, internet sales tax and the Transportation Bill. Other presentations to NACo were given by U.S. Representatives and Senators from across America and Transportation Secretary Ray LaHood.

March continued with another successful ISAC Conference in Des Moines that was attended by more than 700 county officials from throughout Iowa. Of course, each year at our March meeting we introduce our scholarship winners, and this year we had another wonderful group of high school seniors. These students are all sons and daughters of county employees throughout Iowa. It is truly an honor to include them in our meeting agenda. The conference included a variety of educational opportunities as well as some valuable social time that gives our members the opportunity to share thoughts, problems and solutions with each other.

In June our legislative district meetings included a discussion of each district's bylaws and the structure each of them chose to adopt for future district meetings. This item was included as a topic for this year's district meetings because there has been concern from some members about the status of officers from some districts and business (or lack thereof) in which some districts are involved. Districts IV and V voted to elect officers and adopt some version of bylaws for their Districts to use for future business while our other districts voted to no longer have bylaws or district officers. Of course, these decisions are subject to change in the future when, or if, the members of a respective district decide a different approach is in order.

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president's comments

NACo held the annual summer conference at the David L. Lawrence Convention Center in Pittsburgh from July 13-17. Iowa was well represented once again, and NACo provided a great lineup of speakers and educational seminars to conference attendees. Speakers included retired Supreme Court Justice Sandra Day O'Connor, Jay Wilkenson (author and son of former pro-football coach Bud Wilkenson), humorist Dave Barry and others. There was a broad range of seminar topics including health care, information technology, sustainable development, veterans issues, and pipeline construction, just to name some. Since the convention center is located downtown, our conference hosts arranged an evening at nearby Heinz Field where the Pittsburgh Steelers play. Food, beverage and entertainment were provided and it turned out to be a great way to spend an evening in Pittsburgh!

Of course, the 2012 NACo report would not be complete without pointing out that Linn County Supervisor Linda Langston became NACo 1st Vice President during the conference. Again, Iowa can be very proud of the work Linda has done on the national level through NACo.

After dealing with difficult weather conditions at our scholarship golf fundraiser for the last two years, it was good to have mother nature cooperate for this year's event. You may recall that in 2010 our scholarship golf fundraiser was held in July on one of those hot, humid summer days. In 2011, we held the event in September, only to pick one of those cold, windy fall days that turned out to be a "not so good" day for golf. We were pleased to have our event this year on August 23, one of those really nice late summer Iowa days! This was the eighth annual fundraiser, and this year's event was cohosted by the Iowa State County Treasurer's Association.

In September the ISAC Board held it's annual retreat, and this year we met at the Hotel Winneshiek in Decorah. As host for that event, I enjoyed having ISAC staff and board members from all across Iowa come to northeast Iowa to experience our corner of this great state. During our discussion this year, the Board began the process of committing ISAC resources to encourage long term planning and goal setting for counties. Trends continue to take shape that will affect the future of county government. These trends include increased stress on the relationship between state and local government, more pressure on local government budgets from revenue limits and greater demand for services, and this sense from the public that "change" is needed. Mental health redesign is a recent example of this stress on the state-local government partnership that we must work through. As I noted earlier, the next session of the Iowa Legislature will require more action on this issue.

There are people who believe the future of county government is threatened. Certainly, it is not as easy as it used to be, but the challenges before us are opportunities for positive change. If we believe local government is important, we must act to make it sustainable. We may not need to completely redefine our role, but we need to consider ideas that will make county government better. Most of us have heard the old line "if it is not broke, don't fix it." That line has given way to the new rule — "if it is not broke, break it, or at least bend it." Challenge the system, but remember that any reform will not happen unless our ideas are acted upon and become policy. Stay tuned for more information as we complete a plan for involving Iowa counties in a long term goal setting process.

In conclusion, I must express my appreciation to the staff at the Winneshiek County Treasurer's Office and the Winneshiek County Board of Supervisors for their support. The staff at my office has been wonderful, and without their support I could not have committed the time necessary to serve on the ISAC Board. I also sincerely appreciate the encouragement and support given to me by my wife Margaret who, as some of you know, is largely responsible for many of the successes I have achieved in my life! Lastly, I wish the best to Darin Raymond, incoming President, and the rest of the 2013 ISAC Board.

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executive director's comments

William R. Peterson - Executive Director



I will start off this year's report where I left off at the end of FY 2011. I had reported that much of the previous year had been spent in preparation for ISAC's impending move. The ISAC Board had decided we would relocate from 501 SW 7th Street, Suite Q, Des Moines to 5500 Westown Parkway, Suite 190, West Des Moines. This was a distance of 10.4 miles. Tammy Norman did a masterful job of planning and executing the move in late August 2011. There were relatively few disruptions in our ability to serve our membership. For me, it only took a couple of weeks to stop driving to the old office location every morning. Almost a year after the move, it seems like the members who have had an opportunity to visit ISAC's office finds it a convenient and efficient place to meet. So, I chalk that up as a success.

Another significant event starting off the fiscal year was the election of Linn County Supervisor Linda Langston to the position of NACo 2nd Vice-President during the 2011 NACo Annual Conference in Portland, Oregon. Linda ran an effective campaign that started with no opposition and ended with the candidate who entered the race late dropping out. Linda had built up an incredible following of NACo members from other states. She has continued to demonstrate why she was such a good candidate during the first year as a member of the NACo Executive Committee. You might want to consider adding the 2013 NACo Annual Conference in Fort Worth, Texas to your calendar. The dates are July 19-23, 2013. Linda will be sworn in as Iowa's first NACo President during that conference. It would be a great opportunity to participate in your first NACo event if you have never previously attended.

The ISAC Board of Directors held their annual board retreat in the Spencer area in September 2011. ISAC President Marge Pitts arranged for us to attend the world famous Clay County Fair. It was quite an event. The annual retreat is an opportunity for the Board to discuss issues that they want the association to focus on during the upcoming year. Much of our discussion centered on how the association should and can work to help counties plan for the future, engage other groups as partners, and respond to the needs of ISAC members.

The late summer and fall found ISAC staff again trying to interest 2012 presidential candidates in engaging with ISAC members during the 2011 Fall School of Instruction in Coralville. Unfortunately, we were unable to generate the same response amongst presidential candidates that we did during the fall of 2007. We believed this was a perfect opportunity for candidates to interact with a politically astute group prior to January 2012 Iowa Caucuses. In the end, only former Senator Rick Santorum agreed to attend ISAC meeting. He received a warm reception from the membership in return for his time. It shouldn't be lost on future candidates that Santorum ended up winning the Iowa Caucuses.

One last thing regarding our fall conference, this was the last year of our four year agreement with the Coralville Marriott Hotel and Conference Center. The 2012 fall school will be back in Des Moines at the newly opened Veterans Memorial Community Choice Credit Union Convention Center. We certainly enjoyed our four years in Coralville and appreciated the great work of the staff at the hotel and conference center but members will appreciate being back in central Iowa – particularly if you are from the western part of the state. This move is not without its complications in the future though since we will be battling several other groups for our optimal November conference time frame. The 2012 conference is after Thanksgiving and future years will see our conference dates fluctuate from year to year. The ISAC Board has discussed several times the possibility of moving the conference out of November into August, September and October. Members should pay close attention to this discussion because there could be big changes coming in 2017 and beyond.

I suppose I would be remiss if I failed to mention that some ISAC staff members were also busy adjusting to things other than a new office location in the fall of 2011. Brad Holtan, Rachel Bicego and Hanna DeGroot all added baby girls to their family units. Their names are Delaney, Nina and Lydia respectively. It is always interesting to watch the adjustments individuals have to make when a new family member shows up demanding attention.

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executive director's comments

The last thing I will mention related to 2011 was the announcement by NACo Executive Director Larry Naake that he would be retiring in 2012. This announcement was made at the NACo Board of Directors meeting in December 2011. Larry served as ED at NACo for 22 years and many of us that have similar positions at the state level learned a lot observing and interacting with Larry. He has been great to work with and a true mentor. Although NACo has found a replacement, those of us that grew up with Larry will definitely miss his guidance.

Every new calendar year brings about a change in board leadership at ISAC. Wayne Walter, Winneshiek County Treasurer, started his year as president. Marge Pitts, Clay County Auditor, moved to the role of past president. Wayne does a great job of describing many of the activities related to his role as president in his comments article. This transition in the board leadership has always been smooth – and the transition at the start of 2012 was no different. While ISAC staff tries to help make this transition smooth, I credit the major reason for success to both the quality of people our ISAC affiliates send to the board and the great job members of our executive committee do helping each other prepare for their future role as president. The ISAC president's job is demanding. The board has seven business meetings per year and the president has to understand the issues on each agenda to guide discussion and the decision-making process. They do great job of leading the association. Please make sure you let them know that you appreciate the time and effort that they volunteer to make your association successful.

While the first half of our fiscal year is always busy, January starts the beginning of the busiest time of the year for the association. Besides holding ISAC University or the New County Officers School in January, Supervisors Winter Meeting in February, Spring School of Instruction in March, County Day at the Capitol in March, the NACo Legislative Conference in March and Legislative District Meetings in June; the Iowa Legislature reconvenes in January. ISAC staff and county officials hold their breath for the next three, four or five months waiting to see the outcomes of those legislative decisions and gubernatorial actions. Counties were expecting action on three big issues: continued work on mental health reform; action on property tax reform; and action on a gas tax increase to help stop the decline our crumbling road system. While a lot of steam was generated around property tax and fuel tax, no action was taken on either issue. The legislature did continue their efforts at mental health reform, but again missed on solving the single biggest issue counties have faced in the last decade on this issue – a mandate to provide services without the adequate financial resources to fulfill those mandates. The legislation passed will require many changes in county operations but only shallow promises about helping finance the cost in the future – instead of real dollars. It remains to be seen whether these changes and the hoped for future financial support will actually improve the quality of the services to the citizens who depend on them; or whether this is just another exercise in shuffling the chairs on the deck of the ship. I am a little cynical about the future prospects.

I want to conclude by thanking all of you for the great job each of you do in making a difference to our state. It is a pleasure and an honor to work with all of you. I hope you will take time to review this report of our activities during the last fiscal year. And please, don't hesitate to contact us with any questions or suggestions on how we might be of assistance.

Take care and thanks,
Bill

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highlights

The Year in Review



ISAC moved office locations on August 29, 2011. Located in West Des Moines and directly off of I-35 and I-80/I-235, the new location offers members easy access to the office as well as many nearby hotel and restaurants. The new offices also feature four meeting rooms available at no charge to members. With the largest meeting room accommodating up to 36 people and ample on-site parking, the new ISAC office is a very busy place.

The 2011 NACo Annual Conference was held from July 15-19, 2011 in Portland, Oregon. The highlight of the conference was that Linn County Supervisor, Linda Langston, was elected NACo 2nd Vice President. The large representation from Iowa that traveled to Portland to help campaign for Linda included attendees from Sioux, Pottawattamie, Linn, Johnson, Humboldt, Clay, Polk, Story, Winneshiek, and Black Hawk Counties. Also during the conference, Athens County, Ohio Commissioner Lenny Eliason was sworn in as the new NACo president.



CCMS held its 19th Annual Case Management Conference, entitled "Targeted Case Management: Connections that Count" at the Sheraton in West Des Moines from August 10-12, 2011. World class speakers filled two and a half fun-filled, educational, and thought-provoking days. The conference had a great turnout with over 300 attendees.

The ISAC Legislative Policy Committee (LPC) developed the 2012 ISAC Legislative Priorities. The committee was composed of two representatives from each affiliate and was chaired by ISAC 2nd VP Darin Raymond, Plymouth County Attorney. The committee met in August and September of 2011 and created a cohesive list of policy statements and objectives. Their package was later approved by ISAC Board of Directors and the ISAC membership.



On September 21, 2011, ISAC held its seventh annual Scholarship Golf Fundraiser at Otter Creek Golf Course in Ankeny. The event was hosted by the Iowa State Association of County Auditors and the Iowa State Association of County Supervisors. Even with the brisk weather, the day was a great success and raised over \$25,000 for the ISAC Scholarship Fund.

Chelsea Walden, Program Support Coordinator, ended her employment with ISAC on September 30, 2011 to seek new opportunities in Seattle, WA.

More than 820 county officials traveled to Coralville for ISAC's 67th Fall School of Instruction held at the Coralville Marriott Hotel and Conference Center on November 16-18, 2011. Hopeful presidential candidate Rick Santorum addressed the ISAC membership as part of the Presidential Candidate Forum. All presidential hopefuls from both parties were invited to speak to the membership. Outgoing ISAC President Marge Pitts, and incoming ISAC President Wayne Walter also addressed the ISAC membership during the ISAC general sessions. Kim Reynolds, Iowa Lieutenant Governor and former Clarke County Treasurer, was named the 2011 ISAC Golden Eagle. The 2012 legislative package was debated

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highlights

and approved. The top priorities included: Disability Service Redesign and Funding; Property Tax Reform; Road Funding; and Preservation of County Services.

Andrea Jansen began as ISAC's CSN Program Support Coordinator on December 12, 2011.

ISAC held its bi-annual ISAC University on January 18-19, 2012 in West Des Moines. A great turnout of around 140 attendees listened to an amazing lineup of speakers. The two-day conference provided county leaders with unique content, powerful success strategies, and tactics for improving their leadership skills.

Mindi Patterson was hired as ISAC's Administrative Assistant/Receptionist on February 1, 2012.

On Thursday, March 1, 2012 ISAC held its fourth annual County Day at the Capitol. County officials from across the state took over the Capitol for the day. ISAC staff kicked off the event with presentations on the hot issues of the time. Affiliates set up and staffed displays around the Capitol Rotunda to introduce legislators and the public to the important roles that they play in the administration of county government. Lunch was provided to all members and legislators. County officials also set up meetings with their legislators to discuss ISAC priorities and other county specific issues.



Several Iowa county officials and ISAC staff members traveled to Washington, D.C. from March 3-7, 2012 to attend the NACo Legislative Conference. They joined more than 2,000 other elected and appointed county officials from across the country in the nation's capital. The conference featured several guest speakers, and the Iowa attendees had the opportunity to attend meetings with their Congressmen and Senators.

Around 730 people attended ISAC's 68th Spring School of Instruction on March 15-16, 2012 at the Des Moines Marriott Downtown. On Thursday, March 15, ISAC's FY 2013 budget was approved during the

business meeting and awards ceremony. ISAC then awarded scholarships to outstanding high school students (listed on page next page). ISAC also hosted a number of educational seminars during the conference.



In April, counties in Iowa and across the nation celebrated National County Government Month and raised public awareness and understanding about the roles and responsibilities of county government. The 2012 theme was "Healthy Counties, Healthy Families."

Madeline Schmitt began as ISAC's summer Information Technology Intern on June 4, 2012.

The ISAC Legislative District Workshops were held throughout June in each of ISAC's six districts. The affiliates were given time to meet amongst themselves to discuss the impact of any legislation in their specific offices.

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2012 Scholarship Winners

\$3,000 (Pictured on previous page)

District 1 - Trey Alessio (Polk County)

District 2 - Carissa Kelm (Bremer County)

District 3 - Amanda Kesterson (Crawford County)

District 4 - Amanda Steffes (Audubon County)

District 5 - Jenny Kuenstling (Marion County)

District 6 - Sean DeVries (Jones County)

\$1,500

District 1 - Jennifer Metzger (Story County)

District 2 - Cole Schwartz (Winnebago County)

District 3 - Connor Rowley (Dickinson County)

District 4 - Paige Kennon (Cass County)

District 5 - Tyler Folkerts (Lucas County)

District 6 - McKinley Kuhlmann (Scott County)

\$3,000 - Past President - Michaela Kennedy (Pottawattamie County) (Pictured on previous page)

\$2,000 - ICIT - Ethan Westering (Cass County) (Pictured on previous page)

New Members of the ISAC Board of Directors



Kathryn Babcock
Chickasaw County
Public Health,
replaced Terri Henkels



Jim George
Dallas County
Engineer, replaced
Mike McClain



Sarah Kaufman
Henry County
Community Services,
replaced Lori Elam



Joan McCalmant
Linn County Recorder,
replaced
Nancy Parrott



Peggy Rice
Humboldt County
Auditor



Bret VandeLune
Polk County
Zoning, replaced
Anna O'Shea

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2012 Lobbyist Report

Property Tax Reform Property tax reform had to go by the wayside in order for the session to come to an end. The proposals from the Senate Democrats and the House Republicans were on the table, but there appeared to be little movement toward compromise. Both proposals would have negatively impacted county revenues, with the House version including a revenue limitation as well. Both proposals also included changes to apartment classifications and telecommunications property that would have decreased local government revenues.

Mental Health Reform Mental health reform legislation included major changes in mental health and disability services effective July 1, 2012. The first change is that the state will divert all of the funds that came from the state to the counties, including property tax relief, to Medicaid to fund all Medicaid services previously managed by the counties. This shift does not include the bills for services in FY 2012 that are received and paid in FY 2013 and beyond. In addition to this liability, each county will be responsible for funding non-Medicaid services with the available property tax levy. For those counties whose expenses are greater than their revenues, there is a transition fund application process. The county applies to the Director of the Department of Human Services (DHS) by November 1, DHS analyzes the appropriateness of the requests and submits a report to the Legislature in December. The new General Assembly will then determine whether to appropriate supplemental funding to address the funding gap. Counties have been given the ability to “borrow” from the general fund to cash flow the system until January. Additionally, the bill moves forward with the concept of regionalization, shifting from legal settlement to residency as the basis for funding services, and per capita property tax levies in FY 2014.

Tax Increment Financing (TIF) A TIF bill made it through the process this year. It originally placed restrictions on a county’s ability to use TIF for windmills, but this was stripped out during the process. The final bill addresses issues of reporting, transparency and antipiracy. The reporting provisions require local governments to provide information specified in the bill to the Department of Management annually before budget certification. The transparency provisions include a requirement that, for public buildings, the entity proposing the TIF provide justification for the projects to other affected taxing entities. When undertaking a new TIF project in an existing urban renewal area, local governments are required to hold a new project-based public hearing and to amend the urban renewal plan. A major restriction on the Local Options Sales Tax (LOST) TIF, requiring the Board of Supervisors to approve the LOST-TIF, was also included in the bill. ISAC has been seeking changes to LOST-TIF since it was passed in 2008.

Open Meetings/Open Records SF 430 creates the Iowa Public Information Board, which is designed to oversee compliance and enforcement of the open meetings and public records statutes as it relates to local government and the executive branch of state government with the exception of the Governor’s office. The nine member board is made up of no more than three representatives of the media and no more than three representatives of local government. The bill adds the opinion of the board as a defense for a violation and adds a new category of confidential records, “tentative, preliminary, draft, speculative or research material,” which are prior to completion and prior to the form used or to be used in the actual policy action.

ISAC’s Activity in 2012

How many bills that ISAC registered “For” passed? 2012 – 7, 2011 – 8

How many bills that ISAC registered “Against” passed? 2012 – 2, 2011 – 0

How many ISAC legislative objectives were introduced (in whole or in part)? 2012 – 3, 2011 – 14

How many ISAC legislative objectives were enacted? 2012 – 3, 2011 – 4

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ISAC board of directors

Each of ISAC's affiliates has one seat on ISAC's Board of Directors - except for supervisors, who have three. According to ISAC's Articles of Incorporation, the Directors shall be elected annually at the annual or special meeting of each affiliated association. Duties for the ISAC Board of Directors include electing officers from the members of the Board of Directors, developing and monitoring strategic plans, deciding among competing priorities and setting policy, recommending ISAC's budget to members, ensuring adequate financial resources, selecting and supporting the Executive Director, enhancing the organization's public standing, recruiting new members and assessing board performance. The ISAC Board and Executive Board were sworn in during their January 20, 2012 meeting. The term of the Executive Board is January 1 through December 31 annually.

For additional information visit ISAC's website (www.iowacounties.org) under 'About Us' then 'Iowa State Association of Counties.'

ISAC OFFICERS

PRESIDENT

Wayne Walter - Winneshiek County Treasurer

1ST VICE PRESIDENT

Darin Raymond - Plymouth County Attorney

2ND VICE PRESIDENT

Harlan Hansen - Humboldt County Supervisor

3RD VICE PRESIDENT

Melvyn Houser - Pottawattamie County Supervisor

ISAC DIRECTORS

Kathryn Babcock - Chickasaw County Public Health

Mike Balmer - Jasper County Sheriff

Lu Barron - Linn County Supervisor (NACo Board)

Wayne Chizek - Marshall County Information Technology

Dan Cohen - Buchanan County Conservation Director

Richard Crouch - Mills County Supervisor

Jim George - Dallas County Engineer

Sarah Kaufman - Henry County Community Services

Linda Langston - Linn County Supervisor (NACo Board)

Jon McNamee - Black Hawk County Environmental Health

Deb McWhirter - Butler County Assessor

Dave Morlan - Boone County Emergency Management

Joan McCalmant - Linn County Recorder

Marjorie Pitts - Clay County Auditor (Past President)

Peggy Rice - Humboldt County Auditor

Bret VandeLune - Polk County Zoning

Grant Veeder - Black Hawk County Auditor (NACo representative)



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CCMS board of directors

County Case Management Services (CCMS) is a 28E organization created in 1992 to provide support to counties who operate Medicaid case management services for persons with mental retardation, mental illness, or a developmental disability, with options to provide case management through waivers for individuals with brain injuries, seriously emotionally disturbed children and the elderly, either directly or through contract. The primary mission of CCMS is to help member counties comply with all applicable state and federal rules and regulations through the provision of technical assistance, training, and advocacy. The CCMS Board contracts with ISAC to provide staff support to the program.

CCMS had 65 counties participating in FY 2012, serving an average of 10,019 consumers per month over the year. Approximately 700 case managers, administrators, supervisors and support staff have received technical assistance and training from CCMS staff.

In FY 2012, CCMS continued to provide the following training opportunities: CCMS Annual Conference; Advanced Case Manager Training two times per year; Case Management Supervisors Training; and Fundamentals Training three times per year. In addition to the formal trainings provided by CCMS, we also offer regional support groups and administrators meetings quarterly. We had a total of approximately 1,390 registrations for the various offered trainings, support groups and administrator meetings offered throughout the year.

For additional information visit ISAC's website (www.iowacounties.org) under 'Services' then 'Case Management.'

FY 2012 CCMS EXECUTIVE BOARD

Chair – Steve Reuter, Bremer County
1st Vice Chair – Paul Merten, Buena Vista County
2nd Vice Chair – Jack Willey, Jackson County

ISAC BOARD REPRESENTATIVE

Chuck Rieken, Cass County

LEVEL A - LARGEST COUNTIES

Jill Davisson, Clinton County
Ellen Gaffney, Buchanan County
Sally Stutsman, Johnson County
Jack Willey, Jackson County

LEVEL B - MIDDLE COUNTIES

Paul Merten, Buena Vista County
Steve Reuter, Bremer County
Larry Vest, Tama County

LEVEL C - SMALLEST COUNTIES

Elaine Armstrong, Page County
Harlan Hansen, Humboldt County
Jeff Simonsen, Cherokee County

STAFF

CCMS Manager Deb Eckerman Slack,
deckerman@iowacounties.org

Member Counties

Adair	Franklin	Muscatine
Adams	Fremont	O'Brien
Allamakee	Grundy	Osceola
Boone	Hamilton	Page
Bremer	Hancock	Polk
Buchanan	Hardin	Pottawattamie
Buena Vista	Harrison	Poweshiek
Carroll	Howard	Ringgold
Cass	Humboldt	Sac
Cedar	Ida	Scott
Cerro Gordo	Jackson	Shelby
Cherokee	Jasper	Story
Chickasaw	Johnson	Tama
Clay	Jones	Taylor
Clinton	Kossuth	Union
Dallas	Linn	Warren
Decatur	Louisa	Webster
Delaware	Madison	Winnebago
Des Moines	Mahaska	Woodbury
Dickinson	Mills	Worth
Emmet	Mitchell	Wright
Fayette	Montgomery	

Case Management Specialists: Cindy Chappelle, Linda Kemp and Jackie Olson Leech

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CRIS board of directors

The primary mission of the County Rate Information Systems (CRIS) is to establish a rate setting methodology based upon actual cost, standardized service definitions, standardized units of service, uniform classification of cost, and consistent reporting to enable participating counties to negotiate appropriate reimbursement rates with their MH/DS providers; and to facilitate effective and efficient communication between participating counties and their MH/DS providers through technical support and training.

The CRIS Board contracts with ISAC to provide staff support to the program. CRIS is a self-supporting program governed by an 11-member Board of Directors. There were 67 counties participating in CRIS in FY 2012.

The CRIS Board contracts with the Eide Bailly accounting firm to provide technical assistance to providers on completion of the financial reports, analyzes the cost reports and report on their cost report analysis. Eide Bailly also provides training in June on cost report completion.

For additional information, including a list of current CRIS members, visit ISAC's website (www.iowacounties.org) under 'Services' then 'CRIS.'

FY 2012 CRIS Executive Board

Chair - Ellen Gaffney, Buchanan County
Vice Chair - Carl Mattes, Humboldt County
Treasurer - Lucas Beenken, Wright County
Secretary - Ken Rozenboom, Mahaska County

ISAC Board Representative

Sarah Kaufman, Henry County

Level A - Largest Counties

Jill Eaton, Marshall County
Ellen Gaffney, Buchanan County
Melvyn Houser, Pottawattamie County
Terrence Neuzil, Johnson County

Level B - Middle Counties

Lonnie Maguire, Shelby County
Ken Rozenboom, Mahaska County
Mary Williams, Benton County

Level C - Smallest Counties

Mardi Allen, Dickinson County
Lucas Beenken, Wright County
Carl Mattes, Humboldt County

STAFF: Deb Eckerman Slack,
Case Management Services Manager

Member Counties

Allamakee	Delaware	Jefferson	Monroe	Sioux
Appanoose	Dickenson	Johnson	Montgomery	Tama
Benton	Dubuque	Jones	Muscatine	Wapello
Boone	Emmet	Keokuk	O'Brien	Warren
Bremer	Fayette	Kossuth	Osceola	Washington
Buchanan	Fremont	Linn	Page	Wayne
Carroll	Grundy	Louisa	Palo Alto	Webster
Cass	Hamilton	Lucas	Plymouth	Winneshiek
Cedar	Hardin	Lyon	Polk	Woodbury
Cherokee	Harrison	Madison	Pottawattamie	Wright
Clay	Henry	Mahaska	Poweshiek	
Dallas	Humboldt	Marion	Sac	
Davis	Iowa	Marshall	Scott	
Decatur	Jackson	Mills	Shelby	

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ETC/CSN Steering Committee

The Electronic Transactions Clearinghouse (ETC) was created in 2003 as a response to the Health Insurance Portability and Accountability Act (HIPAA) of 1996.

The ETC website was up and running in October 2003 and is under the direction of the ISAC Board of Directors. The ETC website was established to: 1) provide HIPAA compliance to member counties by enabling them to accept electronic billings, and 2) enhance communication between counties and their local providers.

The final 22 counties joined ETC in 2009. At the end of FY 2009, all Iowa counties have joined ETC via 28E agreement approved by their boards of supervisors.

In FY 2010, ETC and the Community Service Network (CSN) began operating as one program. CSN is providing the ability to maintain client history on demographic, funding and claims information. As of July 2012, CSN had 95 counties, 500 active users, 170,000 client records, and a 70,000 claims per month payment rate. In the spring of 2012, the Case Management Module was added to CSN. The Module assists the case management agencies in the documentation and billing of activities associated with their services.

In 2003, the ETC Advisory Committee was established to provide input and technical assistance. In 2010, because ETC and CSN were being operated as one, the Iowa Community Services Association functions as the ETC Advisory Committee. Their current main responsibilities are to review the annual budget and recommend a future business structure for ETC/CSN.

ETC ADVISORY COMMITTEE

Sarah Kaufman, Henry County CPC Administrator
Lori Elam, Scott County CPC Administrator
Mary Bartels, Jackson County GA Director
Jill Eaton, Marshall County Community Services Director
John Grush, Boone/Madison Community Services Director
Lisa Langlitz, Cherokee County CPC Administrator
Suzanne Watson, Pottawattamie County Community Services Director
Lonnie Maguire, Shelby/Harrison/Monona County CPC Administrator
Jan Heikes, Winneshiek/Allamakee County CPC Administrator
Dorothy Christensen, Emmet County CPC Administrator
Lisa Rockhill, Lyon County CPC Administrator
Russell Wood, Floyd County CPC Administrator
Jennifer Vitko, Wapello County CPC Administrator

STAFF:

Robin Harlow, ISAC Technology Manager
Gina Fontanini, ISAC Program Support Coordinator
Andrea Jansen, ISAC Program Support Coordinator
Ashley Moore, ISAC Program Support Analyst
Josh DeGroote, ISAC Program Support Analyst
Sam Watson, ISAC IT Specialist

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CoSTAR Board

The County Strategic Technology Advisory Resource (CoSTAR) began life as the County Technology Clearinghouse (CTC) Project in September 2004 when the ISAC Board authorized staff to pursue a grant from the Iowa Local Government Innovations Fund. Funding was obtained and staffing was approved for ISAC's FY 2006 budget, and a Technology Project Manager, Robin Harlow, was hired in January 2006 to manage the CTC Project.

In October 2007, the CTC Advisory Board began a process to build an interim strategic plan to guide the development and operation of CTC. The strategic plan that was developed contained goals, objectives and proposed accomplishments. In February 2008, The CTC Advisory Board presented the strategic plan to the ISAC Board. The ISAC Board voted to approve the plan and establish the CTC Board with an initial budget of \$20,000 for FY 2009. In 2009, the ISAC Board acting on a recommendation from the CTC Committee approved the name change from County Technology Clearinghouse to the County Strategic Technology Advisory Resource.

CoSTAR will help bring improvements in the acquisition and use of information resources in Iowa counties by pursuing six goals:

- 1) Building upon and leveraging the efforts of others;
- 2) Building and maintaining partnerships among Iowa counties and between counties, stakeholders and constituents;
- 3) Establishing and maintaining resources to provide standardized e-government services by county government to the citizens of the state of Iowa;
- 4) Constantly assessing county e-government activities, needs and funding;
- 5) Developing and providing needed services to assist counties; and
- 6) Maintaining operational flexibility.

Accomplishments for 2012:

- 1) Administered the Excellence in Action award program.
- 2) Seeded the Iowa County Information Technology's IT Assessment Team.

CoSTAR BOARD

Melissa Bird, Keokuk County Recorder
Kris Colby, Winnebago County Recorder
Joann Collins, Madison County Treasurer
Brenda Corey, Black Hawk County Public Health
Wayne Clinton, Story County Supervisor
Steve Devries, Iowa County Engineers Association
Service Bureau Executive Director
Holly Fokkena, Butler County Auditor
Major John Godar, Linn County Second Deputy
John Grush, Boone and Madison County Community
Services Director
Larry Hlavacek, Linn County Public Health
Brad Leckrone, Wright County CPC Administrator
Jon H. Lubke, Winneshiek County GIS/IT Coordinator
Debbie Lynn, Clarke County Treasurer

Joe Neary, Palo Alto County Environmental Health
James R. Nehring, Franklin IT Director
Julie Ohde, Louisa County Conservation Director
Marge Pitts, Clay County Auditor
LaRayne Riccadonna, Polk County Assessor's Office
Jim Rice, Worth County Zoning
Ed Rivers, Scott County Health Department Director
Joel Rohne, Worth County IT Director
Jeff Sherman, Floyd County Environmental Health
Amy Vermillion, Poweshiek County Assessor's Office
Danny Waid, Hamilton County Engineer

STAFF

Robin Harlow, ISAC Technology Project Manager

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preferred vendors

The preferred vendor program was developed by the ISAC Board of Directors in 1988 to fit a need expressed by vendors who wanted to be a part of ISAC and show their support without becoming actual members of our organization. A commercial enterprise, professional association, or private group may become a preferred vendor of ISAC upon payment of dues. In exchange for those dues, preferred vendors receive the following benefits: electronic database of county officials; priority status over non-preferred vendors for reserving exhibitor space at the ISAC spring and fall schools; \$200 off of exhibit booths; subscription to *The Iowa County* magazine; 10% off all advertising; product or service description published in *The Iowa County* magazine through the column "Preferred Vendor Highlights"; and a posting on the ISAC website as a preferred vendor, along with contact information and a brief service description.

For additional information visit ISAC's website (www.iowacounties.org) under 'Corporate Opportunities.'

2012 Preferred Vendors

A. Rifkin Co.	JEO Consulting Group, Inc.
ACES	Karl Chevrolet
Advanced Correctional Healthcare	KELTEK Incorporated
Aerial Services, Inc.	Kofile Preservation, Inc.
Asphalt Zipper, Inc.	Mail Services
Bankers Trust Company	Matt Parrott/Storey Kenworthy
Cisco Systems	McClure Engineering
Computing System Innovations	Metro Waste Authority
Cost Advisory Services, Inc.	Murphy Tower Service LLC
Cott Systems, Inc.	National Association of Counties (NACo)
County Risk Management Services, Inc. representing ICAP and IMWCA	Nationwide Retirement Solutions
Dan Corbin, Inc.	Northland Securities, Inc.
Danko Emergency Equipment Co./ Federal Warning Systems	Nyhart
DEVNET, Inc.	Perspective Consulting Partners, LLC
Dominion Voting	Purple Wave Auction
Election Systems & Software	Ruan Securities a division of D.A. Davidson and Co.
ElectionSource	SilverStone Group
Fidlar Technologies	Snyder & Associates, Inc. "Solutions", Inc.
French-Reneker-Associates, Inc.	Speer Financial, Inc.
Gee Asphalt Systems, Inc.	Springsted Incorporated
Henry M. Adkins and Son	Sprint Nextel
HMN Architects, Inc.	The Schneider Corporation
Hopkins & Huebner, P.C.	The Sidwell Company
IMAGETek	TrueNorth Companies
ING	Tyler Technologies
Iowa Concrete Paving Association	U.S. Communities
Iowa Finance Authority	Vanguard Appraisals, Inc.
IPAIT	Wellmark BC/BS of Iowa
ITC Midwest, LLC	Whelen Engineering Company

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ISAC staff

For further information information about the ISAC staff responsibilities visit the ISAC website and click on 'About ISAC.'



Rachel Bicego
Marketing/
Communications
Coordinator



Cindy Chappelle
Case
Management
Specialist



Hanna De Groot
Public Policy
Specialist



Josh DeGroot
Program Support
Analyst



Deb Eckerman
Slack
Case
Management
Services Manager



Gina Fontanini
Program Support
Coordinator



Robin Harlow
Technology
Manager



Kristi Harshbarger
Legal Counsel



Linda Hinton
Government
Relations Manager



Brad Holtan
Accounting
Manager



Stacy Horner
Meeting/
Event
Administrator



Andrea Jansen
Program Support
Coordinator



Linda Kemp
Case
Management
Specialist



Jenna Kunstle
Financial/
Member Services
Administrator



**Mary Beth
Mellick**
Fiscal/Public
Policy Specialist



Ashley Moore
Program Support
Analyst



Tammy Norman
Office Manager



Jackie Olson Leech
Case
Management
Specialist



Mindi Patterson
Receptionist/
Administrative
Assistant



Madeline Schmitt
Information
Technology
Intern



**William R.
Peterson**
Executive
Director



Sam Watson
Information
Technology
Specialist

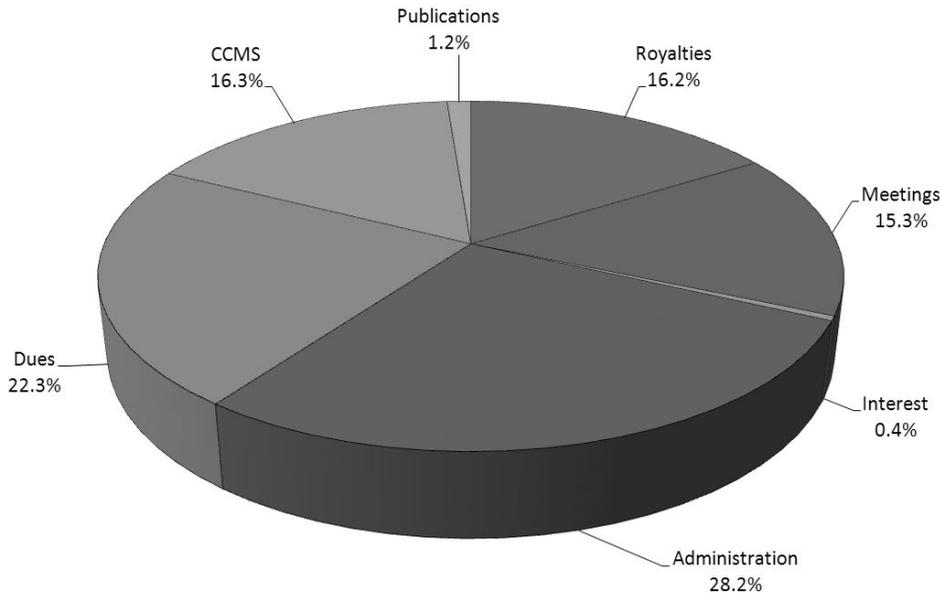
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staff time allocation breakdown

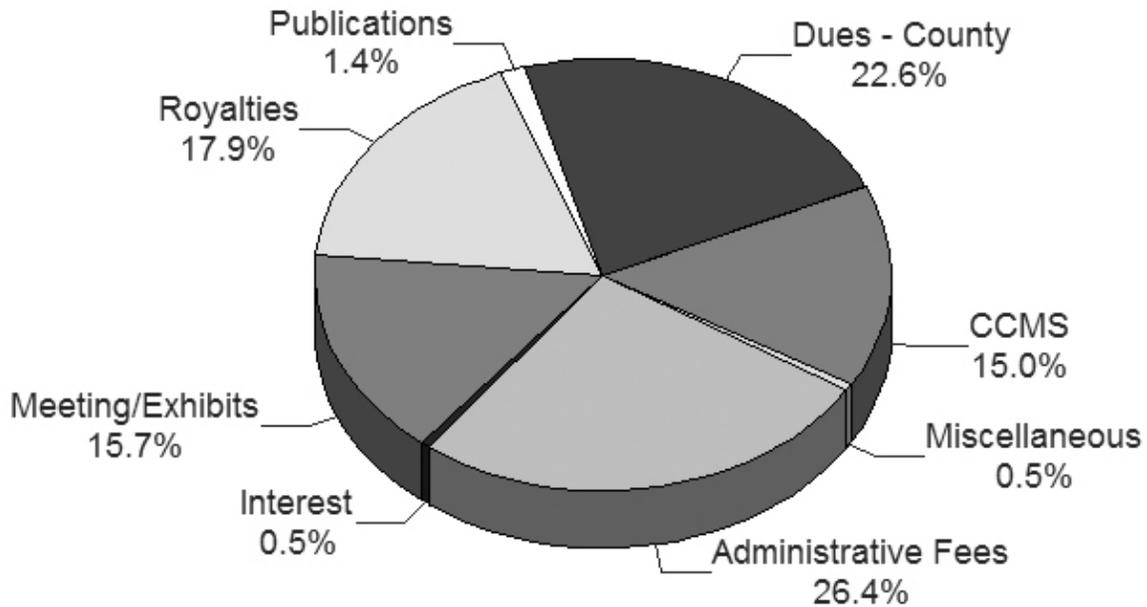
Office Administration -----	22.27%	8,191 hours
<i>Finances, publication development, customer service, website design, staff meetings</i>		
Case Management -----	22.05%	8,109 hours
<i>Technical assistance and training for counties providing case management services</i>		
CSN -----	21.69%	7,978 hours
<i>Administration of the Community Services Network project</i>		
Intergovernmental Relations -----	10.88%	4,002 hours
<i>Lobbying, tracking administrative rules, attending interim study committee meetings</i>		
Conference/Meetings -----	7.96%	2,927 hours
<i>Planning and executing ISAC meetings, workshops and conferences</i>		
Public/Member Relations -----	5.17%	1,900 hours
<i>Responding to press inquiries, press releases, visiting counties, member recognition</i>		
Member Service Program -----	2.66%	980 hours
<i>Benefit program marketing and administration</i>		
Research -----	1.77%	650 hours
<i>Collecting statistics and studies, compiling and disseminating information</i>		
ETC -----	1.45%	534 hours
<i>Administration of the Electronic Transactions Clearinghouse project</i>		
Magazine -----	1.31%	482 hours
<i>Planning and producing The Iowa County magazine</i>		
Education -----	1.17%	429 hours
<i>Attending professional meetings, reading trade publications, attending seminars</i>		
Technical Assistance -----	1.08%	397 hours
<i>Responding to specific questions requiring expert knowledge or background</i>		
CRIS -----	0.30%	111 hours
<i>Administration of the County Rate Information System project</i>		
ICEA Service Bureau -----	0.14%	50 hours
<i>Copy work, answering phones, mailing, other staff functions for ICEASB staff</i>		
ICACMP -----	0.14%	40 hours
<i>Administration of the Iowa County Attorneys Case Management Project</i>		

ISAC financial highlights

FY 2012 Income Breakdown

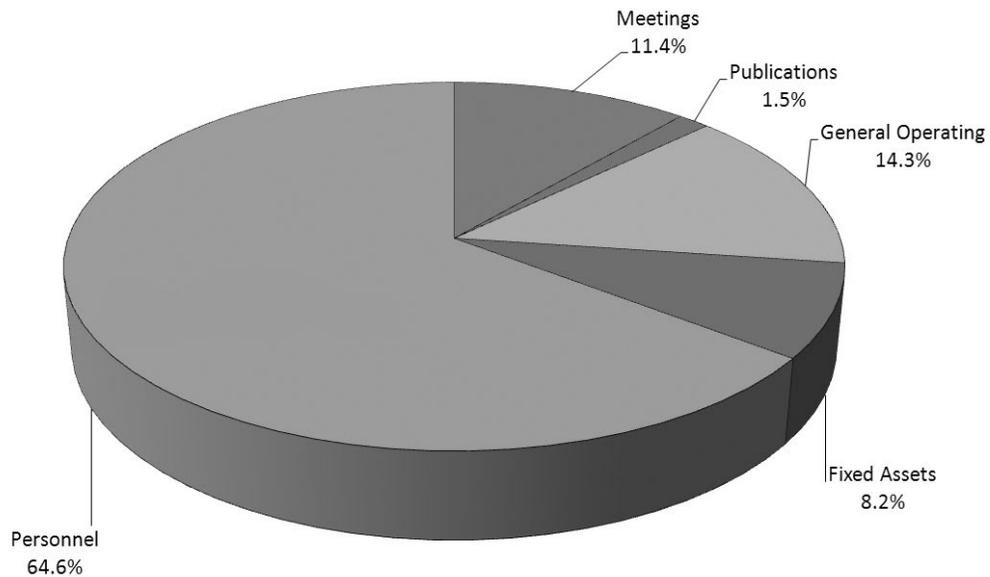


FY 2011 Income Breakdown

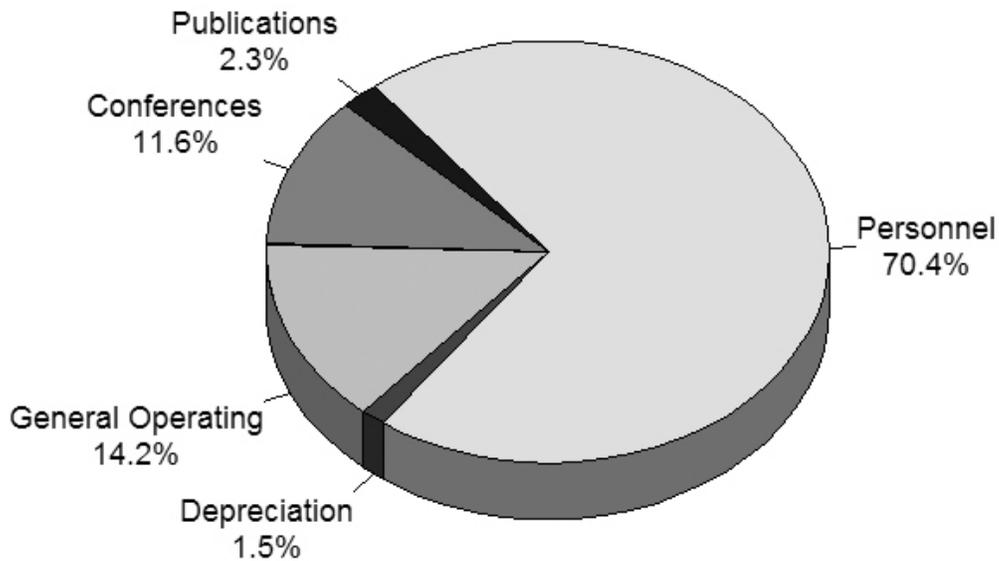


ISAC financial highlights

FY 2012 Expense Breakdown



FY 2011 Expense Breakdown



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ISAC financials

Iowa State Association of Counties
Statements of Financial Position
Year Ended June 30, 2012

	Iowa State Association of Counties		
	Association Activities	Program Activities	Total
Cash and cash equivalents	\$ 102,410	\$ 1,987,432	\$ 2,089,842
Investments in marketable securities	1,011	19,837,955	19,838,966
Investments in certificates of deposit	1,020,477	2,112,635	3,133,112
Accounts receivable	151,213	119,571	270,784
Prepaid expenses	27,201	-	27,201
Interest receivable	1,247	85,192	86,439
Property and equipment, net of accumulated depreciation	204,336	-	204,336
Software development costs	874,281	-	874,281
Other assets	1,072	-	1,072
TOTAL ASSETS	\$ 2,383,248	\$ 24,142,785	\$ 26,526,033
Accounts payable and accrued liabilities	\$ 23,508	\$ 129,601	\$ 153,109
Due to Wellmark	-	379,054	379,054
Claims incurred but not reported	-	3,263,114	3,263,114
Unearned revenue	12,984	487,116	500,100
Compensated absences	63,888	-	63,888
Funds held for benefit of members	-	19,883,900	19,883,900
TOTAL LIABILITIES	100,380	24,142,785	24,243,165
NET ASSETS - UNRESTRICTED	2,282,868	-	2,282,868
TOTAL LIABILITIES AND NET ASSETS	\$ 2,383,248	\$ 24,142,785	\$ 26,526,033

The condensed presentations of the fiscal year 2011 and 2012 financial statements of The Iowa State Association of Counties (ISAC), County Case Management Services (CCMS), the County Rate Information System (CRIS) and the Electronic Transactions Clearinghouse (ETC) have been extracted from the organizations' annual financial statements. The ISAC financials do not include ETC, Education Foundation or Eliminations. The complete presentations of those financial statements, along with the independent auditor's reports of McGowen, Hurst, Clark & Smith, P.C. are available by contacting ISAC.

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ISAC financials

Iowa State Association of Counties
Statements of Activities
Year Ended June 30, 2012

	Iowa State Association of Counties			
	Association Activities		Program Activities	Total
	Budget (Unaudited)	Actual		
REVENUE				
Schools, workshops, committees & seminars	\$ 305,475	\$ 335,540	\$ -	\$ 335,540
Dues	491,000	491,149	-	491,149
Royalties	378,000	356,202	-	356,202
Investment income	20,000	9,410	93,264	102,674
Magazine advertising and subscriptions	41,750	27,068	-	27,068
Administration fees	1,142,769	974,394	-	974,394
County premiums	-	-	22,975,031	22,975,031
Special event revenue	-	-	-	-
Miscellaneous	-	4,467	-	4,467
Total Revenues	2,378,994	2,198,230	23,068,295	25,266,525
EXPENSES				
Salaries and fringe benefits	1,786,950	1,571,668	-	1,571,668
Schools, workshops and meetings	194,500	188,942	-	188,942
Board of Directors' meeting expenses	45,000	53,459	-	53,459
Other board authorized expense	2,000	2,100	-	2,100
NACO conference	12,000	19,453	-	19,453
Staff travel and training	55,000	37,912	-	37,912
Public relations	500	-	-	-
Consulting/professional services	28,800	56,210	-	56,210
Rents and utilities	192,789	182,389	-	182,389
Building committee expenses	-	-	-	-
Supplies, printing and postage	15,500	21,831	452	22,283
Depreciation expense	-	43,090	-	43,090
Maintenance agreements	25,500	22,498	-	22,498
Professional membership	3,500	3,695	-	3,695
Library	4,000	3,156	-	3,156
Magazine	40,000	37,575	-	37,575
Insurance and bonds	25,000	15,540	-	15,540
Acquisition of property and equipment	35,000	-	-	-
Special event expense	-	-	-	-
Miscellaneous	10,750	4,291	3,839	8,130
Scholarships	-	-	-	-
Claims and premiums paid	-	-	23,084,609	23,084,609
Change in claims incurred but not reported	-	-	81,691	81,691
Administration	-	-	289,963	289,963
Wellness program	-	-	427,432	427,432
County technologies clearinghouse	18,000	2,645	-	2,645
Project management and development	-	-	-	-
Total Expenses	2,494,789	2,266,454	23,887,986	26,154,440
INCREASE (DECREASE) IN FUNDS HELD FOR BENEFIT OF MEMBERS	-	-	\$ (819,691)	(819,691)
INCREASE (DECREASE) IN NET ASSETS	\$ (115,795)	(68,224)		(68,224)
NET ASSETS, BEGINNING OF YEAR		2,351,092		2,351,092
NET ASSETS, END OF YEAR		\$ 2,282,868		\$ 2,282,868

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CCMS financials

County Case Management Services
Statements of Financial Position
Years Ended June 30, 2012 and 2011

	ASSETS	
	2012	2011
CURRENT ASSETS		
Cash and cash equivalents	\$ 212,408	\$ 203,155
Investments - marketable securities	-	8,821
Investments - certificates of deposit	417,942	470,146
Accounts receivable	78,050	78,564
Prepaid expenses	1,707	2,432
Total current assets	710,107	763,118
PROPERTY AND EQUIPMENT		
Office furniture and equipment	29,497	36,496
Vehicles	57,760	78,015
Leasehold improvements	18,838	8,130
	<u>106,095</u>	<u>122,641</u>
Less accumulated depreciation	(75,559)	(105,672)
Net property and equipment	30,536	16,969
OTHER ASSETS - Software development costs	182,750	95,156
TOTAL ASSETS	\$ 923,393	\$ 875,243

	LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES		
Due to Iowa State Association of Counties	\$ 45,618	\$ 40,472
Accounts payable	2,707	19,265
Deferred revenue	9,385	1,790
Total current liabilities	57,710	61,527
Net assets - unrestricted	865,683	813,716
TOTAL LIABILITIES AND NET ASSETS	\$ 923,393	\$ 875,243

County Case Management Services
Statements of Activities
Years Ended June 30, 2012 and 2011

	2012	2011
REVENUE		
Member dues and services	\$ 454,449	\$ 433,131
Registration fees	84,095	69,824
Investment income	2,655	4,029
Gain on disposal of property and equipment	8,488	-
Total revenues	549,687	506,984
EXPENSES		
Salaries and fringe benefits	290,330	276,261
Professional fees	53,380	28,296
Staff travel and training	16,741	14,929
Conference facility expenses	60,114	49,190
Outside speakers' fees	16,077	16,150
Board of Directors' meeting expenses	7,222	11,834
Insurance	6,162	9,263
Office expense	18,474	14,860
Depreciation	8,999	13,999
Office space lease	14,291	12,756
Miscellaneous	5,930	963
Total expenses	497,720	448,501
INCREASE IN UNRESTRICTED NET ASSETS	51,967	58,483
UNRESTRICTED NET ASSETS, beginning of year	813,716	755,233
UNRESTRICTED NET ASSETS, end of year	\$ 865,683	\$ 813,716

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CRIS financials

County Rate Information System
Statements of Financial Position
Years Ended June 30, 2012 and 2011

	ASSETS	
	2012	2011
CURRENT ASSETS - Cash and cash equivalents	<u>\$ 98,214</u>	<u>\$ 133,569</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 13,405	\$ 13,088
Due to Iowa State Association of Counties	<u>1,817</u>	<u>2,938</u>
Total current liabilities	<u>15,222</u>	<u>16,026</u>
Net assets - unrestricted	<u>82,992</u>	<u>117,543</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 98,214</u>	<u>\$ 133,569</u>

County Rate Information System
Statements of Activities
Years Ended June 30, 2012 and 2011

	2012	2011
REVENUE		
Membership fees	\$ 140,961	\$ 171,500
Interest income	289	743
Miscellaneous income	<u>27</u>	<u>895</u>
Total revenues	<u>141,277</u>	<u>173,138</u>
EXPENSES		
Administrative fees	4,507	6,378
Consulting fees	160,193	157,052
Professional fees	4,400	4,200
Insurance	715	951
Meeting expenses	5,867	6,866
Miscellaneous	<u>146</u>	<u>35</u>
Total expenses	<u>175,828</u>	<u>175,482</u>
DECREASE IN UNRESTRICTED NET ASSETS	(34,551)	(2,344)
UNRESTRICTED NET ASSETS, beginning of year	<u>117,543</u>	<u>119,887</u>
UNRESTRICTED NET ASSETS, end of year	<u>\$ 82,992</u>	<u>\$ 117,543</u>

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ETC financials

Electronic Transactions Clearinghouse
Statements of Financial Position
Years Ended June 30, 2012 and 2011

	ASSETS	
	2012	2011
CURRENT ASSETS		
Cash and cash equivalents	\$ 37,156	\$ 22,485
Accounts receivable	8,580	-
Investments - marketable securities	150,219	-
Total current assets	<u>195,955</u>	<u>22,485</u>
PROPERTY AND EQUIPMENT		
Furniture and equipment	72,460	66,332
Computer software	44,568	44,568
Leasehold improvements	20,085	-
	<u>137,113</u>	<u>110,900</u>
Less accumulated depreciation	(103,393)	(88,281)
Net property and equipment	<u>33,720</u>	<u>22,619</u>
TOTAL ASSETS	<u>\$ 229,675</u>	<u>\$ 45,104</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Due to Iowa State Association of Counties	\$ 63,722	\$ 31,673
Accounts payable	272	-
Compensated absences	6,654	4,528
Total current liabilities	<u>70,648</u>	<u>36,201</u>
Net assets - unrestricted	<u>159,027</u>	<u>8,903</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 229,675</u>	<u>\$ 45,104</u>

Electronic Transactions Clearinghouse
Statements of Activities
Years Ended June 30, 2012 and 2011

	2012	2011
REVENUE		
Membership dues	\$ 520,003	\$ 300,000
Interest income	553	647
Total revenue	<u>520,556</u>	<u>300,647</u>
EXPENSES		
Professional services	4,660	21,356
Administrative expenses	9,191	5,591
CSN software development costs	1,165	28,281
Staff salaries	297,699	258,773
Depreciation	15,317	15,057
Office expense	30,739	23,004
Miscellaneous	11,661	2,903
Total expenses	<u>370,432</u>	<u>354,965</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	150,124	(54,318)
UNRESTRICTED NET ASSETS, beginning of year	<u>8,903</u>	<u>63,221</u>
UNRESTRICTED NET ASSETS, end of year	<u>\$ 159,027</u>	<u>\$ 8,903</u>



Iowa State Association of Counties
5500 Westown Parkway, Suite 190
West Des Moines, IA 50266
Phone: 515.244.7181
Fax: 515.244.6397

www.iowacounties.org