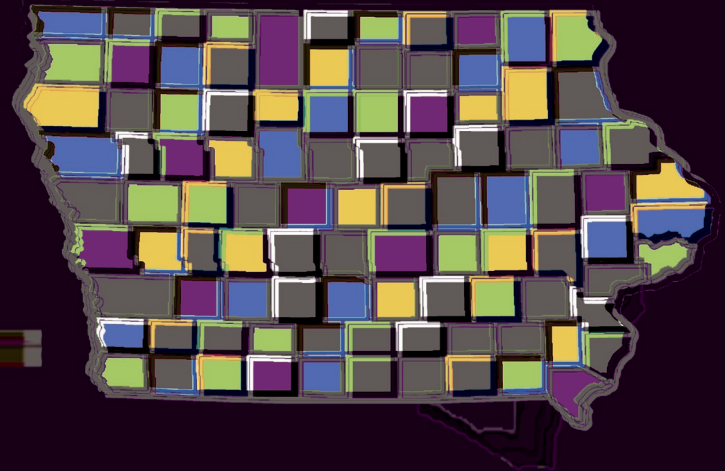


iowa state association of counties

annual report

fiscal year 2007



ISAC

Iowa State Association of Counties

The Iowa State Association of Counties (ISAC) is a private, nonprofit corporation. The organization was established by law on June 30, 1971, with the signing of Senate File 37. ISAC members are elected and appointed county officials from all 99 counties. ISAC is comprised of several statewide associations called affiliates. For example, all the county recorders in the state have their own association, which is called the Iowa County Record-ers Association and is cited as one of ISAC's affiliates. In total, there are 15 of these asso- ciations that are affiliated with ISAC.

The main purpose of ISAC 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 pro- mote and work for the enactment of legislation that is most beneficial to the citizens of Iowa. Counties pay voluntary dues to belong to ISAC. In return, ISAC provides a number of services to member counties, such as training, benefit programs, education, technical assistance and intergovernmental services.

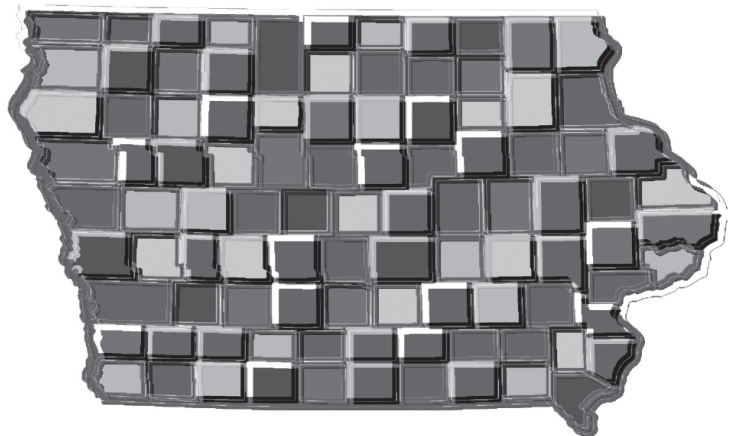
ISAC's mission is to promote effective and responsible county government for the people of Iowa. ISAC's vision is to be the principal, authoritative source of representation, infor- mation and services for and about county government in Iowa.

annual report

fiscal year 2007

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highlights

July and August 2006

The second annual ISAC Scholarship Golf Fundraiser, held July 19th at Jester Park Golf Course in Polk County, raised \$31,000 for the ISAC Scholarship Fund. About 140 golfers, more than 50 sponsors, and numerous volunteers all made the day a great success, in spite of the record heat.

The ISAC Board of Directors adopted a Legal Information Policy to clarify the role of ISAC's legal staff in providing legal information to ISAC members.

Brad Holtan was hired as ISAC Accounting Manager.

The all-time county membership record of 2,075 was broken August 1 when NACo added 90 new member counties and three new 100% membership states in one week and surged to a total of 2,173 county members. At that time, 73 counties in Iowa were NACo members.



November 2006

More than 800 county officials traveled to Des Moines for ISAC's 63rd Fall School of Instruction held at the Downtown Marriott and Renaissance Savery in Des Moines on November 29 - December 1. During the ISAC general session the 2007 legislative package was debated and approved. The top priorities included: establishing a reformed property tax system in Iowa that will stabilize the tax base and enhance local accountability; providing adequate funding for mental health services; replacing the 2,000 foot sex offender residency law with "safe zones" that prohibit sex of-

fenders from coming near schools and daycare centers; and revisiting the balance between government accountability to the public and fiscal responsibility for intergovernmental agreements. The priorities were the basis for ISAC's lobbying efforts during the 2007 legislative session. New at the 2006 Fall School of Instruction was a keynote panel that discussed the results from the November elections. The panel included: Jeneane Beck, KUNI Public Radio; Dave Kraemer, Ames Daily Tribune; and Doug Neumann, Cedar Rapids Gazette. The general session also included a farewell speech by ISAC President Denise Dolan and a speech on the upcoming year by ISAC 1st VP Kim Painter. An ISAC Innovation Award was given to Johnson County for its MH/DD Jail Alternatives Program.

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highlights

January and February 2007

The County-a-Day program at the capitol was revamped, resulting in six district meetings during the first three months of the legislative session. In addition to ISAC staff updates, presentations by state agency directors and governor's office staff were added to the legislative day agendas. ISAC lobbyists were joined by Ali Sutton, an intern from the University of Iowa, for the first half of the session. Ali focused her efforts on proposed changes to the Sex Offender Residency Law.

Hannah De Groot replaced Angie Ross as the ISAC Receptionist.

March and April 2007

More than 800 people attended ISAC's 64th Spring School of Instruction March 18-20 at the Marriott and Renaissance Savery in downtown Des Moines. On Sunday, March 18, ISAC held two seminars for attendees. David Rabiner was the presenter for both - the first seminar being "Insights on Leadership: How to Build Influence and Credibility" and the second entitled "The Magic in the Mix." On Monday, March 19, ISAC's FY07/08 budget was approved for the year during the morning general session. ISAC then awarded scholarships to eight outstanding high school students. Also during ISAC's general session, more than 300 county officials were honored with Years of Service Awards to acknowledge their dedication to serving citizens through county government. Years of Service Awards were given to county officials with 15 years of service or more (in five-year increments). Featured speakers during the conference included the National Association of Counties (NACo) President Colleen Landkamer; NACo 1st Vice President Don Stapley; and Charlie Wittmack, the first Iowan to climb Mt. Everest.

Rachel Bicego replaced Denise Obrecht as the Marketing and Communications Coordinator.

June 2007



The ISAC Scholarship Golf Fundraiser, now in its third year, continued its great success. On June 13, ISAC raised over \$33,000 for the scholarship fund, which awards college scholarships to children of county officials and employees. And for the first time, a county team won the tournament. Plymouth County defeated two-time champion Ahlers & Cooney and more than 30 other teams to take home the trophy.

ISAC Legislative District Workshops were held in six different locations around Iowa throughout the month of June. The workshops served as the last stage of ISAC policy cycle and gave the ISAC staff an opportunity to address final outcomes of the 2007 legislative session. Legislators also attended the workshops to make comments and answer questions from county officials.

highlights

2007 Lobbyist Report

An additional \$12 million for county MH/DD funding

Improvements in the 28E publication requirements

Increases in the extent to which counties may bond for roads, bridges and public buildings maintenance or equipment without an election

Increases of approximately 35% in the license fees for food establishments.

ISAC's Activity in 2007

How many bills that ISAC registered "For" passed? 2007 - 31, 2006 - 25*

How many bills that ISAC registered "Against" passed? 2007 - 3, 2006 - 0

How many ISAC legislative objectives were introduced (in whole or in part)? 2007 - 31+, 2006 - 26

How many ISAC legislative objectives were enacted? 2007 - 19, 2006 - 14**

* 2 bills were vetoed, ** 1 objective was vetoed in 2 different bills

2007 Scholarship Winners



\$7,500 - Alissa Caltrider (Carroll County)

\$5,000 - Sarah Clague (Emmet County)

Kelly Evans (Buena Vista County)

Justin Sukup (Mills County)

Tosha Kirchner (Lee County)

Kelli Kregel (Delaware County)

\$1,500 - BureauCats Award - Samantha Nahra (Delaware County)

\$2,000 - ICIT Award - Margaret Smit (Washington County)

New ISAC Board of Director Members

Tim McGee, Lucas County Assessor, replaced Dale Hyman

Paul Goldsmith, Lucas County Attorney, replaced Pam Dettman

Derek White, Carroll County Emergency Management, replaced Deanna Bachman

Brian Hanft, Cerro Gordo Environmental Health, replaced Mark Linda

Ralph Wilmoth, Johnson County Public Health, replaced Kathy Nichols

Timothy Hoschek, Des Moines County Supervisor, replaced Lannie Miller

Wayne Walter, Winneshiek County Treasurer, replaced Lee Duin

president's comments



Kim Painter - President

It's a strange article to have to write, the last one before you stroll out the door and turn off the lights for the last time. As outgoing ISAC President, that's my bittersweet task for this year's annual report.

This will surprise no one, but a simple list of accomplishments isn't going to serve my purpose – after all, the pages of this report give you all that. The year drawing to a close is probably best summed up by a few observations.

First of all, the staff at ISAC is nothing short of amazing. They put in the hours, do the brainstorming, and produce prodigious amounts of work to help us clarify the organization's opinions to the General Assembly, the Governor's Office, and the entire state of Iowa. This is no small feat. The leadership shown by Executive Director Bill Peterson makes the job of board members – and certainly the job of ISAC President – more coherent, focused, and manageable.

Second, the state's legislative chambers at the Capitol are action-packed, invigorating, and very decent places. We all like to take a little time now and again to criticize the goings-on "under the dome," but the fact is, important and positive things happen for Iowans there quite often. For every petty partisan squabble that ends in stalemate and a stalled bill (along with big headlines), several other bills quietly begin their journey through the pipeline towards passage and the Governor's signature. In 2007, our legislative successes as an association increased dramatically. So here's to the women and men of Iowa's General Assembly, and once again, to the ISAC staff who engage them in conversation on our behalf throughout each session.

Third, change is good. This simple truth relates somewhat to the above note on the legislature. I preface it with a highly diplomatic phrase borrowed from John Easter, one we've heard many times: "This isn't a partisan comment; it's more of an anthropological observation..." New blood in both chambers and in the executive offices of our state created new energies and synergistic possibilities we hadn't seen for a long time. Closer to home, we all continue to be subject to trends, challenges, and change as our counties and regions evolve, populations increase or decrease, and we are called upon by citizens to provide a broader range of service options with the same or dwindling resources. Within ISAC itself, we see staff (including John) moving along to opportunities previously unforeseen. We are sad to see them go, but we also must recognize that in their wake possibility opens up for the organization to adapt in many ways. The results, if I know Bill Peterson, will be surprising, beneficial, and energizing for ISAC, yielding continued growth and strength for years to come.

So – as someone who all-too-soon will have to be careful not to let the finest door in the world hit her in the fanny on the way out - I have every reason to be more or less giddy as I prepare to step aside for a new president at the end of December. Still, it's tough to say good-bye.

Before I go, I must thank my own recorders' affiliate for their amazing support – first, for having the faith to put me on the ISAC Board, and this year, for their hard work on the golf tournament and the raffle we'll hold at Fall School to raise scholarship funds. They alleviated a lot of my worry with their energy, determination, and personal kindness towards me as I went through this experience. Recorders, you are a wonderful group, and I thank you.

A final observation for the year: You can't accomplish much of anything in this world without the love and support of your family. I must thank Jessica and Tim for their patience at my many absences from the home front.

In closing, I thank each of you reading this report. The honor of serving as your president has made for a remarkable year. I'll never forget it.

executive director's comments



Bill Peterson - Executive Director

As I sit down to write this, I am amazed that another year has rolled past. It hardly seems possible that it has been 12 months since I wrote last year's report. A lot has happened in that time.

First, I want to mention an addition to the ISAC staff that has made a real difference in our operation during the past year. Brad Holtan joined the association in August 2006 as accounting manager. Previously, Brad worked for the Auditor of State as a field auditor. The ISAC Board of Directors authorized this position during FY2006 but we hadn't found the right match until Brad came along. As many of you know, ISAC provides a number of financial and administrative services to our members. The programs we help manage require the auditing of five separate funds. We had just about reached our internal capacity to effectively manage the finances of all those programs. Lauren Adams and I have both welcomed Brad's expertise since he joined the staff. He has done a great job.

Second, there was a significant increase in activity related to two technology programs. The Electronic Transactions Clearinghouse (ETC) was created in 2003 to respond to the requirement that counties, as health care service purchasers, be capable of receiving and processing electronic medical claims in a secure environment. The major impediment to completing this process was the inability of health care service providers to submit HIPAA-compliant claims. Late in FY2006, Broadlawns Medical Center notified Polk County that it intended to begin submitting claims in the HIPAA format. Robin Harlow, ISAC Technology Project Manager, worked with the ETC Advisory Board, Polk County and Quilgo to upgrade the system created in 2003. In addition, Linn County expressed an interest in joining ETC to facilitate claims submissions by one of its major providers. The ETC server was brought in-house in December 2006. The electronic transactions from Linn County's provider began flowing through the clearinghouse in February and completion of the Polk-Broadlawns system was expected in September 2007.

Additionally, Robin Harlow began working with the County Technology Clearinghouse (CTC) Advisory Board. The CTC Advisory Board is comprised of ISAC affiliate representatives. The CTC initiated a three-part survey of county e-government readiness in June 2007. The survey is being compiled by Iowa State University and it will be the basis for a report and two-day strategic planning session in October 2007.

Third, I want to report that ISAC had one of the most successful legislative years in recent memory during the 2007 legislative session. The timing was right to complete action on a number of initiatives that we have worked on for years. These successes will be more fully reported in other sections of this report. I want to mention here that it is really through your efforts that we are able to achieve success. You have all worked hard the past few years establishing a credible relationship with your legislators. If you don't have that relationship, the association staff members representing you aren't able to achieve the results that you desire. I want to encourage you to keep those communications between you and your legislators going, it really pays off in the end.

I have to conclude by thanking you, the members of ISAC. It is your participation in association activities, from meetings to programs, that allows us to continue to design and deliver successful programs. Also, the 15 affiliate associations that make up ISAC have done a great job of selecting representatives to the ISAC Board of Directors. This Board works very hard to provide oversight and direction to the various programs. Please take a moment to thank them for their service on your behalf. Lastly, thanks to the members of the ISAC staff, they do a great job for you. Finally, please don't hesitate to call or stop by if you have questions or need assistance.

Sincerely,

A handwritten signature in black ink that reads "William R. Peterson". The signature is written in a cursive style.

William R. Peterson
Executive Director

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ISAC board of directors

Each of ISAC's affiliates has one seat on ISAC's Board of Directors (supervisors 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.

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

ISAC OFFICERS

PRESIDENT

Kim Painter - Johnson County Recorder

1ST VICE PRESIDENT

Mike King - Union County Supervisor

2ND VICE PRESIDENT

Gary Anderson - Appanoose County Sheriff

3RD VICE PRESIDENT

Chuck Rieken - Cass County Supervisor

ISAC DIRECTORS

Linn Adams - Hardin County Community Services

Les Beck - Linn County Zoning

Wayne Chizek - Marshall County GIS

Paul Goldsmith - Lucas County Attorney

Brian Hanft - Cerro Gordo Environmental Health

Timothy Hoschek - Des Moines County Supervisor

Steve Lekwa - Story County Conservation Director

Mark Linda - Black Hawk County Environmental Health (Resigned April 2007)

Tim McGee - Lucas County Assessor

Marjorie Pitts - Clay County Auditor

Robert Sperry - Story County Engineer

Wayne Walter - Winneshiek County Treasurer

Derek White - Carroll County Emergency Management

Ralph Wilmoth - Johnson County Public Health

Denise Dolan - Dubuque County Auditor (Past President)

Grant Veeder - Black Hawk County Auditor (NACo representative)

Jane Halliburton - Story County Supervisor (NACo representative)

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CCMS board of directors



County Case Management Service (CCMS) is a 28E organization created to provide support to counties who operate Medicaid case management services for persons with mental retardation, mental illness, or a developmental disability, 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.

The service began in 1992 and had a total of 65 counties participating in FY07. In addition, the number of consumers served by county case management programs increased slightly from almost 8,000 in FY2006 to 8,200 in FY2007. Approximately 500 case managers, administrators, supervisors, and support staff have received technical assistance and training from CCMS staff.

In FY2007, CCMS continued to provide the following training opportunities: CCMS Annual Conference, Advanced Case Manager Training, Case Management Supervisors Training, Cost Report Training, Support Staff Training, Strengths Based Training, and Fundamentals. In addition, CCMS staff began providing specialized training and technical assistance to the counties that enrolled as case management providers for recipients of the Home and Community Based Elderly Waiver.

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

FY2007 CCMS EXECUTIVE BOARD

Chair – Elaine Armstrong, Page County
1st Vice Chair – Sally Stutsman, Johnson County
2nd Vice Chair – Tim Hoschek, Des Moines County

ISAC BOARD REPRESENTATIVE

Mike King, Union County

LEVEL A - LARGEST COUNTIES

Sally Stutsman, Johnson County
Mary Jo Wilhelm, Howard County
Tim Hoschek, Des Moines County
Ellen Gaffney, Buchanan County

LEVEL B - MIDDLE COUNTIES

Elaine Armstrong, Page County
Jack Willey, Jackson County
Steve Reuter, Bremer County

LEVEL C - SMALLEST COUNTIES

Harlan Hansen, Humboldt County
Larry Vest, Tama County
Jeff Simonsen, Cherokee County

STAFF:

Deb Westvold, CCMS Director
Case Management Specialists:

- Deb Eckerman
- Linda Kemp
- Jackie Leech
- Dan Vonnahme

Sandy Longfellow, Administrative Assistant

Member Counties

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

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CRIS board of directors

The primary mission of 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/DD providers; and to facilitate effective and efficient communication between participating counties and their MH/DD 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. The number of counties in CRIS grew to 65 by the end of FY2007, with 12 counties joining.

The CRIS Board contracts with the Eide Bailly accounting firm to provide technical assistance to providers on completion of the financial reports and analyze the cost reports and report on their cost report analysis.

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

FY 2006/2007 CRIS EXECUTIVE BOARD

Chair - Terrence Neuzil, Johnson County
Vice Chair - Mary Williams, Benton County
Treasurer - Sue Novak, Linn County
Secretary - Melvyn Houser, Pottawattamie County

ISAC BOARD REPRESENTATIVE

Linn Adams, Hardin County

LEVEL A—LARGEST COUNTIES

Sue Novak, Linn County
Terrence Neuzil, Johnson County
Lawrence Rouw, Mahaska County
Melvyn Houser, Pottawattamie County

LEVEL B - MIDDLE COUNTIES

Ellen Gaffney, Buchanan County
Dave Mineart, Warren County
Lonnie Maguire, Shelby County

LEVEL C - SMALLEST COUNTIES

Ric Gerard, Iowa County
Mary Williams, Benton County
Caye Chelesvig, Wright County

STAFF: Deborah Westvold

Member Counties

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

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ETC advisory committee

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

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 compliancy to member counties by enabling them to accept electronic billings, and 2) enhance communication between counties and their local providers.

An ETC Advisory Committee was established to provide input and technical assistance. The committee consists of no more than 10 members made up of county officials and employees. The purpose of the committee is to provide direction to the ISAC Board of Directors on the future of the ETC website.

In 2007, four counties (Henry, Decatur, Calhoun, and Linn) joined ETC. Currently 71 counties have joined the ETC via 28E agreements approved by their Boards of Supervisors.

For further information, visit ISAC's website (www.iowacounties.org) under 'Services' then 'Technology Clearinghouse' and then 'Electronic Transactions Clearinghouse.'

ETC ADVISORY COMMITTEE

Randy Snyder – Warren County IT Director, ETC Chairperson

Joe Pfeffer – Polk County System Administrator

Wayne Chizek – Marshall County GIS Director

Karen Strawn – Buena Vista County Auditor

Dale Sunderman – Cass County Auditor

Steve Kerber – Appanoose County CPC Administrator

James Houser – Linn County Supervisor

Lori Elam – Scott County CPC Administrator

STAFF: Robin Harlow

Member Counties

Adair	Clarke	Hancock	Linn	Poweshiek
Adams	Clay	Harrison	Lucas	Sac
Allamakee	Clayton	Henry	Lyon	Scott
Appanoose	Clinton	Howard	Mahaska	Shelby
Benton	Dallas	Ida	Marion	Story
Black Hawk	Davis	Iowa	Mills	Van Buren
Boone	Decatur	Jackson	Monona	Wapello
Bremer	Delaware	Jasper	Montgomery	Warren
Buchanan	Dickinson	Jefferson	O'Brien	Washington
Buena Vista	Dubuque	Johnson	Osceola	Wayne
Calhoun	Emmet	Jones	Page	Webster
Carroll	Fayette	Keokuk	Plymouth	Winnebago
Cass	Fremont	Kossuth	Polk	Winneshiek
Cedar	Grundy	Lee	Pottawattamie	Worth
Cerro Gordo				

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alumni association

The ISAC Alumni Association was established and approved by the ISAC Board in 1993. Anyone who is a former elected or appointed county employee is eligible to join. Members pay dues of \$25 per year which entitles them to a subscription to "The Iowa County" magazine and an invitation to the ISAC schools. An annual meeting with a luncheon and speaker is held in conjunction with the Fall School and other meetings are held throughout the year as needed. There are currently 39 members, and an election of officers is held every even year with the current leadership being, Beverly Dickerson, President; Marilyn Rubner, 1st VP, and Warren Richart, 2nd VP. *For additional information visit ISAC's Website (www.iowacounties.org) under 'About Us' then 'Member' then 'Alumni Members.'*

Officers

Bev Dickerson, President
Marilyn Rubner, 1st Vice President
Warren Richart, 2nd Vice President

Members

Sharon Abram
Marvin Andersen
Michael Bergan
Catherine Brothers
Ann Bunn
Marjorie Burden
Marilyn Connor
Beverly Dickerson
Jerry Ellis
Janna Emick
Robert Ermer
Jack Foresman
Paul S. Fricke
Darwin Hall
Cheryl Jahnel
Harold Jensen
Julie Jetter
Ralph Juhl
Sheldon Kongable
Helen Kopsa

Millie Lloyd
Floyd Magnusson
Dolores Mertz
Marty Minnick
Jerry Musser
Cletus Redlinger
James C. Rice
Warren Richart
Linus Rothmeyer
Marilyn Rubner
Sandy Seifert
Ken Slothouber
Karen Smith
Loren Thompson
Joe Warrick
Mike Wentzien
Robyn Wilson
Sharon Winchell
Jim Wright

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associate members

The associate member 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 an associate member of ISAC upon payment of dues. In exchange for those dues, associate members receive certain benefits, such as: electronic database of county officials with contact information; priority status over non-members for reserving exhibitor space at the ISAC annual conferences; \$100 off an exhibit booth; subscription to *The Iowa County* magazine; 10% off all advertising; product or service description published in *The Iowa County* magazine through the column "Associate Member Highlights"; and a posting on the ISAC website as an associate member, along with contact information and a brief service description. *For additional information visit ISAC's website (www.iowacounties.org) under 'Corporate Opportunities.'*

2007 Associate Members

ACES	First American Real Estate Tax Service	OfficeMax Enterprise
Adair County Home Care	French-Reneker-Associates, Inc.	Paper Free Technology, Inc.
Aerial Services, Inc.	GTSI	Pictometry
Agricredit Acceptance LLC	Hallett Materials	Piper Jaffray
AmCad	Hancor, Inc.	Premier Election Solutions, Inc
Anderson-Bogert Engineers & Surveyors, Inc.	Henry M. Adkins and Son	Progressive Employee Training Services
AudioTel Corporation	Horizons, Inc.	Public Financial Management
Auxiant	IMAGETek	Quilogy
Barker Lemar Engineering	IMWCA	ResCare, Inc.
Bartlett & West Engineers, Inc.	ING	Risk Management Solutions of Iowa, Inc.
Bl Incorporated	Insituform Technologies, Inc.	Ruan Securities Corporation
Calhoun-Burns & Associates, Inc.	Iowa Concrete Paving Association	Seneca Companies
Certified Power, Inc.	Iowa Drainage District Association	Shive-Hattery, Inc.
Corporate Express	Iowa Gaming Association	Simplifile, LC
Cost Advisory Services, Inc.	Iowa Municipal Insurance, LTD	Snyder & Associates, Inc.
Cott Systems, Inc.	Iowa Northland Regional Council of Governments	Solutions, Inc.
County Risk Management Services, Inc.	IPAIT	Speer Financial, Inc.
CPMI, Inc.	IPERS Improvement Association	Springsted Incorporated
Dan Corbin, Inc.	John Deere Co.	Storey Kenworthy
Danko Emergency Equipment Co./ Federal Warning Systems	Kuehl & Payer, Ltd.	The Building Inspectors
Data Business Equipment	Linebarger Goggan Blair & Sampson, LLP	The Schneider Corporation
Delta Dental of Iowa	Mail Services	The Sidwell Company
Diebold Election Systems	Matt Parrott & Sons	Trileaf Corporation
Durrant	MAXIMUS, Inc.	TrueNorth Companies
East Central Intergovernmental Association	McClure Engineering	Tyler Technologies/INCODE Division
Election Administrators, LLC	Mid-Land Equipment Company	U.S. Bank
Election Systems & Software	MIDAS Council of Governments	Vanguard Appraisals, Inc.
Employee & Family Resources	Midland GIS Solutions	Von Bokern Associates, Inc.
Erosion Tech	NACo	Wellmark BC/BS of Iowa
ESRI	Nationwide Retirement Solutions	Wells Fargo & Co.
		Yaggy Colby Associates

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ISAC staff

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



Lauren Adams
Financial
Administrative
Assistant



Rachel Bicego
Marketing/
Communications
Coordinator



Hannah De Groot
Receptionist



John Easter
Director of
Intergovernmental
Affairs



Deb Eckerman
Case
Management
Specialist



Robin Harlow
Technology
Project
Manager



Linda Hinton
Assistant
Legal
Counsel



Brad Holtan
Accounting
Manager



Linda Kemp
Case
Management
Specialist



Sandy Longfellow
Administrative
Assistant



Jerri Noboa
Meeting
Planner



Tammy Norman
Technology
Services
Coordinator



Denise Obrecht
Marketing/
Communications
Coordinator
(Resigned April 07)



Jackie Olson Leech
Case
Management
Specialist



William R. Peterson
Executive
Director



Angie Ross
Receptionist
(Resigned February 07)



Jay Syverson
Fiscal Analyst



David Vestal
General
Counsel



Dan Vonnahme
Assistant
Legal
Counsel



Deb Westvold
Case
Management
Director

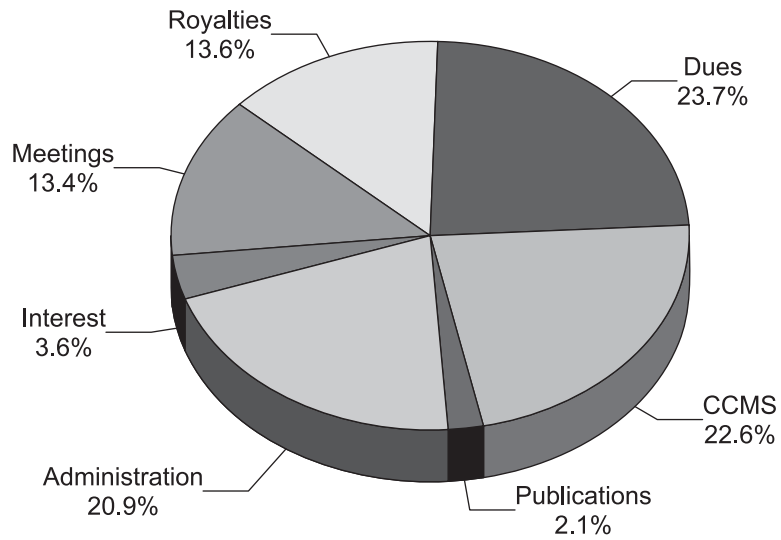
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staff time allocation breakdown

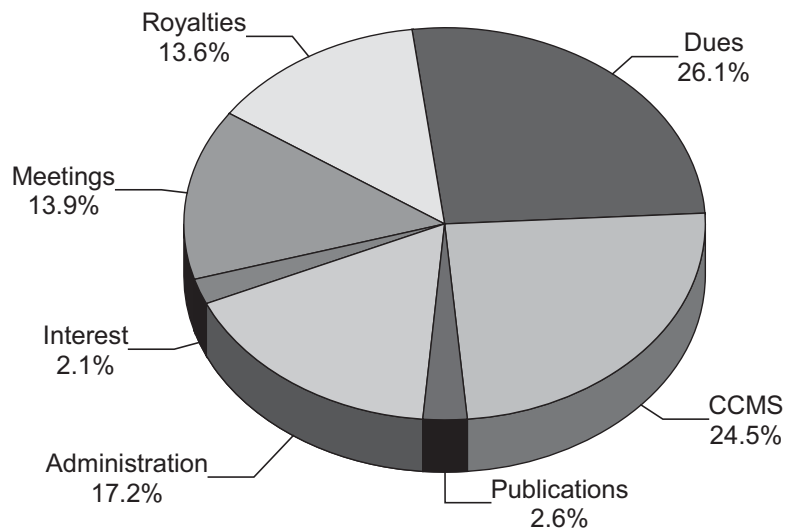
Case Management -----	33.07%	10,847.25 hours
<i>Technical assistance and training for counties providing case management services</i>		
Office Administration -----	26.40%	8,656.75 hours
<i>Finances, publication development, customer service, website design, staff meetings</i>		
Intergovernmental Relations -----	11.96%	3,922.25 hours
<i>Lobbying, tracking administrative rules, attending interim study committee meetings</i>		
Conference/Meetings -----	9.06%	2,972.25 hours
<i>Planning and executing ISAC meetings, workshops and conferences</i>		
Public/Member Relations -----	4.91%	1,611.50 hours
<i>Responding to press inquiries, press releases, visiting counties, member recognition</i>		
Research -----	4.45%	1,459.50 hours
<i>Collecting statistics and studies, compiling and disseminating information</i>		
Member Service Program -----	3.40%	1,115 hours
<i>Benefit program marketing and administration</i>		
Magazine -----	1.69%	553 hours
<i>Planning and producing The Iowa County magazine</i>		
ETC -----	1.65%	541 hours
<i>Administration of the Electronic Transactions Clearinghouse project</i>		
Technical Assistance -----	1.24%	406.75 hours
<i>Responding to specific questions requiring expert knowledge or background</i>		
Education -----	1.21%	396.75 hours
<i>Attending professional meetings, reading trade publications, attending seminars</i>		
CRIS -----	.65%	212 hours
<i>Administration of the County Rate Information System project</i>		
ICEA Service Bureau -----	.31%	102 hours
<i>Copy work, answering phones, mailing, other staff functions for ICEASB staff</i>		

ISAC financial highlights

FY07 Income Breakdown

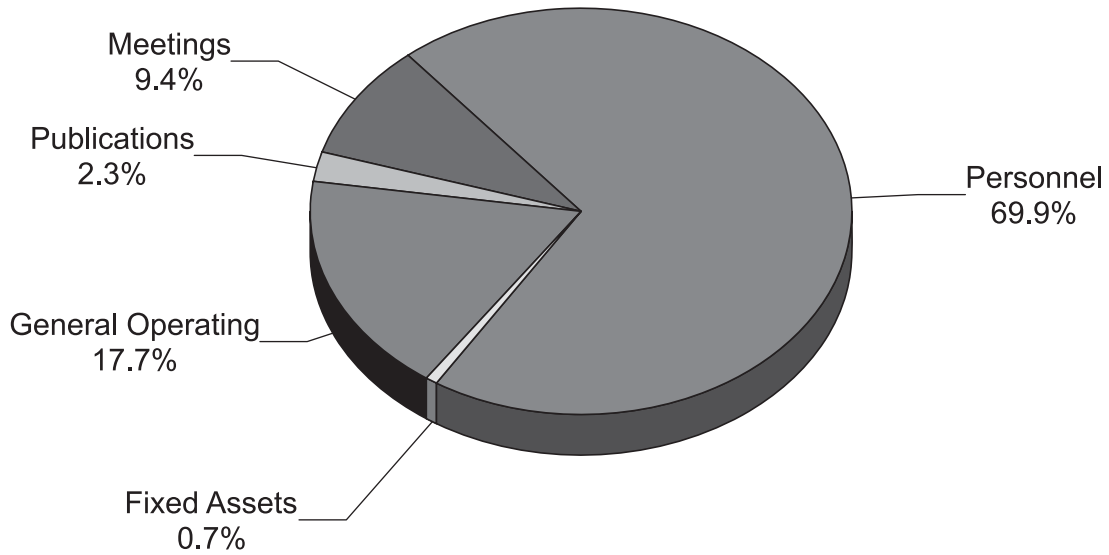


FY06 Income Breakdown

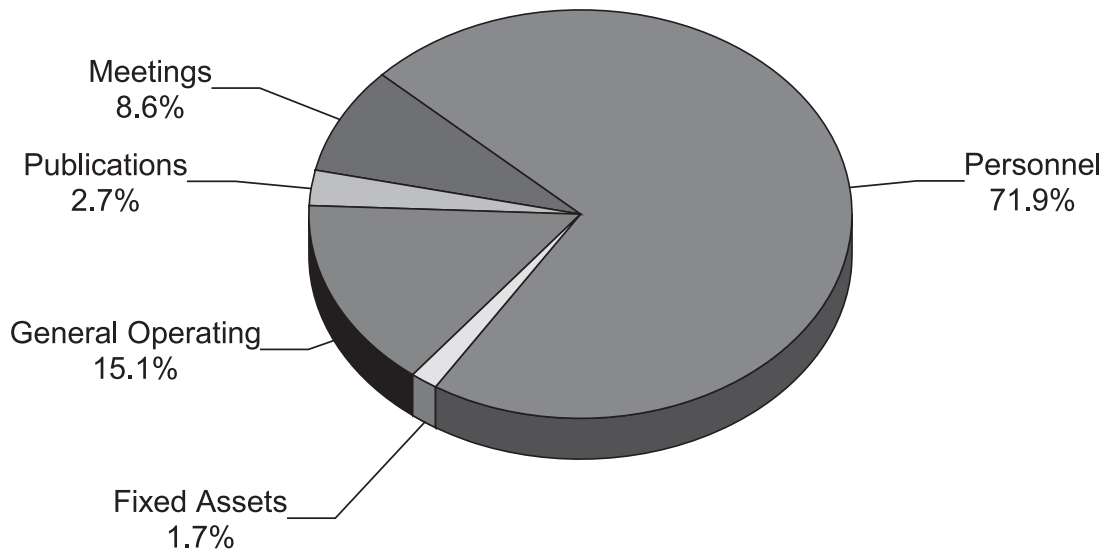


ISAC financial highlights

FY07 Expense Breakdown



FY06 Expense Breakdown



iowa state association of counties

ISAC financials

IOWA STATE ASSOCIATION OF COUNTIES
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2007

	Iowa State Association of Counties			Electronic Transactions Clearinghouse	ISAC Education Foundation	Eliminations	Total	Prior Year Total
	Association Activities	Program Activities	Total					
Cash and cash equivalents	\$ 92,592	\$ 4,303,311	\$ 4,395,903	\$ 129,379	\$ 81,994	\$ -	\$ 4,607,276	\$ 2,504,610
Investments	1,118,232	18,497,778	19,616,010	-	20,000	-	19,636,010	18,737,200
Accounts receivable	213,722	88,805	302,527	43,348	1,475	(110,736)	236,614	159,275
Due from Wellmark	-	-	-	-	-	-	-	67,723
Interest receivable	4,704	186,986	191,690	-	-	-	191,690	158,496
Property and equipment, net of accumulated depreciation of \$206,585	54,351	-	54,351	5,737	-	-	60,088	70,370
TOTAL ASSETS	\$ 1,483,601	\$ 23,076,880	\$ 24,560,481	\$ 178,464	\$ 103,469	\$ (110,736)	\$ 24,731,678	\$ 21,697,674
Accounts payable and accrued liabilities	\$ 43,158	\$ 79,156	\$ 122,314	\$ 112,468	\$ 39,530	\$ (110,736)	\$ 163,576	\$ 128,991
Due to Wellmark	-	328,535	328,535	-	-	-	328,535	-
Funds held for benefit of members	-	22,128,476	22,128,476	-	-	-	22,128,476	20,086,282
Unearned revenue	37,297	540,713	578,010	27,033	-	-	605,043	174,965
Compensated absences	117,883	-	117,883	-	-	-	117,883	107,199
TOTAL LIABILITIES	198,338	23,076,880	23,275,218	139,501	39,530	(110,736)	23,343,513	20,497,437
NET ASSETS	1,285,263	-	1,285,263	38,963	63,939	-	1,388,165	1,200,237
TOTAL LIABILITIES AND NET ASSETS	\$ 1,483,601	\$ 23,076,880	\$ 24,560,481	\$ 178,464	\$ 103,469	\$ (110,736)	\$ 24,731,678	\$ 21,697,674

The condensed presentations of the fiscal year 2006 and 2007 financial statements of The Iowa State Association of Counties, County Case Management Services, County Rate Information Systems and the Electronic Transactions Clearinghouse have been extracted from the organizations' annual financial statements. 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 the Iowa State Association of Counties.

iowa state association of counties

ISAC financials

**IOWA STATE ASSOCIATION OF COUNTIES
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2007**

	Iowa State Association of Counties				Electronic	ISAC			Prior
	Association Activities		Program	Total	Transactions	Education	Eliminations	Total	Year
	Budget	Actual	Activities		Clearinghouse	Foundation			Total
REVENUE									
Schools, workshops, committees & seminars	\$ 247,000	\$ 260,907	\$ -	\$ 260,907	\$ -	\$ -	\$ -	\$ 260,907	\$ 245,956
Contributions	-	-	-	-	-	53,428	(53,128)	300	25,764
Grants	-	-	-	-	-	-	-	-	-
Dues	477,500	463,519	-	463,519	181,686	-	-	645,205	460,735
Royalties	198,400	266,316	-	266,316	-	-	-	266,316	239,913
Investment income	45,000	70,523	1,088,395	1,158,918	2	3,313	-	1,162,233	546,435
Magazine advertising and subscriptions	46,600	41,806	-	41,806	-	-	-	41,806	44,918
Administration fees	762,968	840,082	-	840,082	-	-	(24,423)	815,659	753,122
County premiums	-	-	18,404,128	18,404,128	-	-	-	18,404,128	17,413,340
Special event revenue	-	-	-	-	-	74,154	-	74,154	-
Miscellaneous	-	10,596	-	10,596	-	-	-	10,596	16,140
Total Revenues	1,777,468	1,953,749	19,492,523	21,446,272	181,688	130,895	(77,551)	21,681,304	19,746,323
EXPENSES									
Salaries and fringe benefits	1,357,188	1,278,372	-	1,278,372	-	-	-	1,278,372	1,155,229
Schools, workshops and meetings	111,500	121,622	-	121,622	-	-	-	121,622	107,063
Board of Directors' meeting expenses	26,000	38,406	-	38,406	-	-	-	38,406	30,089
Other board authorized expense	5,000	2,081	-	2,081	-	-	-	2,081	2,614
NACO conference	15,000	17,952	-	17,952	-	-	-	17,952	7,417
Staff travel and training	60,000	60,304	-	60,304	-	-	-	60,304	63,309
Public relations	4,000	389	-	389	-	-	-	389	1,610
Consulting/professional services	17,500	22,236	-	22,236	-	-	-	22,236	11,689
Rents and utilities	162,489	177,548	-	177,548	-	-	-	177,548	138,889
Supplies, printing and postage	37,000	24,777	-	24,777	25	-	-	24,802	37,020
Computer supplies	10,000	3,560	-	3,560	-	-	-	3,560	4,851
Equipment rental and repair	4,750	1,900	-	1,900	-	-	-	1,900	3,222
Depreciation expense	-	26,177	-	26,177	3,184	-	-	29,361	41,121
Maintenance agreements	18,000	17,238	-	17,238	-	-	-	17,238	18,017
Professional membership	3,500	3,355	-	3,355	-	-	-	3,355	3,129
Library	9,000	8,854	-	8,854	-	-	-	8,854	7,706
Magazine	34,000	35,588	-	35,588	-	-	-	35,588	39,719
Insurance and bonds	15,000	14,381	-	14,381	-	-	-	14,381	13,771
Acquisition of property and equipment	20,000	-	-	-	-	-	-	-	-
Special event expense	-	-	-	-	-	30,508	-	30,508	-
Miscellaneous	1,000	46,861	103,476	150,337	1,787	495	-	152,619	165,225
Scholarships	-	-	53,128	53,128	-	35,953	(53,128)	35,953	34,450
Claims and premiums paid	-	-	16,940,040	16,940,040	-	-	-	16,940,040	14,989,095
Administration	-	-	267,919	267,919	17,572	-	(24,423)	261,068	264,407
Wellness program	-	-	85,766	85,766	-	-	-	85,766	77,636
Project management and development	-	-	-	-	87,279	-	-	87,279	43,502
Total Expenses	1,910,927	1,901,601	17,450,329	19,351,930	109,847	66,956	(77,551)	19,451,182	17,260,780
INCREASE IN FUNDS HELD FOR BENEFIT OF MEMBERS	-	-	\$ 2,042,194	2,042,194	-	-	-	2,042,194	2,449,791
INCREASE (DECREASE) IN NET ASSETS	\$ (133,459)	52,148	-	52,148	71,841	63,939	-	187,928	35,752
NET ASSETS, BEGINNING OF YEAR		1,233,115		1,233,115	(32,878)	-		1,200,237	1,164,485
NET ASSETS, END OF YEAR		\$ 1,285,263		\$ 1,285,263	\$ 38,963	\$ 63,939		\$ 1,388,165	\$ 1,200,237

iowa state association of counties

CCMS financials

COUNTY CASE MANAGEMENT SERVICES
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2007 AND 2006

ASSETS

	<u>2007</u>	<u>2006</u>
Cash and cash equivalents	\$ 99,231	\$ 86,842
Accounts receivable and prepaid expenses	74,048	59,647
Certificates of deposit	349,977	408,519
Property and equipment		
Office furniture and equipment	28,964	50,523
Vehicles	78,330	77,597
Leasehold improvements	8,130	8,130
	<u>115,424</u>	<u>136,250</u>
Less accumulated depreciation	<u>(62,494)</u>	<u>(98,121)</u>
Net property and equipment	<u>52,930</u>	<u>38,129</u>
Total assets	<u>\$ 576,186</u>	<u>\$ 593,137</u>

LIABILITIES AND NET ASSETS

Due to Iowa State Association of Counties	\$ 43,595	60,052
Accounts payable	<u>5,132</u>	<u>3,360</u>
Total liabilities	<u>48,727</u>	<u>63,412</u>
Net assets - unrestricted	<u>527,459</u>	<u>529,725</u>
Total liabilities and net assets	<u>\$ 576,186</u>	<u>\$ 593,137</u>

COUNTY CASE MANAGEMENT SERVICES
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
REVENUE		
Member dues and services	\$ 449,260	\$ 416,104
Registration fees	64,305	49,734
Interest income	23,553	17,835
Gain on disposal of equipment	5,406	-
Total revenues	<u>542,524</u>	<u>483,673</u>
EXPENSES		
Salaries and fringe benefits	327,531	308,044
Professional fees	5,808	3,300
Staff travel and training	25,449	29,938
Conference facility expenses	57,040	56,605
Outside speakers' fees	15,239	12,382
Board of Directors' meeting expenses	6,587	7,651
Insurance	10,282	9,018
Office expense	62,207	73,354
Depreciation	15,714	14,805
Office space lease	16,595	15,684
Miscellaneous	2,338	2,972
Total expenses	<u>544,790</u>	<u>533,753</u>
DECREASE IN UNRESTRICTED NET ASSETS	(2,266)	(50,080)
UNRESTRICTED NET ASSETS, beginning of year	<u>529,725</u>	<u>579,805</u>
UNRESTRICTED NET ASSETS, end of year	<u>\$ 527,459</u>	<u>\$ 529,725</u>

iowa state association of counties

CRIS financials

COUNTY RATE INFORMATION SYSTEM
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
ASSETS		
Cash and cash equivalents	\$ 90,575	\$ 8,677
Accounts receivable	800	-
Certificate of deposit	-	59,788
Total assets	<u>\$ 91,375</u>	<u>\$ 68,465</u>

LIABILITIES AND NET ASSETS		
Accounts Payable	\$ 14,475	\$ 13,000
Due to Iowa State Association of Counties	1,765	-
Total liabilities	<u>16,240</u>	<u>13,000</u>
Net assets - unrestricted	<u>75,135</u>	<u>55,465</u>
Total liabilities and net assets	<u>\$ 91,375</u>	<u>\$ 68,465</u>

COUNTY RATE INFORMATION SYSTEM
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
REVENUE		
Membership fees	\$ 163,835	\$ 120,002
Entry fees	6,500	1,000
Registration fees	3,693	2,675
Interest income	7,731	2,725
Total revenues	<u>181,759</u>	<u>126,402</u>
EXPENSES		
Administrative fees	8,295	7,837
Consulting fees	142,393	98,100
Professional fees	4,750	2,350
Insurance	1,072	1,022
Meeting expenses	5,003	5,882
Miscellaneous	576	445
Total expenses	<u>162,089</u>	<u>115,636</u>
INCREASE IN UNRESTRICTED NET ASSETS	19,670	10,766
UNRESTRICTED NET ASSETS, beginning of year	<u>55,465</u>	<u>44,699</u>
UNRESTRICTED NET ASSETS, end of year	<u>\$ 75,135</u>	<u>\$ 55,465</u>

iowa state association of counties

ETC financials

ELECTRONIC TRANSACTIONS CLEARINGHOUSE
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2007 AND 2006

	ASSETS	
	2007	2006
Cash and cash equivalents	\$ 129,379	\$ 1,316
Accounts receivable	43,348	-
Computer software	45,871	39,251
Less accumulated amortization	(40,134)	(36,951)
	5,737	2,300
Total assets	\$ 178,464	\$ 3,616

LIABILITIES AND NET ASSETS

Liabilities		
Accounts payable	\$ 1,732	\$ -
Deferred revenue	27,033	-
Due to Iowa State Association of Counties	110,736	36,494
Total liabilities	139,501	36,494
Net assets - unrestricted	38,963	(32,878)
Total liabilities and net assets	\$ 178,464	\$ 3,616

ELECTRONIC TRANSACTIONS CLEARINGHOUSE
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2007 AND 2006

	2007	2006
REVENUE		
Membership fees	\$ 170,011	\$ -
Entry fees	11,675	-
Interest income	2	311
Total revenue	181,688	311
EXPENSES		
Set-up and hosting fees	87,279	43,502
Administrative expenses	17,572	8,494
Software amortization	3,184	13,084
Miscellaneous	1,812	271
Total expenses	109,847	65,351
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	71,841	(65,040)
UNRESTRICTED NET ASSETS, beginning of year	(32,878)	32,162
UNRESTRICTED NET ASSETS, end of year	\$ 38,963	\$ (32,878)

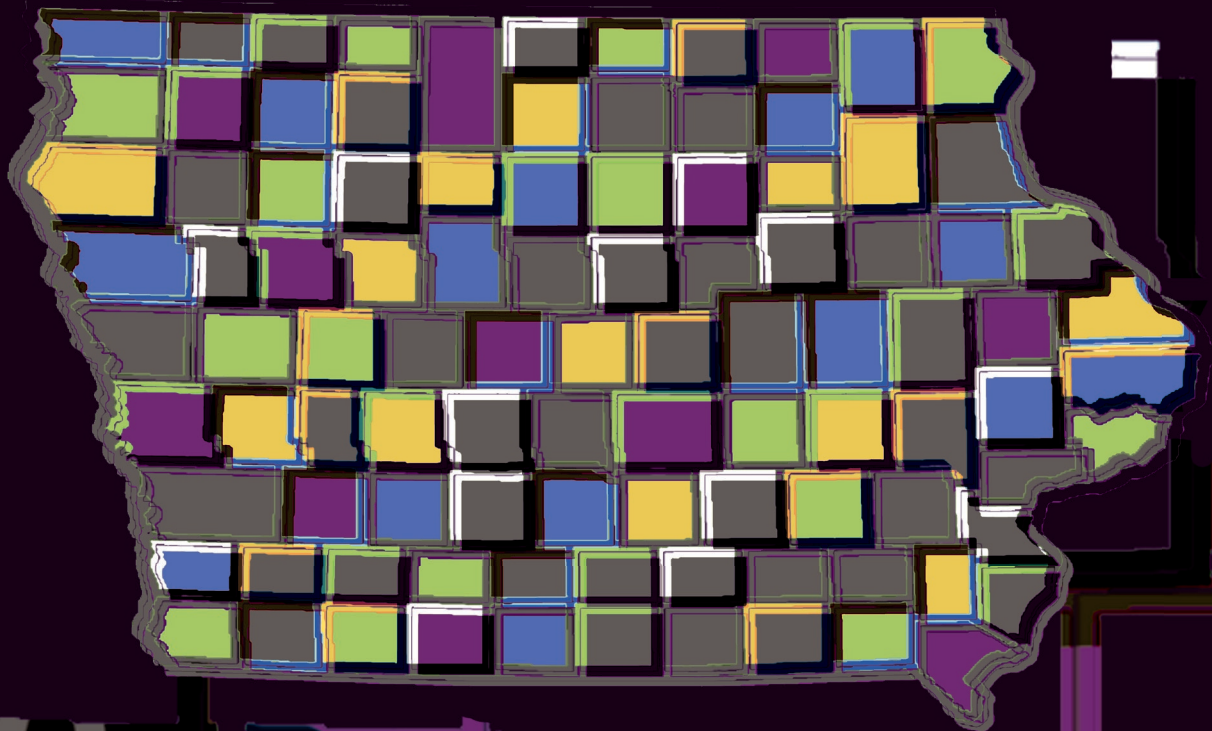
ISAC

Iowa State Association of Counties

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