

fiscal year 2013 annual report

iowa state association of counties

Contents

ISAC President's Comments - Darin Raymond	2-3
ISAC Executive Director's Comments - Bill Peterson	4-5
Highlights	6-9
ISAC Board of Directors	10
CCMS Board of Directors	11
CRIS Board of Directors	12
ETC/CSN Steering Committee	13
CoSTAR Board	14
Preferred Vendors	15
ISAC Staff	16
Staff Time Allocation	17
ISAC Financial Highlights	18-19
ISAC Financials	20-21
CCMS Financials	22
CRIS Financials	23
ETC Financials	24



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.

iowa state association of counties

president's comments

Darin Raymond - President



Annually, the President of the United States presents a State of the Union address to Congress and the Governor a State of the State address to the Legislature. As ISAC President I am to provide an annual report to you as well, and so, this report could fairly be characterized as a State of the Counties address. As your president, I would love to report to you "All is good and well in the kingdom"; but, you all work in county government and would know that is absolutely not true. What I can report to you is that what you do and what counties do every day is unimaginably important, that the efforts of ISAC and the Board of Directors were tireless, and there were many accomplishments despite daunting challenges in 2013.

If you didn't already know, COUNTIES MATTER. I am borrowing from a theme developed by the National Association of Counties. Iowa counties own and maintain approximately one half of all of the roadways and tens of thousands of bridges in Iowa. Counties invest billions in construction and maintenance of infrastructure; manage county hospitals, nursing homes, and public health departments in every county; provide public safety, jails, and emergency response in every county; build and maintain courthouses for a court system to resolve civil disputes and criminal cases; manage county parks and recreational facilities; and provide and maintain real estate records, birth and death certificates, election and voting services, veteran's services, economic development, passports, licenses for automobiles, snowmobiles, boats, and hunting, and on and on. Iowa counties provide services for all Iowans from birth through death, every day. Please let your friends, neighbors, and especially your legislators know, why counties matter.

In 2013, ISAC continued to assist all 99 counties in pursuing excellence in public services by promoting sound public policy, fostering continued education and training, encouraging public and private collaboration, and by providing services through ISAC to save counties and taxpayers money.

As president, I am proud to report to you the progress and success of ISAC in 2013. Past-president Wayne Walter's initiative to engage counties in strategic planning and goal setting was carried forward in conjunction with the University of Iowa Institute for Public Affairs. The program was so successful the Board of Directors approved efforts to continue the program in 2014 and directed staff to their expand efforts.

In 2013, ISAC staff began a new initiative at my request to visit each county to meet with you regarding local issues, discuss assistance ISAC can provide, and learn more about your county. By mid-October staff completed approximately 70 county visits with plans to reach the remaining counties by the end of the year. I want to thank all of you for setting aside time to meet with the staff and for sharing your thoughts, questions, and ideas. Staff kept notes and reported to the Board in October. Staff and the Board of Directors were quite enthused with the input you provided. The Board reviewed more than eight pages of feedback with roughly 160 comments ranging from ideas for training, suggestions regarding the legislative policy process, additional assistance ISAC could provide to counties, to recommendations to improve conferences. The feedback was a pleasant surprise and provided a grassroots survey of how ISAC and the Board of Directors could better serve you. That input will guide the staff and board this coming year.

The 2013 legislative session was extremely challenging for counties. Legislative staff worked tirelessly in defending county interests in mental health redesign, funding for roads and bridges, as well as property tax reform while promoting the legislative objectives of all of the affiliates. No staff person or board member was pleased with mental health redesign,

iowa state association of counties

president's comments

the lack of a solution for funding roads and bridges, or with property tax reform. My kudos to the legislative staff who were faced with a daunting task, and ultimately, the outcomes were far better for counties because of their efforts.

The legislative policy committee (LPC) and legislative staff began implementation of a second initiative at my request in an effort to make the legislative efforts more effective for you. During the 100 days or so of the legislative session legislators are inundated with information. The remaining 265 days a year, they remain quite busy but are often more approachable. To be more effective with our efforts, we began engaging some of the key legislators now by inviting them to our second LPC meeting. To carry the concept forward in coming years, LPC would invite the chairpersons of the key legislative committees and governor's legislative staff and engage them in discussion in the "off season." Those legislators who participated this year were open and engaged, and the LPC members were enthused and positive about the discussions. To also become more effective with the legislative efforts, we are studying the development of an index of county officials for ISAC to contact at key points in the legislative process to engage committee chairs or leadership. At those key points our legislative staff need your help contacting legislators in their home districts. Lastly, I have asked staff to obtain the dates, times, and locations of your legislators "town hall" meetings and routinely share them with you. I invite you to attend as many as possible during the legislative session and ask questions about the ISAC legislative priorities and objectives. Some legislators frequently remind me that they don't think some of the issues presented by ISAC are that imperative because they didn't hear anything back home about it. For our legislative policies to succeed, we need your direct involvement with your legislators.

I would like to take a moment to bid a fond farewell to our long standing government relations manager, Linda Hinton, and congratulate her on her retirement. Linda has done an outstanding job for ISAC for over 10 years lobbying day in and day out. Thank you, Linda and enjoy a much deserved retirement!

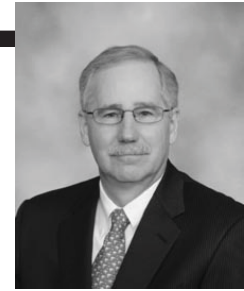
In 2013, ISAC continued to assist and endorse a buffet of programs that provided substantial cost savings where counties collectively have an interest and collectively can save money, including: group health care administered by Wellmark with premiums lower than the industry average; Iowa Communities Assurance Pool (ICAP) that since 1987 has continued to offer the same rate for coverage; Iowa Municipalities Workers Compensation Association (IMWCA) coverage that provided more services to employees and employers than any other program in the industry; continuous development of custom software in house at ISAC to support County Case Management Services (CCMS) and Electronic Transaction Clearinghouse (ETC) for every county; continued to host the Iowa County Engineers Association Service Bureau and staff and Iowa County Attorney's Case Management at the ISAC offices; and sponsored or hosted trainings not only spring and fall conferences but dozens of meetings for every affiliate who needed space or assistance with planning and accommodations; and through the litigation committee and ISAC legal counsel continued to provide litigation and support on special matters without cost.

Iowa counties face a number of universal and ongoing challenges: insufficient resources to repair or replace decaying roads and unsafe bridges; insufficient resources to provide mental health services required by statute; aging jails and courthouses; numerous unfunded mandates; and a challenge to provide cost effective and quality services to the public with ever increasing regulation and increasing demands from our state and federal counterparts. ISAC, its Board of Directors, and dedicated staff, work with passion, commitment, and pride every year to help counties meet all of the challenges you face. There is always more work to be done. Keep fighting the good fight and if you have any ideas or constructive comments to share so that ISAC can better serve you, please contact me by email at draymond@co.plymouth.ia.us.

iowa state association of counties

executive director's comments

William R. Peterson - Executive Director



Another Year Gone!

I was reminded earlier today that my comments for the FY 2013 Annual Report were due – maybe even a little overdue. So now I am in a time crunch to accurately report on the activities ISAC staff has been engaged in during the past twelve months. Each year has a certain cycle of repetitive events and a sprinkling of activities that pop up on the radar screen like unexpected thunderstorms – some minor and some severe. I want to use my space this year to focus on some activities that are important – but often not generally recognized by our members as accomplishment because they happen behind the scenes and just don't know about them.

The start of every new fiscal year in July is dominated by a couple of activities. One of the first things we do is report to the Iowa General Assembly an accounting of the expenditures the association made trying to influence the outcome of legislation related to counties. This annual reporting requirement applies to all organizations that do legislative or executive branch lobbying. You might find it instructive to review this information sometime. You can find copies of every organization's annual report on the Iowa Legislature's Home Page under "Lobbyist Information." So if you are ever bored and lonely on a cold winter night – this will give you something to do. I'm not sure but it might just be possible that ISAC registers on more bills than any other organization in Iowa – you county officials do a lot of important stuff.

The behind the scenes part of this is ISAC's time accounting system. This is a software program that was created by former ISAC staff member Sam Watson. ISAC employees are required to account for all of their time. While this isn't the same as being required to punch a time clock, it is the basis for allocating the cost of staff time to the many programs that we manage. At the end of every year, we not only can account to the General Assembly, but we have an accurate accounting for the ISAC Board on where staff resources are going. The time accounting system works well for us and is just one of the backroom tools we have to try to effectively use our resources.

Next, ISAC starts prepping for a series of annual audits. Brad Holtan, ISAC Accounting Manager, and Jenna Kunstle, ISAC Financial Administrative Assistant, maintain financial accounts for ten different organizational functions. These funds are ISAC General, ISAC Group Health Program, ISAC Unemployment Program, ISAC Scholarship, Multi-County Services, Iowa County Engineers Service Bureau (ICEASB), Electronic Transactions Clearinghouse (ETC), County Case Management Services (CCMS), County Rate Information System (CRIS), and the Iowa County Attorney's Case Management Project (ICACMP). While several of these activities are grouped together as part of the ISAC annual audit; ICEASB, ETC, CCMS, CRIS and ICACMP all require separate audits since they are 28E organizations that exceed the financial threshold for requiring an annual audit. One of ISAC staff's responsibility in managing the finances for these programs is working with the audit firm that prepares these audits. The audit fieldwork is usually completed in our offices in August sometime and audit reports are ready for review by the respective governing bodies in October. For this to happen smoothly, Brad and Jenna need to be prepared. All audits, including ISAC's audit, are required to be forwarded to the Auditor of State. And, while parts of these audits are included in this annual report, the full audit reports are available both through ISAC office and on the State Auditor's website. Our financial team does a great job of accurately reporting finances.

iowa state association of counties

executive director's comments

September is the month of the annual ISAC Board of Directors Retreat. The ISAC Board generally meets in ISAC's office in West Des Moines. However, it has become a great tradition to hold the September board meeting in the home county of the current ISAC president. Therefore, 2012 ISAC President and Winneshiek County Treasurer Wayne Walter and his wife Margaret hosted us in Decorah in September 2012. At September meeting, the ISAC Board tries to put aside normal board business and engage in organizational improvement activities. This might involve a more in depth look at one or more of ISAC's internal activities or it could be discussion on how to start a new initiative. One outcome of the September 2012 meeting was President Walter's initiative to assist counties with conducting a goal-setting session. Initiatives don't happen without some good work by a number of staff to prepare for the announcement during our fall conference and in a subsequent magazine article. The end result was that eight counties completed goal setting sessions with Jeff Schott from the University of Iowa's Institute of Public Affairs. ISAC agreed to pick up half the cost of the facilitation.

You know, I almost forgot to mention, that in August 2012, the ISAC staff, a group of dedicated county officials, and some very generous sponsors hosted the Eighth Annual ISAC Scholarship Golf Fundraiser. This one day activity each year for the past eight years has raised more than \$300,000 for scholarships that are awarded to an amazing group of young people – who just happen to be the children of county officials or employees. The scholarship award process is one of the highlights of the ISAC spring conference. The golf event and scholarship award event are the visible side of this activity. What isn't visible are the number of hours that the volunteers from both staff and county offices expend in not only preparing for the public events but collecting and reviewing the scholarship applications and interviewing the candidates.

As you may recall, although it seems long ago now, 2012 was an election year. That means that on January 1, 2013, a whole new crop of county officials took office. The end of the year is busy for counties as they prepare for the newly elected members of their county to take office. It is both a happy and sad time – depending on whether or not those leaving office did so on their own terms or were helped out of office by the voters. This does create an opportunity for us to meet many of those newly elected individuals during our New County Officers School in January after each general election. This past year, Stacy Horner and Kristi Harshbarger took on the lion's share of organizing the program for the school. Based upon the turnout at the event, it was an overwhelming success. In addition to helping line up speakers and select the topics, Kristi Harshbarger updated not only ISAC's New County Officers Manual but the Iowa State Association of County Supervisors manual as well.

Since I am out of space, I want to conclude that thanking all the county officials who have participated in our events during the past year. Also, I want to thank the ISAC Board Members who have volunteered on behalf of their individual associations and counties to provide governance and oversight to the activities of the organization. Finally, I want thank all the current and former staff members that worked during the year to make this a great place to work. Hopefully, we all succeeded in some small ways in making life better for you as a member.

Thanks,

Bill Peterson, Executive Director.

iowa state association of counties

highlights

The 2012 NACo Annual Conference was held from July 14-17, 2012 in Pittsburgh, Pennsylvania. Linn County Supervisor, Linda Langston, moved up the ranks and was sworn in as NACo 1st Vice President. The representation from Iowa included attendees from Black Hawk, Buchanan, Cass, Humbolt, Johnson, Linn, Pottawattamie, Scott, Sioux, Story, and Winneshiek Counties. Also during the conference, Douglas County, Nebraska Commissioner Chris Rodgers was sworn in as the new NACo president.

CCMS held its 20th Annual Case Management Conference, entitled "The 3 R's: Resiliency, Recovery and Rejuvenation." at the Embassy Suites Des Moines Downtown from August 8-10, 2012. 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 Harlan Hansen, Humboldt County Supervisor. The committee met in August and September of 2012 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 August 23 2012, ISAC held its eighth annual Scholarship Golf Fundraiser at Otter Creek Golf Course in Ankeny. The event was hosted by the Iowa State County Treasurers Association and the Iowa State Association of County Supervisors. The day was a great success and raised around \$24,000 for the ISAC Scholarship Fund. The ISAC team won the fundraiser - see photo above.

NACo hired Matt Chase to begin as executive director on September 17, 2012. Larry Naake retired from the position after 21 years of service to NACo.

Mary Beth Mellick spent her last day with ISAC on October 31, 2012.

More than 820 county officials traveled back to Des Moines for ISAC's 68th Fall School of Instruction held at the newly renovated Veteran's Memorial Community Choice Credit Union Convention Center on November 28-30, 2012. The ISAC General Session was headlined by Iowa State University Director of Athletics Jamie Pollard. Outgoing ISAC President



Walter Walter, and incoming ISAC President Darin Raymond also addressed the ISAC membership. Kim Reynolds, Iowa Lieutenant Governor, presented a Governor's Proclamation recognizing the Iowa Emergency Management Association's 50th anniversary. ISAC Past President and retired Johnson County Attorney Pat White was named ISAC Golden Eagle (photo to left), and the following groups and individuals were awarded with ISAC Excellence in Action Awards: Buchanan County's Sustainable Living Cabins, Community Services Network, and Johnson County's Small Wind Energy Zones. The 2013 legislative package was debated and approved. The top priorities included: Property Tax Reform, Mental Health Funding, and Road Funding. The conference debuted two programs that were huge successes. ISAC Steps to Wellness encouraged attendees to count their steps during the conference to promote wellness - over 130 participants walked a total of 1,874,184 steps (7.2 miles). Attendees donated books and cash to ISAC's community service project Books for Blank. Over 200 new books and \$300 were donated to Blank Children's Hospital in Des Moines.

The way ISAC does business with companies wishing to promote their goods and services to county officials and employees

iowa state association of counties

highlights

changed in 2013. The preferred vendor program was overhauled and allowed vendors to opt for preferred vendor packages at different levels. ISAC had 33 preferred vendors in 2013 that are listed on page 15 of this report with more program details.

ISAC held its bi-annual New County Officers School on January 23-24, 2013 in Des Moines. A great turnout of around 230 attendees learned about topics including: Open Meetings/Public Records; Ethics; Budgeting; Resolving Courthouse Conflicts; The Property Tax System; and many more. The conference keynote speaker, Rob Bell entertained and taught attendees through his presentation "Remarkable Leadership that Inspires."



Lucas Beenken began an ISAC's legislative affairs assistant on February, 6, 2013.

Sam Watson ended his employment with ISAC on February 22, 2013 to continue his career alongside his wife in sunny Florida.

Several Iowa county officials and ISAC staff members traveled to Washington, D.C. from March 2-6, 2013 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 (photo to left).

On Wednesday, March 13, 2013 ISAC held its fifth annual County Day at the Capitol in conjunction with the ISAC Spring School of Instruction. A great group of 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 (photo to right). 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.



Around 700 people attended ISAC's 69th Spring School of Instruction on March 14-15, 2013 at the Des Moines Marriott Downtown. On Thursday, March 14, ISAC's FY 2014 budget was approved during the business meeting and awards ceremony. ISAC then awarded scholarships to outstanding high school students (listed on 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 2013 theme was "Smart Justice: Creating Safer Communities."

The Community Services Network went through a lot of staffing changes in FY 2013. Josh DeGroot, ISAC Program Support Coordinator, was offered an opportunity at his church that he could not pass up and left ISAC on April 19, 2013. Gina Fontanini, ISAC Program Support Coordinator, also left ISAC on April 19, 2013 to join her fiancé who had recently obtained employment in Colorado. Ashley Moore, ISAC Program Support Analyst, left Des Moines and ISAC for Pittsburgh to join her husband who had accepted a residency position. Dylan Young joined the ISAC team on May 6, 2013 as Data/Information Technology Specialist, and Jake Underwood began employment on May 28, 2013 as ISAC Data Integrity Analyst.

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.

iowa state association of counties

highlights

2013 Scholarship Winners

\$3,000

District 1 - Kendria Peterson (Boone County)
District 2 - Kayla Lueder (Fayette County)
District 3 - Taylor Holmes (Cherokee County)
District 4 - Zane Rau (Pottawattamie High School)
District 5 - Zach Gish (Louisa County)
District 6 - Sarah Mork (Linn County)

\$1,500

District 1 - Molly O'Brien (Tama County)
District 2 - Zachariah Lillquist (Winnebago County)
District 3 - Shelby Wollmuth (Osceola County)
District 4 - Sam Dreher (Audubon County)
District 5 - Madison Pullis (Henry County)
District 6 - Noah Hagen (Benton County)

\$3,000 - Past President - Matthew O'Brien (Tama County)

\$1,000 - ICIT - Ashley Dvorsky (Johnson County)

\$1,000 - ICIT - Vince LaRue (Bremer County)

\$1,200 - District 3 - Summer Wulf (Crawford County)



New Members of the ISAC Board of Directors



Lonny Pulkrabek
Johnson County
Sheriff, replaced
Mike Balmer



Deb Riley
Linn County
Environmental
Health, replaced
Jon McNamee



Mark Sybesma
Sioux County
Supervisor, replaced
Richard Crouch



Russell Wood
Franklin County
Community Services,
replaced Sarah Berndt

iowa state association of counties

highlights

2013 Lobbyist Report

Mental Health and Disability Services (MH/DS) Funding - Mental health and disability services funding for FY 2014 was not settled until the very end of session. The legislature provided an additional \$29.8 million for the promised “equalization” payment to the counties whose levy translated into less than \$47.28 per capita, as outlined in legislation passed in 2012. The legislature also appropriated \$13 million to be deposited into the Risk Pool for those counties whose levy rates were reduced to \$47.28 for FY 2014 with a demonstrated financial need and those counties without the resources to manage the increased costs from the shift from legal settlement to residency. Unfortunately, the Governor vetoed the Risk Pool funding. The Legislature included language requiring the counties to either pay outstanding state bills by July 15, 2013 or to develop a payment plan to resolve those bills by June 30, 2014, in order to receive equalization funds. The state payment program funding was maintained and designated to go to the counties that received those funds in FY 2013.

As part of the final agreement to expand Medicaid under the federal Affordable Care Act, the legislature directed DHS to quantify the amount of “savings” experienced by each county as individuals served become eligible for benefits under Healthy and Well Iowa. In FY 2015, each county is required to remit 80% of the projected savings to the Property Tax Relief Fund, the fund from which equalization funds are distributed. Counties that do not receive equalization funds or have more savings than they receive in equalization will have to translate the savings into a decrease in the county’s mental health and development services levy. The legislature directed that a legislative interim committee review this proposal to determine the impact on the regions ability to meet minimum core service requirements, address core plus services, and, ultimately, meet the needs of additional populations.

Property Tax Reform - Property tax reform was once again a top priority for the Legislature and Governor. As usual, the Republicans and the Democrats had very different reform plans. The House began with the Governor’s plan, which called for a 20% rollback of commercial, industrial, and railway property, a reduction of the permissible taxable valuation growth percentage from 4% to 2%, and the limitation of permissible valuation growth for all property classes being set at the same percentage as the class with the lowest percentage growth. Meanwhile, the Senate supported a state-funded, commercial property tax credit aimed at small businesses.

In the final days of the extended session, a deal was reached that included pieces of each proposal as well as some additional provisions. The final legislation included a property tax credit aimed at small businesses, a rollback of 90% for commercial, industrial, and railway property, a reduction of the permissible taxable valuation growth percentage from 4% to 3%, the creation of the multiresidential property class, and a property tax exemption for a specified amount of the assessed value of telecommunications property. The bill, also, extended the sunset of the Property Assessment Appeal Board to July 1, 2018, moved the deadline for completing assessments and mailing assessment rolls to April 1, moved the timeline for protests to the board of review to April 7 through May 5, and created a process for dissatisfied property owners to request an informal review by the county assessor from April 1 through May 4. The final bill passed through both chambers with broad bipartisan support.

Road Funding - Before the legislative session began it looked like this could be the year for an increase in the gas tax to support the building and ongoing maintenance of Iowa’s roads and bridges. With the need for increased funding for road and bridge repairs becoming more and more evident, the idea had bipartisan support. The Governor said on several occasions that he would support an increase in the gas tax if property tax reform was passed. The possibility of an increase alternated between gaining momentum and appearing unlikely as the session progressed. Several bills and amendments were introduced that would have increased funding for Iowa’s roads in one way or another, but none saw a vote in either chamber. Ultimately, rising fuel prices in the late spring and strong public opposition made legislators hesitant to take on the issue.

iowa state association of counties

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 25, 2013 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

Darin Raymond - Plymouth County Attorney

1ST VICE PRESIDENT

Harlan Hansen - Humboldt County Supervisor

2ND VICE PRESIDENT

Melvyn Houser - Pottawattamie County Supervisor and NACo Board Representative

3RD VICE PRESIDENT

Joan McCalmant - Linn County Recorder

ISAC DIRECTORS

Kathy Babcock - Chickasaw County Public Health

Lu Barron - Linn County Supervisor (NACo Board)

Wayne Chizek - Marshall County Information Technology

Dan Cohen - Buchanan County Conservation Director

Jeff Garrett - Washington County Treasurer

Jim George - Dallas County Engineer

Linda Langston - Linn County Supervisor (NACo President)

Deb McWhirter - Butler County Assessor

Dave Morlan - Boone County Emergency Management

Lonny Pulkrabek - Johnson County Sheriff

Deb Riley - Linn County Environmental Health

Mark Sybesma - Sioux County Supervisor

Wayne Walter - Winneshiek County Treasurer (Past President)

Russell Wood - Franklin County Community Services

Peggy Rice - Humboldt County Auditor

Bret VandeLune - Polk County Zoning

Grant Veeder - Black Hawk County Auditor (NACo Board)



iowa state association of counties

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 intellectual disabilities, 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 member counties participating in FY 2013, serving an average of 11,200 consumers per month over the year. Approximately 500 case managers, administrators, supervisors and support staff have received technical assistance and training from CCMS staff.

In FY 2013, 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 1,191 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 2013 CCMS EXECUTIVE BOARD

Chair – Paul Merten, Buena Vista County
 1st Vice Chair – Jack Willey, Jackson County
 2nd Vice Chair – Elaine Armstrong, Page County

ISAC BOARD REPRESENTATIVE

Harlan Hansen, Humboldt County

LEVEL A - LARGEST COUNTIES

Jill Davisson, Clinton County
 Ellen Gaffney, Buchanan County
 Terrence Neuzil, Johnson County
 Jack Willey, Jackson County

LEVEL B - MIDDLE COUNTIES

Paul Merten, Buena Vista County
 Carl Mattes, Humboldt County
 Larry Vest, Tama County

LEVEL C - SMALLEST COUNTIES

Elaine Armstrong, Page County
 Chuck Rieken, Cass County
 Tim Schumacher, Emmet 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, Jackie Olson Leech and Molly Steffen

iowa state association of counties

CRIS board of directors

In the last two years, the CRIS Board of Directors has worked with the ISAC and ETC Boards of Directors to transition the duties of CRIS into the duties and functions of the ETC Board. To accomplish this transition, the concept and background information was presented to the ETC/ISAC Boards on the structured rate process and the Iowa County Community Services Association created a Rate Setting Committee. The CRIS Board passed a resolution on November 4, 2011 that they were in agreement that the ISAC Board should take the necessary action to terminate the CRIS 28E agreement. To that end, the ISAC Board voted on October 25, 2012 to terminate the CRIS 28E. Letters were sent to all CRIS Member Counties informing them of the action in October 2012, with the termination of CRIS effective June 30, 2013. Terminations of the 28E was also completed through the Secretary of State.

The CRIS 28E described the process of disposition of assets as follows:

Section 8 Disposition of Assets:

Section 8.1 Cash and Cash Equivalents. *In the event this Agreement is terminated and CRIS is abolished, cash and cash equivalents shall be apportioned among the Participant Counties based upon each Participant Counties' total MH/DD expenditures as a percentage of all Participant Counties' total MH/DD expenditures, after payment of all just debts, obligations and liabilities of CRIS.*

Section 8.2 Other Property. *In the event this Agreement is terminated and CRIS is abolished, all property of CRIS, except that described in Section 8.1 Cash and Cash Equivalents, shall be delivered, assigned and conveyed to ISAC, after payment of all just debts, obligations and liabilities of CRIS.*

Any and all remaining fund balances of CRIS will be credited back to participant county CSN dues, as described above, after a final audit of the program.

We would like to thank the CRIS Board of Directors, past and present for their dedicated years of service to the CRIS Board.

FY 2013 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 Berndt, 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

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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

Linn Adams, Hardin County CPC Administrator
Sarah Berndt, Henry County CPC Administrator
Dorothy Christensen, Emmet County CPC Administrator
Lori Elam, Scott County CPC Administrator
Jill Eaton, Marshall County Community Services Director
John Grush, Boone/Madison Community Services Director
Jan Heidemann, Bremer County CPC Administrator
Lonnie Maguire, Shelby/Harrison/Monona County CPC Administrator
Todd Rickert, Grundy/Tama County CPC Administrator
Lisa Rockhill, Lyon County CPC Administrator
Jennifer Vitko, Wapello County CPC Administrator
Suzanne Watson, Pottawattamie County Community Services Director
Russell Wood, Floyd County CPC Administrator

STAFF:

Robin Harlow, ISAC Technology Manager
Andrea Jansen, ISAC Program Support Coordinator
Madeline Schmitt, ISAC Data Integrity Analyst
Jake Underwood, ISAC Data Integrity Analyst
Dylan Young, ISAC Date/Information Technology 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 FY 2013:

- 1) Administered the Excellence in Action award program.
- 2) Attended the NACo National Cyber Symposium in Omaha, Nebraska (five members).
- 3) Continued to support the Iowa County Information Technology Association's (ICIT) Tech Team Project.
- 4) Developed rules of procedure for committee operations.
- 5) Provided resources to ICIT to develop an IT survey.

CoSTAR BOARD

Scott Belt, Pottawattamie County Supervisor
Melissa Bird, Keokuk County Recorder
Kelly Busch, Union County Treasurer
Travis Case, Marshall County Auditor/Recorder's Office
Wayne Clinton, Story County Supervisor
Wayne Chizek, Marshall County GIS Director
Kris Colby, Winnebago County Recorder
Brenda Corey, Black Hawk County Public Health
Steve Devries, Iowa County Engineers Association
Service Bureau Executive Director
Sgt. Thomas Gibbs, Scott County Sheriff's Department
John Grush, Boone and Madison County Community
Services Director
Larry Hlavacek, Linn County Public Health
LaRayne Jack, Polk County Assessor's Office
Jon H. Lubke, Winneshiek County GIS/IT Coordinator

Debbie Lynn, Clarke County Treasurer
Lucy Martin, Story County Auditor
Phil Meier, Boone County Auditor
Joe Neary, Palo Alto County Environmental Health
James R. Nehring, Franklin IT Director
Julie Ohde, Louisa County Conservation Director
Ed Rivers, Scott County Health Department Director
Joel Rohne, Worth County IT Director
John Sellers, Wayne County Supervisor
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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The ISAC Preferred Vendor Program was overhauled in 2013 to give companies the greatest exposure to county officials and employees for their money. The ISAC Board of Directors approved the concept for the preferred vendor program during the February 2012 meeting that includes different levels of participation to help accomplish an entity's goal of creating and strengthening awareness and visibility. ISAC preferred vendors are uniquely positioned to build and deepen relationships with county officials in all 99 Iowa Counties. A breakdown of the preferred vendor levels and perks are as follows. ISAC Continues to offer a la carte involvement options along with these preferred vendor packages.

	Elite Preferred Vendor \$10,000	Platinum Preferred Vendor \$5,000	Gold Preferred Vendor \$2,500	Silver Preferred Vendor \$1,000
Invitation to a board social event	•			
Pick of exclusive conference sponsorship	•			
Featured as Company of the Month - website and magazine	•			
Electronic database of county officials	•	•		
Monthly magazine ads	Full Page	Half Page	Business Card	Listing
ISAC website	Logo	Logo	Logo	Listing
Magazine subscription	•	•	•	•
Listing in ISAC Annual Report	•	•	•	•
Fall School				
Hospitality suite	•			
Exhibit booth	•	•	•	
Exhibit booth signage	•	•	•	
Electronic listing of conference attendees	•	•	•	
Logo on conference signage	•	•	•	
Listing on conference website	•	•	•	•
Conference registrations	6	4	2	1
Conference program ad	Full Page	Half Page	Quarter Page	Listing
General Session presentation	Logo	Logo	Logo	Listing
Spring School				
Hospitality suite	•			
Exhibit booth	•	•	•	
Exhibit booth signage	•	•	•	
Electronic listing of conference attendees	•	•	•	
Logo on conference signage	•	•	•	
Listing on conference website	•	•	•	•
Conference registrations	6	4	2	1
Conference program ad	Full Page	Half Page	Quarter Page	Listing
General Session presentation	Logo	Logo	Logo	Listing
Total Value	\$20,000	\$10,000	\$5,000	\$2,000
Total Savings	\$10,000	\$5,000	\$2,500	\$1,000

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

2013 ISAC Preferred Vendors

Endorsed Elite Preferred Vendor

County Risk Management Services, Inc.
representing ICAP and IMWCA

Platinum Preferred Vendors

DEVNET, Inc.
Matt Parrott/ElectionSource
Northland Securities, Inc.
The Schneider Corporation
Tyler Technologies
Webspec Design

Gold Preferred Vendor

ACES Empowering Technology
Cost Advisory Services, Inc.
Dorsey & Whitney LLP
ImageTek-Inc.
Lattice Communications
SilverStone Group
Sioux City Journal/Monster
Speer Financial, Inc.
The Samuels Group
Vanguard Appraisals, Inc.
Ziegler CAT

Silver Preferred Vendors

AssetWorks, Inc.
Bankers Trust
Cott Systems, Inc.

Gallagher Asphalt Corp.
Henry M. Adkins and Son
ITC Midwest, LLC
Nyhart
Ruan Securities a division of
D.A. Davidson and Co.
The Austin Peter's Group
TrueNorth Companies

Endorsed Preferred Vendors

Iowa Public Agency Investment Trust (IPAIT)
National Association of Counties (NACo)
Nationwide Retirement Solutions
U.S. Communities
Wellmark Blue Cross Blue Shield of Iowa

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ISAC staff

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



Lucas Beenken
Public Policy
Specialist



Rachel Bennett
Marketing/
Communications
Coordinator



Cindy Chappelle
Case
Management
Specialist



Hanna De Groot
Public Policy
Specialist



**Deb Eckerman
Slack**
Case
Management
Services Manager



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



Mindi Lewis
Receptionist/
Administrative
Assistant



Tammy Norman
Office Manager



Jackie Olson Leech
Case
Management
Specialist



**William R.
Peterson**
Executive
Director



Madeline Schmitt
Information
Technology
Intern



Molly Steffen
Case Management
Specialist



Jake Underwood
Data Integrity
Specialist



Dylan Young
Data/Information
Technology Specialist

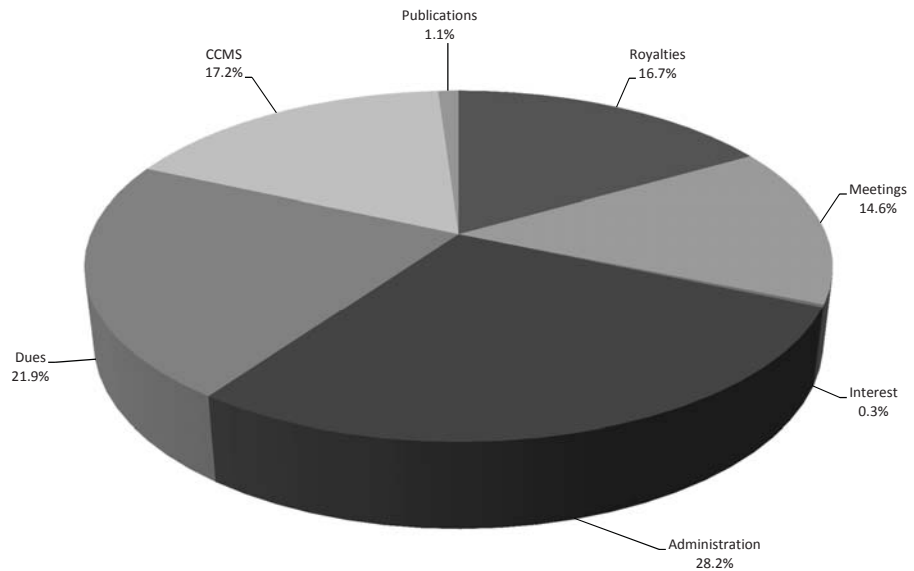
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staff time allocation breakdown

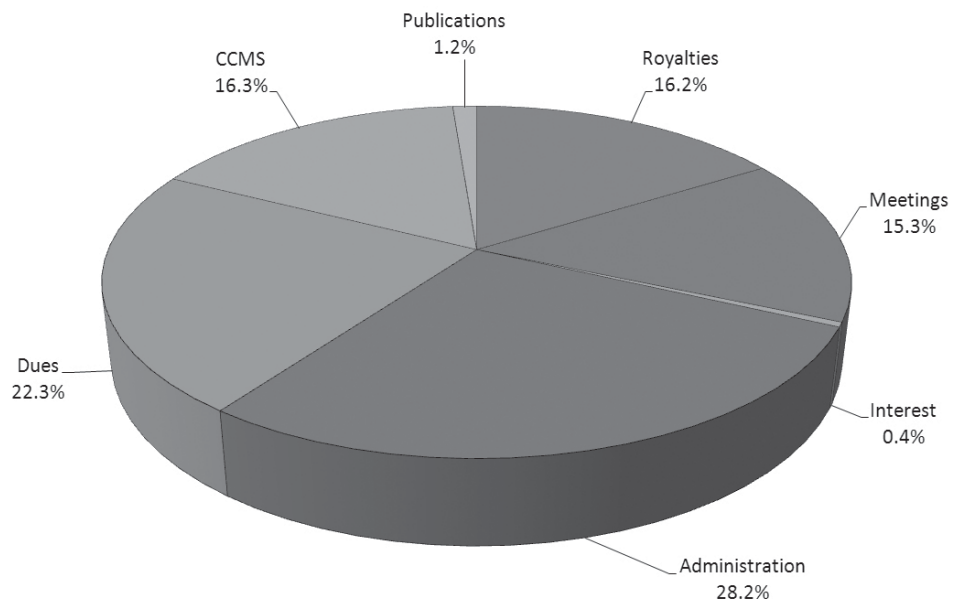
Case Management -----	23.61%	8,650 hours
<i>Technical assistance and training for counties providing case management services</i>		
CSN -----	21.71%	7,953 hours
<i>Administration of the Community Services Network project</i>		
Office Administration -----	20.97%	7,684 hours
<i>Finances, publication development, customer service, website design, staff meetings</i>		
Intergovernmental Relations -----	11.57%	4,238 hours
<i>Lobbying, tracking administrative rules, attending interim study committee meetings</i>		
Conference/Meetings -----	8.03%	2,944 hours
<i>Planning and executing ISAC meetings, workshops and conferences</i>		
Public/Member Relations -----	5.70%	2,087 hours
<i>Responding to press inquiries, press releases, visiting counties, member recognition</i>		
Member Service Program -----	1.91%	701 hours
<i>Benefit program marketing and administration</i>		
Research -----	1.60%	577 hours
<i>Collecting statistics and studies, compiling and disseminating information</i>		
Education -----	1.57%	429 hours
<i>Attending professional meetings, reading trade publications, attending seminars</i>		
Magazine -----	1.38%	505 hours
<i>Planning and producing The Iowa County magazine</i>		
Technical Assistance -----	0.79%	291 hours
<i>Responding to specific questions requiring expert knowledge or background</i>		
ICACMP -----	0.35%	129 hours
<i>Administration of the Iowa County Attorneys Case Management Project</i>		
Education Foundation -----	0.29%	107 hours
<i>Administration, planning and attending the ISAC Scholarship Golf Fundraiser</i>		
CRIS -----	0.26%	97 hours
<i>Administration of the County Rate Information System project</i>		
ICEA Service Bureau -----	0.19%	70 hours
<i>Copy work, answering phones, mailing, other staff functions for ICEASB staff</i>		
GIS Data Repository -----	0.07%	24 hours
<i>Administration of the GIS Data Repository</i>		

ISAC financial highlights

FY 2013 Income Breakdown



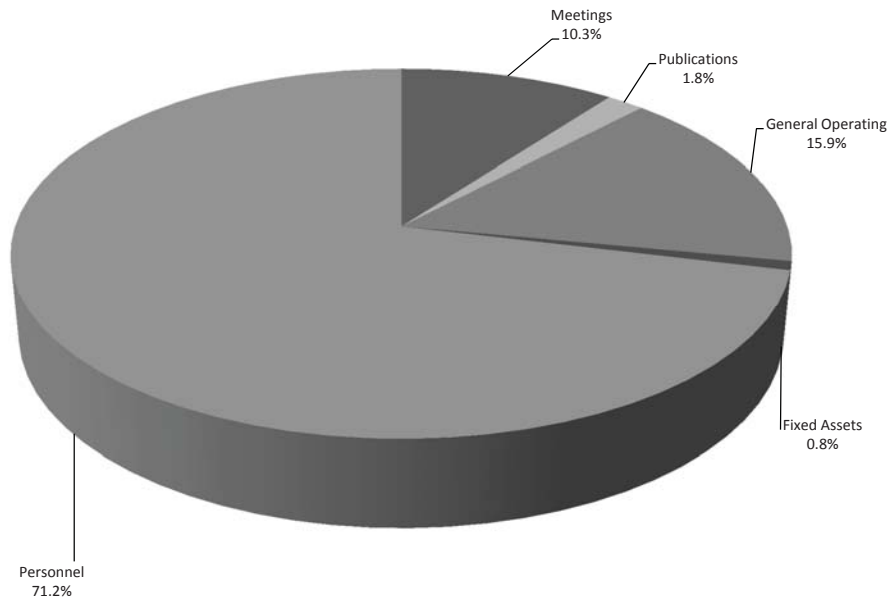
FY 2012 Income Breakdown



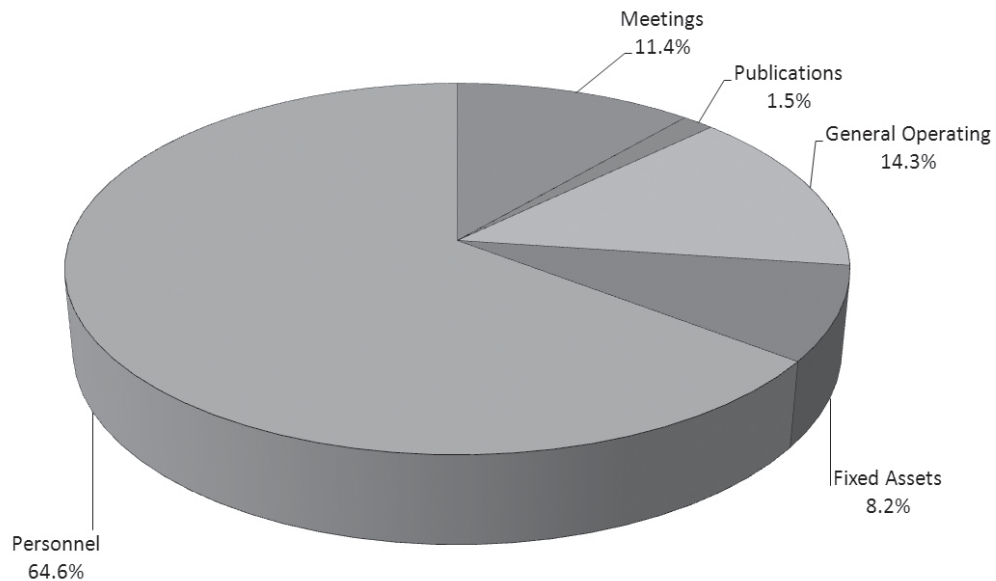
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ISAC financial highlights

FY 2013 Expense Breakdown



FY 2012 Expense Breakdown



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ISAC financials

Iowa State Association of Counties
Statements of Financial Position
Year Ended June 30, 2013

	Association Activities	Program Activities	Total
Cash and cash equivalents	\$ 66,774	\$ 1,493,689	\$ 1,560,463
Investments in marketable securities	224,053	20,073,843	20,297,896
Investments in certificates of deposit	952,707	1,777,078	2,729,785
Accounts receivable	129,874	104,048	233,922
Due from Wellmark	-	54,043	54,043
Prepaid expenses	27,191	810	28,001
Interest receivable	1,463	82,445	83,908
Property and equipment, net of accumulated depreciation	200,814	-	200,814
CSN software, net of accumulated amortization	-	-	-
Other assets	2,101	-	2,101
TOTAL ASSETS	\$ 1,604,977	\$ 23,585,956	\$ 25,190,933
Accounts payable and accrued liabilities	\$ 22,157	\$ 111,773	\$ 133,930
Claims incurred but not reported	-	3,182,705	3,182,705
Unearned revenue	36,517	563,529	600,046
Compensated absences	55,712	-	55,712
Funds held for benefit of members	-	19,727,949	19,727,949
TOTAL LIABILITIES	114,386	23,585,956	23,700,342
NET ASSETS - UNRESTRICTED	1,490,591	-	1,490,591
TOTAL LIABILITIES AND NET ASSETS	\$ 1,604,977	\$ 23,585,956	\$ 25,190,933

The condensed presentations of the fiscal year 2012 and 2013 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, 2013

	Association Activities			Total
	Budget (Unaudited)	Actual	Program Activities	
REVENUE				
Schools, workshops, committees & seminars	\$ 324,375	\$ 337,785	\$ -	\$ 337,785
Dues	515,750	506,812	-	506,812
Royalties	360,000	385,184	-	385,184
Investment income (loss)	10,000	5,989	(267,244)	(261,255)
Magazine advertising and subscriptions	41,950	24,323	-	24,323
Administration fees	1,148,539	1,041,839	-	1,041,839
County premiums	-	-	23,687,538	23,687,538
Special event revenue	-	-	-	-
Contribution of CSN software from Iowa State Association of Counties	-	-	-	-
Miscellaneous	-	7,088	-	7,088
Total Revenues	2,400,614	2,309,020	23,420,294	25,729,314
EXPENSES				
Salaries and fringe benefits	1,793,981	1,549,032	-	1,549,032
Schools, workshops and meetings	188,750	169,882	-	169,882
Board of Directors' meeting expenses	45,000	36,562	-	36,562
Other board authorized expense	2,000	7,066	-	7,066
NACO conference	16,000	18,097	-	18,097
Staff travel and training	55,000	49,650	-	49,650
Public relations	500	-	-	-
Consulting/professional services	44,800	43,020	-	43,020
Rents and utilities	232,300	207,633	-	207,633
Supplies, printing and postage	16,000	17,143	185	17,328
Depreciation and amortization expense	-	36,095	-	36,095
Maintenance agreements	23,632	18,299	-	18,299
Professional membership	3,500	3,722	-	3,722
Library	4,000	4,151	-	4,151
Magazine	40,000	40,491	-	40,491
Insurance and bonds	16,000	16,536	-	16,536
Acquisition of property and equipment	40,000	-	-	-
Special event expense	-	-	-	-
Miscellaneous	12,050	7,046	5,933	12,979
Scholarships	-	-	-	-
Claims and premiums paid	-	-	22,789,320	22,789,320
Change in claims incurred but not reported	-	-	(80,409)	(80,409)
Administration	-	-	294,796	294,796
Wellness program	-	-	561,320	561,320
County technologies clearinghouse	10,000	2,591	-	2,591
Affordable Care Act fees	-	-	5,100	5,100
Consulting fees - rate setting	-	-	-	-
Contribution of software development costs (CSN) to Electronic Transactions Clearinghouse	-	874,281	-	874,281
Project management and development	-	-	-	-
Total Expenses	2,543,513	3,101,297	23,576,245	26,677,542
INCREASE (DECREASE) IN FUNDS HELD FOR BENEFIT OF MEMBERS	-	-	\$ (155,951)	(155,951)
INCREASE (DECREASE) IN NET ASSETS	\$ (142,899)	(792,277)		(792,277)
NET ASSETS, BEGINNING OF YEAR		2,282,868		2,282,868
NET ASSETS, END OF YEAR		\$ 1,490,591		\$ 1,490,591

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CCMS financials

County Case Management Services
Statements of Financial Position
Years Ended June 30, 2013 and 2012

	ASSETS	
	2013	2012
CURRENT ASSETS		
Cash and cash equivalents	\$ 336,243	\$ 212,408
Certificates of deposit	320,586	417,942
Accounts receivable	87,582	78,050
Prepaid expenses	6,259	1,707
Total current assets	<u>750,670</u>	<u>710,107</u>
PROPERTY AND EQUIPMENT		
Office furniture and equipment	30,735	29,497
Vehicles	57,760	57,760
Leasehold improvements	18,838	18,838
	<u>107,333</u>	<u>106,095</u>
Less accumulated depreciation	(83,819)	(75,559)
Net property and equipment	23,514	30,536
OTHER ASSETS - Software development costs, net of accumulated amortization of \$9,137 (2013) and \$-0- (2012)	173,613	182,750
TOTAL ASSETS	<u>\$ 947,797</u>	<u>\$ 923,393</u>

	LIABILITIES AND NET POSITION	
CURRENT LIABILITIES		
Due to Iowa State Association of Counties	\$ 42,593	\$ 45,618
Accounts payable	7,318	2,707
Deferred revenue	9,875	9,385
Total current liabilities	<u>59,786</u>	<u>57,710</u>
NET POSITION - unrestricted	888,011	865,683
TOTAL LIABILITIES AND NET POSITION	<u>\$ 947,797</u>	<u>\$ 923,393</u>

County Case Management Services
Statements of Activities
Years Ended June 30, 2013 and 2012

	2013	2012
REVENUE		
Member dues and services	\$ 473,467	\$ 454,449
Registration fees	71,075	84,095
Interest income	1,616	2,655
Gain on disposal of property and equipment	-	8,488
Total revenues	<u>546,158</u>	<u>549,687</u>
EXPENSES		
Salaries and fringe benefits	289,631	290,330
Professional fees	69,292	53,380
Staff travel and training	15,514	16,741
Conference facility expenses	52,644	60,114
Outside speakers' fees	15,840	16,077
Board of Directors' meeting expenses	8,473	7,222
Insurance	5,507	6,162
Office expense	15,199	18,474
Software maintenance	17,257	-
Depreciation	8,575	8,999
Amortization	9,137	-
Office space lease	15,811	14,291
Miscellaneous	950	5,930
Total expenses	<u>523,830</u>	<u>497,720</u>
INCREASE IN UNRESTRICTED NET POSITION	22,328	51,967
UNRESTRICTED NET POSITION, beginning of year	865,683	813,716
UNRESTRICTED NET POSITION, end of year	<u>\$ 888,011</u>	<u>\$ 865,683</u>

iowa state association of counties

CRIS financials

County Rate Information System
Statements of Financial Position
Years Ended June 30, 2013 and 2012

	ASSETS	
	2013	2012
CURRENT ASSETS - Cash and cash equivalents	<u>\$ -</u>	<u>\$ 98,214</u>
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts payable	\$ -	\$ 13,405
Due to Iowa State Association of Counties	-	1,817
Total current liabilities	<u>-</u>	<u>15,222</u>
NET POSITION - unrestricted	<u>-</u>	<u>82,992</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ -</u>	<u>\$ 98,214</u>

County Rate Information System
Statements of Activities
Years Ended June 30, 2013 and 2012

	2013	2012
REVENUE		
Membership fees	\$ -	\$ 140,961
Interest income	107	289
Miscellaneous income	-	27
Total revenues	<u>107</u>	<u>141,277</u>
EXPENSES		
Administrative fees	1,435	4,507
Consulting fees	-	160,193
Professional fees	4,900	4,400
Insurance	-	715
Meeting expenses	4,736	5,867
Miscellaneous	-	146
Total expenses	<u>11,071</u>	<u>175,828</u>
DECREASE IN UNRESTRICTED NET POSITION	(10,964)	(34,551)
UNRESTRICTED NET POSITION, beginning of year	82,992	117,543
Transfer to Electronic Transactions Clearinghouse	<u>(72,028)</u>	<u>-</u>
UNRESTRICTED NET POSITION, end of year	<u>\$ -</u>	<u>\$ 82,992</u>

iowa state association of counties

ETC financials

Electronic Transactions Clearinghouse
Statements of Financial Position
Years Ended June 30, 2013 and 2012

	ASSETS	
	2013	2012
CURRENT ASSETS		
Cash and cash equivalents	\$ 121,904	\$ 37,156
Investments	300,595	150,219
Accounts receivable	-	8,580
Prepaid expenses	6,188	-
Total current assets	428,687	195,955
PROPERTY AND EQUIPMENT		
Furniture and equipment	71,648	72,460
Computer software	43,568	44,568
Leasehold improvements	20,085	20,085
	135,301	137,113
Less accumulated depreciation and amortization	(111,954)	(103,393)
Net property and equipment	23,347	33,720
OTHER ASSETS - CSN software, net of accumulated amortization of \$51,000 (2013)	850,812	-
TOTAL ASSETS	\$ 1,302,846	\$ 229,675

LIABILITIES AND NET POSITION

CURRENT LIABILITIES		
Due to Iowa State Association of Counties	\$ 55,248	\$ 63,722
Accounts payable	44,484	272
Deferred revenue	72,028	-
Compensated absences	3,737	6,654
Total current liabilities	175,497	70,648
NET POSITION - unrestricted	1,127,349	159,027
TOTAL LIABILITIES AND NET POSITION	\$ 1,302,846	\$ 229,675

Electronic Transactions Clearinghouse
Statements of Activities
Years Ended June 30, 2013 and 2012

	2013	2012
REVENUE		
Membership dues	\$ 675,002	\$ 520,003
Contribution of CSN software from Iowa State Association of Counties	874,281	-
Interest income	677	553
Total revenue	1,549,960	520,556
EXPENSES		
Professional services	12,437	4,660
Administrative expenses	12,877	9,191
CSN software maintenance	20,723	1,165
Staff salaries	305,604	297,699
Consulting fees	132,500	-
Depreciation and amortization	61,373	15,317
Office expense	31,030	30,739
Miscellaneous	5,094	11,661
Total expenses	581,638	370,432
INCREASE IN UNRESTRICTED NET POSITION	968,322	150,124
UNRESTRICTED NET POSITION, beginning of year	159,027	8,903
UNRESTRICTED NET POSITION, end of year	\$ 1,127,349	\$ 159,027

