



2014

ISAC

ANNUAL
REPORT

fiscal year 2014 annual report

iowa state association of counties

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Each year ISAC publishes an annual report based on the fiscal year. Although most aspects of the Association can be reported on based on the fiscal year (July 1, 2013 - June 30, 2014), 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 2014, the president's comment, board of directors and preferred vendors are based on the 2014 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 supervisors in the state participate in the Iowa State Association of County Supervisors.

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

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president's comments

Harlan Hansen - President



As this year draws to a close it provides me with an opportunity to express what an honor it has been to be the 2014 ISAC President. What a remarkable experience to travel across our nation and meet so many other county officials, striving to be the best form of local government, through their commitment and hard work, they provide necessary services to constituents. I cannot overstate how well this staff functions, and I appreciate how much work they do for our members. A staff working as well together as ISAC has, speaks not only as a compliment to its leadership, but it also speaks well of each staff member as an individual.

I started the 2014 ISAC presidency with the annual trip to Washington D.C. for the NACo presidents/executive directors conference. I enjoyed the opportunity to share concerns for local government and learn how counties were adapting to change. Directors and state officers from all across the United States were able to share their experiences and discuss successes and challenges they have faced.

ISAC University was held the next week, January 22-23. For those who were fortunate enough to attend, you know what an opportunity we had to hear the inspirational presentations. This was an outstanding agenda by the ISAC staff.

January continued with meetings at the Iowa Capitol to present the ISAC Legislative Objectives to Senate and House leaders of both parties and to Governor Branstad and Lieutenant Governor Reynolds. We had an opportunity to discuss issues such as road use tax funding, commercial property tax, and mental health and disability services redesign. As you know, these issues consumed a great deal of time during the 2014 legislative session. Since the road use tax funding was not resolved in 2014, we fully expect they will be major topics in the 2015 session.

The NACo Legislative Conference was held in Washington D.C. from March 1-5. Our Iowa group included Linn County Supervisor and NACo President Linda Langston. It is a source of great pride for ISAC and the people of Linn County to have had Linda in this important role at NACo. The attendees from Iowa had the opportunity to meet with nearly all of the elected Iowa Congressional Delegation. This was another opportunity to witness firsthand the professional work ethics displayed by the ISAC staff. Not only is the ISAC staff respected in Iowa, they are very well respected nationally and among NACo. I want to thank the entire ISAC staff for their efforts in addressing so many issues that affect Iowa counties and the citizens of Iowa.

The ISAC County Day at the Capitol in early March was successful in bringing representation from each ISAC affiliate to the Capitol. Membership attend prepared to reach out to legislators with their specific concerns and issues.

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

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president's comments

NACo held the annual summer conference at the New Orleans Convention Center in New Orleans from July 10-14. Iowa was well represented once again, and NACo provided a great lineup of speakers and educational seminars to conference attendees. Speakers provided a broad range of seminar topics including health care, information technology, sustainable development, veterans' issues, and pipeline construction. Since the convention center is located downtown, our conference hosts arranged an evening at nearby Super Dome where the New Orleans Saints play. Food, beverage and entertainment were provided and we were treated to an indoor Mardi Gras parade—it turned out to be a great way to spend an evening in New Orleans!

This year the ISAC Scholarship Golf Fundraiser was held in Pleasant Hill at the Toad Valley Golf Course. The weather was damp, but the over 140 golfers finished a full day of golf and enjoyed a great pork chop dinner and prizes donated by sponsors of the event. I want to thank everyone for the tremendous effort put forth, which is required to raise money for the ISAC Education Foundation to enable scholarships to be awarded to so many great students of county employees.

In September the ISAC Board held its annual retreat, and this year we met at Humboldt. As host for that event, I enjoyed having ISAC staff and board members from all across Iowa come to north central Iowa to experience our hospitality and the cold and eventful carriage ride from Rutland to Humboldt on the Three River Trail. It will be long remembered by all, thanks Grant for the Historical document you wrote so ISAC can keep the record for posterity. Pictured below.

I'm grateful for the honor of serving as your president. It has been a great privilege to work with the ISAC Board of Directors, which is made up of an outstanding group of individuals. ISAC could not be in better hands. Additionally, I would like to thank my Humboldt County Board of Supervisors and all the elected officials and department heads who have contributed, while I served as president. We said goodbye to some staff members and welcomed new members but I feel the staff is stronger thanks to Bill's leadership. I wish the best to Melvyn Houser, incoming president, as well as to all members of the 2014 ISAC Board. This has been an experience that I have really enjoyed. It has brought me into contact with networks of great people that are committed to county government. What a memorable experience this has been — Thank you!



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executive director's comments

William R. Peterson - Executive Director



FY 2014 in Retrospect – County Survey Visits Report – What We Learned!

During the late spring and early summer of 2013, ISAC staff began discussing ways to survey the membership on their perceptions about ISAC as an organization and the things you liked and didn't like. Our discussion focused on the best way to engage you in a conversation that would be informative to the ISAC Board and staff. We wanted a high response rate – to reach as many members as possible. Eventually, we arrived at the conclusion that the best way to conduct the survey was in person. Our goal was to reach as many of the 99 counties as possible during the late summer and fall – before our fall conference, winter and the 2014 legislative session got underway.

Staff did several things to prepare for the visits. First, we developed a four page brochure about ISAC that provided information about ISAC. The first page included information about the organization such as when we were incorporated and the number of affiliates. The second page was devoted to the types of services we provide, our website, publications, finances and allocation of staff time to projects. The third page provided a staff organizational chart with a photo and brief description of each staff member's position. Finally, the last page showed a map of the 99 counties, a photo of each ISAC Board member and the affiliate they represented and an arrow connected to a star in their home county.

Secondly, we developed a scenario for how the meetings would go. Our goal was to meet with as many of our affiliate members as possible. We crafted a letter to send to the chair of the board of supervisors along with a copy to the county auditor. In the letter, we outlined what we hoped to accomplish and that staff would be contacting counties to see if we could set up a meeting with all the department heads.

Third, we assigned the eight staff involved in conducting the survey meetings to a specific set of counties. Staff members getting assignments were Rachel Bennett, Tammy Norman, Brad Holtan, Hanna De Groot, Kristi Harshbarger, Lucas Beenken, Linda Hinton and Bill Peterson. Each staff member ended up with between 11 and 13 counties.

Finally, we did some due diligence regarding how these meetings would be viewed from an open meeting perspective to make sure we didn't create any problems for our members. In essence though, since we were not asking the board of supervisors to take any action and our intent was to provide and gather information, the open meetings requirement didn't apply. However, I am not aware of any instances where the press or public wouldn't have been welcome if they wanted to attend.

So enough about the preliminaries, what did we find out. Each staff member engaged in the process was required to take notes on the conversations that took place in each county. Then, they were asked to consolidate the results of all their visits into on list of suggestions and comments. The staff then forwarded their consolidated list of suggestions to Rachel Bennett – who then put them into one document for the staff and board to review. I believe we were able to get to 93 of the 99 counties prior to ISAC Board meeting in December 2013. The board got their first look at the list of items discussed – a total of 12 pages of information. At that point, it was decided that we would continue to work on consolidating the information and completing the other county visits. The ISAC Board would focus their annual board retreat in September 2014 on discussions of the survey results. You don't have to wait until October 2015 to find out what those major items were that identified. I want to relate some of the major areas that were the focus of our discussions with members.

I think the first thing to report is that the visits were very well received. As a matter of fact, I think that regardless of the overall feeling about ISAC in the county that was visited, they all liked the fact that a staff member had taken the time to visit them in their county. They all expressed their appreciation. The visits ranged from very formal to very informal. Many counties also arranged to provide staff with a look at some unique aspect of that county. And, I also believe all expressed an

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executive director's comments

interest in a continuation of this effort. We have already initiated a goal of staff visiting at least 25 counties each year – so this process will continue.

The second thing to report was the level of disappointment statewide in the results of the 2013 legislative session. As you may recall, 2013 was the year of SF 295 Property Tax Reform and passage of the Medicaid expansion legislation which included the clawback provision. It was clearly articulated in many meetings that our members did not believe we had done enough to prevent adoption of these provisions. In addition to those items, our members were still smarting from the line item veto of the additional \$10 million in funding for regional mental health services. And, it was clear that our members were also frustrated with the lack of success in achieving an increase in road funding and were at a loss to how to respond to their continuing challenge of maintain county roads. Issues related to the legislature and legislative activities garnered the largest number of discussion items in our meetings with you. There were many good suggestions and ideas on ways that we can improve in this area. This also highlights what we have known for a long time, more than any other area where we provide members services, our success or failure in your eyes is directly tied to our results in the legislative arena.

The third topic that was most consistently discussed related to conferences and meetings. We conduct two major conferences each year – the annual conference in November and the legislative conference each spring. There were many different issues discussed related to conferences such as educational sessions, hotel accommodations, conference locations, affiliate agendas and even parking fees. There were lots of great suggestions on conference training topics, which were very helpful – and are already being implemented in upcoming conferences. These discussions also provided some great opportunities to explain the reasons for why we can or can't do certain things at our events. It should also be noted that the plans to move our annual conference from November to late August in 2017 has created some concerns amongst the membership. Again though, this discussion allowed an opportunity to examine and explain why this decision was made by the ISAC Board of Directors.

The fourth topic most commonly discussed had to do with training and the types of topics that you as members felt would be very helpful in assisting you in your day to day jobs. The subject of increased training on personnel, human resources, labor relations and other issues related to the management of the individuals who work for counties was probably the most consistently requested topic, but there were many others. As a result of these suggestions, you will see an increase in the number of webinars on these topics. We will be continuing to work on finding ways to provide trainings that are both effective and have a low impact on your budgets.

Finally, there were several areas of discussion that were raised occasionally but were worth capturing and mentioning here. They fall into the categories of district meetings, research and information services, publications and communications, organizational issues, public relations and new association services. The discussions around these topics were very informative and will be addressed as each is reviewed by staff and the Board in the coming months. One concern voiced quite often that we classified as an organizational issue related to comments such as, "we believe you only represent the large counties" and conversely, "we think you focus too much on small county issues and don't represent the interests of larger counties." Comments such as these are helpful in informing us about perceptions – but also important in reminding us that we represent a very diverse membership and that one size doesn't fit all. We need to develop strategies that respond to such feelings and make sure we are doing the best job possible for everyone in the association.

To conclude, I want to thank you as members of the organization for being a willing partner in trying to help us get a better understanding of your needs as members. I also want to thank you for the warm hospitality you showed to all staff members and me. And finally, thank you for all the work you do for the citizens of your county and the state of Iowa. We are very pleased to work for you.

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highlights - July 1, 2013 - June 30, 2014

The 2013 NACo Annual Conference was held from July 19-22, 2013 in Fort Worth, Texas. Linn County Supervisor, Linda Langston, was elected NACo President and unveiled her initiative "Ready and Resilient Counties - Prepare. Respond. Thrive." Linda was joined by her family, colleagues and friends on stage as she was sworn in by her mentor, retired Story County Supervisor Jane Halliburton. The representation from Iowa included a large number of attendees from Black Hawk, Boone, Bremer, Cass, Hardin, Humboldt, Jasper, Johnson, Linn, Marshall, Plymouth, Polk, Pottawattamie, Sioux, Story, Warren, Winneshiek, and Worth Counties.

Molly Steffen joined the ISAC team on July 29, 2013 as a Case Management Specialist.

CCMS held its 21st Annual Case Management Conference, entitled "Ever Evolving, Ever Relevant." at the Embassy Suites Des Moines Downtown from July 31-August 2, 2013. World class speakers filled two and a half fun-filled, educational, and thought-provoking days. The conference was attended by over 160 members.

The ISAC Legislative Policy Committee (LPC) developed the 2014 ISAC Legislative Priorities. The committee was composed of two representatives from each affiliate and was chaired by ISAC 2nd VP Melvyn Houser, Pottawattamie County Supervisor. The committee met in August and September of 2013 to create a cohesive list of policy statements and objectives. Their package was later approved by ISAC Board of Directors and the ISAC membership.

On August 22, 2013, ISAC held its ninth annual Scholarship Golf Fundraiser at Otter Creek Golf Course in Ankeny. The event was hosted by the ISAC Education Foundation Golf Committee. The day was a great success and raised around \$23,000 for the ISAC Scholarship Fund. The Ahlers and Cooney team took home the trophy.

Jeanine Scott joined ISAC in September 2013 to assume the role of the Information Technology Manager.

The ISAC Board spent September 11-12, 2013 in Plymouth County for the annual Board of Directors Retreat. ISAC President and Plymouth County Attorney Darin Raymond hosted the group. The retreat included a sensory tasting at the Wells Blue Bunny Corporate Center and a tour of Plymouth Dairy Farms, Inc.

ISAC staff members spent much of the fall traveling to all but a few of the 99 counties to spend time talking with ISAC members about ISAC. Read more about this endeavor in the executive director's comments on the preceding pages.

Linda Kemp, ISAC Case Management Specialist, retired on October 1, 2013 after 12 years of service.



ISAC's new and improved website rolled out on November 1, 2013. The complete redesign features an overall improved organizational structure that is centered around member ease of use. Drop-down menus, a site map, and a nifty calendar tool are but a few upgrades to the site. The membership and County Strategic Technology Advisory Resource (CoSTAR) were instrumental in providing feedback, research and an overall understanding to staff for what was needed and desired in ISAC's website.

More than 800 county officials traveled back to Des Moines for ISAC's 69th Fall School of Instruction held at the Veteran's Memorial Community Choice Credit Union Convention Center on November 13-15, 2013. The ISAC General Session was headlined by Lance Spitzner from the SANS Institute.

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highlights - July 1, 2013 - June 30, 2014

Incoming ISAC President Harlan Hansen addressed the ISAC membership. Former supervisors lobbyist Mike Wentzien was named ISAC Golden Eagle, and the following groups and individuals were awarded the ISAC Excellence in Action Awards: ICIT Tech Team (pictured on previous page) and Johnson County Green Building Certification Program. The 2014 legislative package was debated and approved. The top priorities included: Road Funding, Mental Health and Disability Services, User Fees, and Rural Improvement Zones. ISAC Steps to Wellness encouraged attendees to count their steps during the conference to promote wellness - 80 participants walked a total of 1,620,920 steps (810 miles). Attendees donated books and cash to ISAC's community service project Books for Blank. Eighty-six new books and over \$550 were donated to Blank Children's Hospital in Des Moines.

Jamie Cashman was hired to replace Linda Hinton as Government Relations Manager on November 19, 2013. Linda Hinton retired on January 1, 2014 after 10 years of service.

ISAC held its bi-annual ISAC University on January 22-23, 2014 in West Des Moines. Around 110 ISAC members attended this exciting two-day conference that gave essential information and training on how to effectively lead and manage. ISAC University received rave reviews from participants.

Several Iowa county officials and ISAC staff members traveled to Washington, D.C. from March 1-5, 2014 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 many of their Congressmen and Senators.

On Wednesday, March 12, 2014 ISAC held its sixth 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 they play in the administration of county government. Lunch was provided to all members and legislators. County officials also set up meetings with their legislators to discuss ISAC priorities and other county specific issues.

Around 730 people attended ISAC's 70th Spring School of Instruction on March 13-14, 2014 at the Des Moines Marriott Downtown. On Thursday, March 13, ISAC's FY 2015 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.

Jenna Kunstle, Financial and Member Services Administrator, spent her last day at ISAC in late April 2014.

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 2014 theme echoed President Langston's initiative, "Ready and Resilient Counties: Prepare. Respond. Thrive."

Kristin Comstock, Financial Administrative Assistant, started her employment with ISAC on May 5, 2014.

ISAC held a Legislative Webinar on Wednesday, May 21 to replace the ISAC legislative district meetings and to begin the planning process of moving the November conference to August in 2017. During the webinar ISAC legislative staff discussed what happened during the 2014 legislative session of concern/delight to counties, the outcomes of ISAC's top priorities and objectives, and thoughts for the next year's priorities.

Daniel Rees joined ISAC on June 2, 2014 as a software developer.

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highlights

2014 Scholarship Winners

\$2,500

District 1 - Charlie Rupp (Warren County)
District 2 - Beth Benschoter (Kossuth County)
District 3 - Abby Lubeck (Cherokee County)
District 4 - Monica Witzman (Cass County)
District 5 - Sara Gragg (Keokuk County)
District 6 - Samuel Bennett (Scott County)

\$1,000

District 1 - Zachary Thomas (Story County)
District 2 - Carson Miller (Fayette County)
District 3 - Erik Drost (Palo Alto County)
District 4 - Alison Hanner (Guthrie County)
District 5 - Ashlyn Frank (Louisa County)
District 6 - AJ Peterson (Scott County)

\$1,000 - ICIT - Jordan Hillock (Story County)

\$1,000 - ICIT - Alex Heuton (Carroll County)

\$1,000 - District 1 - Adam Byrne (Calhoun County)



New Members of the ISAC Board of Directors



Matt Cosgrove
Webster County
Conservation, replaced
Dan Cohen



AJ Mumm
Polk County
Emergency
Management,
replaced Dave Morlan



Joe Neary
Palo Alto County
Environmental
Health, replaced
Deb Riley



Wayne Clinton
Story County
Supervisor, replaced
Mark Sybesma



RJ Moore
Johnson County
Planning and Zoning,
replaced
Bret VandeLune

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highlights

2014 Lobbyist Report

Mental Health and Disability Services

Providing sufficient funding for counties as they move into the new regional system was again a priority for ISAC this year. There was significant progress made on this as the Iowa Legislature was able to come to an agreement that included \$30 million in equalization funding in FY 2015 as was language calling for equalization funding in FY 2016. They also extended the \$47.28 county mental health levy into FY 2016 as well. Progress was also made on the clawback reversion brought on by the expansion of Medicaid. While the clawback provision remains, the calculation methodology of the savings was modified to better identify similar coverage between what the counties previously provided in services and those now covered under the Iowa Health and Wellness Plan. Regions will also have a further role in how those savings are calculated. Another mental health related priority that was accomplished was legislation that clarified the cost of mental health treatment brought on by Iowa Code 812 commitments is a responsibility of the state of Iowa and not the counties.

Road Funding

No major changes were made to road and bridge funding this legislative session. A handful of bills were introduced to address the need for additional funding, but most failed to advance even to the subcommittee level and ultimately fell victim to the funnel deadline. One bill, HSB 514, which would have increased the gas tax by 10 cents per gallon over three years, did gain unanimous support from a House Transportation subcommittee, but it was not considered by the full committee. Several other bills attempted to address the shortfall by transferring dollars from various funds either as a one-time or ongoing appropriation. Toward the end of session what became known as a hybrid approach was being discussed. The plan would have reduced the per gallon tax to 16 cents for gasoline and ethanol blends and 18 cents for diesel fuel, and would have added a 5% tax on the statewide average retail price per gallon. This idea was introduced as an amendment to several different pieces of legislation in both the House and Senate, but never came up for debate or a vote because of a series of rulings on the amendments being not germane or out of order. ISAC is very supportive of this approach because not only does it provide additional revenue at current fuel prices, but the tax is indexed to the price and provides for future revenue growth as fuel prices continue to rise.

Although no gas tax increase or other additional funding was taken up this year, ISAC is happy with the progress being made regarding awareness and understanding of the need. Legislators and the general public seem to be more accepting of the problem, and now we just have to gain consensus on the best solution. Because this is a tough political issue, it has been said that an agreement would need to be reached among both parties in both chambers in order for a tax increase to be considered. With so much else on the table and an election this November, the support could not be garnered this year.

User Fees

User fees were a top priority of ISAC's for the first time this year. Property tax reform passed in 2013 will take an estimated \$761.9 million out of county property tax revenues over the next 10 years. There are a number of services that counties provide to the public that are being subsidized by property taxes because the fees charged to the customers are not adequate to pay for the service. Most fees are set in code and have not been raised for a number of years. There was a move to give the treasurers additional money to issue drivers licenses in the RIF bill, but that was defeated. Parking fine and court debt collections made it through the Senate and House Local Government Committee but was held up in Ways and Means. A bill to give recorders more money to issue marriage licenses passed the House Local Government Committee but was also held up in Ways and Means Committee as well. There was a willingness to listen to the arguments presented; however, despite the strong arguments for, there was no desire to raise any fees in the Republican-controlled House of Representatives, despite it being property tax relief.

Election Legislation

After several years of no election legislation passing, ISAC and the county auditors were successful in getting two of the election legislative objectives passed in HF 2366 and signed into law. The first objective reduces the number of envelopes used to return an absentee ballot from two to one. This will save money on postage and also create less confusion for the voter. The second objective changes the voter pre-registration deadline from 10 days to 11 days prior to the primary election. This means that county auditors' offices are not required to be open the Saturday before Memorial Day and is a cost-savings to the county. Both issues were effective upon enactment and were signed into law April 25.

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ISAC board of directors

Each of ISAC's affiliates has one seat on ISAC's Board of Directors - except for supervisors, who have three. Two additional past presidents were also added to the Board as was approved during the October 2013 meeting and effective January 1, 2014. 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 24, 2014 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.'

ISAC OFFICERS

PRESIDENT

Harlan Hansen - Humboldt County Supervisor

1ST VICE PRESIDENT

Melvyn Houser - Pottawattamie County Supervisor and NACo Board Representative

2ND VICE PRESIDENT

Joan McCalmant - Linn County Recorder

3RD VICE PRESIDENT

Peggy Rice - Humboldt County Auditor

ISAC DIRECTORS

Kathy Babcock - Chickasaw County Public Health

Lu Barron - Linn County Supervisor (NACo Board)

Wayne Chizek - Marshall County Information Technology

Wayne Clinton - Story County Supervisor

Matt Cosgrove - Webster County Conservation

Jeff Garrett - Washington County Treasurer

Jim George - Dallas County Engineer

Linda Langston - Linn County Supervisor (NACo Past President)

Deb McWhirter - Butler County Assessor

RJ Moore - Johnson County Planning and Zoning

AJ Mumm - Polk County Emergency Management

Joe Neary - Palo Alto County Environmental Health

Marge Pitts - Clay County Auditor (Past President)

Lonny Pulkrabek - Johnson County Sheriff

Darin Raymond - Plymouth County Attorney (Past President)

Wayne Walter - Winneshiek County Treasurer (Past President)

Russell Wood - Franklin County Community Services

Grant Veeder - Black Hawk County Auditor (NACo Board)



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CCMS board of directors

County Case Management Service (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 64 member counties participating in FY 2014, 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 2014, CCMS continued to provide the following training opportunities: CCMS Annual Conference, Strengths Based Training, Advanced Case Manager Training two times per year, Case Management Supervisors Training, a joint provider/TCM 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 meeting quarterly. We had a total of approximately 1,251 registrations for the various offered trainings, support groups and administrator meetings offered throughout the year.

FY 2014 brought many challenges for the CCMS program due to multiple factors; regionalization, changes in reimbursement methodology and Integrated Health Homes to name a few. In order to meet some of the upcoming challenges, the CCMS Board adopted a new 28E agreement and changed the name from CCMS to Case Management and Mental Health Disability Services (CM & MHDS). The change allows for entities other than a county case management program to become a party to the 28E, adds three non-voting members to the Board from supervisors of case management programs, and allows for contracting for services to non-members. These changes will hopefully allow for growth and sustainability of the program.

FY 2014 CCMS EXECUTIVE BOARD

Chair – Jack Willey, Jackson County
 1st Vice Chair – Elaine Armstrong, Page County
 2nd Vice Chair – Carl Mattes, Humboldt 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

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	Winnebago
Delaware	Madison	Woodbury
Des Moines	Mahaska	Worth
Dickinson	Mills	Wright
Emmet	Mitchell	
Fayette	Montgomery	

STAFF

CCMS Manager Deb Eckerman Slack, Case Management Specialists Cindy Chappelle, Jackie Olson Leech and Molly Steffen

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ETC/CSN

For ISAC activities related to the Electronic Transactions Clearinghouse (ETC) and the Community Services Network (CSN), 2014 was the year of assessment and change. In July of 2014 with the exception of our program coordinator, the entire staff was new to ISAC IT.

The users of CSN recognized that with the maturing of the system the methods used to support, train, add functionality, and overall product management needed to evolve. After extensive analysis and discussions, many new processes and protocols were defined and gradually implemented culminating in a formalized governance structure approved by the ETC Board of Directors in June 2014.

In late fall 2013, the Oversight Committee identified the mission critical projects needed by year end. Those projects were: mental health redesign (regionalization), addition of an Ad-hoc reporting component within CSN, refining and fully implementing case management billing, and focusing on compliance needs. During the next six months additional projects were added including: migrating an additional two counties into CSN, implementing Department of Management changes, adding new ETC providers, and beginning the auditor integration project. CSN is now used as the primary mental health and community services management system by 98 of the 99 counties in Iowa.

We are also happy to report, ETC has added eight new providers to our clearinghouse. We are processing approximately 5,000 claims a month. One of our goals has also been to expand the use of ETC beyond just the CSN system. One expansion has been encouraging the use of the secure file transfer protocol (SFTP) site ISAC provides through ETC. A number of counties have chosen to use the secure file transfer capabilities to share protected information across the state securely without investing additional funds in county software or hardware.

In addition to providing daily support and troubleshooting, your ISAC IT staff completed all four mission critical projects for FY 2014, migrated three of the largest counties into CSN, set up new providers in our clearing house and made a lot of progress on additional projects for a tremendous start to FY 2015. This was all completed with a new staff and very little outside resources. Needless to say, we learned a lot and worked a lot!

We look forward to together successfully meeting the challenges FY 2015 brings while also increasing the scope and usage of CSN.

All of the amazing support and hard work this past year on the part of county employees has been the catalyst to change. You have been very open to new ideas, trying things, reassessing and improving and then trying again. The success of CSN and ETC is due to the state-wide team of many dedicated, conscientious individuals.

The ISAC IT team thanks you!

Jeanine Scott, Andrea Jansen, Dan Rees, Madeline Schmitt and Dylan Young

Oversight Committee Members:

Betsy Stursma - Warren County MHDS Community Services

Brandi Kanselaar - County Community Services

Christy Casey Shelby - County Case Management

Deb Eckerman - ISAC

Jill Eaton - Marshall County

John Grush - County Community Services

Jennifer Vitko - Wapello County

Karen Walters - Crammond- Polk County Health Services

Kathie Anderson-Noel - Muscatine County

Karen Dowell - County Social Services

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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. 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 2014:

- 1) Developed and began the implementation of the CoSTAR Action Plan.
- 2) Provided survey data and testimony to the Iowa Broadband Initiative.
- 3) Attended the Connect Iowa meeting in Howard County in late January.
- 4) Administered the Excellence in Action award program.
- 5) Sponsored members to attend the NACo National Cyber Symposium in Omaha, NE.
- 6) Continued to support the Iowa County Information Technology's (ICIT) Tech Team Project.
- 7) Surveyed counties to begin building a county technology profile for each county.
- 8) Sponsored ICIT members to attend and present at the NACo Annual Conference in Tarrant County, Texas.

CoSTAR BOARD

Scott Belt, Pottawattamie County Supervisor
Melissa Bird, Keokuk County Recorder
Travis Case, Marshall County Auditor/Recorder's Office
Wayne Clinton, Story County Supervisor
Wayne Chizek, Marshall County GIS Director
Dan Cohen, Buchanan County Conservation
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
Kelsi Jurik, Polk County Assessor's Office, GIS Coordinator
Debbie Lynn, Clarke County Treasurer
Jan Messerly, Webster County Treasurer
Lucy Martin, Story County Auditor

Shane McClintock, Black Hawk County Environmental
Health Officer
Phil Meier, Boone County Auditor
Michael Morlan, Floyd County Emergency
Management Coordinator
Joe Neary, Palo Alto County Environmental Health
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
Roxane Warnell, Hardin County

STAFF

Robin Harlow, ISAC Innovation and Research Manager

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preferred vendors

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	Linked Logo	Linked Logo	Linked Logo	Linked 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 'About.'

2013 ISAC Preferred Vendors

Endorsed Elite Preferred Vendor

County Risk Management Services, Inc.
representing ICAP and IMWCA

Platinum Preferred Vendors

Election Systems & Software
Matt Parrott/ElectionSource
MidAmerican Energy
Northland Securities, Inc.
The Schneider Corporation
"Solutions," Inc.
Tyler Technologies

Endorsed Platinum Preferred Vendor

Wellmark Blue Cross Blue Shield of Iowa

Gold Preferred Vendor

ACES Empowering Technology
Cost Advisory Services, Inc.
DEVNET, Inc.
Diamond Mowers
Dorsey & Whitney LLP
Henry M. Adkins and Son
I&S Group
ImageTek-Inc.
ITC Midwest
Purple Wave Auction
Speer Financial, Inc.
The Samuels Group
Vanguard Appraisals, Inc.
Ziegler CAT

Silver Preferred Vendors

Bankers Trust
Cott Systems, Inc.
D.A. Davidson and Co.
Delta Dental
Master Builders of Iowa
Nyhart
SilverStone Group
The Sidwell Company
TrueNorth Companies

Endorsed Preferred Vendors

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

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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



Jamie Cashman
Government
Relations Manager



Cindy Chappelle
Case
Management
Specialist



Kristin Comstock
Financial
Administrative
Assistant



Hanna De Groot
Public Policy
Specialist



**Deb Eckerman
Slack**
Case
Management
Services Manager



Robin Harlow
Innovation and
Research Manager



Kristi Harshbarger
General Counsel



Linda Hinton
Government
Relations Manager



Brad Holtan
Finance and
Administration
Manager



Stacy Horner
Meeting/
Event
Administrator



Andrea Jansen
Program Support
Coordinator



Linda Kemp
Case
Management
Specialist



Jenna Kunstle
Financial/
Member Services
Administrator



Mindi Patterson
Receptionist/
Administrative
Assistant



Tammy Norman
Office Manager



Jackie Olson Leech
Case
Management
Specialist



**William R.
Peterson**
Executive
Director



Daniel Rees
Software
Developer



Jeanine Scott
Information
Technology Manager



Madeline Schmitt
Software
Developer



Molly Steffen
Case Management
Specialist



Dylan Young
Senior Software
Developer

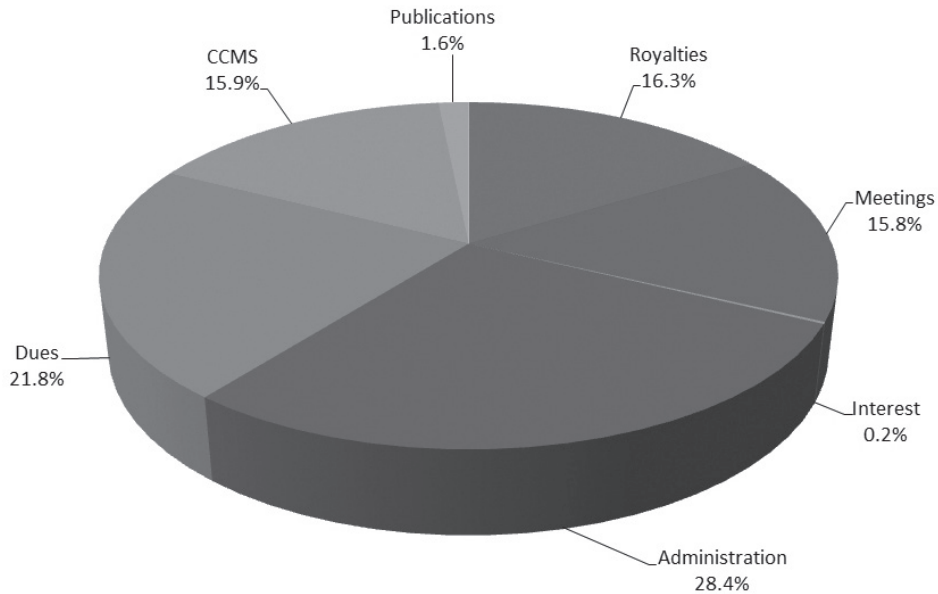
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staff time allocation breakdown

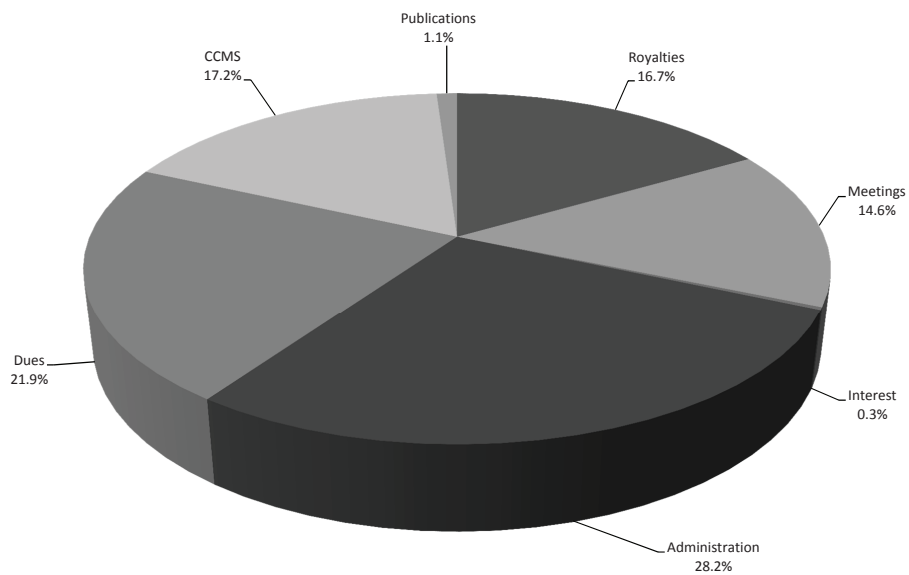
Office Administration -----	22.27%	8,138 hours
<i>Overall management and operation of the association, finances , publication development, customer service, website design</i>		
Case Management -----	20.89%	7,635 hours
<i>Technical assistance and training for counties providing case management services</i>		
ETC -----	19.25%	7,037 hours
<i>Administration of the Electronic Transactions Clearinghouse and the Community Services Network</i>		
Intergovernmental Relations -----	13.95%	5,099 hours
<i>Lobbying, tracking administrative rules, attending interim study committee meetings</i>		
Conference/Meetings -----	7.47%	2,732 hours
<i>Planning and executing ISAC meetings, workshops and conferences</i>		
Public/Member Relations -----	6.32%	2,309 hours
<i>Responding to press inquiries, press releases, visiting counties, member recognition</i>		
Member Service Program -----	2.40%	879 hours
<i>Benefit program marketing and administration</i>		
Education -----	1.96%	717 hours
<i>Attending professional meetings, reading trade publications, attending seminars</i>		
Research -----	1.83%	668 hours
<i>Collecting statistics and studies, compiling and disseminating information</i>		
Magazine -----	1.19%	437 hours
<i>Planning and producing The Iowa County magazine</i>		
ICACMP -----	1.14%	416 hours
<i>Administration of the Iowa County Attorneys Case Management Project</i>		
Technical Assistance -----	0.72%	264 hours
<i>Responding to specific questions requiring expert knowledge or background</i>		
Education Foundation -----	0.46%	167 hours
<i>Administration, planning and attending the ISAC Scholarship Golf Fundraiser</i>		
CRIS -----	0.05%	17 hours
<i>Administration of the County Rate Information System project</i>		
ICEA Service Bureau -----	0.10%	37 hours
<i>Copy work, answering phones, mailing, other staff functions for ICEASB staff</i>		
GIS Data Repository -----	0.00%	.25 hours
<i>Administration of the GIS Data Repository</i>		

ISAC financial highlights

FY 2014 Income Breakdown

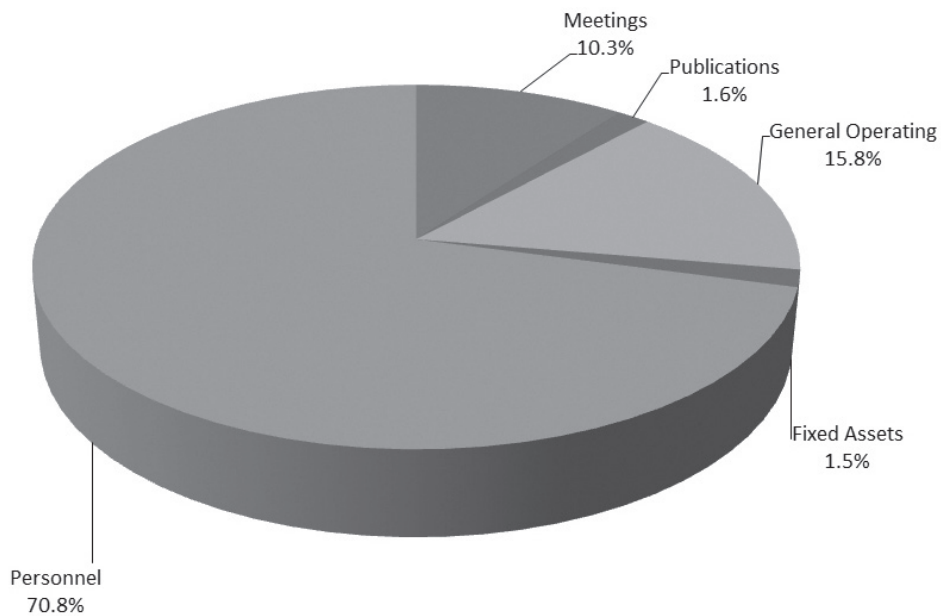


FY 2013 Income Breakdown

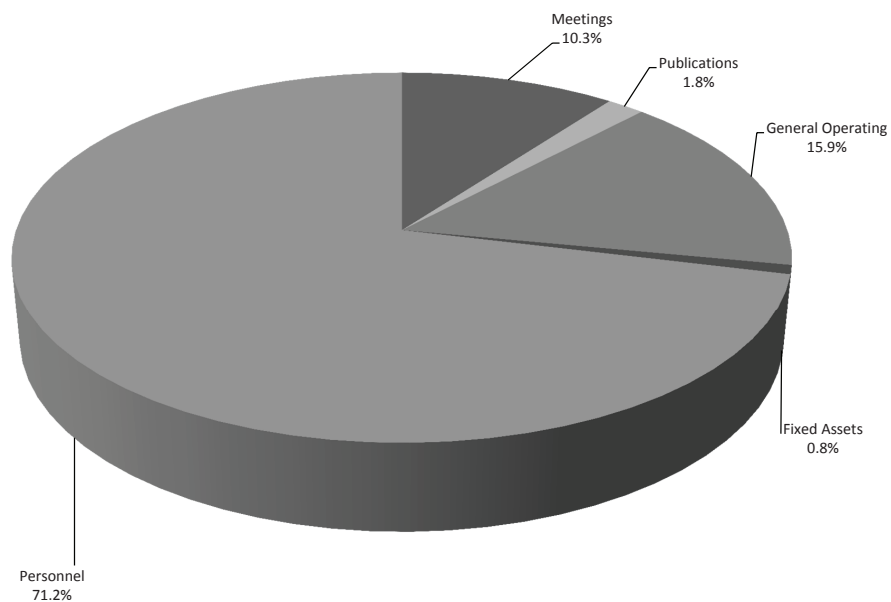


ISAC financial highlights

FY 2014 Expense Breakdown



FY 2013 Expense Breakdown



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ISAC financials

Iowa State Association of Counties
Statements of Financial Position
Year Ended June 30, 2014

	Association Activities	Program Activities	Total
Cash and cash equivalents	\$ 136,372	\$ 2,246,304	\$ 2,382,676
Investments in marketable securities	-	19,365,656	19,365,656
Investments in certificates of deposit	1,177,041	1,634,363	2,811,404
Accounts receivable	122,371	101,717	224,088
Due from Wellmark	-	529,845	529,845
Prepaid expenses	54,077	-	54,077
Interest receivable	2,129	83,605	85,734
Property and equipment, net of accumulated depreciation	177,063	-	177,063
CSN software, net of accumulated amortization of \$138,428	-	-	-
Investment in limited liability company	5,541	-	5,541
TOTAL ASSETS	\$ 1,674,594	\$ 23,961,490	\$ 25,636,084
Accounts payable and accrued liabilities	\$ 23,528	\$ 213,008	\$ 236,536
Claims incurred but not reported	-	3,537,394	3,537,394
Unearned revenue	67,678	816,358	884,036
Compensated absences	73,177	-	73,177
Funds held for benefit of members	-	19,394,730	19,394,730
TOTAL LIABILITIES	164,383	23,961,490	24,125,873
NET ASSETS - UNRESTRICTED	1,510,211	-	1,510,211
TOTAL LIABILITIES AND NET ASSETS	\$ 1,674,594	\$ 23,961,490	\$ 25,636,084

The condensed presentations of the fiscal year 2013 and 2014 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, 2014

	Association Activities		Program Activities	Total
	Budget (Unaudited)	Actual		
REVENUE				
Schools, workshops, committees & seminars	\$ 365,675	\$ 358,074	\$ -	\$ 358,074
Dues	495,600	495,575	-	495,575
Royalties	378,250	370,136	-	370,136
Investment income (loss)	8,000	4,313	389,884	394,197
Magazine advertising and subscriptions	28,500	35,899	-	35,899
Administration fees	1,056,030	970,404	-	970,404
County premiums	-	-	24,726,118	24,726,118
Special event revenue	-	-	-	-
Miscellaneous	-	36,744	-	36,744
Total Revenues	2,332,055	2,271,145	25,116,002	27,387,147
EXPENSES				
Salaries and fringe benefits	1,776,983	1,561,849	-	1,561,849
Contract labor	-	-	-	-
Schools, workshops and meetings	185,500	152,273	-	152,273
Board of Directors' meeting expenses	50,000	51,313	-	51,313
Other board authorized expense	12,000	9,207	-	9,207
NACO conference	20,000	22,124	-	22,124
Staff travel and training	55,000	57,488	-	57,488
Public relations	500	-	-	-
Consulting/professional services	32,000	25,352	-	25,352
Rents and utilities	209,733	206,708	-	206,708
Supplies, printing and postage	16,000	19,662	-	19,662
Depreciation and amortization expense	-	43,136	-	43,136
Equipment and software purchases	40,000	15,821	-	15,821
Maintenance and lease agreements	23,132	12,762	-	12,762
Professional membership	4,250	4,635	-	4,635
Library	4,000	4,793	-	4,793
Magazine	35,750	35,890	-	35,890
Insurance and bonds	17,500	17,092	-	17,092
Special event expense	-	-	-	-
Miscellaneous	12,050	8,342	13,233	21,575
Scholarships	-	-	-	-
Claims and premiums paid	-	-	24,319,360	24,319,360
Change in claims incurred but not reported	-	-	354,689	354,689
Administration	-	-	293,901	293,901
Wellness program	-	-	457,954	457,954
County technologies clearinghouse	10,000	3,078	-	3,078
Affordable Care Act fees	-	-	10,084	10,084
Consulting fees - rate setting	-	-	-	-
Project management and development	-	-	-	-
Total Expenses	2,504,398	2,251,525	25,449,221	27,700,746
INCREASE (DECREASE) IN FUNDS HELD FOR BENEFIT OF MEMBERS	-	-	\$ (333,219)	(333,219)
INCREASE (DECREASE) IN NET ASSETS	\$ (172,343)	19,620		19,620
NET ASSETS, BEGINNING OF YEAR		1,490,591		1,490,591
NET ASSETS, END OF YEAR		\$ 1,510,211		\$ 1,510,211

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CCMS financials

County Case Management Services
Statements of Financial Position
Years Ended June 30, 2014 and 2013

		ASSETS	
		2014	2013
CURRENT ASSETS			
Cash and cash equivalents	\$	193,909	\$ 336,243
Certificates of deposit		349,661	320,586
Accounts receivable		79,046	87,582
Prepaid expenses		1,260	6,259
Total current assets		623,876	750,670
CAPITAL ASSETS			
Office furniture and equipment		28,964	30,735
Vehicles		57,760	57,760
Leaschold improvements		18,838	18,838
		105,562	107,333
Less accumulated depreciation		(89,705)	(83,819)
Net capital assets		15,857	23,514
OTHER ASSETS - Software development costs, net of accumulated amortization of \$27,412 (2014) and \$9,137 (2013)			
		155,338	173,613
TOTAL ASSETS	\$	795,071	\$ 947,797

LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Due to Iowa State Association of Counties	\$	27,992	\$ 32,903
Accounts payable		13,667	7,318
Deferred revenue		780	9,875
Compensated absences		7,056	9,690
Total current liabilities		49,495	59,786
NET POSITION - unrestricted		745,576	888,011
TOTAL LIABILITIES AND NET POSITION	\$	795,071	\$ 947,797

County Case Management Services
Statements of Activities
Years Ended June 30, 2014 and 2013

		2014	2013
REVENUE			
Member dues and services	\$	435,003	\$ 473,467
Registration fees		61,500	71,075
Interest income (non-operating)		1,473	1,616
Total revenues		497,976	546,158
EXPENSES			
Salaries and fringe benefits		304,508	289,631
Professional fees		37,094	69,292
Staff travel and training		10,299	15,514
Conference facility expenses		43,699	52,644
Outside speakers' fees		26,633	15,840
Board of Directors' meeting expenses		8,614	8,473
Insurance		7,411	5,507
Office expense		15,815	15,199
Software maintenance		143,031	17,257
Depreciation		7,656	8,575
Amortization		18,275	9,137
Office space lease		15,842	15,811
Miscellaneous		1,534	950
Total expenses		640,411	523,830
INCREASE (DECREASE) IN UNRESTRICTED NET POSITION		(142,435)	22,328
UNRESTRICTED NET POSITION, beginning of year		888,011	865,683
UNRESTRICTED NET POSITION, end of year	\$	745,576	\$ 888,011

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ETC financials

Electronic Transactions Clearinghouse Statements of Financial Position Years Ended June 30, 2014 and 2013

	ASSETS	
	2014	2013
CURRENT ASSETS		
Cash and cash equivalents	\$ 257,366	\$ 422,499
Certificate of deposit	149,919	-
Accounts receivable	49,248	-
Prepaid expenses	6,188	6,188
Total current assets	462,721	428,687
CAPITAL ASSETS		
Furniture and equipment	82,621	71,648
Computer software	60,568	43,568
Leasehold improvements	20,085	20,085
	163,274	135,301
Less accumulated depreciation and amortization	(122,392)	(111,954)
Net capital assets	40,882	23,347
OTHER ASSETS - CSN software, net of accumulated amortization of \$138,428 (2014) and \$51,000 (2013)	775,463	850,812
TOTAL ASSETS	<u>\$ 1,279,066</u>	<u>\$ 1,302,846</u>

LIABILITIES AND NET POSITION

CURRENT LIABILITIES		
Due to Iowa State Association of Counties	\$ 28,198	\$ 55,248
Accounts payable	13,508	44,484
Deferred revenue	-	72,028
Compensated absences	8,729	3,737
Total current liabilities	50,435	175,497
NET POSITION - unrestricted	1,228,631	1,127,349
TOTAL LIABILITIES AND NET POSITION	<u>\$ 1,279,066</u>	<u>\$ 1,302,846</u>

Electronic Transactions Clearinghouse Statements of Activities Years Ended June 30, 2014 and 2013

	2014	2013
OPERATING REVENUE		
Membership dues	\$ 736,256	\$ 675,002
Administration fee revenue	144,000	-
Total operating revenue	880,256	675,002
OPERATING EXPENSES		
Professional services	32,127	12,437
Contract labor	212,915	-
Administrative expenses	15,698	11,003
CSN software maintenance	28,097	20,723
Staff salaries	262,444	305,604
Consulting fees	77,906	132,500
Depreciation and amortization	98,091	61,373
Office expense	43,639	33,734
Travel	7,000	3,881
Miscellaneous	1,743	383
Total operating expenses	779,660	581,638
OPERATING INCOME	100,596	93,364
NON-OPERATING REVENUES		
Contribution of CSN software	-	874,281
Interest income	686	677
Total non-operating revenues	686	874,958
INCREASE IN UNRESTRICTED NET POSITION	101,282	968,322
UNRESTRICTED NET POSITION, beginning of year	1,127,349	159,027
UNRESTRICTED NET POSITION, end of year	<u>\$ 1,228,631</u>	<u>\$ 1,127,349</u>

Iowa State Association of Counties
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www.iowacounties.org

