

2015 ISAC Annual Report



fiscal year 2015 annual report

iowa state association of counties

Contents

ISAC President's Comments - Melvyn Houser	2-3
ISAC Executive Director's Comments - Bill Peterson	4-5
Highlights	6-9
ISAC Board of Directors	10
CM&MHDS Board of Directors	11
ICTS/CSN	12
CoSTAR Board	13
Preferred Vendors	14
ISAC Staff	15
Staff Time Allocation	16
ISAC Financial Highlights	17-18
ISAC Financials	19-20
CM & MHDS Financials	21
ICTS Financials	22



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, 2014 - June 30, 2015), 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 2015, the president's comment, board of directors and preferred vendors are based on the 2015 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 16 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

Melvyn Houser - President



Before I start reflecting on this past year of my Presidency, I would like to share two quotes. The first is from the comic strip, Pogo. "We have met the enemy, and he is us." The other one is by author Anais Nin. "We don't see things as they are. We see them as we are."

Usually the President will hit some highlights of the year for this article. Actually, the whole year was a highlight for me. But, here are a few of the events and accomplishments to note. In January Bill Peterson and I went to Washington, D.C. for the state executive directors' and state association presidents' forum at NACo. A few weeks later was New County Officers' School at Prairie Meadows. It's always fun to meet the newly elected folks. And I even learn a little something from them as well. Of course both Spring School and County Day at the Capitol were very successful. CoSTAR and the ICIT affiliate with assistance from ICAP put on a great Smart Connections conference in April which addressed cyber security issues. The Board of Director's Fall retreat was held in Pottawattamie County. Everyone had a great time touring some museums here on the "West Coast" and the meeting proved fruitful with some goal setting for the year. It was a beautiful, sunny day for the golf outing at Toad Valley Golf Course. Everyone had a great time and contributed to a great cause, the ISAC Scholarship Fund. I was fortunate enough sit on the committee that interviewed the students applying for the scholarship. That was a real highlight! We certainly don't need to worry about our country's future. These kids are great.

As outgoing Presidents always do, I too would like to give kudos to Bill Peterson and the rest of the ISAC staff. As I've visited with other Executive Directors from other states, I get nothing but rave reviews for Bill. He is well respected and highly thought of across the country. Every one of his staff is a pleasure to work with, and I know they enjoy working for Bill and all of ISAC's members.

I would also like to thank the rest of the Board of Directors for the good work that they do. Their participation and insight make every board meeting a pleasure. Each affiliate should be pleased with their appointee and thank them for the work they do.

As I was preparing these comments, I thought I should read the article I wrote as I was entering my year as President. The focus was on telling our story and "Why Counties Matter." ISAC produced advocacy videos for the legislative priorities that were helpful in getting them passed, and the "We Are ISAC" piece is a great tool to tell our story. I'm sure the participants were a bit out of their comfort zone standing in front of a camera and reciting script. Thanks to all who helped on those projects. They are a great benefit to counties and the county officials across Iowa and have a multitude of uses.

Let me focus on the "We are ISAC" piece.

Hello, I'm Melvyn Houser.

(Insert your name here.)

I'm a county official from the county of Pottawattamie.

(Insert your county here.)

We are members of the Iowa State Association of Counties.

We are ISAC.

As members of ISAC, we work together.

So that the best that counties have to offer can be shared throughout the state.

So that county government can be efficient and responsive to the public

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president's comments

ISAC works to maintain cooperation between counties and county officials.
ISAC comprehensively studies local problems and offers solutions.
ISAC works with the Legislature to enact laws for the benefits of the citizens of Iowa.
ISAC makes available services that many counties can't easily afford on their own.
Like the HIPAA Program.
Like the Community Services Network.
Like countless educational opportunities.
That saves us money!
That saves taxpayers money!
That makes county government strong.



One of my favorite shots in that video was of the General Session at Spring School. We all said, in unison, "We are ISAC." We do have a great staff and a wonderful Board of Directors, but they are not ISAC. ISAC is each and every one of us – the county officials, the members. WE are ISAC. WE make ISAC the great association that it is.

So, as Anais Nin says, "We see things as we are." And WE are very good. Now, let's take Pogo's quote and turn it inside out and upside down. "WE have met the BEST, and he is us." Thank you for giving me the privilege and honor of serving as ISAC president. President of the BEST. President of every elected official, every department head, every employee on the road crew, every employee at a desk. You all make counties matter.

(The membership photo was taken during the 2014 50th Anniversary Celebration and Fall School of Instruction. Copies are available upon request.)

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executive director's comments

William R. Peterson - Executive Director



Annually reflecting on our organizational accomplishments during the past fiscal year requires prioritizing the important things that happened. As I was engaged in the reflection process, I was sitting in an airport in Mobile, Alabama wondering how often members (customers) of the Iowa State Association of Counties felt like I was currently feeling – disappointed. I was feeling disappointed because the airlines that had agreed to take me from Mobile to Atlanta to Des Moines had just informed me that I wasn't likely going to get back to Des Moines at 4:17 pm as promised. Instead, I would arrive at 10:09 pm and would have an unanticipated six extra hours in the Atlanta airport. Actually, I have to say, I might have been more than disappointed. So, while I was pouting about my circumstances, I started listing the things that I felt were accomplishments during the past year.

One accomplishment that came to mind was completing the publication of an Iowa version of "Why Counties Matter." In early 2014 the National Association of Counties (NACo) put together a document highlighting why counties were important in our federal scheme of government. Counties are critical in delivering services at the local level – sort of where the rubber meets the road – where citizens can actually be connected with their government. The Iowa version of "Why Counties Matter" provided information in a fun format about the many ways that counties in Iowa are critical to the well-being of our citizens. The format makes it very user friendly and perfect for county officials to use in informing the public about the many functions counties perform. If you are interested, ISAC will make copies of the publication available upon request.

In April 2014 I attended the Association of County Commissioners of Georgia (ACCG) Annual Meeting in Savannah, Georgia. ACCG was celebrating their 100th anniversary. While I was attending one of the many educational sessions as part of their celebration, I began thinking that ISAC was actually incorporated as a private, non-profit corporation in October 1964. It suddenly occurred to me that 2014 was the 50th anniversary of the creation of our organization. So while sitting in Georgia, I texted Stacy Horner, Rachel Bennett and Tammy Norman suggesting we start planning to celebrate our 50th anniversary at the 2014 ISAC Fall School.

When our conference in November 2014 was completed, I don't think anyone was unhappy with our celebration. Our staff did a great job of putting together a terrific program. One of the highlights of that conference for me was the presentation by Steve Ford. Steve is the son of former President Gerald R. Ford. Steve shared their family's experiences in the White House and his memories of his father. It was an excellent presentation made even better by Steve's willingness to meet and interact with our members after the General Session.

Another highlight occurred during the General Session. ISAC President Harlan Hansen presented Jackson County Supervisor Larry "Buck" Koos with a special resolution adopted by the ISAC Board of Directors recognizing Supervisor Koos's actions during the Jackson County board meeting on September 9, 2014. As you may recall, an unhappy citizen had attended the board meeting and at the conclusion of the meeting pulled a gun from his briefcase and attempted to shoot the county assessor. Supervisor Koos reacted quickly and wrapped his arms around the shooter. The pair fell to the ground and the gun discharged killing the shooter. Supervisor Koos's quick reactions were credited with likely preventing multiple injuries and deaths. It was an honor to be part of this presentation.

Also during the annual school the membership adopted our objectives and policy statements for the upcoming legislative session. We approved four top priorities related to road funding, mental health and disability services funding, classification of multi-use properties, and records requests. Over the years, we have tried many ways to promote our legislative agenda to both the public and legislators. In December, the ISAC Board approved funding for the development of a series of videos to highlight our top priorities. Rachel Bennett was given primary responsibility for writing and directing the video productions. She worked with Jamie Cashman, Lucas Beenken and Kristi Harshbarger to develop the video content. Working with Freaky Fresh Marketing, the company doing the video recording, Rachel put together four videos that both visually

iowa state association of counties

executive director's comments

and verbally explained the purpose of our legislative objectives and our proposed solutions. I think everyone working on this project got a new appreciation for the difficulty of developing a clear and concise message in 90 seconds. I don't know if you can credit our videos with the success that Jamie and Lucas had in accomplishing our legislative goals – but we got great feedback from membership and legislators on the videos.

While much of our work at the association has a public facing side, many activities and functions often go on behind the scenes. For more than a decade, ISAC staff have been involved in providing a number of services in the technology area. The Electronic Transactions Clearinghouse (now Iowa Counties Technology Services - ICTS) and the Community Services Network are two examples. These activities have increasingly been in demand. While many of you are familiar with financial audits, the provision of electronic services requires audits of a different sort. These audits are called Service Organization Control Reports (SOC). SOC reports provide three levels of information. First, for CPAs doing your financial audits they provide details on services being provided to help auditors understand the activities taking place. Second, for users of the systems, they provide information on how risks are being mitigated and managed by the service provider. Finally, for the service organization itself (ISAC), it helps the organization recognize areas of strength and where improvements are needed. Once completed, the SOC report can be relied on by users of a specific service to understand the risks associated with the use of a particular system. ISAC staff began the first phase of this rather lengthy SOC report process and have taken steps to improve process and mitigate risks that were identified.

Along the same lines as the SOC report, ISAC also engaged the services of the ICIT Pay-it-Forward Team. The ICIT Team spent two days in ISAC's offices in March 2015, investigating our internal network functionality. The resulting report was delivered to the ISAC Board of Directors at their May meeting. The report made a number of recommendations on how to improve our overall network infrastructure, performance and position ISAC for meeting the future service demands of members. Staff took the report, developed an action plan, and have been in the process of implementing the recommendations. Since this process isn't complete, you will have to wait for the 2016 Annual Report to find out how everything turned out.

The last thing I want to mention relates to a program the ISAC started in 1978. The ISAC Unemployment Tax Control Program began because counties were tasked with responsibility for providing unemployment insurance to their employees. Prior to this time, county employees were not eligible for unemployment compensation. The ISAC Unemployment Program established a pool for counties. Contributions into the fund were to be used to pay unemployment compensation costs for counties in the pool. Twenty-six counties initially joined the program. After analysis of the pools assets in late 2014, it was determined that based upon each individual county's experience there were funds that could be distributed back to members. The active members of the pool were invited to a luncheon during our 2015 Spring School of Instruction. A representative from nearly every county in the pool attended the luncheon. ISAC President Melvyn Houser then shared the news about the distribution of funds. Distributions ranged from Des Moines County's distribution of \$231,437 to Lyon County's distribution of \$3,897. The total distribution to members was \$1,031,000. I have to say, it was fun to give members money back for a change, instead of asking them for more. We felt this was quite an accomplishment.

So, let's go back to the beginning. Sitting in the airport in Mobile pouting, wanting to be home sooner rather than later. As it turns out, the plane got to Mobile earlier than expected, passengers were quickly unloaded, waiting passengers were loaded and the plane got to Atlanta 15 minutes earlier than expected. I made it from Concourse D to Concourse B in less than 8 minutes – that may be a record – and with only a minute or two to spare before the airplane door closed on my regular flight. It gets even better, my plane actually got into Des Moines 30 minutes early – with my luggage included. I wonder if our members ever have their expected disappointments turned into a positive surprise by an ISAC achievement. I hope so!

iowa state association of counties

highlights - July 1, 2014 - June 30, 2015

The 2014 NACo Annual Conference was held from July 11-14, 2014 in New Orleans, LA. Riki Hokama, Maui County, HI Council Member, was elected NACo President during the meeting. The representation from Iowa included attendees from Black Hawk, Bremer, Buchanan, Cass, Emmet, Humboldt, Johnson, Linn, Polk, Pottawattamie, Sioux, Story, Winneshiek, and Worth Counties.

The ISAC Legislative Policy Committee (LPC) developed the 2015 ISAC Legislative Priorities. The committee was composed of two representatives from each affiliate and was chaired by ISAC 2nd VP Joan McCalmant, Linn County Recorder. The committee met in August and September of 2014 to create a cohesive list of policy statements and objectives. Its package was later approved by ISAC Board of Directors and the ISAC membership.

On August 6, 2014, ISAC held its 10th annual Scholarship Golf Fundraiser at Toad Valley Golf Course in Pleasant Hill. The event was hosted by the ISAC Education Foundation Fundraising Committee. The day was a great success and raised around \$24,000 for the ISAC Scholarship Fund. The Marion County Sheriff's team took home the trophy.

The ISAC Board spent September 11-12, 2014 in Humboldt County for the annual Board of Directors Retreat. ISAC President and Humboldt County Supervisor Harlan Hansen hosted the group. The retreat included an extremely memorable wagon ride through scenic Humboldt County.

CM&MHDS held its 22nd Annual Case Management Conference, entitled "Partnering for Success" at the Courtyard by Marriott - Ankeny from September 23-24, 2014. World class speakers filled two and a half fun-filled, educational, and thought-provoking days.

Kelsey Sebern, Meeting/Event Administrator, joined the ISAC team on November 3. She replaced Stacy Horner who left ISAC after six years of service. Hanna De Groot, Public Policy Specialist, left ISAC on October 31, 2014 after seven years of service.

More than 850 county officials including many ISAC past presidents traveled to Des Moines for ISAC's 50th Anniversary Celebration and Fall School of Instruction held at the Veteran's Memorial Community Choice Credit Union Convention Center on November 12-14, 2014. The conference was filled with special events including a silent auction to benefit the ISAC Education Foundation, a celebration including champagne toasts by ISAC past presidents, anniversary cake, a full membership photo, a membership map, a welcome gift and much more. The ISAC General Session was headlined by Steve Ford, accomplished actor and son of former President Gerald Ford and Betty Ford. Outgoing ISAC President Harlan Hansen and Incoming ISAC President Melvyn Houser addressed the ISAC membership. Richard Heidloff, former Lyon County Treasurer, was named ISAC Golden Eagle, and the following groups and individuals were awarded the ISAC Excellence in Action Awards: Melissa Bird, Keokuk County Recorder; Strategically Planning: Building a Solid Foundation, Story County; and the University of Northern Iowa's Native Seed Distribution Program. Larry "Buck" Koos, Jackson County Supervisor, was given a resolution for his heroic act in the Jackson County Courthouse incident on September 9, 2014. The 2014 legislative package was debated and approved. The top priorities included: Mental Health and Disability Services; Multi-Residential Property; Records Requests; and Road Funding. Attendees donated to the Food and Fund Drive which raised over \$800 in food and cash was given to the Food Bank of Iowa.

In conjunction with ISAC's 50th Anniversary an ISAC history project was completed by Grant Veeder, Black Hawk County Auditor and ISAC and NACo Board Member. The history was included in the September 2014 - January 2015 issues of *The Iowa County magazine*. All past issues of the magazine can be found at www.iowacounties.org.

ISAC held its bi-annual ISAC New County Officers School on January 14-15, 2015 in Altoona. A great turnout of over 220 attendees learned about topics including: Open Meetings/Public Records; ethics; NACo; the property tax system; budgeting; how to make a difference at the Statehouse; FMLA and FLSA; teamwork; and researching Iowa law. The conference

iowa state association of counties

highlights - July 1, 2014 - June 30, 2015

Keynote Speaker Laurie Guest entertained and taught attendees through her presentation “Life in the Espresso Lane - 7 Ways to Thrive in a Fast-Paced World.” The second day of the conference was specific to each of the three offices that were up for election in 2014 - recorders, supervisors and treasurers.

Gina Wernimont, Administrative Analyst, joined the ISAC team on January 27, 2015. Jackie Olson Leech, CM&MHDS Specialist, left ISAC on March 20, 2015 after 10 years of service.

ISAC began producing and releasing videos that promote its legislative priorities and the services that ISAC provides. The videos provide county officials and ISAC another venue for spreading the word about the importance of counties and county issues. The videos have over 1500 unique views and can be found on our YouTube page.

Several Iowa county officials and ISAC staff members traveled to Washington, D.C. from February 21-24, 2015 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, including Vice President Joe Biden, and the Iowa attendees had the opportunity to attend meetings with many of their Congressmen and Senators.

On Wednesday, March 11, 2015 ISAC held its seventh 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. County officials wore and distributed stickers thanking legislators for their work in passing a 10 cent increase in the gas tax, an ISAC Top Priority, earlier in the session.

Around 710 people attended ISAC’s 71st Spring School of Instruction on March 12-13, 2015 at the Des Moines Marriott Downtown. On Thursday, March 12, ISAC’s FY 2016 budget was approved during the business meeting and awards ceremony. ISAC then awarded scholarships to outstanding high school students (listed on next page). NACo President and Maui County, HI Council Member Riki Hokama addressed the audience. 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 2015 theme was “Counties Moving Forward: The Keys are Transportation and Infrastructure.”

ISAC, the Iowa League of Cities, and the County Strategic Technology Advisory Resource (CoSTAR) in cooperation with the Iowa Communities Assurance Pool (ICAP) held The Smart Connections Conference on April 30, 2015. Over 160 county and city officials and employees learned about protecting you, your organization and your information. Keynote Speaker Michael Bazzell gave an eye-opening presentation using live examples that focused on recent trends of online fraud, computer intrusion, and ways that suspects steal valuable data from your computer. Bazzell gave a more in-depth, focused presentation to IT professionals during breakouts while the general audience heard about legal obligations related to cyber-security and resources to minimize risk to local governments.

ISAC webinars were held throughout the year and included many topics of interest to counties including: Business Property Tax Credit; Cyber-security; Nationwide Retirement Solutions; ISAC Legislative Priorities; ISAC Conference Q&A; Planning for Retirement: The Basics; and Legislative Wrap-up and Counties Connect America. Webinars are free to ISAC members and the public. All webinar recordings and materials are available on the ISAC website.

Eric Gookin, Law Clerk, left ISAC on May 21 after serving in this position for a year.

iowa state association of counties

highlights

2015 Scholarship Winners

\$2,500

- District 1 - Joshua Hagedorn (Polk County)
- District 2 - Andrew Miller (Kossuth County)
- District 3 - Alex Vander Stoep (Lyon County)
- District 4 - Annalise Minnick (Decatur County)
- District 5 - Cole Erickson (Des Moines County)
- District 6 - Mackenzie Intelkofer (Jackson County)

\$1,000

- District 1 - Samuel Waid (Hamilton County)
- District 2 - Madeline Buffington (Hancock County)
- District 3 - Molly Ruser (Crawford County)
- District 4 - Kaleb Cook (Union County)
- District 5 - Alexandria Sinn (Washington County)
- District 6 - Anders Frieberg (Jackson County)

\$2,500 Past President - Keyra Cook (Wright County)



New Members of the ISAC Board of Directors



Tim Huey
Scott County
Planning and Zoning,
replaced RJ Moore



Elizabeth Ledvina
Tama County
Veterans Affairs



Cara
Marker-Morgan
Franklin County
Supervisor



Joel Rohne
Worth County IT,
replaced
Wayne Chizek



Eric Stierman
Dubuque County
Treasurer,
replaced Jeff Garret



Danny Waid
Hamilton County
Engineer, replaced
Jim George

iowa state association of counties

highlights

2015 Lobbyist Report

Mental Health and Disability Services

Ensuring continued stable and sustainable funding for counties in the regional mental health and disability services system was again a priority for ISAC and was addressed by the Iowa Legislature. SF 505, the Health and Human Services Appropriations bill, extends the equalization formula through FY 2017 and sets the MH/DS levy rates at the FY 2015 level with a \$47.28 per capita cap. To assist regions that would be unable to have a 25% carry forward in FY 2016, \$2,000,000 was appropriated in SF 505 and HF 666 (One-time spending bill) for those regions. Another element within this priority was the elimination of the Medicaid clawback and now all continued savings brought on by the Iowa Health and Wellness Plan will be retained by the counties/regions. Finally, another important piece of this priority was realized with the passage of HF 468, which now places the appointment and employment oversight of mental health advocates with the Board of Supervisors.

Electronic Records Requests

Government officials are required to spend significant time and resources to comply with electronic records requests from companies that are seeking Iowa taxpayer data and information for resale. To address this, ISAC pushed for legislation that would allow counties to either reject electronic records requests that aren't in a specific format that is easily accessible by the county or to provide that record by charging a reasonable fee that would cover the third party manipulation to meet the needs of the requestor. This bill, SF 435, passed both chambers and was signed by the Governor.

Road Funding

Significant progress was made this legislative session to address the increasing shortfall in road and bridge funding. Through tremendous bipartisan work, SF 257 was passed through both chambers early in the session and signed by the Governor on February 25th. The bill implements a 10 cent increase in the per gallon fuel tax, which is estimated to generate about \$200 million in additional Road Use Tax Fund revenue according to the Legislative Services Agency. Of that amount, it is estimated that over \$51 million will go to the secondary road fund and an additional \$16 million will go to the farm-to-market fund. The increase in the fuel tax went into effect March 1st of this year, so counties should already be seeing the benefits. This additional revenue will have a major positive impact as counties continue to work on repairing our transportation infrastructure. The bill did contain language directed at counties that established guidelines and restrictions on the new revenue stating that the legislative intent is for the dollars to be used on critical road and bridge construction projects that significantly extend the life of the assets. It also prohibits the new dollars from being used to service debt if the term of the repayment exceeds the useful life of the asset. SF 257 will also increase the fees for all systems permits, annual permits, oversize/overweight permits, and single round trip permits effective January 1, 2016.

The passage of the gas tax increase is a major accomplishment perhaps most notably because the last time it was increased was 1989. The issue of road funding, in one form or another, has been one of ISAC's top priorities 10 of the last 15 years. We are sure that the work done by county engineers, supervisors, and others to educate lawmakers on the importance of maintaining our state's roads and bridges had a significant impact on the legislation finally being adopted.

Multi-residential Property

The issue of primary use for multi-residential property was addressed with an amendment to HF 616 in the final days of the session. The change will get rid of the determination of primary use and have each component of a multiple use property that includes a multi-residential portion classified and taxed based on its own use. Under the administrative rules adopted for SF 295 (2013), assessors were charged with determining the primary use of the property and if the primary use was determined to multi-residential the entire property including the commercial or industrial component would be classed and taxed as multi-residential. ISAC saw this as problematic because of the inevitable disagreements between property owners and assessors over what the primary use of the property should be determined to be. By classifying and taxing each component based on its own use, the task of the assessor is simplified and the process will be much more consistent and equitable for property owners both within and among jurisdictions. HF 616 was signed by the Governor on June 18th and the provisions dealing with multi-residential property go into effect in the assessment year beginning January 1, 2016, and apply to each subsequent assessment year.

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. 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 16, 2015 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

Melvyn Houser - Pottawattamie County
Supervisor and NACo Board Representative

1ST VICE PRESIDENT

Joan McCalmant - Linn County Recorder

2ND VICE PRESIDENT

Peggy Rice - Humboldt County Auditor

3RD VICE PRESIDENT

Lonny Pulkrabek - Johnson County Sheriff

ISAC DIRECTORS

Kathy Babcock - Chickasaw County Public Health
Wayne Clinton - Story County Supervisor
Matt Cosgrove - Webster County Conservation
Harlan Hansen - Humboldt County Supervisor (Past President)
Tim Huey - Scott County Planning and Zoning
Linda Langston - Linn County Supervisor (NACo Past President)
Elizabeth Ledvina, Tama County Veterans Affairs
Cara Marker-Morgan - Franklin County Supervisor
Deb McWhirter - Butler County Assessor
AJ Mumm - Polk County Emergency Management
Joe Neary - Palo Alto County Environmental Health
Darin Raymond - Plymouth County Attorney (Past President)
Joel Rohne - Worth Information Technology
Eric Stierman - Dubuque County Treasurer
Danny Waid - Hamilton County Engineer
Wayne Walter - Winneshiek County Treasurer (Past President)
Russell Wood - Franklin County Community Services
Grant Veeder - Black Hawk County Auditor (NACo Board)



iowa state association of counties

CM&MHDS board of directors

County Case Management Services changed its' name to Case Management & Mental Health Disability Services in 2014, along with its 28E agreement, to move in line with the changing landscape of the Mental Health and Disability Services redesign, moving from a County based system to a regional system. The amended 28E was done to allow more flexibility in the services offered and to allow not just county case management entities to join but also if agencies merge into a regional agency, they too could become a party to the 28E. The change also does not limit membership to just county case management agencies, but to other agencies that provide other case management services, i.e. elderly waiver case management provided by area agencies on aging. The amended 28E agreement was approved at the June 12, 2014 CCMS Board meeting, and approved at the June 25, 2014 ISAC Board of Directors meeting.

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

The service had 46 member counties participating in FY15, serving an approximate average of 7000 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 FY15, CM & MHDS continued to provide the following training opportunities: Annual Conference, Advanced Case Manager Training two times per year, Case Management Supervisors Training, and Fundamentals Training twice in FY15. In addition to the formal trainings provided by CM & MHDS, we also offer regional support groups and administrators meeting quarterly. We had a total of approximately 505 registrations for the various offered trainings, support groups and administrator meetings offered throughout the year.

FY15 continued to bring many challenges for the Case Management and Mental Health Disability program due to multiple factors; continued changes with regionalization, the changes in reimbursement methodology resulted in counties having to reduce budgets for TCM, which therefore resulted in many counties withdrawing from CM & MHDS, and the RFP for Medicaid Modernization, asking for bids from vendors as the state moves toward a risk-based management care approach for Iowa's Medicaid program. The RFP eliminates "targeted case management" and moves to "community-based case management". The RFP defines community-based case management as "the equivalent of targeted case management". CM & MHDS is looking at opportunities to contract with the successful bidders, and then subcontract with current agencies to provide this service. CM & MHDS lost a long time employee, Jackie Olson Leech, and her position was not replaced.

FY 2015 CCMS EXECUTIVE BOARD

Chair – Elaine Armstrong, Page County
1st Vice Chair – Tim Schumacher, Emmet
2nd Vice Chair – Terrence Neuzi, Johnson

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

Mardi Allen, Dickinson
Paul Merten, Buena Vista 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, Case Management Specialists
Jackie Olson Leech and Molly Steffen

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ICTS

ICTS focused largely on governance, compliance, and redesign in 2015. Major initiatives approved throughout the year include a CSN redesign, DHS reporting needs, external auditing, and additional staff.

Governance

The governance structure approved by the ICTS Board was implemented in July of 2014. Committee and subcommittee members were then identified and meetings began in late summer. In the spring, the Board voted to revise the 28E to include regions as members and change the name from ETC (Electronic Transactions Clearinghouse) to ICTS (Iowa Counties Technology Services). The name change reflects the importance technology plays within Iowa counties and ISAC's role in helping counties meet their technology needs. The CSN will remain under the ICTS governance structure.

Compliance

The Compliance Subcommittee worked to ensure conformity with all federal and state mandates pertaining to mental health information and personal identifiable information by recommending an RFP to find an experienced firm to audit the CSN and ICTS. McGladrey won the bid and performed a SOC 2 (Service Organization Control) readiness review which is used to prepare an organization for the requirements to pass a full audit. The subcommittee assessed the findings and subsequently recommended ICTS hire a full-time Compliance Officer who would carry out the tasks identified in the review. The recommendation passed through the Advisory Committee to the ICTS Board and Beth Manley was hired to fill the position in August of 2015. Additionally, the Compliance Subcommittee was tasked with identifying a client release procedure that would ensure user-access to necessary data in the CSN while concurrently protecting client privacy. With the help of Alissa Smith (Dorsey & Whitney LLP) a release policy was drafted and is being vetted through the governance structure. The subcommittee also coordinated with DHS to identify issues with and streamline chart of account code usage in the CSN. Coding standards continue to be a concern for the subcommittee as two new sets of medical codes will be implemented shortly.

Finance

The Finance Subcommittee's primary focus was revising dues to reflect the new regional structure. The regional CEOs approved the proposed dues structure which was then approved by the Advisory Committee and ICTS Board for implementation in July 2015. The Finance Subcommittee also approved additional funds be appropriated for the redesign of CSN in FY16. A pricing structure was created and approved for external entities who wish to use the CSN.

Operations

The Operations Subcommittee oversaw implementation of regionalization changes in the CSN and three production releases consisting of multiple user-requested enhancements. The subcommittee also recognized the need for a full system redesign to support the changing role of counties and regions as well as maintain system viability. A budget was developed and approved through the Finance Subcommittee, regional CEOs, Advisory Committee, and the ICTS board. A project analysis plan was created and specification meetings began in May 2015. Specification approval is targeted for late Fall 2015 with development to begin immediately thereafter. A full implementation timeline will be created once the specification process is complete. Lastly, the Operations Subcommittee is supporting the partnership between regions, ICTS, DHS, and the Iowa Association of Community Providers (IACP) to develop and implement a portal that will facilitate statewide entry of client outcomes by providers and is slated for production release on October 1, 2015.

Oversight Committee Members:

Chair - Carl Mattes, Humboldt County Supervisor

Vice Chair - Melvyn Houser, Pottawattamie County Supervisor

Deborah L. Seymour-Guard, Johnson County Community Services - Compliance Subcommittee Chair

Jill Eaton, Marshall County Community Services - Finance Subcommittee Chair

Brandi Kanselaar, Boone/Madison County Community Services - Operations Subcommittee Chair

Marge Pitts, Clay County Auditor

Justin Schieffer, Carroll County Case Management

Joel Rohne, Worth County IT

Sarah Berndt, Henry County Community Services

Ex-Officio - Bill Peterson, ISAC

Staff - Jeanine Scott, Andrea Jansen

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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 2015:

- 1) Administered the Excellence in Action award program.
- 2) Reviewed affiliate processes and applications from auditors, engineers and conservation.
- 3) Continued support of the Iowa County Information Technology's Pay IT Forward Project.
- 4) Sponored ICIT members to attend and present at the NACo CIO Conference in New Orleans, Louisiana.
- 5) Developed the one-day Smart Connections Conference: You | Your Organization | Your Information.

CoSTAR BOARD

Brian Arnold, Warren County Assessor
Scott Belt, Pottawattamie County Supervisor
Sarah Berndt, Henry County CPC Administrator
Lindsay Boeckman, Webster County Recorder
Travis Case, Grundy County Recorder
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
Christine Edmundson, Keokuk County Treasurer
Major Thomas Gibbs, Scott County Sheriff's Department
Eric Guth, Winnebago County IT 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
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 designed to give companies the greatest exposure to county officials and employees for their investment. The ISAC Board of Directors approved the preferred vendor program to help accomplish an entity's goal of creating and strengthening awareness and visibility of their service. 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 benefits are as follows. ISAC continues to offer a la carte involvement options along with these preferred vendor packages. For additional information visit ISAC's website, www.iowacounties.org.

	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

2015 ISAC Preferred Vendors

Endorsed Elite Preferred Vendor

County Risk Management Services, Inc.
representing ICAP and IMWCA

Platinum Preferred Vendors

Election Systems & Software
Henry M. Adkins and Son
Matt Parrott/ElectionSource
MidAmerican Energy
Northland Securities, Inc.
"Solutions," Inc.
The Schneider Corporation
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
ISG
ImageTek-Inc.
ITC Midwest, LLC
Murphy Tower Service LLC
Purple Wave Auction
Speer Financial, Inc.
Vanguard Appraisals, Inc.
Ziegler CAT

Silver Preferred Vendors

Cott Systems, Inc.
D.A. Davidson and Co.
Delta Dental
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
Communications
and Marketing
Manager



Jamie Cashman
Government
Relations Manager



Kristin Comstock
Financial
Administrative
Assistant



Jonathan Covalt
Network
Administrator



Deb Eckerman
Slack
Case
Management
Services Manager



Robin Harlow
Innovation and
Research Manager



Kristi Harshbarger
General Counsel



Brad Holtan
Accounting
Manager



Andrea Jansen
Program Support
Coordinator



Brynn Krekel
Receptionist/
Administrative
Assistant



Beth Manley
Compliance
Officer



Tammy Norman
Office Manager



**William R.
Peterson**
Executive
Director



Daniel Rees
Software
Developer



Madeline Schmitt
Software
Developer



Jeanine Scott
Information
Technology Manager



Kelsey Sebern
Meeting/Event
Administrator



Molly Steffen
Case Management
Specialist



Gina Wernimont
Administrative
Analyst



Dylan Young
Senior Software
Developer

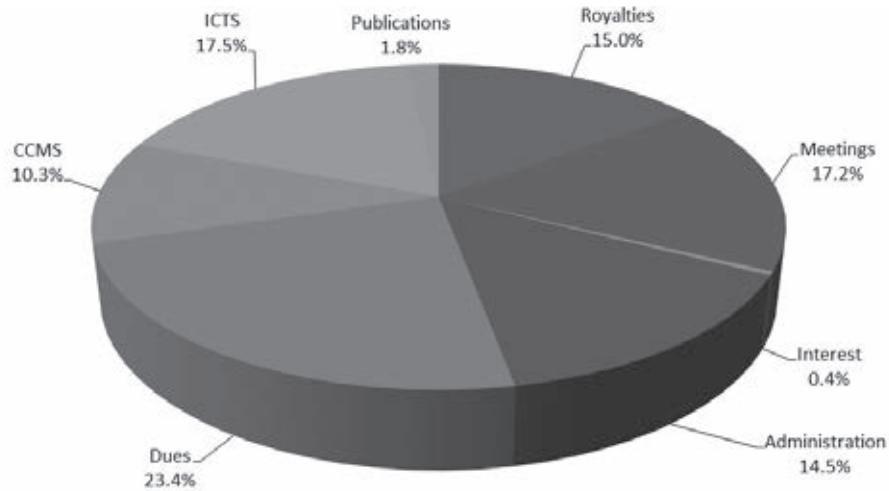
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staff time allocation breakdown

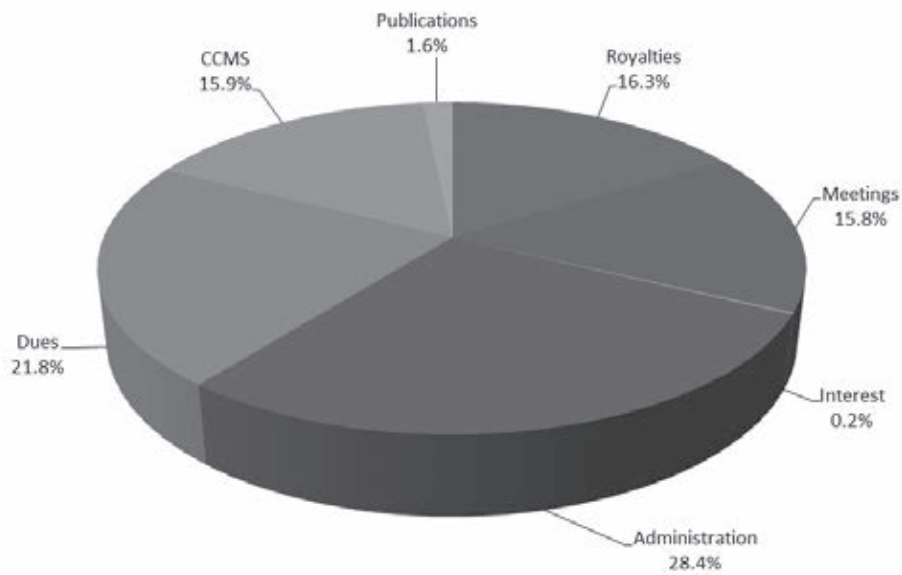
ICTS/CSN -----	26.93%	9,249 hours
<i>Administration of the Iowa Counties Technology Services and the Community Services Network</i>		
Office Administration -----	22.06%	7,578 hours
<i>Overall management and operation of the association, finances, publication development, customer service, website design</i>		
Case Management -----	14.00%	4,810 hours
<i>Technical assistance and training for counties providing case management services</i>		
Intergovernmental Relations -----	11.75%	4,037 hours
<i>Lobbying, tracking administrative rules, attending interim study committee meetings</i>		
Conference/Meetings -----	8.43%	2,895 hours
<i>Planning and executing ISAC meetings, workshops and conferences</i>		
Public/Member Relations -----	5.93%	2,037 hours
<i>Responding to press inquiries, press releases, visiting counties, member recognition</i>		
Research -----	3.13%	1,076 hours
<i>Collecting statistics and studies, compiling and disseminating information</i>		
Member Service Program -----	3.13%	1,074 hours
<i>Benefit program marketing and administration</i>		
Education -----	1.61%	553 hours
<i>Attending professional meetings, reading trade publications, attending seminars</i>		
ICACMP -----	1.48%	510 hours
<i>Administration of the Iowa County Attorneys Case Management Project</i>		
Magazine -----	0.94%	322 hours
<i>Planning and producing The Iowa County magazine</i>		
Education Foundation -----	0.27%	94 hours
<i>Administration, planning and attending the ISAC Scholarship Golf Fundraiser</i>		
Technical Assistance -----	0.23%	80 hours
<i>Responding to specific questions requiring expert knowledge or background</i>		
ICEA Service Bureau -----	0.10%	34 hours
<i>Copy work, answering phones, mailing, other staff functions for ICEASB staff</i>		
GIS Data Repository -----	0.00%	1 hours
<i>Administration of the GIS Data Repository</i>		

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ISAC financial highlights

FY 2015 Income Breakdown

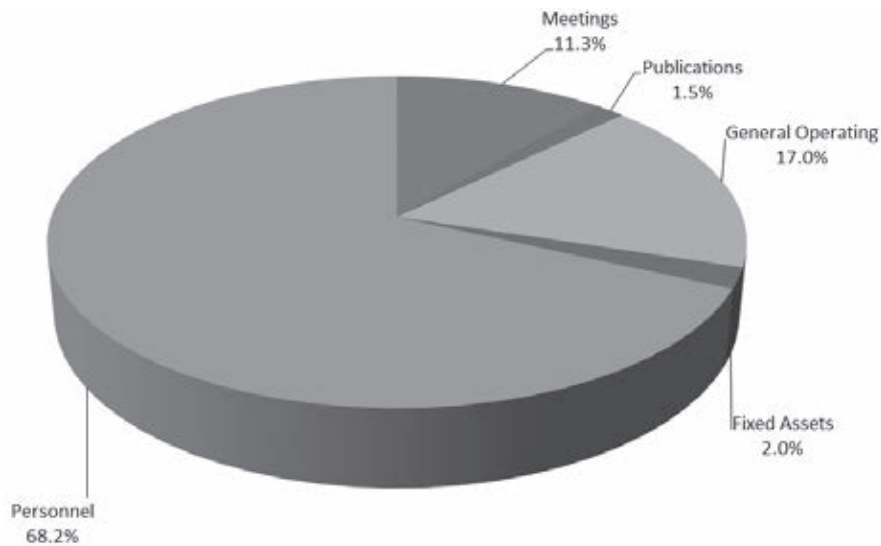


FY 2014 Income Breakdown

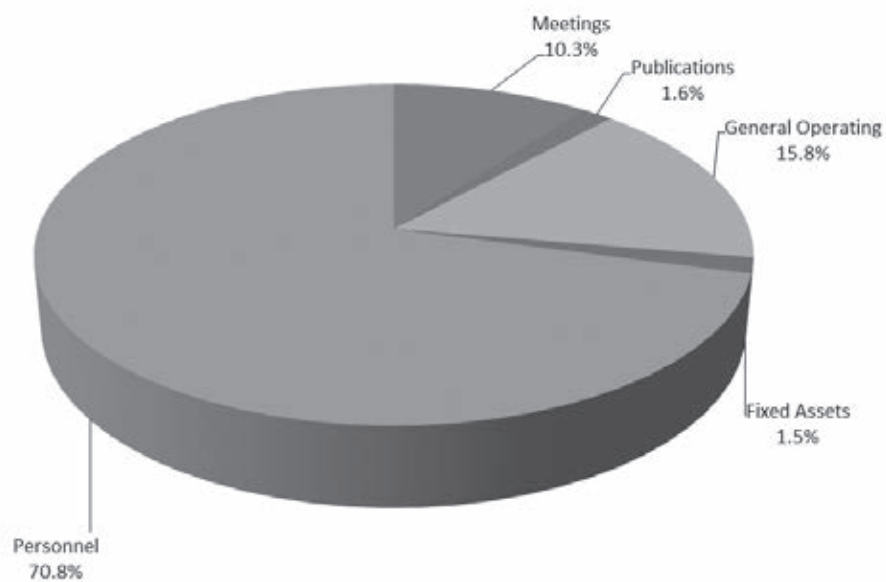


ISAC financial highlights

FY 2015 Expense Breakdown



FY 2014 Expense Breakdown



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ISAC financials

Iowa State Association of Counties
Statements of Financial Position
Year Ended June 30, 2015

	Association Activities	Program Activities	Total
Cash and cash equivalents	\$ 101,562	\$ 806,246	\$ 907,808
Investments in marketable securities	210,127	19,099,445	19,309,572
Investments in certificates of deposit	1,079,321	1,069,019	2,148,340
Accounts receivable	135,264	223,864	359,128
Due from Wellmark	-	254,654	254,654
Prepaid expenses	41,993	-	41,993
Interest receivable	1,750	82,736	84,486
Property and equipment, net of accumulated depreciation	177,546	-	177,546
CSN software, net of accumulated amortization of \$235,833	-	-	-
Investment in limited liability company	6,303	-	6,303
TOTAL ASSETS	\$ 1,753,866	\$ 21,535,964	\$ 23,289,830
Accounts payable and accrued liabilities	\$ 35,702	\$ 169,634	\$ 205,336
Claims incurred but not reported	-	3,791,589	3,791,589
Unearned revenue	63,512	722,114	785,626
Compensated absences	72,262	-	72,262
Funds held for benefit of members	-	16,852,627	16,852,627
TOTAL LIABILITIES	171,476	21,535,964	21,707,440
NET ASSETS - UNRESTRICTED	1,582,390	-	1,582,390
TOTAL LIABILITIES AND NET ASSETS	\$ 1,753,866	\$ 21,535,964	\$ 23,289,830

The condensed presentations of the fiscal year 2014 and 2015 financial statements of The Iowa State Association of Counties (ISAC), Case Management & Mental Health Disability Services (CM&MHDS), and Iowa Counties Technology Services (ICTS) have been extracted from the organizations' annual financial statements. The ISAC financials do not include ICTS, Education Foundation or Related 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, 2015

	<u>Association Activities</u>		Program Activities	Total
	Budget (Unaudited)	Actual		
REVENUE				
Schools, workshops, committees & seminars	\$ 397,920	\$ 421,793	\$ -	\$ 421,793
Dues	515,425	574,825	-	574,825
Royalties	356,500	368,985	-	368,985
Investment income	7,000	9,513	238,762	248,275
Magazine advertising and subscriptions	35,750	37,165	-	37,165
Administration fees	1,073,499	1,008,066	-	1,008,066
County premiums	-	-	25,711,464	25,711,464
Special event revenue	-	-	-	-
Miscellaneous	-	37,156	-	37,156
Total Revenues	2,386,094	2,457,503	25,950,226	28,407,729
EXPENSES				
Salaries and fringe benefits	1,827,547	1,608,813	-	1,608,813
Contract labor	-	-	-	-
Schools, workshops and meetings	179,500	206,380	-	206,380
Board of Directors' meeting expenses	50,000	44,439	-	44,439
Other board authorized expense	12,000	2,961	-	2,961
NACO conference	20,000	20,872	-	20,872
Staff travel and training	55,000	51,144	-	51,144
Public relations	500	8,715	-	8,715
Consulting/professional services	31,000	51,196	-	51,196
Rents and utilities	208,537	213,031	-	213,031
Supplies, printing and postage	18,000	26,999	-	26,999
Depreciation and amortization expense	-	44,546	-	44,546
Equipment and software purchases	45,000	11,468	-	11,468
Maintenance and lease agreements	23,470	12,510	-	12,510
Professional membership	5,000	5,722	-	5,722
Library	4,000	6,125	-	6,125
Magazine	36,360	36,609	-	36,609
Insurance and bonds	17,500	19,836	-	19,836
Special event expense	-	-	-	-
Miscellaneous	12,750	9,860	9,922	19,782
Scholarships	-	-	-	-
Claims and premiums paid	-	-	25,716,042	25,716,042
Change in claims incurred but not reported	-	-	254,195	254,195
Administration	-	-	293,446	293,446
Wellness program	-	-	757,857	757,857
County technologies clearinghouse	10,000	4,098	-	4,098
Affordable Care Act fees	-	-	10,464	10,464
Transitional reinsurance fee	-	-	317,709	317,709
Refund of unemployment premiums	-	-	1,132,694	1,132,694
Consulting fees - rate setting	-	-	-	-
Project management and development	-	-	-	-
Total Expenses	2,556,164	2,385,324	28,492,329	30,877,653
DECREASE IN FUNDS HELD FOR BENEFIT OF MEMBERS	-	-	\$ (2,542,103)	(2,542,103)
INCREASE (DECREASE) IN NET ASSETS	\$ (170,070)	72,179		72,179
NET ASSETS, BEGINNING OF YEAR		1,510,211		1,510,211
NET ASSETS, END OF YEAR		\$ 1,582,390		\$ 1,582,390

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CCMS financials

County Case Management Services
Statements of Financial Position
Years Ended June 30, 2015 and 2014

	2015	2014
CURRENT ASSETS		
Cash and cash equivalents	\$ 138,698	\$ 193,909
Certificates of deposit	349,855	349,661
Accounts receivable	58,970	79,046
Prepaid expenses	1,332	1,260
Total current assets	548,855	623,876
CAPITAL ASSETS		
Office furniture and equipment	28,964	28,964
Vehicles	40,951	57,760
Leasehold improvements	18,838	18,838
	<u>88,753</u>	<u>105,562</u>
Less accumulated depreciation	(76,121)	(89,705)
Net capital assets	12,632	15,857
OTHER ASSETS - Software development costs, net of accumulated amortization of \$45,687 (2015) and \$27,412 (2014)		
	<u>137,063</u>	<u>155,338</u>
TOTAL ASSETS	\$ 698,550	\$ 795,071
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Due to Iowa State Association of Counties	\$ 16,695	\$ 27,992
Accounts payable	8,314	14,447
Compensated absences	5,863	7,056
Total current liabilities	30,872	49,495
NET POSITION - unrestricted	667,678	745,576
TOTAL LIABILITIES AND NET POSITION	\$ 698,550	\$ 795,071

County Case Management Services
Statements of Activities
Years Ended June 30, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Member services	\$ 311,857	\$ 435,003
Registration fees	36,570	61,500
Total operating revenue	348,427	496,503
OPERATING EXPENSES		
Salaries and fringe benefits	210,349	304,508
Professional fees	28,967	37,094
Staff travel and training	5,675	10,299
Conference facility expenses	19,894	43,699
Outside speakers' fees	9,460	26,633
Board of Directors' meeting expenses	9,322	8,614
Insurance	8,038	7,411
Office expense	10,312	15,815
Software maintenance	96,000	143,031
Depreciation	3,225	7,656
Amortization	18,275	18,275
Office space lease	9,248	15,842
Miscellaneous	1,397	1,534
TOTAL OPERATING EXPENSES	430,162	640,411
OPERATING LOSS	(81,735)	(143,908)
NON-OPERATING REVENUES		
Interest income	1,837	1,473
Gain on sale of capital assets	2,000	-
Total non-operating revenues	3,837	1,473
DECREASE IN UNRESTRICTED NET POSITION	(77,898)	(142,435)
UNRESTRICTED NET POSITION, beginning of year	745,576	888,011
UNRESTRICTED NET POSITION, end of year	\$ 667,678	\$ 745,576

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ICTS financials

Iowa Counties Technology Services Statements of Financial Position Years Ended June 30, 2015 and 2014

	2015	2014
CURRENT ASSETS		
Cash and cash equivalents	\$ 177,348	\$ 256,761
Investments	6,921	605
Certificates of deposit	494,749	149,919
Dues receivable	334,064	-
Accounts receivable - other	10,727	49,248
Prepaid expenses	6,188	6,188
Total current assets	1,029,997	462,721
CAPITAL ASSETS		
Furniture and equipment	81,688	82,621
Computer software	75,068	60,568
Leasehold improvements	20,085	20,085
	176,841	163,274
Less accumulated depreciation and amortization	(135,425)	(122,392)
Net capital assets	41,416	40,882
OTHER ASSETS - CSN software, net of accumulated amortization of \$235,833 (2015) and \$138,428 (2014)	731,827	775,463
TOTAL ASSETS	\$ 1,803,240	\$ 1,279,066

LIABILITIES AND NET POSITION

CURRENT LIABILITIES		
Due to Iowa State Association of Counties	\$ 45,758	\$ 28,198
Accounts payable	11,231	13,508
Compensated absences	16,509	8,729
Total current liabilities	73,498	50,435
NET POSITION - unrestricted	1,729,742	1,228,631
TOTAL LIABILITIES AND NET POSITION	\$ 1,803,240	\$ 1,279,066

Iowa Counties Technology Services Statements of Activities Years Ended June 30, 2015 and 2014

	2015	2014
OPERATING REVENUE		
Membership dues	\$ 1,125,315	\$ 736,256
Administration fee revenue	96,000	144,000
Total operating revenue	1,221,315	880,256
OPERATING EXPENSES		
Professional services	38,192	32,127
Contract labor	-	212,915
Administrative expenses	15,875	14,056
Board and committee expenses	18,584	1,642
CSN software maintenance	12,266	28,097
Staff salaries	395,232	262,444
Consulting fees	68,850	77,906
Depreciation and amortization	111,371	98,091
Office expense	48,496	43,639
Travel	9,981	7,000
Miscellaneous	3,875	1,743
Total operating expenses	722,722	779,660
OPERATING INCOME	498,593	100,596
NON-OPERATING REVENUES - Interest income	2,518	686
INCREASE IN UNRESTRICTED NET POSITION	501,111	101,282
UNRESTRICTED NET POSITION, beginning of year	1,228,631	1,127,349
UNRESTRICTED NET POSITION, end of year	\$ 1,729,742	\$ 1,228,631



Iowa State Association of Counties
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West Des Moines, IA 50266
Phone: 515.244.7181
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