




The Iowa County

Iowa State Association of Counties



January 2010
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ISAC's Mission:

To promote effective and responsible county government for the people of Iowa.

ISAC's Vision:

To be the principal, authoritative source of representation, information and services for and about county government in Iowa.

Greetings from Cass County

By: Chuck Rieken

ISAC President,
Cass County Supervisor



First, I must say thank you for allowing me the opportunity to serve as your president for 2010. I will do my best to serve each of you and your counties with honor and respect. As I write this article I have thought back through the many years I have served as a county supervisor in Cass County, and how the counties have had to make changes to provide the services for the people we serve.

The coming year is filled with many questions. The biggest question, can counties continue to provide the quality of service to which Iowans are accustomed? I have always felt our job as public officials is to provide the best service possible for the most reasonable cost to the tax payer. By the time you receive this, we will all be in the middle of budgets. Good Luck to everyone. Here are a few thoughts I would like to share with you for the coming year.

Listen and Hear: My! We can learn a lot from just listening to what people in our counties have to say. This is a lesson I have learned. When people talk, listen. Don't try to justify the question being asked until the person is completely done speaking their mind about their concerns. If we try to answer, most of the time these people only get more upset. If we let them have their say, then politely ask if they are finished talking and then explain why this was done, it sometimes works. One thing that I have found that works even better, even if I know the answer, is to tell that person that I will double check on their concern, and ask them if I can get back to them. This gives you a chance to make a second contact, which I have found is very helpful. In fact, most of the time, the person will be very thankful to you for taking the time to get back to them. Make sure you follow up. If not, all is lost.

Speaking to others: A good word of advice is to always be careful of what you say. Sometimes a person can put his or her foot in ones mouth without even trying. Many times what we think we said can be heard as something completely differently than what was intended. If there are questions in our mind, we should ask the person listening to explain what they heard you say to make sure your comments are taken in the proper context. This is always good to do with the newspapers and radio. People are one of our greatest assets, and we must communicate with them whenever possible.

Promises: What can I say? When I ran for county supervisor the first time, and every time since, I have made only one promise: I will never make the voters a promise, because promises for the most part are always broken. If nothing else, we should have learned from the past that promises are very seldom kept. "Ouch!"

Opinions and View Points: Why is it so difficult when we have a difference of opinions to open our minds and listen to those around us? It is challenging to listen to someone who has a completely different view on a topic. One of the most important things we all should work toward is to agree to disagree and to move forward for the cause and the responsibility of which we serve. The responsibility to represent the people that elected us to the office. When we have different view points, does it mean one is wrong and the other is right? A person might say "yes!" I really believe it means that we had a great discussion and covered the bases to make an informed decision which we hope is for the best of those we are elected to serve.

As a county supervisor in Cass County working with department heads and employees, it is always very rewarding to watch a good plan or proposal come forward for discussion. Funding for a project is usually at the forefront of everyone's thoughts. Interestingly, with a good laid plan over a period of time, we usually find the funding to keep our county moving into the future. Watching the plan come together and watching the county succeed is very important to the county officials and employees.

Remember, communication is the biggest part of getting things done. No matter if it is in public office or in our every day lives. Without it the right hand doesn't have a clue what the left hand is doing. Doesn't that sound familiar? Now for my disclaimer, some of this might work and some of it might not. Good Luck.

From Chuck and Doris Rieken we hope you had a great Holiday Season.

Thank You
Chuck

2020 Visions

By: Bill Peterson

ISAC Executive Director



There is an old saying: “Time flies when you are having fun!” I am not sure that 2009 will go down as a fun year for a lot of folks but it sure did seem to fly past very quickly. It seems like only yesterday that I was staring at this computer screen waiting for some words of wisdom to pour forth out of my soul. Well, that hasn’t happened yet - but while we are waiting let me give a quick rundown of some significant events that I can remember from 2009.

First, we entered 2009 in a very deep recession that began in late 2007 but was still drifting deeper. As you may recall, this started as a mortgage crisis caused by over zealous lending and some crazy schemes for financing mortgages – generally called the subprime mortgage crisis. The first wave of job losses was in the housing construction industry as the real estate market tanked. Over the next 12 months, we began to understand just how crazy the financial markets had been as financial institutions began to fail on a weekly basis. Financial giants once thought to be too big to fail, were crashing and burning at an amazing rate. Congress and President Bush came to the rescue with the “Troubled Asset Relief Program (TARP).” TARP provided the Treasury Secretary Henry Paulson with \$700 billion to purchase failing bank assets and hold our financial system together. I know all this happened before 2009 – but we didn’t get into the position we are now in overnight.

Second, we also entered 2009 with a lot of anticipation (and some may say hope) about the man who would become the 44th President of the United States. Barack Obama was the first African American to be elected and then hold the office of President. He narrowly defeated Senator Hillary Clinton in the 2008 Democratic Primaries and won by a significant margin over Senator John McCain in the general election. Barack Obama’s election to president in many ways reaffirmed what many believe is the promise of the American Dream – that a man or woman of humble beginnings can rise to become the leader of the greatest nation in history. Only time and history will tell whether he will be able to lead the nation through some very tough times.

Third was the passage of the American Recovery and Reinvestment Act (ARRA). ARRA is the \$787 billion economic stimulus package adopted by Congress in February 2009 and signed into law by President Obama on February 17, 2009. The Act included federal tax cuts, expansion of unemployment benefits and other social welfare provisions, and domestic spending in education, health care, and infrastructure. What did this mean for Iowa? ARRA has the potential of providing up to \$2.5 billion dollars in economic assistance to Iowa. If

you want to see where this money is expected to go, please go to <http://www.iowa.gov/recover/impact>, where you can find a breakdown of the ARRA dollars.

Fourth, Iowa’s economy, and therefore Iowa government resources, began to feel the full effects of the recession. I predicted last January that we would face a tough time balancing the budget for Fiscal Year 2010 – but that 2011 would be even more difficult. The FY 2010 budget was held together with a lot of help from our friends at the federal level via ARRA. While some ARRA funds will be available in 2011 – the latest prediction by the Iowa Legislative Services Agency – Fiscal Service Division is that Iowa will face a \$1.1 billion gap between anticipated expenditures and anticipated revenues. This prediction comes even after a 10% or \$564 million across the board cut in appropriations ordered by Governor Chet Culver on October 8, 2009. How will we make up an additional \$1.1 billion shortfall for 2011? This year we won’t be able to count on another federal bailout. President Obama has made it clear that we shouldn’t count on it. If you total the efforts by the feds to provide economic stimulus, bail out failing financial institutions, the auto industry and create jobs, I come up with about \$2.6 trillion of new federal government debt in the last 18 months. And don’t forget, the state issued bonds worth about \$750 million to fund the I-Jobs Program in 2009. It isn’t likely that the Iowa Legislature and Governor are going to issue more debt for ongoing programs in 2010.

I don’t think I can go on – this all seems too depressing. So what do we do? I suppose sticking our heads in the sand and hoping this will all blow over like last week’s snowstorm won’t solve anything. We are going to have to pull our heads out of the sand and start using them to come up with some creative ways to deal with our situation. We have to recognize that there will be cuts passed down to counties from the state this year. Some counties are probably going to have to ask their taxpayers to pay a little more to make up for these cuts. A lot of counties will decide to stop delivering some services that citizens rely on. The Governor and the Iowa Legislature are going to have to recognize that the solution to our fiscal crisis can’t just be cuts. They are going to have to ask citizens that have the ability to pay a little bit more – to pay a little bit more. There are many of us who have that capacity – and we should be willing to do so. Not everyone does – and that is precisely why those that do have an obligation to do so. 2010 starts a new decade - I think we should all resolve to do better. Hopefully, I will be around in 2020 to see if we did!

capitol comments

ISAC Meets with Legislative Leadership

By: *Linda Hinton*

ISAC Government
Relations Manager



December 1 was a beautiful day in the Capitol City. Mild late fall weather was still with us and the capitol was abuzz with activity. Legislative leaders were in town to meet with the Des Moines Register editorial board and various groups, including ISAC. ISAC's incoming president, Chuck Rieken, Cass County Supervisor, Executive Director Bill Peterson and staff met with Senate Majority leader Mike Gronstal (D-Pottawattamie) and Senate President Jack Kibbie (D-Emmet), Senate Minority leader, Paul McKinley (R-Lucas), and House Speaker Pat Murphy (D-Dubuque), House Majority leader Kevin McCarthy (D-Polk) and House Minority leader Kraig Paulsen (R-Linn).

There were two messages that came through loud and clear: there is no money, and this is an election year. ISAC's top priority to maintain funding to counties was met fairly positively although the current estimate is that the 2009 budget after the 10% cut will be the basis from which additional cuts will be made. The estimate given by the leaders is that there will be another cut of around \$500 million or another 10%.

Many of ISAC's policy proposals may have difficulty due to the election year issue. Many of our proposals have opposition from significant constituencies: newspapers, telephone companies, the Farm Bureau, real estate developers, etc. We will have to work to develop some compromise proposals to find success on some of our issues this year. Hopefully, we will be able to lay the groundwork for additional success in next year's post-election session.

The Des Moines Register article reporting on the meetings of the two parties with the editorial board did not report on many issues of primary importance to counties. The focus of the December 2 article was on state government services and possible cuts in those services. Senator Gronstal did predict additional reimbursement rate cuts for Medicaid providers and Representative Murphy was quoted as saying, in regard to labor bills, "If we have the votes for labor bills we will take them up."

One very bright spot in our discussions was a statement by House Democratic leadership that the property tax credits are not on the chopping block. When asked about the governor's statements about "tax credits" being under scrutiny, Representatives Murphy and McCarthy suggested that this was a reference to the various tax credit programs designed to encourage various areas of business development and that the legislature understood the backlash that occurred the last time

property tax credits were cut significantly. Along the same vein, Senator Gronstal suggested that the legislature does not intend to balance the state budget on the "backs of counties."

Both sides of the aisle expressed support for mental health funding. We continued to explain that counties are dealing with an unfundable mandate when it comes to mental health services. While in other areas counties can reorder priorities or raise taxes, this is not the case when it comes to mental health. We also continued to explain the connection between the difficulty counties are having managing mental health costs and the continuing increases in Medicaid costs.

The legislators seemed committed to a shorter session. The plans are for an 80-day session, which would end on March 31 or April 1. Representative Murphy assured us that it would not end on April 1! Representative Paulsen commented that it will depend on how many policy proposals the Democrats decide to pursue, but that if the majority stays focused on the budget, the 80-day session is a possibility.

One other thing we learned during our meetings was that ISAC's newest policy team member is well thought of by the legislature. ISAC was universally congratulated on our good fortune to have hired Mary Beth Mellick. Her experience with the legislature as a Legislative Agency staff will be a major plus for the ISAC team in the coming session and beyond.

Bill Peterson commented that the meetings were very cordial this year, but that the leaders did not say much in regard to what is going to happen this year. Chuck Rieken noted that he thought the leaders were fairly receptive to county concerns, but that they were committed to holding the line on the budget.

Quotable quotes:

Balanced budget requirements seem more likely to produce accounting ingenuity than genuinely balanced budgets. Thomas Sowell, *American Economist* (1930-)

The first lesson of economics is scarcity: there is never enough of anything to satisfy all those who want it. The first lesson of politics is to disregard the first lesson of economics. Thomas Sowell, *American Economist* (1930-)

Broadband Future, Part One

By: Robin Harlow

ISAC Technology Project
Manager



"Broadband is the electricity of the 21st century — and much of America is being left in the dark." - Robert McChesney and John Podesta, The Washington Monthly, 2006

The above quote is as true as we enter 2010 as it was in 2006. Would we, could we live in an area that did not have electricity? Today's businesses are built on and run through the internet. Unless universal access to quality broadband is obtained, rural citizens (both consumers and businesses) will find themselves on the wrong side of a widening digital divide. Most businesses already understand the need for quality broadband, but now studies are beginning to show that the availability to broadband is becoming a top priority in the consumer's mind when deciding where they want to reside as well.

Over the next two months, Wayne Chizek, GIS Director for Marshall County will be serving on a committee where significant discussions will be taking place on what the future of telecommunication infrastructure for the State of Iowa will look like. The funding that is provided for broadband in the American Recovery and Reinvestment Act of 2009 in driving the discussions. (For a complete refresher of the Act, please see our September 2009 issue of *The Iowa County* magazine.)

This committee is made up of a cross section of interests (business, government, etc.) from across the state. Telephone companies are there along with the ICN. Wayne and ISAC have worked over the last six months to let the state know that if there were going to be discussions dealing with broadband, counties need to be at the table. The committee is scheduled to meet at least four times with a report due in March of 2010. Public hearings will be held in February (more on that will be included in the ISAC Update and my February article).

It is expected that the broadband mapping will be completed in about the same timeframe as the committee's report is due. As you may recall, broadband mapping will create a statewide broadband availability map to identify underserved and unserved areas. It is important to understand the terms of underserved and unserved when talking about broadband in Iowa.

"Unserved" is fairly straight forward, there is simply no broadband in a given area. The question of satellite broadband always creeps into the unserved discussion. My feeling is that if the consumer has to spend hundreds of dollars for equipment and then only get the lowest level of broadband for 4 times the cost, I classify them as unserved.

Defining "underserved" is a little more complicated because you have to go into the very definition of broadband to demonstrate at what level a community or a state or even a nation is underserved. For example, based on a recent study comparing download speeds produced by the Communications Workers of America in August 2009, South Korea was first in world at 20.4 megabits per second. The United States was ranked 28th at 5.1 megabits per second. Iowa's average download speed is 4.5. So both the United States and Iowa both can be defined as underserved when compared to other countries.

Okay, so the technology is there, but adopting higher speeds may threaten certain interests on both the national (large telecommunication companies) and state level (independent telephone companies). Iowa's telecommunication structure is currently a complex maze of 154 independent telephone companies. This creates a complex and at times uneven playing field across the rural areas of Iowa. In many parts of the state expansion of world class broadband is simply held up due to the lack of investment, perceived lack of need of the rural consumer or the inability to change a 60 year old business model.

To be fair, some local companies have made an effort to upgrade, but even these do so with the attitude of "keeping the masses" happy. Providing service that they believe will keep their customers happy, rather than adopting an attitude of providing a level of service that allows their customer to compete against competitors located in larger markets or globally.

For rural counties to be able to compete for jobs and growth, this quilt work of telephone companies may have to be streamlined in order for Iowa to eliminate obstacles of broadband adoption. Through various studies, it has been shown that as broadband service levels rise, so does the economic growth of an area. One of the arguments against consolidation of the telecommunication sector is that it will cost jobs. But in reality it appears that keeping the telecommunication sector as is, could be the single largest obstacle to rural job growth.

Next month I will continue this discussion and explain why having access to world class broadband is important to county government and the quality of your citizens' lives.

Employment Law

For the next several months, the Legal Briefs article will serve as a refresher course on various topics important to county officials. This material is being excerpted from the most recent New County Officers Manual produced by ISAC. This month we will conclude a three month series on employment law.

Discipline: A vital ingredient of successful personnel management in county government is the relationship between employees and their immediate supervisors. The supervisor can become the only member of management with whom the employee has direct contact. Management is represented by the supervisor in the eyes of the employee, and the supervisor's decisions represent management's decisions. Thus, the relationship between supervisor and employee cannot be over-emphasized.

The successful supervisor must outline to employees what their jobs consist of and keep them informed of all conditions concerning their jobs. The supervisor must orient an employee in job performance, work rules and also arrange for training. Once instructions and rules are understood by subordinates, management has the right to expect conformance and observance of them. Without employee discipline, or "orderly behavior," management will not be able to achieve its goals effectively.

Good discipline helps insure that each employee will work for the good of all and will not transgress upon the rights of others. Good discipline also establishes what constitutes acceptable performance, helps to achieve quality work, and spells out probable reactions of managers to unsatisfactory conduct. The supervisor provides constructive leadership to employees and also affords them opportunity to contribute their ideas to improvement of working patterns.

In addition to being able to get along on a person-to-person basis, the supervisor must interpret the rules that apply to employees both individually and collectively and must apply these rules uniformly and impartially at all times. To apply rules otherwise would jeopardize teamwork and cause ill feeling among employees. Favoritism toward one employee could result in discrimination towards another. The supervisor must be fair at all times.

From time to time, supervisors encounter employees who are not living up to the required expectations. These situations demand the utmost in supervisory effort to assist the employee in correcting the problem and maintaining a high level of dedication to the goals of the organization. Effectiveness requires a variety of supervisory attitudes: firmness, patience, understanding and self-

confidence. The crux of the problem is communication: explaining to employees what is expected of them, listening to detect their misunderstandings, learning employees' reactions to work environment and resolving problems arising from previous breakdowns in communication are positive steps toward good employee-employer relations. The use of firmness when there should be patience and exercising authority when there should be understanding breaks the lines of the communication process by condoning unacceptable behavior. Thus knowing the various approaches to solving employees' problems is not sufficient; judgment and timing, when to do what, is critical to applying supervisory skills toward a solution.

The purpose of discipline is correcting job behavior problems of employees. Discipline is a learning process, whereby employee behavior is shaped to result in a cooperative and productive work force; discipline should always be corrective, it should concentrate on rehabilitation.

Disciplinary Principles: The effects of poorly handled discipline result in higher turnover, lowered productivity and increased job dissatisfaction. Also, if discipline is inconsistent and unsystematic, management's disciplinary actions will not stand under the review of a court of law.

Management must communicate standards of conduct and performance. When standards of conduct and performance can be expressed in writing, they should be communicated in writing to all employees. It is also helpful if employees are told the reasons for various rules and standards. An atmosphere of blind obedience to authority does not aid in compliance with the spirit of rules or standards, nor does it help the employer's case when disciplinary action is brought before an appeal body.

Rules and standards should be reasonable. Management has the right to make reasonable rules; rules that do not bear a reasonable relationship to an employee's job requirements can be challenged.

Rules and standards should be consistently applied. Requiring the employee to adhere to a standard or procedure and allowing flexibility to another similarly situated employee is discriminatory treatment. Lack of uniform and impartial treatment undermines respect for management and thwarts the disciplinary process.

Rules and standards should be categorized so employees know the penalties for violation. This also insures consistent treatment under like circumstances. Penalties should match the infraction. Minor infractions should not receive maximal penalties. The purpose of discipline is rehabilitation. Termination should only be used for serious offenses or in situations where rehabilitation has not produced satisfactory results and no alternative remains.

A systematic recording of facts and events relating to problems and attempted corrective action is necessary due to limited human memory. The burden of proof lies with the employer to show just cause for this disciplinary action. Every verbal warning and informal disciplinary conference with employees should be recorded.

Failure to take necessary action when warranted builds a climate which hampers future corrective actions. If discipline is lax or inconsistent, it may be overturned when reviewed. If an employee has been allowed to violate a rule without appropriate corrective action, management is not justified to suddenly impose severe disciplinary action. The same reasoning applies to rules which are not treated consistently within a department. If violations are permitted, employees may feel the supervisor does not consider the rule important and that violations will be condoned. To prevent situations in which the employees are justified in questioning the fairness of discipline, management must be consistent in taking corrective action each time problems arise.

Many of the principles of discipline inject a degree of formality and impartiality into the system which, if carried too far, will not serve the corrective and positive ends of such a program. Counseling involves a frank and open discussion with the employee regarding the problem situation. Listening, and permitting the employee to express his side of the story, is vital to the communication process and an essential element to problem solving.

The manager must go beyond disciplining the symptoms to try to overcome the underlying problem. For example, an employee who is frequently late for work may receive a written reprimand indicating the importance of arriving to work on time and a warning that repeated tardiness may result in more severe disciplinary action. Perhaps this is an employee who otherwise is a good worker, has been with the county for several years, and knows his job well. Will this reprimand correct the attendance problem? It may, but perhaps not.

What does the manager know about the underlying cause of this problem? Possibly the employee rides the bus and the bus schedules have been changed causing him to arrive late. Possibly the employee has been having family problems; morning squabbles at home have caused tardiness. Maybe the employee has assumed more responsibility and had previously been promised a reclassification but it has not come, so she or he is now losing interest in working diligently.

The conclusion of the preceding example is if a manager expects to solve job problems, he or she must first identify the nature and the cause of the problems. The objective of corrective discipline is solving problems and retaining employees.

This may appear to be a non-job related area; however, a non-job factor that causes a job problem is a legitimate concern of the manager.

Once the problem is identified, the manager must decide whether it is within her/his ability to help correct it. It would be unrealistic to expect the manager to serve as a professional family counselor, social worker, physician or clergyman; but it would be within his/her responsibilities to attempt to help the employee find outside assistance.

Employee counseling, a sincere attempt to resolve the job problem by dealing with the problem from the employee's viewpoint as well as from management's perspective, is probably the most important element in successful discipline.

Considerations prior to disciplinary actions include:

- Was the rule clearly communicated to the employee?
- Is the rule related to efficient, safe operations?
- Was the employee warned of the consequences of violating the rule?
- Did management investigate before administering discipline?
- Was the investigation objective and did it prove substantial evidence or proof of guilt?
- Have the rules and penalties been applied consistently?
- Is the penalty reasonably related to the seriousness of the offense?

Termination: Iowa is an employment at will state. This generally means that an employee can be fired for any lawful reason at any time. But there are many exceptions to this rule.

For instance, an employee cannot be fired for:

- Fulfilling jury duty
- Engaging in union activities
- Whistleblowing
- Filing a workers comp claim
- Filing for partial unemployment

In addition, those covered by the veteran preference cannot be fired except for incompetence or misconduct shown at a hearing. They are also entitled to pre-termination notice. An employee may also have a written contract. Also, enforceable contracts can be created by employee handbooks or personnel manuals.

County employees who have been fired due to allegations of dishonesty or immorality need to be given an opportunity to refute charges which may damage their reputation. A post-termination name-clearing hearing is sufficient.

Continues on page 17.

The Risk Assessment

By: Linda Kemp

ISAC County Case
Management Specialist



I have been very interested in the use of the new comprehensive risk assessment and the experiences in the field. Currently the complaints outweigh the complements.

One complaint is the one-size-fits-all expectation. Some are finding questions to be offensive, demeaning, or just not appropriate. The length of the form and the time it takes to complete has tried the patience of clients and assessors. Some individuals are providing little information which makes the process even more tedious. Others are taking the opportunity to expand on answers so much that the assessor is only on page 10 of 24 two hours later. For some the assessment elicits thoughts of, "who needs to know?," or "why are you asking me all of these questions?"

The logistics of the form itself have been trying. Initial efforts to include prompts for the case manager to remind them of possible information to include required the need to learn new tabs and tools in the word documents. There have been some word document systems in some computers that actually erased what was entered when a tab was engaged. This can be truly frustrating.

Case managers take the job seriously as well as whatever is handed to them. The tool is in use and we are all sharing the impact of the change from our strengths based assessment that has been used for many years. The change from a narrative that told of the uniqueness of the person, their needs, wants and desires to the checkbox simple answer format is for me (and many others) monumental. Making such a form unique to the individual is a challenge.

Putting aside the tool itself for a moment, we need to examine the need to do a risk assessment for the clients we serve. This brings up the one compliment I have heard in several places—"I never thought to ask that question before and it turns out to be important." Thinking in terms of risks is a positive thought process. In the business world risk assessments help determine liability issues and the avoidance of unexpected costs. In the mental health field, determining risk areas for each individual protects the individual first and has the possibility of protecting the assessing agency second. Areas of risk that are ignored in the planning process which result in harm to the individual or caregiver could lead to serious consequences.

There is a need to once again review the language in the instructions that were published with the form. The opening

paragraph states: "The assessment is intended to be a positive, consumer driven tool, which identifies what the consumer is doing, and what the consumer wants to do in the future." Having reviewed a few assessments, I can confess we are missing that mark. So how do we alter our ingrained mindset of narrative format, telling the person's story, and providing that balance of strengths and needs? We can approach this new document with the intent of still doing that.

Instructions do indicate that some questions may not fit a particular consumer. You are to check the answer that you think best fits and use the comment box to provide a narrative to explain. There will be some questions that should not be asked of the individual based on your knowledge of abilities, illness, and cultural issues. If you feel the question is not appropriate or is demeaning, use your best judgment about any answer and utilize a comment section to explain. Non-verbal individuals or those who resist being involved in the assessment process need to have their circumstances reflected by way of those who know them best or through the review of identified records. The assessment must document the need for services; however, it is also to reflect current status. If the individual is receiving sufficient supports in a life domain there would be no risks. However, it is important to explain in the comment section the nature of the support and what would happen if that support is not available. (Of course support includes natural supports and as well as paid supports.)

Previous life domains were: community living; vocational/academic; self-care; social/leisure and recreation; health/treatment; and financial/insurance. They were simple and familiar. The new assessment also contains life domains identified as: medical and physical health with subsets of medication, nutrition, and daily living skills; mental health/behavioral and substance abuse; housing and environment with a subset of independent living skills and imbedded within that a financial question; social skills; transportation; education; and vocational.

With the old format case managers became used to anticipating where information would be included, explanations of current status, what they wanted in that area, and what disability related barriers were experienced in those domains. Use that same thought process with the new form. Create a cheat-sheet with a listing of the sections in the new form, and think about them with

Continues on page 17.

Preparing for 2010 Conferences and Events

ISAC University

Please don't forget to register for the 2010 ISAC University to be held Wednesday, January 20 - Thursday, January 21, 2010 at the West Des Moines Marriott, 1250 Jordan Creek Parkway. In addition to conference materials, your \$150 registration fee includes dinner on Wednesday evening, lunch on Thursday afternoon, and refreshment breaks both days. Registration is available at www.iowacounties.org and will close on Wednesday, January 13, 2009.

This exciting day-and-a-half conference will give you down-to-earth training on how to become an effective leader. The conference will provide unique content that is packed with powerful success strategies. The dynamic speakers will give you practical information that you can begin using as soon as you return home. For more information on ISAC University, including agenda details, please visit www.iowacounties.org. We look forward to seeing you there!

Statewide Supervisors Meeting

The Iowa State Association of County Supervisors will hold its annual winter meeting on Thursday, February 11, 2010 at the Holiday Inn Airport, 6111 Fleur Drive, Des Moines. To receive the pre-registration rate of \$55, please register by Monday, February 1, 2010, 4:30 pm at www.iowacounties.org. After that date, all registrations must take place on-site in Des Moines, and you will be charged the at-the-door registration fee of \$60.

ISAC has contracted a room block at the Holiday Inn Airport for the Statewide Supervisors Winter Meeting. Sleeping room rates are \$85/single and \$95/double per night plus applicable taxes. When reserving your sleeping room arrangements, please call the hotel directly (515.287.2400) and ask for the Iowa State Association of Counties group rate. Reservations must be made by Wednesday, January 20, 2010. A full agenda and further information is available at www.iowacounties.org.

2010 ISAC Spring School of Instruction

The 2010 ISAC Spring School of Instruction will be held Wednesday, March 24 - Thursday, March 25, 2010 at the Des Moines Marriott Downtown and Renaissance Savery Hotels. Conference registration and hotel room blocks will open on Monday, January 11 at 8:00 am. Like for the 2009 ISAC Fall School of Instruction, you must register online for the confer-

By: Stacy Horner

ISAC Meeting/Event Administrator



ence prior to making your hotel reservation through the housing bureau. The advanced conference registration fee is \$110. The last day to pre-register will be Monday, March 8, 4:30 pm. After that date, all registrations must take place on-site in Des Moines, and you will be charged the at-the-door registration fee of \$130.

There are also two major revisions to the 2010 ISAC Spring School agenda. Due to member feedback, the conference has been shortened to two days. There will also be no exhibit hall. However, there will still be opportunities for you to interact with vendors at the conference through a variety of vendor sponsored events.

Wednesday, March 24, 2010

7:30 am	ISAC Registration - Marriott
8:00 am-9:00 am	Continental Breakfast (Sponsorship Opportunity) - Marriott
9:00 am-10:15 am	ISAC Educational Seminars - Marriott
10:30 am-11:45 am	ISAC Educational Seminars - Marriott
12:00 pm-1:00 pm	Box Lunch (Sponsorship Opportunity) - Marriott
1:00 pm-3:00 pm	ISAC General Session - Marriott
3:00 pm-4:00 pm	Ice Cream Social (Sponsorship Opportunity) - Marriott
4:00 pm-5:30 pm	Affiliate Time - Marriott and Savery
8:00 pm-11:30 pm	Social Event/Dance - Savery

Thursday, March 25, 2010

7:30 am	ISAC Registration - Marriott
7:30 am-8:00 am	Morning Refreshments - Marriott and Savery
8:00 am-4:30 pm	Affiliate Time (Open Lunch) - Marriott and Savery

All conference details will be posted on the conference website at www.iowacounties.org/springschool.htm. Please continue to check the site for the latest updates. Since I will be on maternity leave during this timeframe, please feel free to contact Rachel Bicego at 515.274.7181 or rbicego@iowacounties.org if you have any conference questions.

ISAC brief

2009 Fall School a Success

The Iowa State Association of Counties would like to thank all of you who attended the 2009 ISAC Fall School of Instruction held on November 18-20. More than 800 county officials traveled to Coralville for ISAC's 65th Fall School held at the Coralville Marriott Hotel and Conference Center.

The conference agenda allowed all refreshment breaks and both conference-wide lunches to be held in the exhibit hall, which gave attendees many opportunities to meet with exhibitors about their products and services during the first two days of the conference. Thank you to the 60 plus exhibitors that attended and supported the 2009 ISAC Fall School. A conference of this scale would not be possible without the exhibitors. We also want to thank ISAC's conference sponsors: Platinum Sponsor - SilverStone Group; Silver Sponsors - Cost Advisory Services, Inc. and Cott Systems, Inc.; and Lanyard Sponsor - Waddell Printing and Promotions. A final thank you must be extended to the companies that advertised in the conference program. Their advertising allows ISAC to offset the cost associated with printing the program.

ISAC also hosted a number of educational seminars during the first day of the conference: Preparing for the Public Health Emergency: What You Can Do Now; Recipe for a Career and a Life of Joy and Passion; How to Close the Retirement Gap; Complying with the Fair Labor Standards Act; Getting Around to Getting Counted; Iowa's Open Government Law: Balancing the Public's Right to Know with the Government's Ability to Function; Organizational Self-Defense; The Technology behind Social Networking; and Planning and Facilitating Effective Meetings. The variety of topics offered had excellent response and provided a wealth of information for our membership to take back to their counties. We would like to thank all of the county officials who assisted, presented and/or attended the ISAC educational seminars. Please don't ever hesitate to contact us with any suggestions on future educational seminar topics or speakers.

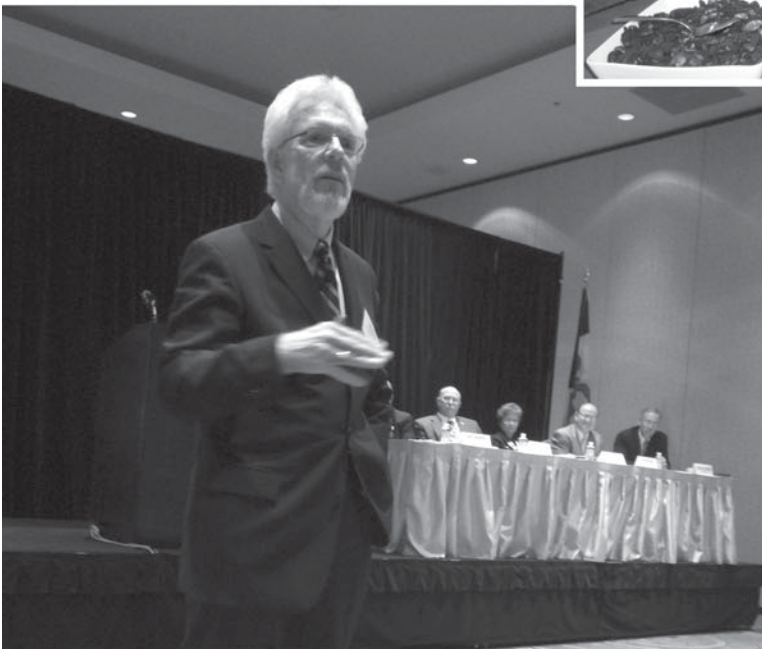
During the ISAC general session on Wednesday, November 18, the 2010 legislative package was approved. The top priorities include: Maintenance of Funding; Local Option Sales Tax TIF; Cost Savings; and Enhancing Local Government Revenues. The priorities are the basis for ISAC's lobbying efforts during this year's legislative session. The 2009 Inter-Governmental ISAC Excellence in Action Award was presented to the Johnson County Livable Community for Successful Aging Policy Board. The general session also featured keynote speaker Michael H. Samuelson, hosted by ISAC Endorsed Company, Wellmark Blue Cross & Blue Shield of Iowa. Bill Peterson was honored for his 30 years of service with ISAC. The crowd was also addressed by then outgoing and incoming presidents Gary Anderson and Chuck Rieken respectively.

The last two days of the conference were dedicated to affiliate meetings. Conference attendees also had the opportunity to relax with their peers on Wednesday and Thursday evenings with Ultimate Entertainment of Iowa City. They provided fun musical entertainment. We received positive feedback for the addition of karaoke and plan to provide it in addition to the dance at future conferences.

We greatly appreciate all feedback that was given on our online post-conference survey. Feedback is taken into consideration when planning future conferences. Any conference changes come from our member feedback. Please feel free to contact me at shorner@iowacounties.org if you ever have any comments or suggestions regarding ISAC conferences and events.

We hope to see everyone again at the 2010 ISAC Spring School of Instruction being held March 24 - 25 at the Des Moines Marriott Downtown and Renaissance Savery Hotels. All conference information, including registration, hotel room blocks, agenda details and affiliate information, is available at www.iowacounties.org/springschool.htm. Please be sure to check out the site for the latest up-to-date conference information!





ISAC brief

ISAC Board Profiles

Melvyn Houser

Pottawattamie County
Supervisor



Year you started on the ISAC board:
2009

Years of public service: Eight

Education: Three years of college, but “I am still learning.” – Michelangelo

The hardest thing I’ve ever done: is to go to band practice in 5th grade.

A dream I have is to: operate a sustainable poly-culture farm.

You’d be surprised to learn that I: bake the best rhubarb custard pie.

My first car was: 1969 Impala.

The most adventurous thing I’ve ever done is: run for an elected office.

I’m most proud of: my modest, humble nature.

My favorite way to relax is: the NY Times crossword or reading Wendell Berry.

My favorite Iowa meal is: a grilled steak and anything straight from my garden.

My favorite movies are: musicals and classic comedies.

My favorite music is: most classical and rock, some jazz and blues, very little country and western, and zero rap.

My favorite place in Iowa is: section 28 Grove Township, Pottawattamie County.

Lori Morrissey

Story County
Emergency Management



Year you started on the ISAC board:
2008

Years of public service: 31.

Education: AA in Criminal Justice.

The hardest thing I’ve ever done: raise kids through teenage years.

A dream I have is to: sail the Caribbean.

You’d be surprised to learn that I: cry at “Old Yeller” every time.

My first car was: 1969 Camero.

The most adventurous thing I’ve ever done is: law enforcement.

I’m most proud of: family.

My favorite way to relax is: vacation in St. Thomas.

My favorite Iowa meal is: Steak DeBurgo.

My favorite movies are: Casablanca.

My favorite music is: modern Jazz, Santana, and Il Divo.

My favorite place in Iowa is: Twin Lakes, Calhoun County.

counties in the spotlight

National Resource Tourism Awarded to DMCC

On October 22nd, Des Moines County Conservation (DMCC) has been awarded a Natural Resource Tourism Award. Judging was largely based on outstanding contributions and efforts for a tourism-related activity or attraction that focused on the state's natural beauty or outdoor recreation.

According to Nancy Landess of the Iowa Tourism Office, DMCC received the award for "its success in managing 18 public parks and natural areas totaling 1,500 acres, in addition to the current multi-million dollar capital improvements that are currently being made to Big Hollow Recreation Area and the creation of a 20-mile multi-use, cross county trail, both of which, will add more outdoor recreation opportunities to the county."

Tourism is a \$6.4 billion industry in Iowa, employing nearly 65,000 people statewide and generating more than \$303 million in state taxes. The Iowa Tourism Office is part of the Iowa Department of Economic Development. For more information about Iowa tourism, visit www.traveliowa.com, call 1.800.345.IOWA or stop at any Iowa Welcome Center.

Pictured in the photo below (left to right): Kathy Dirks, past president of the Travel Federation of Iowa (TFI); Chris Lee, Des Moines County Conservation's Natural Resource Manager; Kim Perlstein, Director of Des Moines County Conservation; Tim Waddell, Community Development Division Administrator from the Iowa Department of Economic Development; and Kristie Wetjen, vice-president of TFI.



Black Hawk County Holds H1N1 Forum

The Black Hawk County Health Department held a forum for public officials recently at Allen School of Nursing in Waterloo focusing on H1N1 influenza. Since the forum fell shortly after municipal elections, all current and newly elected officials were invited. The department was pleased that so many state and municipal decision makers took time out of their schedules to attend.

Black Hawk County Board of Health Chair, Reverend Dr. Mary Robinson, introduced four of the five Board of Health members who were present. In her remarks, she stated that Black Hawk County Health Department is "proceeding into unknown territory as this is not business as usual."

Rhonda Bottke, Schools Outreach and Clinics Division Manager, discussed social distancing behavior and the Iowa Department of Public Health's Three C's campaign. She stressed that the flu virus can live outside the human body for up to eight hours on surfaces such as door knobs or telephones.

Health Department Director, Thomas O'Rourke, gave an overview of the department's response to the 2009 H1N1 influenza pandemic. He stated that public health officials saw this disease coming late in last year's flu season, which gave some time to prepare. He praised the efforts of all units of government, including the schools, in planning for this outbreak. This planning will assure that, in time, vulnerable populations will get vaccinated.

Bruce Meisinger, Enforcement, Surveillance and Preparedness Division Manager, presented an H1N1 situation briefing. This briefing included information on vaccine availability and the target line that the department feels must be reached in order to consider the opening of vaccination clinics.

A question and answer session followed the formal presentations.

The department thanks Supervisors Frank Magsamen, Scott Jordan and Craig White, Representatives Bob Kressig, Doris Kelley and Deb Berry, and Senator Bill Dotzler for participating in this event and lending their support to this important public health effort.

5th Annual NACo/Nationwide Scholarship

This spring, four high school seniors will earn \$2,000 for college from the NACo/Nationwide Scholarship. Winning applicants will have written a short essay describing why it's important for a public sector employee to start saving early for retirement.

This is the fifth consecutive year that Nationwide and NACo have teamed up to encourage high-school seniors to think about retirement.

Why spur students who haven't even started full-time work to think about retirement? Three reasons – by applying for the scholarship the students:

1. Must consider the financial impact of their decisions about college and their career and realize it is never too soon to start thinking about saving for retirement.
2. Begin to recognize the value perspective in turbulent financial times when often difficult decisions are required.
3. Identify specific actions that help prepare for a financially successful future.

To be eligible, applicants must be graduating high school seniors who are legal U.S. residents — their parent or grandparent must be enrolled in and contributing to the NACo 457 Deferred Compensation Plan. In addition, the student must enroll in a full-time undergraduate course of study no later than the Fall term of the 2010–2011 school year at an accredited two- or four-year college.

In addition to these qualifications, applicants will also be asked to answer a question (in 500 words or fewer) on why it is important for a public sector employee to start early when saving for retirement.

The application and entry must be submitted on line no later than January 31, 2010.

The NACo/Nationwide Scholarship is just one of the services arising out of a 30-year relationship between Nationwide and the National Association of Counties. As provider of the NACo deferred compensation program, Nationwide regularly reports to the NACo Deferred Compensation Advisory Committee on industry trends, updates statistics on the program and provides ongoing education on retirement issues. NACo receives from Nationwide Retirement Solutions payment for NACo's endorsement and license of its name and logo for use by Nationwide in connection with the NACo Deferred Compensation Plan and related products and services. These funds are used by NACo to enhance programs and services for the benefit of its members.

All of the information about eligibility, judging criteria and notification process can be found at www.naco.org/retirementscholarship or www.nrsforu.com/scholarship.

2010 NACo Legislative Conference

March 6–10 | Washington, D.C.



NACo's 2010 Legislative Conference kicks off March 6, 2010 at the Marriott Wardman Park Hotel in Washington, D.C. NACo's annual Legislative Conference focuses on federal activity that affects county governments. It typically features workshops on new or pending federal legislation and regulations, and top political commentators or Capital Hill and White House speakers.

This year's keynote speaker for the Opening General Session on March 8 is TIME Magazine correspondent, Joe Klein. Klein may be best known as the author, "Anonymous," of the novel, *Primary Colors*, inspired by the 1992 presidential race.

ISAC will organize a number of meetings for our members during the conference. Notification will be sent via email to all registered attendees prior to the conference.

Please find more information and register at www.naco.org. If you have any questions please contact Rachel Bicego at rbicego@iowacounties.org or 515.244.7181.

Continued from page 9.

Before terminating an employee, county officials need to consider:

- Is the employee covered by a collective bargaining agreement?
- Is the employee a veteran?
- Is the employee covered by any written employment contract?
- Is the employee being terminated for a reason contrary to public policy?
- Is the employee protected by any special statute such as the whistleblower statute?
- Is the employee being terminated due to his/her age, religion, sex, disability or race?
- Is the termination prohibited by the county's employee handbook/personnel policies?

If the answer to any of these questions is "yes," or if you are unsure, consult with your county attorney prior to taking any action.

References: Iowa Code §91B.2 gives immunity to employers who give information on current or former employees to a prospective employer, as long as the information is given in good faith.

But be careful. It is doubtful that this immunity would extend to cases brought in federal court claiming violations of the federal constitution. The best protection is to get a written waiver from the employee immunizing you from liability for all statements made in good faith to prospective employers.

CCMS

Continued from page 10.

regard to the individual you are assessing before you ever check a box. It is rare that a case manager knows nothing about the person before sitting down to do this assessment. If nothing else, records and evaluations should have been reviewed. Make a copy of the assessment to use as a cheat sheet and highlight or use a red pen to mark where life domains are addressed to remind you, "this is where I need to tell this person's circumstances, needs and strengths." Use that as you become familiar with this form. Let this assessment show the real story of the individual with narration in a way that only narration can do. Checkboxes may point in a direction, but they don't identify the individual. The longer the tool is used the better you will become at getting enough

information to truly make it a positive instrument. Your frustrations and valid complaints are heard, but it is up to you to make it work in the best way possible. After all, it is the job of the "assessor" (you) to communicate a true picture of this person and what they need to live, work and recreate in your community.

Case managers and programs can come up to this challenge and once again prove that you know what you are doing and that you are doing it well.

May the New Year bring you a sense of well being and good health!

for sale

Equipment For Sale

Bremer County will take bids for the following landfill equipment:

- 2001 Caterpillar Dozer model D6RXL, 2324 hours
- 1996 Caterpillar Compactor model 816F, 7680 hours
- 2001 Caterpillar Scraper – Elevating model 615C series 2, 3460 hours

Equipment may be inspected from February 15–19 at the Bremer County landfill, 2049 200th street, Waverly, Iowa. (Call for an appointment 319.352.4574). All bids are due in the Bremer County Auditors office, 415 East Bremer Ave, Waverly, Iowa by 9:00 am on March 3, 2010. Bids will be opened at 9:15am at the supervisors meeting. A five percent bid bond or cashiers check must accompany all bids. Payment in full is due by March 15, 2010. Bremer County reserves the right to reject any and all bids.

Tips for Preventing Fraud and Identity Theft

Guarding Against Identity Theft

Identity theft is a serious crime that happens when personal information is used without consent to commit fraud or other crimes. Personal information includes a person's name, Social Security number or credit card number. Individual Medicare ID numbers can also be used to commit fraud and identity theft.

Putting a Stop to Billing Fraud

Most doctors, pharmacists, suppliers, insurance providers, and other health care providers who work with Medicare are honest. Unfortunately, there may be some who are dishonest. Medicare fraud happens when Medicare is billed for services or supplies that beneficiaries never receive. Medicare fraud costs taxpayers millions of dollars each year.

Tips for Consumers

Medicare is committed to helping protect beneficiaries from fraud and identity theft and offers the following suggestions:

- Protect your Medicare number, which is located on your Medicare card. Treat your Medicare card like it is a credit card. Do not ever give it out except to your doctor or other Medicare provider. Never give your Medicare or Medicaid number in exchange for free medical equipment or any other free offer. Dishonest providers could use your number to get payment for services they never delivered.
- If someone comes to your door claiming to be from Medicare or Medicaid, remember that Medicare and Medicaid do not send representatives to your home.
- Ask questions! You have a right to know everything about your medical care, including the costs billed to Medicare.
- Educate yourself about Medicare. Know your rights and know what a provider can and cannot bill to Medicare.
- Use a calendar to record all of your doctor's appointments and what tests or X-rays you get. Then check your Medicare statements carefully to make sure you got each service listed and that all the details are correct.
- Be cautious of any provider or plan representative who says he has been approved by the Federal government.
- Be wary of providers who tell you that the item or service is not usually covered, but they "know how to bill Medicare" so that Medicare will pay.
- Make sure you understand how a plan works before you join.
- Always check your pills before you leave the pharmacy to be sure you got the full amount. If you do not get your full prescription, report the problem to the pharmacist.
- Review your Medicare payment notice for errors. The payment notice shows what services or supplies were billed to Medicare, what Medicare paid, and what you owe. Make sure Medicare was not billed for health care services or medical supplies and equipment you did not receive. If you spend time in a hospital, make sure the admission date, discharge date, and diagnosis on your bill are correct.
- Report suspected instances of fraud by calling 1.800.633.4227 (1.800.MEDICARE). If a beneficiary believes they are a victim of fraud or identity theft they should contact 1.800.HHS.TIPS (1.800.447.8477)/(TTY #: 1.800.377.4950) to report the incident. More information is available at www.stopmedicarefraud.gov.

More information about Medicare prescription drug and health plans is available at www.medicare.gov or by calling 1.800.633.4227 (1.800.MEDICARE)/(TTY 1.877.486.2048).

Intro to Planning and Zoning Workshop

Iowa State University Extension is again offering the Introduction to Planning and Zoning workshop in a city near you. The workshop is designed as a basic training for local elected and appointed boards and commissions on the land use issues you frequently face, including variances, special permits, non-conforming uses, conflicts of interest, and the value of the comprehensive plan. It offers something for both veteran members and those new to planning and zoning.

Beginning this spring, the workshop will be offered annually in eight locations across the state. Locations will change from year-to-year so that city and county officials are able to attend a location near them at least once every two years. The dates and locations for 2010 are as follows:

- March 24 - Okoboji
- March 25 - Sioux City
- March 25 - Carroll
- March 30 - Red Oak
- March 30 - Decorah
- March 31 - Clear Lake
- April 6 - Burlington
- April 7 - Cedar Rapids

The registration fee is \$55 per individual. This fee is reduced to \$45 per individual if a city registers 5 or more persons to attend. The fee covers supper, instruction and the workshop materials. Registrations will be accepted at the door, but a meal will not be provided.

Registration forms will be mailed in January to county supervisors offices, county zoning officials, Iowa APA members and regional councils of government. You also will be able to download a registration form at <http://www.design.iastate.edu/extension/planning.php>.

For more information contact Cindy Stuve at (515) 294-5265, or Gary Taylor at (515) 294.2973.

SAVE THE DATE!



ISAC University 2010

January 20-21, 2010
West Des Moines Marriott



More information on page 11 and at www.iowacounties.org.

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Past issues of The Iowa County can be viewed on ISAC's website, www.iowacounties.org, under news.



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ISAC's 2009 Golf Outing proved a diamond in the rough.

Thank you for a great event.



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2010 calendar

January 2010

- 11 CCMS Training Committee Meeting
(ISAC Office, Des Moines)
- 12 CCMS Administrators Meeting
(Embassy Suites on the River, Des Moines)
- 20 CRIS Board of Directors
(ISAC Office, Des Moines)
- 20-21 ISAC University (West Des Moines Marriott)
- 22 ISAC Board of Directors
(ISAC Office, Des Moines)

February 2010

- 11 Statewide Supervisors Meeting (Holiday Inn
Airport, Des Moines)
- 11 CCMS Board of Directors
(Holiday Inn Airport, Des Moines)
- 17-18 CCMS Fundamentals Training (Holiday Inn
Airport, Des Moines)
- 18-19 ISAC Board of Directors (ISAC Office,
Des Moines)

March 2010

- 4 County Day at the Capitol
- 6-10 NACo Legislative Conference (Marriott
Wardman Park Hotel, Washington DC)
- 24-25 ISAC Spring School of Instruction (Downtown
Marriott/Renaissance Savery, Des Moines)

April 2010

- 1-30 National County Government Month
- 13-14 IPHA's Governor's Conference on Public Health
(Scheman Center, Ames)
- 13 CCMS Administrators Meeting (Courtyard by
Marriott, Ankeny)
- 14 CCMS Support Staff Training (ISAC Office,
Des Moines)
- 29 ISAC Board of Directors (ISAC Office,
Des Moines)

Please visit ISAC's online calendar of events at www.iowacounties.org and click on 'Upcoming Events.' A listing of all the meetings scheduled thus far in 2010, agendas and meeting notices can be found on ISAC's website. A majority of ISAC's meetings offer online registration. If you have any questions about the meetings listed above or would like to add an affiliate meeting to the ISAC Calendar, please contact Stacy Horner at 515.244.7181 or shorner@iowacounties.org.

about the cover



Steve Devries, Iowa County Engineers Association Service Bureau Executive Director, took the lovely picture on the cover of this month's magazine of a sunrise in Story County northwest of Slater. Steve is an amateur photographer who enjoys taking pictures of nature scenes in Iowa.

The cover of the December 2009 issue of magazine raised a lot of conversation due to the lack of an "about the cover" write-up. I heard many guesses as to what the subject matter of the cover was. My favorite was microscopic bacteria. The cover picture was actually taken by Bill Peterson at a jelly fish exhibit in the Monterey Bay Aquarium in Monterey, California.

I'm always looking for interesting photos for the cover of the magazine. For consideration, please send your photos to rbicego@iowacounties.org.



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Nationwide/NACo 2010 College Scholarship

For more information go to
www.naco.org/retirementscholarship or www.nrsforu.com/scholarship

Submission deadline: January 31, 2010



Nationwide Retirement Solutions (Nationwide) partners with the National Association of Counties (NACo) to provide counties and their employees with a competitive deferred compensation program. As part of this partnership, Nationwide pays a fee to NACo in exchange for NACo's exclusive endorsement, marketing support, and program oversight of Nationwide products made available under the program. For more information, including fees paid, Nationwide encourages you to visit NRSforu.com.

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NRM-3181AO-NX3

Don't miss it!

ISAC's

2010 Spring School
of Instruction

March 24-25, 2010

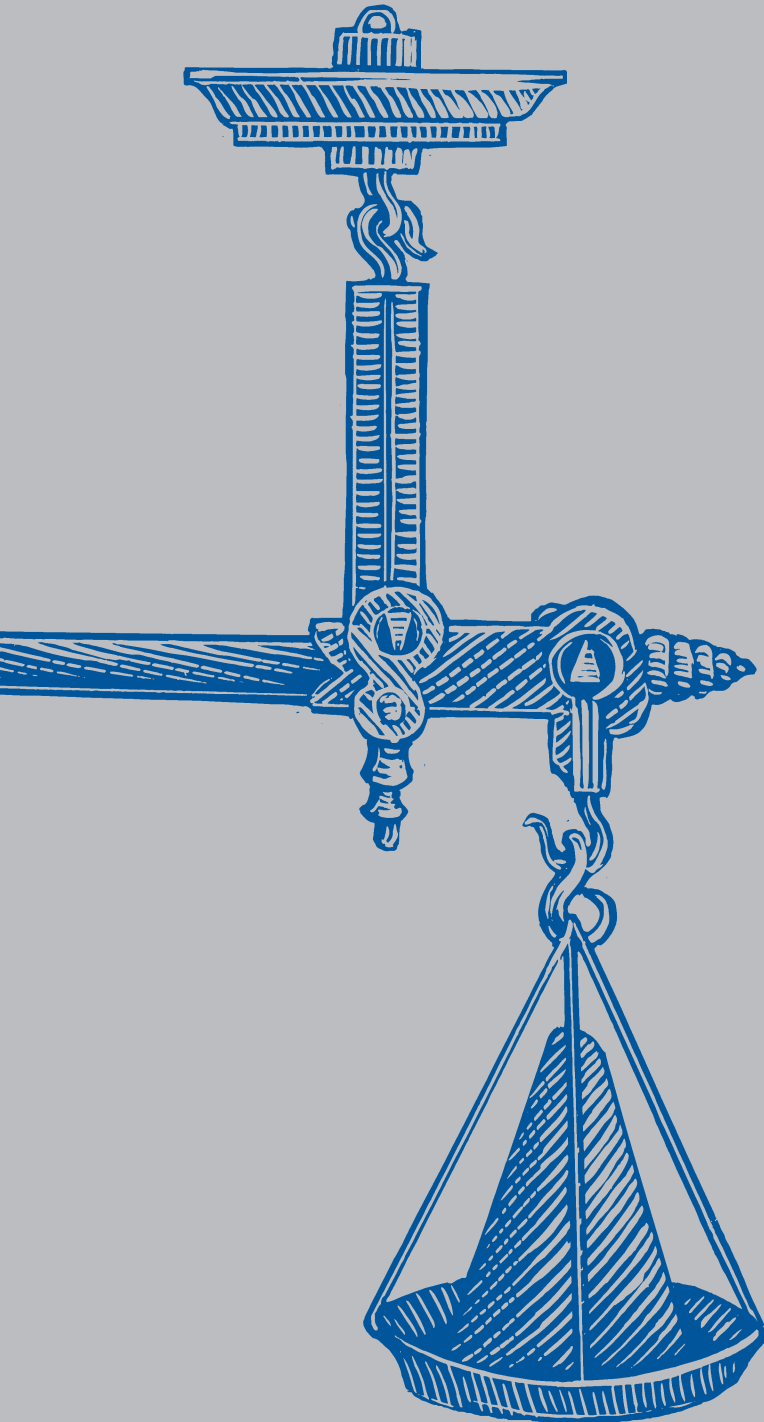
Downtown Marriott and Renaissance Savery Des Moines

More information? Visit www.iowacounties.org

Wisdom at Work

RESPONDING TO GASB 45

SilverStone Group is an employee-owned consulting and risk management firm. Our actuaries have the qualifications and experience to address the financial reporting requirements of GASB 45.



Together, we will

- Gather the essential data and documents
- Conduct a pre-valuation planning discussion
- Review your plan experience
- Select actuarial methods and assumptions
- Assemble and review the valuation results
- Present and discuss written reports
- Offer observations about plan design

For counties with fewer than 100 employees an alternative measurement method is an option. Pros of this option would be possible cost reduction and quicker turnaround. Other considerations may be a decrease in flexibility, no actuarial certification and measurements may be overstated.

**Qualifications, experience and
commitment to serve you.**



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