Making Your Choice Easy – the New Cat® 926M, 930M, 938M Wheel Loaders

- Efficiently powerful Cat C7.1 ACERT™ engine – up to 10% more fuel efficient than the K-Series
- Meets Tier 4 Final/Stage IV emissions standards
- Quick loading – optimized Z-bar linkage and performance buckets
- All-day operator comfort – whisper quiet, all-around visibility, seat-mounted joystick controls
- Customize your experience – flexible powertrain modes, adjustable electro-hydraulic controls, unique operator codes
- Ziegler CAT support – every step of the way

*The 926M replaces the 924K reflecting the increased capabilities of the new model.
As I complete my year as ISAC President, I reflect back on a year of great things.

New experiences, new adventures, joy in my heart and tears in my eyes.

I have seen counties struggle, flourish, and celebrate.

Everywhere I have been, I have been promoting the challenges, wonders, and hopes of our counties.

You are an amazing group of people; your resilience, dedication and heart are prevalent in all that you do. I am truly blessed to be surrounded by all of you!

I have enjoyed serving for you this past year and I hope, in some small way, that I have helped to further the knowledge of what county government is and does for everyone. It has been an honor to represent you; I know you will continue to represent your county in Iowa with the same honor and respect.

Peggy Rice
ISAC President
Humboldt County Auditor
price@humboldtcountyia.org
What They Do? Duties of the ISAC Board of Directors include:
- electing officers from the members of the Board
- serving as a liaison between ISAC and their affiliate
- developing and monitoring strategic plans
- deciding among 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
- assessing board performance

Who They Are? Each of ISAC’s 16 affiliates has one seat on ISAC’s Board of Directors - except for supervisors, who have three. Three additional past presidents and NACo Board members round out the members of the Board. The ISAC Executive Committee serves a calendar year term.

Where Can I Find Out More? The ISAC website includes past minutes, agendas and more. Find them under the About tab.
### ISAC

#### FINANCIAL HIGHLIGHTS

<table>
<thead>
<tr>
<th>INCOME BREAKDOWN</th>
<th>EXPENSE BREAKDOWN</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FY 2017</strong></td>
<td><strong>FY 2017</strong></td>
</tr>
<tr>
<td>Dues 22%</td>
<td>Personnel 70%</td>
</tr>
<tr>
<td>Administration 18%</td>
<td>Operating 17%</td>
</tr>
<tr>
<td>ICTS 18%</td>
<td>Meetings 11%</td>
</tr>
<tr>
<td>Royalties 17%</td>
<td>Publications 2%</td>
</tr>
<tr>
<td>Meetings 16%</td>
<td>Fixed assets 0%</td>
</tr>
<tr>
<td>CM&amp;MHDS 7%</td>
<td></td>
</tr>
<tr>
<td>Publications 2%</td>
<td></td>
</tr>
<tr>
<td>Interest 0%</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>FY 2016</strong></th>
<th><strong>FY 2016</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Dues 23%</td>
<td>Personnel 65%</td>
</tr>
<tr>
<td>ICTS 22%</td>
<td>Operating 17%</td>
</tr>
<tr>
<td>Meetings 17%</td>
<td>Meetings 11%</td>
</tr>
<tr>
<td>Royalties 16%</td>
<td>Fixed assets 6%</td>
</tr>
<tr>
<td>Program Admin 13%</td>
<td>Publications 1%</td>
</tr>
<tr>
<td>CM&amp;MHDS 8%</td>
<td></td>
</tr>
<tr>
<td>Publications 1%</td>
<td></td>
</tr>
<tr>
<td>Interest 0%</td>
<td></td>
</tr>
</tbody>
</table>
### Financial Highlights

**Current Assets**
- Cash and cash equivalents
- Investments
- Accounts receivable
- Prepaid expenses
- Interest receivable
- Property/Equipment (net of accumulated depreciation)

**Liabilities and Net Position**
- Accounts payable and accrued liabilities
- Due to Wellmark, Inc.
- Claims insured but not reported
- Unearned revenue
- Compensated absences
- Funds held for benefit of members

**Total Assets**

**Total Liabilities**

**Net Assets - Unrestricted**

**Total Liabilities and Net Assets**

---

**Revenue**
- Conferences and meetings
- Dues
- Royalties
- Investment income
- Publications
- Administration fees
- County premiums
- Miscellaneous

**Total Revenue**

**Expenses**
- Salaries and fringe benefits
- Conferences and meetings
- Board of Directors meeting expenses
- Other board authorized fund
- NACo conference
- Staff travel, training, prof memberships
- Public relations
- Consulting/Professional services
- General operating
- Publications
- Miscellaneous
- Claims and premiums paid
- Change in claims paid but not reported
- Administration
- Wellness program
- County technologies clearinghouse
- Affordable Care Act fees
- Transitional reinsurance fee

**Total Expenses**

**Increase (Decrease) in Funds Held**

**Increase (Decrease) in Net Assets**

**Net Assets, Beginning of Year**

**Net Assets, End of Year**

---

The Iowa County - Annual Report Edition
November 2017
FROM THE ISAC EXECUTIVE DIRECTOR

As we transition from one fiscal year to the next, we like to take an opportunity to report to you as members some of the activities that we have pursued on your behalf. This issue of the Iowa County magazine is our attempt to do just that. I hope you will take some time to review the information that is included in this issue. And, if you have any questions, please contact me or others on the association staff. We do our best to provide you with high quality service.

You will find on this page an allocation of our staff resources. We are consummate record keepers when it comes to tracking our time and how that time is allocated amongst the various functions we perform. Why do we do this? As part of our mission, we manage many activities on behalf of our members and our affiliates. To accurately allocate the cost of performing those function, we track hours by program and service area. This allows us to appropriately determine the cost of those functions and charge for those services. Our goal is to adequately cover the direct and indirect cost of providing member services – and doing it at a price that is beneficial to the recipients of the service.

Immediately following this page, you will find a listing of association staff and their titles. I think they do an amazing job for you as members of the association, and I hope you find them a valuable resource. Please reach out to them if you believe they can be of assistance to you.

Also in this issue are the financial highlights for several of the programs that we manage. These financial highlights include information prepared as part of our annual financial audits. Brad Holtan and Molly Hill, members of the fiscal management team, do an amazing job of maintaining our financial accounts. The financial accounting and reporting of the financial condition of the programs we manage allow the various boards we serve to have a clear and concise understanding of their respective financial positions. As a result, our independent financial auditors have consistently given high marks to our team for the job they perform.

Finally, in addition to the financial highlights, we have provided descriptions of services and some performance metrics related to those programs. It is important to us as managers of the association activities and to our Board of Directors that we strive to provide the highest quality service possible.

In conclusion, we want to thank you as members for your participation in the association and for making it a great organization through your efforts. We believe in what each of you does each day, and we want our performance to reflect positively on you in every way possible.

William R. Peterson
ISAC Executive Director
bpeterson@iowacounties.org

The ISAC staff works hard for its members. We strive to protect your interests and to make your jobs as public servants as easy as possible. To guide our efforts in achieving that goal, staff have adopted five core values. They are to:

- Be member focused
- Seek personal and business excellence
- Respect others
- Work as a team
- Be personally honest and ethical

Contact us at 515.244.7181 or using the first initial and last name followed by @iowacounties.org.

We’re always here and happy to help!

Where Can I Find Out More? The ISAC website includes a brief description of the duties of each staff member. Find us under the About tab.

### ISAC STAFF TIME ALLOCATION

<table>
<thead>
<tr>
<th>Category</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ICTS/CSN</td>
<td>8,333 hr</td>
</tr>
<tr>
<td>Office Admin</td>
<td>7,877 hr</td>
</tr>
<tr>
<td>Case Management</td>
<td>3,326 hr</td>
</tr>
<tr>
<td>Government Relations</td>
<td>3,513 hr</td>
</tr>
<tr>
<td>ICACMP</td>
<td>3,260 hr</td>
</tr>
<tr>
<td>Conferences/Meetings</td>
<td>3,119 hr</td>
</tr>
<tr>
<td>Research</td>
<td>1,677 hr</td>
</tr>
<tr>
<td>Member Service Program</td>
<td>1,492 hr</td>
</tr>
<tr>
<td>Public/Member Relations</td>
<td>1,361 hr</td>
</tr>
<tr>
<td>Network Admin</td>
<td>950 hr</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>1,922 hr</td>
</tr>
<tr>
<td>Miscellaneous Education</td>
<td>523 hr</td>
</tr>
<tr>
<td>Technical Assistance</td>
<td>448 hr</td>
</tr>
<tr>
<td>Magazine</td>
<td>383 hr</td>
</tr>
<tr>
<td>Education Foundation</td>
<td>127 hr</td>
</tr>
<tr>
<td>ICEASB</td>
<td>41 hr</td>
</tr>
</tbody>
</table>

The pie charts illustrate the allocation of staff time by program and service area.
“ISAC has given me the tools to be an effective leader.”

“I gained a lot of knowledge that I can take back to my county and use immediately!”

“That was a GREAT conference. One of the best I’ve attended.”

ISAC MEETINGS AND EVENTS served over 4,200 attendees in FY 2017. Conferences and workshops sponsored by ISAC are held throughout the year. Two member-wide, annual conferences (one in March and one in November) are offered for networking, education and affiliate meetings. Special conferences, workshops and seminars are offered throughout the year on timely issues affecting county officials - both in-person and online.

Where Can I Find Out More? The ISAC website under the Meetings and Events tab.

GIVE SCHOLARSHIPS

The Annual Golf Scholarship Fundraiser and Trivia Night allowed for $25,000 to be awarded to the children of county employees.

GROUP HEALTH and WELLNESS

22 counties participate in the ISAC Group Health Program and are actively involved in the Wellness Program. The Wellness Program incentives have saved county budgets $1.45 million in premiums, and its effects have saved countless more in the health of their employees.
TABLEAU RESEARCH TOOLS provide interactive visualizations that allow you to gain further insight into the data contained in ISAC’s County Financial Overview. These dashboards present data in a new way and add tools that allow the user to compare like counties, regions and much more.

Where Can I Find Out More? The ISAC website under the Member Resources tab includes a link to the tools and a tutorial on how to use the tools.
ICACMP

FINANCIAL HIGHLIGHTS

CURRENT ASSETS
Cash and cash equivalents $254,862 $304,309
Investments $201,901 $150,947
Grant receivables $8,049 $8,049
Accounts receivable $15,641 $40,247
Prepaid expenses $2,174 $2,174
TOTAL CURRENT ASSETS $482,627 $505,694

NET CAPITAL ASSETS
Grant receivables $14,660 $23,721

TOTAL ASSETS $497,287 $529,415

LIABILITIES AND NET POSITION
Due to Iowa State Association of Counties $18,546 $7,742
Accounts payable $66,955 $123,427
Compensated absences $5,880 $11,488
Unearned revenue $263,817 $208,371
TOTAL CURRENT LIABILITIES $335,198 $351,028

NET POSITION $89,455 $136,301

OPERATING REVENUE
Member dues $241,875 $232,647
Software maintenance fees $54,061 $50,993
Grant revenue - $8,049
Membership user fees $8,752 $9,720
TOTAL OPERATING REVENUE $304,688 $301,409

OPERATING EXPENSES
Salaries and related benefits $201,039 $128,211
Software maintenance $62,162 $71,702
Office operating expenses $18,820 $15,703
Professional fees $42,183 $26,262
Depreciation $9,061 $11,173
Meeting expenses $2,110 $3,205
Travel expenses $9,789 $15,213
Bad debt expense $5,740 $8,125
Miscellaneous $1,798 $3,338
TOTAL OPERATING EXPENSES $352,702 $282,932

OPERATING INCOME (LOSS) $(48,014) $18,477
TOTAL NON-OPERATING REVENUES $1,168 $1,033
CHANGE IN UNRESTRICTED NET POSITION $(46,846) $19,510
UNRESTRICTED NET POSITION (beginning of year) $136,301 $116,791
UNRESTRICTED NET POSITION (end of year) $89,455 $136,301

ISAC began the management of the Iowa County Attorney’s Case Management Project (ICAMP) in July 2016. The mission of the project is to improve the efficiency of the prosecutor’s office in Iowa. This is accomplished through: the Prolaw legal case management software; data exchanges with various criminal justice components across the state; a charging table that contains up-to-date statutes for all Iowa criminal code statutes; and member support. There are currently 52 counties that participate and an average of five new counties are added each year. Where Can I Find Out More? The ISAC website under the Programs tab.
CM&MHDS

FINANCIAL HIGHLIGHTS

**CURRENT ASSETS**

<table>
<thead>
<tr>
<th></th>
<th>FY 2017</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$223,994</td>
<td>$166,074</td>
</tr>
<tr>
<td>Certificates of Deposit</td>
<td>$250,842</td>
<td>$350,624</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>$17,960</td>
<td>$46,951</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT ASSETS</strong></td>
<td><strong>$492,796</strong></td>
<td><strong>$563,649</strong></td>
</tr>
</tbody>
</table>

**NET CAPITAL ASSETS**

<table>
<thead>
<tr>
<th></th>
<th>FY 2017</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$9,180</td>
<td>$11,467</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td><strong>$602,489</strong></td>
<td><strong>$693,904</strong></td>
</tr>
</tbody>
</table>

**LIABILITIES AND NET POSITION**

<table>
<thead>
<tr>
<th></th>
<th>FY 2017</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due to Iowa State Association of Counties</td>
<td>$11,399</td>
<td>$17,208</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$26,779</td>
<td>$262</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>$7,721</td>
<td>$7,077</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT LIABILITIES</strong></td>
<td><strong>$45,999</strong></td>
<td><strong>$24,547</strong></td>
</tr>
</tbody>
</table>

**NET POSITION**

<table>
<thead>
<tr>
<th></th>
<th>FY 2017</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>$556,590</strong></td>
<td><strong>$669,357</strong></td>
</tr>
</tbody>
</table>

**OPERATING REVENUE**

<table>
<thead>
<tr>
<th></th>
<th>FY 2017</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Member services</td>
<td>$135,533</td>
<td>$231,626</td>
</tr>
<tr>
<td>Registration fees</td>
<td>$23,786</td>
<td>$21,735</td>
</tr>
<tr>
<td>Non-operating</td>
<td>$2,125</td>
<td>$8,078</td>
</tr>
<tr>
<td><strong>TOTAL OPERATING REVENUE</strong></td>
<td><strong>$151,444</strong></td>
<td><strong>$261,439</strong></td>
</tr>
</tbody>
</table>

**OPERATING EXPENSES**

<table>
<thead>
<tr>
<th></th>
<th>FY 2017</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and fringe benefits</td>
<td>$183,728</td>
<td>$163,185</td>
</tr>
<tr>
<td>Professional fees</td>
<td>$29,585</td>
<td>$30,926</td>
</tr>
<tr>
<td>Staff travel and training</td>
<td>$1,175</td>
<td>$1,637</td>
</tr>
<tr>
<td>Conference expenses</td>
<td>$18,611</td>
<td>$17,491</td>
</tr>
<tr>
<td>Board of Directors meeting expenses</td>
<td>$2,248</td>
<td>$3,169</td>
</tr>
<tr>
<td>Office operating expenses</td>
<td>$17,676</td>
<td>$22,173</td>
</tr>
<tr>
<td>Depreciation</td>
<td>$2,286</td>
<td>$2,373</td>
</tr>
<tr>
<td>Amortization</td>
<td>$18,275</td>
<td>$18,275</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$627</td>
<td>$531</td>
</tr>
<tr>
<td><strong>TOTAL OPERATING EXPENSES</strong></td>
<td><strong>$274,211</strong></td>
<td><strong>$259,760</strong></td>
</tr>
</tbody>
</table>

**OPERATING LOSS**

<table>
<thead>
<tr>
<th></th>
<th>FY 2017</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>($114,892)</td>
<td>($6,399)</td>
</tr>
</tbody>
</table>

**TOTAL NON-OPERATING REVENUES**

<table>
<thead>
<tr>
<th></th>
<th>FY 2017</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$2,125</td>
<td>$8,078</td>
</tr>
</tbody>
</table>

**CHANGE IN UNRESTRICTED NET POSITION**

<table>
<thead>
<tr>
<th></th>
<th>FY 2017</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>($112,767)</td>
<td>$1,679</td>
</tr>
</tbody>
</table>

**UNRESTRICTED NET POSITION (beginning of year)**

<table>
<thead>
<tr>
<th></th>
<th>FY 2017</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$669,357</td>
<td>$667,678</td>
</tr>
</tbody>
</table>

**UNRESTRICTED NET POSITION (end of year)**

<table>
<thead>
<tr>
<th></th>
<th>FY 2017</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$556,590</td>
<td>$669,357</td>
</tr>
</tbody>
</table>
ISAC Information Technology is growing and becoming an increasing part of what we do and can offer our members in meeting technology needs. Iowa Counties Technology Services (ICTS) and the Community Services Network (CSN), which is under its governance structure, also had productive years.

Where Can I Find Out More? The ISAC website under the Programs tab.

### ISAC IT Staff Time Allocation

<table>
<thead>
<tr>
<th>Function</th>
<th>Time Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Training</td>
<td>1.0%</td>
</tr>
<tr>
<td>Support</td>
<td>10.0%</td>
</tr>
<tr>
<td>Reporting</td>
<td>1.9%</td>
</tr>
<tr>
<td>Projects</td>
<td>0.5%</td>
</tr>
<tr>
<td>Polk Co integration</td>
<td>0.7%</td>
</tr>
<tr>
<td>Network admin</td>
<td>1.2%</td>
</tr>
<tr>
<td>MCO billing</td>
<td>0.1%</td>
</tr>
<tr>
<td>Governance</td>
<td>5.7%</td>
</tr>
<tr>
<td>General Development</td>
<td>0.1%</td>
</tr>
<tr>
<td>Development</td>
<td>0.2%</td>
</tr>
<tr>
<td>CSN 3.0</td>
<td>69.7%</td>
</tr>
<tr>
<td>Compliance</td>
<td>0.7%</td>
</tr>
<tr>
<td>Administrative</td>
<td>8.3%</td>
</tr>
</tbody>
</table>

### CSN 3.0 Project

**Go Live Date: 7.3.17**

- **Usability**: 26%
- **In-system messaging**: 44%
- **Funding flexibility**: 16%
- **Project Management**: 6%
- **Security**: 6%
- **Data integrity**: 6%
- **Functionality**: 7%
- **Testing**: 4%
- **Compliance**: 4%
- **Site Launch**: 6%
- **Reporting**: 420 users, 4 locations, 17 trainers
- **Functionality**: 1.0%
- **Usability**: 10.0%
- **Funding flexibility**: 1.9%
- **Project Management**: 0.5%
- **Security**: 0.7%
- **Data integrity**: 1.2%
- **Functionality**: 0.1%
- **Testing**: 5.7%
- **Compliance**: 0.7%
- **Site Launch**: 8.3%

### ICTS ADVISORY BOARD

- **Chair** - Carl Mattes
  Humboldt County Supervisor
- **Vice Chair** - Melvyn Houser
  Pottawattamie County Auditor
- **Deborah L. Seymour-Guard**
  Johnson County Community Services
- **Jill Eaton**
  Marshall County Community Services
- **Michelle Fields**
  Greene County IT
- **Marge Pitts**
  Clay County Auditor
- **Justin Schieffer**
  Carroll County Case Management
- **Suzanne Watson**
  Southwest Iowa Mental Health Region CEO
- **Sarah Berndt**
  Southeast Iowa Link Region

**Ex-Officio**

- Bill Peterson, ISAC Executive Director
- **Staff**
  Jeanine Scott, IT Manager

### CSN 3.0 TIMELINE

- **High Level Design**
  December 2014 - May 2015
- **Specification Gathering**
  May 2015 - October 2015 (Operations sub-committee)
- **Specification Sign-off**
  November 2015 (Advisory Committee)
- **Hardware Installation and Configuration**
  January 2016 - March 2016
- **Pre-Development**
  April 2016 - June 2016
- **Development**
  June 2016 - April 2017
- **Training**
  May 2017 (Four statewide locations)
- **Rollout**
  July 2017
### ICTS
### FINANCIAL HIGHLIGHTS

<table>
<thead>
<tr>
<th></th>
<th>FY 2017</th>
<th>FY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$133,097</td>
<td>$48,203</td>
</tr>
<tr>
<td>Investments</td>
<td>$95,251</td>
<td>$234,624</td>
</tr>
<tr>
<td>Certificates of deposit</td>
<td>$948,259</td>
<td>$719,844</td>
</tr>
<tr>
<td>Dues receivable</td>
<td>$1,120</td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>$2,415</td>
<td>$2,442</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>$7,143</td>
<td>$1,350</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT ASSETS</strong></td>
<td>$1,187,285</td>
<td>$1,006,463</td>
</tr>
<tr>
<td><strong>NET CAPITAL ASSETS (LESS DEPRECIATION AND AMORTIZATION)</strong></td>
<td>$78,954</td>
<td>$94,545</td>
</tr>
<tr>
<td><strong>OTHER ASSETS (NET OF AMORTIZATION OF CSN SOFTWARE)</strong></td>
<td>$1,177,550</td>
<td>$888,036</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$2,443,789</td>
<td>$1,989,044</td>
</tr>
<tr>
<td><strong>LIABILITIES AND NET POSITION</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due to Iowa State Association of Counties</td>
<td>$46,333</td>
<td>$32,376</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$29,985</td>
<td>$484</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>$20,368</td>
<td>$18,838</td>
</tr>
<tr>
<td>Unearned revenue</td>
<td>$20,425</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL CURRENT LIABILITIES</strong></td>
<td>$117,111</td>
<td>$51,698</td>
</tr>
<tr>
<td><strong>NET POSITION - UNRESTRICTED</strong></td>
<td>$2,326,678</td>
<td>$1,937,346</td>
</tr>
<tr>
<td><strong>OPERATING REVENUE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Membership dues</td>
<td>$931,215</td>
<td>$927,235</td>
</tr>
<tr>
<td>Administration fee revenue</td>
<td>$28,427</td>
<td>$33,873</td>
</tr>
<tr>
<td><strong>TOTAL OPERATING REVENUE</strong></td>
<td>$959,642</td>
<td>$961,108</td>
</tr>
<tr>
<td><strong>OPERATING EXPENSES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional services</td>
<td>$20,348</td>
<td>$60,015</td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>$46,778</td>
<td>$38,054</td>
</tr>
<tr>
<td>Board and committee expenses</td>
<td>$7,953</td>
<td>$8,316</td>
</tr>
<tr>
<td>CSN software maintenance</td>
<td>$2,491</td>
<td>$30</td>
</tr>
<tr>
<td>Staff salaries</td>
<td>$202,621</td>
<td>$409,655</td>
</tr>
<tr>
<td>Consulting fees</td>
<td>$78,500</td>
<td>$19,600</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>$119,566</td>
<td>$133,530</td>
</tr>
<tr>
<td>Office expense</td>
<td>$67,740</td>
<td>$74,440</td>
</tr>
<tr>
<td>Travel</td>
<td>$7,240</td>
<td>$9,209</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$23,191</td>
<td>$5,360</td>
</tr>
<tr>
<td><strong>TOTAL OPERATING EXPENSES</strong></td>
<td>$576,428</td>
<td>$758,114</td>
</tr>
<tr>
<td><strong>OPERATING INCOME</strong></td>
<td>$383,214</td>
<td>$202,994</td>
</tr>
<tr>
<td><strong>NON-OPERATING REVENUES</strong></td>
<td>$6,118</td>
<td>$4,705</td>
</tr>
<tr>
<td><strong>INCREASE IN UNRESTRICTED NET POSITION</strong></td>
<td>$389,332</td>
<td>$207,604</td>
</tr>
<tr>
<td><strong>UNRESTRICTED NET POSITION (BEGINNING OF YEAR)</strong></td>
<td>$1,937,346</td>
<td>$1,729,742</td>
</tr>
<tr>
<td><strong>UNRESTRICTED NET POSITION (END OF YEAR)</strong></td>
<td>$2,326,678</td>
<td>$1,937,346</td>
</tr>
</tbody>
</table>
ENDORSED AND PREFERRED VENDORS

ISAC Endorsed Vendors are key business partners that share a common goal of providing quality services to our members. Preferred Vendors pay an annual fee to be positioned to build and deepen relationships with ISAC members.

Where Can I Find Out More? The ISAC website under the About tab.

ENDORSED ELITE PREFERRED VENDOR

**County Risk Management Services, Inc.**

representing

[ICAP](www.icapiowa.org) [IMWCA](www.imwca.org)

ENDORSED PLATINUM PREFERRED VENDOR

**Wellmark**

Wellmark Blue Cross and Blue Shield of Iowa is an Independent Licensee of the Blue Cross and Blue Shield Association.

[www.wellmark.com](www.wellmark.com)

ELITE PREFERRED VENDOR

IP Pathways

PLATINUM PREFERRED VENDOR

Election Systems & Software
Henry M. Adkins and Son
Matt Parrott/ElectionSource
MidAmerican Energy
Northland Securities, Inc.
Pictometry
R&D Industries
“Solutions,” Inc.
Unity Point St. Luke’s
The Schneider Corporation
Tyler Technologies

GOLD PREFERRED VENDORS

Ahlers & Cooney, P.C.
CoreLogic
Cost Advisory Services, Inc.
DEVNET, Inc.
Diamond Mowers
Dorsey & Whitney LLP
ImageTek-Inc.
ISG
ITC Midwest, LLC
Peterbilt
Purple Wave Auction, Inc.
Speer Financial, Inc.
Telecommunications Access Iowa
The Sidwell Company
United Rentals

Vanguard Appraisals, Inc.
Wells Fargo
Ziegler CAT

SILVER PREFERRED VENDORS

Cott Systems, Inc.
D.A. Davidson and Co.

Find endorsed and preferred vendor advertisements throughout the magazine. They include contact information for each organization.
### MEETING/EVENT CALENDAR

#### 2017

**DECEMBER**
- **3-6** ISSDA Winter School  
  (Holiday Inn Airport, Des Moines)
- **5-7** ICEA Annual Conference  
  (Scheman Building, Ames)

**JANUARY**
- **17-18** ISAC University  
  (Sheraton, West Des Moines)
- **19** ISAC Board of Directors Meeting  
  (ISAC Office)

**FEBRUARY**
- **1** Supervisors Statewide Meeting  
  (Embassy Suites Des Moines Downtown)
- **9** ISAC Board of Directors Meeting  
  (ISAC Office)

**MARCH**
- **3-7** NACo Legislative Conference  
  (Washington, D.C.)
- **14** County Day at the Capitol  
  (Iowa State Capitol, Des Moines)
- **15-16** ISAC Spring Conference  
  (Veterans Memorial Community Choice Credit Union Convention Center, Des Moines)

**APRIL**
- **10-11** Iowa Governor’s Conference on Public Health  
  (Airport Holiday Inn, Des Moines)
- **15-18** ISSDA Civil School  
  (Holiday Inn Airport, Des Moines)
- **26** ISAC Board of Directors Meeting  
  (ISAC Office)

**JUNE**
- **6** ISAC Scholarship Golf Fundraiser  
  (Toad Valley Golf Course, Pleasant Hill)
- **10-14** Iowa County Attorneys Spring Conference  
  (Okoboji)
- **12-15** ITAG Conference  
  (Sheraton, West Des Moines)
- **20-22** Recorders Summer School  
  (Gateway Hotel and Conference Center, Ames)
- **27** ISAC Board of Directors Meeting  
  (ISAC Office)

**JULY**
- **13-16** NACo Annual Conference  
  (Nashville, Tennessee)
- **25-27** Auditors Annual Conference  
  (Iowa City)

**AUGUST**
- **21** ISAC LPC Retreat  
  (Veterans Memorial Community Choice Credit Union Convention Center, Des Moines)
- **22-24** ISAC Annual Conference  
  (Veterans Memorial Community Choice Credit Union Convention Center, Des Moines)

**SEPTEMBER**
- **16-19** ISSDA Jail School  
  (Airport Holiday Inn, Des Moines)

**OCTOBER**
- **3-5** ISAC Board of Directors Retreat  
  (Johnson County)
- **21-24** Assessors Fall Conference  
  (Airport Holiday Inn)

**NOVEMBER**
- **15-16** ISAC Board of Directors Meeting  
  (ISAC Office)

**DECEMBER**
- **2-5** ISSDA Winter School  
  (Holiday Inn Des Moines Airport)
Experience the ES&S Difference

Election Systems & Software is the most experienced provider of total election solutions. For more than 40 years, ES&S has remained true to our vision, “maintain voter confidence and enhance the voting experience.”

Providing our customers with trusted, quality and timely election services and products is our purpose, our promise and our passion.

Learn more about our mission by visiting our website:

essvote.com
The Iowa County - Annual Report Edition
November 2017

Government & Institutional Banking
is proud to support ISAC

Jenny Blankenship, Government Relationship Manager
jenny.blankenship@wellsfargo.com
515-245-3409

© 2017 Wells Fargo Bank, N.A.
All rights reserved. Member FDIC.

The IPAIT Difference... Since 1987

Knowledge.
We have long been honored to serve the investment, liquidity, and cash management needs of Iowa’s public agencies.

We know how important it is to understand your needs and offer peace of mind through money market and fixed-term investments.

Safety ~ Liquidity ~ Yield

Iowa Public Agency Investment Trust  |  (800) 872-4024  |  www.ipait.org
Call us today to let us know how we can serve you!
Sponsored by ISAC
Investment Advisory Services provided by Miles Capital, Inc.

For over 125 years, Ahlers & Cooney has represented Iowa’s cities, counties, utilities and other public bodies. Comprehensive services include:

- Public Improvement Contracting
- Economic Development/Urban Renewal
- Public Financing
- Employment Law
- Labor Negotiations
- Litigation
- Legislation and Governance
- Environmental Compliance
- Lease Financing Transactions
- Special Assessments

Ahlers & Cooney, P.C.
100 Court Avenue, Suite 600
Des Moines, IA 50309
www.ahlerslaw.com
info@ahlerslaw.com
515-243-7611

AN IOWA COMPANY
SERVING
IOWA COUNTIES

FOR COST ALLOCATION SERVICES AND
FINANCIAL MANAGEMENT SERVICES
Contact Jeff Lorenz (515)-238-7989
or Roger Stirler (515) 250-2687
Hurry! Limited-Time Offer
You don’t wanna miss this!

Beacon™

NO SETUP FEES*
PRICE MATCH*

*Call Ryan for details:
1-515-509-2121

NORTHLAND SEcurities
6600 Westown Parkway, Suite 255
West Des Moines, IA 50266
515-657-4675
www.northlandsecurities.com
Member FINRA and SIPC

Helping Iowa counties navigate the maze of local government finance.

Bond Underwriting
Competitive Bonds Sales
Bank Private Placement
Debt Refinancing
Continuing Disclosure
Property Tax Impact Analysis
Tax Increment Financing
Financial Management Plans
Capital Improvement Plans
Referendum Assistance

RC 14-367
Stock up on supplies today!
DANI DUNHAM, C.E.R.V. - 800.728.4621 EXT. 3427
ddunham@mattparrott.com

voting equipment - ballot printing - election programming - promotional products - voting booths - ballot storage - & much more!

WELLMARK CELEBRATES ISAC BY THE NUMBERS

HERE’S TO YOUR:
99 MEMBER COUNTIES. 44 YEARS OF ACHIEVEMENT. 34 YEARS WITH WELLMARK. 100% DEVOTION TO IOWA.

Thank you for joining us in making a healthier, better state!

Wellmark Blue Cross and Blue Shield, a Platinum Preferred vendor of the Iowa Association of Counties.

Wellmark Blue Cross and Blue Shield is an Independent Licensee of the Blue Cross and Blue Shield Association. © 2015 Wellmark, Inc. #11022_10/15
NO TIME TO WASTE.

AT DIAMOND MOWERS, WE KNOW NOT EVERY JOB ALLOWS YOU TIME, BUT YOU STILL NEED EVERY JOB DONE RIGHT.

Our mid-mount rotary mower cuts material up to 4" faster than a flail, and costs less to operate.

---

TWIN ROTARY MOWER

- Available sizes:
  - 60" side / 60" rear
  - 72" side / 60" rear
  - 72" side / 72" rear

SIDE ROTARY MOWER

- Available sizes:
  - 60", 72"

For more information, contact Brad Block at 319.231.6392 or BBlock@DiamondMowers.com

Main Office: 800.659.5561

DIAMONDMOWERS.COM
Only two months left until CRMS hosts its first agent education events.

But who’s counting?

We are, and if you are one of the 75 Iowa counties who participate in ICAP or IMWCA, you should be, too. Why? Because the information offered at these events will benefit you. Tell your local agents, and encourage them to register for the event now.

January 16 in Storm Lake OR January 17 in Des Moines

COUNTY RISK MANAGEMENT SERVICES, INC.
representing

ICAP IMWCA

www.icapiowa.com | www.imwca.org