MADE FOR THE JOB. YOURS.

The new line of Cat® Wheel Loaders was designed with a new approach that gives you:

+ MORE MODEL OPTIONS
+ MORE STANDARD TECHNOLOGIES
+ MORE PRICE POINTS

For everyday jobs like stockpiling and cleanup, the Cat 950 GC combines high performance with low costs, great fuel efficiency, and easy operation. For tough tasks, the 950M is your versatility champion. Upgraded technology and operator comfort saves you money by boosting accuracy and efficiency. Looking for loaders built to do just what you need? That’s what Cat delivers.

950 M

<table>
<thead>
<tr>
<th>NET POWER</th>
<th>BUCKET CAPACITY</th>
<th>OPERATING WEIGHT</th>
</tr>
</thead>
<tbody>
<tr>
<td>230 hp</td>
<td>3.3 – 12.0 yd³</td>
<td>42,057 lb</td>
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950 GC

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<tr>
<th>NET POWER</th>
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</thead>
<tbody>
<tr>
<td>292 hp</td>
<td>3.3 – 5.75 yd³</td>
<td>41,174 lb</td>
</tr>
</tbody>
</table>

LEARN MORE:
www.zieglercat.com/next-gen
FROM THE
ISAC EXECUTIVE DIRECTOR

Association Governance: What do boards of directors do and why they do it!

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

I was recently reviewing comments from our annual conference and was surprised to find one of our members had commented on our practice of introducing members of the ISAC Board of Directors during our general session. The implication of the comment was that it seemed like a waste of time and just added to an already long general session experience. I guess I was surprised, because I view the membership of an association’s governing body as a critical component of organizational success. And as a member of the organization, it seems like you would want to know who is representing you on that board of directors. These individuals are points of contact that can help you understand the organization, that you can talk to about organizational activities you like or don’t like, or that you can suggest changes to that you would like to see made in the organization. And finally, when you hear about nonprofit organizations that have gone completely off the rails, it is likely you will find there was a failure by the board of directors to exercise its responsibilities as a board.

Before I get into those board duties and responsibilities, I want to make sure you know how the ISAC Board of Directors is comprised. ISAC annually has a varying number of directors - but how they arrive on the ISAC Board is determined by our Articles of Incorporation. The Articles specify that our membership includes 16 separate organizations. We call these organizations affiliates (supervisors, auditors, treasurers, etc.). Each affiliate has the right and responsibility to place a representative (supervisors are allowed three representatives) of their organization on our board of directors. Each affiliate determines the process to be used for the selection of their representative(s), but their representative(s) must be a county official, employee, or employee of a county conference board. Our articles also specify that any member serving on the National Association of Counties Board will also serve as a member of the ISAC Board of Directors. And finally, the three most recent past presidents of the association serve as members of the board. This past year (FY 2019), there were 23 members serving on the ISAC Board. You can always find a listing of the ISAC board members on page 3 of regular issues of The Iowa County magazine, page 6 of this magazine, and also on our website under “About > Board of Directors.”

What are the duties of a board of directors? There are three basic fiduciary duties of boards:

1. **The Duty of Care** | This means that the board of directors must give the same care and concern to their board responsibilities as any prudent or ordinary person would. It means they have a responsibility to pay attention.
2. **The Duty of Loyalty** | This means the board of directors must always put the interests of the organization ahead of their own interests. There is no place for self-interest in their decision-making.
3. **The Duty of Obedience** | This means the board of directors must make sure the organization is complying with all applicable laws and regulations and does not engage in illegal activities.

Board of directors do these things by making sure that the organization has policies and procedures for orderly operation, and that employees of the organization comply with those policies and procedures. Again, these three duties together mean board members must be engaged and committed to paying attention and doing what is right.

What are the responsibilities that an association board of directors has? We annually do an orientation for new board members and a reminder for existing board members on their responsibilities. We list 10 major responsibilities in the Board of Directors Handbook. They are as follows:

1. Determine the association’s vision and mission.
2. Select the association’s executive director.
3. Provide proper financial oversight.
4. Ensure adequate resources.
5. Ensure legal and ethical integrity and maintain accountability.
6. Ensure effective organizational planning.
7. Recruit and help orient new board members and assess the board’s performance.
8. Enhance the association’s public standing.
9. Determine, monitor, and strengthen the association’s programs and services.
10. Support the association’s executive director and assess their performance annually.
This is a lot of responsibility for association board members. If they flagrantly fail to perform the duties and responsibilities, they can be held personally liable for their failures. And, in the case of the ISAC Board and many other boards, they are volunteers — meaning they don’t get paid for the time and effort to carry out these duties and responsibilities.

I suppose now you are wondering, if the ISAC Board of Directors must do all this stuff, what do all these ISAC staff people do. That is a good question. In ISAC’s case, the Board hires an executive director, who is responsible for managing the execution of decisions made by the board of directors - whether those are policy decisions, decisions about the programs and services offered to members, or implementation of the strategic plan. Also, in ISAC’s case, the executive director has been given authority to hire other individuals to help fulfill all these expectations. The Board fulfills its responsibilities by asking staff for various reports on association activities. Those reports are generally delivered at board meetings. They can be oral or written reports and will include everything from financial statements to analysis of operational performance. Finally, the Board can rely on the annual financial audit performed by our outside auditor to help it comply with its duties and responsibilities.

I think an association’s success is a product of three interconnected components: an informed governing board that pays close attention to its duties and responsibilities; an active and engaged membership; and, an accountable, innovative, and professional staff empowered by the board and membership to carry out the association’s mission.

Our annual report is one way that the ISAC Board of Directors reports to you as members how they are performing their duties and responsibilities. I hope you will take some time to get to know them and let them know you appreciate their efforts.

As always, we thank you for the opportunity to serve you as members of the association.
ISAC Board of Directors

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 Executive Board (pictured R to L)
Supervisor . President Burlin Matthews . Clay County
Auditor . 1st Vice President Carla Becker . Delaware County
Supervisor . 2nd Vice President Richard Crouch . Mills County

ISAC Board of Directors
Assessor . Jean Keller . Bremer County
Community Services . Russell Wood . Franklin County
Conservation . Matt Cosgrove . Webster County
County Attorney . John Werden . Carroll County
Emergency Management . AJ Mumm . Polk County
Engineer . Brad Skinner . Appanoose County
IT . Joel Rohne . Worth County
Planning and Zoning . Shane Walter . Sioux County
Public Health . Kathy Babcock . Chickasaw County
Recorder . Kris Colby . Winnebago County
Sheriff . Brian Gardner . Linn County
Supervisor . Gene Meiners . Carroll County
Treasurer . Linda Zuercher . Clayton County
Veterans Affairs . Elizabeth Ledvina . Tama County
Auditor . Grant Veder . Black Hawk County | NACo
Auditor . Melvyn Houser . Pottawattamie County | NACo
Recorder . Joan McCalmant . Linn County | Past President
Auditor . Peggy Rice . Humboldt County | Past President
Sheriff . Lonny Pulkrabek . Johnson County | Past President
## Iowa State Association of Counties
### FINANCIAL HIGHLIGHTS

<table>
<thead>
<tr>
<th>INCOME BREAKDOWN FY 2019</th>
<th>EXPENSE BREAKDOWN FY 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Dues</strong> 19%</td>
<td><strong>Personnel</strong> 63%</td>
</tr>
<tr>
<td><strong>ICTS</strong> 18%</td>
<td><strong>Operating</strong> 24%</td>
</tr>
<tr>
<td><strong>Royalties</strong> 16%</td>
<td><strong>Meetings</strong> 9%</td>
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<tr>
<td><strong>Meetings</strong> 15%</td>
<td><strong>Fixed assets</strong> 3%</td>
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<tr>
<td><strong>Administration</strong> 14%</td>
<td><strong>Publications</strong> 1%</td>
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<tr>
<td><strong>ICACMP</strong> 11%</td>
<td></td>
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<tr>
<td><strong>IPAC</strong> 5%</td>
<td></td>
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<tr>
<td><strong>Publications</strong> 1%</td>
<td></td>
</tr>
<tr>
<td><strong>Interest</strong> 1%</td>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>FY 2018</th>
<th>FY 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Administration</strong> 24%</td>
<td><strong>Personnel</strong> 68%</td>
</tr>
<tr>
<td><strong>Dues</strong> 20%</td>
<td><strong>Operating</strong> 17%</td>
</tr>
<tr>
<td><strong>ICTS</strong> 16%</td>
<td><strong>Meetings</strong> 10%</td>
</tr>
<tr>
<td><strong>Royalties</strong> 16%</td>
<td><strong>Fixed assets</strong> 3%</td>
</tr>
<tr>
<td><strong>Meetings</strong> 14%</td>
<td><strong>Publications</strong> 2%</td>
</tr>
<tr>
<td><strong>CM&amp;MHDS</strong> 8%</td>
<td></td>
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<tr>
<td><strong>Publications</strong> 2%</td>
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</tr>
<tr>
<td><strong>Interest</strong> 0%</td>
<td></td>
</tr>
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</table>
# Iowa State Association of Counties

## FINANCIAL HIGHLIGHTS

### FY 2019

<table>
<thead>
<tr>
<th>CURRENT ASSETS</th>
<th>ASSOCIATION ACTIVITIES</th>
<th>PROGRAM ACTIVITIES</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$236,671</td>
<td>$5,001,991</td>
<td>$5,238,662</td>
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<tr>
<td>Investments</td>
<td>$1,371,914</td>
<td>$23,797,415</td>
<td>$25,169,329</td>
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<td>Accounts receivable</td>
<td>$193,325</td>
<td>$240,607</td>
<td>$433,932</td>
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<td>Prepaid expenses</td>
<td>$36,109</td>
<td>-</td>
<td>$36,109</td>
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<tr>
<td>Interest receivable</td>
<td>$13,101</td>
<td>$139,970</td>
<td>$153,071</td>
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<tr>
<td>Property/Equipment (net of accumulated depreciation)</td>
<td>$162,235</td>
<td>-</td>
<td>$162,235</td>
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<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$2,013,355</td>
<td>$29,179,983</td>
<td>$31,193,338</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES AND NET POSITION</th>
<th>ASSOCIATION ACTIVITIES</th>
<th>PROGRAM ACTIVITIES</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
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<td>Accounts payable and accrued liabilities</td>
<td>$102,098</td>
<td>$221,881</td>
<td>$324,979</td>
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<tr>
<td>Due to Wellmark, Inc.</td>
<td>-</td>
<td>$649,706</td>
<td>$649,706</td>
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<tr>
<td>Claims incurred but not reported</td>
<td>-</td>
<td>$4,091,933</td>
<td>$4,091,933</td>
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<tr>
<td>Unearned revenue</td>
<td>$126,949</td>
<td>$3,484</td>
<td>$130,433</td>
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<td>Compensated absences</td>
<td>$121,072</td>
<td>-</td>
<td>$121,072</td>
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<tr>
<td>Funds held for benefit of members</td>
<td>-</td>
<td>$24,212,979</td>
<td>$24,212,979</td>
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<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td>$350,119</td>
<td>$29,179,983</td>
<td>$29,530,102</td>
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<tr>
<td><strong>NET ASSETS - WITHOUT DONOR RESTRICTIONS</strong></td>
<td>$1,663,236</td>
<td>-</td>
<td>$1,663,236</td>
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<tr>
<td><strong>TOTAL LIABILITIES AND NET ASSETS</strong></td>
<td>$2,013,355</td>
<td>$29,179,983</td>
<td>$31,193,338</td>
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</table>

<table>
<thead>
<tr>
<th>REVENUE</th>
<th>ASSOCIATION ACTIVITIES - BUDGET</th>
<th>ASSOCIATION ACTIVITIES - ACTUAL</th>
<th>PROGRAM ACTIVITIES</th>
<th>TOTAL</th>
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<tbody>
<tr>
<td>Conferences and meetings</td>
<td>$437,770</td>
<td>$464,916</td>
<td>-</td>
<td>$464,916</td>
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<td>Dues</td>
<td>$574,700</td>
<td>$605,425</td>
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<td>Royalties</td>
<td>$479,300</td>
<td>$516,994</td>
<td>-</td>
<td>$516,994</td>
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<td>Investment income</td>
<td>$10,800</td>
<td>$32,048</td>
<td>$1,029,603</td>
<td>$1,061,651</td>
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<td>Publications</td>
<td>$52,200</td>
<td>$46,605</td>
<td>-</td>
<td>$46,605</td>
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<tr>
<td>Administration fees</td>
<td>$1,659,694</td>
<td>$1,454,228</td>
<td>-</td>
<td>$1,454,228</td>
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<tr>
<td>County premiums</td>
<td>-</td>
<td>-</td>
<td>$32,541,628</td>
<td>$32,541,628</td>
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<tr>
<td>Miscellaneous</td>
<td>$4,000</td>
<td>$35,049</td>
<td>-</td>
<td>$39,049</td>
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<td><strong>TOTAL REVENUE</strong></td>
<td>$3,218,464</td>
<td>$3,155,265</td>
<td>$33,571,231</td>
<td>$36,726,496</td>
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<table>
<thead>
<tr>
<th>EXPENSES</th>
<th>ASSOCIATION ACTIVITIES - BUDGET</th>
<th>ASSOCIATION ACTIVITIES - ACTUAL</th>
<th>PROGRAM ACTIVITIES</th>
<th>TOTAL</th>
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<tbody>
<tr>
<td>Salaries and fringe benefits</td>
<td>$1,999,839</td>
<td>$2,008,289</td>
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<td>$2,008,289</td>
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<tr>
<td>Conferences and meetings</td>
<td>$259,390</td>
<td>$231,396</td>
<td>-</td>
<td>$231,396</td>
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<tr>
<td>Board of Directors meeting expenses</td>
<td>$50,000</td>
<td>$63,213</td>
<td>-</td>
<td>$63,213</td>
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<tr>
<td>Other board authorized fund</td>
<td>$2,000</td>
<td>$2,790</td>
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<td>$2,790</td>
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<tr>
<td>NACo conference</td>
<td>$20,000</td>
<td>$19,390</td>
<td>-</td>
<td>$19,390</td>
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<tr>
<td>Staff travel, training, prof memberships</td>
<td>$20,000</td>
<td>$19,838</td>
<td>-</td>
<td>$19,838</td>
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<tr>
<td>Public relations</td>
<td>-</td>
<td>-</td>
<td>$58,933</td>
<td>$58,933</td>
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<tr>
<td>Consulting/Professional services</td>
<td>$152,235</td>
<td>$365,374</td>
<td>-</td>
<td>$365,374</td>
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<tr>
<td>General operating</td>
<td>$109,356</td>
<td>$362,535</td>
<td>-</td>
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<td>Publications</td>
<td>$45,600</td>
<td>$46,269</td>
<td>-</td>
<td>$46,269</td>
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<tr>
<td>Miscellaneous</td>
<td>$49,060</td>
<td>$4,895</td>
<td>$7,973</td>
<td>$12,868</td>
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<td>Claims and premiums paid</td>
<td>-</td>
<td>-</td>
<td>$28,411,528</td>
<td>$28,411,528</td>
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<tr>
<td>Change in claims incurred but not reported</td>
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<td>($295,578)</td>
<td>($295,578)</td>
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<tr>
<td>Administration</td>
<td>-</td>
<td></td>
<td>$599,478</td>
<td>$599,478</td>
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<tr>
<td>Wellness program</td>
<td>-</td>
<td></td>
<td>$386,048</td>
<td>$386,048</td>
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<tr>
<td>County technologies clearinghouse</td>
<td>$2,500</td>
<td>$812</td>
<td>-</td>
<td>$812</td>
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<tr>
<td>Affordable Care Act fees</td>
<td>-</td>
<td></td>
<td>$12,509</td>
<td>$12,509</td>
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<tr>
<td><strong>TOTAL EXPENSES</strong></td>
<td>$3,029,480</td>
<td>$3,202,908</td>
<td>$29,122,346</td>
<td>$32,325,254</td>
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<tr>
<td><strong>INCREASE (DECREASE) IN NET ASSETS</strong></td>
<td>$188,984</td>
<td>($47,643)</td>
<td>-</td>
<td>($47,643)</td>
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<tr>
<td><strong>INCREASE IN FUNDS HELD</strong></td>
<td>-</td>
<td></td>
<td>$4,448,885</td>
<td>$4,448,885</td>
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<tr>
<td><strong>NET ASSETS, BEGINNING OF YEAR</strong></td>
<td>$1,710,879</td>
<td>-</td>
<td>$1,710,879</td>
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<tr>
<td><strong>NET ASSETS, END OF YEAR</strong></td>
<td>$1,663,236</td>
<td>-</td>
<td>$1,663,236</td>
<td></td>
</tr>
</tbody>
</table>
PROVIDE EDUCATION

“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.”

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

SAVE MONEY

GROUP HEALTH and WELLNESS

23 counties participate in the ISAC Group Health Program and are actively involved in the Wellness Program. The Wellness Program incentives have saved county budgets $1.51 million in premiums, and its effects have saved countless more in the health of their employees.

GIVE AWARDS

The Annual Golf Scholarship Fundraiser allowed for $25,000 to be awarded to the children of county employees. The 2018 ISAC Excellence in Action Award went to the Hamilton County Conservation Board and the Johnson County GROW Program. Harlan Hansen was honored as the 2018 ISAC Golden Eagle.

ISAC MEETINGS AND EVENTS served nearly 6,000 attendees in FY 2019. ISAC conferences and workshops are held throughout the year. Two member-wide, annual conferences (one in March and one in August) are offered for networking, education, and affiliate meetings. Other events are offered throughout the year on timely issues affecting county officials - both in-person and online.

SAVE MONEY

HIPAA ASSISTANCE

15 counties and 2 MH/DS regions participate in the ISAC HIPAA Program and gain benefits by pooling their money to receive services that wouldn’t otherwise be affordable. HIPAA Program members have taken advantage of many benefits for a small annual fee. 4 webinars and 1 in-person training were conducted by a combination of ISAC staff and outside professionals, worth over $3,900 in speaker fees. Over 24 hours, the equivalent of over $5,900 of outside counsel, and far more ISAC staff time have been spent researching and answering HIPAA questions.

IMPACT LEGISLATION

HIGHLIGHTS OF THE SESSION

- Maintaining Bad-Milk
- MH/DS
- Water Quality
- Boot Registrations
- Prisoner Medical Costs
- Deputy Auditor Salary
- Electric Vehicle Fees
- Veterans Service Officers

ISAC also works hard defeating bills that would be of detriment to counties and their citizens.

The ISAC Government Relations Team and the Legislative Policy Committee (LPC) work together to produce a package of legislative objectives and policy statements. The LPC is made up of representatives from each of ISAC’s affiliates. Throughout the year the team is working for you!

- Online tracking tool
- ISAC Update
- Legislative Comment Form
- County Day at the Capitol
- Summary of Legislation
- Webinars

YOUR VOICE AT THE CAPITOL

10  The Iowa County - Annual Report Edition
November 2019
#MentalHealthMattersIA ISAC employed a social media and traditional media campaign to support its legislative top priority for long-term sustainable funding for mental health and disability services in Iowa. Our total social media reach was over 1.1 million.

Where Can I Find Out More? The ISAC website search “#mentalhealthmattersia.”
# Iowa County Attorney’s Case Management Program

## FINANCIAL HIGHLIGHTS

<table>
<thead>
<tr>
<th></th>
<th>FY 2019</th>
<th>FY 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$389,489</td>
<td>$288,540</td>
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<tr>
<td>Investments</td>
<td>$192,833</td>
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<td>Grant receivables</td>
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<tr>
<td>Accounts receivable</td>
<td>$10,879</td>
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<tr>
<td>Prepaid expenses</td>
<td>$2,470</td>
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<tr>
<td><strong>TOTAL CURRENT ASSETS</strong></td>
<td>$662,866</td>
<td>$583,96</td>
</tr>
<tr>
<td><strong>NET CAPITAL ASSETS</strong></td>
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<td>$27,799</td>
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<tr>
<td><strong>TOTAL ASSETS</strong></td>
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<td>$611,095</td>
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<table>
<thead>
<tr>
<th></th>
<th>FY 2019</th>
<th>FY 2018</th>
</tr>
</thead>
<tbody>
<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>$29,324</td>
<td>$21,194</td>
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<tr>
<td>Accounts payable</td>
<td>$1,260</td>
<td>$72,100</td>
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<tr>
<td>Unearned revenue</td>
<td>$285,980</td>
<td>$260,513</td>
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<td><strong>TOTAL CURRENT LIABILITIES</strong></td>
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<td>$353,807</td>
</tr>
<tr>
<td><strong>NET POSITION</strong></td>
<td>$366,461</td>
<td>$229,617</td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>FY 2019</th>
<th>FY 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OPERATING REVENUE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Member dues</td>
<td>$398,304</td>
<td>$398,030</td>
</tr>
<tr>
<td>Software maintenance fees</td>
<td>$54,995</td>
<td>$55,468</td>
</tr>
<tr>
<td>Grant revenue</td>
<td>$37,073</td>
<td>$12,073</td>
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<tr>
<td>Membership user fees</td>
<td>$47,475</td>
<td>$48,974</td>
</tr>
<tr>
<td><strong>TOTAL OPERATING REVENUE</strong></td>
<td>$537,847</td>
<td>$514,545</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>FY 2019</th>
<th>FY 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OPERATING EXPENSES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Software maintenance</td>
<td>$2,504</td>
<td>$63,719</td>
</tr>
<tr>
<td>Office expenses</td>
<td>$15,371</td>
<td>$15,357</td>
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<tr>
<td>Professional fees</td>
<td>$360,774</td>
<td>$272,731</td>
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<tr>
<td>Depreciation</td>
<td>$7,640</td>
<td>$8,352</td>
</tr>
<tr>
<td>Meeting expenses</td>
<td>$5,702</td>
<td>$3,648</td>
</tr>
<tr>
<td>Travel expenses</td>
<td>$7,672</td>
<td>$8,426</td>
</tr>
<tr>
<td>Insurance</td>
<td>$4,267</td>
<td>$4,236</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$3,796</td>
<td>$789</td>
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<tr>
<td><strong>TOTAL OPERATING EXPENSES</strong></td>
<td>$407,726</td>
<td>$377,258</td>
</tr>
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</table>

<table>
<thead>
<tr>
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<th>FY 2019</th>
<th>FY 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OPERATING INCOME</strong></td>
<td>$130,121</td>
<td>$137,287</td>
</tr>
<tr>
<td><strong>TOTAL NON-OPERATING REVENUES</strong></td>
<td>$6,723</td>
<td>$2,875</td>
</tr>
<tr>
<td><strong>CHANGE IN UNRESTRICTED NET POSITION</strong></td>
<td>$136,844</td>
<td>$140,162</td>
</tr>
<tr>
<td><strong>UNRESTRICTED NET POSITION (beginning of year)</strong></td>
<td>$229,617</td>
<td>$89,455</td>
</tr>
<tr>
<td><strong>UNRESTRICTED NET POSITION (end of year)</strong></td>
<td>$366,461</td>
<td>$229,617</td>
</tr>
</tbody>
</table>
ISAC began the management of the Iowa County Attorney’s Case Management Project (ICACMP) in July 2016. The mission of the project is to improve the efficiency of the prosecutor’s offices in Iowa by supporting the case management software they use. Project counties have benefited greatly from efficiencies through the data exchanges with various justice partners in Iowa. The exchanges that are currently available include the Complaint Exchange, Hearing Order Exchange, Charge Code Exchange and Victim Exchange with many more exchanges on the horizon! Gone are the days of having to double enter the same information that law enforcement, clerks of court, and department of corrections has already entered. Where Can I Find Out More? The ISAC website under the Programs tab.

**PROGRESS**

- **Charge Code Exchange**
  - Update rolled out to all Project counties in January 2019
  - Enables real-time updates by ICACMP staff

- **Victim Exchange with Department of Corrections**
  - Completed and will be implemented by the end of 2019
  - Allows victim information sharing with DOC

- **Support Staff Conference**
  - Hosted first ICACMP Support Staff Conference in 2019
  - Over 50 attendees from 46 counties and the Attorney General’s Office

- **Software Upgrades**
  - More than 40 counties in 2019

- **Prolaw Trainings**
  - Administrator, Document, New User, Attorney, and Exchange
  - Trainings reached over 100 ICACMP users from 49 counties and the Attorney General’s Office

**LOOKING FORWARD**

- **EXCHANGES**
  - additional exchanges to improve daily workflow efficiency and improve data sharing among other justice users

- **CLOUD-BASED**
  - addition of a cloud-based data management software package in 2020

- **COUNTIES**
  - additional project counties in 2020
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**
Total hours: 1,514
- Project Management: 28%
- Discovery and Research: 20%
- Development: 19%
- Pilot and Prototype: 13%
- Testing: 9%
- Specifications: 9%
- Training: 2%

**ICACMP Board of Directors**
- Chair - Melvyn Houser
  Pottawattamie County Auditor
- Sarah Berndt
  Southeast Iowa Link Region
- Sue Duhn
  Dickinson County Community Services
- Jill Eaton
  Marshall County Community Services
- Kathy Egbert
  County Rural Offices of Social Services Region
- Michelle Fields
  Greene County IT
- Dewey Hildebrandt
  Bremer County Supervisor
- Jennifer Robbins
  South Central Behavioral Health Region CEO
- Dawn Smith
  Cedar County Supervisor
- Ex-Officio
  Bill Peterson, ISAC Executive Director
- Staff
  Jeanine Scott, IT Manager

**JIS Project Timeline**
Approved by the ICTS Advisory Committee.
Phase 1 completion date set for July 1, 2019.

1.7.19 – 3.31.19 Development
4.1.19 – 4.12.19 Internal Testing
4.8.19 – 4.12.19 Fixes from internal testing
4.15.19 – 4.19.19 External Testing (Round 1)
4.22.19 – 4.26.19 Fixes from external testing (round 1)
5.13.19 – 5.17.19 External Testing (Round 2)
5.20.19 – 5.24.19 Fixes from external testing (round 2)
6.10.19 Begin Training
# Iowa Counties Technology Services
## FINANCIAL HIGHLIGHTS

<table>
<thead>
<tr>
<th></th>
<th>FY 2019</th>
<th>FY 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$45,752</td>
<td>$55,871</td>
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<tr>
<td>Investments</td>
<td>$509,662</td>
<td>$102,560</td>
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<tr>
<td>Certificates of deposit</td>
<td>$1,183,656</td>
<td>$1,277,335</td>
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<tr>
<td>Dues receivable</td>
<td>-</td>
<td>$95</td>
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<tr>
<td>Accounts receivable</td>
<td>$12,268</td>
<td>$8,975</td>
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<tr>
<td>Prepaid expenses</td>
<td>-</td>
<td>$5,800</td>
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<tr>
<td><strong>TOTAL CURRENT ASSETS</strong></td>
<td>$1,751,338</td>
<td>$1,450,636</td>
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<tr>
<td><strong>NET CAPITAL ASSETS (NET OF ACCUMULATED DEPRECIATION)</strong></td>
<td>$909,504</td>
<td>$1,053,757</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$2,660,842</td>
<td>$2,504,393</td>
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<table>
<thead>
<tr>
<th></th>
<th>FY 2019</th>
<th>FY 2018</th>
</tr>
</thead>
<tbody>
<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>$50,213</td>
<td>$52,421</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$1,243</td>
<td>$17,400</td>
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<tr>
<td>Compensated absences</td>
<td>-</td>
<td>$14,732</td>
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<tr>
<td><strong>TOTAL CURRENT LIABILITIES</strong></td>
<td>$51,456</td>
<td>$84,553</td>
</tr>
<tr>
<td><strong>NET POSITION - UNRESTRICTED</strong></td>
<td>$2,609,386</td>
<td>$2,419,840</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>FY 2019</th>
<th>FY 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OPERATING REVENUE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Membership dues</td>
<td>$954,118</td>
<td>$952,697</td>
</tr>
<tr>
<td>Administration fee revenue</td>
<td>-</td>
<td>$234,327</td>
</tr>
<tr>
<td><strong>TOTAL OPERATING REVENUE</strong></td>
<td>$954,118</td>
<td>$1,187,024</td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>FY 2019</th>
<th>FY 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OPERATING EXPENSES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional services</td>
<td>$66,583</td>
<td>$29,979</td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>$322,452</td>
<td>$632,669</td>
</tr>
<tr>
<td>Board and committee expenses</td>
<td>$1,672</td>
<td>$4,403</td>
</tr>
<tr>
<td>CSN software maintenance</td>
<td>$5,520</td>
<td>$15,646</td>
</tr>
<tr>
<td>Consulting fees</td>
<td>-</td>
<td>$27,550</td>
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<tr>
<td>Depreciation and amortization</td>
<td>$361,419</td>
<td>$356,055</td>
</tr>
<tr>
<td>Office expense</td>
<td>$15,977</td>
<td>$72,593</td>
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<tr>
<td>Travel</td>
<td>$26,486</td>
<td>$8,808</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$47</td>
<td>$1,315</td>
</tr>
<tr>
<td><strong>TOTAL OPERATING EXPENSES</strong></td>
<td>$800,156</td>
<td>$1,109,923</td>
</tr>
<tr>
<td><strong>OPERATING INCOME (LOSS)</strong></td>
<td>$153,962</td>
<td>($11,179)</td>
</tr>
<tr>
<td><strong>NON-OPERATING REVENUES</strong></td>
<td>$35,584</td>
<td>$16,061</td>
</tr>
<tr>
<td><strong>INCREASE IN UNRESTRICTED NET POSITION</strong></td>
<td>$189,546</td>
<td>$93,162</td>
</tr>
<tr>
<td><strong>UNRESTRICTED NET POSITION (BEGINNING OF YEAR)</strong></td>
<td>$2,419,840</td>
<td>$2,326,678</td>
</tr>
<tr>
<td><strong>UNRESTRICTED NET POSITION (END OF YEAR)</strong></td>
<td>$2,609,386</td>
<td>$2,419,840</td>
</tr>
</tbody>
</table>
## CURRENT ASSETS
- Cash and cash equivalents: $34,687

## TOTAL ASSETS
- $34,687

## LIABILITIES AND NET POSITION
- Due to Iowa State Association of Counties: $42,986
- Accounts payable: $19,415
- Funds held for others: $7,700
- **Total current liabilities**: $71,101
- **Net position - unrestricted (loss)**: $(36,414)

## OPERATING REVENUE
- Membership dues: $149,162
- Software maintenance fees: $2,262
- Miscellaneous revenue: $1,433
- **Total operating revenue**: $152,857

## OPERATING EXPENSES
- Software maintenance: $655
- Office expense: $1,096
- Professional fees: $168,442
- Travel expenses: $1,544
- Miscellaneous: $175
- **Total operating expenses**: $171,912
- **Operating income (loss)**: $(19,055)
- **Non-operating revenues**: $8
- **Change in unrestricted net position (loss)**: $(19,047)
- **Unrestricted net position (beginning of year)**: $(17,367)
- **Unrestricted net position (end of year)**: $(36,414)
The Iowa Precinct Atlas Consortium (IPAC) is an e-pollbook tool that is owned and governed by its 82 member counties. IPAC’s goal is to provide an efficient and compliant election process for the voters of Iowa. IPAC is currently operational in 82 counties at the discretion of the county auditor. Within the current membership there is a potential of Precinct Atlas pollbooks to be in 1,384 polling locations across Iowa. IPAC contracts with the Iowa State Association of Counties (ISAC) to manage the program. Where Can I Find Out More? The ISAC website under the Programs tab.

**IPAC Member Counties**

- **70** Existing Counties
- **12** FY 2019 New Counties

---

**IPAC Software**

**COMPLIANCE CHANGES**

- Added **PROOF OF RESIDENCE** is allowed on an electronic device
- Updated information regarding the **VOTER ID Card**
- Added **TRIBAL ID** as an acceptable proof of ID
- **ATTESTER ID PATH** added for election day registration voters
- Declaration of Eligibility Form prints the voter and attester **OATHS IN SPANISH**
- **ATTESTER OATH** and **VOTER OATH** updated to comply with law changes
- Removed **VOTER OATHS** for pre-registered voters
- **LIBERTARIAN PARTY** reflected as a political organization
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.
MEETING/EVENT CALENDAR
2019

NOVEMBER
20-21 ISAC Board of Directors Meeting
(ISAC Office)

DECEMBER
8-10 ISSDA Winter School
(Holiday Inn Airport, Des Moines)
11-13 ICEA Annual Conference
(Hy-Vee Hall, Des Moines)

MEETING/EVENT CALENDAR
2020

JANUARY
15-16 ISAC University
(Sheraton, West Des Moines)
17 ISAC Board of Directors Meeting
(ISAC Office)
30 Supervisors Statewide Meeting
(Embassy Suites Des Moines Downtown)

FEBRUARY
6 ISAC Board of Directors Meeting
(ISAC Office)

MARCH
29-3 NACo Legislative Conference
(Washington, D.C.)
12-13 ISAC Spring Conference
(Veterans Memorial Community Choice Credit
Union Convention Center, Des Moines)

APRIL
7-8 Iowa Governor’s Conference on Public Health
(Airport Holiday Inn, Des Moines)
19-22 ISSDA Civil School
(Holiday Inn Airport, Des Moines)
29 ISAC Board of Directors Meeting
(ISAC Office)

MAY
13-15 NACo WIR Conference
(Mariposa County, California)

JUNE
24 ISAC Golf Scholarship Golf Fundraiser
(Toad Valley, Pleasant Hill)

JULY
8 ISAC Board of Directors Meeting
(ISAC Office)
17-20 NACo Annual Conference
(Orange County, Florida)

AUGUST
26-28 ISAC Annual Conference
(Veterans Memorial Community Choice Credit
Union Convention Center, Des Moines)

SEPTEMBER
13-16 ISSDA Jail School
(Airport Holiday Inn, Des Moines)

OCTOBER
30-2 ISAC Board of Directors Retreat
(Clay County)

NOVEMBER
18-19 ISAC Board of Directors Meeting
(ISAC Office)

DECEMBER
6-9 ISSDA Winter School
(Holiday Inn Des Moines Airport)
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Mark Rathbun
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Michael Hart
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515-657-4683

Heidi Kuhl
hkuhl@northlandsecurities.com
515-657-4684

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Are You Still Running Windows 7? We Can Help!

Did You Know?

Windows 7 goes end-of-life in January 2020. We can help upgrade any of your systems and help ensure that your County is ready by providing a seamless transition to Windows 10.

In addition, our Thinix ONE™ solution allows us to provide management, updates, and support for Precinct Atlas and other Windows-based e-poll book systems - reducing cost and complexity to ensure a smooth election.

We help to ensure your e-poll books remain compliant with state regulations for encryption, authentication, and updates. Give us a call at 888-484-4649 for a no-obligation consultation.
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- Exclusive ISAC Life & Disability Trust
- Voluntary ISAC Worksite Benefits
- Leveraged Resources
- Claims Experience Discounts
- Wellbeing Rewards & Discounts
- Customized County Contracts
- Healthcare Analytics
- Actuarial Modeling
- Human Resources and Benefits Technology
- Dedicated Service and Support Team

Kingston Life and Health
phone: 515-223-1114 fax: 515-223-9994
1755 Westlakes Parkway, West Des Moines, Iowa 50266
web: www.kingstonlifeandhealth.com
email: timothyj@kingstonlifeandhealth.com
Have you applied for the $1000 ICAP Safety Grant?

Every ICAP member may receive up to $1,000 in reimbursement for select loss control and/or risk management items.

Examples include fall material(s) for playgrounds, exit signage, fluorescent or bulletproof vests, AED units, and more.


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