

**THE IOWA
COUNTY MAGAZINE**

**ANNUAL
REPORT
.....FY 2025**

**NOVEMBER
2025**

• WWW.IOWACOUNTIES.ORG

YOU'RE ALMOST DONE WITH A
LANDSCAPING PROJECT. YOU'VE ONLY
GOT **5 YARDS OF ROCK** TO PUT IN 3 BEDS.
BUT THE NEWBIE **ACCIDENTALLY TORE A**
HYDRAULIC HOSE, LEAVING YOU WITH 5
YARDS OF ROCK TO SHOVEL BY HAND.
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REP. HE LINES UP YOUR REPAIR BY 2 PM
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THE IOWA COUNTY MAGAZINE

FY 2025 ISAC ANNUAL REPORT

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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.

ISAC members are elected and appointed county
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FROM THE ISAC EXECUTIVE DIRECTOR



Andrea N. J. Woodard
ISAC Executive Director
awoodard@iowacounties.org



Dear Members,

As we near the end of 2025, it is both an opportunity for reflection and looking ahead to the future. There is much to be proud of in the past year at the Iowa State Association of Counties (ISAC) and exciting efforts on the horizon as we look toward 2026.

A year ago, I shared a list of numbers to tell the ISAC story. I believe it's important to take a regular pulse of the organization by following trends. I'll take this as an opportunity to share updated numbers:

- ISAC continues to support all 99 counties and work with 16 affiliate organizations.
- Up from 866, there are now 874 county elected positions following the 2024 general election.
- The number of county employees statewide sits at more than 17,000 in FY 2026.
- The 2025 ISAC Board is 22 Board members strong (from 23 in 2024) hailing from 17 counties (19 in 2024).
- There are 26 ISAC team members working on behalf of our membership. This number is up from 23 thanks to a growing Iowa County Attorney Case Management Program (ICACMP).

Further reflecting on this past year, we have seen growth in our programs, identified new opportunities to support counties through services, added value with new educational programs through two Leadership Seminars, and we hosted the first Legislative Reception that continues to be noted as a success by members and legislators alike. Perhaps the most exciting highlight of 2025 was kicking off the #ISAC99CountyTour while also reengaging on social media.

My big ask to members last year was to continue to send your feedback. That ask will always be a priority, and we're getting a lot of meaningful responses as we've been out around the state meeting with members during the ISAC 99-County Tour. Keep it coming because the information we learn is what will drive future strategies.

With just 20% of the visits complete, general themes have emerged: ISAC's legislative priorities align with what we're hearing on the ground; interest in and access to education and resources is a priority; and the value of these visits goes well beyond what we could have expected. The top lesson we continue to learn is one you all know – when it comes to counties, if you've seen one...you've seen one.

With another year nearly in the rearview mirror, which you'll see in this FY 2025 Annual Report, the Team is noting the successes and looking forward to 2026. The priorities being outlined by the board will build on the strong fundamentals of ISAC, continue to look for new opportunities, and focus on gaining feedback in order to support Iowa counties.

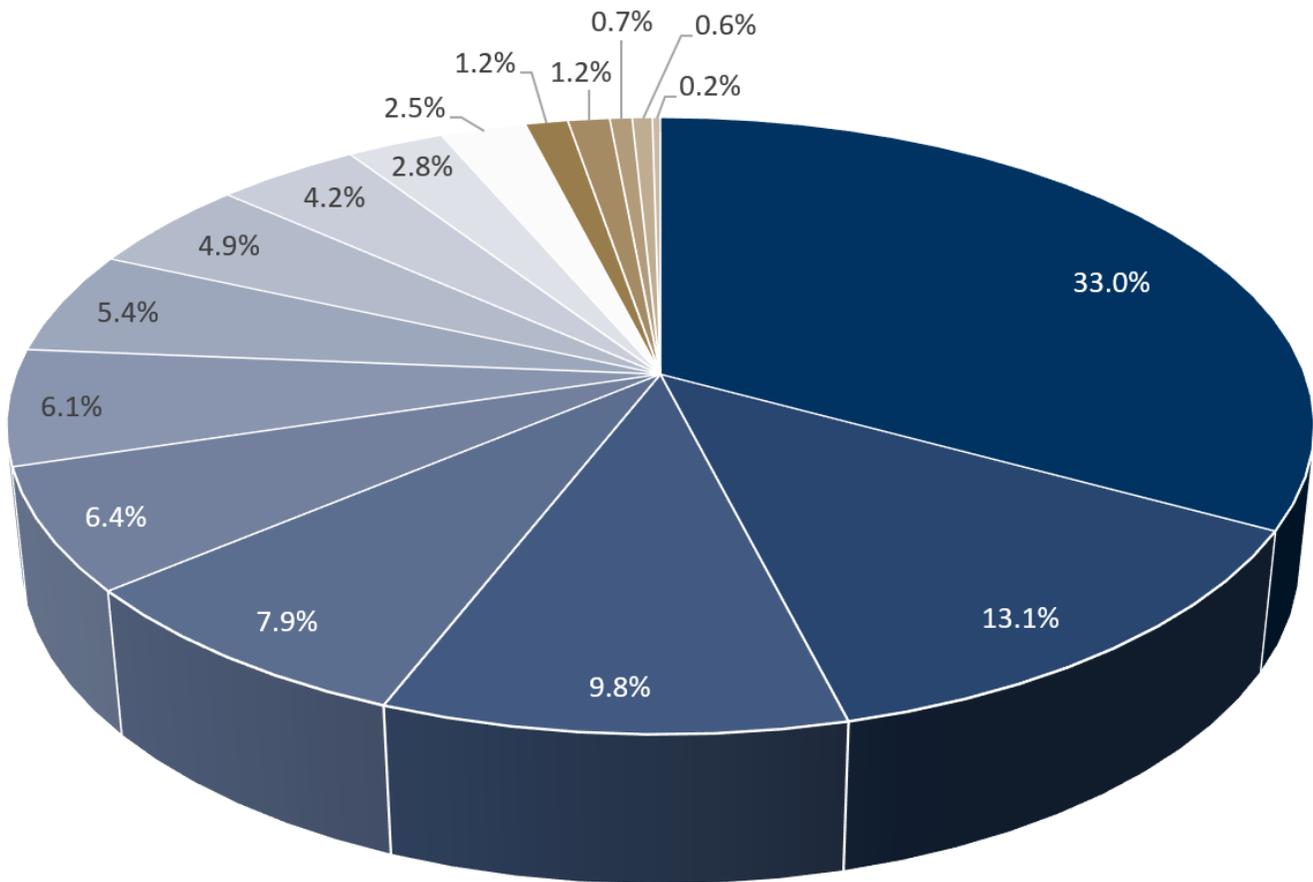
What you'll see in 2026 is a continuation of the ISAC 99-County Tour, increased support in software and IT services, and expanding our team's presence at the Iowa Capitol during what is likely to be a busy legislative session. This is on top of the programs, services, and access to staff you are accustomed to throughout the year.

In the final months of 2025, we hope you will take the time to attend district meetings, reach out to the ISAC Team about an issue on which you need support, and block your calendar for the 2026 events outlined in this edition of *The Iowa County magazine*. We appreciate your ongoing investment in the association – your time, your dues, your active participation, and your ongoing feedback.

Thank you,

Andrea

ISAC STAFF TIME ALLOCATION



Office Administration	33.0%	15,642.7 hr
ICTS/CSN	13.1%	6,201.4 hr
ICACMP	9.8%	4,661.1 hr
Government Relations	7.9%	3,763.3 hr
IPAC/SEAT	6.4%	3,040.5 hr
Conferences/Meetings	6.1%	2,882.5 hr
Legal	5.4%	2,567.5 hr
Tech Service Bureau	4.9%	2,297.3 hr
ISAC Network Admin	4.2%	1,978.8 hr
Public/Member Relations	2.8%	1,340.8 hr
Affiliates	2.5%	1,180.0 hr
Member Service Programs	1.2%	589.3 hr
Education Foundation	1.2%	575.3 hr
Education/Training	0.7%	308.0 hr
Magazine	0.6%	276.5 hr
ICEASB	0.2%	110.5 hr

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 by email using the first initial and last name of the individual followed by @iowacounties.org.

WHERE CAN I FIND OUT MORE?

The remainder of this magazine or the ISAC website under the About tab at www.iowacounties.org/about/isac-staff/.

ISAC BOARD OF DIRECTORS



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 ISAC Board. The ISAC Executive Committee serves a calendar year term.

WHAT THEY DO?

Duties of the ISAC Board of Directors include:

- Electing officers from the members of the Board
- Serving as liaisons 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

WHERE CAN I FIND OUT MORE?

The ISAC website under the About tab at www.iowacounties.org/about/board-of-directors/.

ISAC EXECUTIVE COMMITTEE

PRESIDENT *Linda Zuercher*, Clayton County Treasurer
1ST VICE PRESIDENT *Mary Ward*, Cass County Recorder
2ND VICE PRESIDENT *David Muhlbauer*, Crawford County Supervisor
3RD VICE PRESIDENT *Brad Kunkel*, Johnson County Sheriff

ISAC BOARD OF DIRECTORS

Carissa Sisson, Franklin County Assessor
Amanda Waske, Clinton County Auditor
Russell Wood, Franklin County Community Services
Mike Miner, Mitchell County Conservation
Rachel Zimmerman Smith, Johnson County Attorney
AJ Mumm, Polk County Emergency Management
Wade Weiss, Greene County Engineer
Sandy Bubke, Monona County Environmental Health
Micah Van Maanen, Sioux County IT
Josh Busard, Johnson County Planning and Zoning
Kevin Grieme, Woodbury County Public Health
Lonnie Mayberry, Mills County Supervisor
Jayson Vande Hoef, Osceola County Supervisor
Patrick Sweeney, Polk County Veterans Affairs
Barry Anderson, Clay County Supervisor, **Past President**
Brian Gardner, Linn County Sheriff, **Past President**
Carla Becker, Delaware County Auditor, **Past President**
Richard Crouch, Mills County Supervisor, **NACo Board Representative and Past President**

ISAC STAFF



Andrea N. J. Woodard
ISAC Executive
Director



Lucas Beenken
Senior Policy
Advisor



Rachel Bennett
Director of
Member Relations



Courtney Biere
Administrative
Coordinator



Laurie Bolluyt
ICACMP Remote
Support Staff



Jake Brunkhorst
Software Developer



Jamie Cashman
Director of
Government Relations



Ashley Clark
IT Resources and
Project Manager



Katie Cook
Member Support
Manager



Andrew De Haan
IT Director



Molly Hill
Controller



Brad Holtan
Director of Finance
and Programs



Nick Johnson
ICACMP Program
Support Specialist



Brandi Kanselaar
IT Software and
Systems Analyst



Beth Manley
General Counsel



Tammy Norman
IPAC Program
Manager



Lynsey Pierce
Assistant
Attorney



Brock Ridders
Software
Developer



Jacy Ripperger
Marketing
Manager



Joel Rohne
IT Strategy
Manager



Kelsey Sebern
Events Manager



Rachel Schaapveld
ICACMP Program
Support Specialist



Molly Steffen
Operations
Manager



Jessica Trobaugh
ICACMP Program
Manager

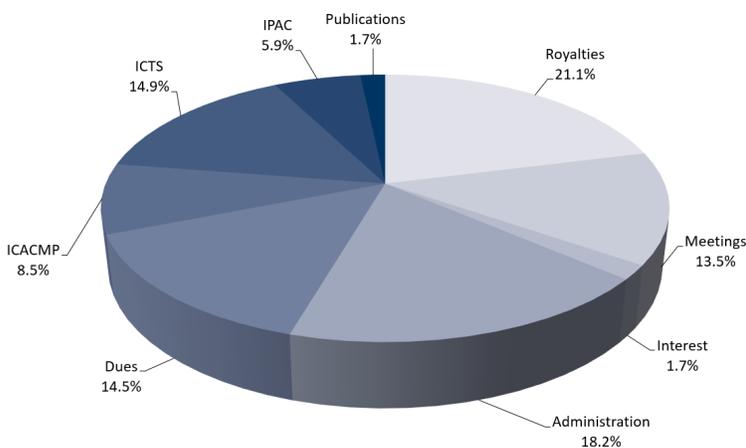


Dylan Young
IT DevOps
Manager

IOWA STATE ASSOCIATION OF COUNTIES FY 2025 FINANCIAL HIGHLIGHTS

	ASSOCIATION ACTIVITIES	PROGRAM ACTIVITIES	TOTAL
CURRENT ASSETS			
Cash and cash equivalents	\$332,000	\$97,151	\$429,151
Investments	1,490,964	2,710,099	4,201,063
Accounts receivable	325,842	104,822	430,664
Prepaid expenses	79,111	-	79,111
Interest receivable	6,687	26,704	33,391
Property, equipment, and software (net accumulated depreciation)	438,568	-	438,568
Right-of-use assets (net accumulated amortization)	789,980	-	789,980
TOTAL ASSETS	\$3,463,152	\$2,938,776	\$6,401,928
LIABILITIES AND NET POSITION			
Accounts payable and accrued liabilities	\$67,210	\$32,589	\$99,799
Unearned revenue	141,892	-	141,892
Operating lease liability	799,756	-	799,756
Compensated absences	171,273	-	171,273
Funds held for benefit of members	-	2,906,187	2,906,187
TOTAL LIABILITIES	1,180,131	2,938,776	4,118,907
NET ASSETS - WITHOUT DONOR RESTRICTIONS	2,283,021	-	2,283,021
TOTAL LIABILITIES AND NET ASSETS	\$3,463,152	\$2,938,776	\$6,401,928

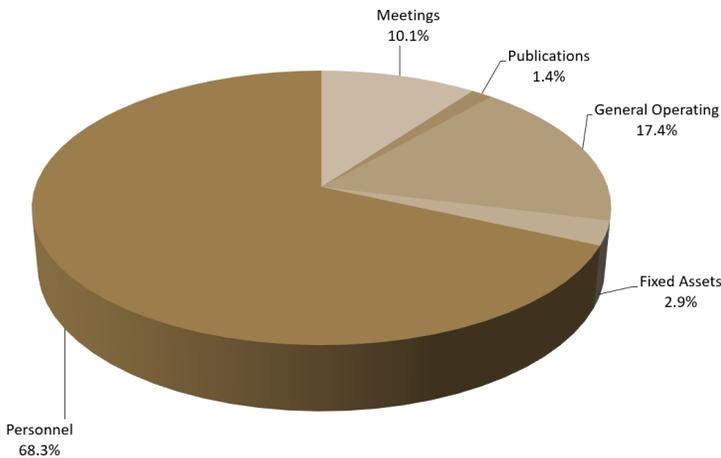
FY 2025 INCOME BREAKDOWN



INCOME BREAKDOWN

	FY 2025	FY 2024	FY 2023
Royalties	21.1%	21.2%	19.3%
Administration	18.2%	17.8%	19.0%
ICTS	14.9%	12.8%	14.4%
Dues	14.5%	14.8%	16.0%
Meetings	13.5%	12.8%	13.8%
ICACMP	8.5%	9.6%	9.6%
IPAC	5.9%	7.8%	5.4%
Interest	1.7%	2.0%	1.4%
Publications	1.7%	1.2%	1.1%

FY 2025 EXPENSE BREAKDOWN



EXPENSE BREAKDOWN

	FY 2025	FY 2024	FY 2023
Personnel	68.3%	68.8%	71.0%
Operating	17.4%	17.9%	16.6%
Meetings	10.1%	10.0%	9.4%
Fixed Assets	2.8%	1.9%	1.6%
Publications	1.4%	1.4%	1.4%

	ASSOCIATION ACTIVITIES - BUDGET	ASSOCIATION ACTIVITIES - ACTUAL	PROGRAM ACTIVITIES	TOTAL
REVENUE				
Conferences and meetings	\$631,535	\$633,862	-	\$633,862
Dues	672,700	676,800	-	676,800
Royalties	801,200	986,798	-	986,798
Investment income	60,000	81,327	110,623	191,950
Magazine advertising and subscriptions	71,175	57,050	-	57,050
Administration fees	2,276,588	2,218,176	-	2,218,176
County premiums	-	-	315,938	315,938
Miscellaneous	1,000	29,640	35	29,675
TOTAL REVENUE	\$4,514,198	\$4,683,653	\$426,596	\$5,110,249
EXPENSES				
Salaries and fringe benefits	\$3,136,256	\$3,077,306	-	\$3,012,205
Conferences and meetings	357,500	373,040	-	338,485
Board of Directors meeting expenses	73,600	74,037	-	86,556
Other board authorized expense	3,500	4,896	-	3,699
NACo Conference	23,000	18,482	-	22,542
Staff travel, training, professional member- ships	71,750	99,065	-	78,728
Consulting and professional services	202,490	105,336	3,616	175,124
General operating	577,382	496,216	-	440,564
Magazine	56,200	55,365	-	53,532
Insurance and bonds	28,000	27,520	-	28,426
Miscellaneous	71,390	323,037	-	292,700
Claims and premiums paid	-	-	107,455	81,114
Administration	92,522	-	10,000	10,000
TOTAL EXPENSES	\$4,693,590	\$4,654,300	\$121,071	\$4,775,371
INCREASE IN NET ASSETS	\$(179,392)	\$29,353	-	
INCREASE (DECREASE) IN FUNDS HELD			\$305,525	
NET ASSETS, BEGINNING OF YEAR		\$2,253,668		
NET ASSETS, END OF YEAR		\$2,283,021		

ISAC HAPPENINGS



ISAC HIPAA PROGRAM

The Health Insurance Portability and Accountability Act (HIPAA) places numerous privacy and security requirements on Covered Entities, which include most counties. The ISAC HIPAA Program provides basic consultation, assistance, and training on general HIPAA topics and issues to members for a small yearly fee. One of the most utilized benefits of the Program are the training opportunities members can use for employees, specifically an online platform with interactive courses on the HIPAA privacy and security requirements that includes several quizzes to test comprehension. The end of the course includes a survey that functions as an attendance record that each county can use to show compliance with the training requirements of HIPAA. These training opportunities should be used in conjunction with local training specific to each county and region's privacy and security policies and procedures. During FY 2025, the ISAC HIPAA Program had 29 county/MH/DS region members, 87.5 hours researching and answering member questions, one webinar, and one in-person training with three presentations. Please contact Beth Manley at bmanley@iowacounties.org if you have any questions or want to join the Program.

OPIOID SETTLEMENT FUNDS

Iowa counties have been actively participating in the distribution of opioid settlement funds for local prevention, treatment, and recovery initiatives. FY 2025 continued the Opioid Settlement Peer Meetings, during which counties gathered to share ideas on ways to spend funds to make the most impact in counties. A new settlement has been reached with Purdue, the Sackler Family, and Secondary Manufacturers, that will bring additional resources to counties affected by the opioid crisis. ISAC will be conducting more Peer Meetings this fall to gather input on how these new settlement funds can be spent to best serve Iowa communities.

ISAC EVENTS AND WEBINARS

In FY 2025, ISAC served 3,880 attendees through a combination of in-person events and webinars. During ISAC events, members and staff enjoy face-to-face interaction, education, networking, advocacy, and collaboration. The ISAC Member Relations Team hosted a variety of webinars that shared information related to: ISAC voting delegates; the legislative session; compensation boards; opioid settlement funds; FY 2026 county budgeting and certification; court debt distributions; and many other topics that directly impact counties.

AWARDS

The 2024 ISAC Excellence in Action Awards went to two deserving projects; the Shelby County Unified Law Enforcement Program and the Linn County GIS Division Community Services Resource Hub. The ISAC Education Foundation held two Annual Scholarship Golf Fundraisers in FY 2025. The 19th and 20th Annual ISAC Scholarship Golf Fundraisers were held at Toad Valley Golf Course in Pleasant Hill. The proceeds received at the Fundraisers allowed ISAC to award \$21,000 in scholarships in 2024 and another \$21,000 in 2025, to the children and dependents of Iowa county employees. The 2024 ISAC Golden Eagle was awarded to Burlin Matthews, retired Clay County Supervisor.

ISAC HAPPENINGS

ISAC WELLNESS PROGRAM

In today's evolving workplace, employee wellness is more than just a park. It's a core part of a thriving company culture. As organizations prioritize mental, physical, and emotional well-being, movement remains a key pillar. In 2025, the ISAC Wellness Program tapped into this momentum by challenging employees to reach 10,000 steps per day. A simple yet impactful way to promote daily activity, boost energy, and support overall health in a fun and inclusive way.

Thirty-one Iowa counties currently participate in the ISAC Wellness Program. A total of 2,600 employees are eligible to participate. The program runs January 1 through October 31, and is made up of an online Health Risk Assessment (HRA), physical exam, and walking challenge. Employees have an opportunity to earn up to \$367 in incentives for participation. The counties within the ISAC Group Benefits Program work toward earning up to a 5% discount in health insurance premiums. In FY 2025, counties saved a total of \$1,541,802 by participating.

The walking challenge runs for a portion of the overall Wellness Program, from February to September. Employees earn \$1 every day they reach 10,000 steps. Employees have walked approximately 897,386 miles in eight months. During those eight months, ISAC held two County vs. County Walking Challenges. The County vs. County Challenge is six weeks long and is aimed to encourage friendly competition. Additional prizes for individual results and the most active county were awarded. Congratulations to the Iowa County Engineers Association Service Bureau (ICEASB) for winning both challenges. If you are interested in learning more about the ISAC Wellness Program, please email wellness@iowacounties.org.

LEGAL

ISAC's legal team has two full-time attorneys that are here to be an educational resource for all county officials and professionals in Iowa. The Legal Team provides education and information on a wide variety of legal questions, particularly when referred to us by your county attorney. Last fiscal year, our team spent approximately 961.5 hours researching and responding to member questions. They gave presentations on HIPAA, county structure, opioid settlements, and tax sales. They also work with ISAC's 16 affiliate organizations on their governing documents and other legal needs, and they staffed and oversaw litigation assistance provided through ISAC's Litigation Committee. They are here to serve you, so please reach out to Beth Manley at bmanley@iowacounties.org or Lynsey Pierce at lpierce@iowacounties.org with any legal questions or opportunities you have for them to provide training and education.

LEGISLATION

Each year, the ISAC Government Relations Team, the ISAC Legislative Policy Committee (LPC), ISAC Voting Delegates, and the ISAC Board of Directors work together to produce a package of Legislative Top Priorities, Objectives, and Policy Statements. The LPC is made up of representatives from each of ISAC's affiliates and is chaired by the ISAC 2nd Vice President. Throughout the year ISAC staff is working alongside members as the county voice at the Capitol. FY 2025 was the first year ISAC hosted a Legislative Reception the night before the ISAC Spring Conference, and started having weekly webinars to recap the activity at the Capitol each Friday during session.

2025 ISAC LEGISLATIVE TOP PRIORITIES

Property Tax Reform
Funding of State Mandates
Medicaid Funding
Iowa's Natural Resources, Outdoor Recreation,
and Water Quality and Quantity

IOWA COUNTY ATTORNEY'S CASE MANAGEMENT PROJECT (ICACMP) FY 2025 FINANCIAL HIGHLIGHTS

	FY 2025	FY 2024
CURRENT ASSETS		
Cash and cash equivalents	\$619,993	\$687,773
Investments	796,664	628,089
Accounts receivable	101,315	-
Prepaid expenses	3,289	25,328
TOTAL CURRENT ASSETS	1,521,261	1,341,190
NET CAPITAL ASSETS	-	214
TOTAL ASSETS	\$1,521,261	\$1,341,404
LIABILITIES AND NET POSITION		
Due to Iowa State Association of Counties	69,508	\$36,363
Accounts payable	2,342	2,222
Unearned revenue	618,970	630,220
Other liabilities	19,460	25,100
TOTAL CURRENT LIABILITIES	710,280	693,905
NET POSITION	\$810,981	\$647,499
OPERATING REVENUE		
Member dues	873,345	\$796,470
Registration fees	5,100	-
TOTAL OPERATING REVENUE	\$878,445	\$796,470
OPERATING EXPENSES		
Software maintenance	\$380,364	\$309,255
Office expenses	2,050	3,242
Administrative expenses	328,776	412,567
Professional fees	18,362	18,678
Depreciation	214	2,160
Meeting expenses	10,666	895
Travel expenses	7,575	7,246
Insurance	2,747	3,419
Miscellaneous	544	734
TOTAL OPERATING EXPENSES	\$751,298	\$758,196
OPERATING INCOME (LOSS)	\$127,147	\$38,274
TOTAL NON-OPERATING REVENUES	\$36,335	\$39,761
CHANGE IN UNRESTRICTED NET POSITION	\$163,482	\$78,035
UNRESTRICTED NET POSITION (beginning of year)	\$647,499	\$569,464
UNRESTRICTED NET POSITION (end of year)	\$810,981	\$647,499

IOWA COUNTIES TECHNOLOGY SERVICES (ICTS) FY 2025 FINANCIAL HIGHLIGHTS

	FY 2025	FY 2024
CURRENT ASSETS		
Cash and cash equivalents	\$205,887	\$215,919
Investments	2,984,986	2,969,582
Accounts receivable	4,000	-
Prepaid expenses	6,930	30,000
TOTAL CURRENT ASSETS	3,201,803	3,215,501
NET CAPITAL ASSETS	221,277	356,852
TOTAL ASSETS	\$3,423,080	\$3,572,353
LIABILITIES AND NET POSITION		
Accounts payable	\$1,648	\$460
Due to Iowa State Association of Counties	119,724	38,572
Deferred revenue	-	321,813
TOTAL CURRENT LIABILITIES	121,372	360,845
NET POSITION - UNRESTRICTED	\$3,301,708	\$3,211,508
OPERATING REVENUE		
Membership dues	\$924,114	\$962,477
Research funds	4,000	3,000
TOTAL OPERATING REVENUE	\$928,114	\$965,477
OPERATING EXPENSES		
Professional services	\$70,931	\$68,594
Administrative expenses	919,903	690,976
CSN software maintenance	14,817	10,547
Depreciation	198,251	170,852
Office expense	53,208	38,701
Travel	11,783	11,240
Miscellaneous	2,735	3,579
TOTAL OPERATING EXPENSES	\$1,271,628	\$994,489
OPERATING INCOME (LOSS)	\$(343,514)	\$(29,012)
TOTAL NON-OPERATING REVENUES	\$433,714	\$421,408
INCREASE IN UNRESTRICTED NET POSITION	\$90,200	\$392,396
UNRESTRICTED NET POSITION (beginning of year)	\$3,211,508	\$2,819,112
UNRESTRICTED NET POSITION (end of year)	\$3,301,708	\$3,211,508

IOWA COUNTIES TECHNOLOGY SERVICES ICTS

ISAC information technology is growing and becoming an increasing part of what ISAC does and can offer its members in meeting their technology needs, especially through the ISAC Technology Service Bureau (TSB), which can be found on page 18. Iowa Counties Technology Services (ICTS) and the Community Services Network (CSN), which are under ISAC’s governance structure, had a productive fiscal year.

WHERE CAN I FIND OUT MORE?

The ISAC website under the Programs tab at www.iowacounties.org/programs/icts-csn/.

FY 2025 COMPLETED REPORTS

*NOT ALL REPORTS ARE LISTED

CASELOAD/NARRATIVE REPORT SYSTEM AREA: CLAIMS OCTOBER 2024
CLIENT COUNTY BY LEGAL RESIDENCE SYSTEM AREA: CLIENTS OCTOBER 2024
MONTHLY EXPENDITURE REPORT (IN HHS FORMAT) SYSTEM AREA: FINANCIALS NOVEMBER 2024
CLIENT POVERTY REPORT SYSTEM AREA: CLIENTS MAY 2025
14 TOTAL REPORTS COMPLETED IN FY 2025

ICTS ADVISORY COMMITTEE

Chair - Barry Anderson, Clay County Supervisor

Chopper Albert, City of Decorah IT

Sue Duhn, Dickinson County Community Services

Ryan Eaton, Jasper County IT

Dewey Hildebrandt, Bremer County Supervisor

Nicole Schippers, Marion County IT/GIS

Karla Weiss, Winnebago County Auditor

Vacant, CSA CEO

Vacant, CSA

Ex-Officio - Andrea Woodard, ISAC Executive Director

COMPLETED PROJECTS

*ONLY LARGER PROJECTS ARE LISTED

CSN MULTI-PARTY RELEASE VERSION UPDATE PROGRAM: CSN JULY 2024	ELECTION SOFTWARE UPDATES PROGRAM: IPAC SEPTEMBER 2024
NEW REDUNDANT FIBER INTERNET CONNECTIONS PROGRAM: ISAC/CSN OCTOBER 2024	3CX PHONE DEPLOYMENT PROGRAM: ISAC OCTOBER 2024
CSN MIGRATION AND UPGRADE PROGRAM: CSN NOVEMBER 2024	DR SETUP COMPLETED PROGRAM: ISAC/CSN DECEMBER 2024
NEW DOMAIN CONTROLLERS PROGRAM: ISAC JANUARY 2025	IT ASSESSMENT AND INTERVIEW ASSISTANCE PROGRAM: TSB FY 2025
NEW BACKUP SYSTEM PROGRAM: ISAC/CSN APRIL 2025	NETWORK UPGRADES PROGRAM: ISAC MAY 2025
COUNTY PARTICIPATION DASHBOARD PROGRAM: ISAC MAY 2025	HHS DATA MIGRATION PROGRAM: CSN JUNE 2025
PENETRATION (PEN) TEST PROGRAM: ISAC/CSN/IPAC JUNE 2025	TIME-OFF REQUESTS PROGRAM: ISAC JUNE 2025
103 TOTAL ENHANCEMENTS COMPLETED IN FY 2025	

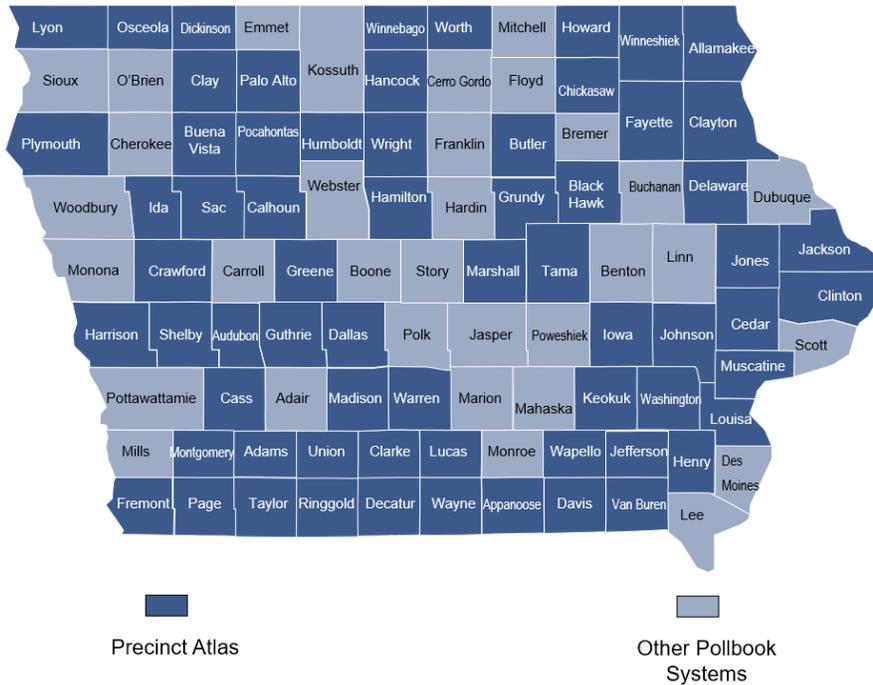
IOWA PRECINCT ATLAS CONSORTIUM (IPAC)

FY 2025 FINANCIAL HIGHLIGHTS

	FY 2025	FY 2024
CURRENT ASSETS		
Cash and cash equivalents	\$272,425	\$225,180
Investments	114,997	266,193
Accounts receivable	42,272	22,970
Prepaid expenses	5,288	5,194
TOTAL CURRENT ASSETS	434,982	519,537
CAPITAL ASSETS, NET ACCUMULATED DEPRECIATION	395,099	567,974
CAPITAL ASSETS NOT BEING DEPRECIATED	35,409	-
TOTAL ASSETS	\$865,490	\$1,087,511
LIABILITIES AND NET POSITION		
Due to Iowa State Association of Counties	\$44,949	\$26,763
Unearned revenue	123,702	185,498
Accounts payable	11,837	57,112
Funds held for others	7,031	8,981
TOTAL CURRENT LIABILITIES	187,519	278,354
NET POSITION - UNRESTRICTED	\$677,971	\$809,157
OPERATING REVENUE		
Membership dues	\$307,762	\$324,644
Equipment preparation revenue	4,150	-
TOTAL OPERATING REVENUE	\$311,912	\$324,644
OPERATING EXPENSES		
Software maintenance	\$9,604	\$2,476
Office expenses	628	1,272
Administrative expenses	251,531	379,273
Depreciation expense	189,325	-
Travel expenses	3,144	5,705
TOTAL OPERATING EXPENSES	\$454,232	\$388,726
OPERATING INCOME (LOSS)	\$(142,320)	\$(64,082)
TOTAL NON-OPERATING REVENUES	\$11,134	\$21,095
INCREASE IN UNRESTRICTED NET POSITION	\$(131,186)	\$(42,987)
UNRESTRICTED NET POSITION (beginning of year)	\$809,157	\$852,144
UNRESTRICTED NET POSITION (end of year)	\$677,971	\$809,157

IOWA PRECINCT ATLAS CONSORTIUM IPAC

IPAC MEMBER COUNTIES



The Iowa Precinct Atlas Consortium (IPAC) is an e-pollbook tool that is owned and governed by its member counties. IPAC's goal is to provide an efficient and compliant election process for the voters of Iowa. IPAC is currently operational in 71 counties. IPAC contracts with ISAC to manage the Consortium.

WHERE CAN I FIND OUT MORE?

The ISAC website under the Programs tab at www.iowacounties.org/programs/iowa-precinct-atlas-consortium/.

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Ex-Officio - Tammy Norman
IPAC Program Manager

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Ex-Officio - Tammy Norman
IPAC Program Manager

IPAC SOFTWARE REWRITE

TIMELINE

2023 - COMPLETED!

- Mock elections held
- Training for membership and PEOs
- Deployment
 - September Special Elections
 - October City Primary Elections
 - November City/School Elections

2024 - COMPLETED!

- Primary Election
- Software programming moved in-house
- General Election

2025 and Beyond - IN PROGRESS!

- City/School Election
- Online Dashboard
- New Hardware Options - iPads and Tablets
- Ability to use cameras to scan IDs
- Enhanced reporting
- Continued compliance with Iowa election laws

MORE ISAC HAPPENINGS

UPDATE FROM THE ISAC TECHNOLOGY SERVICE BUREAU

The ISAC Technology Service Bureau (TSB) had a wonderful year visiting many counties and engaging in conversations about technology.

The “Tech Team Assessment” program is going strong, with over 12 counties visited this year for two-day on-site assessments and/or technology project assistance, such as interviews and hiring. TSB has performed over 60 on-site assessments since 2011. TSB brings neighboring county IT and GIS professionals to counties that are looking for some direction and guidance. Think of it as a good-neighbor program with counties assisting other counties that has provided countless benefits across the state.

TSB has a couple updates for innovative technology programs and are eager to provide members with even more technology assistance and services.

One program is the Software and Data Task Force. This group is comprised of county officials from a variety of offices. The group decided that Iowa counties need to come together and demand better services from our vendors. With this goal in mind, an RFP and interview process was accomplished this summer, and two vendors have been selected to begin partnerships with ISAC to explore ways that TSB can create a better software and support experience for the counties in Iowa. TSB will have more news shortly as it begins exploring opportunities with those vendors.

Another program TSB is kickstarting is Technology as a Service (name pending). Many counties have struggled with technology vendors not delivering timely and accurate IT services. Others are wondering what to do when they need some IT assistance or when their IT needs or situation has changed. ISAC plans to offer supplemental technology support for counties in the near future. TSB is looking at everything from help desk assistance, project planning and management, support when current IT is unavailable, and a host of other possible services. Please let staff know what your needs are or ideas that you have.

As always, please reach out if you need assistance or have any technology questions. TSB is always available to discuss options. Staff enjoys getting to know so many of our members and lending a hand!

HONORING THE LIFE AND LEGACY OF JOHN C. WERDEN, JR.



This year held an unforeseen tragedy for the ISAC organization. In March 2025, John Werden, ISAC President and Carroll County Attorney, unexpectedly passed away.

President Werden was first elected as Carroll County Attorney in 1998 and was reelected ever since, most recently in 2022. He served on the ISAC Board of Directors beginning in 2019 before being chosen by his fellow Board members to become the eventual president of the Association. John was sworn in as ISAC President on January 14, 2025.

John is deeply missed by the ISAC family for his leadership, wit, and thoughtful consideration of issues affecting the Association and county government. He was a devoted public servant for decades, and for that, we are forever grateful.

ISAC GROUP BENEFITS PROGRAM (GBP) FY 2025 FINANCIAL HIGHLIGHTS

	FY 2025	FY 2024
CURRENT ASSETS		
Cash and cash equivalents	\$3,741,938	\$3,400,746
Investments	35,711,445	32,374,589
Accounts receivable	329,332	269,093
Due from Wellmark Inc.	349,656	478,876
Stop loss credits receivable	1,067,922	560,138
Prepaid expenses	118,770	-
TOTAL ASSETS	\$41,319,063	\$37,083,442
LIABILITIES AND NET POSITION		
Accounts payable and accrued liabilities	\$490,852	\$162,374
Due to Delta Dental	31,621	44,461
Claims incurred but not reported	3,379,405	2,424,280
Unearned revenue	790,806	904,929
TOTAL CURRENT LIABILITIES	4,692,684	3,536,044
NET POSITION - UNRESTRICTED	\$36,626,379	\$33,547,398
TOTAL LIABILITIES AND NET POSITION	\$41,319,063	\$37,083,442
OPERATING REVENUE		
County premiums	\$42,370,687	\$39,744,417
TOTAL OPERATING REVENUE	\$42,370,687	\$39,744,417
OPERATING EXPENSES		
Claims and premiums paid	\$37,333,664	\$30,622,554
Change in claims incurred but not reported	955,125	(387,756)
Consulting and professional services	2,063,922	1,824,428
Administration	390,000	360,000
Wellness program	347,661	364,241
Affordable Care Act fees	21,056	18,715
Miscellaneous	12,491	17,773
TOTAL OPERATING EXPENSES	\$41,123,919	\$32,819,955
OPERATING INCOME (LOSS)	\$1,246,768	\$6,924,462
TOTAL NON-OPERATING REVENUES	\$1,832,213	\$1,320,832
INCREASE IN UNRESTRICTED NET POSITION	\$3,078,981	\$8,245,294
UNRESTRICTED NET POSITION (beginning of year)	\$33,547,398	\$25,302,104
ISAC GBP INITIAL EQUITY TRANSFER	-	-
UNRESTRICTED NET POSITION (end of year)	\$36,626,379	\$33,547,398

ISAC ENDORSED AND PREFERRED VENDORS

ISAC Endorsed and Preferred Vendors are key business partners that share a common goal of providing quality services to ISAC members. ISAC 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 Coporate Opportunities tab at www.iowacounties.org/corporate-opportunities/.

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ITC Midwest
JP Morgan
Martin Gardner Architecture
MercyOne
UMB Bank

ISAC MEETING AND EVENT CALENDAR 2025

NOVEMBER

19-20 ISAC Board of Directors Meeting (ISAC Office)

DECEMBER

2-5 ISSDA Winter School (Holiday Inn Des Moines Airport)
 3-5 79th Annual Iowa County Engineers Conference (Veterans Memorial Community Choice Credit Union Convention Center, Des Moines)

2026

JANUARY

21-22 ISAC Board of Directors Meeting (ISAC Office)
 29 Statewide Supervisors Meeting (Embassy Suites Des Moines Downtown)

FEBRUARY

19 ISAC Board of Directors Meeting (ISAC Office)
 21-24 NACo Legislative Conference (Washington, D.C.)
 24-27 ISSDA Spring Jail School (Holiday Inn Des Moines Airport)

MARCH

11 ISAC Legislative Reception (Hilton Des Moines Downtown)
 12-13 ISAC Spring Conference (Veterans Memorial Community Choice Credit Union Convention Center, Des Moines)

APRIL

1 SEAT Continuing Education (Crossroads Event Center, Fort Dodge)
 8 SEAT Continuing Education (Hilton Garden Inn, Cedar Rapids)
 8-9 Public Health Conference of Iowa (Holiday Inn Des Moines Airport)
 28-5/1 ISSDA Spring Civil School (Holiday Inn Des Moines Airport)

MAY

5-8 NACo Western Interstate Region Conference (Maui County, Hawaii)
 6-8 IEMA Annual Conference (Camp Okoboji, Wahpeton)
 12-15 Treasurers May School (Isle of Capri Hotel and Conference Center, Bettendorf)

31-6/5 Veterans Affairs National Conference (Reno, NV)

JUNE

1-5 ITAG Conference (Prairie Meadows, Altoona)
 7-11 ICAA Spring Conference (Okoboji, IA)
 18 ISAC Board of Directors Meeting (ISAC Office)
 23-26 ISACA Summer Conference (Okoboji, IA)
 24-26 ICRA Summer School (Hilton Garden Inn, Council Bluffs)
 19 ISAC Board of Directors Meeting (ISAC Office)

JULY

8 ICEA Golf Outing (Veenker Memorial Golf Course, Ames)
 9 ICEA Mid-Year Meeting (Gateway Hotel, Ames)
 15-17 ICA Summer Seminar (Hotel Fort Des Moines)
 17-20 NACo Annual Conference and Exposition (Orleans Parish, New Orleans, LA)

AUGUST

9-14 NCRAAO Conference (Dickinson, ND)
 19-21 ISAC Annual Conference (Veterans Memorial Community Choice Credit Union Convention Center, Des Moines)

SEPTEMBER

15-18 ISSDA Fall Jail School (Holiday Inn Des Moines Airport)
 30-10/1 ISAC Board of Directors Retreat (Clayton County, IA)

If you have any questions about the meetings listed above or would like to add an affiliate meeting to the ISAC calendar, please contact Kelsey Sebern at ksebern@iowacounties.org.

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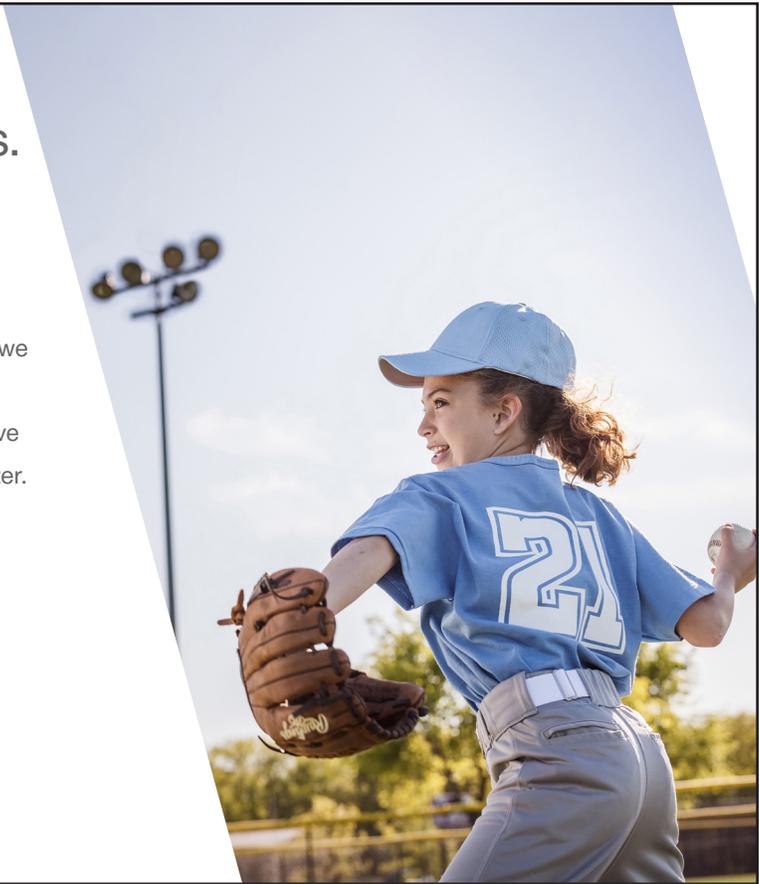
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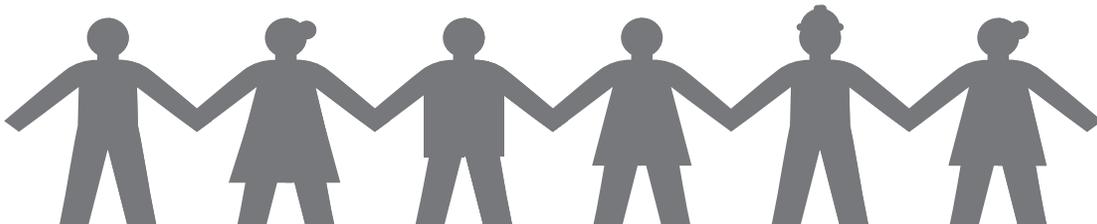


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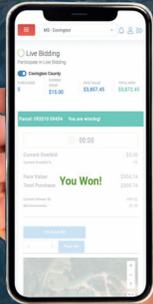
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Public Works Building — City of Creston

Photo courtesy of FEH Design



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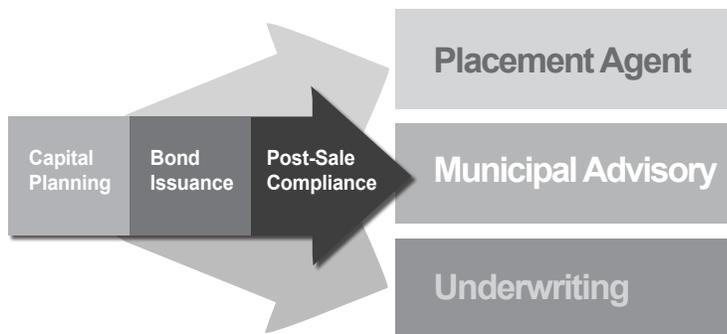
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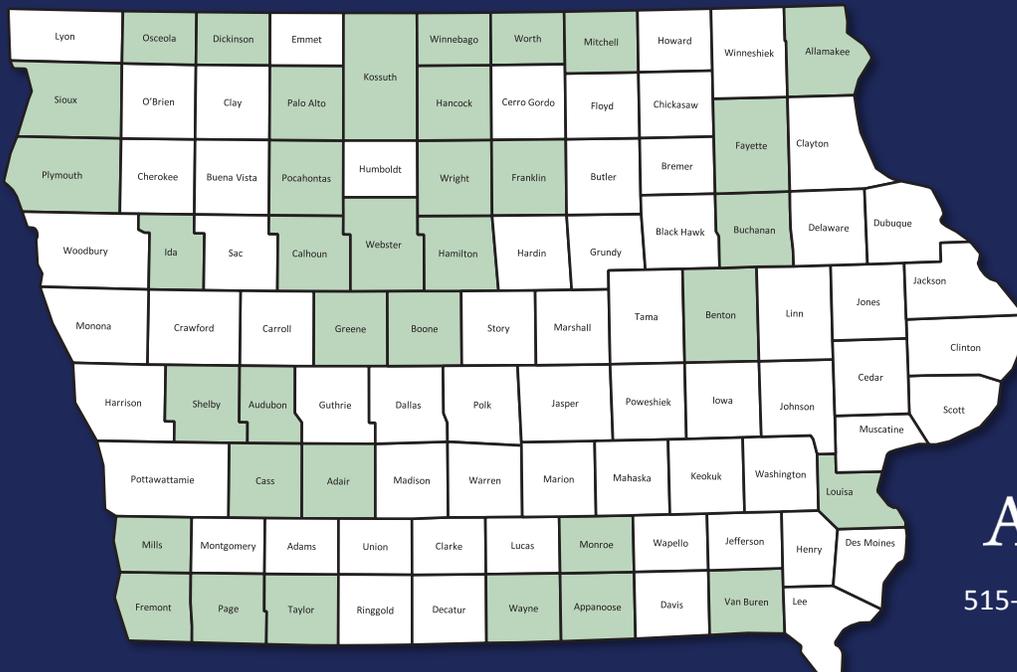
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