

2/12/19
meeting
Item 9b

28E AGREEMENT - ROLLING HILLS COMMUNITY SERVICES REGION

28E AGREEMENT

FOR

ROLLING HILLS COMMUNITY SERVICES REGION

This Agreement is made and entered into by, between and among the undersigned counties, each having adopted this Agreement by resolution of its board of supervisors, and hereby join together to voluntarily form a public body corporate and politic and separate legal entity under Iowa Code Chapter 28E, and amendments thereto, known as the Rolling Hills Community Services Region (the "Region").

SECTION 1: IDENTITY OF THE PARTIES

The undersigned counties are political subdivisions and constitute "public agencies" as defined in Iowa Code section 28E.2. The initial member counties are: Buena Vista, Calhoun, Carroll, Crawford, Ida and Sac. County membership may, however, change from time to time as provided in this Agreement and the current member counties at any time shall be referred to as the "member counties" in this Agreement. Cherokee County is considered to be a member county under this 28E Agreement effective January 1, 2015. Woodbury County is considered to be a member county under this 28E Agreement effective July 1, 2019.

SECTION 2: PURPOSE GOAL AND OBJECTIVE

The member counties entered into this 28E Agreement to create a mental health and disability service regional administrative entity as described in the Iowa Code to provide local access to mental health and disability services for adults and to engage in any other related activity in which an Iowa 28E organization may lawfully be engaged.

SECTION 3: TERM AND TERMINATION

- 3.1 Term. This Agreement shall be effective when the undersigned initial member counties, as listed in Section 1 execute this Agreement and this Agreement is filed with the Iowa Secretary of State as required by Iowa Code Section 28E.8 (the "Effective Date").
- 3.2 Termination. The term of this Agreement shall be perpetual, unless terminated by:
 - a) a repeal or amendment of the Iowa Code sections that result in a major modification of a statutory requirement for mental health services to be provided through a regional format; or
 - b) a majority of the member counties approve termination of the region.

2019 MAR 12 PM 2 21
AUDITOR & RECORDER &
WOODBURY COUNTY
PATRICK F. GILL

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- 3.3 Wind Up of Region. In the event the Agreement is terminated as provided in Section 3.2, the Governing Board shall begin winding down the Region. If all the requirements in Section 3.2 are met by or on December 1 of any year, then this Agreement will terminate effective for the succeeding June 30th. If all the requirements in Section 3.2 are met after December 1 of any year, then this Agreement will terminate effective one calendar year from the succeeding June 30th. Any county could terminate their participation with this agreement at an earlier date by a two-thirds majority vote of the Governing Board.
- 3.4 Distribution of Assets. In the event this Agreement is terminated and the Region is dissolved, all property of the Region shall be delivered, assigned and conveyed to the member counties, by population to each member county. Any real property that needs to be acquired or disposed of shall be completed at the discretion of the Governing Board.

SECTION 4: GOVERNING

- 4.1 Governing Board Directors: The Governing Board of Directors shall contain the following Directors:
- a) Each member county shall appoint one of its supervisors to serve as a Director on the Governing Board and alternates. The Board of Supervisors of each member county shall select its Director and alternates and he or she shall serve indefinitely at the pleasure of the county appointing the Director, until a successor is appointed, or until the earlier death, resignation, or the end of such person's service as a county supervisor. Any Director appointed under this Section may be removed for any reason by the county appointing the Director, upon written notice to the Region's Board of Directors, which notice shall designate a successor Director to fill the vacancy.
 - b) At least one individual who utilizes mental health and disability services, or is an actively involved relative of such an individual. This Director shall be appointed by the advisory committee described below, with such appointment to become effective upon approval by the Governing Board of the Region. This Director shall serve as an ex-officio, non-voting Director. This Director shall serve an initial term of one year, which shall begin upon the Effective Date, with appointments thereafter to be for two year terms.
 - c) At least one individual representing service providers in the Region. This Director shall be appointed by the advisory committee described below, with such appointment to become effective upon approval by the Governing Board of the Region. This Director shall serve as an ex-officio, non-voting Director. This Director shall be appointed to two year terms, with the initial term beginning upon the Effective Date.

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4.2 Director Vacancies.

- a) **County-Appointed Directors:** If a vacancy occurs during the term of a county-appointed Director, and/or alternates due to death, resignation, or end of service as a county supervisor of such Director, the vacancy shall be filled within sixty (60) days of its occurrence by the county having the right of appointment.
- b) **Committee-Appointed Directors.** If a vacancy occurs during the term of a committee-appointed Director, due to death or resignation of such Director, the vacancy shall be filled within sixty (60) days of its occurrence by the committee having the right of appointment. Such appointment to fill a vacancy shall become effective upon the approval of the Governing Board of the Region.

4.3 Voting Procedures for Governing Board Members. Each shall have one vote on the Board. Each counties vote shall be cast by their county-appointed Director or alternate. Regular business shall be conducted utilizing a simple majority one county/one vote process. No member of the Governing Board shall be allowed to call for a weighted vote. However, in the event of a tie vote, the Governing Board shall utilize a weighted vote. In each such case, the vote of the county appointed Director representing the least populous county in the region shall have a weight of one unit, and the vote of each of the other members who are county appointed Directors shall have a weight which bears the same proportion to the one unit as the population of the county that member represents bears to the population of the least populated county in the Region. The weight of the vote of each shall be amended after each official Federal census establishes a growth or decrease in population. A listing of the current weighted votes shall be attached to each copy of the bylaws. A quorum must be present in order for the Governing Board to take action. A quorum shall be 51% of county-appointed Directors or alternates.

The Governing Board shall take action by approval from the majority of the Directors present. Voting shall be done by roll call vote. Proxy voting will not be allowed; however, a Governing Board Director may attend up to two (2) meetings per calendar year via electronic means and be considered present for purposes of quorum and voting.

4.5 Board Officers. The Governing Board shall organize itself and at its initial meeting elect a Chair, Vice-Chair and Secretary. Thereafter, at the first meeting each calendar year, the Governing Board shall elect a Chair, Vice-Chair and Secretary for the next ensuing one (1) calendar year.

- a) The Chair shall preside at the Board's meetings, preserve order and enforce this Agreement

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b) The Vice-Chair shall assist the Chair. During the temporary absence or disability of the Chair, the Vice-Chair shall discharge the duties of the Chair. Should the Chair be permanently absent or disabled, the Vice-Chair shall succeed to the office of the Chair. Minutes shall be kept at all board meetings.

4.6 Powers of the Governing Board. Except as otherwise provided in this Agreement, the Region shall be under the direction and control of the Board of Directors and the Chief Executive Officer. The Governing Board of Directors shall have each and all of the following powers:

- a) To make and enforce bylaws or rules and regulations for the management and operation of the Region's business and affairs;
- b) To do and perform any acts authorized by the Code of Iowa, under, through or by means of its officers, agents and employees, or by contracts with any person or entity;

The Board may delegate any of these powers to staff of the Region or staff of member counties serving the Region as the Board deems necessary. The Board may adopt such policies, rules, regulations and actions not inconsistent with law or this Agreement.

4.7 Appointment of Committees

Members of any committee of the Region shall be appointed by the Governing Board. Committee members shall serve indefinitely at the pleasure of the Governing Board, until a successor is appointed, or until the earlier death or resignation of such committee member.

4.8 Duties of Committees

The advisory committee, as appointed by the Governing Board, shall have a maximum of two representatives per county. The committee members shall be: individuals who utilize services or actively involved relatives of such individuals; service providers; and the Governing Board Directors. The advisory committee shall advise the Governing Board as requested by the Governing Board and shall also make designations of the ex officio members to the Governing Board as described above.

The Governing Board may take action to create additional committees for various other purposes as it deems appropriate.

4.9 Methods for Dispute Resolution

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An internal dispute which cannot be resolved shall mean any action which the Region must take and for which no agreement on the particular action to be taken has been determined through the process set forth under this Agreement and such determination of action has remained unresolved for 10 business days.

In the event an internal dispute arises amongst or between the Governing Board, the Chief Executive Officer or any of the member counties, which cannot be resolved, the following dispute resolution shall be used:

- a) Mediation conducted pursuant to Chapter 679C of the Iowa Code;
- b) If after which the dispute remains unresolved, arbitration will be conducted pursuant to Chapter 679A of the Iowa Code.

5. MEMBERS

5.1 Specification, Requirements, Obligations, Expectations of Member Counties

The member Counties agree to the following:

- To respond to reasonable requests to make local records available to the Region for the purposes of this Agreement;
- To provide sufficient office space for the performance of contracted services;
- To support the effective collaboration of other county functions related to the provision of contracted services;
- To provide county staff as agreed between the member county and the Governing Board for the effective provision of contracted services;
- To contribute funds as required by this Agreement; and
- To contribute funds as required by this Agreement at the time of entry into the Region (or the Effective Date for initial member counties).

5.2 Decision that Require a Member Vote

The Governing Board shall not have authority to, and they covenant and agree that they shall not, do, or cause the Region to do, any of the following acts without the prior consent of the majority of the County Boards of Supervisors members of a majority of the member counties:

- a) Permit any new member counties;
- b) Remove any member county (other than a voluntary withdrawal of a county as provided below);
- c) Terminate or amend this Agreement; or
- d) Dissolve the Region.

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5.3 Member Voting Procedure

Any question related to the issues listed in Section 5.2 above may be presented to the member counties by resolution of the Governing Board of the Region by first adopting a recommendation on the issue and then submitting it to the individual member counties. A separate explanation of the reasons for the recommendation shall be included. Each member county desiring to vote upon the proposal shall do so by resolution of its Board of Supervisors and return of the same to Region's Governing Board Chair a certified copy of the resolution stating the County's vote within thirty (30) days of the date that the County received a copy of the proposal. Any member county not voting upon the proposal within this time shall be considered to have disapproved the proposal. If the proposal receives approval by majority of the votes, it shall become effective ten (10) days following the date the vote is tabulated.

5.4 Additional Member Counties

If a county wishes to become a member county of the Region after the Effective Date, the county must make a written request to the Region's Governing Board. Such request will then be addressed through the Member Voting Procedure set forth in Section 5.3. If a new county's request is approved through such procedure, such new membership will not become effective until:

- a) the county provides a signature page to this Agreement and a resolution from its Board of Supervisors that it agrees to abide by the terms of this Agreement as set out herein and possess legal power and authority to do so; and
- b) if the new county's request has been properly approved and it has submitted the documentation in Section 5.4(a) prior to November 15th, then such membership shall become effective on the first day of the next fiscal year. If all of these requirements are not met until after November 15th, then such membership shall become effective one year from the first day of the next fiscal year. The timing requirements in this subsection may be waived by the Governing Board for cause, including in the event the Region is required by law or by the Iowa Department of Human Services to accept a new member county.

5.5 Member County Withdrawal / Removal

- a) Member County Withdrawal

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Any member county, by resolution of its Board of Supervisors, may withdraw from the Region by giving written notice to the Governing Board of the Region no later than November 15 prior to the end of the fiscal year the withdrawal will be effective. Withdrawal shall not relieve the withdrawing member county of the obligation to pay its share of the expenses of the Region incurred during the fiscal year in which the withdrawal occurs and any other past due amounts. Services of the Region shall continue to be provided to the withdrawing member county until the date of withdrawal, so long as such member county remains in good standing as provided in Section 5.6 below. Upon withdrawal, member counties shall not be entitled to any repayment for funds, services or property provided to the Region.

b) Member County Removal

If the Governing Board feels it is in the best interest of the Region for a member county to be removed from the Region, the Governing Board will pass a resolution to that effect and proceed under the Member Voting Procedure set forth in Section 5.3. Upon removal, member counties shall not be entitled to any repayment for funds, services or property provided to the Region.

5.6. Suspension of Voting Rights and Services

In the event any member county fails to make a payment to the Region as required under this Agreement for 30 days after such payment is requested in writing, then the member county will be deemed delinquent. During any period of delinquency, such member county shall not be entitled to the administrative services of the Region, nor shall the member county be entitled to vote on matters coming before the Governing Board or the member counties unless such delinquency shall be waived by a unanimous vote of the remaining members of the Governing Board. During any period of delinquency, the delinquent county shall not be considered for purposes of achieving a quorum. During any period of delinquency, the clients of such member county will not suffer as a result.

6. STAFF

6.1 Selection Process for Chief Executive Officer

The Governing Board will be responsible for hiring and determining the compensation of the Chief Executive Officer for the region. The Governing Board and Chief Executive Officer will determine the amount of employees necessary to fulfill the staffing needs of the region. The Chief Executive Officer and Coordinators of Disability Services which make up the Regional Administrative Team shall be employees of a county through contract with the region. The Coordinators of Disability Services report to the Chief Executive Officer and the Chief Executive

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Officer shall report to the Region's Governing Board. Any further staffing needs shall be addressed by the Governing Board.

The Chief Executive Officer shall be the single point of accountability for the Region.

6.2 Performance Evaluation of Chief Executive Officer

The Governing Board shall conduct annual evaluations of the Chief Executive Officer. The Governing Board may conduct additional evaluations of the Chief Executive Officer at any time, as it deems necessary in a given situation. All evaluations shall be summarized in writing and submitted to the Board of Supervisors of the member county which employs the respective Chief Executive Officer. In the event the Governing Board determines that it is not in the best interests of the Region for a particular person or persons to continue to serve as the Chief Executive Officer, the Governing Board shall inform the Board of Supervisors of the member county employing such person.

In the event the Chief Executive Officer resigns, retires or otherwise has his or her employment with the member county terminated, the Governing Board shall appoint a new Chief Executive Officer within thirty (30) days.

6.3 General functions and responsibilities of staff

The Chief Executive Officer may employ or contract with persons or entities (including contracting with member counties for member county employees to provide services to the Region) to staff the needs of the Region; however, the terms of all employment or contracts for staff shall be approved by the Governing Board. Staff shall include one or more coordinators of services, hired either directly by the Region or provided to the Region by the member counties. Coordinators must have a bachelor's or higher degree in human services related or administrative related field. In lieu of a degree in administration, a coordinator may provide documentation of relevant management experience.

The Region intends to employ or contract for staff for the following functions and responsibilities:

- a) Communications;
- b) Strategic Plan Development;
- c) Budget Planning and Financial Reports;
- d) Operations – personnel, benefits, space, training, etc.;

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- e) Risk Management;
- f) Compliance and Reporting;
- g) Service Processing, Authorization and Access;
- h) Provider Network- development, contracting, quality and performance;
- i) Payment of Claims;
- j) Quality Assurance;
- k) Appeals and Grievances; and
- l) Information Technology.

The Governing Board reserves the right to amend this list on its own motion without member approval as a non-substantive amendment as provided for in Section 8.1.

7. REGION FINANCES

7.1 Management & Expenditure of Funding

General: Participating county monies for the purpose of this 28E shall be funds contributed by each county to the regional fund. Member county contributions to the Region will be on an equal per capita basis however, a new county may provide a higher per capita in the first year as a member of the Region. Contributions to the Region shall be pooled and will be under control of the Governing Board. Source of contribution shall be determined by each contributing county to equal \$47.28 or an amount mandated by the Governing Board. The Regional Governing Board only controls funds contributed to the Region by each individual county. The Regional Governing Board directs that county service reserve funds shall remain in individual county accounts for the purpose of providing the respective county's annual per capita contribution to the Region or other MH/DS purposes as mutually agreed upon by the respective county and the Regional Governing Board.

In Fiscal Year 2015, twenty-five percent of the Per Capita Target Expenditure funds (\$47.28) received by the member counties for purposes related to the Region shall be deposited into a Region account designated for such member county within 15 calendar days of the start of the new fiscal year. Subsequent payment dates to the region shall be subject to the authority of the Governing Board. The Regions funds shall be managed and administered by the Chief Executive Officer, or staff designated by the Chief Executive Officer, and in compliance with the law, direction from the Governing Board and other written policies of the Region.

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a) Administrative Funding and Resources:

Administrative costs shall be a component of the Region's budget. Such costs shall be paid through the process described in Section 7.1 and any funds or resources for administrative costs of the Region shall be collected through this same process.

b) Use of Savings for Reinvestment

The Region shall comply with Chapters 12B and 12C of the Iowa Code for deposit and investment of Region funds. Through the Region's budgeting process, it shall strive to use surplus funds for the development of additional services.

7.2 Process for Initial Funding to Begin Operations

On the Effective Date, each initial member county shall transfer its Per Capita Target Expenditure Amount as stated in Section 7.1 to the Region, with such funds to be collected and expended through the process described in Section 7.1.

7.3 Process for Annual Independent Audit

Accounts of the Region shall be audited annually by a certified public accountant certified in the state of Iowa, as selected by the Governing Board.

8. SCOPE & AMENDMENTS

8.1 Amendments

The Governing Board is authorized to make non-substantive amendments to this Agreement with a two-thirds vote of board members present. All other amendments to this Agreement shall be conducted through the member approval process described in Section 5.3 and in compliance with Iowa Code Chapter 28E, which includes filing all amendments with the Iowa Secretary of State.

8.2 Entire Agreement

This Agreement represents the entire 28E Agreement of the Region.

8.3 Invalidity

If any one or more provisions of this Agreement are declared unconstitutional or contrary to law, the validity of the remainder hereof shall not be affected.


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8.4 No Waiver

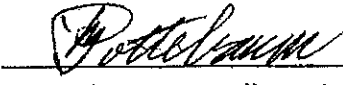
The waiver by any party of a breach or violation of any provisions of this Agreement shall not operate as or be construed to be a waiver of any subsequent breach.

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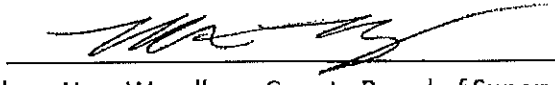
IN WITNESS WHEREOF, WOODBURY COUNTY EXECUTES THIS 28E AGREEMENT, APPROVING CHANGES TO THE 28E AGREEMENT AS PASSED BY THE ROLLING HILLS GOVERNANCE BOARD ON DECEMBER 27, 2018 AND ENTRANCE INTO THE ROLLING HILLS COMMUNITY SERVICES REGION EFFECTIVE JULY 1, 2019 :

BY: 
Keith Radig, Chairman, Woodbury County Board of Supervisors

BY: 
Rocky DeWitt, Woodbury County Board of Supervisors

BY: 
Marty Pottbaum, Woodbury County Board of Supervisors

BY: 
Jeremy Taylor, Woodbury County Board of Supervisors

BY: 
Matthew Ung, Woodbury County Board of Supervisors

ATTEST: 
Patrick Gill, Woodbury County Auditor

28E AGREEMENT - ROLLING HILLS COMMUNITY SERVICES REGION

IN WITNESS WHEREOF, BUENA VISTA COUNTY EXECUTES THIS 28E AGREEMENT, APPROVING
CHANGES TO THE 28E AGREEMENT AS PASSED BY THE ROLLING HILLS GOVERNANCE BOARD ON
DECEMBER 27, 2018 AND ENTRANCE OF WOODBURY COUNTY INTO THE
ROLLING HILLS COMMUNITY SERVICES REGION
EFFECTIVE JULY 1, 2019 :

BY: Paul Merten
Paul Merten, Chairman, Buena Vista County Board of Supervisors

BY: Rhonda Ringgenberg
Rhonda Ringgenberg, Buena Vista County Board of Supervisors

BY: Thomas M. Huseman
Tom Huseman, Buena Vista County Board of Supervisors

BY: Kelly Snyder
Kelly Snyder, Buena Vista County Board of Supervisors

BY: Don Altena
Don Altena, Buena Vista County Board of Supervisors

ATTEST: Sue Lloyd
Sue Lloyd, Buena Vista County Auditor

28E AGREEMENT - ROLLING HILLS COMMUNITY SERVICES REGION

IN WITNESS WHEREOF, CALHOUN COUNTY EXECUTES THIS 28E AGREEMENT, APPROVING
CHANGES TO THE 28E AGREEMENT AS PASSED BY THE ROLLING HILLS GOVERNANCE BOARD ON
DECEMBER 27, 2018 AND ENTRANCE OF WOODBURY COUNTY INTO THE
ROLLING HILLS COMMUNITY SERVICES REGION

EFFECTIVE JULY 1, 2019 :

BY: Mike Cooper
Mike Cooper, Chairman, Calhoun County Board of Supervisors

BY: Scott Jacobs
Scott Jacobs, Calhoun County Board of Supervisors

BY: Carl Legore
Carl Legore, Calhoun County Board of Supervisors

ATTEST: Robin D. Batz
Robin Batz, Calhoun County Auditor

28E AGREEMENT - ROLLING HILLS COMMUNITY SERVICES REGION

IN WITNESS WHEREOF, CARROLL COUNTY EXECUTES THIS 28E AGREEMENT, APPROVING
CHANGES TO THE 28E AGREEMENT AS PASSED BY THE ROLLING HILLS GOVERNANCE BOARD ON
DECEMBER 27, 2018 AND ENTRANCE OF WOODBURY COUNTY INTO THE
ROLLING HILLS COMMUNITY SERVICES REGION
EFFECTIVE JULY 1, 2019 :

BY: Neil Bock
Neil Bock, Chairman, Carroll County Board of Supervisors

BY: Eugene Meiners
Gene Meiners, Carroll County Board of Supervisors

BY: Dean Schettler
Dean Schettler, Carroll County Board of Supervisors

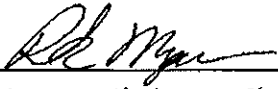
BY: Stephanie Hausman
Stephanie Hausman, Carroll County Board of Supervisors

BY: Rich Ruggles
Rich Ruggles, Carroll County Board of Supervisors

ATTEST: Kourtney Irlbeck
Kourtney Irlbeck, Carroll County Auditor

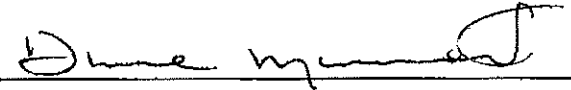
28E AGREEMENT - ROLLING HILLS COMMUNITY SERVICES REGION


IN WITNESS WHEREOF, CHEROKEE COUNTY EXECUTES THIS 28E AGREEMENT, APPROVING
CHANGES TO THE 28E AGREEMENT AS PASSED BY THE ROLLING HILLS GOVERNANCE BOARD ON
DECEMBER 27, 2018 AND ENTRANCE OF WOODBURY COUNTY INTO THE
ROLLING HILLS COMMUNITY SERVICES REGION
EFFECTIVE JULY 1, 2019 ;

BY: 
Rick Mongan, Chairman, Cherokee County Board of Supervisors

BY: 
Gary Lundquist, Cherokee County Board of Supervisors

BY: 
Wane Miller, Cherokee County Board of Supervisors

BY: 
Duane Mummert, Cherokee County Board of Supervisors

BY: 
Dennis Bush, Cherokee County Board of Supervisors

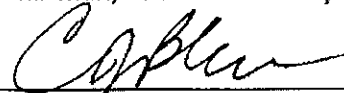
ATTEST: 
Kris Glienke, Cherokee County Auditor

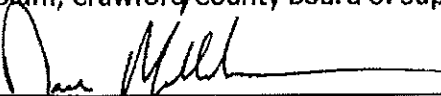
28E AGREEMENT - ROLLING HILLS COMMUNITY SERVICES REGION

IN WITNESS WHEREOF, CRAWFORD COUNTY EXECUTES THIS 28E AGREEMENT, APPROVING
CHANGES TO THE 28E AGREEMENT AS PASSED BY THE ROLLING HILLS GOVERNANCE BOARD ON
DECEMBER 27, 2018 AND ENTRANCE OF WOODBURY COUNTY INTO THE
ROLLING HILLS COMMUNITY SERVICES REGION


EFFECTIVE JULY 1, 2019 :

BY: 
Kyle Schultz, Chairman, Crawford County Board of Supervisors

BY: 
Cecil Blum, Crawford County Board of Supervisors

BY: 
Dave Muhlbauer, Crawford County Board of Supervisors

BY: 
Jeri Vogt, Crawford County Board of Supervisors


BY: 
Eric Skoog, Crawford County Board of Supervisors

ATTEST: 
Terri Martens, Crawford County Auditor


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IN WITNESS WHEREOF, IDA COUNTY EXECUTES THIS 28E AGREEMENT, APPROVING CHANGES
TO THE 28E AGREEMENT AS PASSED BY THE ROLLING HILLS GOVERNANCE BOARD ON
DECEMBER 27, 2018 AND ENTRANCE OF WOODBURY COUNTY INTO THE
ROLLING HILLS COMMUNITY SERVICES REGION
EFFECTIVE JULY 1, 2019 :

BY: 
Creston Schubert, Chairman, Ida County Board of Supervisors

BY: 
Rhett Leonard, Ida County Board of Supervisors

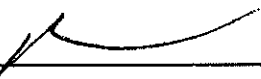
BY: 
Ray Drey, Ida County Board of Supervisors

ATTEST: 
Lorna Steenbock, Ida County Auditor

28E AGREEMENT - ROLLING HILLS COMMUNITY SERVICES REGION

IN WITNESS WHEREOF, SAC COUNTY EXECUTES THIS 28E AGREEMENT, APPROVING CHANGES
TO THE 28E AGREEMENT AS PASSED BY THE ROLLING HILLS GOVERNANCE BOARD ON
DECEMBER 27, 2018 AND ENTRANCE OF WOODBURY COUNTY INTO THE
ROLLING HILLS COMMUNITY SERVICES REGION
EFFECTIVE JULY 1, 2019 :

BY: 
Ranell Drake, Chairman, Sac County Board of Supervisors

BY: 
Brent Wilhelm, Sac County Board of Supervisors

BY: 
Jim Wissler, Sac County Board of Supervisors

ATTEST: 
Jim Dowling, Sac County Auditor