

ESS

Electronic Services System – Coordinating Committee Meeting

Agenda

Hybrid Meeting and Web Conference

8711 Windsor Parkway, Suite 2

Johnston, Iowa

February 16, 2023

10:00 A.M. to 2:00 P.M.

-
- Welcome and Introductions
 - February 1, 2023 – ESS Coordinating Committee Meeting Summary – Approval
 - ESS Election of Officers – Approval
 - Treasury Management Update
 - Financial Reports – Approval
 - BOA and BT 2022 4th Quarter and YTD Reports
 - CY 2023 Budget Amendment – Approval
 - Reserve Fund Allocations – Approval
 - Reserve Fund Expenditure Authorization – Approval
 - Work Authorizations – Approval
 - Assignment of Credits for E-Submission – Approval
 - Contracts and Agreements
 - Audit Engagement – Denman – Approval
 - Accounting Services Update
 - Linn County Services API
 - DNR Access Agreement – Approval
 - Legislative Policy Update
 - Terms of Service
 - Authorization for Limited Batch Processing and API
 - Other Legislation
 - Policies and Procedures
 - Document Formatting
 - Search User Management Policy
 - Search Design Topics
 - ILR Database Topics
 - E-Submission Development Updates
 - Recorder and Submitter CAS
 - County Upload API
 - Payment Enhancement
 - Search Application Redesign
 - Communications Update
 - PRIA Update
 - Adjourn - Next Regular Meeting May 9, 2023

ESS Coordinating Committee

Meeting Summary

February 1, 2023

Participants

Nancy Booten, Lee County	Julie Haggerty, Polk County Recorder
David Erickson, Dentons Davis Brown	Denise Baker, Wright County Recorder
Natalie Steffener, Des Moines County Recorder	Melissa Bahnsen, Cedar County Recorder
Jolynn Goodchild, Plymouth County Recorder	Eric Sloan, ICIT
Lindsay Laufersweiler, Webster County Recorder	

Other Participants

Sheri Jones, Jones County Recorder	Lisa Long, Iowa Land Records
Phil Dunshee, Iowa Land Records	Census Lo-Liyong, Iowa Land Records
Corrie Strasser, Iowa Land Records	Kristen Delany-Cole, Iowa Land Records

Welcome

A meeting of the ESS Coordinating Committee was held via web conference. The meeting was called to order by Chair Nancy Booten and introductions were made.

Meeting Summary

The December 21, 2022, meeting summary was reviewed. Denise Baker made a motion to approve the meeting summary as presented. Jolynn Goodchild seconded, and the motion was approved.

ESS Contracts and Agreements and Employee Search

Accounting Services Firm or Accounting Coordinator Position

At the previous ESS meeting the engagement with Bergan KDV was extended for 3 months. The extension was intended to be a transitional plan as ESS and Bergan KDV had reached an impasse regarding terms for any longer-term extension. Based on this action, it is necessary for ESS to secure alternative professional accounting services. This may come in the form of a new arrangement with an accounting firm, or the employment of a full-time accountant on the ESS team. The Committee was presented with two recommended actions.

1. Issue an RFQ to seek the services of a accounting firm to provide bookkeeping and other accounting services, or
2. Post a position description and solicit applications for employment.

It was proposed that both actions be conducted concurrently, and that proposals and applications would be considered. The option that provided the best path forward for ESS would be selected.

Authorization to proceed with both the job posting and the issuance of an RFQ was requested. Lindsay Laufersweiler made a motion to authorize the concurrent actions. Jolynn Goodchild seconded, and the motion was approved.

Subcommittee Nominations

ESS Coordinating Committee members were presented with the nominees from District 5 of the Iowa County Recorders Association for service on the Finance and Standards Subcommittees. Julie Haggerty made a motion to approve the appointment of the nominees as presented. Denise Baker seconded, and the motion was approved. Appointments for all ESS Subcommittees are now complete for 2023.

ESS Updates

Legislative Update

The committee was informed about progress made on the two ESS legislative priorities. ESS is pursuing legislation concerning the website Terms of Use, and also authorization for the use of batch transfers and an application programming interface (API) for specific purposes. The proposals were developed with extensive discussions among ESS stakeholders. A Senate Study Bill was introduced on January 12, 2023 thanks to our government relations team from the Rafferty Group (Nick Lanning and Bob Rafferty). The bill was approved by the Senate Local Government Committee phase with a minor amendment and it has been renumbered as [SF 141](#). Senate File 141 has now been assigned to the Ways and Means Committee. It is hoped that a companion bill will be filed in the House.

ICRA had proposed a technical change to policies concerning who should file Trade Name documents with Iowa counties. The proposed change is currently being researched and reviewed with stakeholders, and discussions were previously held with the office of the Secretary of State. A conference call was also recently held with representatives from the Treasurer's affiliate. We will be working with ISBA real estate and business sections to continue the planning process.

It was reported that Megan Clyman had stepped forward to replace John Murphy and serve as one of the legislative liaisons for the Association. Stacie Herridge, Megan Clyman and Census Lo-Liyong have established a working schedule with regular meetings every Friday to discuss bills and ICRA declarations.

Document Formatting Policy Review Process

A special working group has been formed to review document formatting standards. The group discussions will start during the Standards Subcommittee meeting scheduled for February 2, 2023. Several virtual meetings are anticipated with a tentative completion date of April, 2023.

Software Development Updates

The transition to Two Factor Authentication has implemented for all Recorders and submitter administrators. Recorders had requested a "lock" function to notify users when others have accessed a document or group in E-Submission. The "lock" function is now operational. The software development teams are working on to modify the company and user management structure for the search application, and to redesign the search application. A second round of stakeholder focus group discussions will be organized soon to discuss plans for the new search application. It was also reported that ILR had experienced issues with a transition to a new merchant ID for ESS. These issues had caused a delay in charges to some. This issue has been resolved.

The meeting was adjourned at 10:30 AM. The next regular meeting will be **February 16th, 2023**.

ESS Coordinating Committee

Meeting Summary

February 10, 2022

Participants

Julie Haggerty, Polk County Recorder
Jolynn Goodchild, Plymouth County Recorder
Natalie Steffener, Des Moines County Recorder
Melissa Bahnsen, Cedar County Recorder
David Erickson, Dentons Davis Brown PC

Nancy Booten, Lee County Recorder
Denise Baker, Wright County Recorder
Jonathan Lewis, Title Services Des Moines
Jamie Stargell, Adams County Recorder
Eric Sloan, ICIT

Other Participants

Lisa Long, Iowa Land Records
Kati Ross, Iowa Land Records
Sheri Jones, Jones County Recorder

Phil Dunshee, Iowa Land Records
Katie New, Bergan KDV
Jan Gemar, ILTA

Welcome

A meeting of the ESS Coordinating Committee was held via web conference. Introductions were made.

Meeting Summary

The December 3, 2021 meeting summary was reviewed. A minor correction to add a zero to the dollar amount listed under Reserve Fund Allocations was noted. Nancy Booten made a motion to approve the meeting summary with that correction. Jolynn Goodchild seconded, and the motion was approved.

Election of Officers

The Committee reviewed the Policies and Procedures for the election of ESS Coordinating Committee officers. It was noted that the practice of the Committee has been to elect the ICRA representative to be the Chair for the Committee, however this is not a required policy.

Julie Haggerty nominated Nancy Booten as Chair of the ESS Coordinating Committee. Jolynn Goodchild seconded, and the motion was approved.

Jolynn Goodchild made a motion to nominate Julie Haggerty as the Vice Chair for the ESS Coordinating Committee. Nancy Booten seconded, and the motion was approved.

Nancy Booten made a motion to nominate Melissa Bahnsen as the Secretary/Treasurer. Julie Haggerty seconded, and the motion was approved.

ESS Subcommittee Appointments

A slate of ESS Subcommittee nominees for the Finance Subcommittee, Standards Subcommittee and Marketing and Communications Subcommittee were presented to participants. Julie Haggerty made a motion to approve the subcommittee appointments as presented. Denise Baker seconded, and the motion was approved.

Full Analysis Bus Chk - 8374

Summary

Available balance (as of today): **\$3,000.00**

[What does this include?](#)

[Account balance history »](#)

Features

Payroll services:

[More features »](#)

[Enroll](#)

Services

[Scale](#)

[Order](#)

[Store](#)

[Monitor](#)

Activity

Statements & Documents

Information & Services

All Transactions [View Spending & Budgeting](#)



Enter keyword, amount or mm/dd/yyyy



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[Newest](#) | [Next](#) | [Previous](#) | [Oldest](#)

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Date ↓	Description	Type 	Status 	Amount	Available Balance
 02/13/2023	Bill Pay Check 8404: Bankers Trust			-59,500.00	3,000.00
 02/13/2023	Bill Pay Check 8403: Bankers Trust			-65,000.00	62,500.00
 02/13/2023	Bill Pay Check 8402: Bankers Trust			-75,000.00	127,500.00
 02/13/2023	Bill Pay Check 8401: Bankers Trust			-91,376.63	202,500.00
 02/02/2023	Verichex INC DES:PURCHASE ID:97216489 INDN:3428 Electronic Serv CO...			-683.99	293,876.63

Electronic Services System

Balance Sheet

As of January 31, 2023

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
107000 · BT-Settlement	
107100 · Unrestricted Reserve Account	38,399.40
107200 · Software Dev & Equip Maint Rsrv	459,575.00
107300 · Redaction Reserve	28,778.36
107400 · Restricted Operating Reserve	100,000.00
107000 · BT-Settlement - Other	876,266.56
Total 107000 · BT-Settlement	1,503,019.32
10800 · BOA-Settlement	
108200 · Software Dev & Equip Maint Rsrv	212,650.79
10800 · BOA-Settlement - Other	104,264.91
Total 10800 · BOA-Settlement	316,915.70
Total Checking/Savings	1,819,935.02
Accounts Receivable	
12000 · Accounts Receivable	3,811.92
Total Accounts Receivable	3,811.92
Other Current Assets	
13000 · Due from State	103,446.16
14000 · Prepaid Expenses	155,817.97
Total Other Current Assets	259,264.13
Total Current Assets	2,083,011.07
Fixed Assets	
17000 · Computer Equipment	718,246.95
17001 · Developed Software	633,302.00
17900 · Asset in Process	200,910.01
18000 · Accumulated Depreciation	-1,087,479.96
Total Fixed Assets	464,979.00
TOTAL ASSETS	2,547,990.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	55,132.75
Total Accounts Payable	55,132.75
Credit Cards	
21000 · Corp-BOA Visa 2026	916.32
21100 · BT Credit Card	12,185.80
Total Credit Cards	13,102.12
Other Current Liabilities	
Bank Adjustment	-20,257.76
22000 · Accrued Compensation	35,257.21
22500 · Deferred Revenues	138,702.28
24000 · DRAWDOWN	74,025.40
Total Other Current Liabilities	227,727.13
Total Current Liabilities	295,962.00
Total Liabilities	295,962.00

Electronic Services System
Balance Sheet
As of January 31, 2023

	Jan 31, 23
Equity	
30000 · Retained Earnings	2,491,054.22
Net Income	-239,026.15
Total Equity	2,252,028.07
TOTAL LIABILITIES & EQUITY	2,547,990.07

NOT YET
RECONCILED

IOWA COUNTY RECORDERS
PHIL DUNSHEE

XXXX-XXXX-XXXX-XXXX

December 01, 2022 - December 31, 2022

Commercial Card

Company Statement

Account Information	Payment Information	Account Summary
Mail Billing Inquiries to: BANKCARD CENTER PO Box 660441 Dallas, TX 75266-0441 TTY Hearing Impaired: Dial "711" Outside the U.S.: 1.509.353.6656 24 Hours For Lost or Stolen Card: 1.888.449.2273 24 Hours	Statement Date 12/31/22 Payment Due Date 01/19/23 Days in Billing Cycle 31 Credit Limit \$25,000 Cash Limit \$5,000 Total Payment Due \$379.26	Previous Balance \$0.00 Payments \$0.00 Credits \$0.00 Cash \$0.00 Purchases \$379.26 Other Debits \$0.00 Overlimit Fee \$0.00 Late Payment Fee \$0.00 Cash Fees \$0.00 Other Fees \$0.00 Finance Charge \$0.00 Current Balance \$379.26

Important Messages

Global Card Access - your card information whenever, wherever and however you need it. From the dashboard, you can quickly check your credit limit, balance, available credit and recent card activity. Other features like View PIN, Change PIN, Lock Card and Alerts help you keep your card secure. For added convenience, you can easily view or download your current statement up to 12 months of past statements. Visit www.bofa.com/globalcardaccess to register your card and start using Global Card Access today.

Cardholder Activity Summary

Account Number Credit Limit	Credits	Cash	Purchases and Other Debits	Total Activity
DUNSHEE, PHIL XXXX-XXXX-XXXX-XXXX 25,000	0.00	0.00	379.26	379.26

0026118 0037926 0037926

BANK OF AMERICA
PO BOX 15731
WILMINGTON, DE 19886-5731

IOWA COUNTY RECORDERS
PHIL DUNSHEE
8711 WINDSOR PKWY STE 2
JOHNSTON, IA 50131-2296

Account Number: XXXX-XXXX-XXXX-XXXX
December 01, 2022 - December 31, 2022

Total Payment Due \$379.26
Payment Due Date 01/19/23

Enter payment amount

\$

Mail this coupon along with your check payable to:
BANK OF AMERICA

Transactions

Posting Transaction							
Date	Date	Description	Reference Number	MCC	Charge	Credit	
DUNSHEE, PHIL							Total Activity
Account Number: XXXX-XXXX-XXXX-							379.26
12/12	12/11	ATLASSIAN	HTTPSWWW.ATLACA	24011342345000020049307	5734	19.26	
12/16	12/15	DUO*COM	866-760-4247 MI	24692162349100209917557	7372	360.00	

Finance Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.00% V	\$0.00	\$0.00
CASH	13.00% V	\$0.00	\$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.



PHIL DUNSHEE
ELECTRONIC SERVICES SYS
Account Number: #####
Page 1 of 3



Account Summary

Billing Cycle	12/30/2022	
Days In Billing Cycle	30	
Previous Balance	\$6,676.06	
Purchases	+	\$4,135.64
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$59.49
Payments	-	\$6,676.06
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE \$4,076.15

Credit Summary

Total Credit Line	\$35,000.00
Available Credit Line	\$30,923.85
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries

Call us at: (800) 221-5920
Lost or Stolen Card: (866) 839-3485

Go to www.ezcardinfo.com

Write us at PO BOX 1991, DES MOINES, IA 50305-1991

Payment Summary

NEW BALANCE \$4,076.15

MINIMUM PAYMENT \$1,020.00

PAYMENT DUE DATE 01/26/2023

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Important Information About Your Account

IT IS NOT NECESSARY TO MAIL YOUR PAYMENT. YOUR ACCOUNT WILL BE AUTOMATICALLY PAID THROUGH A DIRECT DEBIT OF YOUR CHECKING OR SAVINGS ACCOUNT ON 01/09/23 PER YOUR AGREEMENT WITH US. THE DEBIT AMOUNT THIS MONTH IS \$4076.15

Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
12/01	12/02	PPLN10	24793382335000152633623	ONLINE JOB ADS INDEED 512-4595300 TX	\$220.00
12/03	12/04	PPLN10	24692162337102598074135	Amazon web services aws.amazon.co WA	\$661.65
12/04	12/05	PPLN10	24492152338715828803601	ADOBE *CREATIVE CLOUD 408-536-6000 CA	\$58.29
12/05	12/06	PPLN10	24011342339000034686084	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	\$171.09
12/05	12/06	PPLN10	24011342339000034912282	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	\$738.30
12/05	12/07		24011342340000024563357	CREDIT VOUCHER	\$48.30
				ZOOM.US 888-799-9666 WWW.ZOOM.US CA	

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

BANKERS TRUST COMPANY
PO BOX 1991
DES MOINES IA 50305-1991



Account Number

#####

Check box to indicate
name/address change
on back of this coupon ☐

AMOUNT OF PAYMENT ENCLOSED

Closing Date

12/30/22

New Balance

\$4,076.15

Total Minimum Payment Due

\$1,020.00

Payment Due Date

01/26/23

\$

PHIL DUNSHEE
ELECTRONIC SERVICES SYS
8711 WINDSOR PARKWAY
SUITE 2
JOHNSTON IA 50131

MAKE CHECK PAYABLE TO:



BANKERS TRUST COMPANY
PO BOX 1991
DES MOINES IA 50305-1991

Cardholder Account Summary Continued					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
12/05	12/07		24011342340000024598643	CREDIT VOUCHER	\$11.19-
				ZOOM.US 888-799-9666 WWW.ZOOM.US CA	
12/07	12/09	PPLN10	24228992342017020154345	GREATER DESMOINES PART 515-286-4950 IA	\$50.00
12/11	12/11		743889123431111111111111	AUTO PMT FROM ACCT 2347313596	\$6,676.06-
12/12	12/13	PPLN10	24559302346900012900915	PRIA 919-4598598 NC	\$673.00
12/13	12/14	PPLN10	24430992347400813061498	MSFT * E0500LG3FN MSBILL.INFO WA	\$100.00
12/13	12/14	PPLN10	24492152347719271322290	ADOBE *PRODUCTS 408-536-6000 CA	\$52.99
12/19	12/20	PPLN10	24492152353869192052699	GRAVITY FORMS 757-965-6600 VA	\$259.00
12/21	12/22	PPLN10	24692162355104885905382	INTUIT *QuickBooks CL.INTUIT.COM CA	\$109.98
12/22	12/22	PPLN10	24011342356000016011283	ATLASSIAN HTTPSWWW.ATLA CA	\$21.40
12/23	12/25	PPLN10	24692162357106987056889	MAILCHIMP *MISC MAILCHIMP.COM GA	\$482.04
12/26	12/27	PPLN10	24055232360207677207530	RIGHT NETWORKS 603-324-0400 NH	\$37.90
12/28	12/29	PPLN10	24692162362100214039621	IN *CLARIX TECHNOLOGIES, 585-8995300 NY	\$500.00

Finance Charge Summary / Plan Level Information									
Plan Name	Plan Description	FCM ¹	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
Purchases									
PPLN10 001	PURCHASE	G	\$0.00	1.24166%(M)	14.9000%	\$0.00	\$0.00	0.0000%	\$4,076.15
Cash									
CPLN06 001	CASH	A	\$0.00	1.49166%(M)	17.9000%	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily							Days In Billing Cycle: 30		
** Includes cash advance and foreign currency fees							APR = Annual Percentage Rate		
¹ FCM = Finance Charge Method									
(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.									



P.O. Box 15284
Wilmington, DE 19850

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Customer service information

Customer service: 1.888.852.5000

bankofamerica.com

Bank of America, N.A.
P.O. Box 25118
Tampa, FL 33622-5118

IOWA COUNTY RECORDERS ASSOCIATION INC
8711 WINDSOR PKWY STE 2
JOHNSTON, IA 50131-2296

Your Full Analysis Business Checking Preferred Rewards for Bus Platinum Honors

for December 1, 2022 to December 31, 2022

Account number: [REDACTED]

IOWA COUNTY RECORDERS ASSOCIATION INC

Account summary

Beginning balance on December 1, 2022	\$1,215,411.94
Deposits and other credits	2,863,369.86
Withdrawals and other debits	-2,404,343.14
Checks	-300,000.00
Service fees	-1,193.52
Ending balance on December 31, 2022	\$1,373,245.14

of deposits/credits: 108

of withdrawals/debits: 145

of days in cycle: 31

Average ledger balance: \$1,115,488.70



Last statement: November 30, 2022
 This statement: December 30, 2022
 Total days in statement period: 30

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ELECTRONIC SERVICES SYSTEM
 8711 WINDSOR PKWY SUITE 2
 JOHNSTON IA 50131-2296

Direct inquiries to:
 515-245-2863

Bankers Trust Company
 453 7TH Street
 Des Moines, IA 50309

Commercial Checking-Analysis

Account number		Beginning balance	\$660,481.16
		Total additions	307,463.40
		Total subtractions	748,396.01
		Ending balance	\$219,548.55

DEBITS

Date	Description	Subtractions
12-05	' Electronic Bill Pay 4BUCJO24 NANCY BOOTEN 1957722	258.12
12-05	' Electronic Bill Pay SB2C8O24 BRICK GENTRY PC 1957722	2,000.00
12-05	' Electronic Bill Pay CBDC8O24 CSI 1957722	4,641.08
12-05	' Electronic Bill Pay 1BDC8O24 BERGANKDV, LTD. --1957722	4,900.00
12-05	' Electronic Bill Pay 9BDC8O24 ENTERPRISE IOWA 1957722	11,900.00
12-05	' Electronic Bill Pay ABDC8O24 LEAN TECHNIQUES 1957722	24,375.00
12-05	' Electronic Bill Pay 1BVC8O24 LISA LONG 1957722	50.00
12-05	' Electronic Bill Pay 1BICKO24 LINDSAY LAUFERSWEI1957722	97.75
12-05	' Electronic Bill Pay QB2C8O24 SHERI JONES 1957722	185.00
12-05	' Electronic Bill Pay YBFCYO24 NATALIE STEFFENER 1957722	222.50
12-12	' ACH Debit BANKERS TRUST CO CR CD PMT PPD DUNSHEE	6,676.06
12-12	' Electronic Bill Pay IB8C5OAH ENTERPRISE IOWA 1960477	9,468.82
12-12	' Electronic Bill Pay 8B8C5OAH LEAN TECHNIQUES 1960477	18,075.00

Electronic Services System

Profit & Loss- Budgeted Only

October through December 2022

	Oct - Dec 22	Jan - Dec 22
Income		
Budgeted Income		
41000 · Event Income		
41100 · ILR Conference Registration	200.00	5,700.00
41200 · Sponsorship	0.00	200.00
Total 41000 · Event Income	200.00	5,900.00
42000 · POSSERVICEFEE	24,819.14	145,297.67
43000 · SERVICEFEE		
43100 · ACH	195,927.00	937,776.00
43200 · CC	24,861.64	98,247.24
43300 · DRAWDOWN	13,695.00	62,043.00
43000 · SERVICEFEE - Other	0.00	-3.00
Total 43000 · SERVICEFEE	234,483.64	1,098,063.24
47000 · Fund 255 Reimbursement	155,547.38	837,831.70
48200 · Local Serv. Prov. Maint. Acct.		
48100 · Cost Sharing Credit	0.00	-160,453.01
48200 · Local Serv. Prov. Maint. Acct. - Other	0.00	293,283.64
Total 48200 · Local Serv. Prov. Maint. Acct.	0.00	132,830.63
Total Budgeted Income	415,050.16	2,219,923.24
Total Income	415,050.16	2,219,923.24
Gross Profit	415,050.16	2,219,923.24
Expense		
Budgeted Expenses		
60000 · Administration		
60100 · Annual Audit	0.00	7,950.00
60200 · Accounting Software-Services	443.64	5,809.53
60300 · Bookkeeping-CPA-990	14,700.00	58,550.00
60400 · Project Manager	35,700.00	142,800.00
60500 · Professional Fees		
60510 · Legal	6,000.00	24,000.00
60520 · Government Relations	4,000.00	17,000.00
60530 · Human Resources-Oasis	3,566.62	11,967.47
Total 60500 · Professional Fees	13,566.62	52,967.47
60600 · Insurance Expense	0.00	66,676.91
60700 · Ess Meetings	1,699.06	3,758.81
60800 · Office Operations		
60810 · Office Space Lease	8,850.00	35,200.00
60830 · Offical Publication Expense	55.17	257.25
60850 · Teleconference	40.20	586.50
60860 · Telephone	2,100.00	8,250.00
60870 · Office Tech Support	3,360.00	13,440.00
60880 · Printing and Copying (Color-BW)	1,050.00	4,100.00
60890 · Miscellaneous	0.00	132.70
Total 60800 · Office Operations	15,455.37	61,966.45
Total 60000 · Administration	81,564.69	400,479.17
61000 · Marketing-Communications		
61100 · Marketing Director	12,606.06	79,279.31
61200 · Administrative/Marketing Coord	0.00	37,855.68

Electronic Services System
Profit & Loss- Budgeted Only
October through December 2022

	Oct - Dec 22	Jan - Dec 22
61300 · Education and Outreach		
61310 · ILR Annual Conference	0.00	5,885.41
61320 · Tradeshows/Exhibits/Sponsorship	0.00	1,815.00
61330 · Seminars & Workshops	0.00	19.41
61340 · Memberships	673.00	8,673.00
61350 · Conferences & Meetings	92.09	6,444.09
61360 · Campaigns	0.00	58.41
61370 · Software & Hosted Services	7,029.88	12,911.64
61380 · Marketing Supplies	0.00	74.66
61390 · Promotional Expenses	2,460.41	4,796.17
Total 61300 · Education and Outreach	10,255.38	40,677.79
Total 61000 · Marketing-Communications	22,861.44	157,812.78
62000 · Customer Support		
62100 · Account Manager	26,581.44	94,764.77
Total 62000 · Customer Support	26,581.44	94,764.77
64000 · ILR System Operations		
64100 · Development Team		
64110 · Technical Lead	41,797.53	149,922.96
64120 · Senior Developer	38,242.29	136,904.46
64130 · Technical Support & Development	20,733.85	98,992.29
Total 64100 · Development Team	100,773.67	385,819.71
64200 · External Development & Services		
64210 · FF Redaction Services	15,173.43	74,443.17
64211 · BF Redaction Services	0.00	0.00
64240 · Data Center & Hosting Services	9,158.70	36,634.80
Total 64200 · External Development & Services	24,332.13	111,077.97
64300 · Software License-Maintenance		
64305 · JetBrains	0.00	1,556.00
64300 · Software License-Maintenance - Other	360.00	360.00
Total 64300 · Software License-Maintenance	360.00	1,916.00
64500 · Computing & Equip (CAP)		
64520 · System Equipment	11,087.06	14,438.32
Total 64500 · Computing & Equip (CAP)	11,087.06	14,438.32
Total 64000 · ILR System Operations	136,552.86	513,252.00
64400 · POS Credit Card Setup-Support		
64410 · Local Credit Card Equipment	-598.00	0.00
Total 64400 · POS Credit Card Setup-Support	-598.00	0.00
65000 · Local Maint. Expense	0.00	290,359.56
66000 · Payment Expenses		
66100 · Bank Account Analysis Fee	3,792.79	13,908.59
66200 · Bank Service Charges	0.00	90.00
66300 · Gateway Transaction Fees		
66310 · VeriCheck OnlineTransactionFees	8,081.61	33,346.18
66320 · POSTransactionsFees	17,632.24	101,319.40
Total 66300 · Gateway Transaction Fees	25,713.85	134,665.58
Total 66000 · Payment Expenses	29,506.64	148,664.17
Total Budgeted Expenses	296,469.07	1,605,332.45
Total Expense	296,469.07	1,605,332.45
Net Income	118,581.09	614,590.79

Electronic Services System
Profit & Loss- Budgeted Only
January through December 2022

	Jan - Mar 22	Apr - Jun 22	Jul - Sep 22	Oct - Dec 22	TOTAL
Income					
BudgetedIncome					
41000 · Event Income					
41100 · ILR Conference Registration	0.00	400.00	5,100.00	200.00	5,700.00
41200 · Sponsorship	0.00	0.00	200.00	0.00	200.00
Total 41000 · Event Income	0.00	400.00	5,300.00	200.00	5,900.00
42000 · POSSERVICEFEE	30,928.94	50,830.77	38,718.82	24,819.14	145,297.67
43000 · SERVICEFEE					
43100 · ACH	236,163.00	266,769.00	238,917.00	195,927.00	937,776.00
43200 · CC	23,890.79	25,545.30	23,949.51	24,861.64	98,247.24
43300 · DRAWDOWN	15,147.00	17,418.00	15,783.00	13,695.00	62,043.00
43000 · SERVICEFEE - Other	-3.00	0.00	0.00	0.00	-3.00
Total 43000 · SERVICEFEE	275,197.79	309,732.30	278,649.51	234,483.64	1,098,063.24
47000 · Fund 255 Reimbursement	275,342.97	245,323.84	161,617.51	155,547.38	837,831.70
48200 · Local Serv. Prov. Maint. Acct.					
48100 · Cost Sharing Credit	0.00	-160,453.01	0.00	0.00	-160,453.01
48200 · Local Serv. Prov. Maint. Acct. - Other	0.00	293,283.64	0.00	0.00	293,283.64
Total 48200 · Local Serv. Prov. Maint. Acct.	0.00	132,830.63	0.00	0.00	132,830.63
Total BudgetedIncome	581,469.70	739,117.54	484,285.84	415,050.16	2,219,923.24
Total Income	581,469.70	739,117.54	484,285.84	415,050.16	2,219,923.24
Gross Profit	581,469.70	739,117.54	484,285.84	415,050.16	2,219,923.24
Expense					
Budgeted Expenses					
60000 · Administration					
60100 · Annual Audit	0.00	4,000.00	3,950.00	0.00	7,950.00
60200 · Accounting Software-Services	4,478.61	443.64	443.64	443.64	5,809.53
60300 · Bookkeeping-CPA-990	14,450.00	14,700.00	14,700.00	14,700.00	58,550.00
60400 · Project Manager	35,700.00	35,700.00	35,700.00	35,700.00	142,800.00
60500 · Professional Fees					
60510 · Legal	6,000.00	6,000.00	6,000.00	6,000.00	24,000.00
60520 · Government Relations	3,000.00	6,000.00	4,000.00	4,000.00	17,000.00
60530 · Human Resources-Oasis	2,917.80	2,274.00	3,209.05	3,566.62	11,967.47
Total 60500 · Professional Fees	11,917.80	14,274.00	13,209.05	13,566.62	52,967.47
60600 · Insurance Expense	0.00	3,269.00	63,407.91	0.00	66,676.91
60700 · Ess Meetings	362.40	1,303.52	393.83	1,699.06	3,758.81
60800 · Office Operations					
60810 · Office Space Lease	8,650.00	8,850.00	8,850.00	8,850.00	35,200.00
60830 · Official Publication Expense	75.00	26.80	100.28	55.17	257.25
60850 · Teleconference	296.90	67.39	182.01	40.20	586.50
60860 · Telephone	1,950.00	2,100.00	2,100.00	2,100.00	8,250.00
60870 · Office Tech Support	3,360.00	3,360.00	3,360.00	3,360.00	13,440.00
60880 · Printing and Copying (Color-BW)	950.00	1,050.00	1,050.00	1,050.00	4,100.00
60890 · Miscellaneous	64.20	0.00	68.50	0.00	132.70
Total 60800 · Office Operations	15,346.10	15,454.19	15,710.79	15,455.37	61,966.45
Total 60000 · Administration	82,254.91	89,144.35	147,515.22	81,564.69	400,479.17
61000 · Marketing-Communications					
61100 · Marketing Director	26,263.23	20,506.62	19,903.40	12,606.06	79,279.31
61200 · Administrative/Marketing Coord	22,637.13	15,359.58	-141.03	0.00	37,855.68
61300 · Education and Outreach					
61310 · ILR Annual Conference	0.00	230.00	5,655.41	0.00	5,885.41
61320 · Tradeshows/Exhibits/Sponsorship	1,000.00	215.00	600.00	0.00	1,815.00
61330 · Seminars & Workshops	75.66	-56.25	0.00	0.00	19.41
61340 · Memberships	1,000.00	0.00	7,000.00	673.00	8,673.00
61350 · Conferences & Meetings	2,246.28	1,355.52	2,750.20	92.09	6,444.09
61360 · Campaigns	27.25	0.00	31.16	0.00	58.41
61370 · Software & Hosted Services	2,349.88	1,681.10	1,850.78	7,029.88	12,911.64
61380 · Marketing Supplies	0.00	0.00	74.66	0.00	74.66
61390 · Promotional Expenses	0.00	2,184.92	150.84	2,460.41	4,796.17
Total 61300 · Education and Outreach	6,699.07	5,610.29	18,113.05	10,255.38	40,677.79
Total 61000 · Marketing-Communications	55,599.43	41,476.49	37,875.42	22,861.44	157,812.78
62000 · Customer Support					
62100 · Account Manager	23,209.64	22,770.49	22,203.20	26,581.44	94,764.77
Total 62000 · Customer Support	23,209.64	22,770.49	22,203.20	26,581.44	94,764.77
64000 · ILR System Operations					
64100 · Development Team					
64110 · Technical Lead	35,985.35	34,765.20	37,374.88	41,797.53	149,922.96
64120 · Senior Developer	32,813.15	32,235.54	33,613.48	38,242.29	136,904.46
64130 · Technical Support & Development	26,422.19	25,945.52	25,890.73	20,733.85	98,992.29
Total 64100 · Development Team	95,220.69	92,946.26	96,879.09	100,773.67	385,819.71

Electronic Services System
Profit & Loss- Budgeted Only
January through December 2022

	Jan - Mar 22	Apr - Jun 22	Jul - Sep 22	Oct - Dec 22	TOTAL
64200 · External Development & Services					
64210 · FF Redaction Services	19,012.93	19,667.81	20,589.00	15,173.43	74,443.17
64211 · BF Redaction Services	0.00	0.00	0.00	0.00	0.00
64240 · Data Center & Hosting Services	9,158.70	9,158.70	9,158.70	9,158.70	36,634.80
Total 64200 · External Development & Services	28,171.63	28,826.51	29,747.70	24,332.13	111,077.97
64300 · Software License-Maintenance					
64305 · Jetbrains	1,556.00	0.00	0.00	0.00	1,556.00
64300 · Software License-Maintenance - Other	0.00	0.00	0.00	360.00	360.00
Total 64300 · Software License-Maintenance	1,556.00	0.00	0.00	360.00	1,916.00
64500 · Computing & Equip (CAP)					
64520 · System Equipment	0.00	1,504.15	1,847.11	11,087.06	14,438.32
Total 64500 · Computing & Equip (CAP)	0.00	1,504.15	1,847.11	11,087.06	14,438.32
Total 64000 · ILR System Operations	124,948.32	123,276.92	128,473.90	136,552.86	513,252.00
64400 · POS Credit Card Setup-Support					
64410 · Local Credit Card Equipment	0.00	0.00	598.00	-598.00	0.00
Total 64400 · POS Credit Card Setup-Support	0.00	0.00	598.00	-598.00	0.00
65000 · Local Maint. Expense	24.99	0.00	290,334.57	0.00	290,359.56
66000 · Payment Expenses					
66100 · Bank Account Analysis Fee	2,746.03	2,917.40	4,452.37	3,792.79	13,908.59
66200 · Bank Service Charges	0.00	0.00	90.00	0.00	90.00
66300 · Gateway Transaction Fees					
66310 · Vericheck OnlineTransactionFees	7,931.49	8,536.84	8,796.24	8,081.61	33,346.18
66320 · POSTransactionsFees	20,922.17	35,147.63	27,617.36	17,632.24	101,319.40
Total 66300 · Gateway Transaction Fees	28,853.66	43,684.47	36,413.60	25,713.85	134,665.58
Total 66000 · Payment Expenses	31,599.69	46,601.87	40,955.97	29,506.64	148,664.17
Total Budgeted Expenses	317,636.98	323,270.12	667,956.28	296,469.07	1,605,332.45
Total Expense	317,636.98	323,270.12	667,956.28	296,469.07	1,605,332.45
Net Income	263,832.72	415,847.42	-183,670.44	118,581.09	614,590.79

Electronic Services System

Balance Sheet

As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
107000 · BT-Settlement	
107300 · Redaction Reserve	9,362.55
107000 · BT-Settlement - Other	188,808.02
Total 107000 · BT-Settlement	198,170.57
10800 · BOA-Settlement	
108100 · Unrestricted Reserve Account	38,399.40
108200 · Software Dev & Equip Maint Rsrv	712,650.79
108300 · Redaction Reserve	30,627.46
108400 · Restricted Operating Reserve	100,000.00
10800 · BOA-Settlement - Other	959,310.60
Total 10800 · BOA-Settlement	1,840,988.25
Total Checking/Savings	2,039,158.82
Accounts Receivable	
12000 · Accounts Receivable	4,469.27
Total Accounts Receivable	4,469.27
Other Current Assets	
13000 · Due from State	103,446.16
14000 · Prepaid Expenses	155,817.97
Total Other Current Assets	259,264.13
Total Current Assets	2,302,892.22
Fixed Assets	
17000 · Computer Equipment	718,246.95
17001 · Developed Software	633,302.00
17900 · Asset in Process	200,910.01
18000 · Accumulated Depreciation	-1,072,079.02
Total Fixed Assets	480,379.94
TOTAL ASSETS	2,783,272.16
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	56,889.30
Total Accounts Payable	56,889.30
Credit Cards	
21000 · Corp-BOA Visa 2026	379.26
21100 · BT Credit Card	4,403.96
Total Credit Cards	4,783.22
Other Current Liabilities	
Bank Adjustment	-19,041.25
Bank Fee Errors	65.98
22000 · Accrued Compensation	35,257.21
22500 · Deferred Revenues	138,702.28
24000 · DRAWDOWN	75,561.20
Total Other Current Liabilities	230,545.42
Total Current Liabilities	292,217.94
Total Liabilities	292,217.94

Electronic Services System
Balance Sheet
As of December 31, 2022

	Dec 31, 22
Equity	
30000 · Retained Earnings	2,537,257.05
Net Income	-46,202.83
Total Equity	2,491,054.22
TOTAL LIABILITIES & EQUITY	2,783,272.16

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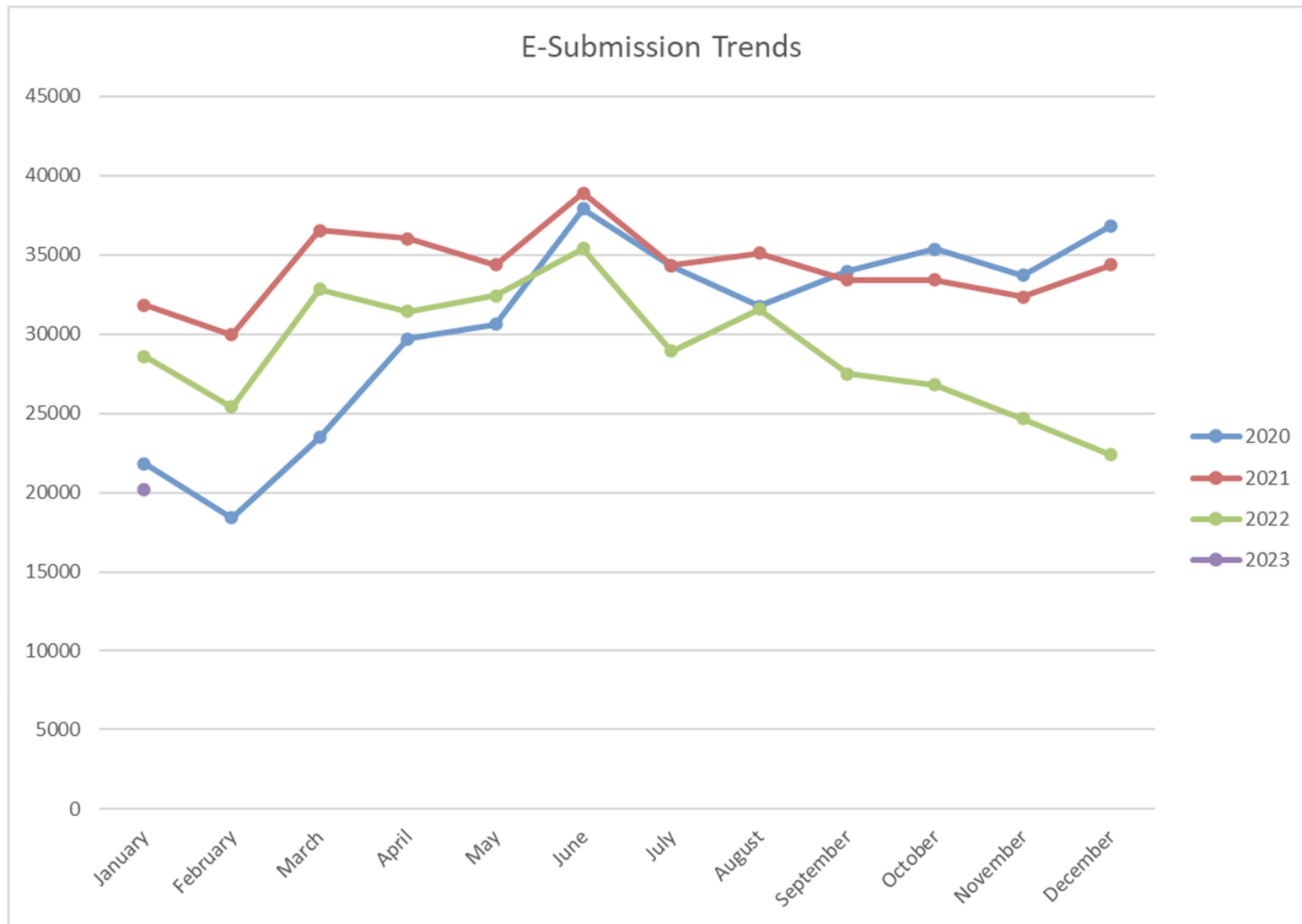
Accrual Basis

Iowa Land Records - Fund 255

Balance Sheet

As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
State Treasurer	221,153.60
Total Checking/Savings	221,153.60
Total Current Assets	221,153.60
TOTAL ASSETS	221,153.60
LIABILITIES & EQUITY	
Equity	
Retained Earnings	230,255.81
Net Income	-9,102.21
Total Equity	221,153.60
TOTAL LIABILITIES & EQUITY	221,153.60



January E-Submissions – 20202*

*Some January recordings delayed to February due to technical payment system issues.

BUDGETED INCOME AND EXPENSES
CY 2023
Adopted

		2023 January	February	March	April	May	June	July	August	September	October	November	December	2023 Actual	2023 Adopted November	Difference
Income	BudgetedIncome															
	Bad Payment Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	Misc. Income	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	200.00	200.00	200	0.00
	Event Income	0.00	0.00	0.00	0.00	0.00			0.00	0.00	7000.00	0.00	0.00	7000.00	7000	0.00
	ILR Conferences Registration Sponsorships	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	POSSERVICEFEE	8300.02	8000.00	8000.00	8000.00	8000.00	8000.00	8000.00	8000.00	8000.00	8000.00	8000.00	8000.00	96300.02	96000	300.02
	ERECORDING SERVICEFEE															
	ACH															
	CC															
	DRAWDOWN															
	Total SERVICEFEE	80000.00	80000.00	80000.00	80000.00	80000.00	80000.00	80000.00	80000.00	80000.00	80000.00	80000.00	85000.00	965000.00	1020000	-55000.00
	MOU Services															
	Policy	1219.39	3250.00	3250.00	3250.00	3250.00	3250.00	1675.00	1675.00	1675.00	1675.00	1675.00	1675.00	27519.39	29550	-2030.61
	Communications	0.00	0.00	1000.00	0.00	0.00	1000.00	0.00	0.00	1000.00	0.00	0.00	1000.00	4000.00	4000	0.00
	Events	0.00	0.00	1000.00	0.00	0.00	1000.00	0.00	0.00	1000.00	0.00	0.00	1000.00	4000.00	4000	0.00
	Expense Reimbursement - 255	73298.50	51000.00	51000.00	51000.00	51000.00	51000.00	51000.00	51000.00	51000.00	51000.00	51000.00	51000.00	634298.50	612000	22298.50
	Local Service Provider Maint.	0.00	0.00	0.00	0.00	-170775.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-170775.00	-170775	0.00
	Local Maintenance Share	0.00	0.00	0.00	0.00	304000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	304000.00	304000	0.00
	Total BudgetedIncome	162817.91	142250.00	144250.00	142250.00	275475.00	144250.00	140675.00	140675.00	149675.00	140675.00	140675.00	147875.00	1871542.91	1905975	-34432.09
Expense	Budgeted Expenses															
	Administration															
	Annual Audits	0.00	0.00	0.00	0.00	0.00	4200.00	0.00	850.00	3300.00	0.00	0.00	0.00	8350.00	8350	0.00
	Accounting Software-Services	4389.18	155.00	155.00	155.00	155.00	155.00	155.00	155.00	155.00	155.00	155.00	155.00	6094.18	6260	-165.82
	Bookkeeping-CPA-990	4900.00	6300.00	6300.00	6300.00	8300.00	6300.00	6300.00	6300.00	6300.00	6300.00	6300.00	6300.00	76200.00	75600	600.00
	Professional Fees															
	Legal Fees	2250.00	2250.00	2250.00	2250.00	2250.00	2250.00	2250.00	2250.00	2250.00	2250.00	2250.00	2250.00	27000.00	27000	0.00
	Government Relations	1000.00	2000.00	2000.00	2000.00	2000.00	2000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	17000.00	18000	-1000.00
	Human Resources-Oasis	947.99	980.00	980.00	980.00	980.00	1470.00	980.00	980.00	980.00	980.00	980.00	1470.00	12707.99	12740	-32.01
	Project Manager	11900.00	12400.00	12400.00	12400.00	12400.00	12400.00	12400.00	12400.00	12400.00	12400.00	12400.00	12400.00	148300.00	148800	-500.00
	Insurance	0.00	0.00	0.00	0.00	0.00	3500.00	29100.00	37,500.00	0.00	0.00	0.00	0.00	70100.00	70100	0.00
	ESS Meetings	0.00	0.00	750.00	0.00	0.00	750.00	0.00	0.00	750.00	0.00	0.00	750.00	3000.00	3000	0.00
	Office Operations															
	Office Space Lease	2950.00	3050.00	3050.00	3050.00	3050.00	3050.00	3050.00	3050.00	3050.00	3050.00	3050.00	3050.00	36500.00	36500	0.00
	Office Supplies	0.00	0.00	75.00	0.00	0.00	75.00	0.00	0.00	75.00	0.00	0.00	75.00	300.00	300	0.00
	Official Publication Expense	53.12	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	548.12	540	8.12
	Postage	0.00	0.00	63.00	0.00	0.00	63.00	0.00	0.00	63.00	0.00	0.00	63.00	252.00	252	0.00
	Teleconference	0.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1650.00	1800	-150.00
	Telephone	700.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	3175.00	2700	475.00
	Internet	803.74	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	3003.74	2400	603.74
	Office Tech Support	1120.00	600.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	11720.00	12000	-280.00
	Printing and Copying (Color-BW)	350.00	340.00	340.00	340.00	340.00	340.00	340.00	340.00	340.00	340.00	340.00	340.00	4090.00	4080	10.00
	Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00	300	0.00
	Total Administration															
	Marketing-Communications															
	Marketing Coordinator	3583.95	7718.56	7718.56	7718.56	7718.56	10798.15	7718.56	7718.56	7718.56	7718.56	7718.56	11176.09	95025.23	99159.83525	-4134.61
	Administrative/Marketing Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	Computing Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	Education & Outreach															
	ILR Conferences	0.00	0.00	0.00	230.00	0.00	0.00	0.00	0.00	0.00	7000.00	0.00	0.00	7230.00	7230	0.00
	Tradeshows/Exhibits/Sponsorship	0.00	450.00	1500.00	0.00	0.00	0.00	0.00	0.00	800.00	300.00	0.00	0.00	3050.00	3050	0.00
	Seminars & Workshops	0.00	275.00	30.00	275.00	0.00	0.00	275.00	0.00	0.00	0.00	0.00	275.00	1130.00	1130	0.00
	Memberships	200.00	800.00	250.00	0.00	0.00	0.00	0.00	1000.00	0.00	0.00	0.00	0.00	2250.00	2050	200.00
	Conferences and Meetings	50.00	0.00	2850.00	0.00	500.00	1350.00	0.00	400.00	5000.00	300.00	1350.00	0.00	11800.00	12250	-450.00
	Campaigns	0.00	0.00	0.00	250.00	0.00	200.00	250.00	0.00	250.00	0.00	0.00	200.00	1150.00	1400	-250.00
	Software, Equipment and Hosted	1033.54	590.00	1190.00	590.00	590.00	590.00	590.00	590.00	590.00	590.00	5140.00	3590.00	15673.54	15230	443.54
	Marketing Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	Promotional Expenses	0.00	2500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2500.00	2500	0.00
	Total Marketing-Communications															

BUDGETED INCOME AND EXPENSES
CY 2023
Adopted

		2023	January	February	March	April	May	June	July	August	September	October	November	December	2023 Actual	2023 Adopted November	Difference
Customer Support	Account Manager		8174.15	8104.49	8104.49	8104.49	8104.49	11338.06	8104.49	8104.49	8104.49	8104.49	8104.49	11737.89	104190.49	104120.8275	69.66
	Coordinator		2970.67	2800.00	2800.00	2800.00	2800.00	4109.76	2876.83	2876.83	2876.83	2876.83	2876.83	4315.25	36979.84	36809.168	170.67
	Computing Equipment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	Professional Development		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Total Customer Support																	
Policy Coordination																	
	Policy Coordinator		6304.32	6400.00	6400.00	6400.00	6400.00	6400.00	6400.00	6625.00	6625.00	6625.00	6625.00	6625.00	77829.32	77925	-95.68
	Computing Equipment		0.00	0.00	0.00	0.00	0.00	0.00	2661.00	0.00	0.00	0.00	0.00	0.00	2661.00	2661	0.00
	Professional Development		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
Total Policy Coordination																	
ILR System Operations																	
Development Team	Technical Lead		12627.50	12642.26	12642.26	12642.26	12642.26	18177.63	12523.00	12523.00	12523.00	12523.00	12523.00	18813.85	162802.99	162817.75	-14.76
	Senior Developer		10833.55	11717.73	11717.73	11717.73	11717.73	16385.09	11717.73	11717.73	11717.73	11717.73	11717.73	16958.57	149636.78	150520.96	-884.18
	Technical Support & Development		9561.03	9188.25	9188.25	9188.25	9188.25	13244.99	9188.25	9188.25	9188.25	9188.25	9188.25	13708.56	119208.83	118836.05	372.78
	Developer		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	Professional Development		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3300.00	0.00	3300.00	3300	0.00
External Development & Services	FF Redaction Services		4169.88	7000.00	7000.00	7000.00	7000.00	7000.00	7000.00	7000.00	7000.00	7000.00	7000.00	7000.00	81169.88	84000	-2830.12
	BF Redaction Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	Software Development Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	Technical Consulting		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2500	-2500.00
	Data Center & Hosting Services		3052.90	3100.00	3100.00	3100.00	3100.00	3100.00	3100.00	3100.00	3100.00	3100.00	3100.00	3100.00	37152.90	37200	-47.10
	Domain Registration		10.99	0.00	30.30	0.00	0.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	81.29	70.3	10.99
Software-License-Maintenance	Accusoft-PRIZM		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	AWS		680.65	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	8930.65	9000	-69.35
	Browser Stack		372.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	372.36	400	-27.64
	Certificates - Digicert		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5000.00	0.00	5000.00	5000	0.00
	Cisco URL/Malware		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	City-State-Zip		0.00	0.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00	250	0.00
	DB2		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	Duo-Security		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	500	0.00
	FTP		0.00	0.00	0.00	0.00	0.00	0.00	1200.00	0.00	0.00	0.00	0.00	0.00	1200.00	1200	0.00
	GEO-IP		0.00	0.00	0.00	0.00	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00	350.00	350	0.00
	JetBrains		0.00	0.00	1900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1900.00	1900	0.00
	JIRA		151.20	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	602.20	492	110.20
	Nessus		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3600.00	0.00	0.00	0.00	3600.00	3600	0.00
	Security Monitoring (formerly Ali		0.00	0.00	0.00	5000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5000.00	5000	0.00
	Server Support		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	Slack		0.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00	0.00	0.00	0.00	0.00	800.00	800	0.00
	SmartNet - firewall		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	SUSE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	VMWare		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	VPN (Anyconnect)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	Zoom		10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1500.00	1510.00	1500	10.00
	Microsoft		100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0	100.00
Computing and Equipment (Cap.)	Developer Equipment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	500	0.00
	System Equipment		57.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.75	0	57.75
	Local CC Equipment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2000.00	2000.00	2000	0.00
Total ILR System Operations																	

BUDGETED INCOME AND EXPENSES
CY 2023
Adopted

		2023	January	February	March	April	May	June	July	August	September	October	November	December	2023 Actual	2023 Adopted November	Difference
Local Maint. Expense			0.00	0.00	0.00	0.00	0.00	0.00	304000.00	0.00	0.00	0.00	0.00	0.00	304000.00	304000	0.00
Payment Expenses																	
	Bank Account Analysis Fee		1238.03	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	12238.03	12000	238.03
	Bank Service Charges		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
	Gateway Transaction Fees																
		OnlineTransactionFees - PS	8349.70	4900.00	4900.00	4900.00	4900.00	4900.00	4900.00	4900.00	4900.00	4900.00	4900.00	4900.00	62249.70	58800	3449.70
		OnlineTransactionFees - Verichec	2455.44	2600.00	2600.00	2600.00	2600.00	2600.00	2600.00	2600.00	2600.00	2600.00	2600.00	2600.00	31055.44	31200	-144.56
		POSTransactionsFees	7816.90	5500.00	5500.00	5500.00	5500.00	5500.00	5500.00	5500.00	5500.00	5500.00	5500.00	5500.00	68316.90	66000	2316.90
	Total Gateway Transaction Fees																
Total Payment Expenses																	
Total Budgeted Expenses			115168.54	116772.29	121195.59	118902.29	115647.29	146257.68	449630.86	152879.86	126167.86	119929.86	126529.86	146564.20	1855646.15	1859974.90	-4328.75
Net Budgeted Income			47649.37	25477.71	23054.41	23347.71	159827.71	-2007.68	-308955.86	-12204.86	23507.14	20745.14	14145.14	1310.80	15896.76	46000.10	-30103.34

February 14, 2023

To: ESS Coordinating Committee
ESS Finance Subcommittee

From: Phil Dunshee, ILR Project Manager

Re: Reserve Fund Update, Bank Transition, and 2023 Budget Adjustment

Reserve Funds

The Electronic Services System has a checking (cash) account for the purpose of operations, cash flow management, and reserve funds for special purpose activities. The operating and reserve accounts are as follows.

- Settlement Account – operations including both revolving and budgeted transactions
- Software Development and Equipment Maintenance Reserve
- Redaction Reserve
- Restricted Operating Reserve
- Unrestricted Reserve

Anything not allocated to one of the reserve accounts is included in the Settlement account (operating account). As of December 31, 2022, the operating account had a reconciled balance of \$1,148,292.1 (Bankers Trust \$188,808.02 and Bank of America \$959,484.08). The Unrestricted Reserve had a balance of \$38,399.40, the Software Development and Equipment Maintenance Reserve had a balance of \$712,650.79, the Restricted Operating Reserve had a balance of \$100,000.00, and the Redaction Reserve had a balance of \$39,990.01.

Steps are currently being taken to complete the set-up of the reserve accounts, and the amounts for the Unrestricted Reserve, Redaction Reserve, and Restrictive Reserve will be unchanged. Approximately \$500,000.00 will be allocated to the Software Development and Equipment Maintenance Reserve, and the remaining balance of more than \$601,000.00 would be allocated to the Settlement Account. This should be sufficient to support day-to-day cash flow.

No further reserve fund allocations are recommended at this time.

Bank Transition

The transition from Bank of America to Bankers Trust was not completed in December, 2022 as had been originally planned. Programming changes regarding the generation of NACHA and accounting files contributed to the delay, but the primary cause was the change from the Recorder's Association EIN number to a new EIN number associated with ESS. This required the payment gateway partners to change the merchant ID, and this caused other delays that carried forward into January.

As of this writing nearly all funds have been transferred from the Bank of America account to the Bankers Trust account. All E-Submission and point-of-sale (POS) income is being deposited in the Bankers Trust account, and all distributions to counties are being made from the Bankers Trust account. Vendor payments are being made from the Bankers Trust account. The accounting files have been appropriately modified. All transactional activity in the Bank of America account has ceased.

2023 Budget Adjustment

Project budgeted income declined in the fourth quarter and economic indicators suggest that this will continue into calendar year 2023. While overall recording activity is declining, the proportion of documents processed through E-Submission continues to increase. Nearly 60% of all recorded documents were electronically recorded in 2022. Net budgeted income for calendar year 2022 was a little more than \$400,000.00 and exceeded the November 2022 budget projection by more than \$40,000.00. This was due to lower than projected end of year expenditures.

In anticipation of a soft economy in 2023, the calendar year budget approved in November accounted for some belt tightening while preserving resources for important operational activities including the staff. For this reason, no further expenditure adjustments are recommended at this time.

Projected revenue from E-Submission and the point-of-sale system were viewed as conservative estimates. Average monthly E-Submission revenue in 2022 was more than \$91,000.00. The budget was built based on an estimate of \$85,000.00 in income per month. However, given current circumstances some further adjustment in income projections seems appropriate. For this reason, it is recommended that the monthly income projection for the remainder of 2023 be reduced to \$80,000.00. No further income adjustments are recommended at this time.

Actions Requested: Authorize staff to adjust the projected monthly income for E-Submission from \$85,000.00 to \$80,000.00, and to increase the accounting budget by \$2000.00 to provide for the preparation of the 2022 990 filing.

Further, authorize staff to adjust the budget to reflect the actual and reconciled transaction amounts for the months of January and February.

February 14, 2023

To: ESS Coordinating Committee
ESS Finance Subcommittee

From: Phil Dunshee, ILR Project Manager

Re: Reserve Fund Expenditure Request

In May, 2022 we reported that Phase 1 of the updates to the ILR applications had been completed. Updates in this phase included the following improvements.

- Deployment of an updated Submitter Interface and platform for the E-Submission application
- Development of a new imaging service to improve the quality of images processed through the E-Submission system
- Development of an updated API and platform for Payment Services
- Development of an updated administrative application and interface for the E-Submission and Payment systems

At that time, we requested and you granted authorization to expend up to \$350,000.00 of reserve funds to begin Phase 2 of the project. Development activities for Phase 2 began in September 2022 and they have continued into the 2023. There have been three work authorizations approved for a partner development firm, Lean Techniques. The current work authorization ends on February 17, Here is a summary of the key accomplishments that have been achieved in Phase 2 thus far.

- Set up Central Authentication System (CAS) and enabled ILR Admins to connect to ESS Admin applications
- Connected E-Submission application forms to ESS Admin (enable direct workflow for Submitter set-up)
- Implemented CAS Login and multifactor authentication for Recorders, Submitters and ESS Admin
- Planned for new user structure in the ILR Search Application
- Developed and implemented recording workaround to enable manual recording of electronic documents (in response to Cott outage)
- Developed method for enabling on-demand payments with USAePay and API for Linn County and other future applications
- Developed and implemented multi-user notification system ("lock" function) for E-Submission
- Researched and planned methods for optimizing searches for an update Search application

As noted previously, the ESS Coordinating previously authorized \$350,000.00 for work that was projected to extend into November, 2022. The three work authorizations that have guided our work amounted to \$265,500.00. Actual billing (with projections for the final weeks of the work authorization ending February 17, 2023) will be about \$218,000.00.

We are preparing to begin the next work authorization on February 20. There will be three primary components to the work ahead, and each will be represented in a new work authorization.

1. Develop (code) the new search application. The essential elements of the new application have been reviewed with the Standards Subcommittee, and we will be conducting a new round of communications with users and stakeholders in the coming weeks.
2. Develop the new user registration and management system. E-Submission organizations will be granted access to the new search applications, and all other "portal" users will be required to

ESS/Iowa Land Records

8711 Windsor Parkway, Suite 2
Johnston, Iowa 50131

register through their respective organizations. A limited access feature will be developed to enable searches by individual citizens.

It is expected that the new user management and search applications will be implemented concurrently.

3. Throughout the project various ideas for enhancements and application improvements have been identified. This work authorization is expected to entail the fixes, improvements and enhancements that will improve the functionality of the applications and also provide better user experiences.

The Software Development and Equipment Maintenance Reserve fund will again be used to procure external software development services for the purpose of making these significant updates to the Iowa Land Records applications. As of January 31, 2022, the Software Development and Equipment Maintenance Reserve had an estimated balance of more than \$500,000.00. We are in the process of rebalancing the reserve accounts as we complete the transition from Bank of America and Bankers Trust.

It should be noted that while our outside partners have been focused on the developments described here, our internal team has been working to update the E-Submission and County Upload application interfaces (API) with your local service providers. The E-Submission API has been completed and we are expecting all service providers to transition to this new API by June 30, 2023. The County Upload (portal) API is being developed and will soon be ready for production. Our current plan is to require local service providers to transition to this API by the end of this calendar year. And when that is complete our internal team is expected to shift their focus to creating a new API for External Submitters, such as Simplifile.

Action Requested: Authorize the use of up to \$350,000.00 from the Software Development and Equipment Maintenance Reserve during the period of February 20, 2023, through June 2, 2023, in support of the described activities. This should conclude Phase 2 of the project, and the focus will shift to ongoing maintenance and support and further incremental improvements by our internal development team.

WORK AUTHORIZATION

Authorization #: LT-2.3

Cost Estimate: \$100,200.00

Effective Date: 1/02/23

Valid Through: 2/17/23

Agency: Electronic Services System (ESS)

Vendor (Service Provider): Lean TECHniques, Inc.

Project Phase: Phase 3 – CAS, Linn, Search Design, Multi-User, and Search Org. Management

RFQ/Contract Number: RFQ Number: ESS-2021-1

Work Requested By: Phil Dunshee

Lean TECHniques Contact: Danielle Brommer

Statement of Work Lean TECHniques will provide software development services for the ESS CAS and Admin application. Activities for the project will include the following: (See Figure 1, below)

1. Complete any remaining work from LT-2.2 including but not limited to:
 - a. Migration of Submitter users to CAS
 - b. Integrate Wordpress application form with Submitter Management in ESSADMIN2 (Modification of Submission Application Form by a third party and ESS staff)
 - c. Identify and select SMS MFA solution and preliminary steps for implementation
2. Linn County Payment (Angela)
 - a. Research and verify USA e-pay solution
 - b. Develop project plan and meet with Linn County on January 18
3. Optimize Search Research
 - a. Review current implementation and understand scaling issues
 - b. Determine potential paths forward to optimize search results
4. Multi-user notification system (design and develop)
 - a. Implement in Recorder interface
5. Search Organization Management and Functional Design
 - a. Optimize management of Organizations, E-submissions and/or Search Orgs
 - b. Ability to manage users in Organizations

Deliverables include the following working software functions:

- Submitter use of CAS
- New Submitter form and integration with ESS Admin
- Tangible Plan for Linn County Project and possible initial development
- Tangible Plan for Search Functions and Org Admin.
- Functioning multi-user notification method E-Submission

Activity	Rate
Delivery Lead (Angela)	\$150.00/hr.
Senior Software Developer (Travis)	\$150.00/hr.
Software Developer (Kevin)	\$150.00/hr.
Total Cost - Not to Exceed	\$100,200.00

With respect to this work authorization, Lean TECHniques will provide ESS with a detailed invoice bi-weekly.

Work Included:

Status Reports for ESS Project Manager/Product Owner as needed
Stand Up with ESS Technical Lead (current cadence is twice per week)

ESS will provide Lean TECHniques with access to necessary software and accounts, and ensure timely communications regarding Deliverables, Acceptance or Non-Acceptance, Deficiency, Error, Enhancement, Services, and Specifications as referenced in the master Agreement.

Danielle Brommer

Approved: Lean TECHNIQUES

Phil Dunshee

Approved: Electronic Services System

WORK AUTHORIZATION

Authorization #: LT-2.3B

Cost Estimate: \$100,200.00

Effective Date: 1/02/23

Valid Through: 2/17/23

Agency: Electronic Services System (ESS)

Vendor (Service Provider): Lean TECHniques, Inc.

Project Phase: Phase 3 – CAS, Linn, Search Design, Multi-User, and Search Org. Management

RFQ/Contract Number: RFQ Number: ESS-2021-1

Work Requested By: Phil Dunshee

Lean TECHniques Contact: Danielle Brommer

Statement of Work Lean TECHniques will provide software development services for the ESS CAS and Admin application. Activities for the project will include the following: (See Figure 1, below)

1. Complete any remaining work from LT-2.2 including but not limited to:
 - a. Migration of Submitter users to CAS
 - b. Integrate Wordpress application form with Submitter Management in ESSADMIN2 (Modification of Submission Application Form by a third party and ESS staff)
 - c. Identify and select SMS MFA solution and preliminary steps for implementation
2. Linn County Payment (Angela)
 - a. Research and verify USA e-pay solution
 - b. Develop project plan and meet with Linn County on January 18
 - c. Build the ESSPAY application for use with Linn County and other services
3. Optimize Search Research
 - a. Review current implementation and understand scaling issues
 - b. Determine potential paths forward to optimize search results
4. Multi-user notification system (design and develop)
 - a. Implement in Recorder interface
5. Search Organization Management and Functional Design Plans including:
 - a. Optimized management of Organizations (E-submissions and/or Search Orgs)
 - b. Ability to manage users in Organizations

Deliverables include the following working software functions:

- Submitter use of CAS
- New Submitter form and integration with ESS Admin
- Tangible Plan for Linn County Project and ~~possible initial~~ development
- Tangible Plan for Search Functions and Org Admin.
- Functioning multi-user notification method E-Submission

Activity	Rate
Delivery Lead (Angela)	\$150.00/hr.
Senior Software Developer (Travis)	\$150.00/hr.
Software Developer (Kevin)	\$150.00/hr.
Total Cost - Not to Exceed	\$100,200.00

With respect to this work authorization, Lean TECHniques will provide ESS with a detailed invoice bi-weekly.

Work Included:

Status Reports for ESS Project Manager/Product Owner as needed
Stand Up with ESS Technical Lead (current cadence is twice per week)

ESS will provide Lean TECHniques with access to necessary software and accounts, and ensure timely communications regarding Deliverables, Acceptance or Non-Acceptance, Deficiency, Error, Enhancement, Services, and Specifications as referenced in the master Agreement.

Danielle Brommer
Approved: Lean TECHNIQUES

Phil Dunshee
Approved: Electronic Services System

1/24/2023 | 9:43:59 AM PST

updated 1/23/23
pd

WORK AUTHORIZATION

Authorization #: LT-2.4

Cost Estimate: \$100,200.00

Effective Date: 2/20/23

Valid Through: 4/7/23

Agency: Electronic Services System (ESS)

Vendor (Service Provider): Lean TECHniques , Inc.

Project Phase: Phase 4 – Search

RFQ/Contract Number: RFQ Number: ESS-2021-1

Work Requested By: Phil Dunshee

Lean TECHniques Contact: Danielle Brommer

Statement of Work Lean TECHniques will provide software development services for the ESS Payment, Admin and Search application. Activities for the project will include the following:

1. Complete any remaining work from LT-2.3B including but not limited to:
 - a. Integrate Wordpress application form with Submitter Management in ESSADMIN2 (Modification of Submission Application Form by a third party and ESS staff)
 - b. ESS Payments and providing implementation support to Linn County
2. Implement Next Generation Search of Iowa Land Records
 - a. Ability to Search Iowa Land Records via simple search(es) name, ref., loc., doc. type, county
 - b. Display Search Results in enhanced format
 - c. Pick and Implement a PDF Viewer
 - d. Maintain ability to utilize Legacy Search (transitional)
 - e. Time permitting, start development on advanced and admin search (e.g., detailed audit)
3. Search Organization Management utilizing CAS
 - a. Addresses ESubmitters, Recorders, and Admins
 - b. Search Permission action for Admins

Deliverables include the following working software functions:

- Provide ESS Payments implementation support for Linn County Project (as needed)
- Deliver ability to utilize Next Generation Simple Search for Iowa Land Records concurrently with Legacy Search
- Tangible plan to migrate Search organization and user admin to Next Generation Search, and sunset Legacy Search

Activity	Rate
Delivery Lead (Angela)	\$150.00/hr.
Senior Software Developer (Travis)	\$150.00/hr.
Software Developer (Kevin)	\$150.00/hr.
Total Cost - Not to Exceed	\$100,200.00

With respect to this work authorization, Lean TECHniques will provide ESS with a detailed invoice bi-weekly.

Work Included:

Status Reports for ESS Project Manager/Product Owner as needed

Stand Up with ESS Technical Lead (current cadence is twice per week)

ESS will provide Lean TECHniques with access to necessary software and accounts, and ensure timely communications regarding Deliverables, Acceptance or Non-Acceptance, Deficiency, Error, Enhancement, Services, and Specifications as referenced in the master Agreement.

Approved: Lean TECHNIQUES	Approved: Electronic Services System
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Electronic Services System

8711 Windsor Parkway, Suite 2
Johnston, Iowa 50131

February 16, 2023

To: ESS Coordinating Committee
From: Phil Dunshee, Project Manager
Re: Calendar Year 2023 Maintenance Credits

In Fiscal Year 2015 the ESS Coordinating Committee established the County Project Assessment Cost Sharing Program which is codified in Chapter 9 of the ESS Policies and Procedures. Prior to the creation of the program, counties were fully responsible for the cost of annual maintenance agreements with their local land records management system vendors. As E-Submission grew, it was proposed that a portion of the net income from E-Submission be used to help pay for these maintenance costs. The program was also intended to provide an incentive for counties to promote electronic filing. Since the inception of the program, the amount of cost sharing with each county has been tied to the ratio of E-Submission documents to the total number of documents recorded by a county in the previous calendar year. Counties with E-Submission ratios higher than the state average received more, and counties with E-Submission ratios lower than the state average received less. In calendar year 2019 an exception was made to the cost sharing formula such that no county would receive less than in the prior year. This policy was continued in 2020, 2021 and 2022.

We have completed the calculations based on the formula used in prior years, and the results are displayed in the attached tables. The amount budgeted for the program in calendar year 2023 is \$170,775.00, an increase of \$5,775.00 when compared with the amount budgeted in 2022. Seventy-two counties will receive an increased credit for 2023 due to the increase in the budget and/or higher E-Submission activity. However, twenty-seven counties would receive less than they did in 2022 if the formula was strictly followed.

To mitigate this condition, it is again recommended that an adjustment in the formula be made to ensure that each county would receive a credit which is no less than credit granted in 2022. Counties with higher E-Submission ratios would still receive a higher credit amount.

The effect of this change would be modest, increasing the overall credits granted by about \$2,600.00.

Additionally, it would be feasible to increase the credit granted to all counties by \$150.00. This would increase the actual expenditure to \$167,507.92. The total amount of credits granted would remain within the \$170,775.00 budget amount. This is an option which may be exercised by the ESS Coordinating Committee. The ESS Finance Subcommittee has recommended the implementation of the hold-harmless provision plus the supplement of \$150.00.

Recommendation: Approval of the suggested credit amounts for calendar year 2023 (fiscal year 2024). Determine whether you wish to grant an additional credit of \$150.00 for each county.

Calendar 2022
E-Submission Ratio Table
By County

Co #	CountyName	ICRA District	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	2022	2021	2020	2019	Change
1	ADAIR	4	51.90%	50.10%	45.71%	49.72%	49.56%	46.67%	45.59%	35.56%	2.89
2	ADAMS	4	43.01%	50.71%	39.54%	42.32%	44.03%	38.77%	39.96%	42.57%	5.26
3	ALLAMAKEE	2	22.00%	25.40%	24.63%	23.94%	23.98%	30.11%	22.94%	21.03%	-6.13
4	APPANOOSE	5	26.69%	30.24%	27.36%	26.17%	27.60%	27.45%	26.18%	23.63%	0.15
5	AUDUBON	4	60.92%	62.80%	66.43%	57.14%	61.71%	53.80%	48.66%	43.26%	7.91
6	BENTON	6	61.57%	60.99%	63.57%	60.61%	61.65%	58.41%	55.97%	53.36%	3.24
7	BLACK HAWK	6	56.04%	53.79%	50.98%	50.65%	53.05%	54.15%	50.21%	43.94%	-1.10
8	BOONE	1	57.29%	59.99%	58.93%	61.03%	59.28%	51.27%	44.63%	41.95%	8.00
9	BREMER	2	58.13%	62.12%	61.64%	63.00%	61.09%	53.62%	48.06%	44.18%	7.47
10	BUCHANAN	6	57.10%	57.91%	61.94%	64.42%	60.21%	53.16%	52.51%	43.53%	7.06
11	BUENA VISTA	3	45.80%	47.15%	50.40%	46.46%	47.50%	46.00%	42.32%	31.31%	1.49
12	BUTLER	2	57.77%	62.72%	58.79%	58.94%	59.65%	55.44%	50.33%	47.96%	4.21
13	CALHOUN	1	55.54%	56.63%	48.18%	57.04%	54.33%	53.33%	49.61%	46.46%	0.99
14	CARROLL	1	46.01%	52.03%	44.33%	46.57%	47.26%	45.41%	40.27%	30.93%	1.85
15	CASS	4	45.16%	45.75%	42.93%	49.31%	45.65%	39.51%	41.98%	39.77%	6.14
16	CEDAR	6	59.46%	67.47%	68.37%	65.19%	65.09%	61.03%	58.97%	53.35%	4.06
17	CERRO GORDO	2	69.39%	72.49%	68.15%	71.21%	70.35%	66.65%	63.07%	48.97%	3.70
18	CHEROKEE	3	46.02%	46.10%	43.88%	47.00%	45.71%	40.67%	39.74%	27.31%	5.03
19	CHICKASAW	2	41.70%	43.66%	43.45%	40.24%	42.36%	36.51%	33.36%	28.10%	5.84
20	CLARKE	4	47.66%	54.08%	53.36%	50.45%	51.22%	45.03%	45.85%	32.10%	6.19
21	CLAY	3	51.90%	63.07%	56.43%	52.94%	56.38%	47.81%	46.22%	38.31%	8.58
22	CLAYTON	6	33.60%	36.14%	42.35%	43.53%	38.92%	42.22%	42.14%	31.43%	-3.30
23	CLINTON	6	50.65%	51.10%	51.14%	48.63%	50.40%	47.03%	36.52%	28.86%	3.37
24	CRAWFORD	3	46.12%	52.33%	41.06%	48.59%	47.09%	48.18%	43.68%	44.56%	-1.09
25	DALLAS	1	60.72%	62.34%	63.84%	59.53%	61.75%	55.48%	52.52%	50.15%	6.27
26	DAVIS	5	28.54%	19.57%	22.43%	19.85%	22.86%	20.73%	27.44%	20.15%	2.13
27	DECATUR	4	52.19%	42.83%	50.53%	43.55%	47.31%	48.43%	43.02%	23.90%	-1.12
28	DELAWARE	6	53.53%	50.62%	52.27%	48.32%	51.30%	49.12%	46.30%	33.13%	2.18
29	DES MOINES	5	69.02%	68.92%	67.33%	73.51%	69.57%	68.38%	73.03%	60.78%	1.20
30	DICKINSON	3	51.81%	49.32%	44.72%	47.83%	48.40%	45.97%	46.95%	36.53%	2.44
31	DUBUQUE	6	62.31%	66.90%	67.88%	65.46%	65.60%	53.48%	42.14%	32.38%	12.11
32	EMMET	3	39.08%	41.30%	32.79%	34.62%	36.89%	35.48%	34.17%	30.76%	1.41
33	FAYETTE	2	39.89%	41.48%	45.32%	42.86%	42.38%	39.65%	33.32%	26.36%	2.74
34	FLOYD	2	68.08%	69.74%	68.91%	71.70%	69.57%	65.38%	65.63%	50.37%	4.19
35	FUNK	2	66.27%	60.03%	59.97%	58.91%	61.17%	58.09%	50.87%	41.09%	3.08
36	FREMONT	4	53.66%	59.80%	53.56%	63.66%	57.38%	57.22%	54.86%	43.85%	0.17
37	GREENE	1	64.53%	59.90%	67.79%	60.83%	63.13%	55.38%	49.86%	35.03%	7.75
38	GRUNDY	1	65.16%	59.38%	64.64%	60.19%	62.29%	55.47%	52.15%	43.29%	6.82
39	GUTHRIE	4	67.48%	69.26%	65.40%	74.56%	69.01%	56.92%	47.67%	36.38%	12.09
40	HAMILTON	1	70.65%	65.85%	64.72%	68.15%	67.37%	64.75%	50.86%	33.56%	2.62
41	HANCOCK	2	60.42%	67.92%	69.40%	69.41%	66.56%	51.88%	51.90%	41.08%	14.68
42	HARDIN	1	66.45%	68.84%	72.70%	73.38%	70.08%	65.71%	59.74%	47.51%	4.36
43	HARRISON	4	59.93%	64.34%	62.75%	57.60%	61.48%	57.90%	53.11%	47.14%	3.58
44	HENRY	5	47.45%	52.74%	53.39%	53.47%	51.77%	42.83%	51.06%	43.68%	8.94
45	HOWARD	2	33.19%	31.39%	32.41%	30.28%	31.81%	23.56%	24.53%	17.40%	8.24
46	HUMBOLDT	2	42.96%	47.74%	43.03%	45.95%	45.07%	46.96%	43.97%	34.30%	-1.89
47	IDA	3	71.85%	75.57%	75.43%	73.56%	74.30%	71.28%	68.13%	75.25%	3.01
48	IOWA	6	69.15%	75.13%	69.60%	73.64%	71.95%	68.38%	64.82%	61.01%	3.57
49	JACKSON	6	55.45%	57.55%	54.82%	55.43%	55.84%	54.90%	52.49%	31.89%	0.94
50	JASPER	1	45.26%	44.96%	49.69%	53.72%	47.93%	42.70%	39.63%	35.30%	5.23
51	JEFFERSON	5	36.70%	33.05%	37.21%	39.31%	36.30%	34.30%	38.56%	26.34%	2.00
52	JOHNSON	6	79.80%	81.57%	79.51%	78.54%	80.04%	75.95%	75.86%	71.32%	4.09
53	JONES	6	55.18%	65.18%	66.63%	59.72%	61.81%	54.42%	48.46%	38.64%	7.39
54	KEOKUK	6	54.96%	52.66%	54.09%	55.96%	54.28%	53.14%	53.74%	43.71%	1.13
55	KOSSUTH	2	37.73%	41.13%	45.20%	43.56%	41.91%	39.38%	37.93%	37.14%	2.54
56	LEE	5	53.02%	55.11%	58.07%	64.18%	57.54%	49.37%	55.02%	48.82%	8.17
57	LINN	6	73.41%	76.69%	75.68%	74.33%	75.11%	72.09%	71.05%	62.67%	3.02
58	LOUISA	5	70.15%	72.99%	67.39%	65.08%	69.22%	64.51%	65.38%	60.90%	4.70

Calendar 2022
E-Submission Ratio Table
By County

Co #	CountyName	ICRA District	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	2022	2021	2020	2019	Change
59	LUCAS	5	54.72%	59.23%	65.66%	64.67%	60.82%	54.39%	47.82%	42.37%	6.43
60	LYON	3	40.89%	35.74%	40.98%	39.07%	39.02%	34.19%	34.35%	27.84%	4.83
61	MADISON	4	50.97%	47.05%	48.97%	57.70%	51.08%	46.14%	44.26%	37.65%	4.93
62	MAHASKA	5	53.91%	55.17%	60.72%	58.36%	57.01%	50.08%	47.02%	31.17%	6.93
63	MARION	5	68.15%	66.98%	66.38%	68.60%	67.46%	60.88%	57.66%	45.60%	6.58
64	MARSHALL	1	65.85%	64.09%	76.11%	72.18%	69.10%	60.27%	57.86%	49.05%	8.83
65	MILLS	4	67.38%	68.40%	59.61%	62.24%	64.62%	65.80%	61.37%	47.66%	-1.18
66	MITCHELL	2	38.78%	38.40%	32.26%	40.24%	37.48%	33.52%	30.57%	24.42%	3.96
67	MONONA	3	60.54%	57.32%	62.02%	60.05%	59.84%	57.86%	50.92%	44.80%	1.97
68	MONROE	5	32.93%	35.45%	27.17%	27.91%	30.95%	31.84%	32.03%	23.33%	-0.89
69	MONTGOMERY	4	44.19%	37.33%	39.66%	42.95%	40.82%	38.55%	34.94%	30.04%	2.27
70	MUSCATINE	5	65.11%	66.51%	64.68%	71.15%	66.67%	63.23%	60.54%	52.92%	3.43
71	O'BRIEN	3	41.05%	40.53%	42.49%	34.70%	39.67%	31.49%	28.59%	26.40%	8.19
72	OSCEOLA	3	36.45%	35.12%	34.23%	35.96%	35.43%	29.09%	29.16%	23.46%	6.34
73	PAGE	4	41.13%	45.93%	46.46%	50.63%	45.92%	42.44%	36.92%	28.56%	3.48
74	PALO ALTO	3	42.23%	42.74%	45.35%	41.57%	42.93%	40.33%	35.68%	33.20%	2.61
75	PLYMOUTH	3	50.61%	53.11%	51.39%	52.10%	51.79%	52.24%	45.07%	37.98%	-0.45
76	POCAHONTAS	3	34.94%	33.11%	43.48%	46.04%	39.32%	36.10%	30.05%	23.32%	3.22
77	POLK	1	60.17%	62.73%	61.37%	62.26%	61.63%	54.55%	50.97%	47.19%	7.08
78	POTTAWATTAMIE	4	80.57%	81.09%	80.34%	86.37%	81.84%	79.14%	73.14%	64.91%	2.70
79	POWESHIEK	1	68.08%	70.39%	70.04%	70.72%	69.77%	68.78%	65.56%	61.75%	0.98
80	RINGGOLD	4	53.62%	47.80%	42.53%	55.03%	49.81%	47.26%	40.60%	34.06%	2.56
81	SAC	3	44.98%	46.39%	39.82%	48.74%	44.88%	41.14%	43.91%	48.15%	3.73
82	SCOTT	6	55.75%	54.70%	56.78%	53.40%	55.19%	56.49%	50.04%	40.07%	-1.30
83	SHELBY	4	46.55%	45.35%	45.76%	37.96%	44.08%	39.31%	41.05%	30.21%	4.77
84	SIOUX	3	35.59%	37.26%	39.38%	48.07%	39.65%	28.14%	29.24%	26.93%	11.51
85	STORY	1	63.66%	77.76%	79.14%	75.56%	74.26%	48.22%	44.73%	40.98%	26.04
86	TAMA	1	60.77%	65.62%	64.87%	61.55%	63.34%	59.49%	52.80%	42.79%	3.85
87	TAYLOR	4	38.67%	31.14%	31.68%	49.86%	37.96%	38.76%	48.22%	35.39%	-0.80
88	UNION	4	58.43%	54.03%	54.88%	42.61%	52.83%	53.05%	54.27%	45.06%	-0.22
89	VAN BUREN	5	32.62%	33.83%	41.40%	37.16%	36.69%	29.75%	31.64%	29.33%	6.94
90	WAPELLO	5	28.38%	31.70%	32.88%	28.18%	30.38%	30.75%	30.40%	27.23%	-0.37
91	WARREN	1	58.01%	59.85%	60.96%	62.10%	60.12%	54.85%	50.96%	45.41%	5.28
92	WASHINGTON	5	60.62%	64.59%	64.63%	58.62%	62.23%	60.04%	61.36%	57.91%	2.20
93	WAYNE	5	36.01%	36.09%	38.89%	31.00%	35.57%	37.61%	33.33%	24.82%	-2.04
94	WEBSTER	1	65.71%	68.81%	61.25%	62.38%	64.57%	60.28%	55.19%	45.53%	4.30
95	WINNEBAGO	2	65.14%	74.16%	71.02%	71.03%	70.44%	63.16%	50.85%	38.97%	7.27
96	WINNESHIEK	2	26.58%	25.30%	32.30%	31.12%	28.64%	24.40%	23.60%	19.08%	4.24
97	WOODBURY	3	75.70%	76.53%	76.62%	75.12%	76.04%	76.09%	70.47%	43.28%	-0.05
98	WORTH	2	56.40%	60.28%	56.00%	58.26%	57.75%	52.78%	44.94%	39.37%	4.97
99	WRIGHT	2	65.51%	65.70%	66.08%	75.38%	68.39%	57.14%	41.67%	35.10%	11.25
TOTAL			58.79%	60.70%	60.31%	59.73%	59.91%	55.67%	52.16%	41.83%	4.24

Calendar 2022
E-Submission Ratio Table
By Percent - Descending

Co #	CountyName	ICRA District	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	2022	2021	2020	2019	Change
78	POTTAWATTAMIE	4	80.57%	81.09%	80.34%	86.37%	81.84%	79.14%	73.14%	64.91%	2.70
52	JOHNSON	6	79.80%	81.57%	79.51%	78.54%	80.04%	75.95%	75.86%	71.32%	4.09
97	WOODBURY	3	75.70%	76.53%	76.62%	75.12%	76.04%	76.09%	70.47%	43.28%	-0.05
57	LINN	6	73.41%	76.69%	75.68%	74.33%	75.11%	72.09%	71.05%	62.67%	3.02
47	IDA	3	71.85%	75.57%	75.43%	73.56%	74.30%	71.28%	68.13%	75.25%	3.01
85	STORY	1	63.66%	77.76%	79.14%	75.56%	74.26%	48.22%	44.73%	40.98%	26.04
48	IOWA	6	69.15%	75.13%	69.60%	73.64%	71.95%	68.38%	64.82%	61.01%	3.57
95	WINNEBAGO	2	65.14%	74.16%	71.02%	71.03%	70.44%	63.16%	50.85%	38.97%	7.27
17	CERRO GORDO	2	69.39%	72.49%	68.15%	71.21%	70.35%	66.65%	63.07%	48.97%	3.70
42	HARDIN	1	66.45%	68.84%	72.70%	73.38%	70.08%	65.71%	59.74%	47.51%	4.36
79	POWESHIEK	1	68.08%	70.39%	70.04%	70.72%	69.77%	68.78%	65.56%	61.75%	0.98
29	DES MOINES	5	69.02%	68.92%	67.33%	73.51%	69.57%	68.38%	73.03%	60.78%	1.20
34	FLOYD	2	68.08%	69.74%	68.91%	71.70%	69.57%	65.38%	65.63%	50.37%	4.19
58	LOUISA	5	70.15%	72.99%	67.39%	65.08%	69.22%	64.51%	65.38%	60.90%	4.70
64	MARSHALL	1	65.85%	64.09%	76.11%	72.18%	69.10%	60.27%	57.86%	49.05%	8.83
39	GUTHRIE	4	67.48%	69.26%	65.40%	74.56%	69.01%	56.92%	47.67%	36.38%	12.09
99	WRIGHT	2	65.51%	65.70%	66.08%	75.38%	68.39%	57.14%	41.67%	35.10%	11.25
63	MARION	5	68.15%	66.98%	66.38%	68.60%	67.46%	60.88%	57.66%	45.60%	6.58
40	HAMILTON	1	70.65%	65.85%	64.72%	68.15%	67.37%	64.75%	50.86%	33.56%	2.62
70	MUSCATINE	5	65.11%	66.51%	64.68%	71.15%	66.67%	63.23%	60.54%	52.92%	3.43
41	HANCOCK	2	60.42%	67.92%	69.40%	69.41%	66.56%	51.88%	51.90%	41.08%	14.68
31	DUBUQUE	6	62.31%	66.90%	67.88%	65.46%	65.60%	53.48%	42.14%	32.38%	12.11
16	CEDAR	6	59.46%	67.47%	68.37%	65.19%	65.09%	61.03%	58.97%	53.35%	4.06
65	MILLS	4	67.38%	68.40%	59.61%	62.24%	64.62%	65.80%	61.37%	47.66%	-1.18
94	WEBSTER	1	65.71%	68.81%	61.25%	62.38%	64.57%	60.28%	55.19%	45.53%	4.30
86	TAMA	1	60.77%	65.62%	64.87%	61.55%	63.34%	59.49%	52.80%	42.79%	3.85
37	GREENE	1	64.53%	59.90%	67.79%	60.83%	63.13%	55.38%	49.86%	35.03%	7.75
38	GRUNDY	1	65.16%	59.38%	64.64%	60.19%	62.29%	55.47%	52.15%	43.29%	6.82
92	WASHINGTON	5	60.62%	64.59%	64.63%	58.62%	62.23%	60.04%	61.36%	57.91%	2.20
53	JONES	6	55.18%	65.18%	66.63%	59.72%	61.81%	54.42%	48.46%	38.64%	7.39
25	DALLAS	1	60.72%	62.34%	63.84%	59.53%	61.75%	55.48%	52.52%	50.15%	6.27
5	AUDUBON	4	60.92%	62.80%	66.43%	57.14%	61.71%	53.80%	48.66%	43.26%	7.91
6	BENTON	6	61.57%	60.99%	63.57%	60.61%	61.65%	58.41%	55.97%	53.36%	3.24
77	POLK	1	60.17%	62.73%	61.37%	62.26%	61.63%	54.55%	50.97%	47.19%	7.08
43	HARRISON	4	59.93%	64.34%	62.75%	57.60%	61.48%	57.90%	53.11%	47.14%	3.58
35	FRANKLIN	2	66.27%	60.03%	59.97%	58.91%	61.17%	58.09%	50.87%	41.09%	3.08
9	BREMER	2	58.13%	62.12%	61.64%	63.00%	61.09%	53.62%	48.06%	44.18%	7.47
59	LUCAS	5	54.72%	59.23%	65.66%	64.67%	60.82%	54.39%	47.82%	42.37%	6.43
10	BUCHANAN	6	57.10%	57.91%	61.94%	64.42%	60.21%	53.16%	52.51%	43.53%	7.06
91	WARREN	1	58.01%	59.85%	60.96%	62.10%	60.12%	54.85%	50.96%	45.41%	5.28
67	MONONA	3	60.54%	57.32%	62.02%	60.05%	59.84%	57.86%	50.92%	44.80%	1.97
12	BUTLER	2	57.77%	62.72%	58.79%	58.94%	59.65%	55.44%	50.33%	47.96%	4.21
8	BOONE	1	57.29%	59.99%	58.93%	61.03%	59.28%	51.27%	44.63%	41.95%	8.00
98	WORTH	2	56.40%	60.28%	56.00%	58.26%	57.75%	52.78%	44.94%	39.37%	4.97
56	LEE	5	53.02%	55.11%	58.07%	64.18%	57.54%	49.37%	55.02%	48.82%	8.17
36	FREMONT	4	53.66%	59.80%	53.56%	63.66%	57.38%	57.22%	54.86%	43.85%	0.17
62	MAHASKA	5	53.91%	55.17%	60.72%	58.36%	57.01%	50.08%	47.02%	31.17%	6.93
21	CLAY	3	51.90%	63.07%	56.43%	52.94%	56.38%	47.81%	46.22%	38.31%	8.58
49	JACKSON	6	55.45%	57.55%	54.82%	55.43%	55.84%	54.90%	52.49%	31.89%	0.94
82	SCOTT	6	55.75%	54.70%	56.78%	53.40%	55.19%	56.49%	50.04%	40.07%	-1.30
13	CALHOUN	1	55.54%	56.63%	48.18%	57.04%	54.33%	53.33%	49.61%	46.46%	0.99
54	KEOKUK	6	54.96%	52.66%	54.09%	55.96%	54.28%	53.14%	53.74%	43.71%	1.13
7	BLACK HAWK	6	56.04%	53.79%	50.98%	50.65%	53.05%	54.15%	50.21%	43.94%	-1.10
88	UNION	4	58.43%	54.03%	54.88%	42.61%	52.83%	53.05%	54.27%	45.06%	-0.22
75	PLYMOUTH	3	50.61%	53.11%	51.39%	52.10%	51.79%	52.24%	45.07%	37.98%	-0.45
44	HENRY	5	47.45%	52.74%	53.39%	53.47%	51.77%	42.83%	51.06%	43.68%	8.94
28	DELAWARE	6	53.53%	50.62%	52.27%	48.32%	51.30%	49.12%	46.30%	33.13%	2.18
20	CLARKE	4	47.66%	54.08%	53.36%	50.45%	51.22%	45.03%	45.85%	32.10%	6.19

Calendar 2022
E-Submission Ratio Table
By Percent - Descending

Co #	CountyName	ICRA District	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	2022	2021	2020	2019	Change
61	MADISON	4	50.97%	47.05%	48.97%	57.70%	51.08%	46.14%	44.26%	37.65%	4.93
23	CLINTON	6	50.65%	51.10%	51.14%	48.63%	50.40%	47.03%	36.52%	28.86%	3.37
80	RINGGOLD	4	53.62%	47.80%	42.53%	55.03%	49.81%	47.26%	40.60%	34.06%	2.56
1	ADAIR	4	51.90%	50.10%	45.71%	49.72%	49.56%	46.67%	45.59%	35.56%	2.89
30	DICKINSON	3	51.81%	49.32%	44.72%	47.83%	48.40%	45.97%	46.95%	36.53%	2.44
50	JASPER	1	45.26%	44.96%	49.69%	53.72%	47.93%	42.70%	39.63%	35.30%	5.23
11	BUENA VISTA	3	45.80%	47.15%	50.40%	46.46%	47.50%	46.00%	42.32%	31.31%	1.49
27	DECATUR	4	52.19%	42.83%	50.53%	43.55%	47.31%	48.43%	43.02%	23.90%	-1.12
14	CARROLL	1	46.01%	52.03%	44.33%	46.57%	47.26%	45.41%	40.27%	30.93%	1.85
24	CRAWFORD	3	46.12%	52.33%	41.06%	48.59%	47.09%	48.18%	43.68%	44.56%	-1.09
73	PAGE	4	41.13%	45.93%	46.46%	50.63%	45.92%	42.44%	36.92%	28.56%	3.48
18	CHEROKEE	3	46.02%	46.10%	43.88%	47.00%	45.71%	40.67%	39.74%	27.31%	5.03
15	CASS	4	45.16%	45.75%	42.93%	49.31%	45.65%	39.51%	41.98%	39.77%	6.14
46	HUMBOLDT	2	42.96%	47.74%	43.03%	45.95%	45.07%	46.96%	43.97%	34.30%	-1.89
81	SAC	3	44.98%	46.39%	39.82%	48.74%	44.88%	41.14%	43.91%	48.15%	3.73
83	SHELBY	4	46.55%	45.35%	45.76%	37.96%	44.08%	39.31%	41.05%	30.21%	4.77
2	ADAMS	4	43.01%	50.71%	39.54%	42.32%	44.03%	38.77%	39.96%	42.57%	5.26
74	PALO ALTO	3	42.23%	42.74%	45.35%	41.57%	42.93%	40.33%	35.68%	33.20%	2.61
33	FAYETTE	2	39.89%	41.48%	45.32%	42.86%	42.38%	39.65%	33.32%	26.36%	2.74
19	CHICKASAW	2	41.70%	43.66%	43.45%	40.24%	42.36%	36.51%	33.36%	28.10%	5.84
55	KOSSUTH	2	37.73%	41.13%	45.20%	43.56%	41.91%	39.38%	37.93%	37.14%	2.54
69	MONTGOMERY	4	44.19%	37.33%	39.66%	42.95%	40.82%	38.55%	34.94%	30.04%	2.27
71	O'BRIEN	3	41.05%	40.53%	42.49%	34.70%	39.67%	31.49%	28.59%	26.40%	8.19
84	SIOUX	3	35.59%	37.26%	39.38%	48.07%	39.65%	28.14%	29.24%	26.93%	11.51
76	POCAHONTAS	3	34.94%	33.11%	43.48%	46.04%	39.32%	36.10%	30.05%	23.32%	3.22
60	LYON	3	40.89%	35.74%	40.98%	39.07%	39.02%	34.19%	34.35%	27.84%	4.83
22	CLAYTON	6	33.60%	36.14%	42.35%	43.53%	38.92%	42.22%	42.14%	31.43%	-3.30
87	TAYLOR	4	38.67%	31.14%	31.68%	49.86%	37.96%	38.76%	48.22%	35.39%	-0.80
66	MITCHELL	2	38.78%	38.40%	32.26%	40.24%	37.48%	33.52%	30.57%	24.42%	3.96
32	EMMET	3	39.08%	41.30%	32.79%	34.62%	36.89%	35.48%	34.17%	30.76%	1.41
89	VAN BUREN	5	32.62%	33.83%	41.40%	37.16%	36.69%	29.75%	31.64%	29.33%	6.94
51	JEFFERSON	5	36.70%	33.05%	37.21%	39.31%	36.30%	34.30%	38.56%	26.34%	2.00
93	WAYNE	5	36.01%	36.09%	38.89%	31.00%	35.57%	37.61%	33.33%	24.82%	-2.04
72	OSCEOLA	3	36.45%	35.12%	34.23%	35.96%	35.43%	29.09%	29.16%	23.46%	6.34
45	HOWARD	2	33.19%	31.39%	32.41%	30.28%	31.81%	23.56%	24.53%	17.40%	8.24
68	MONROE	5	32.93%	35.45%	27.17%	27.91%	30.95%	31.84%	32.03%	23.33%	-0.89
90	WAPELLO	5	28.38%	31.70%	32.88%	28.18%	30.38%	30.75%	30.40%	27.23%	-0.37
96	WINNESHIEK	2	26.58%	25.30%	32.30%	31.12%	28.64%	24.40%	23.60%	19.08%	4.24
4	APPANOOSE	5	26.69%	30.24%	27.36%	26.17%	27.60%	27.45%	26.18%	23.63%	0.15
3	ALLAMAKEE	2	22.00%	25.40%	24.63%	23.94%	23.98%	30.11%	22.94%	21.03%	-6.13
26	DAVIS	5	28.54%	19.57%	22.43%	19.85%	22.86%	20.73%	27.44%	20.15%	2.13
TOTAL			58.79%	60.70%	60.31%	59.73%	59.91%	55.67%	52.16%	41.83%	4.24

Recommended Cost Share Allocation - FY 2024

County Name	2023 Formula Cost Share Amount	2023 Adjusted Cost Share Formula	Difference	2023 Adjusted + \$150
ADAIR	\$1,427.11	1676.90	\$249.79	\$1,577.11
ADAMS	\$1,267.66	1267.66	\$0.00	\$1,417.66
ALLAMAKEE	\$690.45	901.48	\$211.03	\$840.45
APPANOOSE	\$794.57	821.76	\$27.19	\$944.57
AUDUBON	\$1,776.78	1776.78	\$0.00	\$1,926.78
BENTON	\$1,775.23	1775.23	\$0.00	\$1,925.23
BLACK HAWK	\$1,527.56	1621.32	\$93.76	\$1,677.56
BOONE	\$1,706.75	1706.75	\$0.00	\$1,856.75
BREMER	\$1,758.98	1758.98	\$0.00	\$1,908.98
BUCHANAN	\$1,733.75	1733.75	\$0.00	\$1,883.75
BUENA VISTA	\$1,367.57	1377.38	\$9.81	\$1,517.57
BUTLER	\$1,717.37	1717.37	\$0.00	\$1,867.37
CALHOUN	\$1,564.22	1596.83	\$32.61	\$1,714.22
CARROLL	\$1,360.87	1360.87	\$0.00	\$1,510.87
CASS	\$1,314.33	1314.33	\$0.00	\$1,464.33
CEDAR	\$1,874.25	1874.25	\$0.00	\$2,024.25
CERRO GORDO	1106.35	1106.35	\$0.00	\$1,106.35
CHEROKEE	\$1,316.03	1316.03	\$0.00	\$1,466.03
CHICKASAW	\$1,219.60	1219.60	\$0.00	\$1,369.60
CLARKE	\$1,474.74	1474.74	\$0.00	\$1,624.74
CLAY	\$1,623.46	1623.46	\$0.00	\$1,773.46
CLAYTON	\$1,120.76	1264.21	\$143.45	\$1,270.76
CLINTON	\$1,451.17	1451.17	\$0.00	\$1,601.17
CRAWFORD	\$1,355.84	1514.00	\$158.16	\$1,505.84
DALLAS	\$1,777.85	1777.85	\$0.00	\$1,927.85
DAVIS	\$658.08	797.07	\$138.99	\$808.08
DECATUR	\$1,362.23	1450.00	\$87.77	\$1,512.23
DELAWARE	\$1,477.14	1477.14	\$0.00	\$1,627.14
DES MOINES	\$2,003.20	2121.36	\$118.16	\$2,153.20
DICKINSON	\$1,393.70	1393.70	\$0.00	\$1,543.70
DUBUQUE	\$1,888.69	1888.69	\$0.00	\$2,038.69
EMMET	\$1,062.08	1062.31	\$0.23	\$1,212.08
FAYETTE	\$1,220.38	1220.38	\$0.00	\$1,370.38
FLOYD	\$2,003.05	2003.05	\$0.00	\$2,153.05
FRANKLIN	\$1,761.35	1761.35	\$0.00	\$1,911.35
FREMONT	\$1,652.23	1713.06	\$60.83	\$1,802.23
GREENE	\$1,817.71	1817.71	\$0.00	\$1,967.71
GRUNDY	\$1,793.57	1793.57	\$0.00	\$1,943.57
GUTHRIE	\$1,986.99	1986.99	\$0.00	\$2,136.99
HAMILTON	\$1,939.77	1939.77	\$0.00	\$2,089.77
HANCOCK	\$1,916.58	1916.58	\$0.00	\$2,066.58
HARDIN	\$2,017.78	2017.78	\$0.00	\$2,167.78
HARRISON	\$1,770.30	1770.30	\$0.00	\$1,920.30
HENRY	\$1,490.68	1490.68	\$0.00	\$1,640.68
HOWARD	\$915.82	915.82	\$0.00	\$1,065.82
HUMBOLDT	\$1,297.72	1406.12	\$108.40	\$1,447.72
IDA	\$2,139.30	2139.20	-\$0.10	\$2,289.30

Recommended Cost Share Allocation - FY 2024

IOWA	\$2,071.60	2071.60	\$0.00	\$2,221.60
JACKSON	\$1,607.85	1643.73	\$35.88	\$1,757.85
JASPER	\$1,380.07	1380.07	\$0.00	\$1,530.07
JEFFERSON	\$1,045.11	1120.11	\$75.00	\$1,195.11
JOHNSON	\$2,304.63	2304.63	\$0.00	\$2,454.63
JONES	\$1,779.64	1779.64	\$0.00	\$1,929.64
KEOKUK	\$1,562.80	1591.11	\$28.31	\$1,712.80
KOSSUTH	\$1,206.83	1206.83	\$0.00	\$1,356.83
LEE	\$1,656.63	1656.63	\$0.00	\$1,806.63
LINN	\$2,162.64	2162.64	\$0.00	\$2,312.64
LOUISA	\$1,992.93	1992.93	\$0.00	\$2,142.93
LUCAS	\$1,751.28	1751.28	\$0.00	\$1,901.28
LYON	\$1,123.40	1123.40	\$0.00	\$1,273.40
MADISON	\$1,470.63	1470.63	\$0.00	\$1,620.63
MAHASKA	\$1,641.51	1641.51	\$0.00	\$1,791.51
MARION	\$1,942.47	1942.47	\$0.00	\$2,092.47
MARSHALL	\$1,989.70	1989.70	\$0.00	\$2,139.70
MILLS	\$1,860.62	1970.22	\$109.60	\$2,010.62
MITCHELL	\$1,079.28	1079.28	\$0.00	\$1,229.28
MONONA	\$1,722.86	1732.48	\$9.62	\$1,872.86
MONROE	\$891.10	953.39	\$62.29	\$1,041.10
MONTGOMERY	\$1,175.23	1175.23	\$0.00	\$1,325.23
MUSCATINE	\$1,919.55	1919.55	\$0.00	\$2,069.55
O'BRIEN	\$1,142.34	1142.34	\$0.00	\$1,292.34
OSCEOLA	\$1,020.06	1020.06	\$0.00	\$1,170.06
PAGE	\$1,322.16	1322.16	\$0.00	\$1,472.16
PALO ALTO	\$1,236.15	1236.15	\$0.00	\$1,386.15
PLYMOUTH	\$1,491.24	1564.12	\$72.88	\$1,641.24
POCAHONTAS	\$1,132.11	1132.11	\$0.00	\$1,282.11
POLK	\$1,774.45	1774.45	\$0.00	\$1,924.45
POTTAWATTAMIE	\$2,356.46	2369.53	\$13.07	\$2,506.46
POWESHIEK	\$2,008.79	2059.43	\$50.64	\$2,158.79
RINGGOLD	\$1,434.32	1434.32	\$0.00	\$1,584.32
SAC	\$1,292.10	1337.75	\$45.64	\$1,442.10
SCOTT	\$1,589.02	1691.29	\$102.27	\$1,739.02
SHELBY	\$1,269.27	1269.27	\$0.00	\$1,419.27
SIOUX	\$1,141.62	1141.62	\$0.00	\$1,291.62
STORY	\$2,138.27	2138.27	\$0.00	\$2,288.27
TAMA	\$1,823.65	1823.65	\$0.00	\$1,973.65
TAYLOR	\$1,093.13	1400.61	\$307.48	\$1,243.13
UNION	\$1,521.01	1588.25	\$67.24	\$1,671.01
VAN BUREN	\$1,056.54	1056.54	\$0.00	\$1,206.54
WAPELLO	\$874.73	920.64	\$45.91	\$1,024.73
WARREN	\$1,731.19	1731.19	\$0.00	\$1,881.19
WASHINGTON	\$1,791.87	1797.51	\$5.64	\$1,941.87
WAYNE	\$1,024.23	1126.03	\$101.80	\$1,174.23
WEBSTER	\$1,859.24	1859.24	\$0.00	\$2,009.24
WINNEBAGO	\$2,028.13	2028.13	\$0.00	\$2,178.13
WINNESHIEK	\$824.55	824.55	\$0.00	\$974.55
WOODBURY	\$2,189.37	2278.22	\$88.85	\$2,339.37
WORTH	\$1,662.91	1662.91	\$0.00	\$1,812.91
WRIGHT	\$1,969.03	1969.03	\$0.00	\$2,119.03
Total	\$152,807.92	\$155,470.11	\$2,662.18	\$167,507.92



January 23, 2023

Mr. Phil Dunshee
Project Manager
Electronic Services System
8711 Windsor Pkwy, Suite 2
Johnston, Iowa 50131

We are pleased to confirm our understanding of the services we are to provide for Electronic Services System for the year ended December 31, 2022.

Audit Scope and Objectives

We will audit the financial statements of Electronic Services System, which comprise the special-purpose statement of net position as of December 31, 2022, and the related special-purpose statement of activities and special-purpose statement of cash flows for the year then ended, and the disclosures (collectively, the “financial statements”). Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement Electronic Service System’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Electronic Service System’s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America and will be subjected to certain limited procedures, but will not be audited:

1. Management’s Discussion and Analysis.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the financial reporting requirements of the County Electronic Services System 28E Agreement. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Electronic Services System and other procedures we consider necessary to enable us to express an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of internal control

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the entity and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Electronic Services System's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

As part of our engagement, we will also prepare the federal information return which Iowa County Recorders Association will be required to file based on information provided by you. We will not prepare additional returns unless specifically instructed by you to do so. We will also assist in preparing the financial statements and related notes of Electronic Services System in conformity with the financial reporting requirements of the County Electronic Services System 28E Agreement based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the tax preparation and financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities relating to the financial statements and related notes, tax preparation and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the financial reporting requirements of the County Electronic Services System 28E Agreement, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Electronic Services System; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of our Firm and constitutes confidential information. However, subject to applicable laws or regulations, we may be requested to make certain audit documentation available to the applicable oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of our Firm personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by regulators. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

During the course of our engagement, we may accumulate records containing data which should be reflected in your books and records. You will determine that all such data, if necessary, will be so reflected. Accordingly, you will not expect us to maintain copies of such records in our possession.

David Ellis is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in April 2023 and issue our reports no later than June 30, 2023.

Our fees are based on the time required by the individuals assigned to the engagement, plus direct expenses. Individual hourly rates vary according to the degree of responsibility involved and the skill required. Interim billings will be submitted as work progresses and as expenses are incurred. Based on the preceding, we propose to complete the engagement for amounts not to exceed the following:

Audit of Electronic Services System	\$7,500
Preparation of IRS Form 990 for Iowa County Recorders Association	<u>2,000</u>
	<u>\$9,500</u>

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Government Auditing Standards require us to provide our most recent external peer review report and any subsequent review reports if requested by the client. We have included our 2021 peer review report for your information.

Reporting

We will issue a written report upon completion of our audit of Electronic Services System's financial statements. Our report will be addressed to the Electronic Services System Coordinating Committee. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Electronic Services System is subject to an audit requirement that is not encompassed in the terms of the engagement, we will communicate to management and those charged with governance that an audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards* may not satisfy relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Electronic Services System and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



DENMAN & COMPANY, LLP

RESPONSE:

This letter correctly sets forth the understanding of Electronic Services System.

By: _____

Title: _____

Date: _____

Accounting Coordinator Electronic Services System Position Description

The Accounting Coordinator is a full-time position in service to the Electronic Services System doing business as Iowa Land Records.

Reports To: Iowa Land Records Project Manager
Term: Permanent, Full-Time
Classification: Professional, technical
Hours: Flexible Between 8:00 AM and 5:00 PM; coordinated with other team member schedules
Travel Involved: Occasional regional or state-level meetings;
Location: Johnston, IA; remote hybrid work options

Position Description: The ESS system provides an easy-to-use online search and electronic submission service which enables real estate professionals and citizens to search and submit real estate documents in all of Iowa's 99 counties. The Accounting Coordinator will perform all bookkeeping, accounting, reconciliation, and reporting services for ESS operations. The position reports to the Iowa Land Records Project Manager and will work in collaboration with the administrative team (account and customer service team, and the ESS policy coordinator), and engage with the software development team as needed.

In 2022, ESS processed nearly 350,000 E-Submission documents with a total value of more than \$35 million. Additionally, ESS processed more than 72,000 point of sale transactions for Iowa counties valued at nearly \$5 million. These transactions represented recording services in all 99 Iowa counties, and other point-of-sale services provided by Iowa county recorders.

Iowa Land Records is seeking a professional accountant interested in perform comprehensive accounting services from importing transactions into a Quickbooks Enterprise accounting system to regular reconciliation and reporting of financial operations. A qualified candidate should have the interest and ability to account for a transaction through its entire life cycle and be able to meet deadlines regularly and collaborate with other team members effectively.

Background Requirements:

- BA Degree in accounting
- 3 years of accounting experience
- Experience with public sector accounting
- Excellent verbal and written communication skills
- Excellent soft skills and a professional demeanor and presence
- Commitment to excellent service for customers and key stakeholders

Proficiency with the following tools is **required** for the Accounting Coordinator position:

- QuickBooks Enterprise accounting software
- Office 365 (Word, Excel, PowerPoint, Outlook, Teams, SharePoint/One Drive)
- Software used in the office environment for reporting and issue tracking including JIRA, Confluence, Slack
- Virtual Meeting and Webinar Tools (Primarily Zoom and Microsoft Teams, and to some extent Adobe Connect)

The following skills are **desired** for the Accounting Coordinator position but not required:

- Experience with the public sector accounting and reporting standards

**Accounting Coordinator
Electronic Services System
Position Description**

- Experience with audit processes and responding to auditor information requests
- Experience with Right Networks and File Manager systems and software
- Experience with basic statistical reporting and the use of cross-tabs and pivot table tools

Compensation

Compensation in the range of \$60,000.00 to \$80,000.00 annually based on background, demonstrated proficiencies, and experience.

Application Submission

Individuals who are interested in the position should submit a cover letter and resume to Phil Dunshee at Electronic Services System, 8711 Windsor Parkway, Suite 2, Johnston, IA 50131. Applicants may also submit information via email to phil@clris.com. Selected applicants may be asked to submit a portfolio as a part of an evaluation process.

Accounting Coordinator Task Descriptions

Overview

In 2022, ESS processed nearly 350,000 E-Submission documents with a total value of more than \$35 million. Additionally, ESS processed more than 72,000 point of sale transactions for Iowa counties valued at nearly \$5 million. These transactions represented recording services in all 99 Iowa counties, and other point-of-sale services provided by Iowa county recorders.

The Electronic Services System is an organization created under Chapter 28E of the Iowa Code. It is an intergovernmental organization sponsored by Iowa county governments. ESS administers Iowa Land Records, a statewide system for searching and retrieving land record information, and a system for electronically filing records with county governments in the State of Iowa. ESS also coordinates the operation of a point-of-sale payment system for participating Iowa counties. ESS is also authorized to provide other electronic services for Iowa counties and other public agencies.

During the past few years the Electronic Services System has taken steps to clarify its organizational structure under Chapter 28E. These actions were enabled by the passage of legislation (House File 527), and implemented through a comprehensive amendment to the 28E agreement (filed with the Iowa Secretary of State as M514302). These structural changes have required a review of how financial accounting and reconciliation functions are performed.

The Electronic Services System hire an accounting professional to perform bookkeeping, accounting, reconciliation and reporting functions.

The following is a more detailed description of the services to be performed.

- Bookkeeping Services for Electronic Services System (subsidiary), beginning April 1, 2023
 - E-Submission Transaction Bookkeeping
 - Point of Sale Transaction Bookkeeping
- Daily transfer of NACHA files to a designated financial institution to distribute funds to Iowa counties.
- Daily retrieval and archiving of payment reports, as well as importing transaction reports into the ESS accounting system software.
- Entry of approved, coded accounts payable invoices into the ESS accounting system software.
- Monthly generation of accounts payable report for the ESS Finance meeting
- Monthly generation of accounts payable payment report and credit card payment for governing board meetings
- Producing Monthly/Quarterly generation of reconciled financial reports including a Comprehensive PL, Budgeted PL, Balance Sheet and other requested reports for governing meetings and other purposes
- Posting financial reports for public access on the organization's website
- Monthly reconciliation of checking, credit card, and escrow (Draw Down) accounts; Interim reconciliations should be completed timely with a requirement of reconciling transactions minimally on a weekly basis
- Recording, and reconciling failed payments; Assisting ESS staff with collections
- Timely processing bill payments to vendors via business internet banking or credit card payments
- Preparing a monthly reimbursement invoice to the State of Iowa
- Maintaining reports and information in the hosted ESS accounting system as specified by ESS management
- Assisting ESS management with the preparation of an annual budget and budget amendments as needed
- Assisting ESS management with an annual private audit including the preparation of reports associated with the audit including but not limited to requested sample transaction reports, asset determination reports, depreciation schedules, and pre-paid expense reports
- Provide CPA advisory services including periodic monitoring of financial reports to observe important trends, advice for best practices, or areas of concern

Accounting Coordinator Task Descriptions

- Perform all other procedures outlined in the Organization's standard accounting operating procedures

Other business and accounting functions may be assigned. This is not a comprehensive list of duties.

Most bookkeeping and accounting functions can be performed remotely. ESS accounting utilized an Enterprise class software license through Intuit.

Financial reports and governance information about ESS can be found online at <https://iowalandrecords.org/accountability-in-reporting/>.

Note: This position may require some travel to meetings located outside of Des Moines; primarily a summer conference for the Iowa County Records Association, and possible participation in some presentations or exhibits in Iowa counties. It also possible that occasional attendance at a national meeting outside of Iowa may be required.

This position may require some lifting of materials such as handouts, swag or an exhibit display at a meeting or conference. However, lifting and moving materials is not a consistent, day-to-day activity.

Meetings with staff, customers and stakeholders may be face-to-face, and if so, being present will be required in most cases.

February 3, 2023

To: Iowa Accounting Firms

From: Phil Dunshee, ILR Project Manager

Re: Accounting Services – Request for Qualification and Quote

On behalf of the Electronic Services System and Iowa Land Records, we are pleased to invite qualified accounting, bookkeeping and CPA firms to submit information regarding bookkeeping, accounting and CPA advisory services. In 2022, ESS processed nearly 350,000 E-Submission documents with a total value of more than \$35 million. Additionally, ESS processed more than 72,000 point of sale transactions for Iowa counties valued at nearly \$5 million. These transactions represented recording services in all 99 Iowa counties, and other point-of-sale services provided by Iowa county recorders.

The Electronic Services System is an organization created under Chapter 28E of the Iowa Code. It is an intergovernmental organization sponsored by Iowa county governments. ESS administers Iowa Land Records, a statewide system for searching and retrieving land record information, and a system for electronically filing records with county governments in the State of Iowa. ESS also coordinates the operation of a point-of-sale payment system for participating Iowa counties. ESS is also authorized to provide other electronic services for Iowa counties and other public agencies.

During the past few years the Electronic Services System has taken steps to clarify its organizational structure under Chapter 28E. These actions were enabled by the passage of legislation (House File 527), and implemented through a comprehensive amendment to the 28E agreement (filed with the Iowa Secretary of State as M514302). These structural changes have required a review of how financial accounting and reconciliation functions are performed.

The Electronic Services System wishes to explore a relationship with a financial accounting firm to perform the necessary bookkeeping, accounting and reporting functions. The purpose of this letter is to invite information about bookkeeping, accounting, reconciliation and CPA advisory services which your organization may offer.

More detailed background information about the Electronic Services System and its operations is attached to facilitate communications with ESS and possibly to aid in the development of a proposal which would address the following services.

- Bookkeeping Services for Electronic Services System (subsidiary), beginning April 1, 2023
 - E-Submission Transaction Bookkeeping
 - Point of Sale Transaction Bookkeeping
- Daily transfer of NACHA files to a designated financial institution to distribute funds to Iowa counties.
- Daily retrieval and archiving of payment reports, as well as importing transaction reports into the ESS accounting system software.
- Entry of approved, coded accounts payable invoices into the ESS accounting system software.
- Monthly generation of accounts payable report for the ESS Finance meeting
- Monthly generation of accounts payable payment report and credit card payment for governing board meetings

- Producing Monthly/Quarterly generation of reconciled financial reports including a Comprehensive PL, Budgeted PL, Balance Sheet and other requested reports for governing meetings and other purposes
- Posting financial reports for public access on the organization's website
- Monthly reconciliation of checking, credit card, and escrow (Draw Down) accounts; Interim reconciliations should be completed timely with a requirement of reconciling transactions minimally on a weekly basis
- Recording, and reconciling failed payments; Assisting ESS staff with collections
- Timely processing bill payments to vendors via business internet banking or credit card payments
- Preparing a monthly reimbursement invoice to the State of Iowa
- Maintaining reports and information in the hosted ESS accounting system as specified by ESS management
- Assisting ESS management with the preparation of an annual budget and budget amendments as needed
- Assisting ESS management with an annual private audit including the preparation of reports associated with the audit including but not limited to requested sample transaction reports, asset determination reports, depreciation schedules, and pre-paid expense reports
- Provide CPA advisory services including periodic monitoring of financial reports to observe important trends, advice for best practices, or areas of concern
- Perform all other procedures outlined in the Organization's standard accounting operating procedures

Most bookkeeping and accounting functions can be performed remotely. ESS accounting utilized an Enterprise class software license through Intuit.

Financial reports and governance information about ESS can be found online at <https://iowalandrecords.org/accountability-in-reporting/>.

Responses should include information about estimated costs associated with the accounting services and activities described herein including bookkeeping, reconciliation, and CPA advisory services. Responses should also specify any fees for any other services.

Accounting firms responding to this invitation are also asked to provide the following information about themselves.

- State of incorporation, state of formation, or state of organization
- Name, address and telephone number of the respondent's representative to contact regarding all contractual and technical matters concerning the proposal
- Name, address and telephone number of the respondent's representative to contact regarding scheduling and other arrangements.

Respondents are advised that ESS will follow applicable Iowa laws, and if action is taken to select an accounting service provider, an Iowa-based respondent will receive preference. It is expected that any accounting service provider will perform professional services in a manner which will ensure that appropriate checks and balances and accounting controls are in place. The designated ESS auditor will be consulted prior to finalizing any arrangement for accounting services.

Information is requested in digital format via email and it should be sent to the address below. Content should be formatted for printing on 8.5" x 11" paper. The subject line of the email should reference "ESS Accounting Services Information".

Please reply to:
Phil Dunshee
phil@clris.com

Responses are requested by close of business on Friday, March 10, 2023.

Title Of RFQ:	ESS Bookkeeping, Accounting and CPA Services	RFQ No.:	ESS-2023-1
Agency:	Electronic Services System (28E Organization) - ESS		
Agency seeks to purchase:	Bookkeeping, Accounting and CPA Advisory services	Available to Political Subdivisions and Other 28E Organizations?	Yes
Number of <u>mos.</u> or <u>yrs.</u> of the initial term of the contract:	Five (5) Years	Number of possible annual extensions:	Five (5)
Anticipated initial Contract term start date:	April 3, 2023	Anticipated initial Contract term end date:	March 31, 2028
ESS Issuing Officer:			
<div> <div> Name: Phil Dunshee Mailing Address: Project Manager 8711 Windsor Parkway, Suite 2 Johnston, IA 50131 </div> <div> Phone: (515) 491-8939 Email: phil@clris.com </div> </div>			
PROCUREMENT TIMETABLE —There are no exceptions to any deadlines for Respondents; however, Agency reserves the right to change the dates/times, in its sole discretion.			
Event or Action:		Date/Time:	
ESS Issues RFQ to ESS website		February 3, 2023	
Respondent's written questions, requests for clarification, and suggested changes due:		5:00 pm CST February 17, 2023	
Agency's written response to RFQ questions, requests for clarifications, and suggested changes due:		11:59 pm CST February 24, 2023	
Proposals Due:		3:00 pm CST March 10, 2023	
Anticipated Date to issue Notice of Intent to Award:		March 17, 2023	
Anticipated Date to execute Contract:		April 3, 2023	
Important Websites:	URL:		
Website where any Amendments/ Addenda to this RFQ will be posted:	https://iowalandrecords.org/work-with-us		
Key Requirements:			
Number of Copies of Proposals Required to be Submitted:			1 Original, 1 Public (redacted) if necessary

<p>Firm Proposal Terms</p> <p>The minimum Number of Days following the deadline for submitting proposals that the Respondent guarantees all proposal terms, including price, will remain firm:</p>	<p>180 Days</p>
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October 18, 2022

To: ESS Standards Subcommittee
From: Phil Dunshee
Re: Linn County Registration Renewal Project

The Linn County Records office in collaboration with their county IT department is in the process of developing an online registration renewal system. The concept is that they would obtain registration renewal information from the Department of Natural Resources and then invite their customers to renew their registrations and licenses online. In order to implement this system, when developed, it would be necessary for them to integrate a payment system.

Linn County has approached us to inquire about leveraging the ESS payment system to support these renewal transactions. One of their requirements is that they do not wish to maintain any customer payment information in their system. We have examined options and have determined that our payment systems (and providers) have the means to support these transactions.

Of interest to ESS is the possibility that the knowledge gained from the Linn County project could potentially lead to the development of a renewal system that could be used in service to any ESS county (if they desired).

Arrangements with Linn County have not been formalized, but it is expected that a written agreement would be developed to better define the project before any work is performed. Further, we have estimated that development efforts on the part of ESS (to integrate the payment methodology with the Linn County application) would require just a few weeks of development time.

We have made Linn County aware that ESS has a full plate of development projects, but that we are interested in working with them because a) we have access to the technology that would meet their business needs, b) there is potential for developing an new application that would benefit many other counties, and c) ESS development costs could be recouped through the POS service charges.

If we were to proceed, a written agreement would be developed later this year, and development work could potentially begin as early as the first quarter of 2023.

Action Requested. We are seeking discussion and comments from the Standards Subcommittee.

**Note: Today we are seeking discussion and comments
from the ESS Coordinating Committee.**

ILR – Linn County Collaboration



WHAT IS THE PROJECT?

LINN COUNTY IS DEVELOPING AN ONLINE SERVICE APPLICATION

Boat Registrations

View or download the [Boat Registration Application \(PDF\)](#), to be used for new boats, renewals, transfers, and duplications of registration, titles, and liens.

To view current Boat Regulation, visit the [DNR website](#).

Type	Length	First Year	Second Year	Third Year
No Motor - No Sail	N/A	\$16.90	\$12.90	\$8.90
Motor Sail	Less than 16 feet	\$27.40	\$19.90	\$12.40
Motor Sail	Between 16 and 26 feet	\$40.90	\$28.90	\$16.90
Motor Sail	Between 26 and 40 feet	\$79.90	\$54.90	\$29.90
Motor Sail	More than 40 feet	\$154.90	\$104.90	\$54.90
All Personal Watercraft	N/A	\$49.90	\$34.90	\$19.90
Documented Vessels	N/A	\$29.90	\$21.50	\$13.20

Please note: Second- and third-year columns are only for new boats. For renewal fees, use the first-year column. If the registration is already expired, there is a \$5 penalty added to the renewal fee.

INQUIRED ABOUT INTEGRATING WITH ILR PAYMENT

- Conversation started in September, 2022
- ILR has discussed leveraging its current Online and Point-of-Sale Payment system for other uses
- Payment Gateway Systems support On-Demand or “Shopping Cart” payments
- Linn County is, obviously, a member of ESS
- Payment Methods are PCI Compliant
- Lessons to be learned about other potential online services

PROJECT STATUS?

- Developed API for “On-Demand” Payment Service
- Linn County to complete its online service application
- Formal 28E agreement between ESS and Linn County being drafted
- Subject to Final Approval by Linn County the ESS Coordinating Committee
- Production Date to be determined

ESSENTIAL ELEMENTS

- Service application owned by Linn County
- Payment application owned by ESS
- Project represents integration between two systems
- County Service revenue directed back to county
- Service Fee or surcharge retained by ESS
- Acquired knowledge – ESS to explore how the service could be extended to its members

**INTERGOVERNMENTAL (28E) AGREEMENT BETWEEN
THE IOWA DEPARTMENT OF NATURAL RESOURCES
AND
ELECTRONIC SERVICES SYSTEM**

THIS INTERGOVERNMENTAL (28E) AGREEMENT (Agreement) is entered into by the Iowa Department of Natural Resources (Department) and the Electronic Services System (ESS), a separate legal entity created by a 28E agreement between the 99 counties of Iowa to manage the county land record information system, as required by the Iowa Legislature in 2005 Iowa Acts, ch. 179, section 101, and as amended by 2021 Iowa Acts, ch. 126, section 2.

- I. Authority: This agreement is entered into pursuant to the authority in Iowa Code section 558.69; 561 Iowa Administrative Code (IAC) Chapter 9 (effective February 15, 2023); 2005 Iowa Acts, ch. 179, section 101, as amended by 2021 Iowa Acts, ch. 126, section 2; and Iowa Code chapter 28E.
- II. Statement of Purpose: The purpose of this agreement is to facilitate the presentation of Groundwater Hazard (GWH) statements which are recorded by county recorders through a browser interface provided through the county land record information system, known as Iowa Land Records (ILR), as well as to facilitate the proper retention of those statements.
- III. Entire Agreement. This Agreement, its amendments, and its attachments shall constitute the entire agreement between the Department and ESS with respect to the presentation of recorded GWH statements to the Department through ILR and the retention of those statements. To the extent that the terms of this Agreement conflict with an act of the Iowa Legislature, that act shall control.
- IV. Presentation of GWH Statements. Pursuant to Iowa Code section 558.69(7) and 561 IAC 9.2(4)“a”, compliance with this Agreement, its amendments, and its attachments, is intended

to evidence the presentation of recorded GWH statement to the Department through a browser interface provided through ILR.

V. Duties:

A. Duties of the Department

1. The Department shall be the administrator of this Agreement for purposes of Iowa Code section 28E.6(1) to ensure its terms are properly carried out.
2. The Department shall be responsible for viewing any files of specific GWH statements through ILR needed for Departmental duties.
3. The Department shall inform the public of the most current URL link to the ILR webpage through the Department's webpage(s) and, as necessary, other methods.
4. The Department shall retain for a period of five years, or for a time period otherwise required by law, any copy of a GWH statement received from ESS or from a county recorder which is not uploaded to ILR.
5. The Department shall aid ESS in facilitating communication with County Recorders in the event the provisions of subsection V.C of this Agreement take effect, including but not limited to providing a Departmental email address where the county recorder(s) can send recorded GWH statements.

B. Duties of ESS

1. ESS shall retain its responsibilities under the 28E agreement (including any amendments) that created it, including but not limited to administering ILR and ensuring documents uploaded to **IRL**, including GWH statements, can be viewed using a standard Internet browser. For purposes of this Agreement, ESS shall perform these responsibilities to the best of its ability to ensure recorded GWH statements are presented through ILR to the DNR and retained in an appropriate manner.
2. ESS shall ensure every GWH statement recorded in the State of Iowa after the effective date of this Agreement is uploaded to ILR within fifteen (15) days of recording. The parties agree Iowa Code section 331.604 and the creating 28E agreement (see section 14) and adopted policies of ESS sufficiently show compliance with this provision.

3. ESS shall ensure each GWH statement uploaded to ILR is presented on the ILR website for a period not less than five years from the date of upload.

C. Duties and Procedure in Abnormal Circumstances

1. ESS shall immediately notify the Department in writing in the event that ESS cannot or will not perform any of the duties under this subsection of this Agreement for an indefinite period of time, including but not limited to the termination of the 28E agreement which created ESS, and shall move to terminate this Agreement under Section XI. ESS shall be responsible for the duties under Section XI of this Agreement prior to termination.

2. In the event ILR has been, or will be, unavailable to ESS and/or one or more county recorders for a period longer than fifteen (15) days, but the provisions of paragraph V.C.1 of this Agreement will not trigger, the DNR and ESS shall promptly determine a plan of action regarding the storage and transmission of GWH statements to ensure compliance with the applicable provisions of Iowa Code.

VI. Amendments: This Agreement may be amended at a later date by mutual agreement the Department and ESS.

VII. Period of Agreement: This agreement is valid for an initial period of up to 5 years, beginning upon either the approval and signature of the Department and ESS. This agreement may be renewed by amendment for up to an additional to five years. This Agreement may remain in effect up to a period of up to two months after the expiration date through a memorandum of understanding between the Department and ESS if renewal negotiations are in progress and additional time is required.

VIII. Legal or Administrative Entity Not Created: No new legal or administrative entity is created by this agreement.

IX. Manner of Financing: The duties to be performed by the Department, under the provisions of this Agreement are to be financed by the Department at no obligation to ESS. The duties

to be performed by ESS under the provisions of this Agreement are to be financed by the ESS at no obligation to the Department.

- X. Acquiring, Holding, or Disposing of Real Property: The functions of this Agreement do not require the acquisition, holding, or disposal of real property. In the event that an amendment to this Agreement requires the acquisition, holding, or disposal of real property, this Agreement shall be amended to detail a manner of acquiring, holding, or disposing of real property.
- XI. Termination: The Department or ESS may terminate this agreement by providing to the other party a written notice of intent to terminate this agreement at least 60 days prior to the intended date of termination. The notice shall specify the reasons for termination, and shall be delivered by sending the notice to the person listed below via U.S. Certified Mail.

Administrator

Electronic Services System, d.b.a. Iowa Land Records
8711 Windsor Parkway, Suite 2
Johnston, IA 50131

Director

Department of Natural Resources
502 East 9th Street
Des Moines, Iowa 50319-0034

Upon providing or receiving notice of termination, ESS and ILR shall transfer all GWH statements recorded five years or less from the date of termination, if authorized by Iowa law, to the Department.

- XII. Filing and Recording: The Department shall file a copy of this agreement electronically with the Iowa Secretary of State in accordance with Iowa Code section 28E.8.

IN WITNESS THEREOF, the Department and ESS have executed two copies of this agreement that include, each of which shall be considered an original.

IOWA DEPARTMENT OF NATURAL RESOURCES

(Signature and Date)

Kayla Lyon_____, Director
Iowa Department of Natural Resources

Notary Public

ELECTRONIC SERVICES SYSTEM

(Signature)

Date: _____

Nancy Booten_____, Chairperson
Electronic Services System

Notary Public

Senate File 141 - Introduced

SENATE FILE 141
BY COMMITTEE ON LOCAL
GOVERNMENT

(SUCCESSOR TO SSB 1029)

A BILL FOR

1 An Act relating to access to and use of the county land record
2 information system.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 331.603, subsection 5, paragraph a, Code
2 2023, is amended to read as follows:

3 a. The governing board of the county land record information
4 system shall not enter into an agreement to provide access
5 to electronic documents or records on a batch basis unless
6 authorized by statute. The county recorder may collect
7 reasonable fees for access to electronic documents and records
8 pursuant to an agreement. The fees shall not exceed the
9 actual cost of providing access to the electronic documents
10 and records. "*Actual cost*" means only those expenses directly
11 attributable to providing access to electronic documents
12 and records. "*Actual cost*" shall not include costs such as
13 employment benefits, depreciation, maintenance, electricity,
14 or insurance associated with the administration of the office
15 of the county recorder or the county land record information
16 system.

17 Sec. 2. Section 331.604, subsection 3, paragraph a, Code
18 2023, is amended to read as follows:

19 a. Each county shall participate in the county land
20 record information system and shall comply with the policies
21 and procedures established by the governing board of the
22 county land record information system. The governing board
23 of the county land record information system shall establish
24 policies and procedures providing for, at a minimum, reasonable
25 limitations on usage, requirements for the authentication of
26 users, the prohibition of illegal or unauthorized uses, and the
27 prohibition of foreign access from a location outside of the
28 United States.

29 Sec. 3. Section 331.605B, Code 2023, is amended by adding
30 the following new subsections:

31 NEW SUBSECTION. 3. The governing board of the county
32 land record information system may enter into an agreement to
33 provide access to electronic groundwater hazard documents or
34 records on a batch basis or through an application programming
35 interface to the Iowa department of natural resources. The

1 governing board of the county land record information system
2 may collect a fee for providing access to the documents or
3 records subject to the mutual agreement of the parties.

4 NEW SUBSECTION. 4. The governing board of the county
5 land record information system may enter into an agreement to
6 provide access to aggregated anonymous data. The governing
7 board of the county land record information system may collect
8 a fee for providing access to aggregated anonymous data through
9 an authorized agreement as provided in this subsection.

10 EXPLANATION

11 The inclusion of this explanation does not constitute agreement with
12 the explanation's substance by the members of the general assembly.

13 This bill relates to access to and use of the county land
14 record information system. Current law prohibits the governing
15 board of the county land record information system (governing
16 board) from entering into an agreement to provide access
17 to electronic documents or records on a batch basis. The
18 bill authorizes such an agreement for access to electronic
19 groundwater hazard documents or records through an application
20 programming interface to the department of natural resources
21 and for access to aggregated anonymous data. The governing
22 board may collect a fee for providing access through an
23 authorized agreement.

24 Under current law, each county shall participate in the
25 county land record information system and shall comply with
26 the policies and procedures established by the governing
27 board. The bill requires the governing board to establish
28 policies and procedures providing for, at a minimum, reasonable
29 limitations on usage, requirements for the authentication of
30 users, the prohibition of illegal or unauthorized uses, and the
31 prohibition of foreign access from a location outside of the
32 United States.

Amend Senate File 141, page 2, lines 4-9 to read as follows.

NEW SUBSECTION. 4. The governing board of the county land record information system may enter into an agreement to provide access to aggregated anonymous data. The governing board of the county land record information system may collect a fee for providing access to aggregated anonymous data through an authorized agreement as provided in this subsection. For the purposes of this subsection, aggregated anonymous data means statistical data pertaining to recorded documents, transactions, legal actions or other activities represented in the county land record information system. The statistical data shall not identify individual persons, individual organizations or individual properties.

Amend SF 141, Section 3, to read as follows:

Sec. 3. Section 331.605B, Code 2023, is amended by adding the following new subsections:

NEW SUBSECTION. 3. The governing board of the county land record information system may enter into an agreement to provide access to electronic groundwater hazard documents or records on a batch basis or through an application programming interface to the Iowa department of natural resources. The governing board of the county land record information system may collect a fee for providing access to the documents or records subject to the mutual agreement of the parties. Any fee for developing and implementing the application programming interface for enabling access to groundwater hazard documents, and any ongoing fee for maintaining, enhancing and operating the application programming interface shall not exceed the actual costs of programming, testing and support services on a time and materials basis.

NEW SUBSECTION. 4. The governing board of the county land record information system may enter into an agreement to provide access to aggregated anonymous data. The governing board of the county land record information system may collect a fee for providing access to aggregated anonymous data through an authorized agreement as provided in this subsection. Any fee for providing access to aggregated anonymous data through an authorized agreement with a public agency, and any ongoing fee for maintaining, enhancing and operating the application programming interface shall be based the actual costs of programming, testing and support services on a time and materials basis. Any fee for providing access to aggregated anonymous data to a private commercial entity may include a supplemental service fee, subject to the mutual agreement of the parties. For the purposes of this subsection, aggregated anonymous data means statistical data pertaining to recorded documents, transactions, legal actions, or other activities represented in the county land record information system. The statistical data shall not identify individual persons, individual organizations or individual properties.

EXPLANATION

This would consolidate the main amendments into one.

For these supplementary and custom services for partner public agencies such as the Department of Natural Resources, or for instance, Iowa Title Guaranty – it makes sense to limit fees to actual costs.

With respect to the custom services provided to private commercial entities, some latitude with respect to fees is justified for the following reasons.

- The service is voluntary and “subject to mutual agreement”. Unlike many other government fees, the service is not required as it might be for a license or permit.
- The service does not exist today and would be newly created to serve the needs of the private commercial entities. If there is no demand for the service – then it likely won’t happen.
- We have a duty to provide for the long-term sustainability for ESS and the Iowa Land Records system. Program income is subject to the ebbs and flows of the real estate economy. Diverse income streams can help provide stability to ESS and ILR services.

From: Randall Ryan AAS <RandallR@atriumabstractservice.com>
Sent: Friday, February 3, 2023 10:27 AM
To: Lisa Long <llong@clris.com>
Subject: RE: Atrium Abstract Services - Project work Cedar & Clayton

Good morning,
Thank you for your note. I'm happy to provide additional detail.

These projects are focused on compiling market share information on recent loan and sale activity. We are abstracting a deeper level of information than is available on the ILR index, and rolling up that information to discern mortgage trends.

Looking forward to hearing from you.

Randall Ryan
Chief Operating Officer
Atrium Abstract Service LLC
201 North Union Street
Alexandria, VA 22314
(703) 822-3323



From: Lisa Long [<mailto:llong@clris.com>]
Sent: Thursday, February 2, 2023 2:37 PM
To: Randall Ryan AAS
Subject: RE: Atrium Abstract Services - Project work Cedar & Clayton

Good afternoon.

Can you provide more information about the projects you are working on please?

Thank you

Lisa Long
Iowa Land Records
Account Manager
Phone: 888-790-2246
Email: llong@clris.com
lowalandrecords.org

From: Randall Ryan AAS <RandallR@atriumabstractservice.com>
Sent: Wednesday, February 1, 2023 5:54 PM
To: Lisa Long <llong@clris.com>
Subject: Atrium Abstract Services - Project work Cedar & Clayton

Good afternoon Ms. Long,

Atrium Abstract Service LLC (AAS) specializes in organizing real estate information for the mortgage and title insurance industry. We recently established an account with Iowa Land Records because we've received a request to support two projects for our Iowa based customer.

- Cedar County – records from 10/1/22 through 1/31/23
- Clayton County – records from 10/1/22 through 1/31/23

I notice from your website that there are strict document limitations (120 documents per day). I also notice that limit may be exceeded with site administrator approval, but I haven't found how to apply for expanded access. I'd like to explore permission to exceed the 120 document limit. Can you provide me additional information?

Thank you for your time and consideration. I look forward to hearing from you.

Randall Ryan
Chief Operating Officer
Atrium Abstract Service LLC
201 North Union Street
Alexandria, VA 22314
(703) 822-3323



February 16, 2023

To: ESS Coordinating Committee

From: Census Lo-Liyong

Re: Formatting Working Group Update

During the February 2, 2023, ESS Standards subcommittee meeting, a discussion was held to review the current formatting standards and associated standards in the ESS Policies and Procedures. This was the first meeting of the formatting standards working group. The formatting standards review process was created to review all of the current standards including electronic document requirements. Later in the process the working group will discuss various other topics including but not limited to the following: recording stamp area, the index legend, alternatives for "prepared by/return to", the "cover page", smart contracts, electronic signatures, associated references, parcel ID numbers, and geospatial (GIS) identifiers.

The purpose of the review was driven by several reasons:

- 1 - Most of the current standards were developed based on traditional recording systems
- 2 - The transition to electronic recording systems continues, with new standards and best practices
- 3 - Working toward more consistency across the counties

The structure is to review the fundamentals of each standard and to ask and answer the following questions.

What is the standard, exactly?

How is it applied in the paper world and how is it applied in the electronic world?

What is the purpose and value of the standard? Is it still relevant today?

What has changed in the industry that may affect the purpose, process or value for the standard?

Are there alternative or better ways to achieve the purpose of the standard?

Is the standard being equally applied in all jurisdictions? Why or Why not?

Should the standard be maintained, modified, or discontinued?

How does the formatting standard prepare us (and our records) for the future?

During the working group meeting, a discussion was held on 331.606B subsection (1) and chapter 3 in the Policies and Procedures. Examples of some of the edits suggested included the following.

- Applying the ten-point type for all documents except those which are exempt
- Modifying references to "typewritten"
- Removing reference to paper with at least twenty-pound weight

The working group concluded and proposed to hold up to 3 more discussions prior to the April 20 Standards Subcommittee meeting. We will be planning for a face-to-face meeting at our office in Johnston the afternoon of March 8 prior to the upcoming ISAC conference. A virtual discussion will be held on March 28, and April 4.

Iowa Code	Policies and Procedures Chapter 3	Policies and Procedure Chapter 5	Decision / Recommendation
331.606B	3.3	5.4(1)	In addition to the document formatting standards specified in Chapter 3 and Section 331.606B of the Iowa Code, the following requirements are established for Electronic Documents submitted through the Electronic Services System and the county land record information system.
331.606B Document or document formatting standards.	3.3(1)	5.5(2)	A County Recorder shall determine whether an electronic document is suitable for recording in the same manner as the determination would be made for a traditional paper document. If the electronic document conforms to recording requirements, then it shall be approved. If the electronic document does not conform to recording requirements, then it may be declined and returned to the Submitter for correction accompanied by a message explaining why the electronic document was declined
1. Except as otherwise provided in subsection 7, the county recorder shall refuse any document or instrument presented for recording that does not meet the following requirements:	Documents which are submitted to a County and County Recorder shall conform to formatting standards to ensure that the documents are legible and contain the information required for recording. The standards specified herein apply to both traditional paper documents and electronic documents. Additional standards relating to the format of electronic documents submitted for recording are specified in Chapter 5.		
1 (a) a. Each document or instrument shall consist of one or more individual pages not permanently bound or in a continuous form.	3.3 (2) Each document or instrument shall consist of one or more individual pages not permanently bound or in a continuous form.		
1 (a) The document or instrument shall not have any attachment stapled or otherwise affixed to any page except as necessary to comply with statutory requirements.	3.3 (2) The document or instrument shall not have any attachment stapled or otherwise affixed to any page except as necessary to comply with statutory requirements.		
1 (a) However, the individual pages of a document or instrument may be stapled together for presentation for recording.	3.3 (2) However, the individual pages of a document or instrument may be stapled together for presentation for recording.		
1 (a) A label that is firmly attached with a bar code or return address may be accepted for recording.	3.3 (2) A label that is firmly attached with a bar code or return address may be accepted for recording.		
1 (b) b. All preprinted text shall be at least eight point in size and no more than twenty characters and spaces per inch.	3.3 (3) All preprinted text shall be at least eight point in size and no more than twenty characters and spaces per inch.		
1 (b) All other text typed or computer generated, including but not limited to all names of parties to an agreement, shall be at least ten point in size and no more than sixteen characters and spaces per inch.	3.3 (3) All other text typed or computer generated, including but not limited to all names of parties to an agreement, shall be at least ten point in size and no more than sixteen characters and spaces per inch.		
1 (b) If a document or instrument, other than a plat or survey or a drawing related to a plat or survey, presented for recording contains type smaller than eight point type for the preprinted text and ten point type for all other text, the document or instrument shall be accompanied by an exact typewritten or printed copy that meets the requirements of this section.	3.3 (3) If a document or instrument, other than a plat or survey or a drawing related to a plat or survey, presented for recording contains type smaller than eight point type for the preprinted text and ten point type for all other text, the document or instrument shall be accompanied by an exact typewritten or printed copy that meets the requirements of this section.		
1 (c) c. Each document shall be of sufficient legibility to produce a clear reproduction.	3.3 (4) Each document shall be of sufficient legibility to produce a clear reproduction.		

Iowa Code	Policies and Procedures Chapter 3	Policies and Procedure Chapter 5	Decision / Recommendation
<p>1 (c) If a document or instrument, other than a plat or survey or a drawing related to a plat or survey, is not sufficiently legible to produce a clear reproduction, the document or instrument shall be accompanied by an exact typewritten or printed copy that meets the type size requirements of paragraph “b” and shall be recorded contemporaneously as additional pages of the document or instrument.</p> <p>1 (d) d. Each document or instrument, other than a plat or survey or a drawing related to a plat or survey, shall be on white paper of not less than twenty-pound weight without watermarks or other visible inclusions.</p> <p>1 (d) All text within the document or instrument shall be of sufficient color and clarity to ensure that the text is readable when reproduced from the record.</p> <p>1 (e) e. All signatures on a document or instrument shall be in black or dark blue ink and of sufficient color and clarity to ensure that the signatures are readable when the document or instrument is reproduced from the record.</p> <p>1 (e) The corresponding name shall be typed, printed, or stamped beneath the original signature.</p> <p>1 (e) The typing or printing of a name or the application of an embossed or inked stamp shall not cover or otherwise materially interfere with any part of the document or instrument except where provided by law.</p> <p>1 (e) Failure to print or type signatures as provided in this paragraph does not invalidate the document or instrument.</p> <p>1 (f)</p> <p>f. The first page of each document or instrument, other than a plat or survey or a drawing related to a plat or survey, shall have a top margin of at least three inches of vertical space from left to right which shall be reserved for the recorder’s use.</p> <p>1 (f) All other margins on the document or instrument shall be a minimum of three-fourths of one inch.</p> <p>1 (f) Nonessential information including but not limited to form numbers, page numbers, or customer notations may be placed in a margin except the top margin.</p> <p>The recorder shall not incur any liability for not showing a seal or information that extends beyond the margin of the permanent archival record.</p> <p>1 (g) g. Each document or instrument presented for recording shall meet the requirements of section 331.606A, subsection 2. [2. Inclusion of personally identifiable information. The preparer of a document shall not include an individual’s personally identifiable information in a document that is prepared and presented for recording in the office of the recorder. This subsection shall not apply to documents that were executed by an individual prior to July 1, 2007.]</p>	<p>3.3 (4)</p> <p>If a document or instrument, other than a plat or survey or a drawing related to a plat or survey, is not sufficiently legible to produce a clear reproduction, the document or instrument shall be accompanied by an exact typewritten or printed copy that meets the type size requirements of specified in Section 3.3(3) and shall be recorded contemporaneously as additional pages of the document or instrument.</p> <p>3.3 (5)</p> <p>Each document or instrument, other than a plat or survey or a drawing related to a plat or survey, shall be on white paper of not less than twenty-pound weight without watermarks or other visible inclusions.</p> <p>3.3 (5) All text within the document or instrument shall be of sufficient color and clarity to ensure that the text is readable when reproduced from the record.</p> <p>3.3 (6) All signatures on a document or instrument shall be in black or dark blue ink and of sufficient color and clarity to ensure that the signatures are readable when the document or instrument is reproduced from the record.</p> <p>3.3 (6) The corresponding name shall be typed, printed, or stamped beneath the original signature.</p> <p>3.3 (6)</p> <p>The typing or printing of a name or the application of an embossed or inked stamp shall not cover or otherwise materially interfere with any part of the document or instrument except where provided by law.</p> <p>3.3 (6) Failure to print or type signatures as provided in this paragraph does not invalidate the document or instrument.</p> <p>3.3 (7)</p> <p>The first page of each document or instrument, other than a plat or survey or a drawing related to a plat or survey, shall have a top margin of at least three inches of vertical space from left to right which shall be reserved for the recorder’s use.</p> <p>3.3 (7) All other margins on the document or instrument shall be a minimum of three-fourths of one inch.</p> <p>3.3 (7) Nonessential information including but not limited to form numbers, page numbers, or customer notations may be placed in a margin except the top margin.</p> <p>3.3 (7) The recorder shall not incur any liability for not showing a seal or information that extends beyond the margin of the permanent archival record.</p> <p>3.3 (8)</p> <p>A document or instrument presented for recording shall not include an individual’s personally identifiable information.</p>		

Iowa Code	Policies and Procedures Chapter 3	Policies and Procedure Chapter 5	Decision / Recommendation
2 (a - i)	3.3 (9)	5.4(1)	
Section 331.606A, subsection 2.			In addition to the document formatting standards specified in Chapter 3 and Section 331.606B of the Iowa Code, the following requirements are established for Electronic Documents submitted through the Electronic Services System and the county land record information system.
2. Each document or instrument, other than a plat or survey or a drawing related to a plat or survey, that is presented for recording shall contain the following information on the first page below the three-inch margin:	Each document or instrument, other than a plat or survey or a drawing related to a plat or survey, that is presented for recording shall contain the following information on the first page below the three-inch margin:		
a. The name, address, and telephone number of the individual who prepared the document	a. The name, address, and telephone number of the individual who prepared the document.		
b. For any instrument of conveyance, the name of the taxpayer and a complete mailing address.	b. For any instrument of conveyance, the name of the taxpayer and a complete mailing address.		
c. A return address.	c. A return address.		
d. The title of the document or instrument.	d. The title of the document or instrument.		
e. All grantors' names.	e. All grantors' names.		
f. All grantees' names.	f. All grantees' names.		
g. Any address required by statute.	g. Any address required by statute.		
h. The legal description of the property and parcel identification number, if required.	h. The legal description of the property and parcel identification number, if required.		
i. A document or instrument number for statutory requirements, if applicable. [associateed reference?]	i. A document or instrument number for statutory requirements, if applicable.		

Sections 3 and 4 and Related Policies

Iowa Code	Policies and Procedures Chapter 3	Policies and Procedure Chapter 5	Decision / Recommendation
		5.4(1)	In addition to the document formatting standards specified in Chapter 3 and Section 331.606B of the Iowa Code, the following requirements are established for Electronic Documents submitted through the Electronic Services System and the county land record information system.
3	If insufficient space exists on the first page for all of the information described in subsection 2, the page reference of the document or instrument where the information is located shall be noted on the first page.		
	3.3 (10) If insufficient space exists on the first page for all of the information described herein, the page reference of the document or instrument where the information is located shall be noted on the first page.		
	3.3 (11) If insufficient space exists on the first page for all of the information described herein, the document may include a Cover Page which includes required information. An approved template for a Cover Page is published at iowalandrecords.org.		
4 (a)	3.13(6) Index Legend. In addition to the Document Formatting requirements specified in Section 3.3, and notwithstanding any exclusion from those requirements with respect to a plat or survey or a drawing related to a plat or survey, a document submitted to a County Recorder which is a plat or survey or a drawing related to a plat or survey including a subdivision plat, retracement plat of survey, monument preservation certificate, acquisition plat, or auditor’s plat shall include an Index Legend on the first page as specified in Section 331.606B (4A). The Index Legend shall include the legal description to be indexed by the County Recorder, and the names of any applicable parties to the document including a Requestor, Proprietor, or Owner when applicable. The legal description shall be parsed by section, township, range, and quarter sections (unplatted land), or by lot, block, subdivision and town/city (platted land) to the extent possible. The name of the Surveyor, the Surveyor Company including mailing address and other contact information, and any information necessary for the County Recorder to return the document, shall also be included in the Index Legend. For a Monument Preservation Certificate, the Index Legend shall also include the information specified in Iowa Code Section 355.6A, subsection 4(c).	5.4(1d) Plats, maps, exhibits and other drawings certified by a land surveyor presented for recording shall contain an Index Legend as required in Sections 355.6A, subsection 4(c) and 331.606B of the Iowa Code. U.S. Public Land Survey Corner Certificates are exempt from this requirement.	
4 (b)	3.13(7) Recording Stamp Area. Notwithstanding the exclusion from the requirements specified in Section 3.3(7) relating to the top margin of the first page of each document or instrument, a plat or survey or a drawing related to a plat or survey including a subdivision plat, retracement plat of survey, monument preservation certificate, acquisition plat, or auditor’s plat shall include sufficient space for an official recording stamp or label to be affixed by the systems used by a County Recorder for reviewing, recording and indexing documents. The space to be provided for an official recording stamp shall be blank or white with dimensions of not less than 3.75 inches of width and 2.5 inches of height. The space to be provided for an official recording stamp shall be located on the top portion of the first page whenever feasible.		
	b. Each document or certificate prepared by a licensed professional land surveyor and presented for recording, including a plat of survey or a drawing related to a plat of survey, shall include a blank rectangular space three and three-fourth inches in width and two and one-half inches in height reserved and delineated for the county recorder’s use, unless the document is attached to a cover sheet approved by the governing board of the county land record information system.		

Iowa Code	Policies and Procedures Chapter 3	Policies and Procedure Chapter 5	Decision / Recommendation
		5.4(1) In addition to the document formatting standards specified in Chapter 3 and Section 331.606B of the Iowa Code, the following requirements are established for Electronic Documents submitted through the Electronic Services System and the county land record information system.	
31.606B 5 (a - i)	3.3 (12)	5.4(1c)	
5. The recorder may record the following documents or instruments which are exempt from the format requirements of this section:	The following documents are exempt from the format requirements of this section:		Documents which are exempt from the format requirements as specified in Section 331.606B, subsection 4 of the Iowa Code and Section 3.3(12) of the ESS policies and procedures, shall not be accepted through the ILR E-Submission service except when accompanied by an approved Cover Page . [GWH, UCC?]
a. A document or instrument that was signed before July 1, 2005.	a. A document or instrument that was signed before July 1, 2005.		
b. A military separation document or instrument.	b. A military separation document or instrument.		
c. A document or instrument executed outside the United States.	c. A document or instrument executed outside the United States.		
d. A certified copy of a document or instrument issued by a governmental agency, including a vital record.	d. A certified copy of a document or instrument issued by a governmental agency, including a vital record.		
e. A document or instrument where one of the original parties is deceased or otherwise incapacitated.	e. A document or instrument where one of the original parties is deceased or otherwise incapacitated.		
f. A document or instrument formatted to meet court requirements.	f. A document or instrument formatted to meet court requirements.		
g. A federal tax lien.	g. A federal tax lien.		
h. A filing under the uniform commercial code, chapter 554.	h. A filing under the uniform commercial code, chapter 554.		
i. A groundwater hazard statement pursuant to section 558.69.			
6		5.4(1s)	
6. A document or instrument rejected for recording by a recorder shall be returned to the preparer or presenter accompanied by an explanation of the reason for rejection .		Documents which conform to the requirements specified in Section 331.606B of the Iowa Code or Section 3.3 of the ESS policies and procedures shall be accepted by the Electronic Services System and Iowa County Recorders. Electronic documents with minor variances or imperfections which do not prevent processing, indexing or archiving shall be accepted . If an electronic document is declined, the Submitter or External Submitter will be notified of the reason for the action.	

Iowa Code	Policies and Procedures Chapter 3	Policies and Procedure Chapter 5	Decision / Recommendation
7 (a)	7. a. On and after July 1, 2005, a document or instrument that does not conform to the format standards specified in subsections 1 through 3 shall not be accepted for recording except upon payment of an additional recording fee of ten dollars per document or instrument. The requirement applies only to documents or instruments dated on or after July 1, 2005, and does not apply to those documents or instruments specifically exempted in subsection 5.	5.4(1a)	Irregular or nonconforming documents will not be accepted through the ILR E-Submission service.
7 (b)	b. On and after July 1, 2009, a document or instrument that does not conform to the format standards specified in subsection 1, paragraphs “c” and “e”, or subsection 2, paragraph “b”, shall not be accepted for recording. This paragraph applies only to documents or instruments dated on or after July 1, 2009, and does not apply to those documents or instruments specifically exempted in subsection 5.	5.4(1a)	Irregular or nonconforming documents will not be accepted through the ILR E-Submission service.
		5.5(2)	A County Recorder shall determine whether an electronic document is suitable for recording in the same manner as the determination would be made for a traditional paper document. If the electronic document conforms to recording requirements, then it shall be approved. If the electronic document does not conform to recording requirements, then it may be declined and returned to the Submitter for correction accompanied by a message explaining why the electronic document was declined

331.604 Section 3 and Related Policies

Iowa Code	Policies and Procedures Chapter 5	Decision / Recommendation
331.604(3a) Each county shall participate in the county land record information system and shall comply with the policies and procedures established by the governing board of the county land record information system.		
331.604(3b)(a)	5.2(1)	
Establishing and implementing standards for recording, processing, and archiving electronic documents and records.	<p>The Electronic Services System (ESS) is required to implement electronic recording in each county. ESS integrates information from multiple jurisdictions and local electronic indexing and imaging systems, and implements methods for managing transactions and messaging among those systems. ESS also accepts electronic document from a wide variety of submitters and electronic devices. In order to provide the required services and functions consistently and with high quality and to facilitate the county recording and archiving functions, it is necessary to establish mandatory standard operating policies and procedures. When applicable, standards relating to County business processes affecting services to citizens and customers through the county land record information system shall be established.</p> <p>5.4(1b) a. Documents shall be submitted with one of the following dimensions: 8.5" by 11.0" (letter), 8.5" by 14.0" (legal), 11.0" by 17.0". A survey or plat may be submitted with dimensions of up to 24.0" by 36.0".</p> <p>5.4(1e)</p> <p>A document shall be scanned into a TIF or PDF format and be stored as an image only. Submitters are strongly encouraged to examine the documentation provided for scanners, copiers, and related software to ensure that the documents are saved in image format only.</p>	

331.604 Section 3 and Related Policies

Iowa Code

Policies and Procedures

Chapter 5

Decision / Recommendation

5.4(1f)

A document shall be submitted with a portrait orientation. Landscape orientation will not be accepted except when the document type is SurveysAndPlats. All documents shall be submitted with an orientation to be read from left to right. Document images which are rotated to enable viewing in portrait orientation shall not be accepted through the ILR E-Submission service

5.4(1g) A document may be rendered in PDF format by computer software. However, a PDF document rendered by computer software shall conform to the requirements of this section.

5.4(1h) A document should not have active text areas or layers

5.4(1i) The document shall not have special attachments or features that are enabled through Adobe Acrobat or other software

5.4(1j) The document shall not include annotations

5.4(1k) The file size per page for a standard letter-sized document should generally be less than 100kb. Larger files sizes will be accepted as necessary

5.4(1l) An image resolution range of 200 to 400 dots per inch (DPI) is required. An image resolution of 300 DPI is recommended

5.4(1m) Image compression shall conform to the following specifications: CCITT T.4 (Group 3) or T.6 (Group 4). The following image compression formats are prohibited: LZW, Old Style JPEG, JPEG, JBIG, Packbits or other formats which do not conform to the specified Group 3 or Group 4 options

5.4(1n)

The standard and recommended best practice for image creation is black and white. Greyscale images may be submitted as needed. Images with a significant amount of color will be programmatically returned to the submitter. However, images with a minor amount of color, such as images with color signatures, may be accepted and processed

5.4(1o) The Resolution Unit of an image after scanning or rendering shall be PPI (pixels per inch). A resolution of PPC (pixels per centimeter) is prohibited

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- 5.4(1p) Images shall not be submitted as a negative, i.e., the background of a document shall be white, and text or graphics shall be black.
- 5.4(1q) Embossed seals, if required or utilized, shall be shaded prior to scanning to ensure that an image of the seal is visible and legible when saved to TIF or PDF format
- 5.4(1r) Scanned images of documents with dimensions greater than 8.5” by 11.0” (letter) shall not be condensed or resized to letter size when submitted through the ILR E-Submission service
- 5.4(1s) Documents which conform to the requirements specified in Section 331.606B of the Iowa Code or Section 3.3 of the ESS policies and procedures shall be accepted by the Electronic Services System and Iowa County Recorders. Electronic documents with **minor variances or imperfections** which do not prevent processing, indexing or archiving **shall be accepted**. If an electronic document is declined, the Submitter or External Submitter will be notified of the reason for the action.
- 5.5(1)

A County Recorder shall process for recording any electronic document which is submitted through the ILR E-Submission service. The submission of an electronic document through the ILR E-Submission service is equivalent to delivery of a document through the United States postal service or by personal delivery at designated offices in each county. To the extent practicable, **a County Recorder shall give priority to processing electronic documents.**
- 5.5(2) A County Recorder shall determine whether an electronic document is suitable for recording in the same manner as the determination would be made for a traditional paper document. If the electronic document conforms to recording requirements, then it shall be approved. If the electronic document does not conform to recording requirements, then it may be declined and returned to the Submitter for correction accompanied by a message explaining why the electronic document was declined

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5.5(3) If the submission of information associated with an electronic document is in error, a County Recorder shall make a reasonable attempt to correct the error through the ILR E-Submission service rather than declining the document. Examples of errors which may be corrected by a County Recorder include a correction in the spelling of a party name, a document type, or information required to calculate a recording fee such as the number of parcels or any additional transactions.

5.5(3)
A County Recorder shall review and process an electronic document submitted through the ILR E-Submission service **within one business day**. All documents, including electronic documents, should be processed in a timely manner **throughout the business day**. A County may specify the operation times for the E-Submission service to be consistent with the normal business hours established by the County Recorder. The result of the review and process will either be the official recording of the electronic document in the County, or the declination and return of the document to the Submitter.

331.606 Sections 1-4 and Related Policies

Iowa Code	Policies and Procedures	Decision / Recommendation
331.606(1) In addition to other requirements specified by law, the recorder shall note in the county system the date of filing of each instrument, the number and character of the instrument, and the name of each grantor and grantee named in the instrument.		
331.606(1) In numbering the instruments, the recorder may start with the number one immediately following the date of annual settlement with the board and continue to number them consecutively until the next annual settlement with the board or the recorder may start with number one on the first working day of the calendar year and continue to number the instruments consecutively until the last working day of the calendar year		
331.606(2) The recorder shall also note in the index the exact time of the filing of each instrument.		
331.606(3) The county recorder may give the county sheriff the records filed under this chapter or chapter 695, Code 1977, pertaining to the sale and registration of weapons or may dispose of those records if the sheriff does not wish to receive the records.		
331.606(4) The recorder shall permanently archive an unaltered version of each recorded document or instrument. A document or instrument may be archived in its original format, as an electronic document, or in another format suitable for preserving information in the document or instrument. A person may view and copy an original or unaltered document or instrument in the office of the recorder .	3.11(2) - Paragraph 1	A County shall permanently archive an unaltered version of each recorded document or instrument. A document or instrument may be archived in its original format, as an electronic document, or in another format suitable for preserving information in the document or instrument.

331.606 Sections 1-4 and Related Policies

Iowa Code

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3.11(2) - Paragraph 2

A County shall not remove or delete a recorded document, or any portion of a recorded document, from the local land records management system, the Image Archiving System, or any other official archive managed by the County, except when explicitly directed to do so by an order of a recognized United States federal court or recognized judicial authority in the State of Iowa.

ESSENTIAL ELEMENTS

- User goes to iowalandrecords.org
- Clicks on a login button (There would still be a Legacy Search login button – for a while – but submit login goes away) [Alternatively they may have bookmarked <https://iowalandrecords.org/cas/login>]
- User is presented with CAS Login (and user completes login)
- User is presented with a Home Page with options to either open the Search Application or E-Submission application
 - The user's organization permissions would determine if the Submission and Search buttons/actions were enabled
- User selects either option, and the result is determined by whether their organization has given them permission to access either or both application(s)
- If the user hasn't opened the application before, they are presented with the Terms of Use Accept/Decline
 - The selected application opens if the Terms had been accepted then or previously, or the user is redirected if they haven't or don't accept the Terms of Use



—Login—



—Land Record Search—

Welcome to Search

What kind of search do you want to perform?

By:

- Name (First Name, Last Name, Full Name, Org Name)
- Reference Number (Book, OR Number, Or Page)
- Location
- Document Type
- County

Welcome to Search

What kind of search do you want to perform?

By:

- Name
- Reference Number (Book, OR Number, Or Page)
- Location
- Document Type
- Country
- Advanced

—Name—

Search by Last Name/First Name (Choose One)

☐ Search by Last Name/First Name

☐ Search by Full Name/Organization Name

—Last Name/ First Name—

Search by Last Name/First Name

Last Name: First Name:

☐ Search by Full Name/Organization Name

—Full Name/ Organization Name—

Search by Last Name/First Name

Last Name: First Name:

☐ Search by Full Name/Organization Name

Welcome to Search

What kind of search do you want to perform?

By:

- Name
- Reference Number (Book, OR Number, Or Page)
- Location
- Document Type
- Country
- Advanced

—Reference #—

Search by Book/Page (Choose One)

☐ Search by Book/Page

☐ Search by Reference Number

—Reference #—

Search by Book/Page

Book: Page:

☐ Search by Reference Number (Choose One)

Search by Reference Number (One)

Reference Number:

☐ Choose County (filter one county only)

Welcome to Search

What kind of search do you want to perform?

By:

- Name
- Reference Number (Book, OR Number, Or Page)
- Location
- Document Type
- Country
- Advanced

—Location—

City/Town and Subdivision Index (Choose One)

☐ Search by City/Town

☐ Search County Location Abbreviation

—Platted—

Search by Platted and Subdivision Index

City/Town: Subdivision:

☐ Search by County Location Abbreviation

—Unplatted—

Search by County Location Abbreviation

County: Location:

☐ Search by County Location Abbreviation

—County Location Abbrev—

Search by County Location Abbreviation

County Location Abbrev:

☐ Search by County Location Abbreviation

Welcome to Search

What kind of search do you want to perform?

By:

- Name
- Reference Number (Book, OR Number, Or Page)
- Location
- Document Type
- Country
- Advanced

—Document Type—

Search by Document Type

Document Type:

☐ Search by County Location Abbreviation

Welcome to Search

What kind of search do you want to perform?

By:

- Name
- Reference Number (Book, OR Number, Or Page)
- Location
- Document Type
- Country
- Advanced

—County—

Search by County

County:

☐ Search by County Location Abbreviation

Welcome to Search

What kind of search do you want to perform?

By:

- Name
- Reference Number (Book, OR Number, Or Page)
- Location
- Document Type
- Country
- Advanced

—Advanced—

Search by Advanced

Advanced Search:

☐ Search by County Location Abbreviation

OTHER DESIRED SEARCH FEATURES

Saved Search Feature: Similar to the legacy application, maintain a saved search function or devise another “frequently used searches” mechanism.

Back To Top action: Leave the current search or search results and return to the top search menu:

- ☐ Name Search
- ☐ Reference Number Search
- ☐ Location Search
- ☐ Document Type Search
- ☐ County Search
- ☐ Advanced Search

Clear Search: Leave the current search form or search results and return to the beginning of the current search form with no criteria entered. Does not go all the way back to the beginning, but keeps the user in the current search form, allowing the user to “start” over. Any performed search is no longer active or visible.

Exit Search: Closes the Search application and returns the user to the ILR landing pages (Wordpress)

Normalized or Original: A choice presented to the user (possibly a preference) indicating whether the user wishes to search on the data as provided by the county, or on a “normalized” data set created by ILR to make searching and search results more consistent across all counties.

Display (number of results): Follow the convention used in Submission (allow display 5, 10, 15, 25, 50, 100, ALL in the search results). This should be enabled as a user preference.

Search Tips: Consider managing Search Tips in a new section of Wordpress rather than in the Search application. Create a link to this in several places including the Recorders Directory and also from within the application.

Dashboard: Review how best to display dashboard data in WordPress for users, Recorders admin pages and ESS Admin pages (submission and database metrics).

PRIA Blockchain Workgroup

Project Objective:

The primary objective of this project is to provide educational content beneficial to PRIA members. The property records industry is a logical destination for the use of blockchain technology. Through a PRIA work project, the members will be informed about the security and efficiency opportunities provided by the use of blockchain technology.

Key Objective: Educational content

Currently, multiple industries are in the early stages of blockchain technology providing this committee opportunities to establish subcommittees to research and provide information for our PRIA members.

Possibility to expand in the future.

Areas of Possible Education:

1. Basic Blockchain education
2. How Blockchain is currently being used
3. Legislative/Regulator Hurdles

Basic Blockchain Education:

1. Blockchain terms/Glossary
2. What Blockchain is
3. Mis-information corrections
4. Overall Security/Efficiencies
5. Other

Legislative:

1. Current Legislative hurdles that could hinder use of Blockchain
2. Governmental studies (US government looking at digital currency)
3. Other

Current uses:

1. Private industry uses:
 - a) Banking
 - b) Crypto
 - c) Pharmaceutical
 - d) Music
2. Public Industry/Government:
 - a) Cook County Recorder
 - b) United Kingdom Land records
 - c) Canada

QUESTIONS TO EXPLORE

IF A REAL ESTATE TRANSACTION IS EXECUTED USING A
“SMART CONTRACT” OR IS OTHERWISE FACILITATED BY
BLOCKCHAIN | DISTRIBUTED LEDGER TECHNOLOGY ...

- Will the block chain be “public” or “private”?
- If public, how will other people/organizations be able to access information on the block chain?
- Does the Smart Contract and related business process produce companion “traditional” documents that will be recorded?
- If yes, how will the traditionally recorded documents be cross referenced in the ledger, and vice versa? Unique codes or identifiers?
- If no, how will the public (and various industry partners) be informed of the transaction?
- Alternatively, will the Smart Contract and related business process produce a new kind of document to be recorded? What form will it take?



PROCESSES TO EXPLORE

PRIVATE SECTOR ORGANIZATIONS ARE DEVELOPING BLOCKCHAIN/SMART CONTRACT PRODUCTS, AND SOME ARE BEING IMPLEMENTED NOW. WHAT ARE THEY AND HOW DO THEY WORK?

- Process for reviewing newly deployed and emerging products
- Process for documenting the workflow and artifacts resulting from the new products
- Process for understanding and documenting how the new products intersect with the public land registry
- Process for exploring/defining best practices for the industry – especially with respect to public access to information and memorialization in the public land registry
- Process for exploring/defining best practices for the land records management systems and eRecording with respect to transactions facilitated with Smart Contracts
- Process for exploring/developing guidelines for how Smart Contracts and related processes interact with various segments of the title industry

