

# ESS

Electronic Services System – Finance Subcommittee Meeting

## **Agenda**

### **Web Conference**

### **February 14, 2023**

### **8:30 A.M. to 9:30 A.M.**

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- **Welcome**
- **January 5, 2023 – Summary of Subcommittee Action – Approval**
- **Financial Reports**
  - **Accounts Receivable Update**
  - **February Summary of ESS Payments – Approval**
  - **February Fund 255 Reimbursement Invoice – Approval**
  - **December 2022 Financial Reports – Approval**
- **Reserve Allocation and Budget Adjustment – Approval**
- **Reserve Fund Expenditure Authorization – Approval**
- **E-Submission Ratios and Maintenance Credits – Approval**
- **Accounting Services RFQ and Position Posting Update**
  - **Audit/990 Engagement**
- **Treasury Management Update – Discussion**
- **Development Services Update – Discussion**
  - **Search Focus Groups and Development**
- **January Metrics Review**

**Next Meeting – March 14, 2023**

## **ESS Finance Subcommittee**

**January 5, 2022**

**Members Present:** Geralyn Greer, Lisa Kent, Amy Assink, Sheri Jones, Laura McKeever and Stacie Herridge (Chair)

**Other Participants:** Phil Dunshee, Corrie Strasser, Census Lo-Liyong, Nancy Booten, Kristen Delany-Cole and Lisa Long

### **Meeting Summary**

The Subcommittee reviewed the December 8, 2022, meeting summary. Lisa Kent made a motion to approve the meeting summary as amended. Geralyn Greer seconded, and the motion was approved.

### **CY 2023 Meeting Schedule**

An updated schedule for the 2023 meeting calendar was presented to the Subcommittee. The Subcommittee members were asked to review the draft including the corrections made to the draft schedule presented at the previous meeting. Sheri Jones moved to approve the update CY 2023 meeting schedule. Geralyn Greer seconded and the motion was approved.

### **Accounts Receivable Update**

The project Manager provided an update on the outstanding accounts receivable items.

### **December Summary of ESS Payments**

The Project Manager presented the Subcommittee with the December monthly payment reports. Notable transactions included end of the year purchases for promotional items, payment for the most recent Lean Techniques software development work, payroll and other regular services.

Credit card charges include, and subscriptions for MailChimp, Zoom, Adobe, Microsoft 365, Intuit, JIRA, AWS, a license for Gravity Forms to enhance the E-submitter set up workflow and Indeed for the recruitment of a Communications and Marketing Coordinator. Stacie Herridge made a motion to approve the monthly payments reports. Lisa Kent seconded, and the motion was approved.

As a part of the payment reports, the Subcommittee also received an update on the payments received with respect to the MOU with the Iowa County Recorders Association.

### **January Fund 255 Reimbursement Invoice**

The Subcommittee reviewed the monthly Fund 255 reimbursement invoice for January. Bills included were for Paychex; \$24,491.18, \$25,748.86, and \$23,058.46. Nancy Booten made a motion to approve the January Fund 255 reimbursement invoice. Laura McKeever seconded, and the motion was approved.

### **November 2022 Monthly Financial Reports**

The Subcommittee reviewed the November 2022 financial reports. The Bank of America (BOA) account for November was reconciled with an ending balance of \$1, 215,411.94. The Banker's Trust (BT) account for November was reconciled with an ending balance of \$660,481.16. Going forward, BT will be used for all transactions once the BOA is closed. The Profit and Loss and Balance Sheet reports were also reviewed. Geralyn Greer made a motion to approve the financial reports. Laura McKeever seconded, and the motion was approved.

### **Treasury Management Set-Up**

The Project Manager reported that the functions of the Treasury Management account with Bankers Trust are nearly complete. NACHA file are now being processed through Bankers Trust. Our gateway providers will soon start depositing funds from ESS transactions into the Bankers trust account. The transition to Bankers Trust was not completed in December 2022 as projected due to a delay in programming the updated NACHA files. Once all the funds are transferred, Bank of America will be directed to close the account. This is expected to be completed by end January 2023.

### **Accounting Services RFQ**

#### **Bergan KDV CY 2023 Engagement**

Because Bergan KDV had requested a substantial change in compensation, a proposal was presented to extend the current agreement with Bergan KDV for three months ending on March 31, 2023. As part of the Terms of the engagement, the contract could be further extended on a month-to-month basis. Steps are being taken to develop an RFQ to identify qualified firms or to consider hiring an in-house accountant.

### **Development Services Update**

Lean Techniques is progressing with software development a central authentication system (CAS) for the administration of all user accounts. A webinar was presented for the recorders on Monday December 12, 2022 to demonstrate the new login process which now includes two-factor authentication (2FA). The next phase of the work is to implement the new CAS with submitter organizations and users.

The developers and Lean Techniques are currently working on search optimization and revisiting the “Lock” function. The developers are also exploring the use of SMS (short message systems) for the two-factor authentication (2FA). Recently, (Black Hawk, Dallas, Dubuque, Linn and Union) counties served by COTT systems suffered a disruption due to a cyber-attack. The disruption lasted for more than a week, but apparently no data was lost. As a caution, our developers will be issuing new credentials for Cott Systems.

The Subcommittee was reminded that all local service providers are being required to move to the new E-Submission REST API by June 2023.

### **October Metrics**

The December E-Submission trend has dropped below 2019 levels for the first time. This is mostly driven by the current economic climate, but also partly affected by the Cott service outage in five counties at the end of December.

The meeting was adjourned at 9:45 AM

The next meeting of the Finance Subcommittee is a web conference scheduled for **February 14, 2023**

January 31, 2023

To: ESS Finance Subcommittee

From: Phil Dunshee, Project Manager



Re: Accounts Receivable

Recently we reviewed the outstanding receivables and the status of collections. The following is a description of the actions taken as we close the books on Calendar Year 2022

**AR Write Offs**

Counties have received payment for all charges invoiced to submitters. Invoices have been sent to all submitters for outstanding balances. We expect payment for a number of pending receivables to be received in February.

However, we have determined that several receivables should be written off as we enter a new year. The applicable transactions are as follows.

- Washington County Recorder Invoice 110121-1 \$10.00 The invoice represents a credit card transaction that was refunded instead of voided per procedure. All counties were reminded at NCSO that refunds should never be processed through the POS device.
- St Ansgar Bank. Invoice 110121-4 \$60.00. This represents a failed payment that was retried and did not process correctly. St Ansgar continues to be a good customer.
- Rasmussen, Nelson, & Wonio PLC Invoice 110121-5 \$30. This represents a failed payment that was retried but did not get processed correctly. The law firm continued as a good customer until closing recently to pursue other interests. Joe Rasmussen advised he will be farming.
- Dupaco Credit Union Invoice 123122-6 \$10. This represents a failed payment from 2022. It was not followed up on in a timely manner. The credit union is a good E-Submission customer with multiple accounts regularly submitting documents for recording.
- BKDV will be making an adjusting journal entry to write off \$7.45 with a date of 12-10-18 in Quickbooks. We have determined this is an error like one that occurred last year. The error is not from 2018. BKDV will research to determine the root cause of this error, so it is not repeated in the future.
- BKDV will make an adjusting journal entry for a POS transaction on January 25, 2022. The auth code indicates this transaction was processed in Linn County. There is not a record of Linn County issuing a refund for this transaction. The amount is \$ 27.81.
- BKDV will make an adjusting journal entry for an esubmission transaction for L3 Investment Group on 11-29-2021. The amount is \$59.20. L3 Investment Group is no longer using E-Submission.

There recommendations have been implemented. The total adjusted amount was \$204.46 summarized as follows

Washington County Recorder	\$10.00
St Ansgar Bank	\$ 60.00
Rasmussen, Nelson, & Wonio PLC	\$30.00
Dupaco Credit Union	\$10.00
December 10, 2018, transaction	\$7.45
Linn County POS transaction	\$27.81
L3 Investment Group	\$59.20

Going forward the ILR team will review A/R items timely to follow up on collection and ensure action is taken.

2:54 PM

02/10/23

**Electronic Services System**  
**A/R Aging Summary**  
**As of January 31, 2023**

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Collins Community Credit Union	0.00	0.00	195.00	0.00	0.00	195.00
Heronimus Law Grundy Center	0.00	0.00	1,774.20	0.00	0.00	1,774.20
Indecomm Global Services, Inc.	0.00	140.00	0.00	0.00	0.00	140.00
Iowa Natural Heritage Foundation	0.00	170.00	0.00	0.00	0.00	170.00
Law Mosley, P.C.	0.00	0.00	0.00	0.00	56.32	56.32
Richard E. Bordwell Law, PLC	0.00	0.00	1,476.40	0.00	0.00	1,476.40
<b>TOTAL</b>	<b><u>0.00</u></b>	<b><u>310.00</u></b>	<b><u>3,445.60</u></b>	<b><u>0.00</u></b>	<b><u>56.32</u></b>	<b><u>3,811.92</u></b>

2:54 PM

02/10/23

Accrual Basis

## Electronic Services System

## Monthly AP Detail

As of January 31, 2023

Type	Date	Num	Name	Split	Credit
<b>20000 - Accounts Payable</b>					
Bill	01/31/2023	427328	Aureon	64520 - System Equipment	57.75
Bill	01/31/2023	1184060	BerganKDV, Ltd.	60300 - Bookkeeping-CPA-990	4,900.00
Bill	01/25/2023	390829	Brick Gentry P.C.	60510 - Legal	2,250.00
Bill	01/01/2023	26116	CSI	-SPLIT-	4,456.98
Bill	01/03/2023	1483	Enterprise Iowa	-SPLIT-	5,181.51
Bill	01/03/2023	1482	Enterprise Iowa	60400 - Project Manager	11,900.00
Bill	01/23/2023	5452	Lean Techniques, Inc	Software Development-Consul...	23,025.00
Bill	01/30/2023	5490	Lean Techniques, Inc	Software Development-Consul...	24,900.00
Bill	01/01/2023	INV00072711	Lightedge Solutions, Inc	64240 - Data Center & Hostin...	3,052.90
Bill	01/27/2023	01272023	Oasis AHR, Inc.	-SPLIT-	28,529.12
Bill	01/13/2023	01132023	Oasis AHR, Inc.	-SPLIT-	25,608.94
Bill	01/17/2023	01172023	Oasis AHR, Inc.	61200 - Administrative/Marketi...	865.10
Bill	01/08/2023	1745	The Rafferty Group	60520 - Government Relations	1,000.00
Total 20000 - Accounts Payable					135,727.30
<b>TOTAL</b>					<b>135,727.30</b>

2:55 PM

02/10/23

Accrual Basis

# Electronic Services System

## Monthly Credit Card Charges- BOA

### As of January 31, 2023

Type	Date	Num	Name	Split	Open Balance
<b>21000 · Corp-BOA Visa 2026</b>					
Credit Card Ch...	01/03/2023	2023-185730	Freepik	61370 · Software & Hosted Servi...	145.44
Credit Card Ch...	01/04/2023	INV01401384	BrowserStack	64311 · Browser Stack	372.36
Credit Card Ch...	01/11/2023	AT-21751017	Atlassian	64326 · Atlassian	19.26
Total 21000 · Corp-BOA Visa 2026					537.06
<b>21100 · BT Credit Card</b>					
Credit Card Ch...	01/01/2023	187932	Avid Communicat...	60865 · Internet	803.74
Credit Card Ch...	01/03/2023	1221300549	Amazon	64319 · AWS	680.65
Credit Card Ch...	01/03/2023	2348369087	Adobe Systems	61370 · Software & Hosted Servi...	58.29
Credit Card Ch...	01/05/2023	XM2YYMR4...	Dropbox	61370 · Software & Hosted Servi...	212.93
Credit Card Ch...	01/05/2023	INV18281171	Zoom	64327 · ZOOM	10.00
Credit Card Ch...	01/05/2023	10495028	Great Des Moine...	61350 · Conferences & Meetings	50.00
Credit Card Ch...	01/06/2023		Konica Minolta B...	60870 · Office Tech Support	1,364.02
Credit Card Ch...	01/10/2023		Konica Minolta B...	64225 · Technical Consulting	3,176.25
Credit Card Ch...	01/13/2023	2355964490	Adobe Systems	61370 · Software & Hosted Servi...	52.99
Credit Card Ch...	01/13/2023	E0500LUB...	Microsoft	64328 · Microsoft	100.00
Credit Card Ch...	01/19/2023	43887020608	AIT	64250 · Domain Registration	10.99
Credit Card Ch...	01/20/2023	75806	Business Publica...	60830 · Offical Publication Expe...	53.12
Credit Card Ch...	01/21/2023	P1-80224276	intuit	60200 · Accounting Software-Se...	109.98
Credit Card Ch...	01/22/2023	AT-21928989	Atlassian	64326 · Atlassian	131.94
Credit Card Ch...	01/23/2023	MC12344008	Mailchimp	61370 · Software & Hosted Servi...	563.89
Credit Card Ch...	01/23/2023	2889	Iowa Mortgage A...	61340 · Memberships	200.00
Credit Card Ch...	01/25/2023	INV02987835	Right Networks	60200 · Accounting Software-Se...	42.00
Credit Card Ch...	01/25/2023	P1-80340224	intuit	60200 · Accounting Software-Se...	4,237.20
Total 21100 · BT Credit Card					11,857.99
<b>TOTAL</b>					<b>12,395.05</b>



Electronic Services System

8711 Windsor Parkway  
Suite 2  
Johnston, IA 50131

# Invoice

Date	Invoice #
2/8/2023	123122-5

Bill To
Iowa County Recorders Association 101 West Fourth Street Ottumwa IA 52501

Description	Qty	Rate	Amount
Services Provided in January, 2023			
Services Provided by Census Lo-liyong - Policy Development	5.5	39.98	219.89
Services Provided by Census Lo-liyong - Policy - Stakeholder communication	2	39.98	79.96
Services Provided by Census Lo-liyong - Legislation	42	39.98	1,679.16
Services Provided by Kristen Delaney-Cole - Recorder Directory	10	34.80	348.00
Services Provided by Kristen Delaney-Cole - Recorder PPT presentation	2	34.80	69.60
For the period of January 1 through January 31, 2023			

<b>Total</b>	\$2,396.61
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<b>Payments/Credits</b>	\$0.00
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<b>Balance Due</b>	\$2,396.61
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Timesheet Period: Jan 01, 2023 to Jan 31, 2023					2023	Total
Project Name	Time entry: User	Issue Key	Summary	Time entry: Description	Jan	Hours
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-6</a>	Stakeholder	ISAC communication	1.5	1.5
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-6</a>	Stakeholder	Trade name Zoom with Tim, Brick, Phil	0.5	0.5
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-3</a>	Legislative	-	11	11
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-3</a>	Legislative	Bill subcommittee	3	3
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-3</a>	Legislative	Capital	3	3
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-3</a>	Legislative	Legislative	5	5
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-3</a>	Legislative	Legislative Research	2	2
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-3</a>	Legislative	Legislative Review	1	1
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-3</a>	Legislative	Legislative Updates	3	3
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-3</a>	Legislative	Legislative capital & introduction	2	2
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-3</a>	Legislative	Legislative decision	1	1
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-3</a>	Legislative	Local Govt - Comp Board	1	1
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-3</a>	Legislative	Meeting & Report	3	3
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-3</a>	Legislative	Monitoring bills	2	2
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-3</a>	Legislative	Natural Res Health & Human Service	2	2
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-3</a>	Legislative	Trade name communication	2	2
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-3</a>	Legislative	bills	1	1
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-2</a>	Policy Development	Dubuque draft letter	2	2
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-2</a>	Policy Development	ICRA Board mtg	2	2
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-2</a>	Policy Development	Trade name zoom mtg	1	1
<a href="#">ICRA Policy</a>	Census Lo-liyong	<a href="#">RPO-2</a>	Policy Development	mtg Megan & Stacie	0.5	0.5
<a href="#">ICRA Communications</a>	Kristen Delaney-Cole	<a href="#">RCO-3</a>	Electronic Media	3-5p) presentation slide show for new county officer school	2	2
<a href="#">ICRA Communications</a>	Kristen Delaney-Cole	<a href="#">RCO-1</a>	Printed Materials	10-10:30a) recorder directory	0.5	0.5
<a href="#">ICRA Communications</a>	Kristen Delaney-Cole	<a href="#">RCO-1</a>	Printed Materials	10-11a) worked on Recorder Directory	1	1
<a href="#">ICRA Communications</a>	Kristen Delaney-Cole	<a href="#">RCO-1</a>	Printed Materials	2-3p) Recorder Directory	1	1
<a href="#">ICRA Communications</a>	Kristen Delaney-Cole	<a href="#">RCO-1</a>	Printed Materials	2-5:30p) recorder directory (finding ALL recorder photos, since no links file could be located)	3.5	3.5
<a href="#">ICRA Communications</a>	Kristen Delaney-Cole	<a href="#">RCO-1</a>	Printed Materials	2-5p) recorder directory	3	3
<a href="#">ICRA Communications</a>	Kristen Delaney-Cole	<a href="#">RCO-1</a>	Printed Materials	8:15-9:15a) recorder directory	1	1
<b>Total</b>					<b>61.5</b>	<b>61.5</b>

Electronic Services System  
8711 Windsor Parkway  
Suite 2  
Johnston, IA 50131

# Invoice

Date	Invoice #
2/1/2023	02012023

Bill To
CLRIS - FUND 255 c/o Office of the State Treasurer Capitol Building Des Moines, IA 50319

Item	Description	Amount
Reimbursed Expense	Paychex #04054428-January 2023	25,608.94
Reimbursed Expense	Paychex #04056451- January 2023	865.10
Reimbursed Expense	Paychex #04065853- January 2023	28,529.12

<b>Total</b>	\$55,003.16
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$55,003.16



ELECTRONIC SERVICES SYSTEM (24417)

PD24417

Invoices - 04054428 Report

Report generated on 01/31/2023 at 10:25 AM

Invoice Number: 04054428 Batch Number: 20231

Invoice Date: 01/13/2023 Period Ending: 01/07/2023

DESCRIPTION	AMOUNT
GROSS WAGES	\$20,365.71
EMPLOYMENT TAXES	\$1,700.56
WORKERS COMPENSATION	\$67.22
SERVICE FEES	\$491.96
OASIS HEALTH & WELFARE BENEFITS	\$2,517.77
OASIS RETIREMENT	\$376.62
OTHER: DENTAL INSURANCE DELTA DENTAL	\$78.00
OTHER: PROTECTION PLUS	\$11.10
SUB-TOTAL	\$25,608.94
TOTAL INVOICE	\$25,608.94
PAID - REFERENCEXXXXXXXXXX596	\$25,608.94
DO NOT REMIT PAYMENT	
PAYMENT RECORD AS OF 01/31/2023 11:24AM	

REF 230112\_BOA\_01\*0000011



ELECTRONIC SERVICES SYSTEM (24417)

PD24417

Invoices - 04056451 Report

Report generated on 01/31/2023 at 10:24 AM

Invoice Number: 04056451 Batch Number: 20233

Invoice Date: 01/17/2023 Period Ending: 01/07/2023

DESCRIPTION	AMOUNT
GROSS WAGES	\$750.00
EMPLOYMENT TAXES	\$62.63
WORKERS COMPENSATION	\$2.47
SERVICE FEES	\$50.00
SUB-TOTAL	\$865.10
TOTAL INVOICE	\$865.10
PAID - REFERENCEXXXXXXXXXX596	\$865.10
DO NOT REMIT PAYMENT	
PAYMENT RECORD AS OF 01/31/2023 11:24AM	
REF 230116_BOA_04*0000012	



ELECTRONIC SERVICES SYSTEM (24417)

PD24417

Invoices - 04065853 Report

Report generated on 01/31/2023 at 10:25 AM

Invoice Number: 04065853 Batch Number: 20232

Invoice Date: 01/27/2023 Period Ending: 01/21/2023

DESCRIPTION	AMOUNT
GROSS WAGES	\$23,116.67
EMPLOYMENT TAXES	\$1,897.79
WORKERS COMPENSATION	\$76.30
SERVICE FEES	\$457.19
OASIS HEALTH & WELFARE BENEFITS	\$2,517.77
OASIS RETIREMENT	\$372.45
OTHER: DENTAL INSURANCE DELTA DENTAL	\$78.00
OTHER: PROTECTION PLUS	\$12.95
SUB-TOTAL	\$28,529.12
TOTAL INVOICE	\$28,529.12
PAID - REFERENCEXXXXXXXXXX596	\$28,529.12
DO NOT REMIT PAYMENT	
PAYMENT RECORD AS OF 01/31/2023 11:25AM	

REF 230126\_BOA\_02\*0000015




P.O. Box 15284  
Wilmington, DE 19850

BANK OF AMERICA  
**Preferred Rewards**  
For Business

#### 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: XXXXXXXXXX

**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
<b>Ending balance on December 31, 2022</b>	<b>\$1,373,245.14</b>

# of deposits/credits: 108

# of withdrawals/debits: 145

# of days in cycle: 31

Average ledger balance: \$1,115,488.70

## Deposits and other credits

Date	Transaction description	Customer reference	Bank reference	Amount
12/01/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906634022304962	14,536.23
12/01/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906634023252599	7,977.01
12/01/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906634023122812	1,202.00
12/01/22	BANKCARD DES:MTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906634022304963	106.09
12/01/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906635000742928	35.00
12/02/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906636004570159	90,509.40
12/02/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906635017824019	20,031.92
12/02/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906635019014103	8,446.17
12/02/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906635018840970	1,205.00
12/02/22	BANKCARD DES:MTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906635017824020	336.82
12/05/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906636020072352	98,505.00

continued on the next page



## Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/05/22	BANKCARD DES:BTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906636020118298	31,325.88
12/05/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906636021107736	17,193.31
12/05/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906639019472886	13,113.27
12/05/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906639015080557	1,824.09
12/05/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906636021000141	1,309.80
12/06/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906639037393982	109,412.40
12/06/22	BANKCARD DES:BTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906639037077575	12,749.32
12/06/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906639037950446	685.00
12/06/22	BANKCARD DES:BTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906639037077576	53.30
12/07/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906640020737972	146,288.00
12/07/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906640021322897	14,583.21
12/07/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906640020628129	14,317.04
12/07/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906640021344278	905.00
12/07/22	BANKCARD DES:MTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906640020628130	27.29
12/08/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906641019944992	147,190.20
12/08/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906641019788619	16,338.42

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## Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/08/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906641020537788	5,859.43
12/08/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906641020641607	1,237.00
12/08/22	BANKCARD DES:MTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906641019788620	19.31
12/09/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906642019859100	128,495.20
12/09/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906642018789897	14,762.12
12/09/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906642019636567	10,934.04
12/09/22	ST OF IA-E.F.T. DES:E.F.T. ID:00003013649 INDN:IOWA COUNTY RECORDERS CO ID:2426004574 PPD		906641017067020	10,000.00
12/09/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906642019765814	1,507.00
12/12/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906643016082772	117,701.20
12/12/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906643015188847	29,599.97
12/12/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906643016957203	13,433.21
12/12/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906646012139604	8,392.49
12/12/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906643016983482	775.00
12/12/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906646006498824	166.08
12/12/22	BANKCARD DES:MTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906643015188848	148.58

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**Deposits and other credits - continued**

Date	Transaction description	Customer reference	Bank reference	Amount
12/13/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906646027883728	140,216.20
12/13/22	BANKCARD DES:BTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906646027052136	10,910.43
12/13/22	ST OF IA-E.F.T. DES:E.F.T. ID:00003013649 INDN:IOWA COUNTY RECORDERS CO ID:2426004574 PPD		906643022864754	3,505.20
12/13/22	BANKCARD DES:BTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906646027052137	1,283.12
12/13/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906646027756594	740.00
12/14/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906647019043498	93,525.40
12/14/22	ST OF IA-E.F.T. DES:E.F.T. ID:00002115823 INDN:IOWA COUNTY RECORDERS CO ID:2426004574 PPD		906646026746611	50,578.30
12/14/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906647020317929	11,683.40
12/14/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906647018892985	9,480.15
12/14/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906647020219099	1,675.00
12/14/22	BANKCARD DES:MTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906647018892986	188.39
12/15/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906649006762937	94,800.80
12/15/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906648020305600	11,031.41
12/15/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906648021187257	9,625.71
12/15/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906648021305825	1,705.00
12/15/22	BANKCARD DES:MTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906648020305601	7.98

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## Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/16/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906650007081875	90,211.20
12/16/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906649022797194	10,525.03
12/16/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906649021796761	10,441.02
12/16/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906649022773540	1,526.00
12/16/22	BANKCARD DES:MTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906649021796762	113.04
12/19/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906650020666825	101,442.40
12/19/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906653011265226	33,144.20
12/19/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906650020578674	16,917.00
12/19/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906650021319929	1,835.50
12/19/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906650021319953	1,300.00
12/19/22	BANKCARD DES:MTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906650020578675	153.21
12/19/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906653006687761	95.53
12/20/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906653026879929	78,918.60
12/20/22	BANKCARD DES:BTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906653026879722	15,923.13
12/20/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906653027373719	1,640.00

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## Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/20/22	BANKCARD DES:BTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906653026879723	18.28
12/21/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906654018661017	125,753.40
12/21/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906654018502320	14,294.53
12/21/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906654019267551	7,437.69
12/21/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906654019221259	1,200.00
12/21/22	BANKCARD DES:MTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906654018502321	200.85
12/22/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906655018627774	131,206.80
12/22/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906655018508568	18,321.56
12/22/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906655019171022	5,313.09
12/22/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906655019349103	4,484.20
12/22/22	BANKCARD DES:MTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906655018508569	260.34
12/23/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906656015683645	153,640.20
12/23/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906656019091197	7,770.80
12/23/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906656020040778	5,537.36
12/23/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906656020117411	1,630.00
12/23/22	BANKCARD DES:MTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906656019091198	270.37

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## Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/27/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906657017479912	146,955.60
12/27/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906657018209075	8,133.41
12/27/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906657017563901	1,395.13
12/27/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906657018209136	375.00
12/27/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906661007076996	121.90
12/27/22	BANKCARD DES:MTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906657017563902	47.64
12/28/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906661031131334	120,596.80
12/28/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906661030970133	17,983.59
12/28/22	BANKCARD DES:MTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906661030970134	144.20
12/28/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906661031535269	65.00
12/29/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906662032836197	101,933.80
12/29/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906662031958121	19,526.93
12/29/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906662032289361	6,771.15
12/29/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906662032289375	1,035.00
12/30/22	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		906663022635025	18,911.42

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**Deposits and other credits - continued**

Date	Transaction description	Customer reference	Bank reference	Amount
12/30/22	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906663023455631	16,494.23
12/30/22	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		906663023718903	6,237.40
12/30/22	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		906663023535831	870.00
12/30/22	BANKCARD DES:MTOT DEP ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906663022635026	53.04

**Total deposits and other credits****\$2,863,369.86****Withdrawals and other debits**

Date	Transaction description	Customer reference	Bank reference	Amount
12/01/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22334004150 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902535007346697	-102,622.40
12/01/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22335003874 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902535016177592	-22,414.80
12/01/22	POS ESS DES:FUNDS DISB FL# 22334004151 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902535007346698	-14,219.29
12/02/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22335003874 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902536001376727	-138,827.80
12/02/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22336003305 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902536008611936	-33,448.00
12/02/22	POS ESS DES:FUNDS DISB FL# 22335003875 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902536001376728	-14,215.77
12/02/22	OASISINVBATCH DES:INVOICE ID:24417H04017197 INDN:ELECTRONIC SERVICES SY CO ID:6650786772 CCD		902535012729345	-24,491.18
12/02/22	BANKCARD DES:MTOT DISC ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		906635012499110	-3,622.24
12/02/22	Verichex INC DES:PURCHASE ID:94710781 INDN:3428 Electronic Serv CO ID:4013137ZST CCD		906636004570165	-2,595.00
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717701 INDN:LINN COUNTY RECORDER CO ID:1470535472 CCD		906635008002713	-419.58

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## Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717164 INDN:BLACK HAWK COUNTY RECO CO ID:1470535472 CCD		906635008002665	-324.09
12/02/22	BANKCARD DES:MTOT DISC ID:528414019718055 INDN:SCOTT COUNTY RECORDER CO ID:1470535472 CCD		906635008002742	-282.87
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717768 INDN:JOHNSON COUNTY RECORDE CO ID:1470535472 CCD		906635008002719	-272.21
12/02/22	BANKCARD DES:MTOT DISC ID:528414019714898 INDN:STORY COUNTY RECORDERS CO ID:1470535472 CCD		906635008002657	-199.92
12/02/22	BANKCARD DES:MTOT DISC ID:528414019718048 INDN:POTTAWATTAMIE COUNTY R CO ID:1470535472 CCD		906635008002741	-173.80
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717172 INDN:BOONE COUNTY RECORDER CO ID:1470535472 CCD		906635008002666	-135.75
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717644 INDN:MAHAKSA COUNTY RECORDE CO ID:1470535472 CCD		906635008002707	-122.84
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717446 INDN:DUBUQUE COUNTY RECORDE CO ID:1470535472 CCD		906635008002693	-116.20
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717602 INDN:MONTGOMERY COUNTY RECO CO ID:1470535472 CCD		906635008002703	-108.31
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717891 INDN:WARREN COUNTY RECORDER CO ID:1470535472 CCD		906635008002730	-107.58
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717420 INDN:FAYETTE COUNTY RECORDE CO ID:1470535472 CCD		906635008002691	-106.40
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717206 INDN:CERRO GORDO COUNTY REC CO ID:1470535472 CCD		906635008002669	-105.33
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717677 INDN:JASPER COUNTY RECORDER CO ID:1470535472 CCD		906635008002710	-99.33
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717156 INDN:BENTON COUNTY RECORDER CO ID:1470535472 CCD		906635008002664	-97.37
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717933 INDN:WAPELLO COUNTY RECORDE CO ID:1470535472 CCD		906635008002732	-82.16

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**Withdrawals and other debits - continued**

Date	Transaction description	Customer reference	Bank reference	Amount
12/02/22	BANKCARD DES:MTOT DISC ID:528414019714880 INDN:DALLAS COUNTY RECORDER CO ID:1470535472 CCD		906635008002656	-81.08
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717339 INDN:DICKINSON COUNTY RECOR CO ID:1470535472 CCD		906635008002682	-80.42
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717214 INDN:CEDAR COUNTY RECORDER CO ID:1470535472 CCD		906635008002670	-78.52
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717883 INDN:WEBSTER COUNTY RECORDE CO ID:1470535472 CCD		906635008002729	-75.71
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717826 INDN:PLYMOUTH COUNTY RECORD CO ID:1470535472 CCD		906635008002723	-73.98
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717297 INDN:CLINTON COUNTY RECORDE CO ID:1470535472 CCD		906635008002678	-71.27
12/02/22	BANKCARD DES:MTOT DISC ID:528414019725738 INDN:MARION COUNTY RECORDER CO ID:1470535472 CCD		906635008002745	-71.18
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717867 INDN:WOODBURY COUNTY RECORD CO ID:1470535472 CCD		906635008002727	-68.28
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717313 INDN:DAVIS COUNTY RECORDER CO ID:1470535472 CCD		906635008002680	-67.86
12/02/22	BANKCARD DES:MTOT DISC ID:528414019718030 INDN:TAMA COUNTY RECORDER CO ID:1470535472 CCD		906635008002740	-67.09
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717776 INDN:JACKSON COUNTY RECORDE CO ID:1470535472 CCD		906635008002720	-66.62
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717669 INDN:JEFFERSON COUNTY RECOR CO ID:1470535472 CCD		906635008002709	-64.16
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717321 INDN:DELAWARE COUNTY RECORD CO ID:1470535472 CCD		906635008002681	-61.99
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717875 INDN:WINNEBAGO COUNTY RECOR CO ID:1470535472 CCD		906635008002728	-61.31
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717735 INDN:LEE COUNTY RECORDER CO ID:1470535472 CCD		906635008002716	-59.69
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717586 INDN:MARSHALL COUNTY RECORD CO ID:1470535472 CCD		906635008002701	-56.91

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## Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717404 INDN:DES MOINES COUNTY RECO CO ID:1470535472 CCD		906635008002689	-55.27
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717610 INDN:MUSCATINE COUNTY RECOR CO ID:1470535472 CCD		906635008002704	-54.44
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717347 INDN:EMMET COUNTY RECORDER CO ID:1470535472 CCD		906635008002683	-50.22
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717859 INDN:WORTH COUNTY RECORDER CO ID:1470535472 CCD		906635008002726	-49.75
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717388 INDN:HANCOCK COUNTY RECORDE CO ID:1470535472 CCD		906635008002687	-48.35
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717958 INDN:RINGGOLD COUNTY RECORD CO ID:1470535472 CCD		906635008002734	-47.96
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717628 INDN:MONROE COUNTY RECORDER CO ID:1470535472 CCD		906635008002705	-47.95
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717594 INDN:MILLS COUNTY RECORDER CO ID:1470535472 CCD		906635008002702	-47.39
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717198 INDN:CHEROKEE COUNTY RECORD CO ID:1470535472 CCD		906635008002668	-46.93
12/02/22	BANKCARD DES:MTOT DISC ID:528414019718014 INDN:SIOUX COUNTY RECORDER CO ID:1470535472 CCD		906635008002738	-46.35
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717495 INDN:IOWA COUNTY RECORDER CO ID:1470535472 CCD		906635008002697	-45.53
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717685 INDN:KEOKUK COUNTY RECORDER CO ID:1470535472 CCD		906635008002711	-45.51
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717651 INDN:MADISON COUNTY RECORDE CO ID:1470535472 CCD		906635008002708	-44.82
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717461 INDN:FREMONT COUNTY RECORDE CO ID:1470535472 CCD		906635008002695	-43.03
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717396 INDN:HAMILTON COUNTY RECORD CO ID:1470535472 CCD		906635008002688	-42.79

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**Withdrawals and other debits - continued**

Date	Transaction description	Customer reference	Bank reference	Amount
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717743 INDN:LUCAS COUNTY RECORDER CO ID:1470535472 CCD		906635008002717	-42.71
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717941 INDN:WAYNE COUNTY RECORDER CO ID:1470535472 CCD		906635008002733	-42.24
12/02/22	BANKCARD DES:MTOT DISC ID:528414019730571 INDN:HOWARD COUNTY RECORDER CO ID:1470535472 CCD		906635008002746	-42.04
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717727 INDN:LOUISA COUNTY RECORDER CO ID:1470535472 CCD		906635008002715	-41.96
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717545 INDN:HUMBOLDT COUNTY RECORD CO ID:1470535472 CCD		906635008002700	-41.83
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717693 INDN:JONES COUNTY RECORDER CO ID:1470535472 CCD		906635008002712	-41.75
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717180 INDN:CHICKASAW COUNTY RECOR CO ID:1470535472 CCD		906635008002667	-41.60
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717750 INDN:KOSSUTH COUNTY RECORDE CO ID:1470535472 CCD		906635008002718	-40.50
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717149 INDN:AUDUBON COUNTY RECORDE CO ID:1470535472 CCD		906635008002663	-38.56
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717230 INDN:CARROLL COUNTY RECORDE CO ID:1470535472 CCD		906635008002672	-38.46
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717479 INDN:FLOYD COUNTY RECORDER CO ID:1470535472 CCD		906635008002696	-37.29
12/02/22	BANKCARD DES:MTOT DISC ID:528414019718022 INDN:UNION COUNTY RECORDER CO ID:1470535472 CCD		906635008002739	-37.00
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717289 INDN:CLAYTON COUNTY RECORDE CO ID:1470535472 CCD		906635008002677	-36.62
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717131 INDN:ALLAMAKEE COUNTY RECOR CO ID:1470535472 CCD		906635008002662	-36.12
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717362 INDN:GREENE COUNTY RECORDER CO ID:1470535472 CCD		906635008002685	-35.51
12/02/22	BANKCARD DES:MTOT DISC ID:528414019718972 INDN:WINNESHIEK COUNTY RECO CO ID:1470535472 CCD		906635008002744	-35.27

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## Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717255 INDN:BUTLER COUNTY RECORDER CO ID:1470535472 CCD		906635008002674	-34.97
12/02/22	BANKCARD DES:MTOT DISC ID:528414019718006 INDN:SHELBY COUNTY RECORDER CO ID:1470535472 CCD		906635008002737	-34.87
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717800 INDN:PAGE COUNTY RECORDER CO ID:1470535472 CCD		906635008002721	-34.37
12/02/22	BANKCARD DES:MTOT DISC ID:528414019718923 INDN:MONONA COUNTY RECORDER CO ID:1470535472 CCD		906635008002743	-34.13
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717966 INDN:SAC COUNTY RECORDER CO ID:1470535472 CCD		906635008002735	-34.06
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717248 INDN:CALHOUN COUNTY RECORDE CO ID:1470535472 CCD		906635008002673	-33.85
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717453 INDN:HARDIN COUNTY RECORDER CO ID:1470535472 CCD		906635008002694	-33.75
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717271 INDN:CLAY COUNTY RECORDER CO ID:1470535472 CCD		906635008002676	-33.20
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717412 INDN:HARRISON COUNTY RECORD CO ID:1470535472 CCD		906635008002690	-31.20
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717305 INDN:CRAWFORD COUNTY RECORD CO ID:1470535472 CCD		906635008002679	-30.65
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717370 INDN:GUTHRIE COUNTY RECORDE CO ID:1470535472 CCD		906635008002686	-30.38
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717636 INDN:MITCHELL COUNTY RECORD CO ID:1470535472 CCD		906635008002706	-30.12
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717438 INDN:GRUNDY COUNTY RECORDER CO ID:1470535472 CCD		906635008002692	-27.68
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717123 INDN:BUENA VISTA COUNTY REC CO ID:1470535472 CCD		906635008002661	-27.04
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717842 INDN:WRIGHT COUNTY RECORDER CO ID:1470535472 CCD		906635008002725	-26.23

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**Withdrawals and other debits - continued**

Date	Transaction description	Customer reference	Bank reference	Amount
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717511 INDN:HENRY COUNTY RECORDER CO ID:1470535472 CCD		906635008002699	-26.01
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717909 INDN:WASHINGTON COUNTY RECO CO ID:1470535472 CCD		906635008002731	-25.67
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717818 INDN:PALO ALTO COUNTY RECOR CO ID:1470535472 CCD		906635008002722	-23.13
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717354 INDN:FRANKLIN COUNTY RECORD CO ID:1470535472 CCD		906635008002684	-22.64
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717974 INDN:POWESHIEK COUNTY RECOR CO ID:1470535472 CCD		906635008002736	-20.91
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717107 INDN:ADAIR COUNTY RECORDER CO ID:1470535472 CCD		906635008002659	-20.59
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717222 INDN:CASS COUNTY RECORDER CO ID:1470535472 CCD		906635008002671	-20.30
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717834 INDN:POCAHONTAS COUNTY RECO CO ID:1470535472 CCD		906635008002724	-18.71
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717263 INDN:CLARKE COUNTY RECORDER CO ID:1470535472 CCD		906635008002675	-17.52
12/02/22	BANKCARD DES:MTOT DISC ID:528414019716083 INDN:VAN BUREN COUNTY RECOR CO ID:1470535472 CCD		906635008002658	-17.12
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717719 INDN:LYON COUNTY RECORDER CO ID:1470535472 CCD		906635008002714	-16.31
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717503 INDN:IDA COUNTY RECORDER CO ID:1470535472 CCD		906635008002698	-11.46
12/02/22	BANKCARD DES:MTOT DISC ID:528414019717115 INDN:ADAMS COUNTY RECORDER CO ID:1470535472 CCD		906635008002660	-11.40
12/05/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22336003305 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902539004552015	-123,893.80
12/05/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22339003651 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902539014969217	-20,009.80
12/05/22	POS ESS DES:FUNDS DISB FL# 22336003306 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902539004552016	-19,775.35

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## Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/06/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22339003651 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902540008663057	-120,350.60
12/06/22	POS ESS DES:FUNDS DISB FL# 22339003652 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902540008663058	-32,184.23
12/06/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22340004633 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902540019230691	-23,178.80
12/07/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22340004633 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902541010028512	-99,819.80
12/07/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22341004655 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902541018540635	-34,394.60
12/07/22	POS ESS DES:FUNDS DISB FL# 22340004634 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902541010028513	-12,429.66
12/08/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22341004655 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902542010101642	-114,619.20
12/08/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22342003928 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902542016606385	-17,840.60
12/08/22	POS ESS DES:FUNDS DISB FL# 22341004656 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902542010101643	-13,926.53
12/09/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22342003928 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902543001022656	-86,977.00
12/09/22	POS ESS DES:FUNDS DISB FL# 22342003929 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902543001022657	-15,881.19
12/09/22	OASISINVBATCH DES:INVOICE ID:100104H04024187 INDN:IOWA COUNTY RECORDERS CO ID:6650786772 CCD		902543003667821	-426.22
12/12/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22346000378 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902546010852022	-100,533.80
12/12/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22346003691 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902546021632078	-9,857.20
12/13/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22346003691 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902547004471959	-90,443.40

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**Withdrawals and other debits - continued**

Date	Transaction description	Customer reference	Bank reference	Amount
12/13/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22347003446 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902547012354629	-18,287.00
12/14/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22347003446 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902548005191175	-91,026.20
12/14/22	POS ESS DES:FUNDS DISB FL# 22347003447 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902548005191176	-55,213.52
12/14/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22348004219 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902548012869284	-12,907.80
12/15/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22348004219 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902549006276582	-75,149.80
12/15/22	POS ESS DES:FUNDS DISB FL# 22348004220 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902549006276583	-9,386.98
12/15/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22349004056 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902549013427748	-7,249.60
12/16/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22349004056 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902550008367207	-119,328.00
12/16/22	POS ESS DES:FUNDS DISB FL# 22349004057 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902550008367208	-10,717.81
12/16/22	OASISINVBATCH DES:INVOICE ID:24417H04029875 INDN:ELECTRONIC SERVICES SY CO ID:6650786772 CCD		902549010736456	-25,748.86
12/19/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22353000306 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902553009776426	-163,673.40
12/19/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22353003539 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902553020490405	-13,335.40
12/19/22	POS ESS DES:FUNDS DISB FL# 22353000307 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902553009776427	-10,246.65
12/20/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22353003539 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902554003485750	-145,076.60
12/20/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22354003974 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902554011629977	-40,225.40
12/20/22	POS ESS DES:FUNDS DISB FL# 22353003540 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902554003485751	-16,665.66

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## Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/21/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22354003974 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902555004626889	-113,112.20
12/21/22	POS ESS DES:FUNDS DISB FL# 22354003975 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902555004626890	-15,477.04
12/21/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22355004215 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902555012128007	-11,160.80
12/22/22	IOWA COUNTY RECO DES:FUNDS DISB FL# 22355004215 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902556005876128	-114,290.80
12/22/22	POS ESS DES:FUNDS DISB FL# 22355004216 INDN:SETT-BATCH 2421213325 CO ID:2421213325 CCD		902556005876129	-14,073.07
12/30/22	OASISINVBATCH DES:INVOICE ID:24417H04042137 INDN:ELECTRONIC SERVICES SY CO ID:6650786772 CCD		902562014986092	-23,058.46

**Total withdrawals and other debits** **-\$2,404,343.14**

## Checks

Date	Check #	Bank reference	Amount
12/21	8374	813008892259135	75,000.00
12/27	8375	813009292642831	75,000.00

Date	Check #	Bank reference	Amount
12/28	8376	813009492117528	75,000.00
12/28	8377	813009492117527	75,000.00

**Total checks** **-\$300,000.00**  
**Total # of checks** **4**

## Service fees

Date	Transaction description	Amount
12/15/22	11/22 ACCT ANALYSIS FEE	-1,193.52

**Total service fees** **-\$1,193.52**

Note your Ending Balance already reflects the subtraction of Service Fees.

## Daily ledger balances

Date	Balance (\$)	Date	Balance (\$)	Date	Balance (\$)
12/01	1,100,011.78	12/07	973,662.54	12/13	1,168,084.60
12/02	997,407.27	12/08	997,920.57	12/14	1,176,067.72
12/05	996,999.67	12/09	1,060,334.52	12/15	1,200,258.72
12/06	944,186.06	12/12	1,120,160.05	12/16	1,157,280.34

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## Daily ledger balances - continued

Date	Balance (\$)	Date	Balance(\$)	Date	Balance (\$)
12/19	1,124,912.73	12/22	984,803.63	12/28	1,224,470.63
12/20	1,019,445.08	12/23	1,153,652.36	12/29	1,353,737.51
12/21	953,581.51	12/27	1,235,681.04	12/30	1,373,245.14

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**Electronic Services System**  
**Reconciliation Summary**  
**24000 · DRAWDOWN, Period Ending 12/31/2022**

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	<u>Dec 31, 22</u>
Beginning Balance	75,286.20
Cleared Transactions	
Charges and Cash Advances - 3 items	-1,035.00
Payments and Credits - 38 items	760.00
Total Cleared Transactions	<u>-275.00</u>
Cleared Balance	<u><b>75,561.20</b></u>
Register Balance as of 12/31/2022	75,561.20
New Transactions	
Payments and Credits - 1 item	<u>36.00</u>
Total New Transactions	<u>36.00</u>
Ending Balance	<u><b>75,525.20</b></u>

**Electronic Services System**  
**Reconciliation Summary**  
**10800 · BOA-Settlement, Period Ending 12/31/2022**

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	<u>Dec 31, 22</u>
<b>Beginning Balance</b>	1,157,280.34
<b>Cleared Transactions</b>	
Checks and Payments - 35 items	-990,813.67
Deposits and Credits - 5353 items	1,206,778.47
	<u>215,964.80</u>
<b>Total Cleared Transactions</b>	
<b>Cleared Balance</b>	<u><u>1,373,245.14</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 4 items	-56.32
Deposits and Credits - 1524 items	467,799.43
	<u>467,743.11</u>
<b>Total Uncleared Transactions</b>	
<b>Register Balance as of 12/31/2022</b>	<u><u>1,840,988.25</u></u>
<b>New Transactions</b>	
Checks and Payments - 26 items	-2,145,310.00
Deposits and Credits - 1542 items	622,713.85
	<u>-1,522,596.15</u>
<b>Total New Transactions</b>	
<b>Ending Balance</b>	<u><u>318,392.10</u></u>



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  
December 30, 2022

Page 2 of 5

Date	Description	Subtractions
12-12	' Electronic Bill Pay JB8C5OAH THE RAFFERTY GROUP1960477	1,000.00
12-12	' Electronic Bill Pay 7B8C5OAH LIGHTEDGE SOLUTION1960477	6,105.80
12-14	' Electronic Bill Pay 9BZCUOG7 JR180 AD SPECIALT11961579	2,460.41
12-19	' Analysis Service Fee NET ACCOUNT ANALYSIS FOR 11/22	45.69
12-22	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	18,040.57
12-22	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	108,238.00
12-23	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	7,806.91
12-23	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	6,299.40
12-27	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	1,400.75
12-27	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	121,956.60
12-28	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	17,599.75
12-28	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	109,414.00
12-29	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	18,958.14
12-29	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	109,293.00
12-30	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	18,412.06
12-30	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	118,515.60

## CREDITS

Date	Description	Additions
12-21	Deposit	75,000.00
12-27	Deposit	75,000.00
12-28	Deposit	75,000.00
12-28	Deposit	75,000.00
12-30	Deposit	3,230.60
12-30	Deposit	2,207.80
12-30	Deposit	2,025.00

ELECTRONIC SERVICES SYSTEM  
 December 30, 2022

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**DAILY BALANCES**

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
11-30	660,481.16	12-19	568,019.93	12-27	454,277.70
12-05	611,851.71	12-21	643,019.93	12-28	477,263.95
12-12	570,526.03	12-22	516,741.36	12-29	349,012.81
12-14	568,065.62	12-23	502,635.05	12-30	219,548.55

*Thank you for banking with Bankers Trust Company*

**Electronic Services System**  
**Reconciliation Summary**  
**107000 - BT-Settlement, Period Ending 12/31/2022**

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	<u>Dec 31, 22</u>
<b>Beginning Balance</b>	660,481.16
<b>Cleared Transactions</b>	
Checks and Payments - 29 items	-748,396.01
Deposits and Credits - 8 items	307,463.40
<b>Total Cleared Transactions</b>	<u>-440,932.61</u>
<b>Cleared Balance</b>	<u><b>219,548.55</b></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 2 items	-39,471.22
Deposits and Credits - 2 items	18,093.24
<b>Total Uncleared Transactions</b>	<u>-21,377.98</u>
<b>Register Balance as of 12/31/2022</b>	<u><b>198,170.57</b></u>
<b>New Transactions</b>	
Checks and Payments - 37 items	-1,497,979.33
Deposits and Credits - 7251 items	2,417,203.59
<b>Total New Transactions</b>	<u>919,224.26</u>
<b>Ending Balance</b>	<u><b>1,117,394.83</b></u>



## Electronic Services System

## Profit &amp; Loss

December 2022

	Dec 22
<b>Income</b>	
BudgetedIncome	
42000 · POSSERVICEFEE	9,899.99
43000 · SERVICEFEE	
43100 · ACH	58,134.00
43200 · CC	10,346.43
43300 · DRAWDOWN	4,494.00
Total 43000 · SERVICEFEE	72,974.43
44000 · MOU Services	
44100 · Policy	1,959.02
Total 44000 · MOU Services	1,959.02
47000 · Fund 255 Reimbursement	50,578.30
Total BudgetedIncome	135,411.74
49000 · RevolvingIncome	
49300 · ERECORDING	
49100 · AUDITORFEE	35,175.00
49200 · TRANSFERTAX	1,947,032.80
49300 · ERECORDING - Other	552,806.98
Total 49300 · ERECORDING	2,535,014.78
49600 · POSPAYMENT	330,042.47
Total 49000 · RevolvingIncome	2,865,057.25
Total Income	3,000,468.99
Gross Profit	3,000,468.99
<b>Expense</b>	
Budgeted Expenses	
60000 · Administration	
60200 · Accounting Software-Services	147.88
60300 · Bookkeeping-CPA-990	4,900.00
60400 · Project Manager	11,900.00
60500 · Professional Fees	
60510 · Legal	2,000.00
60520 · Government Relations	2,000.00
60530 · Human Resources-Oasis	1,762.92
Total 60500 · Professional Fees	5,762.92
60800 · Office Operations	
60810 · Office Space Lease	2,950.00
60830 · Offical Publication Expense	20.48
60850 · Teleconference	18.33
60860 · Telephone	700.00
60870 · Office Tech Support	1,120.00
60880 · Printing and Copying (Color-BW)	350.00
Total 60800 · Office Operations	5,158.81
Total 60000 · Administration	27,869.61
61000 · Marketing-Communications	
61100 · Marketing Director	289.00
61300 · Education and Outreach	
61340 · Memberships	673.00
61350 · Conferences & Meetings	50.00
61370 · Software & Hosted Services	1,352.32
61390 · Promotional Expenses	2,460.41
Total 61300 · Education and Outreach	4,535.73

# Electronic Services System

## Profit & Loss

### December 2022

	Dec 22
Total 61000 · Marketing-Communications	4,824.73
62000 · Customer Support	
62100 · Account Manager	11,144.32
62130 · Customer Support Coordinator	4,185.57
Total 62000 · Customer Support	15,329.89
63000 · Policy Coordination	
63100 · Policy Coordinator	9,388.58
Total 63000 · Policy Coordination	9,388.58
64000 · ILR System Operations	
64100 · Development Team	
64110 · Technical Lead	17,944.21
64120 · Senior Developer	16,131.05
64130 · Technical Support & Development	13,168.07
Total 64100 · Development Team	47,243.33
64200 · External Development & Services	
64210 · FF Redaction Services	4,641.08
64225 · Technical Consulting	7,478.25
64240 · Data Center & Hosting Services	3,052.90
Total 64200 · External Development & Services	15,172.23
64300 · Software License-Maintenance	
64319 · AWS	661.65
64326 · Atlassian	40.66
64327 · ZOOM	849.90
64328 · Microsoft	100.00
64329 · LoopUp	46.82
64300 · Software License-Maintenance - Other	360.00
Total 64300 · Software License-Maintenance	2,059.03
Total 64000 · ILR System Operations	64,474.59
64400 · POS Credit Card Setup-Support	
64410 · Local Credit Card Equipment	-598.00
Total 64400 · POS Credit Card Setup-Support	-598.00
66000 · Payment Expenses	
66100 · Bank Account Analysis Fee	1,239.21
66300 · Gateway Transaction Fees	
66315 · ProfSolOnlineTransFees	5,933.83
66310 · Vericheck OnlineTransactionFees	2,595.00
66320 · POSTransactionsFees	3,622.24
Total 66300 · Gateway Transaction Fees	12,151.07
Total 66000 · Payment Expenses	13,390.28
Total Budgeted Expenses	134,679.68
Planned Reserve Expenses	
BF Redaction	0.00
Software Development-Consulting	58,500.00
Total Planned Reserve Expenses	58,500.00
61500 · Depreciation Expense	15,400.94
61600 · Bad Debt Expense	204.46
70000 · RevolvingExpenses	
ESSPayments	
70100 · COUNTYDISTRIBUTION	2,535,148.80
70200 · POSDISTRIBUTION	343,807.86

Electronic Services System  
Profit & Loss  
December 2022

	Dec 22
Total ESSPayments	2,878,956.66
Total 70000 · RevolvingExpenses	2,878,956.66
Total Expense	3,087,741.74
Net Income	-87,272.75

## Electronic Services System

## Profit &amp; Loss

December 2022

	Dec 22	Jan - Dec 22
<b>Income</b>		
<b>BudgetedIncome</b>		
41000 · Event Income		
41100 · ILR Conference Registration	0.00	5,700.00
41200 · Sponsorship	0.00	200.00
<b>Total 41000 · Event Income</b>	<b>0.00</b>	<b>5,900.00</b>
42000 · POSSERVICEFEE	9,899.99	145,297.67
43000 · SERVICEFEE		
43100 · ACH	58,134.00	937,776.00
43200 · CC	10,346.43	98,247.24
43300 · DRAWDOWN	4,494.00	62,043.00
43000 · SERVICEFEE - Other	0.00	-3.00
<b>Total 43000 · SERVICEFEE</b>	<b>72,974.43</b>	<b>1,098,063.24</b>
44000 · MOU Services		
44100 · Policy	1,959.02	4,540.10
44200 · Communications	0.00	313.04
44300 · Events	0.00	362.86
<b>Total 44000 · MOU Services</b>	<b>1,959.02</b>	<b>5,216.00</b>
47000 · Fund 255 Reimbursement	50,578.30	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
<b>Total 48200 · Local Serv. Prov. Maint. Acct.</b>	<b>0.00</b>	<b>132,830.63</b>
<b>Total BudgetedIncome</b>	<b>135,411.74</b>	<b>2,225,139.24</b>
49000 · RevolvingIncome		
49300 · ERECORDING		
49100 · AUDITORFEE	35,175.00	448,065.00
49200 · TRANSFERTAX	1,947,032.80	25,171,028.80
49300 · ERECORDING - Other	552,806.98	9,093,601.98
<b>Total 49300 · ERECORDING</b>	<b>2,535,014.78</b>	<b>34,712,695.78</b>
49600 · POSPAYMENT	330,042.47	4,617,861.46
<b>Total 49000 · RevolvingIncome</b>	<b>2,865,057.25</b>	<b>39,330,557.24</b>
<b>Total Income</b>	<b>3,000,468.99</b>	<b>41,555,696.48</b>
<b>Gross Profit</b>	<b>3,000,468.99</b>	<b>41,555,696.48</b>
<b>Expense</b>		
<b>Budgeted Expenses</b>		
60000 · Administration		
60100 · Annual Audit	0.00	7,950.00
60200 · Accounting Software-Services	147.88	5,809.53
60300 · Bookkeeping-CPA-990	4,900.00	58,550.00
60400 · Project Manager	11,900.00	142,800.00
60500 · Professional Fees		
60510 · Legal	2,000.00	24,000.00
60520 · Government Relations	2,000.00	17,000.00
60530 · Human Resources-Oasis	1,762.92	11,967.47
<b>Total 60500 · Professional Fees</b>	<b>5,762.92</b>	<b>52,967.47</b>
60600 · Insurance Expense	0.00	66,676.91
60700 · Ess Meetings	0.00	3,758.81
60800 · Office Operations		
60810 · Office Space Lease	2,950.00	35,200.00
60820 · Office Supplies	0.00	489.00
60830 · Offical Publication Expense	20.48	257.25
60850 · Teleconference	18.33	586.50
60860 · Telephone	700.00	8,250.00

## Electronic Services System

## Profit &amp; Loss

December 2022

	Dec 22	Jan - Dec 22
60870 · Office Tech Support	1,120.00	13,440.00
60880 · Printing and Copying (Color-BW)	350.00	4,100.00
60890 · Miscellaneous	0.00	132.70
<b>Total 60800 · Office Operations</b>	<b>5,158.81</b>	<b>62,455.45</b>
<b>Total 60000 · Administration</b>	<b>27,869.61</b>	<b>400,968.17</b>
<b>61000 · Marketing-Communications</b>		
61100 · Marketing Director	289.00	79,279.31
61200 · Administrative/Marketing Coord	0.00	37,855.68
61210 · Computing Equipment	0.00	2,722.84
61300 · Education and Outreach		
61310 · ILR Annual Conference	0.00	5,885.41
61320 · Tradeshow/Exhibits/Sponsorship	0.00	1,815.00
61330 · Seminars & Workshops	0.00	19.41
61340 · Memberships	673.00	8,673.00
61350 · Conferences & Meetings	50.00	6,444.09
61360 · Campaigns	0.00	58.41
61370 · Software & Hosted Services	1,352.32	12,911.64
61380 · Marketing Supplies	0.00	74.66
61390 · Promotional Expenses	2,460.41	4,796.17
<b>Total 61300 · Education and Outreach</b>	<b>4,535.73</b>	<b>40,677.79</b>
<b>Total 61000 · Marketing-Communications</b>	<b>4,824.73</b>	<b>160,535.62</b>
<b>62000 · Customer Support</b>		
62100 · Account Manager	11,144.32	94,764.77
62120 · Computing Equipment	0.00	5,322.00
62130 · Customer Support Coordinator	4,185.57	17,213.24
<b>Total 62000 · Customer Support</b>	<b>15,329.89</b>	<b>117,300.01</b>
<b>63000 · Policy Coordination</b>		
63100 · Policy Coordinator	9,388.58	39,020.63
63110 · Computing Equipment	0.00	2,661.00
<b>Total 63000 · Policy Coordination</b>	<b>9,388.58</b>	<b>41,681.63</b>
<b>64000 · ILR System Operations</b>		
64100 · Development Team		
64110 · Technical Lead	17,944.21	149,922.96
64120 · Senior Developer	16,131.05	136,904.46
64130 · Technical Support & Development	13,168.07	98,992.29
<b>Total 64100 · Development Team</b>	<b>47,243.33</b>	<b>385,819.71</b>
<b>64200 · External Development &amp; Services</b>		
64210 · FF Redaction Services	4,641.08	74,443.17
64211 · BF Redaction Services	0.00	0.00
64225 · Technical Consulting	7,478.25	9,499.50
64240 · Data Center & Hosting Services	3,052.90	36,634.80
64250 · Domain Registration	0.00	60.06
<b>Total 64200 · External Development &amp; Services</b>	<b>15,172.23</b>	<b>120,637.53</b>
<b>64300 · Software License-Maintenance</b>		
64305 · JetBrains	0.00	1,556.00
64306 · Accusoft-PRIZM	0.00	9,901.00
64307 · DB2	0.00	8,622.24
64308 · VMWare	0.00	16,033.98
64309 · Nessus	0.00	3,413.30
64310 · Certificates- Digicert	0.00	6,598.20
64311 · Browser Stack	0.00	372.36
64313 · GEO-IP	0.00	305.28
64319 · AWS	661.65	7,555.88
64322 · Slack	0.00	562.38
64324 · City-State-Zip	0.00	214.00
64325 · Maytech	0.00	1,792.75

## Electronic Services System

## Profit &amp; Loss

December 2022

	Dec 22	Jan - Dec 22
64326 · Atlassian	40.66	594.75
64327 · ZOOM	849.90	1,103.49
64328 · Microsoft	100.00	296.00
64329 · LoopUp	46.82	46.82
64300 · Software License-Maintenance - Other	360.00	360.00
<b>Total 64300 · Software License-Maintenance</b>	<b>2,059.03</b>	<b>59,328.43</b>
64500 · Computing & Equip (CAP)		
64520 · System Equipment	0.00	14,438.32
<b>Total 64500 · Computing &amp; Equip (CAP)</b>	<b>0.00</b>	<b>14,438.32</b>
<b>Total 64000 · ILR System Operations</b>	<b>64,474.59</b>	<b>580,223.99</b>
64400 · POS Credit Card Setup-Support		
64410 · Local Credit Card Equipment	-598.00	0.00
<b>Total 64400 · POS Credit Card Setup-Support</b>	<b>-598.00</b>	<b>0.00</b>
65000 · Local Maint. Expense	0.00	290,359.56
66000 · Payment Expenses		
66100 · Bank Account Analysis Fee	1,239.21	13,908.59
66200 · Bank Service Charges	0.00	90.00
66300 · Gateway Transaction Fees		
66315 · ProfSolOnlineTransFees	5,933.83	62,997.08
66310 · Vericheck OnlineTransactionFees	2,595.00	33,346.18
66320 · POSTransactionsFees	3,622.24	101,319.40
<b>Total 66300 · Gateway Transaction Fees</b>	<b>12,151.07</b>	<b>197,662.66</b>
<b>Total 66000 · Payment Expenses</b>	<b>13,390.28</b>	<b>211,661.25</b>
<b>Total Budgeted Expenses</b>	<b>134,679.68</b>	<b>1,802,730.23</b>
Planned Reserve Expenses		
BF Redaction	0.00	11,289.34
Software Development-Consulting	58,500.00	263,147.50
<b>Total Planned Reserve Expenses</b>	<b>58,500.00</b>	<b>274,436.84</b>
61500 · Depreciation Expense	15,400.94	184,811.28
61600 · Bad Debt Expense	204.46	204.46
70000 · RevolvingExpenses		
ESSPayments		
70100 · COUNTYDISTRIBUTION	2,535,148.80	34,712,203.60
70200 · POSDISTRIBUTION	343,807.86	4,627,512.90
<b>Total ESSPayments</b>	<b>2,878,956.66</b>	<b>39,339,716.50</b>
<b>Total 70000 · RevolvingExpenses</b>	<b>2,878,956.66</b>	<b>39,339,716.50</b>
<b>Total Expense</b>	<b>3,087,741.74</b>	<b>41,601,899.31</b>
<b>Net Income</b>	<b>-87,272.75</b>	<b>-46,202.83</b>

# Electronic Services System

## Profit & Loss- Budgeted Only

### October through December 2022

	Oct - Dec 22	Jan - Dec 22
<b>Income</b>		
<b>Budgeted Income</b>		
41000 · Event Income		
41100 · ILR Conference Registration	200.00	5,700.00
41200 · Sponsorship	0.00	200.00
<b>Total 41000 · Event Income</b>	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
<b>Total 43000 · SERVICEFEE</b>	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
<b>Total 48200 · Local Serv. Prov. Maint. Acct.</b>	0.00	132,830.63
<b>Total Budgeted Income</b>	415,050.16	2,219,923.24
<b>Total Income</b>	415,050.16	2,219,923.24
<b>Gross Profit</b>	415,050.16	2,219,923.24
<b>Expense</b>		
<b>Budgeted Expenses</b>		
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
<b>Total 60500 · Professional Fees</b>	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
<b>Total 60800 · Office Operations</b>	15,455.37	61,966.45
<b>Total 60000 · Administration</b>	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
<b>Total 61300 · Education and Outreach</b>	<b>10,255.38</b>	<b>40,677.79</b>
<b>Total 61000 · Marketing-Communications</b>	<b>22,861.44</b>	<b>157,812.78</b>
62000 · Customer Support		
62100 · Account Manager	26,581.44	94,764.77
<b>Total 62000 · Customer Support</b>	<b>26,581.44</b>	<b>94,764.77</b>
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
<b>Total 64100 · Development Team</b>	<b>100,773.67</b>	<b>385,819.71</b>
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
<b>Total 64200 · External Development &amp; Services</b>	<b>24,332.13</b>	<b>111,077.97</b>
64300 · Software License-Maintenance		
64305 · JetBrains	0.00	1,556.00
64300 · Software License-Maintenance - Other	360.00	360.00
<b>Total 64300 · Software License-Maintenance</b>	<b>360.00</b>	<b>1,916.00</b>
64500 · Computing & Equip (CAP)		
64520 · System Equipment	11,087.06	14,438.32
<b>Total 64500 · Computing &amp; Equip (CAP)</b>	<b>11,087.06</b>	<b>14,438.32</b>
<b>Total 64000 · ILR System Operations</b>	<b>136,552.86</b>	<b>513,252.00</b>
64400 · POS Credit Card Setup-Support		
64410 · Local Credit Card Equipment	-598.00	0.00
<b>Total 64400 · POS Credit Card Setup-Support</b>	<b>-598.00</b>	<b>0.00</b>
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 Online Transaction Fees	8,081.61	33,346.18
66320 · POSTransaction Fees	17,632.24	101,319.40
<b>Total 66300 · Gateway Transaction Fees</b>	<b>25,713.85</b>	<b>134,665.58</b>
<b>Total 66000 · Payment Expenses</b>	<b>29,506.64</b>	<b>148,664.17</b>
<b>Total Budgeted Expenses</b>	<b>296,469.07</b>	<b>1,605,332.45</b>
<b>Total Expense</b>	<b>296,469.07</b>	<b>1,605,332.45</b>
<b>Net Income</b>	<b>118,581.09</b>	<b>614,590.79</b>



# Electronic Services System

## Profit & Loss- Budgeted Only

### January through December 2022

	Jan - Mar 22	Apr - Jun 22	Jul - Sep 22	Oct - Dec 22	TOTAL
<b>Income</b>					
<b>BudgetedIncome</b>					
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
<b>Total 41000 · Event Income</b>	<b>0.00</b>	<b>400.00</b>	<b>5,300.00</b>	<b>200.00</b>	<b>5,900.00</b>
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
<b>Total 43000 · SERVICEFEE</b>	<b>275,197.79</b>	<b>309,732.30</b>	<b>278,649.51</b>	<b>234,483.64</b>	<b>1,098,063.24</b>
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
<b>Total 48200 · Local Serv. Prov. Maint. Acct.</b>	<b>0.00</b>	<b>132,830.63</b>	<b>0.00</b>	<b>0.00</b>	<b>132,830.63</b>
<b>Total BudgetedIncome</b>	<b>581,469.70</b>	<b>739,117.54</b>	<b>484,285.84</b>	<b>415,050.16</b>	<b>2,219,923.24</b>
<b>Total Income</b>	<b>581,469.70</b>	<b>739,117.54</b>	<b>484,285.84</b>	<b>415,050.16</b>	<b>2,219,923.24</b>
<b>Gross Profit</b>	<b>581,469.70</b>	<b>739,117.54</b>	<b>484,285.84</b>	<b>415,050.16</b>	<b>2,219,923.24</b>
<b>Expense</b>					
<b>Budgeted Expenses</b>					
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
<b>Total 60500 · Professional Fees</b>	<b>11,917.80</b>	<b>14,274.00</b>	<b>13,209.05</b>	<b>13,566.62</b>	<b>52,967.47</b>
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
<b>Total 60800 · Office Operations</b>	<b>15,346.10</b>	<b>15,454.19</b>	<b>15,710.79</b>	<b>15,455.37</b>	<b>61,966.45</b>
<b>Total 60000 · Administration</b>	<b>82,254.91</b>	<b>89,144.35</b>	<b>147,515.22</b>	<b>81,564.69</b>	<b>400,479.17</b>
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
<b>Total 61300 · Education and Outreach</b>	<b>6,699.07</b>	<b>5,610.29</b>	<b>18,113.05</b>	<b>10,255.38</b>	<b>40,677.79</b>
<b>Total 61000 · Marketing-Communications</b>	<b>55,599.43</b>	<b>41,476.49</b>	<b>37,875.42</b>	<b>22,861.44</b>	<b>157,812.78</b>
62000 · Customer Support					
62100 · Account Manager	23,209.64	22,770.49	22,203.20	26,581.44	94,764.77
<b>Total 62000 · Customer Support</b>	<b>23,209.64</b>	<b>22,770.49</b>	<b>22,203.20</b>	<b>26,581.44</b>	<b>94,764.77</b>
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
<b>Total 64100 · Development Team</b>	<b>95,220.69</b>	<b>92,946.26</b>	<b>96,879.09</b>	<b>100,773.67</b>	<b>385,819.71</b>

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

	Jan - Mar 22	Apr - Jun 22	Jul - Sep 22	Oct - Dec 22	TOTAL
<b>64200 · External Development &amp; Services</b>					
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
<b>Total 64200 · External Development &amp; Services</b>	<b>28,171.63</b>	<b>28,826.51</b>	<b>29,747.70</b>	<b>24,332.13</b>	<b>111,077.97</b>
<b>64300 · Software License-Maintenance</b>					
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
<b>Total 64300 · Software License-Maintenance</b>	<b>1,556.00</b>	<b>0.00</b>	<b>0.00</b>	<b>360.00</b>	<b>1,916.00</b>
<b>64500 · Computing &amp; Equip (CAP)</b>					
64520 · System Equipment	0.00	1,504.15	1,847.11	11,087.06	14,438.32
<b>Total 64500 · Computing &amp; Equip (CAP)</b>	<b>0.00</b>	<b>1,504.15</b>	<b>1,847.11</b>	<b>11,087.06</b>	<b>14,438.32</b>
<b>Total 64000 · ILR System Operations</b>	<b>124,948.32</b>	<b>123,276.92</b>	<b>128,473.90</b>	<b>136,552.86</b>	<b>513,252.00</b>
<b>64400 · POS Credit Card Setup-Support</b>					
64410 · Local Credit Card Equipment	0.00	0.00	598.00	-598.00	0.00
<b>Total 64400 · POS Credit Card Setup-Support</b>	<b>0.00</b>	<b>0.00</b>	<b>598.00</b>	<b>-598.00</b>	<b>0.00</b>
<b>65000 · Local Maint. Expense</b>	<b>24.99</b>	<b>0.00</b>	<b>290,334.57</b>	<b>0.00</b>	<b>290,359.56</b>
<b>66000 · Payment Expenses</b>					
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
<b>66300 · Gateway Transaction Fees</b>					
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
<b>Total 66300 · Gateway Transaction Fees</b>	<b>28,853.66</b>	<b>43,684.47</b>	<b>36,413.60</b>	<b>25,713.85</b>	<b>134,665.58</b>
<b>Total 66000 · Payment Expenses</b>	<b>31,599.69</b>	<b>46,601.87</b>	<b>40,955.97</b>	<b>29,506.64</b>	<b>148,664.17</b>
<b>Total Budgeted Expenses</b>	<b>317,636.98</b>	<b>323,270.12</b>	<b>667,956.28</b>	<b>296,469.07</b>	<b>1,605,332.45</b>
<b>Total Expense</b>	<b>317,636.98</b>	<b>323,270.12</b>	<b>667,956.28</b>	<b>296,469.07</b>	<b>1,605,332.45</b>
<b>Net Income</b>	<b>263,832.72</b>	<b>415,847.42</b>	<b>-183,670.44</b>	<b>118,581.09</b>	<b>614,590.79</b>

## Electronic Services System

## Balance Sheet

As of December 31, 2022

	Dec 31, 22
<b>ASSETS</b>	
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
<b>TOTAL ASSETS</b>	<b>2,783,272.16</b>
<b>LIABILITIES &amp; EQUITY</b>	
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

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	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

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
<b>Mail Billing Inquiries to:</b> BANKCARD CENTER PO Box 660441 Dallas, TX 75266-0441  <b>TTY Hearing Impaired:</b> Dial "711"  <b>Outside the U.S.:</b> 1.509.353.6656 24 Hours  <b>For Lost or Stolen Card:</b> 1.888.449.2273 24 Hours	Statement Date ..... 12/31/22 <b>Payment Due Date ..... 01/19/23</b> Days in Billing Cycle ..... 31 Credit Limit ..... \$25,000 Cash Limit ..... \$5,000 <b>Total Payment Due ..... \$379.26</b>	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 <b>Current Balance ..... \$379.26</b>

### 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](http://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.

12:19 PM

01/24/23

**Electronic Services System**  
**Reconciliation Detail**  
**21000 · Corp-BOA Visa 2026, Period Ending 12/31/2022**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						0.00
<b>Cleared Transactions</b>						
<b>Charges and Cash Advances - 2 items</b>						
Credit Card Charge	12/05/2022		Atlassian	X	-19.26	-19.26
Credit Card Charge	12/15/2022	10780...	DuoSecurity	X	-360.00	-379.26
Total Charges and Cash Advances					-379.26	-379.26
Total Cleared Transactions					-379.26	-379.26
Cleared Balance					379.26	379.26
Register Balance as of 12/31/2022					379.26	379.26
<b>Ending Balance</b>					<b>379.26</b>	<b>379.26</b>



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](http://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	New Balance	Total Minimum Payment Due	Payment Due Date
12/30/22	\$4,076.15	\$1,020.00	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		74388912343111111111111	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 <sup>1</sup>	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
<b>Purchases</b>									
PPLN10 001	PURCHASE	G	\$0.00	1.24166%(M)	14.9000%	\$0.00	\$0.00	0.0000%	\$4,076.15
<b>Cash</b>									
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		
<sup>1</sup> FCM = Finance Charge Method									
(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.									

# Electronic Services System Reconciliation Detail

21100 - BT Credit Card, Period Ending 12/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						6,676.06
<b>Cleared Transactions</b>						
<b>Charges and Cash Advances - 15 items</b>						
Credit Card Charge	11/30/2022	71568...	Indeed Inc	X	-220.00	-220.00
Credit Card Charge	12/02/2022	11870...	Amazon	X	-661.65	-881.65
Credit Card Charge	12/03/2022	23251...	Adobe Systems	X	-58.29	-939.94
Credit Card Charge	12/05/2022	17869...	Zoom	X	-738.30	-1,678.24
Credit Card Charge	12/05/2022	17869...	Zoom	X	-171.09	-1,849.33
Credit Card Charge	12/07/2022	10392...	Great Des Moines Pa...	X	-50.00	-1,899.33
Credit Card Charge	12/13/2022	E0500...	Microsoft	X	-100.00	-1,999.33
Credit Card Charge	12/13/2022	23327...	Adobe Systems	X	-52.99	-2,052.32
Credit Card Charge	12/19/2022	77222...	Gravity Forms	X	-259.00	-2,311.32
Credit Card Charge	12/21/2022	P1-79...	intuit	X	-109.98	-2,421.30
Credit Card Charge	12/22/2022	AT-21...	Atlassian	X	-21.40	-2,442.70
Credit Card Charge	12/23/2022	MC12...	Mailchimp	X	-482.04	-2,924.74
Credit Card Charge	12/25/2022	INV02...	Right Networks	X	-37.90	-2,962.64
Credit Card Charge	12/28/2022	37715	Clarix Technologies	X	-500.00	-3,462.64
Credit Card Charge	12/31/2022	34399	PRIA	X	-673.00	-4,135.64
Total Charges and Cash Advances					-4,135.64	-4,135.64
<b>Payments and Credits - 3 items</b>						
Credit Card Credit	12/05/2022	INV17...	Zoom	X	11.19	11.19
Credit Card Credit	12/05/2022	INV17...	Zoom	X	48.30	59.49
Check	12/11/2022	EFT12...	Bankers Trust	X	6,676.06	6,735.55
Total Cleared Transactions					2,599.91	2,599.91
Cleared Balance					-2,599.91	4,076.15
<b>Uncleared Transactions</b>						
<b>Charges and Cash Advances - 3 items</b>						
Credit Card Charge	12/23/2022	75481	Business Publications		-20.48	-20.48
Credit Card Charge	12/31/2022	72734...	Indeed Inc	X	-289.00	-309.48
Credit Card Charge	12/31/2022	374256	LoopUp		-18.33	-327.81
Total Charges and Cash Advances					-327.81	-327.81
Total Uncleared Transactions					-327.81	-327.81
Register Balance as of 12/31/2022					-2,272.10	4,403.96
<b>New Transactions</b>						
<b>Charges and Cash Advances - 4 items</b>						
Credit Card Charge	01/20/2023	75806	Business Publications		-53.12	-53.12
Credit Card Charge	02/01/2023	1062124	Konica Minolta Busin...		-600.00	-653.12
Credit Card Charge	02/01/2023	190012	Avid Communications		-210.45	-863.57
Credit Card Charge	02/03/2023		Denise's Flowers & ...		-59.50	-923.07
Total Charges and Cash Advances					-923.07	-923.07
Total New Transactions					-923.07	-923.07
<b>Ending Balance</b>					<b>-1,349.03</b>	<b>5,327.03</b>

Report ID: FR008B  
Source: I/3 Finance  
Date: 7/1/22 - 12/31/22  
Fund: 0255  
BS Account: 1101

STATE OF IOWA  
OLLD BALANCE SHEET SUMMARY

Page: 1 of 1  
Run Date: 01/09/2023  
Run Time: 03:25:14 PM

Doc CD	Posting Code	Cycle Date	Debit Amount	Credit Amount	Balance
Beginning Balance					230,255.81
EFT	A001	7/8/22		50,372.28	179,883.53
JV1	A001	7/20/22	144.92		180,028.45
CDR	A001	7/29/22	55,264.53		235,292.98
EFT	A001	8/9/22		57,543.59	177,749.39
CDR	A001	8/17/22	59,568.36		237,317.75
JV1	A001	8/18/22	151.83		237,469.58
EFT	A001	9/12/22		53,701.64	183,767.94
CDR	A001	9/14/22	46,129.36		229,897.30
JV1	A001	9/23/22	105.48		230,002.78
JVAC	A001	10/8/22	263,433.15	32,880.59	460,555.34
JVAC	A107	10/8/22	32,880.59	263,433.15	230,002.78
EFT	A001	10/11/22		54,794.88	175,207.90
CDR	A001	10/13/22	52,579.19		227,787.09
JV1	A001	10/20/22	274.28		228,061.37
CDR	A001	11/14/22	48,724.53		276,785.90
EFT	A001	11/14/22		50,174.20	226,611.70
JV1	A001	11/18/22	333.26		226,944.96
EFT	A001	12/9/22		50,578.30	176,366.66
JV1	A001	12/19/22	382.52		176,749.18
CDR	A001	12/27/22	44,404.42		221,153.60

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01/13/23

**Iowa Land Records - Fund 255**  
**Reconciliation Detail**  
 State Treasurer, Period Ending 12/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						226,944.96
<b>Cleared Transactions</b>						
<b>Checks and Payments - 1 item</b>						
Bill Pmt -Check	12/09/2022	120922	Iowa County Record...	X	-50,578.30	-50,578.30
Total Checks and Payments					-50,578.30	-50,578.30
<b>Deposits and Credits - 1 item</b>						
Deposit	12/19/2022			X	44,786.94	44,786.94
Total Deposits and Credits					44,786.94	44,786.94
Total Cleared Transactions					-5,791.36	-5,791.36
Cleared Balance					-5,791.36	221,153.60
Register Balance as of 12/31/2022					-5,791.36	221,153.60
<b>Ending Balance</b>					<b>-5,791.36</b>	<b>221,153.60</b>

**Profit & Loss**

December 2022

	Dec 22
Ordinary Income/Expense	
Income	
E-Recording Fee	44,404.42
Interest	382.52
Total Income	44,786.94
Expense	
ESS Expense Reimbursement	50,578.30
Total Expense	50,578.30
Net Ordinary Income	-5,791.36
Net Income	<b>-5,791.36</b>

## Profit &amp; Loss

December 2022

---

	Dec 22	Jul - Dec 22
Ordinary Income/Expense		
Income		
E-Recording Fee	44,404.42	306,670.39
Interest	382.52	1,392.29
Total Income	44,786.94	308,062.68
Expense		
ESS Expense Reimbursement	50,578.30	317,164.89
Total Expense	50,578.30	317,164.89
Net Ordinary Income	-5,791.36	-9,102.21
Net Income	-5,791.36	-9,102.21

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**Profit & Loss**

October through December 2022

	Oct - Dec 22
Ordinary Income/Expense	
Income	
E-Recording Fee	145,708.14
Interest	990.06
Total Income	146,698.20
Expense	
ESS Expense Reimbursement	155,547.38
Total Expense	155,547.38
Net Ordinary Income	-8,849.18
Net Income	<b>-8,849.18</b>

**Balance Sheet**

As of December 31, 2022

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



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.

**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
<b>TOTAL</b>			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
<b>TOTAL</b>			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

## **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](mailto: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](mailto:phil@clris.com)

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



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

<p><b>Firm Proposal Terms</b></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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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:

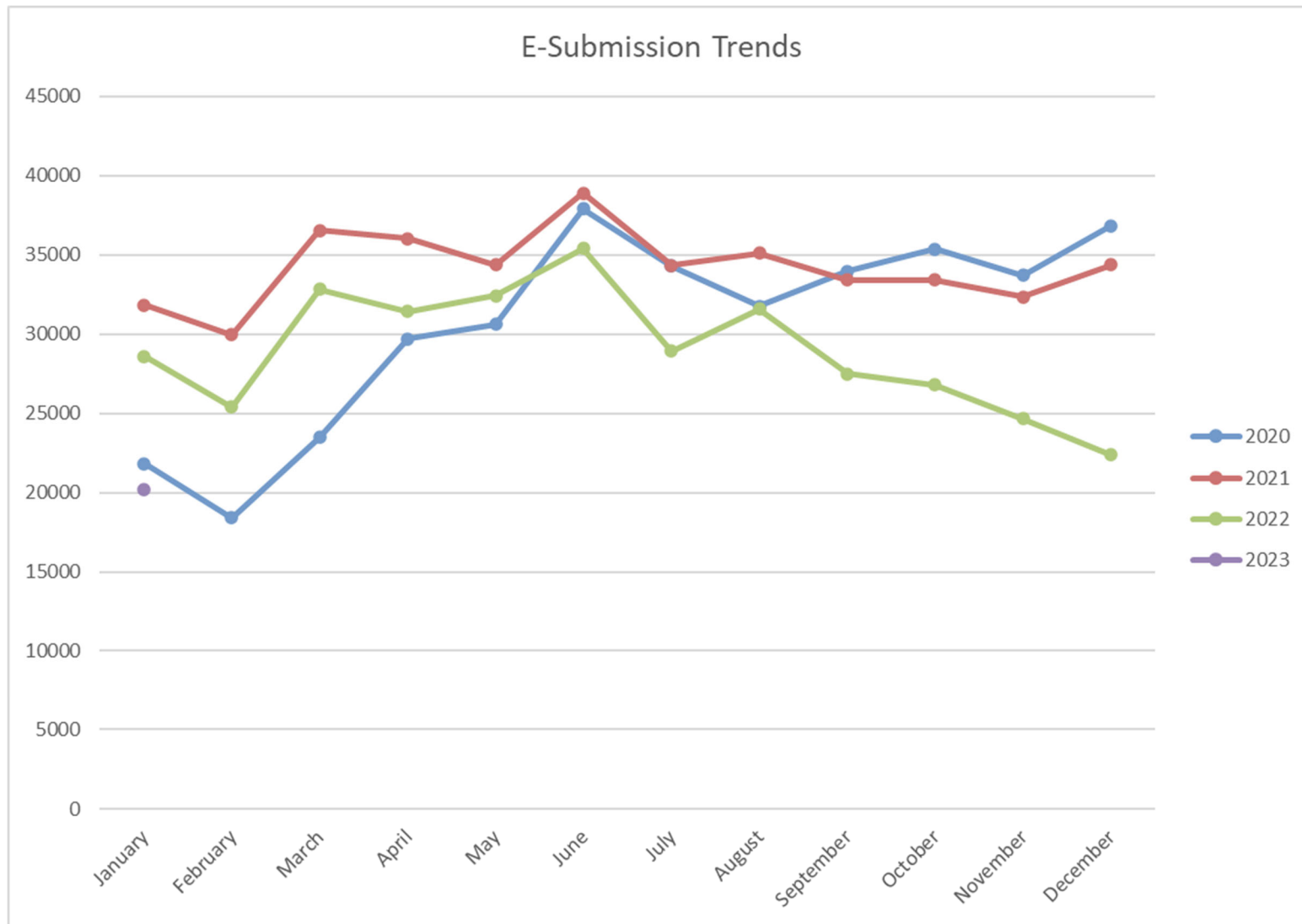
This letter correctly sets forth the understanding of Electronic Services System.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_





January E-Submissions – 20202\*

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