

ESS

Electronic Services System – Finance Subcommittee Meeting

Agenda

Web Conference

April 11, 2024

9:00 A.M. to 10:00 A.M.

- **Welcome**
- **March 7, 2024 – Summary of Subcommittee Action – Approval**
- **Financial Reports**
 - **Accounts Receivable Update**
 - **April Summary of March ESS Payments – Approval**
 - **April Fund 255 Reimbursement Invoice – Approval**
 - **February 2024 Financial Reports – Approval**
 - **Audit Preparation Update**
 - **Software Asset Report**
- **ESS Financial & Strategic Review**
 - **February Metrics**
 - **ESS System Changes**
 - **System Cloud Migration**
 - **POS System Transition Plan**
 - **Recording Fees and Modernization Update**

Next Meeting – May 9, 2024 – 9:00 AM

**ESS Finance Subcommittee
Teleconference Meeting
March 7, 2024**

Members Present: Stacie Herridge, Sheri Jones, Geralyn Greer, Melissa Bahnsen, Kelly Spees, Susan Smith, and Lisa Kent

Other Participants: Nancy Booten, Erin Canfield, ReNae Arnold, Phil Dunshee, Kay Kelleher, Corrie Strasser and Lisa Long

The meeting was called to order at 9 AM.

Meeting Summary

The Finance Subcommittee reviewed the February 8, 2024, meeting summary. A motion was made by Geralyn Greer and seconded by Melissa Bahnsen to approve the summary. The motion was approved.

Accounts Receivable Update

During the meeting, the Account Manager provided an update on the status of accounts receivable. Key points included the resolution of the outstanding balance with Simplifile. Simplifile has committed to issuing a check to settle their account.

Regarding other items in the AR report, it was reported that Pottawattamie had mistakenly issued a card refund, and they have been invoiced for payment. Payment from the Iowa County Records Association has been received for the MOU services. Fichter Municipal Services has been contacted about the payment due. The Etzel receivable is associated with a disputed credit card payment through the Linn County renewal system, and communications are underway to challenge the dispute.

March Summary of ESS Payments

The Project Manager provided an update to the subcommittee on the status of accounts payable for ESS. Notable payments made to service providers included payments to Iowa Solutions for IT support and to Daida (formerly Imagetek) for imaging services in several counties. Additionally, an annual maintenance fee for the Prizm image viewer from Accusoft, which is used in the ILR E-Submission service, was explained. The current budget provides for the payment of this expense from reserve funds.

The report also detailed credit card expenditures, such as the registration fees for the PRIA conference and payments to Sectigo for digital certificates—a strategic move from Digicert that resulted in substantial cost savings. Other noted expenses included the use of Jet Brains software by developers, as well as payments to Amazon Web Services, Adobe, Intuit, and Microsoft.

A motion to approve the March summary of ESS payments was made by Sheri Jones, with Stacie Herridge seconding. The motion was approved.

March Fund 255 Reimbursement Invoice

The Subcommittee reviewed the Fund 255 reimbursement invoice for March 2024. As part of the new arrangement with the State Treasurer's office, ESS would draw down funds based on the previous month's Fund 255 income as a means of managing the budget. The requested reimbursement invoice amount was \$39,765.83.

Geralyn Greer made a motion to approve the March reimbursement invoice, which was seconded by Sheri Jones. The motion was approved.

January 2024 Financial Reports

The subcommittee reviewed the financial reports for January 2024. Notably, the Bankers Trust account held a closing balance of \$1,292,658.57, up from the opening balance of \$1,023,060.03. The Profit & Loss (P&L) statement for the month showed budgeted income of \$122,423.92 and budgeted expenses of \$100,781.63. The ESS revolving income was \$2,506,950.08, contributing to a total income of \$2,629,374.00 for the period. Revolving expenses amounted to \$2,516,406.41, with total expenditures totaling \$2,616,983.04. Total net income was \$12,390.96 for January 2024.

The balance sheet indicated total assets and liabilities of \$2,444,082.54, with \$1,657,324.69 held within the Bank Trust Settlement account. It's important to note, given the accrual-based accounting, that the balance sheet figures may appear higher than the actual bank account balance.

The credit card statement for January showed a beginning balance of \$3,687.75, and an ending balance of \$7,294.23. The account was reconciled successfully.

Regarding Fund 255 for January, the account opened with a balance of \$220,455.10 and closed at \$156,737.89. This is consistent with the expected income outlined in the reimbursement invoice. The account was reconciled for the month.

A motion was made by Stacie Herridge to approve the financial reports. Geralyn Greer seconded, and the motion was approved.

ESS Financial and Strategic Review

February Metrics

The e-submission trends for February 2024 were above the February 2023 records. The trend shows an improvement from 2023.

ESS Updates

Susan Smith was welcomed as a new member of the Finance Subcommittee.

Regarding general updates, ESS is currently gearing up for the upcoming audit. In addition, preparations for filing the association's IRS Form 990 for the calendar year 2023 are underway. ESS will underwrite the cost of the 990 return due to the retrospective analysis involved in the form.

The subcommittee was informed that ESS Accounting Coordinator Kay Kelleher is resigning at the end of March 2024. In the meantime, the Project Manager and customer support team will be handling all the financial work until a new accountant is hired.

ESS Systems Change

System Cloud Migration

The process of migrating ILR systems to the cloud is underway. A general notice will be disseminated to all ILR users, detailing scheduled downtimes for maintenance. This downtime is planned for a Friday with the potential to continue till Saturday. Recorders will be informed about the maintenance schedule to ensure preparedness.

The development team along with the customer support will be closely monitoring the transition process to address any issues promptly. Efforts have been made to provide adequate notice to all affected parties, aiming to minimize disruption and ensure a smooth transition.

Point-of-Sales System Transition Plan

The ESS Coordinating committee has approved a contract with Professional Solutions for a new point-of-sales system. The contract with Professional Solutions, also known as NCMIC, marks the beginning of our move towards a more efficient payment processing system.

The first action will involve conducting a trial run with a terminal device within our office to ensure all reports are accurately configured. Following the successful trial, we plan to systematically introduce the system to groups of selected counties. This phased approach will allow ESS to maintain operational efficiency by running dual systems temporarily. The transition process is anticipated to occur from March through May, 2024. The goal is to complete this transition by the end of June, ensuring a smooth and effective adoption of the new system.

Recording Fees and Modernization

The Finance Subcommittee was informed that the modernization review is progressing. Engaging discussions have been taking place within the Standards Subcommittee and the Document Formatting working group. Over the past months, ESS has shared numerous modernization ideas, and is now extending these discussions to various stakeholders. Although stakeholders are currently busy with the legislative session, ESS is engaging with them to assess their interest and receptiveness to the modernization initiatives. Meanwhile a fee policy working group is exploring various alternatives for updating recording fees.

Before closing the meeting, Subcommittee members had further questions and conversations about the maintenance plans associated with the ESS system migration.

The meeting was adjourned. The next meeting of the Finance Subcommittee is a web conference scheduled for Thursday, April 11, 2024.

Electronic Services System
A/R Aging Summary
As of March 31, 2024

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Curtis R. Etzel	0.00	0.00	21.12	0.00	0.00	21.12
Iowa County Recorders Association	0.00	4,500.00	0.00	0.00	0.00	4,500.00
Lee County Recorder	0.00	15.00	0.00	0.00	0.00	15.00
Pottawattamie County Recorder	0.00	0.00	15.00	0.00	0.00	15.00
Simplifile, LC	0.00	0.00	0.00	0.00	790.40	790.40
TOTAL	0.00	4,515.00	36.12	0.00	790.40	5,341.52

**Electronic Services System
Transaction List by Date
February 25 through March 31, 2024**

Type	Date	Num	Name	Memo	Split	Credit
Feb 25 - Mar 31, 24						
Bill	03/01/2024	218112	Avid Communications	Telephone Services -March 2024	60860 · Telephone	212.09
Bill	03/12/2024	ILR24-0001	Blue Compass	Deposit for West 48th Conference Center-ILR Annual	61310 · ILR Annual Conference	360.00
Bill	02/25/2024	417168	Brick Gentry P.C.	Retainer - Legal Services Feb 24	60510 · Legal	2,250.00
Bill	03/14/2024	Reimburs...	Census Lo-Loyong	Reimbursement - Parking at ISAC Conference	61350 · Conferences & Meetings	12.00
Bill	03/03/2024	1513	Enterprise Iowa	Project Manager - February 2024	Project Manager	12,400.00
Bill	03/03/2024	1514	Enterprise Iowa	Office space & Internet: Feb 24	-SPLIT-	3,300.00
Bill	03/13/2024	Reimburs...	Enterprise Iowa	Reimbursement for PRIA Conference	61350 · Conferences & Meetings	1,141.34
Bill	03/05/2024	84592	Iowa Solutions	Monthly Services - March 2024	60870 · Office Tech Support	420.00
Bill	03/06/2024	84778	Iowa Solutions	Monthly Services - March 2024	60870 · Office Tech Support	680.00
Bill	03/14/2024	Reimburs...	Kay Kelleher	Parking ISAC Conference Reimbursement-Reissue ...	61350 · Conferences & Meetings	12.00
Bill	03/01/2024	82127917	Konica Minolta Premier Finance	Contract #500-50429080: Printer Lease March 2024	60880 · Printing and Copying (Color-BW)	335.02
Bill	03/01/2024	INV00089...	Lightedge Solutions, Inc	Hosting Services: 4.1.24 - 4.31.24	64240 · Data Center & Hosting Services	3,052.90
Bill	03/08/2024	Reimburs...	Lisa Long	Mileage to Ames for SLSI Conference	61350 · Conferences & Meetings	64.32
Bill	03/25/2024		Lisa Long	PARKING ISAC MARCH 2024	61350 · Conferences & Meetings	12.00
Bill	03/01/2024	Dist 2.23.24	Lyon County Recorder Office	Distribution on new MID for February 23rd, not repor...	70200 · POSDISTRIBUTION	35.00
Bill	03/08/2024	04402326	Oasis HR	Period Ending 03.02.24	-SPLIT-	28,076.93
Bill	03/22/2024	04414050	Oasis HR	Period Ending 03.16.24	-SPLIT-	28,168.28
Bill	03/01/2024	1880	Rafferty Group	Government Relations Services - February 2024	60520 · Government Relations	2,000.00
Bill	03/01/2024	Dist on 2...	Van Buren County Recorders ...	Distribution on new MID for February 23rd, not repor...	70200 · POSDISTRIBUTION	78.50
Feb 25 - Mar 31, 24						

11:46 AM

04/02/24

Accrual Basis

Electronic Services System
Custom Transaction Detail Report
March 2024

	Date	Num	Name	Memo	Account	Clr	Debit	Credit
Mar 24								
	03/01/2024	90329498	Indeed Inc	March 2024 Sponsored Jobs on Indeed.com	21100 · BT Credit Card			500.28
	03/01/2024		AIT		21100 · BT Credit Card		16.62	
	03/02/2024	58538610	Sinch Mailgun	Email platform: overage charge 02.01.24 - 03.01.24	21100 · BT Credit Card		1.36	
	03/02/2024		Amazon		21100 · BT Credit Card		689.21	
	03/03/2024	2700301662	Adobe Systems	Creative Cloud Apps: 03.03.24 - 04.02.24	21100 · BT Credit Card		58.29	
	03/05/2024	2024-343...	Business Publications	Affidavit of Publication: Finance Comm Jan & Feb 2024 Meeting minutes	21100 · BT Credit Card		33.01	
	03/05/2024	INV23947...	Zoom	Cloud Recording 03.05.24-04.04.24	21100 · BT Credit Card		10.00	
	03/11/2024		Atlassian		21100 · BT Credit Card		19.26	
	03/13/2024	E0500RD...	Microsoft		21100 · BT Credit Card		112.50	
	03/14/2024		DuoSecurity		21100 · BT Credit Card		30.00	
	03/21/2024		Intuit		21100 · BT Credit Card		116.00	
	03/22/2024	001-115-0...	Atlassian	Jira, Confluence, software: 03-22-24- to 04-22-24	21100 · BT Credit Card		21.40	
	03/24/2024		AIT		21100 · BT Credit Card		14.93	
	03/25/2024	MC16311...	Mailchimp	Email Platform	21100 · BT Credit Card		527.00	
	03/25/2024		Right Networks		21100 · BT Credit Card		44.00	
Mar 24							0.00	2,193.86

8711 Windsor Pkwy
Suite 2
Johnston, IA 50131-2296

Date	Invoice #
4/1/2024	F255 040124

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

P.O. No.	Terms	Project

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ELECTRONIC SERVICES SYSTEM (24417)

PD24417

Invoices - 04402326 Report

Report generated on 03/12/2024 at 4:59 PM

Invoice Number: 04402326 Batch Number: 20245

Invoice Date: 03/08/2024 Period Ending: 03/02/2024

DESCRIPTION	AMOUNT
GROSS WAGES	\$22,446.64
EMPLOYMENT TAXES	\$1,902.30
WORKERS COMPENSATION	\$74.07
SERVICE FEES	\$522.42
OASIS HEALTH & WELFARE BENEFITS	\$2,430.38
OASIS RETIREMENT	\$637.32
OTHER: DENTAL INSURANCE DELTA DENTAL	\$49.00
OTHER: PROTECTION PLUS	\$14.80
SUB-TOTAL	\$28,076.93
TOTAL INVOICE	\$28,076.93
PAID - REFERENCE	\$28,076.93
DO NOT REMIT PAYMENT	
PAYMENT RECORD AS OF 03/12/2024 05:59PM	
REF 240307_BOA_01*0000012	



ELECTRONIC SERVICES SYSTEM (24417)

PD24417

Invoices - 04414050 Report

Report generated on 03/23/2024 at 6:26 PM

Invoice Number: 04414050 Batch Number: 20246

Invoice Date: 03/22/2024 Period Ending: 03/16/2024

DESCRIPTION	AMOUNT
GROSS WAGES	\$22,542.39
EMPLOYMENT TAXES	\$1,897.60
WORKERS COMPENSATION	\$74.38
SERVICE FEES	\$522.42
OASIS HEALTH & WELFARE BENEFITS	\$2,430.41
OASIS RETIREMENT	\$637.27
OTHER: DENTAL INSURANCE DELTA DENTAL	\$49.00
OTHER: PROTECTION PLUS	\$14.80
SUB-TOTAL	\$28,168.27
TOTAL INVOICE	\$28,168.27
PAID - REFERENCE	\$28,168.27
DO NOT REMIT PAYMENT	
PAYMENT RECORD AS OF 03/23/2024 07:26PM	
REF 240321_BOA_02*0000016	



Last statement: January 31, 2024
 This statement: February 29, 2024
 Total days in statement period: 29

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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	\$1,292,658.57
	Total additions	2,274,768.60
	Total subtractions	2,218,742.24
	Ending balance	\$1,348,684.93

DEBITS

Date	Description	Subtractions
02-01	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	167,808.00
02-01	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	12,908.99
02-01	' Electronic Bill Pay XBL1FCQU CENSUS LO-LIYONG 2116433	33.85
02-02	' ACH Debit BANKCARD MTOT DISC CCD DALLAS COUNTY RECO 528414019714880	119.79
02-02	' ACH Debit BANKCARD MTOT DISC CCD ADAIR COUNTY RECOR 528414019717107	12.17
02-02	' ACH Debit BANKCARD MTOT DISC CCD AUDUBON COUNTY REC 528414019717149	13.63
02-02	' ACH Debit BANKCARD MTOT DISC CCD ADAMS COUNTY RECOR 528414019717115	19.27
02-02	' ACH Debit BANKCARD MTOT DISC CCD VAN BUREN COUNTY R 528414019716083	43.07
02-02	' ACH Debit BANKCARD MTOT DISC CCD ALLAMAKEE COUNTY R 528414019717131	54.46

ELECTRONIC SERVICES SYSTEM
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Date	Description	Subtractions
02-02	' ACH Debit BANKCARD MTOT DISC CCD BUENA VISTA COUNTY 528414019717123	58.48
02-02	' ACH Debit BANKCARD MTOT DISC CCD STORY COUNTY RECOR 528414019714898	322.64
02-02	' ACH Debit BANKCARD MTOT DISC CCD CHICKASAW COUNTY R 528414019717180	63.48
02-02	' ACH Debit BANKCARD MTOT DISC CCD BOONE COUNTY RECOR 528414019717172	84.05
02-02	' ACH Debit BANKCARD MTOT DISC CCD BENTON COUNTY RECO 528414019717156	171.25
02-02	' ACH Debit BANKCARD MTOT DISC CCD BLACK HAWK COUNTY 528414019717164	277.55
02-02	' ACH Debit BANKCARD MTOT DISC CCD CASS COUNTY RECORD 528414019717222	22.75
02-02	' ACH Debit BANKCARD MTOT DISC CCD CALHOUN COUNTY REC 528414019717248	36.96
02-02	' ACH Debit BANKCARD MTOT DISC CCD CARROLL COUNTY REC 528414019717230	39.11
02-02	' ACH Debit BANKCARD MTOT DISC CCD CHEROKEE COUNTY RE 528414019717198	40.37
02-02	' ACH Debit BANKCARD MTOT DISC CCD CERRO GORDO COUNTY 528414019717206	112.76
02-02	' ACH Debit BANKCARD MTOT DISC CCD CEDAR COUNTY RECOR 528414019717214	166.81
02-02	' ACH Debit BANKCARD MTOT DISC CCD CRAWFORD COUNTY RE 528414019717305	33.16
02-02	' ACH Debit BANKCARD MTOT DISC CCD DAVIS COUNTY RECOR 528414019717313	39.66
02-02	' ACH Debit BANKCARD MTOT DISC CCD CLARKE COUNTY RECO 528414019717263	41.52

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February 29, 2024

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Date	Description	Subtractions
02-02	' ACH Debit BANKCARD MTOT DISC CCD CLAYTON COUNTY REC 528414019717289	63.79
02-02	' ACH Debit BANKCARD MTOT DISC CCD BUTLER COUNTY RECO 528414019717255	73.17
02-02	' ACH Debit BANKCARD MTOT DISC CCD DELAWARE COUNTY RE 528414019717321	81.58
02-02	' ACH Debit BANKCARD MTOT DISC CCD CLAY COUNTY RECORD 528414019717271	89.11
02-02	' ACH Debit BANKCARD MTOT DISC CCD CLINTON COUNTY REC 528414019717297	99.78
02-02	' ACH Debit BANKCARD MTOT DISC CCD FRANKLIN COUNTY RE 528414019717354	19.57
02-02	' ACH Debit BANKCARD MTOT DISC CCD HANCOCK COUNTY REC 528414019717388	23.58
02-02	' ACH Debit BANKCARD MTOT DISC CCD GUTHRIE COUNTY REC 528414019717370	29.18
02-02	' ACH Debit BANKCARD MTOT DISC CCD GREENE COUNTY RECO 528414019717362	44.21
02-02	' ACH Debit BANKCARD MTOT DISC CCD EMMET COUNTY RECOR 528414019717347	48.42
02-02	' ACH Debit BANKCARD MTOT DISC CCD DICKINSON COUNTY R 528414019717339	204.82
02-02	' ACH Debit BANKCARD MTOT DISC CCD GRUNDY COUNTY RECO 528414019717438	41.45
02-02	' ACH Debit BANKCARD MTOT DISC CCD FAYETTE COUNTY REC 528414019717420	43.87
02-02	' ACH Debit BANKCARD MTOT DISC CCD HARRISON COUNTY RE 528414019717412	45.01
02-02	' ACH Debit BANKCARD MTOT DISC CCD HAMILTON COUNTY RE 528414019717396	48.42

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Date	Description	Subtractions
02-02	' ACH Debit BANKCARD MTOT DISC CCD DES MOINES COUNTY 528414019717404	102.69
02-02	' ACH Debit BANKCARD MTOT DISC CCD DUBUQUE COUNTY REC 528414019717446	180.21
02-02	' ACH Debit BANKCARD MTOT DISC CCD HARDIN COUNTY RECO 528414019717453	33.86
02-02	' ACH Debit BANKCARD MTOT DISC CCD HUMBOLDT COUNTY RE 528414019717545	27.55
02-02	' ACH Debit BANKCARD MTOT DISC CCD IDA COUNTY RECORDE 528414019717503	30.27
02-02	' ACH Debit BANKCARD MTOT DISC CCD FREMONT COUNTY REC 528414019717461	30.53
02-02	' ACH Debit BANKCARD MTOT DISC CCD MILLS COUNTY RECOR 528414019717594	34.75
02-02	' ACH Debit BANKCARD MTOT DISC CCD IOWA COUNTY RECORD 528414019717495	40.27
02-02	' ACH Debit BANKCARD MTOT DISC CCD HENRY COUNTY RECOR 528414019717511	48.71
02-02	' ACH Debit BANKCARD MTOT DISC CCD FLOYD COUNTY RECOR 528414019717479	68.57
02-02	' ACH Debit BANKCARD MTOT DISC CCD MARSHALL COUNTY RE 528414019717586	100.20
02-02	' ACH Debit BANKCARD MTOT DISC CCD MONTGOMERY COUNTY 528414019717602	22.10
02-02	' ACH Debit BANKCARD MTOT DISC CCD MONROE COUNTY RECO 528414019717628	33.66
02-02	' ACH Debit BANKCARD MTOT DISC CCD MITCHELL COUNTY RE 528414019717636	49.20
02-02	' ACH Debit BANKCARD MTOT DISC CCD MADISON COUNTY REC 528414019717651	51.91

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Date	Description	Subtractions
02-02	' ACH Debit BANKCARD MTOT DISC CCD MUSCATINE COUNTY R 528414019717610	55.39
02-02	' ACH Debit BANKCARD MTOT DISC CCD MAHAKSA COUNTY REC 528414019717644	57.45
02-02	' ACH Debit BANKCARD MTOT DISC CCD JEFFERSON COUNTY R 528414019717669	59.53
02-02	' ACH Debit BANKCARD MTOT DISC CCD JASPER COUNTY RECO 528414019717677	198.84
02-02	' ACH Debit BANKCARD MTOT DISC CCD KEOKUK COUNTY RECO 528414019717685	34.10
02-02	' ACH Debit BANKCARD MTOT DISC CCD LYON COUNTY RECORD 528414019717719	38.14
02-02	' ACH Debit BANKCARD MTOT DISC CCD LUCAS COUNTY RECOR 528414019717743	43.43
02-02	' ACH Debit BANKCARD MTOT DISC CCD JONES COUNTY RECOR 528414019717693	50.93
02-02	' ACH Debit BANKCARD MTOT DISC CCD KOSSUTH COUNTY REC 528414019717750	69.74
02-02	' ACH Debit BANKCARD MTOT DISC CCD LEE COUNTY RECORDER 528414019717735	77.23
02-02	' ACH Debit BANKCARD MTOT DISC CCD LOUISA COUNTY RECO 528414019717727	105.81
02-02	' ACH Debit BANKCARD MTOT DISC CCD LINN COUNTY RECORD 528414019717701	429.09
02-02	' ACH Debit BANKCARD MTOT DISC CCD JOHNSON COUNTY REC 528414019717768	226.19
02-02	' ACH Debit BANKCARD MTOT DISC CCD POCAHONTAS COUNTY 528414019717834	17.84
02-02	' ACH Debit BANKCARD MTOT DISC CCD PALO ALTO COUNTY R 528414019717818	26.01

ELECTRONIC SERVICES SYSTEM
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Date	Description	Subtractions
02-02	' ACH Debit BANKCARD MTOT DISC CCD PAGE COUNTY RECORD 528414019717800	28.92
02-02	' ACH Debit BANKCARD MTOT DISC CCD JACKSON COUNTY REC 528414019717776	56.70
02-02	' ACH Debit BANKCARD MTOT DISC CCD PLYMOUTH COUNTY RE 528414019717826	88.93
02-02	' ACH Debit BANKCARD MTOT DISC CCD WRIGHT COUNTY RECO 528414019717842	31.82
02-02	' ACH Debit BANKCARD MTOT DISC CCD WINNEBAGO COUNTY R 528414019717875	39.29
02-02	' ACH Debit BANKCARD MTOT DISC CCD WORTH COUNTY RECOR 528414019717859	54.63
02-02	' ACH Debit BANKCARD MTOT DISC CCD WOODBURY COUNTY RE 528414019717867	76.32
02-02	' ACH Debit BANKCARD MTOT DISC CCD WARREN COUNTY RECO 528414019717891	99.65
02-02	' ACH Debit BANKCARD MTOT DISC CCD WEBSTER COUNTY REC 528414019717883	113.05
02-02	' ACH Debit BANKCARD MTOT DISC CCD POWESHIEK COUNTY R 528414019717974	17.69
02-02	' ACH Debit BANKCARD MTOT DISC CCD WAYNE COUNTY RECOR 528414019717941	17.72
02-02	' ACH Debit BANKCARD MTOT DISC CCD SHELBY COUNTY RECO 528414019718006	28.32
02-02	' ACH Debit BANKCARD MTOT DISC CCD SAC COUNTY RECORDE 528414019717966	31.55
02-02	' ACH Debit BANKCARD MTOT DISC CCD WASHINGTON COUNTY 528414019717909	31.83
02-02	' ACH Debit BANKCARD MTOT DISC CCD RINGGOLD COUNTY RE 528414019717958	48.71

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Date	Description	Subtractions
02-02	' ACH Debit BANKCARD MTOT DISC CCD SIOUX COUNTY RECOR 528414019718014	53.01
02-02	' ACH Debit BANKCARD MTOT DISC CCD WAPELLO COUNTY REC 528414019717933	65.70
02-02	' ACH Debit BANKCARD MTOT DISC CCD MONONA COUNTY RECO 528414019718923	20.07
02-02	' ACH Debit BANKCARD MTOT DISC CCD UNION COUNTY RECOR 528414019718022	34.79
02-02	' ACH Debit BANKCARD MTOT DISC CCD TAMA COUNTY RECORD 528414019718030	52.25
02-02	' ACH Debit BANKCARD MTOT DISC CCD WINNESHIEK COUNTY 528414019718972	61.62
02-02	' ACH Debit BANKCARD MTOT DISC CCD POTTAWATTAMIE COUN 528414019718048	286.86
02-02	' ACH Debit BANKCARD MTOT DISC CCD SCOTT COUNTY RECOR 528414019718055	614.62
02-02	' ACH Debit BANKCARD MTOT DISC CCD MARION COUNTY RECO 528414019725738	57.83
02-02	' ACH Debit BANKCARD MTOT DISC CCD HOWARD COUNTY RECO 528414019730571	47.04
02-02	' ACH Debit BANKCARD MTOT DISC CCD APPANOOSE COUNTY R 528414019735661	53.55
02-02	' ACH Debit BANKCARD MTOT DISC CCD ELECTRONIC SERVICE 498895199157512	3,735.15
02-02	' ACH Debit Vericheck INC PURCHASE CCD 3434 Electronic S 112370402	2,427.62
02-02	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	9,093.35
02-02	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	148,996.20
02-05	' ACH Debit OD ESS FUNDS DISB CCD OD ESS	51.00
02-05	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	699.20

ELECTRONIC SERVICES SYSTEM
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Date	Description	Subtractions
02-05	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	18,471.12
02-05	' ACH Debit OD ESS FUNDS DISB CCD OD ESS	76.50
02-05	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	88,363.40
02-06	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	10,780.41
02-06	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	80,284.40
02-06	' Electronic Bill Pay ZBM1UCWS AVID COMMUNICATION2118053	212.09
02-06	' Electronic Bill Pay KBM1UCWS DIGITAL BUSINESS S2118053	763.07
02-06	' Electronic Bill Pay 8BM1UCWS BRICK GENTRY PC 2118053	2,250.00
02-06	' Electronic Bill Pay JBM1UCWS PHIL DUNSHEE-ENTER2118053	15,700.00
02-07	' ACH Debit BANKCARD DISCOUNT CCD ELECTRONIC SERVICE 528414019714906	0.03
02-07	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	10,235.25
02-07	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	81,820.60
02-08	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	7,826.89
02-08	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	83,359.40
02-09	' ACH Debit OASISINVBATCH INVOICE CCD ELECTRONIC SERVICE 24417H04379576	28,419.03
02-09	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	8,245.87
02-09	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	57,985.40
02-12	' ACH Debit BANKERS TRUST CO CR CD PMT CCD DUNSHEE 438850XXXXX5199	7,294.23
02-12	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	21,420.41
02-12	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	71,342.00
02-13	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	67,746.60
02-13	' ACH Debit OD ESS FUNDS DISB CCD OD ESS	25.50

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Date	Description	Subtractions
02-13	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	8,067.99
02-14	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	62,990.80
02-14	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	8,894.22
02-15	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	7,289.31
02-15	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	70,545.60
02-16	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	9,192.89
02-16	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	93,952.00
02-20	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	12,480.60
02-20	' ACH Debit OD ESS FUNDS DISB CCD OD ESS	25.50
02-20	' ACH Debit OD ESS FUNDS DISB CCD OD ESS	25.50
02-20	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	102,060.00
02-20	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	12,679.50
02-20	' Electronic Bill Pay XBO171UE KONICA MINOLTA PRE2122908	335.02
02-20	' Electronic Bill Pay OBO171UE LIGHTEDGE SOLUTION2122908	3,052.90
02-20	' Electronic Bill Pay WBO171UE DENISE BAKER 2122908	107.20
02-20	' Electronic Bill Pay NBO171UE LISA KENT 2122908	120.60
02-20	' Electronic Bill Pay LBO171UE JAMIE STARGELL 2122908	129.31
02-20	' Electronic Bill Pay VBO171UE NATALIE STEFFENER 2122908	230.48
02-20	' Electronic Bill Pay MBO171UE NANCY BOOTEN 2122908	243.88
02-20	' Electronic Bill Pay PBO171UE JOLYNN GOODCHILD 2122908	298.82
02-20	' Analysis Service Fee NET ACCOUNT ANALYSIS FOR 01/24	471.76
02-21	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	10,547.86
02-21	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	82,721.40

ELECTRONIC SERVICES SYSTEM
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Date	Description	Subtractions
02-22	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	163,199.20
02-22	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	14,284.06
02-23	' ACH Debit OASISINVBATCH INVOICE CCD ELECTRONIC SERVICE 24417H04389536	28,309.91
02-23	' ACH Debit OD ESS FUNDS DISB CCD OD ESS	25.50
02-23	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	11,323.33
02-23	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	93,603.00
02-26	' ACH Debit OD ESS FUNDS DISB CCD OD ESS	25.50
02-26	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	18,075.67
02-26	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	81,999.20
02-27	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	69,801.80
02-27	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	18,130.93
02-28	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	67,953.40
02-28	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	11,125.88
02-28	' Electronic Bill Pay JB61V15H TYLER 2126130	9,450.48
02-28	' Electronic Bill Pay KB61V15H ACCUSOFT 2126130	22,050.00
02-28	' Electronic Bill Pay ZB61V15H IOWA SOLUTIONS 2126130	55.00
02-28	' Electronic Bill Pay 4BF171HH THE RAFFERTY GROUP2126130	2,000.00
02-28	' Electronic Bill Pay WB61V15H DAIDA 2126130	3,319.05
02-29	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	91,183.20
02-29	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	10,802.86

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CREDITS

Date	Description	Additions
02-01	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	74,970.00
02-01	' ACH Credit ST OF IA-E.F.T. E.F.T. PPD IOWA COUNTY RECORD	42,868.58
02-01	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	13,296.46
02-01	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	5,264.60
02-01	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,175.00
02-02	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	76,567.80
02-02	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	9,366.32
02-02	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	5,895.73
02-02	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,015.00
02-05	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	96,130.20
02-05	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	18,784.02
02-05	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	12,461.73
02-05	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	6,089.73
02-05	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,695.00
02-05	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	241.55
02-06	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	92,325.40

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Date	Description	Additions
02-06	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	11,104.01
02-06	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,665.00
02-06	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	78.80
02-07	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	162,368.40
02-07	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	10,542.56
02-07	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	4,986.27
02-07	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,090.00
02-08	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	138,336.60
02-08	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	8,061.88
02-08	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	4,144.20
02-08	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,917.00
02-09	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	85,828.40
02-09	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	8,799.04
02-09	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	8,493.41
02-09	Deposit	2,575.83
02-09	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,901.60
02-12	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	77,088.40

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Date	Description	Additions
02-12	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	19,135.00
02-12	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	6,030.72
02-12	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	2,928.31
02-12	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	1,549.40
02-12	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,305.00
02-12	Deposit	76.70
02-13	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	73,797.20
02-13	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	8,310.19
02-13	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,835.00
02-14	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	78,807.40
02-14	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	9,161.19
02-14	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	2,809.41
02-14	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,926.80
02-15	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	56,556.00
02-15	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	7,508.11
02-15	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,205.00
02-15	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	1,986.36

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Date	Description	Additions
02-16	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	69,230.00
02-16	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	9,468.82
02-16	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	4,939.39
02-16	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,870.00
02-20	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	65,875.80
02-20	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	11,728.94
02-20	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	10,228.24
02-20	Deposit	2,628.87
02-20	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	2,356.69
02-20	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	2,176.62
02-20	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,355.00
02-20	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,342.60
02-20	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	225.59
02-20	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	26.27
02-21	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	58,530.20
02-21	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	10,864.53
02-21	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	899.80

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Date	Description	Additions
02-21	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	515.22
02-22	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	59,928.00
02-22	' ACH Credit ST OF IA-E.F.T. E.F.T. PPD IOWA COUNTY RECORD	40,553.00
02-22	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	14,712.79
02-22	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	7,077.22
02-22	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,642.00
02-23	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	93,397.80
02-23	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	11,663.23
02-23	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	8,839.36
02-23	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,507.00
02-26	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	108,031.40
02-26	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	17,869.37
02-26	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	15,785.24
02-26	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	12,038.24
02-26	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,095.20
02-26	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	733.91
02-26	' ACH Credit BANKCARD USA RMS CCD LYON COUNTY RECORD 528414019717719 REFUND TO MECHANIC CREDIT MERCHANT DEB	249.63

ELECTRONIC SERVICES SYSTEM
February 29, 2024

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Date	Description	Additions
02-27	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	74,522.00
02-27	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	18,675.15
02-27	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,280.00
02-28	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	152,219.20
02-28	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	11,576.74
02-28	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	3,240.77
02-28	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,647.00
02-29	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	79,116.60
02-29	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	11,127.10
02-29	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	2,582.36
02-29	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,230.00
02-29	Deposit	109.40

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
01-31	1,292,658.57	02-09	1,357,966.30	02-21	1,310,953.19
02-01	1,250,482.37	02-12	1,366,023.19	02-22	1,257,382.94
02-02	1,172,889.33	02-13	1,374,125.49	02-23	1,239,528.59
02-05	1,201,630.34	02-14	1,394,945.27	02-26	1,296,231.21
02-06	1,196,813.58	02-15	1,385,365.83	02-27	1,302,775.63
02-07	1,283,744.93	02-16	1,367,729.15	02-28	1,355,505.53
02-08	1,345,018.32	02-20	1,333,412.70	02-29	1,348,684.93

Thank you for banking with Bankers Trust Company

Electronic Services System
Reconciliation Summary
DRAWDOWN, Period Ending 02/28/2024

	Feb 28, 24
Beginning Balance	66,575.00
Cleared Transactions	
Charges and Cash Advances - 1 it...	-1,647.00
Payments and Credits - 121 items	3,290.00
Total Cleared Transactions	1,643.00
Cleared Balance	64,932.00
Register Balance as of 02/28/2024	64,932.00
New Transactions	
Charges and Cash Advances - 1 it...	-2,230.00
Total New Transactions	-2,230.00
Ending Balance	67,162.00

12:24 PM

03/04/24

Electronic Services System
Reconciliation Summary
107000 - BT-Settlement, Period Ending 02/29/2024

	<u>Feb 29, 24</u>
Beginning Balance	1,355,505.53
Cleared Transactions	
Checks and Payments - 2 items	-101,986.06
Deposits and Credits - 599 items	95,165.46
Total Cleared Transactions	<u>-6,820.60</u>
Cleared Balance	<u>1,348,684.93</u>
Uncleared Transactions	
Checks and Payments - 1 item	-3,637.85
Deposits and Credits - 1227 items	341,420.30
Total Uncleared Transactions	<u>337,782.45</u>
Register Balance as of 02/29/2024	<u>1,686,467.38</u>
New Transactions	
Checks and Payments - 3 items	-182,997.85
Deposits and Credits - 593 items	171,846.69
Total New Transactions	<u>-11,151.16</u>
Ending Balance	<u>1,675,316.22</u>

Electronic Services System

Profit & Loss

February 2024

	Feb 24
Ordinary Income/Expense	
Income	
BudgetedIncome	
42000 · POSSERVICEFEE	7,193.24
42500 · ODSERVICEFEE	7.69
43000 · SERVICEFEE	
43100 · ACH	48,996.00
43200 · CC	8,196.70
43300 · DRAWDOWN	8,109.00
Total 43000 · SERVICEFEE	65,301.70
44000 · MOU Services	
44100 · Policy	4,464.57
44200 · Communications	35.43
Total 44000 · MOU Services	4,500.00
47000 · Fund 255 Reimbursement	40,553.00
Total BudgetedIncome	117,555.63
49000 · RevolvingIncome	
49300 · ERECORDING	
49100 · AUDITORFEE	30,890.00
49200 · TRANSFERTAX	1,324,670.40
49300 · ERECORDING - Other	485,335.00
Total 49300 · ERECORDING	1,840,895.40
49600 · POSPAYMENT	239,635.22
49700 · ODPAYMENT	255.00
Total 49000 · RevolvingIncome	2,080,785.62
Total Income	2,198,341.25
Gross Profit	2,198,341.25
Expense	
Budgeted Expenses	
Administration	
Accounting Software-Services	160.00
60300 · Bookkeeping-CPA-990	7,072.68
60500 · Professional Fees	
Project Manager	12,400.00
60510 · Legal	4,500.00
60520 · Government Relations	2,000.00
60530 · Human Resources-Oasis	1,043.68
Total 60500 · Professional Fees	19,943.68
60700 · Ess Meetings	1,332.28
60800 · Office Operations	
60810 · Office Space Lease	3,050.00
60860 · Telephone	212.09
60865 · Internet	250.00
60870 · Office Tech Support	55.00
60880 · Printing and Copying (Color-BW)	335.02
Total 60800 · Office Operations	3,902.11
Total Administration	32,410.75
Payment Expenses	
66300 · Gateway Transaction Fees	
66310 · Vericheck OnlineTransactionFees	2,427.62
66320 · POSTransactionsFees	0.03

Electronic Services System

Profit & Loss

February 2024

	Feb 24
Total 66300 · Gateway Transaction Fees	2,427.65
Total Payment Expenses	2,427.65
61000 · Marketing-Communications	
61200 · Administrative/Marketing Coord	3,022.59
61300 · Education and Outreach	
61350 · Conferences & Meetings	597.85
61370 · Software & Hosted Services	586.79
Total 61300 · Education and Outreach	1,184.64
Total 61000 · Marketing-Communications	4,207.23
62000 · Customer Support	
62100 · Account Manager	8,269.82
62130 · Customer Support Coordinator	3,041.73
Total 62000 · Customer Support	11,311.55
63000 · Policy Coordination	
63100 · Policy Coordinator	6,682.61
Total 63000 · Policy Coordination	6,682.61
64000 · ILR System Operations	
Software License-Maintenance	
64305 · Jetbrains	2,009.22
64310 · Certificates- Digicert	546.00
64312 · Duo- Security	30.00
64319 · AWS	690.91
64326 · Atlassian	40.66
64327 · ZOOM	10.00
64328 · Microsoft	112.50
Total Software License-Maintenance	3,439.29
64100 · Development Team	
64110 · Technical Lead	11,499.14
64120 · Senior Developer	5,911.96
64130 · Technical Support & Development	10,184.73
Total 64100 · Development Team	27,595.83
64200 · External Development & Services	
64210 · FF Redaction Services	3,735.58
64240 · Data Center & Hosting Services	3,052.90
Total 64200 · External Development & Servi...	6,788.48
Total 64000 · ILR System Operations	37,823.60
65000 · Local Maint. Expense	3,319.05
Total Budgeted Expenses	98,182.44
Planned Reserve Expenses	
BF Redaction	5,714.90
Total Planned Reserve Expenses	5,714.90
70000 · RevolvingExpenses	
ESSPayments	
70100 · COUNTYDISTRIBUTION	1,840,895.40
70200 · POSDISTRIBUTION	239,396.79
70300 · ODDISTRIBUTION	229.50
Total ESSPayments	2,080,521.69
Total 70000 · RevolvingExpenses	2,080,521.69

Electronic Services System
Profit & Loss
February 2024

	Feb 24
Total Expense	2,184,419.03
Net Ordinary Income	13,922.22
Net Income	13,922.22

Electronic Services System

Balance Sheet

As of February 29, 2024

	Feb 29, 24
ASSETS	
Current Assets	
Checking/Savings	
107000 · BT-Settlement	
107100 · Unrestricted Reserve Account	38,399.40
107200 · Software Dev & Equip Maint R...	428,320.52
107300 · Redaction Reserve	53,875.79
107400 · Restricted Operating Reserve	100,000.00
107000 · BT-Settlement - Other	1,066,609.42
Total 107000 · BT-Settlement	1,687,205.13
10800 · BOA-Settlement	-41.32
Total Checking/Savings	1,687,163.81
Accounts Receivable	
12000 · Accounts Receivable	5,390.52
Total Accounts Receivable	5,390.52
Other Current Assets	
13000 · Due from State	73,299.16
14000 · Prepaid Expenses	179,716.97
Total Other Current Assets	253,016.13
Total Current Assets	1,945,570.46
Fixed Assets	
Computer Equipment	151,853.95
17001 · Developed Software	786,940.00
17900 · Asset in Process	380,978.01
18000 · Accumulated Depreciation	-858,103.07
Total Fixed Assets	461,668.89
TOTAL ASSETS	2,407,239.35
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-9,142.48
Total Accounts Payable	-9,142.48
Credit Cards	
21100 · BT Credit Card	1,409.22
Total Credit Cards	1,409.22
Other Current Liabilities	
DRAWDOWN	64,222.00
22000 · Accrued Compensation	25,977.21
22500 · Deferred Revenues	145,180.28
Total Other Current Liabilities	235,379.49
Total Current Liabilities	227,646.23
Total Liabilities	227,646.23
Equity	
30000 · Opening Balance Equity	1,975,162.47
32000 · Retained Earnings	178,117.47
Net Income	26,313.18
Total Equity	2,179,593.12
TOTAL LIABILITIES & EQUITY	2,407,239.35



Account Summary

Billing Cycle		02/29/2024
Days In Billing Cycle		29
Previous Balance		\$7,294.23
Purchases	+	\$3,637.85
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$7,294.23
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE **\$3,637.85**

Credit Summary

Total Credit Line	\$35,000.00
Available Credit Line	\$31,362.15
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries

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

Go to www.ezcardinfo.com

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

Payment Summary

NEW BALANCE **\$3,637.85**

MINIMUM PAYMENT **\$910.00**

PAYMENT DUE DATE **03/26/2024**

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 03/10/24 PER YOUR AGREEMENT WITH US. THE DEBIT AMOUNT THIS MONTH IS \$3637.85

Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
02/01	02/02	PPLN10	24011344033000003187119	SINCH MAILGUN WWW.MAILGUN.C TX	\$1.50
02/03	02/04	PPLN10	24492154034713123038083	ADOBE INC. 408-536-6000 CA	\$58.29
02/02	02/04	PPLN10	24692164033108009201624	Amazon web services aws.amazon.co WA	\$690.91
02/05	02/06	PPLN10	24011344036000048369273	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	\$10.00
02/08	02/09	PPLN10	24559304039900016211457	PRIA 919-4598598 NC	\$425.00
02/11	02/11	PPLN10	24011344042000018497874	ATLASSIAN HTTPSWWW.ATLA CA	\$19.26
02/11	02/11		74388914040111111111111	AUTO PMT FROM ACCT 2347313596	\$7,294.23-
02/14	02/14	PPLN10	24204294045000902484054	MSFT * E0500QZYOF 800-6427676 WA	\$112.50

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

Closing Date

02/29/24

New Balance

\$3,637.85

Total Minimum
Payment Due

\$910.00

Payment Due Date

03/26/24

AMOUNT OF PAYMENT ENCLOSED

\$



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

IMPORTANT INFORMATION

Finance Charge Calculation Methods and Computation of Average Daily Balance Subject to Finance Charge: The Finance Charge Calculation Method applicable to your account for Cash Advances and Credit Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below:

Method A - Average Daily Balance (including current transactions): The Finance Charge on purchases begins on the date the transaction posted to your account. The Finance Charge on Cash Advances begins on the date you obtained the cash advance, or the first day of the billing cycle within which it is posted to your account, whichever is later. There is no grace period.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of your account. To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid finance charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method E - Average Daily Balance (excluding current transactions): To avoid incurring an additional Finance Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the New Balance shown on your monthly statement on or before the Payment Due Date. The grace period for the New Balance of purchases extends to the Payment Due Date.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day and subtract any payments, credits, non-accruing fees, and unpaid finance charges. We do not add in any new purchases or cash advances. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method G - Average Daily Balance (including current transactions): To avoid incurring an additional Finance Charge on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement and, on any new purchases (and if applicable, cash advances) appearing on your next monthly statement, you must pay the New Balance, shown on your monthly statement, on or before the Payment Due Date. The grace period for the New Balance of purchases extends to the Payment Due Date.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid finance charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Payment Crediting and Credit Balance: Payments received at the location specified on the front of the statement after the phrase "MAKE CHECK PAYABLE TO" will be credited to the account specified on the payment coupon as of the date of receipt. Payments received at a different location or payments that do not conform to the requirements set forth on or with the periodic statement (e.g. missing payment stub, payment envelope other than as provided with your statement, multiple checks or multiple coupons in the same envelope) may be subject to delay in crediting, but shall be credited within five days of receipt. If there is a credit balance due on your account, you may request in writing, a full refund. Submit your request to the Account Inquiries address on the front of this statement.

By sending your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your account as early as the date your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have questions please call the customer service number on the front of this billing statement.

Closing Date: The closing date is the last day of the billing cycle; all transactions received after the closing date will appear on your next statement.

Annual Fee: If your account has been assessed an annual fee, you may avoid paying this annual fee by sending written notification of termination within 30 days following the mailing date of this bill. Submit your request to the Account Inquiries address on the front of this statement. You may use your card(s) during this 30 day period but immediately thereafter must send your card(s), which you have cut in half, to this same address.

Negative Credit Reports: You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agency if you fail to fulfill the terms of your credit obligations.

BILLING RIGHTS SUMMARY

In Case of Errors or Inquiries About Your Bill: If you suspect there is an error on your account or you need information about a transaction on your bill, send your written inquiry to the Account Inquiries address on the front of this statement within 60 days of the date of the statement containing the transaction in question. You may telephone us, however a written request is required to preserve your rights.

In your letter, give us the following information:

- ♦ Your name and account number.
- ♦ The dollar amount of the suspected error.
- ♦ Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

LOST OR STOLEN : INTERNATIONAL CALL, COLLECT (727)57C-4881

Please provide a legal document evidencing your name change, such as a court document.

Please Use blue or black ink to complete form

NAME CHANGE

Last

First Middle

ADDRESS CHANGE

Street

City State ZIP Code

Home Phone () - Business Phone () -

Cell Phone () - E-mail Address

SIGNATURE REQUIRED

TO AUTHORIZE CHANGES Signature

Cardholder Account Summary Continued					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
02/13	02/14	PPLM1C	248C1974C44286C8840C312	PALMERS DELI& MARKET.COM URBANDEALE IA	\$189.7C
02/13	02/14	PPLM1C	245593C4C44900C16511578	PRIA 919-4598598 NC	\$139.0C
02/15	02/16	PPLM1C	249430C4C4783800C16C176	DUNKIN #356645 JOHNSTON IA	\$12.29
02/15	02/16	PPLM1C	24692164C461C5592124C51	DLO*COM 866-76C-4247 MI	\$30.0C
02/15	02/16	PPLM1C	24692164C461C5577359391	IN *WINCOMMLNICATIONS 515-2771127 IA	\$95.0C
02/21	02/22	PPLM1C	24692164C521C9951912271	INTUIT *QuickBooks CL.INTUIT.COM CA	\$116.0C
02/23	02/23	PPLM1C	24C11344C54000C15536281	ATLASSIAN -HTTPSWWW.ATLA CA	\$21.4C
02/22	02/23	PPLM1C	24492164C53000C4C849841	WEB* SECTIGO SECTIGO.COM NJ	\$297.0C
02/22	02/23	PPLM1C	24492164C53000C44507C15	WEB* SECTIGO SECTIGO.COM NJ	\$249.0C
02/23	02/25	PPLM1C	24692164C541C1964976177	MAILCHIMP *MISC MAILCHIMP.COM GA	\$527.0C
02/23	02/26	PPLM1C	242C4294C560C174C5C4C26	JetBrains Americas INC 165-05772345 CA	\$600.0C
02/26	02/27	PPLM1C	24C55234C572C76773C1378	RIGHT NETWORKS 603-324-C40C NH	\$44.0C

Additional Information About Your Account
THE TOTAL FINANCE CHARGE PAID ON YOUR ACCOUNT DURING THE PAST YEAR WAS \$.00.

Finance Charge Summary / Plan Level Information									
Plan Name	Plan Description	FCM ¹	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
Purchases									
PPLN1C CC1	PURCHASE	G	\$0.00	1.24166%(M)	14.9000%	\$0.00	\$0.00	0.0000%	\$3,637.85
Cash									
CPLN06 CC1	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: 29		
** includes cash advance and foreign currency fees							APR = Annual Percentage Rate		
1 FCM = Finance Charge Method									
(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.									

Electronic Services System
Reconciliation Summary
21100 - BT Credit Card, Period Ending 02/29/2024

	Feb 29, 24
Beginning Balance	7,294.23
Cleared Transactions	
Charges and Cash Advances - 19 ite...	-3,637.85
Payments and Credits - 1 item	7,294.23
Total Cleared Transactions	3,656.38
Cleared Balance	3,637.85
Uncleared Transactions	
Charges and Cash Advances - 1 item	-1,409.22
Total Uncleared Transactions	-1,409.22
Register Balance as of 02/29/2024	5,047.07
Ending Balance	5,047.07

Local Government Electronic Transaction Fund (0255)

02/01/2024-02/29/2024

Beginning Balance	\$ 156,737.89
Plus Receipts	\$ 39,418.55
Less Disbursements	\$ (40,553.00)
Ending Balance	<u>\$ 155,603.44</u>

RECEIPTS

Recorder Fees Received	38,599.13
Interest	<u>819.42</u>

Total Receipts	39,418.55
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DISBURSEMENTS

	Invoice #	Date Paid	Amt Paid
Iowa County Recorders	F255 020124	02/16/2024	40,553.00

Total Disbursements	<u>(40,553.00)</u>
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Iowa Land Records - Fund 255
Reconciliation Summary
State Treasurer, Period Ending 02/29/2024

	Feb 29, 24
Beginning Balance	156,737.89
Cleared Transactions	
Checks and Payments - 1 item	-40,553.00
Deposits and Credits - 1 item	39,418.55
Total Cleared Transactions	-1,134.45
Cleared Balance	155,603.44
Register Balance as of 02/29/2024	155,603.44
Ending Balance	155,603.44

Iowa Land Records - Fund 255
Profit & Loss
February 2024

	Feb 24
Ordinary Income/Expense	
Income	
E-Recording Fee	38,599.13
Interest	819.42
Total Income	39,418.55
Expense	
ESS Expense Reimbursement	40,553.00
Total Expense	40,553.00
Net Ordinary Income	-1,134.45
Net Income	-1,134.45

Iowa Land Records - Fund 255
Balance Sheet
As of February 29, 2024

	Feb 29, 24
ASSETS	
Current Assets	
Checking/Savings	
State Treasurer	155,603.44
Total Checking/Savings	155,603.44
Total Current Assets	155,603.44
TOTAL ASSETS	155,603.44
LIABILITIES & EQUITY	
Equity	
Retained Earnings	114,806.70
Net Income	40,796.74
Total Equity	155,603.44
TOTAL LIABILITIES & EQUITY	155,603.44

April 3, 2024

To: ESS Finance Subcommittee

From: Phil Dunshee, Project Manager

Re: 2023 Software Asset Value Determination

We have prepared a report of software assets created in Calendar Year 2023. The value assigned is based on two primary factors.

1. The human resource expenditures associated with the members of our internal technical team and other team members who engaged in software development planning and testing.
2. The software development activities performed by a private information technology firm, Lean Techniques.

The following software development projects were undertaken in 2023:

- ESS Central Authentication System (CAS) – completed, in production
- ESS Admin 2 Application – completed, in production
- ESS Pay Application – completed, in production
- ESS County E-Submission API (CESAPI) – completed, in production
- ESS Search Application 2 – completed, in production
- ESS County Upload 2.0 Rest Services – in development (2024)

An ESS Central Authentication System (CAS) for user management and login - including 2 factor authentication - has been moved into production.

The ESS Admin 2 Application is a more secure platform for managing all ESS applications. It has been moved to production.

An ESS Pay API extends online payment services to a Linn County registration renewal application and has been moved to production. For the first time ESS is able to accept online and “on demand” requests for service to be paid with credit or with debit cards.

An updated Search application, providing access to more than 23 million records, has been completed and moved into production.

A County E-Submission API (CESAPI) to facilitate the integration of electronic recording services with local land records management systems has been moved to production. ILR and local service providers are in the process of migrating to the new API.

An ESS County Upload API (CUAPI), replacing the legacy LCM and SOAP API has been in development and is nearly complete and is projected to move into production within the next year.

Total expenditures for these asset creating projects in 2023 was **\$427,776.34**. The investment costs associated with the internal and external development teams are as follows.

- ESS Internal Development Team: \$158,676.34
- Contracted External Development Team: \$269,100.00

Activities associated with testing were across all projects in 2023.

I believe this is a fair statement of the value of the software developed in 2023. This value can be represented as an asset on the balance sheet. The assigned value of each asset is not intended to represent the market value of the software.

The attached Exhibit A is a report showing the investment made in each of the named projects in 2022.

A lower level of asset development is expected in 2024 as reserve funds were expended and project income has temporarily diminished due to changes in the real estate market and the economy generally. Iowa Land Records and Iowa County recorders have identified several "modernization" projects that would further enhance technology services. Development of scope and cost estimates for these projects is in process, it is hoped that resources can be developed in 2025 for these activities.

cc. Robert Endriss, Denman

Recognized Asset Development in 2023 – Completed

Project	Asset Value/Investment
ESS Central Authentication System (CAS)	\$60,998.46
ESS Admin 2 Application	\$39,140.16
ESS Pay Application	\$36,239.88
ESS Search Application 2	\$157,856.88
ESS County E-Submission API (CESAPI)	\$23,788.78
Application Testing	\$8,717.99
Total	\$326,742.14

Recognized Asset Development in 2023 – In Development

Project	Asset Value/Investment
ESS County Upload 2.0 Rest Services	\$101,034.20
Total	\$101,034.20

2023

Software Development

Hours and Expenditures Report

	CAS	Admin2	ESS Pay	Search	CESAPI	CUAPI	Testig	Total Development Hours	Expenditure Amount
Mansi Agarwal	0.00	0.00	0.00	0.00	0.50	848.50	0.00	849.00	\$45,871.47
Kelly Wallace	68.25	152.00	136.00	36.00	0.00	0.00	24.00	416.25	\$26,673.30
Merna Addison	0.00	0.00	0.00	0.00	506.00	1175.25	0.00	1681.25	\$78,951.50
Phil Dunshee	0.00	0.00	0.00	0.00	0.00	0.00	68.00	68.00	\$6,800.00
Lisa Long	0.00	0.00	0.00	0.00	0.00	0.00	10.25	10.25	\$380.07
Project Cost	\$4,373.46	\$9,740.16	\$8,714.88	\$2,306.88	\$23,788.78	\$101,034.20	\$8,717.99		
Amber	0.00	0.00	0.00	142.00	0.00	0.00		142.00	\$21,300.00
Jordan	0.00	0.00	0.00	44.00	0.00	0.00		44.00	\$6,600.00
Angela	24.00	25.50	0.00	0.00	0.00	0.00		49.50	\$7,425.00
Travis	183.50	0.00	183.50	493.00	0.00	0.00		860.00	\$129,000.00
Kevin	170.00	170.50	0.00	358.00	0.00	0.00		698.50	\$104,775.00
	\$56,625.00	\$29,400.00	\$27,525.00	\$155,550.00	\$0.00	\$0.00			
Total Project \$	\$60,998.46	\$39,140.16	\$36,239.88	\$157,856.88	\$23,788.78	\$101,034.20	\$8,717.99		

