

# ESS

Electronic Services System – Finance Subcommittee Meeting

## **Agenda**

### **Web Conference**

### **May 9, 2024**

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

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- **Welcome**
- **April 11, 2024 – Summary of Subcommittee Action – Approval**
- **Financial Reports**
  - **Accounts Receivable Update**
  - **May Summary of March ESS Payments – Approval**
  - **May Fund 255 Reimbursement Invoice – Approval**
  - **March and 1<sup>st</sup> Qtr. 2024 Financial Reports – Approval**
- **CY 2024 Budget Amendment – Approval**
- **ESS Financial & Strategic Review**
  - **April Metrics**
  - **ESS Financial Accounts**
  - **ESS System Changes**
    - **System Cloud Migration**
  - **POS System Transition Update**
  - **Recording Fees and Modernization Update**
- **Audit Update**

**Next Meeting – June 6, 2024 – 9:00 AM**

**ESS Finance Subcommittee  
Teleconference Meeting  
April 11, 2024**

**Members Present:** Stacie Herridge, Sheri Jones, Geralyn Greer, Amy Assink, Kelly Spees, Melissa Bahnsen

**Other Participants:** ReNae Arnold, Selena Humphrey, Erin Canfield, Ann Ditsworth, Cathy Voith, Lisa Kent, Nancy Booten, Phil Dunshee, Census Lo-liyong, Corrie Strasser, Lisa Long and Kristen Delany-Cole.

The meeting was called to order at 9 AM.

**Meeting Summary**

The Finance Subcommittee reviewed the March 7, 2024, meeting summary. A motion was made by Sheri Jones and seconded by Geralyn Greer to approve the summary. The motion was approved.

**Accounts Receivable Update**

The Account Manager provided an update on the status of accounts receivable. Simplifile has expressed a preference for ESS to withdraw the money owed directly from their financial institution as we do for standard E-Submission transactions. This would require some technical work, but this request will be implemented.

Several outstanding payments have recently been received from Polk County, Iowa County and from the Linn County renewal customer.

**April Summary of ESS payments**

The April accounts payable transactions included a deposit to Blue Compass to reserve space for the Deputies Conference in September. The summary also includes travel expenses for the March PRIA conference. Two payments were made to Iowa Solutions for startup/transition costs to configure their office IT services.

Data center expenses include the payment for rack space and related services to LightEdge in March. The April LightEdge bill will cover April and May for the updated managed services. The amount is expected to increase to \$8,000 per month to cover all the services provided. ESS has now fully moved to the cloud.

An issue occurred with a Visa Buren and Linn recorders Point-Of-Sale (POS) distribution. The payments from the two counties (Bank Card USA issued new credit card devices) did not show up properly on the reports used to generate the daily NACHA file submitted to Bankers Trust for county fund transfers. After investigating, it was determined those payments needed to be sent separately to the counties.

Credit card payments include recruitment expenses with Indeed (accounting).

Stacie Herridge made a motion to approve the April Payment reports. The motion was seconded by Geralyn Greer, and it was approved.

**April Fund 255 Reimbursement Invoice**

The Subcommittee reviewed the Fund 255 reimbursement invoice for April 2024. The requested reimbursement invoice amount was \$39,418.55.

Sheri Jones made a motion to approve the April reimbursement invoice, which was seconded by Melissa Bahnsen. The motion was approved.

**February 2024 Financial Reports**

The Subcommittee reviewed the financial reports for February 2024. Notably, the Bankers Trust account held a closing balance of \$1,348,684.93. The opening balance in February was \$1,292,658.57. The Profit & Loss (P&L) statement for the month showed budgeted income of \$117,555.63 and budgeted expenses of \$98,182.44. The ESS revolving income was \$2,080,785.62. Revolving expenses amounted to \$2,080,521.69. Total net income was \$13,922.22 for February 2024.

Based on the balance sheet, the BT account shows total assets and liabilities of \$2,407,239.35 with \$1,687,205.13 held in the Settlement account. ESS accounts are reported on an accrual basis. It was reported that an accounting error was discovered related to how bank service charges and gateway fees paid to vendors were booked. While the payments were made correctly, they were not assigned to the balance sheet properly. This error will be corrected for the Q1 reporting at the next meeting.

The credit card statement for February showed a beginning balance of \$7,294.23 and an ending balance of \$3,637.85. The account was reconciled successfully.

Regarding Fund 255 for February, the account opened with a balance of \$156,737.89 and closed at \$155,603.44. The account was successfully reconciled for the month.

Geralyn Greer made a motion to approve the financial reports. Sheri Jo e seconded, and the motion was approved.

## **Audit Preparation Update**

### **Software Asset Report**

A memo was presented on the calculation of software asset valuation as a part of the audit preparation process. The report highlighted the software assets created in Calendar Year 2023. For any new software assets developed, ESS tracks the human resource cost of developer and testers on those projects.

For 2023, six new software assets were identified with a total value of \$427,776.34:

- ESS Central authentication system
- ESS New Admin 2 Application
- ESS Pay Application
- ESS County E-Submission API (CE API)
- ESS Search Application 2
- ESS County Upload 2.0 Rest Services for record transfers from counties (still in development)

The \$427,776.34 value came from \$269,100.00 paid to the external software partner (Lean Techniques) and \$158,676.34 for internal development costs.

## **ESS Financial and Strategic Review**

### **February Metrics**

The E-Submission trends for March 2024 show that real estate transaction activity is slight above 2023 levels. It is too soon to project an improvement in the real estate market for 2024. Interest rates remain higher and it appears inflation is persisting above desired levels.

## **ESS Systems Change**

### **System Cloud Migration**

As of April 1st, ESS has completed its migration to the cloud. Appreciation is expressed to everyone for their patience and understanding during the recent Friday maintenance windows that were necessary to facilitate the migration. During those windows, the development team and technicians at LightEdge Solutions worked to complete the cloud migration activities.

### **Point-of-Sales System Transition Plan**

The ESS Finance Subcommittee received a report on the transition to new credit card devices/terminals. The goal is to complete this transition by the end of June. To begin, the new devices will first be tested with a group of 6 counties which have confirmed their willingness to participate as the initial implementation group. When that is completed the rollout will continue with distribution of new to 15 additional recorder offices each week until all participating recorder offices have received the new devices.

### **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 were currently occupied with the legislative session, ESS has been actively engaging with them to assess their interest and receptiveness to the modernization ideas.

In late March, financial models and scenarios were developed and shared with the fee policy working group, who will reconvene on April 20th to evaluate the different ideas presented. Preliminary work has commenced on potential amendments to Iowa Code section 331.604 related to the project. A list of potential modernization projects has been shared with stakeholders as a "menu" of options, and a survey is currently underway to gather their input on their priorities. Various stakeholder meetings were held with groups including surveyors, abstractors, and attorneys to communicate about reasonably increasing recording fees, coupled with potential policy and program changes under a modernization initiative. While the potential ideas have been received with varying levels of interest, the overall stakeholder reaction towards the modernization effort seems to be favorable.

The meeting was adjourned. The next meeting of the Finance Subcommittee is a web conference scheduled for Thursday, May 9, 2024.

**Electronic Services System**  
**A/R Aging Summary**  
**As of May 1, 2024**

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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>            |
|----------------------|-------------------------|-------------------------|---------------------|--------------------|----------------------|-------------------------|
| CLRIS - FUND 255     | 32,541.13               | 39,418.55               | 0.00                | 0.00               | 0.00                 | 71,959.68               |
| Copeland Law Firm    | 0.00                    | 81.28                   | 0.00                | 0.00               | 0.00                 | 81.28                   |
| Lee County Recorder  | 0.00                    | 0.00                    | 15.00               | 0.00               | 0.00                 | 15.00                   |
| Page County Recorder | 0.00                    | 22.00                   | 0.00                | 0.00               | 0.00                 | 22.00                   |
| Simplifile, LC       | 0.00                    | 0.00                    | 0.00                | 0.00               | 790.40               | 790.40                  |
| <b>TOTAL</b>         | <b><u>32,541.13</u></b> | <b><u>39,521.83</u></b> | <b><u>15.00</u></b> | <b><u>0.00</u></b> | <b><u>790.40</u></b> | <b><u>72,868.36</u></b> |

Electronic Services System  
Transaction List by Date

April 2024

| Date          | Name                           | Memo                                             | Split                                   | Amount    |
|---------------|--------------------------------|--------------------------------------------------|-----------------------------------------|-----------|
| <b>Apr 24</b> |                                |                                                  |                                         |           |
| 04/01/2024    | Brick Gentry P.C.              | Telephone Services - April 2024                  | 60510 · Legal                           | 2,250.00  |
| 04/01/2024    | ALLO Business (Avid)           | Hosting Services: 5.1.24 - 5.31.24               | 60860 · Telephone                       | 210.47    |
| 04/01/2024    | Lightedge Solutions, Inc       | Government Relations Services - March 2024       | 64240 · Data Center & Hosting Services  | 18,009.50 |
| 04/02/2024    | Rafferty Group                 | Monthly Services for April 2024                  | 60520 · Government Relations            | 2,000.00  |
| 04/02/2024    | Iowa Solutions                 | Project Manager - February 2024                  | 60870 · Office Tech Support             | 415.00    |
| 04/05/2024    | Enterprise Iowa                | Office space & Internet: Feb 24                  | Project Manager                         | 12,400.00 |
| 04/05/2024    | Enterprise Iowa                | Period Ending 03.16.24                           | -SPLIT-                                 | 3,300.00  |
| 04/05/2024    | Oasis HR                       | Credit Card February 2024                        | 21100 · BT Credit Card                  | 26,829.33 |
| 04/11/2024    | Bankers Trust - v              | Redaction Charges Jan 2024                       | -SPLIT-                                 | 3,650.76  |
| 04/19/2024    | Tyler Technologies             | Period Ending 03.16.24                           | 64210 · FF Redaction Services           | 1,992.05  |
| 04/19/2024    | Tyler Technologies             | Contract #500-50429080: Printer Lease April 2024 | -SPLIT-                                 | 26,031.95 |
| 04/19/2024    | Oasis HR                       | FF REDACTION April 2024                          | 60880 · Printing and Copying (Color-BW) | 335.02    |
| 04/30/2024    | Konica Minolta Premier Finance |                                                  | 64210 · FF Redaction Services           | 4,494.73  |
| 04/30/2024    | Tyler Technologies             |                                                  |                                         |           |
| <b>Apr 24</b> |                                |                                                  |                                         |           |

# Electronic Services System Custom Transaction Detail Report

April 2024

| Date          | Num       | Name                  | Memo                                               | Account                 | Clr | Debit           | Credit          |
|---------------|-----------|-----------------------|----------------------------------------------------|-------------------------|-----|-----------------|-----------------|
| <b>Apr 24</b> |           |                       |                                                    |                         |     |                 |                 |
| 04/02/2024    | 605435... | Sinch Mailgun         | Email platform: overage charge 02.01.24 - 03.01.24 | 21100 - BT Credit Card  |     |                 | 1.46            |
| 04/03/2024    | 165671... | Amazon                |                                                    | 21100 - BT Credit Card  |     |                 | 694.27          |
| 04/03/2024    | 2024ci... | Business Publications | ESS Finance subcommitte Meeting 3.7.24             | 21100 - BT Credit Card  |     |                 | 16.11           |
| 04/03/2024    | 272714... | Adobe Systems         | Creative Cloud Apps: 04.03.24 - 05.02.24           | 21100 - BT Credit Card  |     |                 | 58.29           |
| 04/05/2024    | inv251... | Zoom                  | Cloud Recording 03.05.24-04.04.24                  | 21100 - BT Credit Card  |     |                 | 10.00           |
| 04/11/2024    |           | Bankers Trust - v     | Credit Card February 2024                          | 21100 - BT Credit Card  |     | 3,650.76        |                 |
| 04/11/2024    | AT307...  | Atlassian             | AT-307775312                                       | 21100 - BT Credit Card  |     |                 | 19.26           |
| 04/13/2024    | E0500...  | Microsoft             | Online Services: 03.13.24 - 04.12.24               | 21100 - BT Credit Card  |     |                 | 112.50          |
| 04/15/2024    |           | ALLO Business (Avid)  | Telephone Services - April 2024                    | 21000 - Corp-BOA Vis... |     |                 | 210.47          |
| 04/15/2024    | 001-24... | Atlassian             | Jira, Confluence, software: 04-22-24- to 05-22-24  | 21100 - BT Credit Card  |     |                 | 21.40           |
| 04/21/2024    | P1-945... | Intuit                | Quickbooks Enterprise Solutions Hosting            | 21100 - BT Credit Card  |     |                 | 128.00          |
| 04/23/2024    | MC168...  | Mailchimp             | Email Platform                                     | 21100 - BT Credit Card  |     |                 | 527.00          |
| 04/25/2024    | INV035... | Right Networks        | Intuit Core: 04.25.24 - 05.24.24                   | 21100 - BT Credit Card  |     |                 | 44.00           |
| 04/26/2024    | 3426711   | Hy-Vee, Inc.          | 3426711                                            | 21100 - BT Credit Card  |     |                 | 47.45           |
|               |           |                       |                                                    |                         |     | <b>3,650.76</b> | <b>1,890.21</b> |

# Invoice

|          |             |
|----------|-------------|
| Date     | Invoice #   |
| 5/1/2024 | F255 050124 |

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

| P.O. No. | Terms | Project |
|----------|-------|---------|
|          |       |         |

[illegible]

**ELECTRONIC SERVICES SYSTEM (24417)**

PD24417

**Invoices - 04424594 Report**

Report generated on 04/05/2024 at 4:52 PM

Invoice Number: 04424594 Batch Number: 20247

Invoice Date: 04/05/2024 Period Ending: 03/30/2024

| DESCRIPTION                                        | AMOUNT      |
|----------------------------------------------------|-------------|
| GROSS WAGES                                        | \$21,149.96 |
| EMPLOYMENT TAXES                                   | \$1,776.60  |
| WORKERS COMPENSATION                               | \$69.79     |
| SERVICE FEES                                       | \$622.42    |
| OASIS HEALTH & WELFARE BENEFITS                    | \$2,430.41  |
| OASIS RETIREMENT                                   | \$597.92    |
| OTHER: DENTAL INSURANCE DELTA DENTAL               | \$49.00     |
| OTHER: PROTECTION PLUS                             | \$14.80     |
| OTHER: COBRA (OASIS DEG)                           | \$118.43    |
| CHANGING DD003 PLAN TO FAMILY INCREASE A DIFFERENC |             |
| SUB-TOTAL                                          | \$26,829.33 |
| TOTAL INVOICE                                      | \$26,829.33 |
| PAID - REFERENCE <input type="text"/>              | \$26,829.33 |
| DO NOT REMIT PAYMENT                               |             |
| PAYMENT RECORD AS OF 04/05/2024 05:52PM            |             |

REF 240403\_BOA\_03\*0000013

**ELECTRONIC SERVICES SYSTEM (24417)**

PD24417

**Invoices - 04434465 Report**

Report generated on 04/22/2024 at 6:58 AM

Invoice Number: 04434465 Batch Number: 20248

Invoice Date: 04/19/2024 Period Ending: 04/13/2024

| DESCRIPTION                             | AMOUNT      |
|-----------------------------------------|-------------|
| GROSS WAGES                             | \$20,661.13 |
| EMPLOYMENT TAXES                        | \$1,714.48  |
| WORKERS COMPENSATION                    | \$68.17     |
| SERVICE FEES                            | \$522.42    |
| OASIS HEALTH & WELFARE BENEFITS         | \$2,430.39  |
| OASIS RETIREMENT                        | \$571.56    |
| OTHER: DENTAL INSURANCE DELTA DENTAL    | \$49.00     |
| OTHER: PROTECTION PLUS                  | \$14.80     |
| SUB-TOTAL                               | \$26,031.95 |
| TOTAL INVOICE                           | \$26,031.95 |
| PAID - REFERENCE <input type="text"/>   | \$26,031.95 |
| DO NOT REMIT PAYMENT                    |             |
| PAYMENT RECORD AS OF 04/22/2024 07:58AM |             |

REF 240417\_BOA\_01\*0000013



Last statement: February 29, 2024  
This statement: March 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  | \$1,348,684.93        |
|                | Total additions    | 2,568,856.33          |
|                | Total subtractions | 2,555,034.82          |
|                | Ending balance     | <b>\$1,362,506.44</b> |

### DEBITS

| Date  | Description                                                                 | Subtractions |
|-------|-----------------------------------------------------------------------------|--------------|
| 03-01 | ' ACH Debit<br>OD ESS FUNDS DISB CCD OD ESS                                 | 76.50        |
| 03-01 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                               | 12,551.72    |
| 03-01 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO             | 168,145.40   |
| 03-01 | ' Electronic Bill Pay<br>3B91Y1EI LYON COUNTY RECORD2127204                 | 35.00        |
| 03-01 | ' Electronic Bill Pay<br>EB91Y1EI VAN BUREN COUNTY R2127204                 | 78.50        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD ADAIR COUNTY RECOR<br>528414019717107 | 12.56        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD ADAMS COUNTY RECOR<br>528414019717115 | 13.71        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD VAN BUREN COUNTY R<br>528414019716083 | 18.63        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD BUENA VISTA COUNTY<br>528414019717123 | 80.05        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD DALLAS COUNTY RECO<br>528414019714880 | 129.64       |

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| Date  | Description                                                                 | Subtractions |
|-------|-----------------------------------------------------------------------------|--------------|
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD STORY COUNTY RECOR<br>528414019714898 | 263.31       |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD AUDUBON COUNTY REC<br>528414019717149 | 12.83        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD ALLAMAKEE COUNTY R<br>528414019717131 | 27.45        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD CHICKASAW COUNTY R<br>528414019717180 | 31.50        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD CHEROKEE COUNTY RE<br>528414019717198 | 39.68        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD BOONE COUNTY RECOR<br>528414019717172 | 59.98        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD BENTON COUNTY RECO<br>528414019717156 | 102.58       |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD BLACK HAWK COUNTY<br>528414019717164  | 204.60       |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD CLAYTON COUNTY REC<br>528414019717289 | 14.38        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD CRAWFORD COUNTY RE<br>528414019717305 | 19.31        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD DAVIS COUNTY RECOR<br>528414019717313 | 20.39        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD BUTLER COUNTY RECO<br>528414019717255 | 22.52        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD CASS COUNTY RECORD<br>528414019717222 | 27.07        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD CLARKE COUNTY RECO<br>528414019717263 | 28.99        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD CALHOUN COUNTY REC<br>528414019717248 | 31.72        |

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| Date  | Description                                                                 | Subtractions |
|-------|-----------------------------------------------------------------------------|--------------|
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD CLAY COUNTY RECORD<br>528414019717271 | 31.74        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD CARROLL COUNTY REC<br>528414019717230 | 33.25        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD DELAWARE COUNTY RE<br>528414019717321 | 43.38        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD CERRO GORDO COUNTY<br>528414019717206 | 62.89        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD DICKINSON COUNTY R<br>528414019717339 | 64.31        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD CLINTON COUNTY REC<br>528414019717297 | 95.98        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD CEDAR COUNTY RECOR<br>528414019717214 | 124.67       |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD GREENE COUNTY RECO<br>528414019717362 | 23.59        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD HARDIN COUNTY RECO<br>528414019717453 | 25.23        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD FAYETTE COUNTY REC<br>528414019717420 | 26.42        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD GRUNDY COUNTY RECO<br>528414019717438 | 28.11        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD GUTHRIE COUNTY REC<br>528414019717370 | 28.79        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD HAMILTON COUNTY RE<br>528414019717396 | 30.25        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD FRANKLIN COUNTY RE<br>528414019717354 | 39.28        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD EMMET COUNTY RECOR<br>528414019717347 | 43.35        |

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March 29, 2024

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| Date  | Description                                                                 | Subtractions |
|-------|-----------------------------------------------------------------------------|--------------|
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD HARRISON COUNTY RE<br>528414019717412 | 69.68        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD HANCOCK COUNTY REC<br>528414019717388 | 74.34        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD DES MOINES COUNTY<br>528414019717404  | 82.65        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD DUBUQUE COUNTY REC<br>528414019717446 | 117.18       |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD FREMONT COUNTY REC<br>528414019717461 | 13.84        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD IDA COUNTY RECORDE<br>528414019717503 | 13.57        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD MITCHELL COUNTY RE<br>528414019717636 | 25.82        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD HUMBOLDT COUNTY RE<br>528414019717545 | 28.04        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD MILLS COUNTY RECOR<br>528414019717594 | 28.31        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD IOWA COUNTY RECORD<br>528414019717495 | 28.76        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD MONTGOMERY COUNTY<br>528414019717602  | 35.01        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD MONROE COUNTY RECO<br>528414019717628 | 36.14        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD JEFFERSON COUNTY R<br>528414019717669 | 41.44        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD FLOYD COUNTY RECOR<br>528414019717479 | 44.67        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD MADISON COUNTY REC<br>528414019717651 | 48.17        |

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March 29, 2024

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| Date  | Description                                                                  | Subtractions |
|-------|------------------------------------------------------------------------------|--------------|
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD HENRY COUNTY RECOR<br>528414019717511  | 49.89        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD MAHAKSA COUNTY REC<br>528414019717644  | 52.64        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD JONES COUNTY RECOR<br>528414019717693  | 60.66        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD MARSHALL COUNTY RE<br>528414019717586  | 61.41        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD JASPER COUNTY RECO<br>528414019717677  | 89.40        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD MUSCATINE COUNTY R<br>528414019717610  | 100.26       |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD KEOKUK COUNTY RECO<br>528414019717685  | 331.65       |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD LINN COUNTY RECORD<br>528414019717701  | 428.58       |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD LYON COUNTY RECORD<br>528414019717719  | 13.13        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD LUCAS COUNTY RECOR<br>528414019717743  | 36.18        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD KOSSUTH COUNTY REC<br>528414019717750  | 39.15        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD LOUISA COUNTY RECO<br>528414019717727  | 47.66        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD JACKSON COUNTY REC<br>528414019717776  | 71.07        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD LEE COUNTY RECORDER<br>528414019717735 | 130.48       |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD JOHNSON COUNTY REC<br>528414019717768  | 194.23       |

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| Date  | Description                                                                 | Subtractions |
|-------|-----------------------------------------------------------------------------|--------------|
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD WAYNE COUNTY RECOR<br>528414019717941 | 12.95        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD POCAHONTAS COUNTY<br>528414019717834  | 17.06        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD WORTH COUNTY RECOR<br>528414019717859 | 17.13        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD SAC COUNTY RECORDE<br>528414019717966 | 20.49        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD PALO ALTO COUNTY R<br>528414019717818 | 20.69        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD WRIGHT COUNTY RECO<br>528414019717842 | 21.66        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD RINGGOLD COUNTY RE<br>528414019717958 | 23.66        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD POWESHIEK COUNTY R<br>528414019717974 | 32.19        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD WINNEBAGO COUNTY R<br>528414019717875 | 33.19        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD PAGE COUNTY RECORD<br>528414019717800 | 35.57        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD SHELBY COUNTY RECO<br>528414019718006 | 37.24        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD WASHINGTON COUNTY<br>528414019717909  | 39.34        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD UNION COUNTY RECOR<br>528414019718022 | 41.96        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD SIOUX COUNTY RECOR<br>528414019718014 | 53.62        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD PLYMOUTH COUNTY RE<br>528414019717826 | 76.08        |

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| Date  | Description                                                                 | Subtractions |
|-------|-----------------------------------------------------------------------------|--------------|
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD WEBSTER COUNTY REC<br>528414019717883 | 85.63        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD WOODBURY COUNTY RE<br>528414019717867 | 86.40        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD WAPELLO COUNTY REC<br>528414019717933 | 91.59        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD WARREN COUNTY RECO<br>528414019717891 | 129.58       |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD MONONA COUNTY RECO<br>528414019718923 | 14.36        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD WINNESHIEK COUNTY<br>528414019718972  | 28.48        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD HOWARD COUNTY RECO<br>528414019730571 | 29.67        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD TAMA COUNTY RECORD<br>528414019718030 | 61.51        |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD MARION COUNTY RECO<br>528414019725738 | 114.44       |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD POTTAWATTAMIE COUN<br>528414019718048 | 208.91       |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD SCOTT COUNTY RECOR<br>528414019718055 | 494.71       |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD LYON COUNTY RECORD<br>528414019737758 | 1.64         |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD VAN BUREN COUNTY R<br>528414019737741 | 5.74         |
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD APPANOOSE COUNTY R<br>528414019735661 | 39.54        |
| 03-04 | ' ACH Debit<br>Verichack INC PURCHASE CCD 3434 Electronic S<br>113582202    | 2,300.73     |

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| Date  | Description                                                                   | Subtractions |
|-------|-------------------------------------------------------------------------------|--------------|
| 03-04 | ' ACH Debit<br>BANKCARD MTOT DISC CCD ELECTRONIC SERVICE<br>498895199157512   | 4,332.43     |
| 03-04 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                                 | 18,547.82    |
| 03-04 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO               | 199,331.80   |
| 03-04 | ' Electronic Bill Pay<br>VBA1G1RZ PHIL DUNSHEE-ENTER2127741                   | 15,700.00    |
| 03-05 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                                 | 12,550.02    |
| 03-05 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO               | 114,988.60   |
| 03-06 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO               | 90,353.80    |
| 03-06 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                                 | 10,011.13    |
| 03-07 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                                 | 16,110.84    |
| 03-07 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO               | 120,845.60   |
| 03-08 | ' ACH Debit<br>OASISINVBATCH INVOICE CCD ELECTRONIC SERVICE<br>24417H04402326 | 28,076.93    |
| 03-08 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO               | 10,012.00    |
| 03-08 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                                 | 11,112.70    |
| 03-11 | ' ACH Debit<br>BANKERS TRUST CO CR CD PMT CCD DUNSHEE<br>438850XXXXX5199      | 3,637.85     |
| 03-11 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO               | 81,001.20    |
| 03-11 | ' ACH Debit<br>OD ESS FUNDS DISB CCD OD ESS                                   | 25.50        |
| 03-11 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                                 | 22,241.60    |
| 03-11 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO               | 139,123.60   |
| 03-11 | ' Electronic Bill Pay<br>HBS1V1QX LISA LONG 2130426                           | 64.32        |
| 03-12 | ' ACH Debit<br>OD ESS FUNDS DISB CCD OD ESS                                   | 76.50        |
| 03-12 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                                 | 12,774.51    |
| 03-12 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO               | 79,013.40    |

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| Date  | Description                                                     | Subtractions |
|-------|-----------------------------------------------------------------|--------------|
| 03-12 | ' Electronic Bill Pay<br>JBV1N1NM BLUE COMPASS WEST 2130963     | 360.00       |
| 03-13 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                   | 10,515.95    |
| 03-13 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO | 79,334.80    |
| 03-13 | ' Electronic Bill Pay<br>ABT1W1IW PHIL DUNSHEE-ENTER2131500     | 1,141.34     |
| 03-14 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO | 58,846.20    |
| 03-14 | ' ACH Debit<br>OD ESS FUNDS DISB CCD OD ESS                     | 25.50        |
| 03-14 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                   | 10,911.43    |
| 03-15 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                   | 11,646.12    |
| 03-15 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO | 80,691.60    |
| 03-15 | ' Electronic Bill Pay<br>XBT1X1LN KONICA MINOLTA PRE2132574     | 335.02       |
| 03-15 | ' Electronic Bill Pay<br>LBT1X1LN THE RAFFERTY GROUP2132574     | 2,000.00     |
| 03-15 | ' Electronic Bill Pay<br>MBT1X1LN BRICK GENTRY PC 2132574       | 2,250.00     |
| 03-15 | ' Electronic Bill Pay<br>NBT1X1LN LIGHTEDGE SOLUTION2132574     | 3,052.90     |
| 03-18 | ' ACH Debit<br>OD ESS FUNDS DISB CCD OD ESS                     | 76.50        |
| 03-18 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                   | 21,021.90    |
| 03-18 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO | 96,913.00    |
| 03-19 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                   | 11,506.15    |
| 03-19 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO | 101,429.00   |
| 03-19 | ' Analysis Service Fee<br>NET ACCOUNT ANALYSIS FOR 02/24        | 301.92       |
| 03-20 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                   | 9,068.57     |
| 03-20 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO | 95,473.40    |
| 03-21 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                   | 10,009.05    |
| 03-21 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO | 99,926.00    |

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| Date  | Description                                                                   | Subtractions |
|-------|-------------------------------------------------------------------------------|--------------|
| 03-22 | ' ACH Debit<br>OASISINVBATCH INVOICE CCD ELECTRONIC SERVICE<br>24417H04414050 | 28,168.27    |
| 03-22 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO               | 123,212.00   |
| 03-22 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                                 | 10,503.25    |
| 03-25 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                                 | 19,064.74    |
| 03-25 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO               | 108,652.60   |
| 03-26 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                                 | 8,185.42     |
| 03-26 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO               | 96,661.60    |
| 03-26 | ' Electronic Bill Pay<br>ABV1J1PS CENSUS LO-LIYONG 2136336                    | 12.00        |
| 03-26 | ' Electronic Bill Pay<br>CBV1J1PS LISA LONG 2136336                           | 12.00        |
| 03-26 | ' Electronic Bill Pay<br>9BV1J1PS KAY KELLEHER 2136336                        | 12.00        |
| 03-26 | ' Electronic Bill Pay<br>SBN1J1PS AVID COMMUNICATION2136336                   | 212.09       |
| 03-26 | ' Electronic Bill Pay<br>QBN1J1PS IOWA SOLUTIONS 2136336                      | 1,100.00     |
| 03-27 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO               | 65,093.40    |
| 03-27 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                                 | 10,679.68    |
| 03-28 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                                 | 9,256.81     |
| 03-28 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO               | 86,493.20    |
| 03-29 | ' ACH Debit<br>POS ESS FUNDS DISB CCD POS ESS                                 | 12,621.43    |
| 03-29 | ' ACH Debit<br>IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO               | 89,006.80    |

## CREDITS

| Date  | Description                                                                 | Additions |
|-------|-----------------------------------------------------------------------------|-----------|
| 03-01 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 79,593.40 |
| 03-01 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 12,904.24 |

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| Date  | Description                                                                 | Additions  |
|-------|-----------------------------------------------------------------------------|------------|
| 03-01 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 10,249.81  |
| 03-01 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 3,115.00   |
| 03-04 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 67,420.80  |
| 03-04 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 18,584.10  |
| 03-04 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 9,405.49   |
| 03-04 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 6,166.09   |
| 03-04 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 2,590.00   |
| 03-04 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 334.77     |
| 03-05 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 57,449.00  |
| 03-05 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 12,866.48  |
| 03-05 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 1,465.00   |
| 03-06 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 85,542.20  |
| 03-06 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 10,371.93  |
| 03-06 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 4,223.91   |
| 03-06 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 1,790.00   |
| 03-07 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 159,405.00 |
| 03-07 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 16,566.62  |

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| Date  | Description                                                                 | Additions  |
|-------|-----------------------------------------------------------------------------|------------|
| 03-07 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 4,988.19   |
| 03-07 | Deposit                                                                     | 4,500.00   |
| 03-07 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 2,125.00   |
| 03-08 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 196,828.20 |
| 03-08 | ' ACH Credit<br>ST OF IA-E.F.T. E.F.T. PPD IOWA COUNTY RECORD               | 15,000.00  |
| 03-08 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 11,332.96  |
| 03-08 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 3,308.88   |
| 03-08 | ' ACH Credit<br>ST OF IA-E.F.T. E.F.T. PPD IOWA COUNTY RECORD               | 2,159.80   |
| 03-08 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 1,775.00   |
| 03-11 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 110,932.40 |
| 03-11 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 20,234.57  |
| 03-11 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 19,648.64  |
| 03-11 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 8,489.66   |
| 03-11 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 3,386.61   |
| 03-11 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 2,285.00   |
| 03-12 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 88,352.40  |
| 03-12 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 13,157.93  |
| 03-12 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 2,109.20   |

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| Date  | Description                                                                 | Additions  |
|-------|-----------------------------------------------------------------------------|------------|
| 03-13 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 101,788.40 |
| 03-13 | ' ACH Credit<br>ST OF IA-E.F.T. E.F.T. PPD IOWA COUNTY RECORD               | 39,765.83  |
| 03-13 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 10,831.59  |
| 03-13 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 8,052.68   |
| 03-13 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 2,200.00   |
| 03-13 | Deposit                                                                     | 274.00     |
| 03-14 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 11,239.02  |
| 03-14 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 2,238.79   |
| 03-14 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 2,115.00   |
| 03-14 | ' ACH Credit<br>METAVANTE CORP BILL PAYMT CCD ELECTRONIC SERVICE<br>NA      | 12.00      |
| 03-15 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 83,419.20  |
| 03-15 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 11,995.79  |
| 03-15 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 5,323.86   |
| 03-15 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 2,420.00   |
| 03-18 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 208,336.80 |
| 03-18 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 20,213.67  |
| 03-18 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 3,647.06   |
| 03-18 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 2,245.00   |

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| Date  | Description                                                                 | Additions |
|-------|-----------------------------------------------------------------------------|-----------|
| 03-18 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 2,099.34  |
| 03-18 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 1,439.25  |
| 03-19 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 74,565.40 |
| 03-19 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 11,851.54 |
| 03-19 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 1,410.00  |
| 03-20 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 55,812.40 |
| 03-20 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 10,059.78 |
| 03-20 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 9,340.75  |
| 03-20 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 2,451.60  |
| 03-21 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 77,749.40 |
| 03-21 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 10,309.46 |
| 03-21 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 7,576.50  |
| 03-21 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 2,305.00  |
| 03-22 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 87,427.20 |
| 03-22 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 10,818.44 |
| 03-22 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 4,704.82  |
| 03-22 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 2,025.00  |

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| Date  | Description                                                                 | Additions  |
|-------|-----------------------------------------------------------------------------|------------|
| 03-25 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 94,265.20  |
| 03-25 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 21,529.97  |
| 03-25 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 18,964.31  |
| 03-25 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 4,345.93   |
| 03-25 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 2,735.00   |
| 03-25 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 672.60     |
| 03-26 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 91,907.80  |
| 03-26 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 8,471.31   |
| 03-26 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 2,110.00   |
| 03-27 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 95,848.60  |
| 03-27 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 11,072.35  |
| 03-27 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 6,340.12   |
| 03-27 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 2,540.00   |
| 03-28 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 102,592.00 |
| 03-28 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 9,574.38   |
| 03-28 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 6,734.98   |
| 03-28 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 2,361.40   |

ELECTRONIC SERVICES SYSTEM  
March 29, 2024

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| Date  | Description                                                                 | Additions  |
|-------|-----------------------------------------------------------------------------|------------|
| 03-29 | ' ACH Credit<br>VCI Clear Settlement CCD Electronic Service<br>3434B0324    | 103,021.80 |
| 03-29 | ' ACH Credit<br>BANKCARD BTOT DEP CCD ELECTRONIC SERVICE<br>528414019714906 | 13,096.58  |
| 03-29 | Deposit                                                                     | 4,500.00   |
| 03-29 | ' ACH Credit<br>BANKCARD MTOT DEP CCD ELECTRONIC SERVICE<br>498895199157512 | 4,094.35   |
| 03-29 | ' ACH Credit<br>CSC CSC Credit PPD Iowa Portal RF                           | 3,354.80   |

#### DAILY BALANCES

| Date  | Amount       | Date  | Amount       | Date  | Amount       |
|-------|--------------|-------|--------------|-------|--------------|
| 02-29 | 1,348,684.93 | 03-12 | 1,239,732.03 | 03-22 | 1,259,436.73 |
| 03-01 | 1,273,660.26 | 03-13 | 1,311,652.44 | 03-25 | 1,274,232.40 |
| 03-04 | 1,131,817.55 | 03-14 | 1,257,474.12 | 03-26 | 1,270,526.40 |
| 03-05 | 1,076,059.41 | 03-15 | 1,260,657.33 | 03-27 | 1,310,554.39 |
| 03-06 | 1,077,622.52 | 03-18 | 1,380,627.05 | 03-28 | 1,336,067.14 |
| 03-07 | 1,128,250.89 | 03-19 | 1,355,216.92 | 03-29 | 1,362,506.44 |
| 03-08 | 1,309,454.10 | 03-20 | 1,328,339.48 |       |              |
| 03-11 | 1,228,336.91 | 03-21 | 1,316,344.79 |       |              |

*Thank you for banking with Bankers Trust Company*

May 7, 2024

To: ESS Finance Subcommittee  
ESS Coordinating Committee

From: Lisa Long – Account and Customer Service Manager  
Samantha McMahon – Accounting Coordinator

Re: Review and Correction of Journal Entries  
February – April 2024

In a review of financial reports for February and March 2024 it was determined that some expenses were incorrectly entered. These entries affected both the profit and loss statement and balance sheet. Adjusting entries have been made to classify expenses correctly.

The updated March 31 and 1<sup>st</sup> quarter 2024 profit and loss statements and the updated March 31 balance sheet correctly reflect all expenses. The April financial statements, when finalized, should also be correct.

The following is a summary of the adjusted journal entries.

- February 12, 2024 This one-cent entry reflects an adjustment to the deposit amount from point-of-sale transactions to equal the report total. Similar adjustments were made on March 6, March 11, March 22, April 9 and April 16. (Journal Entries 29, 31, 32, 34, 35, 39)
- February 20, 2024 An error was made in the entry of account analysis fees paid to Bankers Trust. The journal entry corrects the payment of February bank charges from Accounts Payable to the correct line item Bank Account Analysis Fee. (Journal Entry 36)
- February 2, 2024 An error was made in the entry of the point-of-sale fees paid in February. The journal entry corrects the payment of point-of-sale fees, paid to Bankcard USA, from Accounts Payable to the correct line item POSTransactionsFees. (Journal Entry 37)
- February 2, 2024 An error was made in the entry of fees paid to Professional Solutions for fees for E-Submission credit card transactions. The journal entry corrects the payment made for online transaction fees, paid to Professional Solutions, from Accounts Payable to the correct line item ProfSolOnlineTransFees. (Journal Entry 38)
- March 4, 2024 The journal entry to adjust the balance because of an incorrect BankcardUSA report was made in error and was corrected on March 31. (Journal Entry 30, see also Journal Entry 44)
- March 19, 2024 An error was made when entering the CSC drawdown deposit in E-Submission on March 19 2024. The deposit should have been \$2115, \$2215 was entered in E-Submission and imported to QuickBooks. The journal entry corrects the incorrect deposit amount. An entry to decrease the CSC balance was made in E-Submission. (Journal Entry 33)
- March 4, 2024. An error was made in the entry of the fees paid to Vericheck for February Transactions. The journal entry corrects the payment from Accounts Payable to the correct line items Vericheck Online Transactions. (Journal Entry 40)

- March 26, 2024 The CSC drawdown deposit was entered twice in E-Submission resulting in a duplicate entry in QuickBooks. An entry to decrease the CSC balance was made in E-Submission. The journal entry increases the Drawdown balance and decreases the cash balance in Bankers Trust. (Journal Entry 42)
- March 31, 2024 An error was made when entering the payment to Accusoft for the PRIZM license. PRIZM is the E-Submission image viewer. Both sides of the entry were in the Bankers Trust account, one side in settlement the other side in reserve. This journal entry correctly classifies the expense as a reserve expense on the P & L. (Journal Entry 43)
- March 31, 2024 The journal entry to adjust the balance on March 4 because of an incorrect Bankcard USA report was made in error and was corrected on March 31. (Journal Entry 44, see also Journal Entry 30)
- April 19, 2024 In April notification was received from CSI/Tyler of overcharge for backfile redaction in January. The overpayment was credited to the invoices received and payments made for forward file redaction in February and March. The journal entry increases the funds in the redaction reserve and decreases the cash balance in Bankers Trust. (Journal Entry 41)

1:02 PM

05/06/24

**Electronic Services System  
Journal  
February 2024**

| Trans #      | Date       | Num | Name                                             | Memo                                                             | Account                                                       | Debit            | Credit           |
|--------------|------------|-----|--------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------|------------------|------------------|
| 83275        | 02/12/2024 | 29  |                                                  | Charge Report 02.12.24 Off<br>Charge Report 02.12.24 Off         | 42000 · POSSERVICEFEE<br>107000 · BT-Settlement               | 0.01             | 0.01             |
|              |            |     |                                                  |                                                                  |                                                               | 0.01             | 0.01             |
| 112039       | 02/20/2024 | 36  | Bankers Trust - v<br>Bankers Trust - v           | february bank charges<br>february bank charges                   | 20000 · Accounts Payable<br>66100 · Bank Account Analysis Fee | 471.76           | 471.76           |
|              |            |     |                                                  |                                                                  |                                                               | 471.76           | 471.76           |
| 112041       | 02/02/2024 | 37  | Bankcard USA<br>Bankcard USA                     | POS FEES JANUARY<br>POS FEES JANUARY                             | 20000 · Accounts Payable<br>66320 · POSTransactionsFees       | 7,185.60         | 7,185.60         |
|              |            |     |                                                  |                                                                  |                                                               | 7,185.60         | 7,185.60         |
| 112042       | 02/02/2024 | 38  | Professional Solutions<br>Professional Solutions | PROFESSIONAL SOLUTIONS JANUARY<br>PROFESSIONAL SOLUTIONS JANUARY | 20000 · Accounts Payable<br>66315 - ProfSolOnlineTransFees    | 3,735.15         | 3,735.15         |
|              |            |     |                                                  |                                                                  |                                                               | 3,735.15         | 3,735.15         |
| <b>TOTAL</b> |            |     |                                                  |                                                                  |                                                               | <b>11,392.52</b> | <b>11,392.52</b> |

4:08 PM

05/06/24

**Electronic Services System  
Journal  
March 2024**

| Trans #      | Date       | Num | Name                   | Memo                                                                                                                                                       | Account                                                              | Debit            | Credit           |
|--------------|------------|-----|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|------------------|------------------|
| 93125        | 03/04/2024 | 30  |                        | Adjustment to balance due to incorrect BUSA Report 3.1.24<br>Adjustment to balance due to incorrect BUSA Report 3.1.24                                     | Suspense Account<br>107000 · BT-Settlement                           | 53.70            | 53.70            |
|              |            |     |                        |                                                                                                                                                            |                                                                      | 53.70            | 53.70            |
| 95045        | 03/06/2024 | 31  |                        | Charge Report 3.06.24 off by .01 cent<br>Charge Report 3.06.24 off by .01 cent                                                                             | 42000 · POSSERVICEFEE<br>107000 · BT-Settlement                      | 0.01             | 0.01             |
|              |            |     |                        |                                                                                                                                                            |                                                                      | 0.01             | 0.01             |
| 98035        | 03/11/2024 | 32  |                        | Charge Report 3.10.24 off by .01 cent<br>Charge Report 3.10.24 off by .01 cent                                                                             | 42000 · POSSERVICEFEE<br>107000 · BT-Settlement                      | 0.01             | 0.01             |
|              |            |     |                        |                                                                                                                                                            |                                                                      | 0.01             | 0.01             |
| 100007       | 03/19/2024 | 33  |                        | JE due to error in entering CSC 031424- entered as \$2215, should be \$2115<br>JE due to error in entering CSC 031424- entered as \$2215, should be \$2115 | DRAWDOWN<br>107000 · BT-Settlement                                   | 100.00           | 100.00           |
|              |            |     |                        |                                                                                                                                                            |                                                                      | 100.00           | 100.00           |
| 103056       | 03/22/2024 | 34  |                        | Charge Report 03.22.24 off<br>Charge Report 03.22.24 off                                                                                                   | 42000 · POSSERVICEFEE<br>107000 · BT-Settlement                      | 0.01             | 0.01             |
|              |            |     |                        |                                                                                                                                                            |                                                                      | 0.01             | 0.01             |
| 116407       | 03/04/2024 | 40  | Vericheck<br>Vericheck | VERICHECK FEBRUARY<br>VERICHECK FEBRUARY                                                                                                                   | 20000 · Accounts Payable<br>66310 · Vericheck OnlineTransactionFees  | 2,300.73         | 2,300.73         |
|              |            |     |                        |                                                                                                                                                            |                                                                      | 2,300.73         | 2,300.73         |
| 121626       | 03/26/2024 | 42  |                        | ESUB Duplicate Payment Submit 3.25 on 3.26 - Deleted from ESUB 4.22<br>ESUB Duplicate Payment Submit 3.25 on 3.26 - Deleted from ESUB 4.22                 | DRAWDOWN<br>107000 · BT-Settlement                                   | 2,735.00         | 2,735.00         |
|              |            |     |                        |                                                                                                                                                            |                                                                      | 2,735.00         | 2,735.00         |
| 122348       | 03/31/2024 | 43  | Accusoft<br>Accusoft   | Accusoft Bill 2.22.24 INV0001043708 - Move to P&L<br>Accusoft Bill 2.22.24 INV0001043708 - Move to P&L                                                     | 107200 · Software Dev & Equip Maint Rsrv<br>Software License Expense | 22,050.00        | 22,050.00        |
|              |            |     |                        |                                                                                                                                                            |                                                                      | 22,050.00        | 22,050.00        |
| 124847       | 03/31/2024 | 44  |                        | Adjustment to balance due to incorrect BUSA Report 3.1.24 (reverse)<br>Adjustment to balance due to incorrect BUSA Report 3.1.24 (reverse)                 | Suspense Account<br>107000 · BT-Settlement                           | 53.70            | 53.70            |
|              |            |     |                        |                                                                                                                                                            |                                                                      | 53.70            | 53.70            |
| <b>TOTAL</b> |            |     |                        |                                                                                                                                                            |                                                                      | <b>27,293.16</b> | <b>27,293.16</b> |

Electronic Services System  
Journal  
April 2024

| Trans # | Date       | Num | Name | Memo                                                                                                                                                                     | Account                                              | Debit    | Credit   |
|---------|------------|-----|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------|----------|
| 112038  | 04/09/2024 | 35  |      | Charge Report 04.09.24 off<br>Charge Report 04.09.24 off                                                                                                                 | 42000 · POSSERVICEFEE<br>107000 · BT-Settlement      | 0.01     | 0.01     |
|         |            |     |      |                                                                                                                                                                          |                                                      | 0.01     | 0.01     |
| 116405  | 04/16/2024 | 39  |      | Charge Report 04.16.24<br>Charge Report 04.16.24                                                                                                                         | 42000 · POSSERVICEFEE<br>107000 · BT-Settlement      | 0.01     | 0.01     |
|         |            |     |      |                                                                                                                                                                          |                                                      | 0.01     | 0.01     |
| 116408  | 04/19/2024 | 41  |      | Correction for overpayment of BF redacton expense February 2024 invoice 020-149798<br>Correction for overpayment of BF redacton expense February 2024 invoice 020-149798 | 107000 · BT-Settlement<br>107300 · Redaction Reserve | 4,244.33 | 4,244.33 |
|         |            |     |      |                                                                                                                                                                          |                                                      | 4,244.33 | 4,244.33 |
| TOTAL   |            |     |      |                                                                                                                                                                          |                                                      | 4,244.35 | 4,244.35 |

9:47 AM

05/01/24

**Electronic Services System**  
**Reconciliation Summary**  
**DRAWDOWN, Period Ending 03/31/2024**

---

|                                          |                   |
|------------------------------------------|-------------------|
|                                          | <b>Mar 31, 24</b> |
| <b>Beginning Balance</b>                 | 67,354.80         |
| <b>Cleared Transactions</b>              |                   |
| Charges and Cash Advances - 2 items      | -4,901.40         |
| Payments and Credits - 405 items         | 6,709.20          |
|                                          | <hr/>             |
| <b>Total Cleared Transactions</b>        | 1,807.80          |
|                                          | <hr/>             |
| <b>Cleared Balance</b>                   | <b>65,547.00</b>  |
|                                          | <hr/> <hr/>       |
| <b>Uncleared Transactions</b>            |                   |
| Charges and Cash Advances - 1 item       | -3,354.80         |
| Payments and Credits - 1 item            | 2,735.00          |
|                                          | <hr/>             |
| <b>Total Uncleared Transactions</b>      | -619.80           |
|                                          | <hr/>             |
| <b>Register Balance as of 03/31/2024</b> | <b>66,166.80</b>  |
|                                          | <hr/> <hr/>       |
| <b>New Transactions</b>                  |                   |
| Charges and Cash Advances - 22 ite...    | -74,728.20        |
| Payments and Credits - 3677 items        | 71,182.40         |
|                                          | <hr/>             |
| <b>Total New Transactions</b>            | -3,545.80         |
|                                          | <hr/>             |
| <b>Ending Balance</b>                    | <b>69,712.60</b>  |
|                                          | <hr/> <hr/>       |

**Electronic Services System**  
**Reconciliation Summary**  
**107000 · BT-Settlement, Period Ending 03/29/2024**

---

|                                   | <u>Mar 29, 24</u>   |
|-----------------------------------|---------------------|
| Beginning Balance                 | 1,336,067.14        |
| Cleared Transactions              |                     |
| Checks and Payments - 2 items     | -101,628.23         |
| Deposits and Credits - 938 ite... | 128,067.53          |
|                                   | <hr/>               |
| Total Cleared Transactions        | 26,439.30           |
|                                   | <hr/>               |
| Cleared Balance                   | <b>1,362,506.44</b> |
|                                   | <hr/>               |
| Uncleared Transactions            |                     |
| Checks and Payments - 2 items     | -6,385.76           |
| Deposits and Credits - 1240 it... | 364,776.87          |
|                                   | <hr/>               |
| Total Uncleared Transactions      | 358,391.11          |
|                                   | <hr/>               |
| Register Balance as of 03/29/2024 | <b>1,720,897.55</b> |
|                                   | <hr/>               |
| New Transactions                  |                     |
| Checks and Payments - 30 ite...   | -1,043,294.38       |
| Deposits and Credits - 6056 it... | 1,322,113.52        |
|                                   | <hr/>               |
| Total New Transactions            | 278,819.14          |
|                                   | <hr/>               |
| Ending Balance                    | <b>1,999,716.69</b> |
|                                   | <hr/>               |

## Electronic Services System

## Profit &amp; Loss

March 2024

|                                         | Mar 24       |
|-----------------------------------------|--------------|
| Ordinary Income/Expense                 |              |
| Income                                  |              |
| BudgetedIncome                          |              |
| 42000 · POSSERVICEFEE                   | 8,118.04     |
| 42500 · ODSERVICEFEE                    | 8.44         |
| 43000 · SERVICEFEE                      |              |
| 43100 · ACH                             | 55,074.00    |
| 43200 · CC                              | 8,525.94     |
| 43300 · DRAWDOWN                        | 10,716.00    |
| Total 43000 · SERVICEFEE                | 74,315.94    |
| 44000 · MOU Services                    |              |
| 44100 · Policy                          | 4,446.85     |
| 44200 · Communications                  | 53.15        |
| Total 44000 · MOU Services              | 4,500.00     |
| 47000 · Fund 255 Reimbursement          | 39,765.83    |
| Total BudgetedIncome                    | 126,708.25   |
| 49000 · RevolvingIncome                 |              |
| 49300 · ERECORDING                      |              |
| 49100 · AUDITORFEE                      | 33,725.00    |
| 49200 · TRANSFERTAX                     | 1,592,940.00 |
| 49300 · ERECORDING - Other              | 558,009.00   |
| Total 49300 · ERECORDING                | 2,184,674.00 |
| 49600 · POSPAYMENT                      | 269,739.41   |
| 49700 · ODPAYMENT                       | 280.50       |
| 49000 · RevolvingIncome - Other         | 708.50       |
| Total 49000 · RevolvingIncome           | 2,455,402.41 |
| Total Income                            | 2,582,110.66 |
| Gross Profit                            | 2,582,110.66 |
| Expense                                 |              |
| Budgeted Expenses                       |              |
| Administration                          |              |
| Accounting Software-Services            | 160.00       |
| 60300 · Bookkeeping-CPA-990             | 7,630.69     |
| 60500 · Professional Fees               |              |
| Project Manager                         | 12,400.00    |
| 60510 · Legal                           | 2,250.00     |
| 60520 · Government Relations            | 2,000.00     |
| 60530 · Human Resources-Oasis           | 1,043.68     |
| Total 60500 · Professional Fees         | 17,693.68    |
| 60800 · Office Operations               |              |
| 60810 · Office Space Lease              | 3,050.00     |
| 60830 · Offical Publication Expense     | 80.69        |
| 60860 · Telephone                       | 212.09       |
| 60865 · Internet                        | 250.00       |
| 60870 · Office Tech Support             | 2,630.00     |
| 60880 · Printing and Copying (Color-BW) | 335.02       |
| Total 60800 · Office Operations         | 6,557.80     |
| Total Administration                    | 32,042.17    |
| Payment Expenses                        |              |
| 66100 · Bank Account Analysis Fee       | 301.92       |
| 66300 · Gateway Transaction Fees        |              |
| 66315 · ProfSolOnlineTransFees          | 4,332.43     |
| 66310 · Vericheck OnlineTransactionFees | 2,300.73     |

## Electronic Services System

## Profit &amp; Loss

March 2024

|                                               | Mar 24       |
|-----------------------------------------------|--------------|
| 66320 · POSTransactionsFees                   | 6,131.18     |
| Total 66300 · Gateway Transaction Fees        | 12,764.34    |
| Total Payment Expenses                        | 13,066.26    |
| 61000 · Marketing-Communications              |              |
| 61200 · Administrative/Marketing Coord        | 3,506.04     |
| 61300 · Education and Outreach                |              |
| 61310 · ILR Annual Conference                 | 360.00       |
| 61350 · Conferences & Meetings                | 1,229.66     |
| 61370 · Software & Hosted Services            | 586.65       |
| Total 61300 · Education and Outreach          | 2,176.31     |
| Total 61000 · Marketing-Communications        | 5,682.35     |
| 62000 · Customer Support                      |              |
| 62100 · Account Manager                       | 8,262.98     |
| 62130 · Customer Support Coordinator          | 2,734.70     |
| Total 62000 · Customer Support                | 10,997.68    |
| 63000 · Policy Coordination                   |              |
| 63100 · Policy Coordinator                    | 6,591.49     |
| Total 63000 · Policy Coordination             | 6,591.49     |
| 64000 · ILR System Operations                 |              |
| Software License-Maintenance                  |              |
| 64312 · Duo- Security                         | 30.00        |
| 64319 · AWS                                   | 689.21       |
| 64326 · Atlassian                             | 40.66        |
| 64327 · ZOOM                                  | 10.00        |
| 64328 · Microsoft                             | 112.50       |
| Total Software License-Maintenance            | 882.37       |
| 64100 · Development Team                      |              |
| 64110 · Technical Lead                        | 11,499.16    |
| 64120 · Senior Developer                      | 4,941.73     |
| 64130 · Technical Support & Development       | 10,604.74    |
| Total 64100 · Development Team                | 27,045.63    |
| 64200 · External Development & Services       |              |
| 64240 · Data Center & Hosting Services        | 3,052.90     |
| 64250 · Domain Registration                   | 31.55        |
| Total 64200 · External Development & Servi... | 3,084.45     |
| Total 64000 · ILR System Operations           | 31,012.45    |
| Total Budgeted Expenses                       | 99,392.40    |
| Planned Reserve Expenses                      |              |
| Software License Expense                      | 22,050.00    |
| Total Planned Reserve Expenses                | 22,050.00    |
| 70000 · RevolvingExpenses                     |              |
| ESSPayments                                   |              |
| 70100 · COUNTYDISTRIBUTION                    | 2,184,549.00 |
| 70200 · POSDISTRIBUTION                       | 271,004.34   |
| 70300 · ODDISTRIBUTION                        | 280.50       |
| Total ESSPayments                             | 2,455,833.84 |
| Total 70000 · RevolvingExpenses               | 2,455,833.84 |
| Total Expense                                 | 2,577,276.24 |

Electronic Services System  
Profit & Loss  
March 2024

|                     | Mar 24   |
|---------------------|----------|
| Net Ordinary Income | 4,834.42 |
| Net Income          | 4,834.42 |

# Electronic Services System

## Profit & Loss

### January through March 2024

|                                         | Jan - Mar 24 |
|-----------------------------------------|--------------|
| <b>Ordinary Income/Expense</b>          |              |
| <b>Income</b>                           |              |
| <b>BudgetedIncome</b>                   |              |
| 42000 · POSSERVICEFEE                   | 24,264.37    |
| 42500 · ODSERVICEFEE                    | 72.07        |
| 43000 · SERVICEFEE                      |              |
| 43100 · ACH                             | 156,669.00   |
| 43200 · CC                              | 24,510.95    |
| 43300 · DRAWDOWN                        | 26,484.00    |
| <b>Total 43000 · SERVICEFEE</b>         | 207,663.95   |
| 44000 · MOU Services                    |              |
| 44100 · Policy                          | 11,411.42    |
| 44200 · Communications                  | 88.58        |
| <b>Total 44000 · MOU Services</b>       | 11,500.00    |
| 47000 · Fund 255 Reimbursement          | 123,187.41   |
| <b>Total BudgetedIncome</b>             | 366,687.80   |
| 49000 · RevolvingIncome                 |              |
| 49300 · ERECORDING                      |              |
| 49100 · AUDITORFEE                      | 97,270.00    |
| 49200 · TRANSFERTAX                     | 4,586,763.20 |
| 49300 · ERECORDING - Other              | 1,546,449.00 |
| <b>Total 49300 · ERECORDING</b>         | 6,230,482.20 |
| 49600 · POSPAYMENT                      | 809,388.41   |
| 49700 · ODPAYMENT                       | 2,559.00     |
| 49000 · RevolvingIncome - Other         | 708.50       |
| <b>Total 49000 · RevolvingIncome</b>    | 7,043,138.11 |
| <b>Total Income</b>                     | 7,409,825.91 |
| <b>Gross Profit</b>                     | 7,409,825.91 |
| <b>Expense</b>                          |              |
| <b>Budgeted Expenses</b>                |              |
| <b>Administration</b>                   |              |
| Accounting Software-Services            | 5,140.92     |
| 60300 · Bookkeeping-CPA-990             | 21,792.20    |
| 60500 · Professional Fees               |              |
| Project Manager                         | 37,200.00    |
| 60510 · Legal                           | 6,750.00     |
| 60520 · Government Relations            | 4,000.00     |
| 60530 · Human Resources-Oasis           | 3,146.42     |
| <b>Total 60500 · Professional Fees</b>  | 51,096.42    |
| 60700 · Ess Meetings                    | 1,332.28     |
| 60800 · Office Operations               |              |
| 60810 · Office Space Lease              | 9,150.00     |
| 60830 · Official Publication Expense    | 128.99       |
| 60860 · Telephone                       | 635.01       |
| 60865 · Internet                        | 750.00       |
| 60870 · Office Tech Support             | 3,416.59     |
| 60880 · Printing and Copying (Color-BW) | 1,005.06     |
| <b>Total 60800 · Office Operations</b>  | 15,085.65    |
| <b>Total Administration</b>             | 94,447.47    |
| <b>Payment Expenses</b>                 |              |
| 66100 · Bank Account Analysis Fee       | 1,277.43     |
| 66300 · Gateway Transaction Fees        |              |
| 66315 · ProfSolOnlineTransFees          | 14,251.37    |

# Electronic Services System

## Profit & Loss

### January through March 2024

|                                                          | Jan - Mar 24      |
|----------------------------------------------------------|-------------------|
| 66310 · Vericheck OnlineTransactionFees                  | 7,248.30          |
| 66320 · POSTransactionsFees                              | 21,377.82         |
| <b>Total 66300 · Gateway Transaction Fees</b>            | <b>42,877.49</b>  |
| <b>Total Payment Expenses</b>                            | <b>44,154.92</b>  |
| 61000 · Marketing-Communications                         |                   |
| 61200 · Administrative/Marketing Coord                   | 9,356.28          |
| 61300 · Education and Outreach                           |                   |
| 61310 · ILR Annual Conference                            | 360.00            |
| 61340 · Memberships                                      | 200.00            |
| 61350 · Conferences & Meetings                           | 1,827.51          |
| 61370 · Software & Hosted Services                       | 1,978.18          |
| <b>Total 61300 · Education and Outreach</b>              | <b>4,365.69</b>   |
| <b>Total 61000 · Marketing-Communications</b>            | <b>13,721.97</b>  |
| 62000 · Customer Support                                 |                   |
| 62100 · Account Manager                                  | 24,829.97         |
| 62130 · Customer Support Coordinator                     | 8,567.57          |
| <b>Total 62000 · Customer Support</b>                    | <b>33,397.54</b>  |
| 63000 · Policy Coordination                              |                   |
| 63100 · Policy Coordinator                               | 19,648.64         |
| <b>Total 63000 · Policy Coordination</b>                 | <b>19,648.64</b>  |
| 64000 · ILR System Operations                            |                   |
| Software License-Maintenance                             |                   |
| 64305 · JetBrains                                        | 2,009.22          |
| 64310 · Certificates- Digicert                           | 546.00            |
| 64312 · Duo- Security                                    | 90.00             |
| 64319 · AWS                                              | 2,034.02          |
| 64326 · Atlassian                                        | 121.98            |
| 64327 · ZOOM                                             | 30.00             |
| 64328 · Microsoft                                        | 337.50            |
| <b>Total Software License-Maintenance</b>                | <b>5,168.72</b>   |
| 64100 · Development Team                                 |                   |
| 64110 · Technical Lead                                   | 34,537.59         |
| 64120 · Senior Developer                                 | 16,634.01         |
| 64130 · Technical Support & Development                  | 31,014.08         |
| <b>Total 64100 · Development Team</b>                    | <b>82,185.68</b>  |
| 64200 · External Development & Services                  |                   |
| 64210 · FF Redaction Services                            | 3,735.58          |
| 64240 · Data Center & Hosting Services                   | 9,158.70          |
| 64250 · Domain Registration                              | 47.64             |
| <b>Total 64200 · External Development &amp; Servi...</b> | <b>12,941.92</b>  |
| <b>Total 64000 · ILR System Operations</b>               | <b>100,296.32</b> |
| 65000 · Local Maint. Expense                             | 4,082.12          |
| <b>Total Budgeted Expenses</b>                           | <b>309,748.98</b> |
| Planned Reserve Expenses                                 |                   |
| BF Redaction                                             | 5,714.90          |
| Software Development-Consulting                          | 95.00             |
| Software License Expense                                 | 22,050.00         |
| <b>Total Planned Reserve Expenses</b>                    | <b>27,859.90</b>  |
| 70000 · RevolvingExpenses                                |                   |
| ESSPayments                                              |                   |
| 70100 · COUNTYDISTRIBUTION                               | 6,220,163.62      |

Electronic Services System  
Profit & Loss  
January through March 2024

|                                 | Jan - Mar 24 |
|---------------------------------|--------------|
| 70200 · POSDISTRIBUTION         | 829,905.82   |
| 70300 · ODDISTRIBUTION          | 2,392.50     |
| Total ESSPayments               | 7,052,461.94 |
| Total 70000 · RevolvingExpenses | 7,052,461.94 |
| Total Expense                   | 7,390,070.82 |
| Net Ordinary Income             | 19,755.09    |
| Net Income                      | 19,755.09    |

## Electronic Services System

## Balance Sheet

As of March 31, 2024

|                                          | Mar 31, 24          |
|------------------------------------------|---------------------|
| <b>ASSETS</b>                            |                     |
| Current Assets                           |                     |
| Checking/Savings                         |                     |
| 107000 · BT-Settlement                   |                     |
| 107100 · Unrestricted Reserve Account    | 38,399.40           |
| 107200 · Software Dev & Equip Maint R... | 384,220.52          |
| 107300 · Redaction Reserve               | 53,875.79           |
| 107400 · Restricted Operating Reserve    | 100,000.00          |
| 107000 · BT-Settlement - Other           | 1,119,978.14        |
| Total 107000 · BT-Settlement             | 1,696,473.85        |
| 10800 · BOA-Settlement                   | -41.32              |
| Total Checking/Savings                   | 1,696,432.53        |
| Accounts Receivable                      |                     |
| 12000 · Accounts Receivable              | 841.52              |
| Total Accounts Receivable                | 841.52              |
| 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                     | 1,950,290.18        |
| 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          |
| <b>TOTAL ASSETS</b>                      | <b>2,411,959.07</b> |
| <b>LIABILITIES &amp; EQUITY</b>          |                     |
| Liabilities                              |                     |
| Current Liabilities                      |                     |
| Accounts Payable                         |                     |
| 20000 · Accounts Payable                 | -2,120.73           |
| Total Accounts Payable                   | -2,120.73           |
| Credit Cards                             |                     |
| 21100 · BT Credit Card                   | 3,720.48            |
| Total Credit Cards                       | 3,720.48            |
| Other Current Liabilities                |                     |
| DRAWDOWN                                 | 66,166.80           |
| 22000 · Accrued Compensation             | 25,977.21           |
| 22500 · Deferred Revenues                | 145,180.28          |
| Total Other Current Liabilities          | 237,324.29          |
| Total Current Liabilities                | 238,924.04          |
| Total Liabilities                        | 238,924.04          |
| Equity                                   |                     |
| 30000 · Opening Balance Equity           | 1,975,162.47        |
| 32000 · Retained Earnings                | 178,117.47          |
| Net Income                               | 19,755.09           |
| Total Equity                             | 2,173,035.03        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>2,411,959.07</b> |

### Account Summary

|                       |   |             |
|-----------------------|---|-------------|
| Billing Cycle         |   | 03/31/2024  |
| Days In Billing Cycle |   | 31          |
| Previous Balance      |   | \$3,637.85  |
| Purchases             | + | \$3,650.76  |
| Cash                  | + | \$0.00      |
| Balance Transfers     | + | \$0.00      |
| Special               | + | \$0.00      |
| Credits               | - | \$0.00      |
| Payments              | - | \$3,637.85- |
| Other Charges         | + | \$0.00      |
| Finance Charges       | + | \$0.00      |

**NEW BALANCE** **\$3,650.76**

### Credit Summary

|                         |             |
|-------------------------|-------------|
| Total Credit Line       | \$35,000.00 |
| Available Credit Line   | \$31,349.24 |
| 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

|                         |                   |
|-------------------------|-------------------|
| <b>NEW BALANCE</b>      | <b>\$3,650.76</b> |
| <b>MINIMUM PAYMENT</b>  | <b>\$0.00</b>     |
| <b>PAYMENT DUE DATE</b> | <b>04/26/2024</b> |

*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 04/10/24 PER YOUR AGREEMENT WITH US. THE DEBIT AMOUNT THIS MONTH IS \$3650.76

### Cardholder Account Summary

| Trans Date | Post Date | Plan Name | Reference Number         | Description                              | Amount      |
|------------|-----------|-----------|--------------------------|------------------------------------------|-------------|
| 02/28      | 03/01     | PPLN10    | 24204294060002276760028  | JetBrains Americas INC 165-05772345 CA   | \$1,409.22  |
| 03/02      | 03/03     | PPLN10    | 24011344062000022082360  | SINCH MAILGUN WWW.MAILGUN.C TX           | \$1.36      |
| 03/02      | 03/03     | PPLN10    | 24692164062108686959761  | Amazon web services aws.amazon.co WA     | \$689.21    |
| 03/03      | 03/04     | PPLN10    | 24492154063745167166580  | ADOBE INC. 408-536-6000 CA               | \$58.29     |
| 03/05      | 03/06     | PPLN10    | 24011344065000050821389  | ZOOM.US 888-799-9666 WWW.ZOOM.US CA      | \$10.00     |
| 03/05      | 03/06     | PPLN10    | 24801974065872777500746  | BUSINESS PUBLICATIONS CO 515-244-9470 IA | \$33.01     |
| 03/10      | 03/10     |           | 743889140681111111111111 | AUTO PMT FROM ACCT 2347313596            | \$3,637.85- |
| 03/11      | 03/11     | PPLN10    | 24493984071286299000107  | ADVANCED INTERNET TECHNO 910-321-1241 NC | \$16.62     |

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 | New Balance | Total Minimum Payment Due | Payment Due Date |
|--------------|-------------|---------------------------|------------------|
| 03/31/24     | \$3,650.76  | \$0.00                    | 04/26/24         |

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

| Cardholder Account Summary Continued |           |           |                         |                                          |          |
|--------------------------------------|-----------|-----------|-------------------------|------------------------------------------|----------|
| Trans Date                           | Post Date | Plan Name | Reference Number        | Description                              | Amount   |
| 03/11                                | 03/11     | PPLN10    | 24011344071000014624434 | ATLASSIAN -HTTPS://WWW.ATLA.CA           | \$19.26  |
| 03/13                                | 03/14     | PPLN10    | 24430994073400819155217 | MSFT * EC50CRD9EP MSBILL.INFO WA         | \$112.50 |
| 03/14                                | 03/15     | PPLN10    | 24801974074872454445040 | BUSINESS PUBLICATIONS CO 515-244-9470 IA | \$47.68  |
| 03/15                                | 03/17     | PPLN10    | 24692164075109341823140 | DLO*COM 866-760-4247 MI                  | \$30.00  |
| 03/21                                | 03/22     | PPLN10    | 24692164081103826370281 | INTUIT *QuickBooks CL.INTUIT.COM CA      | \$116.00 |
| 03/21                                | 03/22     | PPLN10    | 24793384081001404021023 | Indeed 90329498 800-4625842 TX           | \$500.28 |
| 03/23                                | 03/24     | PPLN10    | 24011344083000016179227 | ATLASSIAN -HTTPS://WWW.ATLA.CA           | \$21.40  |
| 03/23                                | 03/24     | PPLN10    | 24692164083105915069607 | MAILCHIMP *MISC MAILCHIMP.COM GA         | \$527.00 |
| 03/25                                | 03/25     | PPLN10    | 24493984085286299400111 | ADVANCED INTERNET TECHNO 910-321-1241 NC | \$14.93  |
| 03/26                                | 03/27     | PPLN10    | 24055234086207677601350 | RIGHT NETWORKS 603-324-0400 NH           | \$44.00  |

| Additional Information About Your Account                                      |  |  |  |  |  |
|--------------------------------------------------------------------------------|--|--|--|--|--|
| THE TOTAL FINANCE CHARGE PAID ON YOUR ACCOUNT DURING THE PAST YEAR WAS \$0.00. |  |  |  |  |  |

| Finance Charge Summary / Plan Level Information                                                                      |                  |                  |                       |                 |                   |                 |                              |               |                |
|----------------------------------------------------------------------------------------------------------------------|------------------|------------------|-----------------------|-----------------|-------------------|-----------------|------------------------------|---------------|----------------|
| Plan Name                                                                                                            | Plan Description | FCM <sup>†</sup> | Average Daily Balance | Periodic Rate * | Corresponding APR | Finance Charges | Effective APR Fees **        | Effective APR | Ending Balance |
| Purchases                                                                                                            |                  |                  |                       |                 |                   |                 |                              |               |                |
| PPLN1C<br>CC1                                                                                                        | PURCHASE         | G                | \$0.00                | 1.24166%(M)     | 14.9000%          | \$0.00          | \$0.00                       | 0.0000%       | \$3,650.76     |
| Cash                                                                                                                 |                  |                  |                       |                 |                   |                 |                              |               |                |
| CPLN06<br>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: 31    |               |                |
| ** includes cash advance and foreign currency fees                                                                   |                  |                  |                       |                 |                   |                 | APR = Annual Percentage Rate |               |                |
| † 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 03/31/2024

|                                      | Mar 31, 24 |
|--------------------------------------|------------|
| Beginning Balance                    | 3,637.85   |
| Cleared Transactions                 |            |
| Charges and Cash Advances - 17 items | -3,650.76  |
| Payments and Credits - 1 item        | 3,637.85   |
| Total Cleared Transactions           | -12.91     |
| Cleared Balance                      | 3,650.76   |
| Uncleared Transactions               |            |
| Charges and Cash Advances - 3 items  | -773.99    |
| Total Uncleared Transactions         | -773.99    |
| Register Balance as of 03/31/2024    | 4,424.75   |
| Ending Balance                       | 4,424.75   |

Local Government Electronic Transaction Fund (0255)

03/01/2024-03/31/2024

|                    |                      |
|--------------------|----------------------|
| Beginning Balance  | \$ 155,603.44        |
| Plus Receipts      | \$ 32,541.13         |
| Less Disbursements | \$ (39,765.83)       |
| Ending Balance     | <u>\$ 148,378.74</u> |

RECEIPTS

|                        |               |
|------------------------|---------------|
| Recorder Fees Received | 31,815.98     |
| Interest               | <u>725.15</u> |

|                |           |
|----------------|-----------|
| Total Receipts | 32,541.13 |
|----------------|-----------|

DISBURSEMENTS

| Invoice #   | Date Paid  | Amt Paid  |
|-------------|------------|-----------|
| F255 030124 | 03/08/2024 | 39,765.83 |

|                     |                    |
|---------------------|--------------------|
| Total Disbursements | <u>(39,765.83)</u> |
|---------------------|--------------------|

Report ID: FR008B  
Source: I/3 Finance  
Date: 3/1/24 - 3/31/24  
Fund: 0255  
BS Account: 1101

STATE OF IOWA  
OLLD BALANCE SHEET SUMMARY

Page: 1 of 1  
Run Date: 04/11/2024  
Run Time: 12:25:45 PM

| Doc CD            | Posting Code | Cycle Date | Debit Amount | Credit Amount | Balance    |
|-------------------|--------------|------------|--------------|---------------|------------|
| Beginning Balance |              |            |              |               | 155,603.44 |
| EFT               | A001         | 3/8/24     |              | 39,765.83     | 115,837.61 |
| CDR               | A001         | 3/27/24    | 31,815.98    |               | 147,653.59 |
| JV1               | A001         | 3/27/24    | 725.15       |               | 148,378.74 |

**Iowa Land Records - Fund 255**  
**Reconciliation Detail**  
**State Treasurer, Period Ending 03/31/2024**

| Type                                 | Date       | Num     | Name                     | Clr | Amount           | Balance           |
|--------------------------------------|------------|---------|--------------------------|-----|------------------|-------------------|
| <b>Beginning Balance</b>             |            |         |                          |     |                  | 155,603.44        |
| <b>Cleared Transactions</b>          |            |         |                          |     |                  |                   |
| <b>Checks and Payments - 1 item</b>  |            |         |                          |     |                  |                   |
| Bill Pmt -Check                      | 03/08/2024 | SW03... | Electronic Services S... | X   | -39,765.83       | -39,765.83        |
| Total Checks and Payments            |            |         |                          |     | -39,765.83       | -39,765.83        |
| <b>Deposits and Credits - 1 item</b> |            |         |                          |     |                  |                   |
| Deposit                              | 03/31/2024 |         |                          | X   | 32,541.13        | 32,541.13         |
| Total Deposits and Credits           |            |         |                          |     | 32,541.13        | 32,541.13         |
| Total Cleared Transactions           |            |         |                          |     | -7,224.70        | -7,224.70         |
| Cleared Balance                      |            |         |                          |     | -7,224.70        | 148,378.74        |
| Register Balance as of 03/31/2024    |            |         |                          |     | -7,224.70        | 148,378.74        |
| <b>Ending Balance</b>                |            |         |                          |     | <b>-7,224.70</b> | <b>148,378.74</b> |

Iowa Land Records - Fund 255  
Profit & Loss  
March 2024

|                           | Mar 24    |
|---------------------------|-----------|
| Ordinary Income/Expense   |           |
| Income                    |           |
| E-Recording Fee           | 31,815.98 |
| Interest                  | 725.15    |
| Total Income              | 32,541.13 |
| Expense                   |           |
| ESS Expense Reimbursement | 39,765.83 |
| Total Expense             | 39,765.83 |
| Net Ordinary Income       | -7,224.70 |
| Net Income                | -7,224.70 |

Iowa Land Records - Fund 255  
Balance Sheet  
As of March 31, 2024

|                            | Mar 31, 24 |
|----------------------------|------------|
| ASSETS                     |            |
| Current Assets             |            |
| Checking/Savings           |            |
| State Treasurer            | 148,378.74 |
| Total Checking/Savings     | 148,378.74 |
| Total Current Assets       | 148,378.74 |
| TOTAL ASSETS               | 148,378.74 |
| LIABILITIES & EQUITY       |            |
| Equity                     |            |
| Retained Earnings          | 114,806.70 |
| Net Income                 | 33,572.04  |
| Total Equity               | 148,378.74 |
| TOTAL LIABILITIES & EQUITY | 148,378.74 |

May 7, 2024

To: ESS Finance Subcommittee  
ESS Coordinating Committee

From: Phil Dunshee, ILR Project Manager

Re: ESS May, 2024 Budget Amendment

Included with the May ESS Finance packet is a spreadsheet that depicts the recommended amendments to the ESS 2024 budget. Items with the burnt orange color reflect conversion of budget to actual. Items with the magenta color reflect the preliminary estimate of actual expenses for the period. Items with the blue color reflect no change from the February estimates and budget. Items with the grey background are proposed adjustments to the budget. The following are the notable amendments or changes.

#### **Income**

- The May income associated with MOU Policy services has been adjusted to be \$4500.00. This is not an increase, but an adjustment to recognize that income in January was less than budgeted because this activity is billed in arrears. For the remainder of the calendar year, projected income for MOU Policy services will be \$2500.00 per month as originally planned.
- The amount of the local maintenance cost sharing credits has been increased from \$115,000.00 to \$130,000.00.
- No other adjustments in projected revenue are recommended.

#### **Expenses**

- The monthly budget for Accounting Software-Services has been increased from \$160.00 per month to \$172.00 per month to reflect price increases by Intuit and Right Works.
- Bookkeeping expenses (Accounting Coordinator) are projected to increase. While the compensation level is unchanged, an adjustment is appropriate to anticipate changes in monthly benefit costs. The change is an estimate.
- Monthly expenses for legal fees were slightly overestimated, and the budgeted amount is being reduced to reflect actual experience.
- ESS meeting expense estimates are being increased to reflect the increase in mileage reimbursement amounts that had previously been approved.
- Expenses for teleconference services have been reduced. As these services are integrated with Zoom and Teams, we are not experiencing this expense. A small, estimated expense estimate has been retained in case it is ever necessary to use a paid teleconference service.
- The estimate for miscellaneous expenses through the remainder of the calendar year has been reduced.
- The monthly amount budgeted for the Communications Coordinator position has been increased. It is estimated that up to 29 hours per week could be authorized for this position through the remainder of the calendar year.
- The monthly budget for communications and marketing software has been increased to \$587.00 to reflect price increases by Mailchimp and Adobe.
- No change in compensation has been made for the Policy Coordinator position, but costs have been higher than originally estimated. An adjustment is made to reflect current costs.

- Expenses for the managed data center services are billed in advance, which affects the initial billing from LightEdge. This is mitigated to some extent by the service start date of April 1 (instead of the estimated start date of March 1). Additionally, some elements of the initial billing are being reviewed.
- Estimated monthly expenses for AWS have been reduced to \$1000.00. However, we will continue to closely monitor this expense.
- The expense for JetBrains software was moved from a reserve expense to a budgeted expense.
- We will continue to plan for software expenses for DB2 and SUSE to be paid from reserve funds. If revenue is above expectations for the remainder of the year, this could be converted to a budgeted expense.
- With the migration to LightEdge managed services, we have removed estimates for the acquisition of equipment in the near future.
- Payments to some local service providers were carried forward into 2024 due to service transition activities.

#### **Net Income**

With these changes, projected net income has been adjusted from \$16,474.78 to \$7459.39.

**Action Requested:** Approval of the proposed 2024 Budget Amendment. We will continue to monitor financial trends and be prepared to make further adjustments at the regularly scheduled governance meetings in August and November.

BUDGETED INCOME AND EXPENSES  
CY 2024  
Proposed Amendment

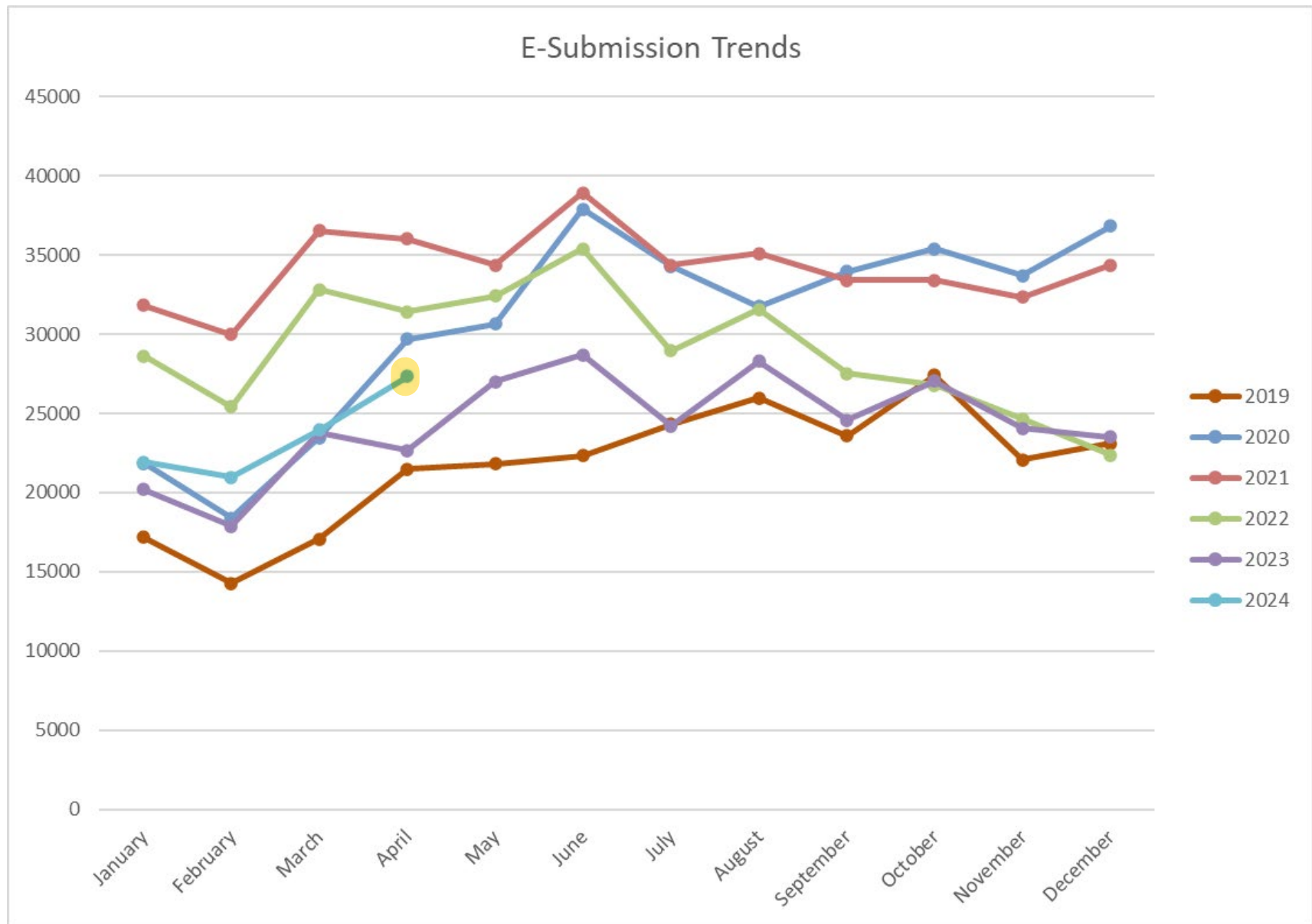
|        |                               |                              | 2024 January | February  | March     | April     | May        | June      | July      | August    | September | October   | November  | December  | Proposed   | February Amendment | Change    |
|--------|-------------------------------|------------------------------|--------------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|--------------------|-----------|
| Income | BudgetedIncome                |                              |              |           |           |           |            |           |           |           |           |           |           |           |            |                    |           |
|        |                               |                              |              |           |           |           |            |           |           |           |           |           |           |           |            |                    |           |
|        | Bad Payment Fee               |                              | 0.00         | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00      |
|        | Misc. Income                  |                              | 0.00         | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00      |
|        | Event Income                  | ILR Conferences Registration | 0.00         | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 7000.00   | 0.00      | 0.00      | 0.00      | 0.00      | 7000.00    | 7000.00            | 0.00      |
|        |                               | Sponsorships                 | 0.00         | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00      |
|        | ODSERVICEFEE                  |                              | 55.94        | 7.69      | 8.44      | 1.53      | 0.00       | 0.00      | 0.00      | 0.00      | 300.00    | 150.00    | 150.00    | 150.00    | 823.60     | 804.40             | 19.20     |
|        | POSSERVICEFEE                 |                              | 8953.09      | 7193.24   | 8328.04   | 10227.10  | 10000.00   | 10000.00  | 10000.00  | 12000.00  | 10000.00  | 7500.00   | 7000.00   | 9500.00   | 110701.47  | 109057.99          | 1643.48   |
|        | ERECORDING SERVICEFEE         |                              |              |           |           |           |            |           |           |           |           |           |           |           |            |                    |           |
|        |                               | ACH                          |              |           |           |           |            |           |           |           |           |           |           |           |            |                    |           |
|        |                               | CC                           |              |           |           |           |            |           |           |           |           |           |           |           |            |                    |           |
|        |                               | DRAWDOWN                     |              |           |           |           |            |           |           |           |           |           |           |           |            |                    |           |
|        | Total SERVICEFEE              |                              | 68046.31     | 65301.70  | 74315.94  | 85272.09  | 86000.00   | 91000.00  | 76500.00  | 87000.00  | 76000.00  | 72500.00  | 72500.00  | 72500.00  | 926936.04  | 901728.05          | 25207.99  |
|        | MOU Services                  |                              |              |           |           |           |            |           |           |           |           |           |           |           |            |                    |           |
|        |                               | Policy                       | 2500.00      | 4464.57   | 4446.85   | 4446.85   | 4500.00    | 2500.00   | 2500.00   | 2500.00   | 2500.00   | 2500.00   | 2500.00   | 2500.00   | 37858.27   | 36000.00           | 1858.27   |
|        |                               | Communications               | 0.00         | 35.43     | 53.15     | 53.15     | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 141.73     | 0.00               | 141.73    |
|        |                               | Events                       | 0.00         | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00      |
|        | Expense Reimbursement - 255   |                              | 42868.58     | 40553.00  | 39765.83  | 39418.55  | 32541.13   | 42500.00  | 42500.00  | 42500.00  | 42500.00  | 42500.00  | 42500.00  | 42500.00  | 492647.09  | 510368.58          | -17721.49 |
|        | Local Service Provider Maint. | Cost Sharing Credit          | 0.00         | 0.00      | 0.00      | 0.00      | -130000.00 | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | -130000.00 | -115000.00         | -15000.00 |
|        |                               | Local Maintenance Share      | 0.00         | 0.00      | 0.00      | 0.00      | 311845.05  | 0.00      | 0.00      | 0.03      | 0.00      | 0.00      | 0.00      | 0.00      | 311845.08  | 311845.08          | 0.00      |
|        | Total BudgetedIncome          |                              | 122423.92    | 117555.63 | 126918.25 | 139419.27 | 314886.18  | 146000.00 | 131500.00 | 151000.03 | 131300.00 | 125150.00 | 124650.00 | 127150.00 | 1757953.28 | 1761804.10         | -3850.82  |

BUDGETED INCOME AND EXPENSES  
CY 2024  
Proposed Amendment

|                   |                                | 2024 January                     | February | March    | April    | May      | June     | July     | August   | September | October  | November | December | Proposed  | February Amendment | Change    |          |
|-------------------|--------------------------------|----------------------------------|----------|----------|----------|----------|----------|----------|----------|-----------|----------|----------|----------|-----------|--------------------|-----------|----------|
| Expense           |                                |                                  |          |          |          |          |          |          |          |           |          |          |          |           |                    |           |          |
| Budgeted Expenses |                                |                                  |          |          |          |          |          |          |          |           |          |          |          |           |                    |           |          |
|                   | Administration                 |                                  |          |          |          |          |          |          |          |           |          |          |          |           |                    |           |          |
|                   |                                | Annual Audits                    | 0.00     | 0.00     | 0.00     | 0.00     | 11200.00 | 0.00     | 0.00     | 850.00    | 0.00     | 0.00     | 0.00     | 12050.00  | 12050.00           | 0.00      |          |
|                   |                                | Accounting Software-Services     | 4820.92  | 160.00   | 160.00   | 172.00   | 172.00   | 172.00   | 172.00   | 172.00    | 172.00   | 172.00   | 172.00   | 6688.92   | 6646.92            | 42.00     |          |
|                   |                                | Bookkeeping-CPA-990              | 7088.83  | 7072.68  | 7630.69  | 4830.26  | 9726.48  | 7900.00  | 7900.00  | 7900.00   | 7900.00  | 7900.00  | 11900.00 | 7900.00   | 95648.94           | 89762.11  | 5886.83  |
|                   |                                | Acct Computer Equip.             | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00     | 0.00     | 0.00      | 0.00               | 0.00      |          |
|                   |                                | Professional Fees                |          |          |          |          |          |          |          |           |          |          |          |           |                    |           |          |
|                   |                                | Legal Fees                       | 0.00     | 4500.00  | 2250.00  | 2250.00  | 2250.00  | 2250.00  | 2250.00  | 2250.00   | 2250.00  | 2250.00  | 2250.00  | 27000.00  | 30000.00           | -3000.00  |          |
|                   |                                | Government Relations             | 0.00     | 2000.00  | 2000.00  | 2000.00  | 2000.00  | 2000.00  | 2000.00  | 2000.00   | 2000.00  | 2000.00  | 2000.00  | 22000.00  | 23000.00           | -1000.00  |          |
|                   |                                | Human Resources-Oasis            | 1059.06  | 1043.68  | 1043.68  | 1143.68  | 1680.00  | 1120.00  | 1120.00  | 1120.00   | 1120.00  | 1680.00  | 1120.00  | 14370.10  | 14499.06           | -128.96   |          |
|                   |                                | Project Manager                  | 12400.00 | 12400.00 | 12400.00 | 12400.00 | 12400.00 | 12400.00 | 12400.00 | 12400.00  | 12400.00 | 12400.00 | 12400.00 | 148800.00 | 148800.00          | 0.00      |          |
|                   |                                | Insurance                        | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 7500.00  | 0.00     | 45,000.00 | 0.00     | 0.00     | 0.00     | 52500.00  | 52500.00           | 0.00      |          |
|                   |                                | ESS Meetings                     | 0.00     | 1332.28  | 0.00     | 0.00     | 0.00     | 1300.00  | 0.00     | 0.00      | 1300.00  | 0.00     | 0.00     | 1300.00   | 5232.28            | 4250.00   | 982.28   |
|                   |                                | Office Operations                |          |          |          |          |          |          |          |           |          |          |          |           |                    |           |          |
|                   |                                | Office Space Lease               | 3050.00  | 3050.00  | 3050.00  | 3050.00  | 3050.00  | 3050.00  | 3050.00  | 3050.00   | 3050.00  | 3050.00  | 3050.00  | 36600.00  | 36600.00           | 0.00      |          |
|                   |                                | Office Supplies                  | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 75.00    | 0.00     | 0.00      | 75.00    | 0.00     | 75.00    | 225.00    | 300.00             | -75.00    |          |
|                   |                                | Official Publication Expense     | 48.30    | 0.00     | 80.69    | 16.11    | 45.00    | 45.00    | 45.00    | 45.00     | 45.00    | 45.00    | 45.00    | 505.10    | 543.30             | -38.20    |          |
|                   |                                | Postage                          | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00     | 0.00     | 0.00      | 0.00               | 0.00      |          |
|                   |                                | Teleconference                   | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00     | 100.00   | 100.00    | 600.00             | -500.00   |          |
|                   |                                | Telephone                        | 210.83   | 212.09   | 212.09   | 210.47   | 210.47   | 220.00   | 220.00   | 220.00    | 220.00   | 220.00   | 220.00   | 2595.95   | 2630.83            | -34.88    |          |
|                   |                                | Internet                         | 250.00   | 250.00   | 250.00   | 250.00   | 250.00   | 250.00   | 250.00   | 250.00    | 250.00   | 250.00   | 250.00   | 3000.00   | 3000.00            | 0.00      |          |
|                   |                                | Office Tech Support              | 731.59   | 55.00    | 2630.00  | 415.00   | 650.00   | 650.00   | 650.00   | 650.00    | 650.00   | 650.00   | 650.00   | 9031.59   | 7881.59            | 1150.00   |          |
|                   |                                | Printing and Copying (Color-BW)  | 335.02   | 335.02   | 335.02   | 335.02   | 340.00   | 340.00   | 340.00   | 340.00    | 340.00   | 340.00   | 340.00   | 4060.08   | 4075.02            | -14.94    |          |
|                   |                                | Miscellaneous Expenses           | 0.00     | 0.00     | 0.00     | 47.45    | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00     | 150.00   | 197.45    | 200.00             | -2.55     |          |
|                   | Total Administration           |                                  |          |          |          |          |          |          |          |           |          |          |          |           |                    |           |          |
|                   | Marketing-Communications       |                                  |          |          |          |          |          |          |          |           |          |          |          |           |                    |           |          |
|                   |                                | Communications Coordinator       | 2827.65  | 3022.59  | 3506.04  | 3495.26  | 5500.00  | 4000.00  | 4000.00  | 4000.00   | 4000.00  | 4000.00  | 5500.00  | 4000.00   | 47851.54           | 38947.65  | 8903.89  |
|                   |                                | Administrative/Marketing Support | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00     | 0.00     | 0.00      | 0.00               | 0.00      |          |
|                   |                                | Computing Equipment              | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00     | 0.00     | 0.00      | 0.00               | 0.00      |          |
|                   |                                | Education & Outreach             |          |          |          |          |          |          |          |           |          |          |          |           |                    |           |          |
|                   |                                | ILR Conferences                  | 0.00     | 0.00     | 360.00   | 0.00     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 6640.00  | 0.00     | 0.00      | 7000.00            | 7000.00   | 0.00     |
|                   |                                | Tradeshows/Exhibits/Sponsorship  | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00     | 0.00     | 0.00      | 0.00               | 0.00      |          |
|                   |                                | Seminars & Workshops             | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 275.00   | 0.00      | 275.00   | 0.00     | 0.00     | 825.00    | 1375.00            | -550.00   |          |
|                   |                                | Memberships                      | 200.00   | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 625.00    | 0.00     | 0.00     | 0.00     | 825.00    | 825.00             | 0.00      |          |
|                   |                                | Conferences and Meetings         | 0.00     | 597.85   | 1229.66  | 0.00     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00     | 0.00     | 1827.51   | 1750.00            | 77.51     |          |
|                   |                                | Campaigns                        | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00     | 0.00     | 0.00      | 0.00               | 0.00      |          |
|                   |                                | Software, Equipment and Hosted   | 804.74   | 586.79   | 586.65   | 586.75   | 590.00   | 590.00   | 590.00   | 590.00    | 590.00   | 590.00   | 1700.00  | 590.00    | 8394.93            | 8257.64   | 137.29   |
|                   |                                | Marketing Supplies               | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00     | 0.00     | 0.00      | 0.00               | 0.00      |          |
|                   |                                | Promotional Expenses             | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00     | 0.00     | 0.00      | 0.00               | 0.00      |          |
|                   | Total Marketing-Communications |                                  |          |          |          |          |          |          |          |           |          |          |          |           |                    |           |          |
|                   | Customer Support               |                                  |          |          |          |          |          |          |          |           |          |          |          |           |                    |           |          |
|                   |                                | Account Manager                  | 8297.17  | 8269.82  | 8262.98  | 8262.98  | 11418.34 | 8215.22  | 8215.22  | 8215.22   | 8215.22  | 8215.22  | 11418.34 | 8215.22   | 105220.95          | 105070.83 | 150.12   |
|                   |                                | Coordinator                      | 2791.14  | 3041.73  | 2734.70  | 3078.04  | 5058.15  | 3372.10  | 3372.10  | 3372.10   | 3372.10  | 3372.10  | 5058.15  | 3372.10   | 41994.51           | 43256.34  | -1261.83 |
|                   |                                | Computing Equipment              | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00     | 0.00     | 0.00      | 0.00               | 0.00      |          |
|                   |                                | Professional Development         | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00     | 0.00     | 0.00      | 0.00               | 0.00      |          |
|                   | Total Customer Support         |                                  |          |          |          |          |          |          |          |           |          |          |          |           |                    |           |          |
|                   | Policy Coordination            |                                  |          |          |          |          |          |          |          |           |          |          |          |           |                    |           |          |
|                   |                                | Policy Coordinator               | 6374.54  | 6682.61  | 6591.49  | 6674.48  | 9900.00  | 6675.00  | 6675.00  | 6675.00   | 6675.00  | 9900.00  | 6675.00  | 86173.12  | 77783.52           | 8389.60   |          |
|                   |                                | Computing Equipment              | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00     | 0.00     | 0.00      | 0.00               | 0.00      |          |
|                   |                                | Professional Development         | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00     | 0.00     | 0.00      | 0.00               | 0.00      |          |
|                   | Total Policy Coordination      |                                  |          |          |          |          |          |          |          |           |          |          |          |           |                    |           |          |

BUDGETED INCOME AND EXPENSES  
CY 2024  
Proposed Amendment

|                       |                                      | 2024 January | February  | March    | April     | May       | June      | July       | August    | September | October   | November  | December  | Proposed   | February Amendment | Change   |
|-----------------------|--------------------------------------|--------------|-----------|----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|------------|--------------------|----------|
| ILR System Operations | Development Team                     |              |           |          |           |           |           |            |           |           |           |           |           |            |                    |          |
|                       | Technical Lead                       | 11539.29     | 11499.14  | 11499.16 | 11478.06  | 16953.90  | 11418.54  | 11418.54   | 11418.54  | 11418.54  | 11418.54  | 16953.90  | 11418.54  | 148434.69  | 148213.95          | 220.74   |
|                       | Senior Developer                     | 5780.32      | 5911.96   | 4941.73  | 3293.78   | 8670.48   | 5780.32   | 5780.32    | 5780.32   | 5780.32   | 5780.32   | 8670.48   | 5780.32   | 71950.67   | 75144.16           | -3193.49 |
|                       | Technical Support & Development      | 10224.61     | 10184.73  | 10604.74 | 10604.74  | 14890.21  | 10630.64  | 10630.64   | 10630.64  | 10630.64  | 10630.64  | 14890.21  | 10630.64  | 135183.08  | 135680.79          | -497.71  |
|                       | Developer                            | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | Professional Development             | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | External Development & Services      |              |           |          |           |           |           |            |           |           |           |           |           |            |                    |          |
|                       | FF Redaction Services                | 0.00         | 3735.58   | 0.00     | 8714.64   | 4600.00   | 4600.00   | 4600.00    | 4600.00   | 4600.00   | 4600.00   | 4600.00   | 4600.00   | 49250.22   | 55200.00           | -5949.78 |
|                       | BF Redaction Services                | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | Software Development Services        | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | Technical Consulting                 | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | Data Center & Hosting Services       | 3052.90      | 3052.90   | 3052.90  | 18009.50  | 7981.25   | 7981.25   | 7981.25    | 7981.25   | 7981.25   | 7981.25   | 7981.25   | 7981.25   | 91018.20   | 85965.40           | 5052.80  |
|                       | Domain Registration                  | 16.09        | 0.00      | 31.55    | 0.00      | 0.00      | 0.00      | 35.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 82.64      | 86.09              | -3.45    |
|                       | Software-License-Maintenance         |              |           |          |           |           |           |            |           |           |           |           |           |            |                    |          |
|                       | Accusoft-PRIZM                       | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | AWS                                  | 653.90       | 690.91    | 689.21   | 694.27    | 1000.00   | 1000.00   | 1000.00    | 1000.00   | 1000.00   | 1000.00   | 1000.00   | 1000.00   | 10728.29   | 18253.90           | -7525.61 |
|                       | Browser Stack                        | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | Certificates - Digicert              | 0.00         | 546.00    | 0.00     | 0.00      | 250.00    | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 300.00    | 0.00      | 1096.00    | 675.00             | 421.00   |
|                       | Lightedge Firewall                   | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | City-State-Zip                       | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | DB2                                  | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | Duo-Security                         | 30.00        | 30.00     | 30.00    | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 90.00      | 30.00              | 60.00    |
|                       | FTP                                  | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | GEO-IP                               | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | JetBrains                            | 0.00         | 2009.22   | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 2009.22    | 0.00               | 2009.22  |
|                       | JIRA                                 | 40.66        | 40.66     | 40.66    | 40.66     | 220.00    | 220.00    | 41.00      | 41.00     | 41.00     | 41.00     | 41.00     | 41.00     | 848.64     | 849.66             | -1.02    |
|                       | Nessus                               | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 4100.00   | 0.00      | 0.00      | 4100.00    | 4100.00            | 0.00     |
|                       | Security Monitoring (formerly Alien) | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | Server Support                       | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | Slack                                | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 900.00    | 0.00      | 0.00      | 0.00      | 0.00      | 900.00     | 900.00             | 0.00     |
|                       | SmartNet - firewall                  | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | SUSE                                 | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | VMWare                               | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 1976.00            | -1976.00 |
|                       | VPN (Anyconnect)                     | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | Zoom                                 | 10.00        | 10.00     | 10.00    | 10.00     | 10.00     | 10.00     | 10.00      | 10.00     | 10.00     | 10.00     | 10.00     | 1000.00   | 1110.00    | 1110.00            | 0.00     |
|                       | Microsoft                            | 112.50       | 112.50    | 112.50   | 112.50    | 112.50    | 112.50    | 112.50     | 112.50    | 112.50    | 112.50    | 112.50    | 112.50    | 1350.00    | 1350.00            | 0.00     |
|                       | LoopUp                               | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | Computing and Equipment (Cap.)       |              |           |          |           |           |           |            |           |           |           |           |           |            |                    |          |
|                       | Developer Equipment                  | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 500.00    | 500.00     | 500.00             | 0.00     |
|                       | System Equipment                     | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 5000.00            | -5000.00 |
|                       | Local CC Equipment                   | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | Total ILR System Operations          |              |           |          |           |           |           |            |           |           |           |           |           |            |                    |          |
|                       | Local Maint. Expense                 | 763.07       | 3319.05   | 0.00     | 0.00      | 0.00      | 0.00      | 311845.05  | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 315927.17  | 311845.05          | 4082.12  |
|                       | Payment Expenses                     |              |           |          |           |           |           |            |           |           |           |           |           |            |                    |          |
|                       | Bank Account Analysis Fee            | 503.75       | 471.76    | 301.92   | 279.86    | 500.00    | 500.00    | 500.00     | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 5557.29    | 6003.75            | -446.46  |
|                       | Bank Service Charges                 | 0.00         | 0.00      | 0.00     | 0.00      | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00       | 0.00               | 0.00     |
|                       | Gateway Transaction Fees             |              |           |          |           |           |           |            |           |           |           |           |           |            |                    |          |
|                       | OnlineTransactionFees - PS           | 6183.79      | 3735.15   | 4332.43  | 4750.19   | 4900.00   | 4900.00   | 4900.00    | 4900.00   | 4900.00   | 4900.00   | 4900.00   | 4900.00   | 58201.56   | 60083.79           | -1882.23 |
|                       | OnlineTransactionFees - Verichec     | 2519.95      | 2427.62   | 2300.73  | 2496.38   | 2750.00   | 3056.18   | 2840.56    | 2483.69   | 2878.37   | 2600.00   | 2600.00   | 2600.00   | 31553.48   | 31195.96           | 357.52   |
|                       | POSTransactionsFees                  | 8061.01      | 7185.63   | 6131.18  | 6506.95   | 6500.00   | 6500.00   | 6500.00    | 6500.00   | 6500.00   | 6500.00   | 6500.00   | 6500.00   | 79884.77   | 79561.01           | 323.76   |
|                       | Total Gateway Transaction Fees       |              |           |          |           |           |           |            |           |           |           |           |           |            |                    |          |
|                       | Total Payment Expenses               |              |           |          |           |           |           |            |           |           |           |           |           |            |                    |          |
|                       | Total Budgeted Expenses              | 100781.63    | 109574.95 | 99392.40 | 116209.03 | 145778.78 | 118833.75 | 421719.18  | 156582.26 | 111251.94 | 120338.57 | 137592.83 | 112438.57 | 1750493.89 | 1745329.32         | 5164.57  |
|                       | Net Budgeted Income                  | 21642.29     | 7980.68   | 27525.85 | 23210.24  | 169107.40 | 27166.25  | -290219.18 | -5582.23  | 20048.06  | 4811.43   | -12942.83 | 14711.43  | 7459.39    | 16474.78           | -9015.39 |
|                       |                                      |              |           |          |           |           |           |            |           |           |           |           |           |            |                    |          |
|                       |                                      |              |           |          |           |           |           |            |           |           |           |           |           |            |                    |          |
|                       |                                      |              |           |          |           |           |           |            |           |           |           |           |           |            |                    |          |





**ELECTRONIC SERVICES SYSTEM  
8711 Windsor Parkway, Suite 2  
Johnston, Iowa 50131**

May 7, 2024

To: ESS Finance Subcommittee

From: Phil Dunshee, ILR Project Manager

Re: ESS Future Financial planning

As you know the Iowa County Recorders Association has formed a fee policy working group to explore changes in Iowa recording fees. In conjunction with that work, we have also been exploring possible changes in funding for ESS and Iowa Land records. It would be our intention to explore this topic more thoroughly at your June meeting. Recently we shared the following with the fee policy working group and ICRA leadership.

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At this writing the fee alternatives being explored for ILR would be either an "add-on" recording fee of \$5.00 per document (all documents) – a base recording fee calculation plus \$5, OR

A 10 to 12% allocation from the revenue from the base recording fee income for each county. Estimated total ILR income would be \$2.4 million.

These changes might be coupled with the following policies.

Discontinue E-Submission Fee for "Browser" users

Discontinue \$1.00 E-Commerce Fee

Continue an E-Submission Service Fee for Commercial E-Recording Users (amount t.b.d.)

If the "allocation" option was chosen, ESS/ILR could possibly assume responsibility for all local maintenance related to ILR.

Either way – this would represent about a \$700,000.00 increase in the ILR budget which is needed to address the new initiatives that many would like us to do plus provide more timely support for individual county issues. A priority would be the hiring of additional software developers.

Please give this some thought. We'll look forward to exploring this in a future discussion.

May 7, 2024

To: ESS Finance Subcommittee  
ESS Coordinating Committee

From: Phil Dunshee, ILR Project Manager

Re: ESS Financial Accounts and Investment Options

In recent months members of the ESS Finance Subcommittee and other ESS members have inquired about the feasibility of placing funds controlled by ESS in an interest-bearing account of some kind. In a previous meeting staff committed to research options, and we intend to do so. In the meantime, I wish to again remind everyone of some history and background, and answer the question "Why aren't we already doing this?" Much of this was covered during the February ESS meeting, but not everyone in ESS had the opportunity to participate in that meeting.

Here are the short answers.

- In part, we are already doing this through the Office of the State Treasurer.
- The ESS/Bankers Trust Settlement Account is a full analysis account, and our banking fees are lower because we keep funds in the account.
- For the ESS/Bankers Trust Settlement Account – liquidity and cash flow are the most important functions we have.

Here is a more complete explanation.

**Fund 255 – Office of the State Treasurer.** Funds from the \$1 recording fee – sometimes referred to as the E-Commerce fee, the Iowa Land Records fee or the local government electronic transaction fund – are by law deposited with the State Treasurer. Section 331.604, subsection 3d of the Iowa Code provides that "interest or earnings on moneys in the local government electronic transaction fund shall be credited to the fund." In March 2024, this fund had a balance of \$155,603.44 and earned interest in the amount of \$725.15. This fund and the interest earned may be used for ESS/ILR project related expenses.

Members of the Committees may recall that we have transferred money from Fund 255 to the ILR Settlement account in recent years to consolidate funds into a primary account so that they are subject to our annual audit. This change resulted from discussions we had with the State Auditor back in 2019. The project has used these funds to pay for developments and improvements to the ILR software including recent updates to the E-Submission and Search applications. For comparison, in January 2020, Fund 255 had a balance of \$698,886.66 and earned interest of \$965.45. Interest rates were lower then.

Current practices are intended to maintain a balance of between \$100,000.00 and \$200,000.00 in Fund 255 as a reserve in the event it is ever needed. To maintain this balance ESS is only drawing funds in an amount no greater than the income from the previous month. The interest earned is included in this income amount.

**ESS/Bankers Trust Settlement Account.** Since the inception of the E-Submission service in 2006, ESS has managed the cash flow of electronic recording revolving income and distributions through a treasury management account. For many years this was performed through a Bank of America account held by the Iowa County Records Association. In 2021 we established a new account in the name of the Electronic Services System with Bankers Trust due to the updates with the 28E Agreement.

The Bankers Trust Treasury Management account is of a type known as a full analysis account, meaning that the bank tracks every deposit and payment, every NACHA distribution, and every other transaction type, and that is used to calculate the monthly bank service fee. (Bank of America did the same thing). A portion of the analysis is also based on the level of funds deposited in the account, and this factor helps reduce our monthly banking fees.

In 2020 with Bank of America, our monthly account analysis fee averaged over \$1000.00 per month. Thus far in 2024, the average Bankers Trust monthly analysis fee has been less than \$400.00.

When we transitioned from Bank of America to Bankers Trust a few years ago, we explored the possibility of setting up a companion interest bearing account of some kind. Possibly an interest-bearing sweep account. I don't recall the exact details, but when we realized that moving money out of the settlement account into a separate account would likely result in an increase in our monthly banking fees, it appeared to be a wash and we didn't pursue it any further.

**Liquidity and Cash Flow Is Paramount.** The March 2024 Balance sheet in the May Finance packet shows that as of March 31 there was \$1,696,241.84 in the Bankers Trust checking account. But keep in mind that our accounting is on an accrual basis, and we recognize income as a deposit in the bank account when a transaction is completed. That doesn't mean it really is in the bank because an ACH deposit can take several days to clear. As we have explained in previous meetings and reports, the Balance Sheet tends to overstate the amount of cash on hand.

As of 2:00 PM on Friday, May 3, 2024, the available balance in the Bankers Trust account was \$1,267,173.09. The average available closing balance during the week of April 29, 2024 was \$1,215,140.76. Please consider that in any given week we may need to distribute between \$750,000.00 and \$1,000,000.00 so that counties will timely receive their E-Submission and Point-of-Sale funds. We do not want to be caught short, and we do not wish to delay distributions to counties. So, having the necessary cash on hand to maintain liquidity and cash flow to the participating counties is an important goal for us. It always has been, and I will make no apology for this.

**Benefits v. Risk.** Let's say we took \$200,000.00 of our current cash balance and decided to lock in a 12-month CD at 5.0% interest APY. It appears that this would yield about \$10,000.00. The calculus of the benefit v. risk is essentially this ... \$10,000.00 of additional income v. higher monthly bank fees plus the loss of liquidity which is potentially necessary to maintain cash flow. Is the risk worth it?

This is the "why" of not actively seeking interest income to date.

**Exploration Will Proceed.** Please be assured that the ESS team will deliberately explore options and weigh the benefits and risks carefully. We will consult with our colleagues in the State Treasurer's office, the professionals at Bankers Trust and others. We will target November 2024 as a date for completing this review. Until then, we have many other very high priorities which demand the full attention of our team.

I hope this information has helped answer some of your questions.

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