

ESS

Electronic Services System – Finance Subcommittee Meeting

Agenda

Web Conference

June 6, 2024

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

- **Welcome**
- **May 9, 2024 – Summary of Subcommittee Action – Approval**
- **Financial Reports**
 - **Accounts Receivable Update**
 - **June Summary of ESS Payments – Approval**
 - **June Fund 255 Reimbursement Invoice – Approval**
 - **April 2024 Financial Reports – Approval**
- **ESS Financial & Strategic Review**
 - **May Metrics**
 - **POS System Transition Update**
 - **Recording Fees and Modernization Update**
 - **Audit Update**

Next Meeting – July 11, 2024 – 9:00 AM

**ESS Finance Subcommittee
Teleconference Meeting
May 9, 2024**

Members Present: Stacie Herridge, Sheri Jones, Geralyn Greer, Melissa Bahnsen, Susan Smith, and Amy Assink.

Other Participants: Nancy Booten, Travis Case, Ann Ditsworth, Erin Canfield, Natalie Steffener, Lisa Kent, Kristen Delaney-Cole, Phil Dunshee, Samantha McMahon, Corrie Strasser, Census Lo-liyong, and Lisa Long

The meeting was called to order at 9 AM.

April Meeting Summary

The Finance Subcommittee reviewed the April 11, 2024, meeting summary. A motion was made by Geralyn Greer and seconded by Stacie Herridge to approve the summary. The motion was approved.

Accounts Receivable Update

The Account Manager provided a comprehensive update on the status of accounts receivable. Key points included a late submittal to the State Treasurer for the April 2024 reimbursement request. The invoice has now been submitted. Going forward, responsibilities related to this task will be handled by the new accounting coordinator, Samantha McMahon.

The discussion also covered a chargeback from Copeland Law Firm. This was due to confusion of multiple charges, for the same amount, on the same day. Copeland Law Firm has agreed to issue a check to settle the balance.

The report further noted the remaining outstanding payments from two entities: the Lee County Recorder and Page County Recorder. Additionally, regarding the outstanding balance with Simplifile, they have notified us that they would rather have us pull those funds from their account instead of issuing a check. That action is in progress.

May Summary of ESS Payments

The Project Manager provided an update to the Subcommittee on the status of accounts payable for ESS, noting an error in billing from Lightedge Solutions, Inc. An explanation was given as to the contents of the bill, the bill discrepancy, and the corrections the June invoice should contain. A credit memo is expected. A meeting with LightEdge was noted and a payment has been made which corresponds to the service order.

Additionally, Tyler Technologies' billing issues for redaction services were reported. This is associated with the acquisition of CSI by Tyler. The Project Manager noted internal discussions about potentially developing an in-house solution, and acknowledged some speculation about possible future price increases which may result from the merger.

The report also detailed recent credit card expenditures, such as the Amazon bill being below the budget amount. Also noted was a charge from Hy-Vee, Inc. for condolence flowers.

A motion to approve the April summary of ESS payments was put forward by Sheri Jones, with Susan Smith seconding. The motion was approved.

May Fund 255 Reimbursement Invoice

The Subcommittee reviewed the Fund 255 reimbursement invoice for April 2024, which was associated with payroll expenses. The requested reimbursement invoice amount was \$32,541.13 which reflects the actual Fund 255 income in the previous month.

Amy Assink made a motion to approve the May reimbursement invoice. The motion was seconded by Geralyn Greer, and it was approved.

March and 1st Quarter 2024 Financial Reports

A memo summarizing the correction of accounting errors from the first quarter was provided and explained in detail by the Account Manager and the Accounting Coordinator. The report showed the associated journal entries made for each correction. The discussion provided an explanation of several one cent rounding errors, a reversal to a previous journal entry made in error, and some adjustments associated with payment and bank analysis fees, and reserve expenses.

The Subcommittee reviewed the financial reports for March 2024. Notably, the Bankers Trust account held a closing balance of \$1,362,506.44, up from the opening balance of \$1,348,684.93. The Profit & Loss (P&L) statement for the month revealed budgeted income of \$126,708.25 against budgeted expenses of \$99,392.40.

ESS revolving income for March stood at \$2,455,402.41, contributing to a total income of \$2,582,110.66 for the period. Revolving expenses amounted to \$2,455,833.84, with total expenditures totaling \$2,577,276.24, ending in a net income of \$4,834.42 for March 2024.

For the 1st quarter 2024 report, the budgeted income stood at \$366,687.80 against expenses of \$309,748.98. ESS revolving income for the quarter stood at \$7,043,138.11, and revolving expenses amounted to \$7,052,461.94. The total net income, inclusive of all expenses, amounted to \$19,755.09. These values are subject to adjustment for depreciation upon completion of our annual audit.

The Balance Sheet indicated total assets and liabilities at approximately \$2,411,959.07, with \$1,119,978.14 specifically held within the Bankers Trust Settlement account. It was noted that, given the use of accrual-based accounting, that the balance sheet figures may appear higher than the actual bank account balance.

The credit card statements from the start of the month showed an ending balance of \$3650.76. The account was reconciled successfully.

Regarding Fund 255 for March, the account opened with a balance of \$155,603.44 and closed at \$148,378.74. This is consistent with the expected income outlined in the reimbursement invoice, confirming the successful reconciliation for the month.

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

Budget Amendment

The Project Manager provided a summary of a proposed Budget Amendment, with a detailed spreadsheet that depicted the recommended amendments to the ESS 2024 budget. It was recommended that local maintenance cost sharing credits be increased from \$115,000.00 to \$130,000.00 and a table with each county's adjusted portion of the proposed credit increase was displayed.

An adjustment in bookkeeping expenses was explained as an estimate of possible benefit cost increases associated with the new accountant. In addition, an increase in authorized hours and budget was suggested for the Communications Coordinator position. Projected costs for the Policy Coordinator position were understated and raised to reflect actual experience.

The reports also included decreases in the budget to reflect the actual costs of legal fees, which were previously overestimated. The projected expense for Amazon Web Services (AWS) was also reduced but will be monitored.

The explanation of the proposed budget amendment included a reduction for teleconference services, as ESS is not experiencing the expense due to the integration of Zoom and Teams. As a standard practice, numerous expense items were converted from budgeted to actual amounts for the first quarter.

A budgeted amount for the acquisition of equipment was removed due to the migration of ILR systems to LightEdge managed servers.

Finally, it was noted that software expenses for DB2 (database) and SUSE (Linux operating system) would be paid from reserve funds. This may be changed if revenues rebound sufficiently.

After discussion, Stacie Herridge made a motion to approve the proposed 2024 budget amendment. The motion was seconded by Sheri Jones and approved.

ESS Financial and Strategic Review

The Subcommittee was introduced to Samantha McMahon, Accounting Coordinator. Samantha started work on April 22, 2024.

April Metrics

The E-submission level for April 2024 was above the amount experienced in April 2023. The trend represents a modest improvement and revenue will continue to be closely monitored.

ESS Future Financial Planning

In conjunction with a review of recording fee policies by the Iowa County Recorders Association, changes in funding for Iowa Land Records and ESS are being considered. Two proposed alternatives were being reviewed. 1. An "Add-on" recording fee of \$5.00 per document, or 2. An allocation percentage from the revenue for the base recording fee income for each county. The proposal noted that the changes may be coupled with other changes in current policy. This includes a possible reduction in E-Submission service fees for certain users.

An explanation of the need for a fee policy change was provided. Iowa Land Records and ESS are currently operating on a "maintenance" budget. This topic will be explored more thoroughly at the June meeting.

ESS Liquidity

A memo was presented outlining the feasibility of placing funds controlled by ESS in an interest-bearing account. It was acknowledged that while generating interest income could be beneficial, ensuring robust cash flow for timely payments to counties remains the top priority.

Audit Update

The Subcommittee received an update on the recent audit. The auditors found no issues and confirmed that the ESS financial reports accurately reflect our current financial status and that proper controls are effectively implemented. A comprehensive audit report is expected in early August.

The meeting was adjourned. The next meeting of the Finance Subcommittee is a web conference scheduled for Thursday, June 6, 2024.

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

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Cass County Recorder	0.00	100.00	0.00	0.00	0.00	100.00
Marshall County Recorder	0.00	400.00	0.00	0.00	0.00	400.00
Polk County Recorder	0.00	100.00	0.00	0.00	0.00	100.00
Pottawattamie County Recorder	0.00	100.00	0.00	0.00	0.00	100.00
Shepard Gibson Lievens & Kuehner	15.00	0.00	0.00	0.00	0.00	15.00
Union County Recorder	0.00	100.00	0.00	0.00	0.00	100.00
Winneshiek County Recorder	0.00	100.00	0.00	0.00	0.00	100.00
TOTAL	15.00	900.00	0.00	0.00	0.00	915.00

11:57 AM

06/03/24

Electronic Services System Transaction List by Date May 2024

Date	Name	Memo	Split	Amount
May 24				
05/01/2024	Allo Business	Telephone Services - May 2024	60860 · Telephone	210.47
05/01/2024	Denman & Company, LLP	Progress Billing related to the 3.24 audit	60100 · Annual Audit	4,600.00
05/01/2024	Rafferty Group	Government Relations Services - April 2024	60520 · Government Relations	2,000.00
05/03/2024	Iowa Solutions	Monthly Services for May 2024	60870 · Office Tech Support	415.00
05/03/2024	Oasis HR	Period Ending 03.16.24	-SPLIT-	25,753.70
05/06/2024	Enterprise Iowa	Project Manager - April 2024	Project Manager	12,400.00
05/06/2024	Enterprise Iowa	Office space & Internet: Apr 24	-SPLIT-	3,300.00
05/06/2024	Tama County Recorder - V	4.19 Dist. shortage	70200 · POSDISTRIBUTION	5.47
05/13/2024	Bankcard USA	POS FEES JANUARY - Correcting Journal Entry 37 (From 2.2.24) that was mistyped by 3 cents	66320 · POSTransactionsFees	-0.03
05/14/2024	Konica Minolta Premier Finance	Contract #500-50429080: Printer Lease May 2024	60880 · Printing and Copying (Color-BW)	335.02
05/17/2024	Oasis HR	Period Ending 05.11.24	-SPLIT-	27,775.29
05/25/2024	Brick Gentry P.C.	May Retainer	60510 · Legal	2,250.00
05/31/2024	Lisa Kent	Mileage to attend ESS Coord. Meeting 5.30.24	60700 · Ess Meetings	140.70
05/31/2024	Jamie Stargell -Adams County	Mileage to attend ESS Coord. Meeting 053024	60700 · Ess Meetings	126.63
05/31/2024	Oasis HR	Period Ending 05.11.24	-SPLIT-	25,514.22
May 24				

11:51 AM

06/03/24

Accrual Basis

Electronic Services System

Custom Transaction Detail Report

May 2024

Date	Num	Name	Memo	Account	Clr	Debit	Credit
May 24							
05/02/2024	61893937	Sinch Mailgun	Email platform: overage charge 04.01.24 - 05.01.24	21100 · BT Credit Card	X		1.37
05/02/2024	2460	WInCommunications	Additional Project Work as Needed April 2024	21100 · BT Credit Card	X		95.00
05/03/2024	1687373309	Amazon	Amazon Web Services:21.4.24-4.29.24	21100 · BT Credit Card	X		701.80
05/05/2024	2754214231	Adobe Systems	Creative Cloud Apps: 05.03.24 - 06.02.24	21100 · BT Credit Card	X		58.29
05/06/2024	255516026	Zoom	Cloud Recording 04.05.24 - 05.04.24	21100 · BT Credit Card	X		10.00
05/13/2024	314308629	Atlassian		21100 · BT Credit Card	X		19.26
05/13/2024	CC 05102024	Bankers Trust - v	Credit Card May 10 2024	21100 · BT Credit Card	X	1,959.93	
05/13/2024	E0500S48RV	Microsoft	Online Services: 04.13.24 - 05.12.24	21100 · BT Credit Card	X		112.50
05/16/2024	2024ci-1873	Business Publications	ESS Finance subcommittee Meeting 4.11.24	21100 · BT Credit Card			16.92
05/20/2024		Sectigo Limited	Sectigo DV -Annual	21100 · BT Credit Card			99.00
05/21/2024	95592958	Intuit	Quickbooks Enterprise Solutions Hosting	21100 · BT Credit Card			128.00
05/23/2024	001-393-729	Atlassian	Jira, Confluence, software: 05-22-24- to 06-22-24	21100 · BT Credit Card			21.40
05/23/2024	MC17169387	Mailchimp	Email Platform	21100 · BT Credit Card			527.00
05/23/2024	DEV 052324	Palmers Deli	Lunch - for Developers ESS Meeting	21100 · BT Credit Card			146.58
05/23/2024	DEV 052324	Palmers Deli	Lunch - for Developers ESS Meeting - Add on receipt	21100 · BT Credit Card			18.33
05/25/2024	INV03577455	Right Networks	Intuit Core: 05.25.24 - 06.24.24	21100 · BT Credit Card			44.00
05/28/2024	2024ci-1873	Business Publications	ESS Coordinating Meeting 4.10.24	21100 · BT Credit Card			12.85
05/28/2024	ESS 053024	Walmart		21100 · BT Credit Card			29.12
05/31/2024	ESS053024	Palmers Deli	ESS IN HOUSE MEETING 053024	21100 · BT Credit Card			191.57
May 24						1,959.93	2,232.99

Suite 2
Johnston, IA 50131-2296

Date	Invoice #
6/1/2024	F255 060124

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

P.O. No.	Terms	Project

[illegible]



ELECTRONIC SERVICES SYSTEM (24417)

PD24417

Invoices - 04444908 Report

Report generated on 05/02/2024 at 3:22 PM

Invoice Number: 04444908 Batch Number: 20249

Invoice Date: 05/03/2024 Period Ending: 04/27/2024

DESCRIPTION	AMOUNT
GROSS WAGES	\$21,067.78
EMPLOYMENT TAXES	\$1,738.75
WORKERS COMPENSATION	\$69.52
SERVICE FEES	\$572.42
OASIS HEALTH & WELFARE BENEFITS	\$1,709.17
OASIS RETIREMENT	\$546.26
OTHER: DENTAL INSURANCE DELTA DENTAL	\$35.00
OTHER: PROTECTION PLUS	\$14.80
SUB-TOTAL	\$25,753.70
TOTAL INVOICE	\$25,753.70
PAID - REFERENCE	
DO NOT REMIT PAYMENT	
PAYMENT RECORD AS OF 05/02/2024 04:22PM	
REF 240430_BOA_01*0000015	



ELECTRONIC SERVICES SYSTEM (24417)

PD24417

Invoices - 04459281 Report

Report generated on 05/17/2024 at 2:51 PM

Invoice Number: 04459281 Batch Number: 202410

Invoice Date: 05/17/2024 Period Ending: 05/11/2024

DESCRIPTION	AMOUNT
GROSS WAGES	\$22,946.61
EMPLOYMENT TAXES	\$1,900.35
WORKERS COMPENSATION	\$75.72
SERVICE FEES	\$522.42
OASIS HEALTH & WELFARE BENEFITS	\$1,709.17
OASIS RETIREMENT	\$571.22
OTHER: DENTAL INSURANCE DELTA DENTAL	\$35.00
OTHER: PROTECTION PLUS	\$14.80
SUB-TOTAL	\$27,775.29
TOTAL INVOICE	\$27,775.29
PAID - REFERENCE	\$27,775.29
DO NOT REMIT PAYMENT	
PAYMENT RECORD AS OF 05/17/2024 03:51PM	
REF 240516_BOA_01*0000014	



ELECTRONIC SERVICES SYSTEM (24417)

PD24417

Invoices - 04469350 Report

Report generated on 05/31/2024 at 4:31 PM

Invoice Number: 04469350 Batch Number: 202411

Invoice Date: 05/31/2024 Period Ending: 05/25/2024

DESCRIPTION	AMOUNT
GROSS WAGES	\$22,498.16
EMPLOYMENT TAXES	\$1,836.83
WORKERS COMPENSATION	\$74.24
SERVICE FEES	\$522.42
OASIS RETIREMENT	\$567.77
OTHER: PROTECTION PLUS	\$14.80
SUB-TOTAL	\$25,514.22
TOTAL INVOICE	\$25,514.22
PAID - REFERENCE	25,514.22
DO NOT REMIT PAYMENT	
PAYMENT RECORD AS OF 05/31/2024 05:31PM	
REF 240529_BOA_02*0000020	



Last statement: March 29, 2024
This statement: April 30, 2024
Total days in statement period: 32

Page 1 of 18

{ 0 } { 0 }

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

Beginning balance	\$1,362,506.44
Total additions	2,831,843.86
Total subtractions	2,961,971.65
Ending balance	\$1,232,378.65

DEBITS

Date	Description	Subtractions
04-01	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	12,627.49
04-01	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	125.00
04-01	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	195,651.40
04-02	' ACH Debit BANKCARD MTOT DISC CCD TAMA COUNTY RECORD 528414019809540	37.95
04-02	' ACH Debit BANKCARD MTOT DISC CCD AUDUBON COUNTY REG 528414019717149	9.01
04-02	' ACH Debit BANKCARD MTOT DISC CCD ADAMS COUNTY RECOR 528414019717115	14.80
04-02	' ACH Debit BANKCARD MTOT DISC CCD BUENA VISTA COUNTY 528414019717123	21.75
04-02	' ACH Debit BANKCARD MTOT DISC CCD ADAIR COUNTY RECOR 528414019717107	37.93
04-02	' ACH Debit BANKCARD MTOT DISC CCD CHICKASAW COUNTY R 528414019717180	39.26

ELECTRONIC SERVICES SYSTEM
April 30, 2024

Page 2 of 18
XXXXXX

Date	Description	Subtractions
04-02	' ACH Debit BANKCARD MTOT DISC CCD ALLAMAKEE COUNTY R 528414019717131	42.80
04-02	' ACH Debit BANKCARD MTOT DISC CCD BENTON COUNTY REC 528414019717156	58.62
04-02	' ACH Debit BANKCARD MTOT DISC CCD CHEROKEE COUNTY RE 528414019717198	78.39
04-02	' ACH Debit BANKCARD MTOT DISC CCD DALLAS COUNTY RECO 528414019714880	99.11
04-02	' ACH Debit BANKCARD MTOT DISC CCD BOONE COUNTY REC 528414019717172	120.80
04-02	' ACH Debit BANKCARD MTOT DISC CCD STORY COUNTY REC 528414019714898	256.03
04-02	' ACH Debit BANKCARD MTOT DISC CCD BLACK HAWK COUNTY 528414019717164	319.83
04-02	' ACH Debit BANKCARD MTOT DISC CCD DAVIS COUNTY REC 528414019717313	21.42
04-02	' ACH Debit BANKCARD MTOT DISC CCD CASS COUNTY RECORD 528414019717222	24.76
04-02	' ACH Debit BANKCARD MTOT DISC CCD CLAYTON COUNTY REC 528414019717289	24.83
04-02	' ACH Debit BANKCARD MTOT DISC CCD CRAWFORD COUNTY RE 528414019717305	25.88
04-02	' ACH Debit BANKCARD MTOT DISC CCD CARROLL COUNTY REC 528414019717230	25.94
04-02	' ACH Debit BANKCARD MTOT DISC CCD CLAY COUNTY RECORD 528414019717271	26.50
04-02	' ACH Debit BANKCARD MTOT DISC CCD CALHOUN COUNTY REC 528414019717248	28.25
04-02	' ACH Debit BANKCARD MTOT DISC CCD CLARKE COUNTY RECO 528414019717263	29.74

ELECTRONIC SERVICES SYSTEM
April 30, 2024

Page 3 of 18
XXXXXX

Date	Description	Subtractions
04-02	' ACH Debit BANKCARD MTOT DISC CCD CEDAR COUNTY RECOR 528414019717214	45.31
04-02	' ACH Debit BANKCARD MTOT DISC CCD BUTLER COUNTY RECO 528414019717255	65.68
04-02	' ACH Debit BANKCARD MTOT DISC CCD CERRO GORDO COUNTY 528414019717206	70.62
04-02	' ACH Debit BANKCARD MTOT DISC CCD DELAWARE COUNTY RE 528414019717321	73.85
04-02	' ACH Debit BANKCARD MTOT DISC CCD CLINTON COUNTY REC 528414019717297	83.18
04-02	' ACH Debit BANKCARD MTOT DISC CCD IDA COUNTY RECORDER 528414019717503	8.67
04-02	' ACH Debit BANKCARD MTOT DISC CCD MONROE COUNTY RECO 528414019717628	17.87
04-02	' ACH Debit BANKCARD MTOT DISC CCD FREMONT COUNTY REC 528414019717461	22.78
04-02	' ACH Debit BANKCARD MTOT DISC CCD FRANKLIN COUNTY RE 528414019717354	23.45
04-02	' ACH Debit BANKCARD MTOT DISC CCD HANCOCK COUNTY REC 528414019717388	23.68
04-02	' ACH Debit BANKCARD MTOT DISC CCD MONTGOMERY COUNTY 528414019717602	24.70
04-02	' ACH Debit BANKCARD MTOT DISC CCD MITCHELL COUNTY RE 528414019717636	25.26
04-02	' ACH Debit BANKCARD MTOT DISC CCD GREENE COUNTY RECO 528414019717362	31.45
04-02	' ACH Debit BANKCARD MTOT DISC CCD HAMILTON COUNTY RE 528414019717396	31.96
04-02	' ACH Debit BANKCARD MTOT DISC CCD MILLS COUNTY RECOR 528414019717594	32.16

ELECTRONIC SERVICES SYSTEM
April 30, 2024

Page 4 of 18
XXXXXX

Date	Description	Subtractions
04-02	' ACH Debit BANKCARD MTOT DISC CCD EMMET COUNTY REC 528414019717347	32.87
04-02	' ACH Debit BANKCARD MTOT DISC CCD GRUNDY COUNTY RECO 528414019717438	33.39
04-02	' ACH Debit BANKCARD MTOT DISC CCD GUTHRIE COUNTY REC 528414019717370	35.21
04-02	' ACH Debit BANKCARD MTOT DISC CCD HENRY COUNTY REC 528414019717511	37.74
04-02	' ACH Debit BANKCARD MTOT DISC CCD FLOYD COUNTY REC 528414019717479	37.83
04-02	' ACH Debit BANKCARD MTOT DISC CCD HARRISON COUNTY RE 528414019717412	38.07
04-02	' ACH Debit BANKCARD MTOT DISC CCD HUMBOLDT COUNTY RE 528414019717545	41.53
04-02	' ACH Debit BANKCARD MTOT DISC CCD FAYETTE COUNTY REC 528414019717420	43.06
04-02	' ACH Debit BANKCARD MTOT DISC CCD HARDIN COUNTY RECO 528414019717453	43.49
04-02	' ACH Debit BANKCARD MTOT DISC CCD IOWA COUNTY RECORD 528414019717495	51.08
04-02	' ACH Debit BANKCARD MTOT DISC CCD MUSCATINE COUNTY R 528414019717610	61.30
04-02	' ACH Debit BANKCARD MTOT DISC CCD DICKINSON COUNTY R 528414019717339	70.69
04-02	' ACH Debit BANKCARD MTOT DISC CCD DES MOINES COUNTY 528414019717404	119.37
04-02	' ACH Debit BANKCARD MTOT DISC CCD MARSHALL COUNTY RE 528414019717586	126.80
04-02	' ACH Debit BANKCARD MTOT DISC CCD DUBUQUE COUNTY REC 528414019717446	367.72

ELECTRONIC SERVICES SYSTEM
April 30, 2024

Page 5 of 18
XXXXXX

Date	Description	Subtractions
04-02	' ACH Debit BANKCARD MTOT DISC CCD JEFFERSON COUNTY R 528414019717669	41.23
04-02	' ACH Debit BANKCARD MTOT DISC CCD MADISON COUNTY REC 528414019717651	46.73
04-02	' ACH Debit BANKCARD MTOT DISC CCD MAHAKSA COUNTY REC 528414019717644	95.02
04-02	' ACH Debit BANKCARD MTOT DISC CCD POCAHONTAS COUNTY 528414019717834	9.29
04-02	' ACH Debit BANKCARD MTOT DISC CCD WRIGHT COUNTY RECO 528414019717842	16.61
04-02	' ACH Debit BANKCARD MTOT DISC CCD WORTH COUNTY RECOR 528414019717859	20.21
04-02	' ACH Debit BANKCARD MTOT DISC CCD WAYNE COUNTY RECOR 528414019717941	22.45
04-02	' ACH Debit BANKCARD MTOT DISC CCD LOUISA COUNTY RECO 528414019717727	26.80
04-02	' ACH Debit BANKCARD MTOT DISC CCD RINGGOLD COUNTY RE 528414019717958	27.20
04-02	' ACH Debit BANKCARD MTOT DISC CCD WINNEBAGO COUNTY R 528414019717875	30.00
04-02	' ACH Debit BANKCARD MTOT DISC CCD JACKSON COUNTY REC 528414019717776	36.04
04-02	' ACH Debit BANKCARD MTOT DISC CCD KEOKUK COUNTY RECO 528414019717685	38.52
04-02	' ACH Debit BANKCARD MTOT DISC CCD KOSSUTH COUNTY REC 528414019717750	40.91
04-02	' ACH Debit BANKCARD MTOT DISC CCD PALO ALTO COUNTY R 528414019717818	42.67
04-02	' ACH Debit BANKCARD MTOT DISC CCD LUCAS COUNTY RECOR 528414019717743	47.43

ELECTRONIC SERVICES SYSTEM
April 30, 2024

Page 6 of 18
XXXXXX

Date	Description	Subtractions
04-02	' ACH Debit BANKCARD MTOT DISC CCD WASHINGTON COUNTY 528414019717909	61.55
04-02	' ACH Debit BANKCARD MTOT DISC CCD LEE COUNTY RECORDER 528414019717735	64.54
04-02	' ACH Debit BANKCARD MTOT DISC CCD WAPELLO COUNTY REC 528414019717933	73.47
04-02	' ACH Debit BANKCARD MTOT DISC CCD PLYMOUTH COUNTY RE 528414019717826	82.19
04-02	' ACH Debit BANKCARD MTOT DISC CCD JONES COUNTY RECORDER 528414019717693	85.10
04-02	' ACH Debit BANKCARD MTOT DISC CCD WEBSTER COUNTY REC 528414019717883	96.44
04-02	' ACH Debit BANKCARD MTOT DISC CCD WOODBURY COUNTY RE 528414019717867	101.75
04-02	' ACH Debit BANKCARD MTOT DISC CCD JASPER COUNTY RECORDER 528414019717677	125.70
04-02	' ACH Debit BANKCARD MTOT DISC CCD PAGE COUNTY RECORD 528414019717800	132.87
04-02	' ACH Debit BANKCARD MTOT DISC CCD WARREN COUNTY RECORDER 528414019717891	205.87
04-02	' ACH Debit BANKCARD MTOT DISC CCD JOHNSON COUNTY REC 528414019717768	266.92
04-02	' ACH Debit BANKCARD MTOT DISC CCD LINN COUNTY RECORD 528414019717701	495.80
04-02	' ACH Debit BANKCARD MTOT DISC CCD SAC COUNTY RECORDER 528414019717966	17.60
04-02	' ACH Debit BANKCARD MTOT DISC CCD HOWARD COUNTY RECORDER 528414019730571	20.12
04-02	' ACH Debit BANKCARD MTOT DISC CCD MONROE COUNTY RECORDER 528414019718923	20.79

ELECTRONIC SERVICES SYSTEM
April 30, 2024

Page 7 of 18
XXXXXX

Date	Description	Subtractions
04-02	' ACH Debit BANKCARD MTOT DISC CCD TAMA COUNTY RECORD 528414019718030	26.76
04-02	' ACH Debit BANKCARD MTOT DISC CCD WINNESHIEK COUNTY 528414019718972	36.12
04-02	' ACH Debit BANKCARD MTOT DISC CCD POWESHIEK COUNTY R 528414019717974	36.50
04-02	' ACH Debit BANKCARD MTOT DISC CCD SHELBY COUNTY RECO 528414019718006	38.31
04-02	' ACH Debit BANKCARD MTOT DISC CCD APPANOOSE COUNTY R 528414019735661	38.56
04-02	' ACH Debit BANKCARD MTOT DISC CCD UNION COUNTY RECOR 528414019718022	44.85
04-02	' ACH Debit BANKCARD MTOT DISC CCD SIOUX COUNTY RECOR 528414019718014	62.60
04-02	' ACH Debit BANKCARD MTOT DISC CCD MARION COUNTY RECO 528414019725738	75.01
04-02	' ACH Debit BANKCARD MTOT DISC CCD POTTAWATTAMIE COUN 528414019718048	214.05
04-02	' ACH Debit BANKCARD MTOT DISC CCD SCOTT COUNTY RECOR 528414019718055	473.93
04-02	' ACH Debit BANKCARD MTOT DISC CCD AUDUBON COUNTY REC 528414019737873	0.22
04-02	' ACH Debit BANKCARD MTOT DISC CCD ELECTRONIC SERVICE 498895199155706	0.22
04-02	' ACH Debit BANKCARD MTOT DISC CCD IOWA LAND RECORDS 498895199798497	0.52
04-02	' ACH Debit BANKCARD MTOT DISC CCD VAN BUREN COUNTY R 528414019737741	14.69
04-02	' ACH Debit BANKCARD MTOT DISC CCD LYON COUNTY RECORD 528414019737758	22.42

ELECTRONIC SERVICES SYSTEM
April 30, 2024

Page 8 of 18
XXXXXX

Date	Description	Subtractions
04-02	' ACH Debit BANKCARD MTOT DISC CCD ELECTRONIC SERVICE 498895199157512	4,750.19
04-02	' ACH Debit Vericheck INC PURCHASE CCD 3434 Electronic S 114875921	2,496.38
04-02	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	18,742.36
04-02	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	172,993.80
04-03	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	19,965.61
04-03	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	122,772.20
04-04	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	10,685.75
04-04	' ACH Debit OD ESS FUNDS DISB CCD OD ESS	51.00
04-04	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	106,023.20
04-05	' ACH Debit OASISINVBATCH INVOICE CCD ELECTRONIC SERVICE 24417H04424594	26,829.33
04-05	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	13,696.63
04-05	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	140,635.60
04-08	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	22.00
04-08	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	24,879.69
04-08	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	96,610.00
04-08	' Electronic Bill Pay YB513R2F TAMA COUNTY RECORD2141161	480.00
04-08	' Electronic Bill Pay QBY1ZRAF BRICK GENTRY PC 2141161	2,250.00
04-08	' Electronic Bill Pay 3B51ZRAF PHIL DUNSHEE-ENTER2141161	15,700.00
04-09	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	10,731.47
04-09	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	91,073.80
04-10	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	74,410.00
04-10	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	12,932.01

ELECTRONIC SERVICES SYSTEM
April 30, 2024

Page 9 of 18
XXXXXX

Date	Description	Subtractions
04-11	' ACH Debit BANKERS TRUST CO CR CD PMT CCD DUNSHEE 438850XXXXX5199	3,650.76
04-11	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	98,473.80
04-11	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	13,432.22
04-12	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	109,703.60
04-12	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	15,396.14
04-15	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	27,714.11
04-15	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	128,435.40
04-16	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	110,687.60
04-16	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	18,975.87
04-16	' Analysis Service Fee NET ACCOUNT ANALYSIS FOR 03/24	279.86
04-17	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	13,655.91
04-17	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	110,836.80
04-18	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	81,712.00
04-18	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	8,656.95
04-19	' ACH Debit OASISINVBATCH INVOICE CCD ELECTRONIC SERVICE 24417H04434465	26,031.95
04-19	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	14,466.54
04-19	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	97,737.60
04-19	' Electronic Bill Pay 4B713RT8 TYLER 2145976	4,219.91
04-22	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	20,291.22
04-22	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	123,609.00
04-23	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	95,111.60
04-23	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	13,292.64

ELECTRONIC SERVICES SYSTEM
April 30, 2024

Page 10 of 18
XXXXXX

Date	Description	Subtractions
04-24	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	13,626.46
04-24	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	96,356.20
04-25	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	9,655.64
04-25	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	101,609.00
04-26	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	11,077.25
04-26	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	109,969.00
04-29	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	674.40
04-29	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	20,923.75
04-29	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	133,757.20
04-29	' Electronic Bill Pay KBO14RYM THE RAFFERTY GROUP2149189	2,000.00
04-29	' Electronic Bill Pay IBZ1TRKM MALVERN BANK 2149189	25.41
04-30	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	16,475.78
04-30	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	123,528.20
04-30	' Electronic Bill Pay 9BU1FRHW KONICA MINOLTA PRE2149724	335.02
04-30	' Electronic Bill Pay 6BH1QRHW IOWA SOLUTIONS 2149724	415.00
04-30	' Electronic Bill Pay 5BD18RIW IOWA SOLUTIONS 2149724	1,530.00

CREDITS

Date	Description	Additions
04-01	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	90,701.40
04-01	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	12,321.61
04-01	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	5,079.71

ELECTRONIC SERVICES SYSTEM
April 30, 2024

Page 11 of 18
XXXXXX

Date	Description	Additions
04-01	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	4,523.29
04-01	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,250.00
04-01	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	684.97
04-02	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	60,557.60
04-02	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	19,551.06
04-02	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,600.00
04-03	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	81,632.60
04-03	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	20,564.74
04-03	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	10,322.00
04-03	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,995.00
04-04	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	84,251.20
04-04	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	28,935.89
04-04	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	11,006.49
04-04	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,197.00
04-05	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	187,421.80
04-05	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	14,107.82
04-05	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	5,417.19

ELECTRONIC SERVICES SYSTEM
April 30, 2024

Page 12 of 18
XXXXXX

Date	Description	Additions
04-05	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,780.00
04-08	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	144,089.80
04-08	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	24,634.05
04-08	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	20,821.43
04-08	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	12,560.21
04-08	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,045.00
04-08	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	992.54
04-09	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	117,370.20
04-09	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	11,053.65
04-09	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,947.00
04-10	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	85,346.40
04-10	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	13,320.18
04-10	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	3,469.99
04-10	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,895.00
04-11	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	129,521.80
04-11	' ACH Credit ST OF IA-E.F.T. E.F.T. PPD IOWA COUNTY RECORD	20,000.00
04-11	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	13,835.46

ELECTRONIC SERVICES SYSTEM
April 30, 2024

Page 13 of 18
XXXXXX

Date	Description	Additions
04-11	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,175.00
04-11	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	3,002.19
04-12	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	93,382.80
04-12	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	15,858.30
04-12	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	4,144.31
04-12	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,640.00
04-15	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	88,067.40
04-15	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	20,906.03
04-15	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	9,793.43
04-15	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	7,640.11
04-15	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	5,035.48
04-15	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,630.00
04-16	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	70,651.40
04-16	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	19,545.48
04-16	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,705.00
04-17	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	94,616.00
04-17	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	16,125.92

ELECTRONIC SERVICES SYSTEM
April 30, 2024

Page 14 of 18
XXXXXX

Date	Description	Additions
04-17	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	14,065.77
04-17	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,525.00
04-18	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	99,831.60
04-18	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	8,916.88
04-18	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	7,072.90
04-18	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,710.00
04-19	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	113,381.60
04-19	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	14,900.69
04-19	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	11,900.24
04-19	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,580.00
04-22	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	103,952.60
04-22	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	19,316.59
04-22	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	4,397.62
04-22	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	3,215.76
04-22	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,940.00
04-22	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	1,583.80
04-23	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	99,927.40

ELECTRONIC SERVICES SYSTEM
April 30, 2024

Page 15 of 18
XXXXXX

Date	Description	Additions
04-23	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	13,691.62
04-23	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,172.00
04-24	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	76,169.00
04-24	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	14,035.48
04-24	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,532.00
04-24	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	1,886.72
04-25	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	95,257.00
04-25	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	9,945.55
04-25	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	3,855.94
04-25	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,408.20
04-26	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	122,400.80
04-26	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	11,409.72
04-26	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	8,691.20
04-26	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,720.00
04-29	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	90,484.20
04-29	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	21,551.79
04-29	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	5,253.72

ELECTRONIC SERVICES SYSTEM
April 30, 2024

Page 16 of 18
XXXXXX

Date	Description	Additions
04-29	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	4,726.94
04-29	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,282.00
04-29	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	727.74
04-30	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	88,372.20
04-30	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	16,242.54
04-30	Deposit	4,536.12
04-30	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,550.00

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
03-29	1,362,506.44	04-10	1,270,311.40	04-22	1,277,911.32
04-01	1,270,663.53	04-11	1,324,289.07	04-23	1,285,298.10
04-02	1,146,882.51	04-12	1,315,214.74	04-24	1,269,938.64
04-03	1,118,659.04	04-15	1,292,137.68	04-25	1,271,140.69
04-04	1,128,289.67	04-16	1,255,096.23	04-26	1,295,316.16
04-05	1,157,854.92	04-17	1,257,936.21	04-29	1,262,961.79
04-08	1,224,056.26	04-18	1,286,098.64	04-30	1,232,378.65
04-09	1,252,621.84	04-19	1,286,405.17		

Thank you for banking with Bankers Trust Company

Electronic Services System
Reconciliation Summary
107000 - BT-Settlement, Period Ending 04/30/2024

	Apr 30, 24
Beginning Balance	1,262,961.79
Cleared Transactions	
Checks and Payments - 5 items	-142,284.00
Deposits and Credits - 1271 items	111,700.86
Total Cleared Transactions	-30,583.14
Cleared Balance	1,232,378.65
Uncleared Transactions	
Checks and Payments - 5 items	-4,548.03
Deposits and Credits - 1403 items	480,178.18
Total Uncleared Transactions	475,630.15
Register Balance as of 04/30/2024	1,708,008.80
New Transactions	
Checks and Payments - 37 items	-1,605,924.90
Deposits and Credits - 5566 items	1,427,127.95
Total New Transactions	-178,796.95
Ending Balance	1,529,211.85

Electronic Services System
Reconciliation Summary
DRAWDOWN, Period Ending 04/30/2024

	<u>Apr 30, 24</u>
Beginning Balance	76,201.80
Cleared Transactions	
Charges and Cash Advances - 4 items	-10,881.80
Payments and Credits - 1032 items	<u>20,058.00</u>
Total Cleared Transactions	<u>9,176.20</u>
Cleared Balance	<u><u>67,025.60</u></u>
Uncleared Transactions	
Payments and Credits - 1 item	<u>85.00</u>
Total Uncleared Transactions	<u>85.00</u>
Register Balance as of 04/30/2024	<u><u>66,940.60</u></u>
New Transactions	
Charges and Cash Advances - 12 ite...	-35,811.60
Payments and Credits - 1768 items	<u>38,465.40</u>
Total New Transactions	<u>2,653.80</u>
Ending Balance	<u><u>64,286.80</u></u>

Electronic Services System

Profit & Loss

April 2024

	Apr 24
Ordinary Income/Expense	
Income	
BudgetedIncome	
42000 . POSSERVICEFEE	10,259.14
42500 . ODSERVICEFEE	1.53
43000 . SERVICEFEE	
43100 . ACH	64,380.00
43200 . CC	9,474.09
43300 . DRAWDOWN	11,421.00
43000 . SERVICEFEE - Other	-3.00
Total 43000 . SERVICEFEE	85,272.09
44000 . MOU Services	
44100 . Policy	4,446.85
44200 . Communications	53.15
Total 44000 . MOU Services	4,500.00
47000 . Fund 255 Reimbursement	39,418.55
Total BudgetedIncome	139,451.31
49000 . RevolvingIncome	
49300 . ERECORDING	
49100 . AUDITORFEE	38,145.00
49200 . TRANSFERTAX	1,825,090.40
49300 . ERECORDING - Other	659,209.00
Total 49300 . ERECORDING	2,522,444.40
49600 . POSPAYMENT	341,774.42
49700 . ODPAYMENT	51.00
Total 49000 . RevolvingIncome	2,864,269.82
Total Income	3,003,721.13
Gross Profit	3,003,721.13
Expense	
Budgeted Expenses	
Administration	
Accounting Software-Services	172.00
60300 . Bookkeeping-CPA-990	4,830.26
60500 . Professional Fees	
Project Manager	12,400.00
60510 . Legal	2,250.00
60520 . Government Relations	2,000.00
60530 . Human Resources-Oasis	1,143.68
Total 60500 . Professional Fees	17,793.68
60800 . Office Operations	
60810 . Office Space Lease	3,050.00
60830 . Offical Publication Expense	16.11
60860 . Telephone	210.47
60865 . Internet	250.00
60870 . Office Tech Support	415.00
60880 . Printing and Copying (Color-BW)	335.02
60890 . Miscellaneous	47.45
Total 60800 . Office Operations	4,324.05
Total Administration	27,119.99
Payment Expenses	
66100 . Bank Account Analysis Fee	279.86
66300 . Gateway Transaction Fees	
66315 . ProfSolOnlineTransFees	4,750.19

Electronic Services System

Profit & Loss

April 2024

	Apr 24
66310 - Vericheck OnlineTransactionFees	2,496.38
66320 - POSTransactionsFees	6,506.95
Total 66300 - Gateway Transaction Fees	13,753.52
Total Payment Expenses	14,033.38
61000 - Marketing-Communications	
61200 - Administrative/Marketing Coord	3,495.26
61300 - Education and Outreach	
61370 - Software & Hosted Services	586.75
Total 61300 - Education and Outreach	586.75
Total 61000 - Marketing-Communications	4,082.01
62000 - Customer Support	
62100 - Account Manager	8,262.98
62130 - Customer Support Coordinator	3,078.04
Total 62000 - Customer Support	11,341.02
63000 - Policy Coordination	
63100 - Policy Coordinator	6,674.48
Total 63000 - Policy Coordination	6,674.48
64000 - ILR System Operations	
Software License-Maintenance	
64319 - AWS	694.27
64326 - Atlassian	40.66
64327 - ZOOM	10.00
64328 - Microsoft	112.50
Total Software License-Maintenance	857.43
64100 - Development Team	
64110 - Technical Lead	11,478.06
64120 - Senior Developer	3,293.78
64130 - Technical Support & Development	10,604.74
Total 64100 - Development Team	25,376.58
64200 - External Development & Services	
64210 - FF Redaction Services	8,714.64
64240 - Data Center & Hosting Services	18,009.50
Total 64200 - External Development & Servi...	26,724.14
Total 64000 - ILR System Operations	52,958.15
Total Budgeted Expenses	116,209.03
Planned Reserve Expenses	
BF Redaction	0.00
Total Planned Reserve Expenses	0.00
61500 - Depreciation Expense	115,557.35
70000 - RevolvingExpenses	
ESSPayments	
70100 - COUNTYDISTRIBUTION	2,522,496.40
70200 - POSDISTRIBUTION	342,381.49
70300 - ODDISTRIBUTION	51.00
Total ESSPayments	2,864,928.89
Total 70000 - RevolvingExpenses	2,864,928.89
Total Expense	3,096,695.27

Electronic Services System
Profit & Loss
April 2024

	Apr 24
Net Ordinary Income	-92,974.14
Other Income/Expense	
Other Income	
79000 - Equipment Retirement	-45,921.96
Total Other Income	-45,921.96
Net Other Income	-45,921.96
Net Income	-138,896.10

Electronic Services System

Profit & Loss

April 2024

	Apr 24
Ordinary Income/Expense	
Income	
BudgetedIncome	
42000 - POSSERVICEFEE	10,259.14
42500 - ODSERVICEFEE	1.53
43000 - SERVICEFEE	
43100 - ACH	64,380.00
43200 - CC	9,474.09
43300 - DRAWDOWN	11,421.00
43000 - SERVICEFEE - Other	-3.00
Total 43000 - SERVICEFEE	85,272.09
44000 - MOU Services	
44100 - Policy	4,446.85
44200 - Communications	53.15
Total 44000 - MOU Services	4,500.00
47000 - Fund 255 Reimbursement	39,418.55
Total BudgetedIncome	139,451.31
Total Income	139,451.31
Gross Profit	139,451.31
Expense	
Budgeted Expenses	
Administration	
Accounting Software-Services	172.00
60300 - Bookkeeping-CPA-990	4,830.26
60500 - Professional Fees	
Project Manager	12,400.00
60510 - Legal	2,250.00
60520 - Government Relations	2,000.00
60530 - Human Resources-Oasis	1,143.68
Total 60500 - Professional Fees	17,793.68
60800 - Office Operations	
60810 - Office Space Lease	3,050.00
60830 - Official Publication Expense	16.11
60860 - Telephone	210.47
60865 - Internet	250.00
60870 - Office Tech Support	415.00
60880 - Printing and Copying (Color-BW)	335.02
60890 - Miscellaneous	47.45
Total 60800 - Office Operations	4,324.05
Total Administration	27,119.99
Payment Expenses	
66100 - Bank Account Analysis Fee	279.86
66300 - Gateway Transaction Fees	
66315 - ProfSolOnlineTransFees	4,750.19
66310 - Vericheck OnlineTransactionFees	2,496.38
66320 - POSTransactionsFees	6,506.95
Total 66300 - Gateway Transaction Fees	13,753.52
Total Payment Expenses	14,033.38
61000 - Marketing-Communications	
61200 - Administrative/Marketing Coord	3,495.26
61300 - Education and Outreach	
61370 - Software & Hosted Services	586.75

Electronic Services System

Profit & Loss

April 2024

	Apr 24
Total 61300 - Education and Outreach	586.75
Total 61000 - Marketing-Communications	4,082.01
62000 - Customer Support	
62100 - Account Manager	8,262.98
62130 - Customer Support Coordinator	3,078.04
Total 62000 - Customer Support	11,341.02
63000 - Policy Coordination	
63100 - Policy Coordinator	6,674.48
Total 63000 - Policy Coordination	6,674.48
64000 - ILR System Operations	
Software License-Maintenance	
64319 - AWS	694.27
64326 - Atlassian	40.66
64327 - ZOOM	10.00
64328 - Microsoft	112.50
Total Software License-Maintenance	857.43
64100 - Development Team	
64110 - Technical Lead	11,478.06
64120 - Senior Developer	3,293.78
64130 - Technical Support & Development	10,604.74
Total 64100 - Development Team	25,376.58
64200 - External Development & Services	
64210 - FF Redaction Services	8,714.64
64240 - Data Center & Hosting Services	18,009.50
Total 64200 - External Development & Servi...	26,724.14
Total 64000 - ILR System Operations	52,958.15
Total Budgeted Expenses	116,209.03
Total Expense	116,209.03
Net Ordinary Income	23,242.28
Net Income	23,242.28

Electronic Services System

Balance Sheet

As of April 30, 2024

	Apr 30, 24
ASSETS	
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	58,120.12
107400 - Restricted Operating Reserve	100,000.00
107000 - BT-Settlement - Other	1,124,733.76
Total 107000 - BT-Settlement	1,705,473.80
10800 - BOA-Settlement	-41.32
Total Checking/Savings	1,705,432.48
Accounts Receivable	
12000 - Accounts Receivable	40,367.23
Total Accounts Receivable	40,367.23
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	1,998,815.84
Fixed Assets	
17001 - Developed Software	786,940.00
17900 - Asset in Process	380,978.01
18000 - Accumulated Depreciation	-740,802.23
Total Fixed Assets	427,115.78
TOTAL ASSETS	2,425,931.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - Accounts Payable	24,754.26
Total Accounts Payable	24,754.26
Credit Cards	
21100 - BT Credit Card	1,959.93
Total Credit Cards	1,959.93
Other Current Liabilities	
DRAWDOWN	66,940.60
22000 - Accrued Compensation	25,977.21
22500 - Deferred Revenues	145,180.28
Total Other Current Liabilities	238,098.09
Total Current Liabilities	264,812.28
Total Liabilities	264,812.28
Equity	
30000 - Opening Balance Equity	1,975,162.47
32000 - Retained Earnings	305,043.67
Net Income	-119,086.80
Total Equity	2,161,119.34
TOTAL LIABILITIES & EQUITY	2,425,931.62

2:42 PM

05/17/24

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 Charge Report 04.09.24 off	42000 • POSSERVICEFEE 107000 • BT-Settlement	0.01	0.01
						0.01	0.01
116405	04/16/2024	39		Charge Report 04.16.24 Charge Report 04.16.24	42000 • POSSERVICEFEE 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 Correction for overpayment of BF redacton expense February 2024 invoice 020-149798	107000 • BT-Settlement 107300 • Redaction Reserve	4,244.33	4,244.33
						4,244.33	4,244.33
125910	04/30/2024	45		To record depreciation for equipment Jan-March 2024 - End of Service Life March 2024 To record depreciation for equipment Jan-March 2024 - End of Service Life March 2024	61500 • Depreciation Expense 18000 • Accumulated Depreciation	7,592.70	7,592.70
						7,592.70	7,592.70
125911	04/30/2024	46		To record depreciation for Jan-April 2024 of Developed Software To record depreciation for Jan-April 2024 of Developed Software	61500 • Depreciation Expense 18000 • Accumulated Depreciation	107,964.65	107,964.65
						107,964.65	107,964.65
130772	04/30/2024	50		TO RECORD THE DISPOSAL OF COMPUTER EQUIPMENT TO RECORD THE DISPOSAL OF COMPUTER EQUIPMENT TO RECORD THE DISPOSAL OF COMPUTER EQUIPMENT	18000 • Accumulated Depreciation 79000 • Equipment Retirement Computer Equipment	105,931.99 45,921.96	151,853.95
						151,853.95	151,853.95
TOTAL						271,655.65	271,655.65

Electronic Services System
Journal
May 2024

Trans #	Date	Num	Name	Memo	Account	Debit	Credit
128340	05/13/2024	48		Charge Report 05.09.24 off Charge Report 05.09.24 off	42000 • POSSERVICEFEE 107000 • BT-Settlement	0.02	0.02
						0.02	0.02
128344	05/13/2024	47	Bankcard USA Bankcard USA	POS FEES JANUARY - Correcting Journal Entry 37 (From 2.2.24) that was mistyped by ... POS FEES JANUARY - Correcting Journal Entry 37 (From 2.2.24) that was mistyped by ...	20000 • Accounts Payable 66320 • POSTransactionsFees	0.03	0.03
						0.03	0.03
130123	05/31/2024	49		To record depreciation for May 2024 of Developed Software To record depreciation for May 2024 of Developed Software	61500 • Depreciation Expense 18000 • Accumulated Depreciation	26,991.16	26,991.16
						26,991.16	26,991.16
TOTAL						26,991.21	26,991.21

Account Summary

Billing Cycle		04/30/2024
Days In Billing Cycle		30
Previous Balance		\$3,650.76
Purchases	+	\$1,959.93
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$3,650.76
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE **\$1,959.93**
Credit Summary

Total Credit Line	\$35,000.00
Available Credit Line	\$33,040.07
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

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

 Go to www.ezcardinfo.com
 Write us at PO BOX 1991, DES MOINES, IA 50305-1991

Payment Summary

NEW BALANCE	\$1,959.93
MINIMUM PAYMENT	\$490.00
PAYMENT DUE DATE	05/26/2024

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

Important Information About Your Account

IT IS NOT NECESSARY TO MAIL YOUR PAYMENT. YOUR ACCOUNT WILL BE AUTOMATICALLY PAID THROUGH A DIRECT DEBIT OF YOUR CHECKING OR SAVINGS ACCOUNT ON 05/10/24 PER YOUR AGREEMENT WITH US. THE DEBIT AMOUNT THIS MONTH IS \$1959.93

Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/02	04/02	PPLN10	24011344093000018619889	SINCH MAILGUN WWW.MAILGUN.C TX	\$1.46
04/01	04/02	PPLN10	24793384092000108901024	Indeed 90760016 800-4625842 TX	\$69.72
04/02	04/03	PPLN10	24801974093872929606397	BUSINESS PUBLICATIONS CO 515-244-9470 IA	\$16.11
04/03	04/04	PPLN10	24492154094719495958870	ADOBE INC. 408-536-6000 CA	\$58.29
04/03	04/04	PPLN10	24692164094101391760162	Amazon web services aws.amazon.co WA	\$694.27
04/05	04/07	PPLN10	24011344096000064111218	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	\$10.00
04/10	04/10		743889141001111111111111	AUTO PMT FROM ACCT 2347313596	\$3,650.76-
04/11	04/11	PPLN10	24011344102000019146147	ATLASSIAN HTTPSWWW.ATLA CA	\$19.26

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



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

AMOUNT OF PAYMENT ENCLOSED

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
04/30/24	\$1,959.93	\$490.00	05/26/24

\$

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
04/13	04/14	PPLN10	24430994104400815141487	MSFT * E0500RQVR6 MSBILL.INFO WA	\$112.50
04/15	04/17	PPLN10	24323004107996292132563	AVID COMMUNICATIONS LLC 816-994-7070 MO	\$210.47
04/21	04/22	PPLN10	24692164112106457970876	INTUIT *QuickBooks CL.INTUIT.COM CA	\$128.00
04/23	04/23	PPLN10	24011344114000016734289	ATLASSIAN HTTPSWWW.ATLA CA	\$21.40
04/23	04/24	PPLN10	24692164114108434468824	MAILCHIMP *MISC MAILCHIMP.COM GA	\$527.00
04/26	04/28	PPLN10	24055234117207677001554	RIGHT NETWORKS 603-324-0400 NH	\$44.00
04/26	04/28	PPLN10	24137464118001525992393	HY-VEE DOTCOM WDM 6002 515-267-2800 IA	\$47.45

Finance Charge Summary / Plan Level Information									
Plan Name	Plan Description	FCM ¹	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
Purchases									
PPLN10 001	PURCHASE	G	\$0.00	1.24166%(M)	14.9000%	\$0.00	\$0.00	0.0000%	\$1,959.93
Cash									
CPLN06 001	CASH	A	\$0.00	1.49166%(M)	17.9000%	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily							Days In Billing Cycle: 30		
** includes cash advance and foreign currency fees							APR = Annual Percentage Rate		
¹ FCM = Finance Charge Method									
(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.									

Electronic Services System Reconciliation Detail

21100 - BT Credit Card, Period Ending 04/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						3,650.76
Cleared Transactions						
Charges and Cash Advances - 14 items						
Credit Card Cha...	03/31/2024	9076...	Indeed Inc	X	-69.72	-69.72
Credit Card Cha...	04/02/2024	6054...	Sinch Mailgun	X	-1.46	-71.18
Credit Card Cha...	04/03/2024	1656...	Amazon	X	-694.27	-765.45
Credit Card Cha...	04/03/2024	2727...	Adobe Systems	X	-58.29	-823.74
Credit Card Cha...	04/03/2024	2024...	Business Publicati...	X	-16.11	-839.85
Credit Card Cha...	04/05/2024	inv25...	Zoom	X	-10.00	-849.85
Credit Card Cha...	04/11/2024	AT30...	Atlassian	X	-19.26	-869.11
Credit Card Cha...	04/13/2024	E050...	Microsoft	X	-112.50	-981.61
Credit Card Cha...	04/15/2024	220118	Allo Business	X	-210.47	-1,192.08
Credit Card Cha...	04/15/2024	001-2...	Atlassian	X	-21.40	-1,213.48
Credit Card Cha...	04/21/2024	P1-9...	Intuit	X	-128.00	-1,341.48
Credit Card Cha...	04/23/2024	MC1...	Mailchimp	X	-527.00	-1,868.48
Credit Card Cha...	04/25/2024	INV0...	Right Networks	X	-44.00	-1,912.48
Credit Card Cha...	04/26/2024	3426...	Hy-Vee, Inc.	X	-47.45	-1,959.93
Total Charges and Cash Advances					-1,959.93	-1,959.93
Payments and Credits - 1 item						
Bill	04/11/2024		Bankers Trust - v	X	3,650.76	3,650.76
Total Cleared Transactions					1,690.83	1,690.83
Cleared Balance					-1,690.83	1,959.93
Register Balance as of 04/30/2024					-1,690.83	1,959.93
New Transactions						
Charges and Cash Advances - 7 items						
Credit Card Cha...	05/16/2024	2024...	Business Publicati...		-16.43	-16.43
Credit Card Cha...	05/20/2024		Sectigo Limited		-99.00	-115.43
Credit Card Cha...	05/21/2024		Intuit		-128.00	-243.43
Credit Card Cha...	05/23/2024	MC1...	Mailchimp		-527.00	-770.43
Credit Card Cha...	05/23/2024	DEV ...	Palmers Deli		-146.58	-917.01
Credit Card Cha...	05/23/2024	001-3...	Atlassian		-21.40	-938.41
Credit Card Cha...	05/23/2024	DEV ...	Palmers Deli		-18.33	-956.74
Total Charges and Cash Advances					-956.74	-956.74
Total New Transactions					-956.74	-956.74
Ending Balance					-734.09	2,916.67

04/01/2024-04/30/2024

Beginning Balance	\$ 148,378.74
Plus Receipts	\$ 30,806.54
Less Disbursements	\$ -
Ending Balance	\$ 179,185.28

RECEIPTS

Recorder Fees Received	30,275.66
Interest	<u>530.88</u>

Total Receipts	30,806.54
----------------	-----------

DISBURSEMENTS

Invoice #

Date Paid

Amt Paid

Total Disbursements

—

Report ID: FR008B
Source: I/3 Finance
Date: 4/1/24 - 4/30/24
Fund: 0255
BS Account: 1101

STATE OF IOWA
OLLD BALANCE SHEET SUMMARY

Page: 1 of 1
Run Date: 05/06/2024
Run Time: 01:04:27 PM

Doc CD	Posting Code	Cycle Date	Debit Amount	Credit Amount	Balance
Beginning Balance					148,378.74
CDR	A001	4/12/24	29,854.66		178,233.40
CDR	A001	4/17/24	421.00		178,654.40
JV1	A001	4/29/24	530.88		179,185.28

Iowa Land Records - Fund 255
Reconciliation Detail
State Treasurer, Period Ending 04/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						148,378.74
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	04/30/2024			X	30,806.54	30,806.54
Total Deposits and Credits					30,806.54	30,806.54
Total Cleared Transactions					30,806.54	30,806.54
Cleared Balance					30,806.54	179,185.28
Register Balance as of 04/30/2024					30,806.54	179,185.28
New Transactions						
Checks and Payments - 1 item						
Bill Pmt -Check	05/21/2024		Electronic Service...		-39,418.55	-39,418.55
Total Checks and Payments					-39,418.55	-39,418.55
Total New Transactions					-39,418.55	-39,418.55
Ending Balance					-8,612.01	139,766.73

Iowa Land Records - Fund 255
Profit & Loss
April 2023

	Apr 23
Ordinary Income/Expense	
Income	
E-Recording Fee	30,877.49
Interest	637.17
Total Income	31,514.66
Expense	
ESS Expense Reimbursement	58,221.22
Total Expense	58,221.22
Net Ordinary Income	-26,706.56
Net Income	-26,706.56

Iowa Land Records - Fund 255

Balance Sheet

As of April 30, 2023

	Apr 30, 23
ASSETS	
Current Assets	
Checking/Savings	
State Treasurer	187,496.28
Total Checking/Savings	187,496.28
Total Current Assets	187,496.28
TOTAL ASSETS	187,496.28
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	58,221.22
Total Accounts Payable	58,221.22
Total Current Liabilities	58,221.22
Total Liabilities	58,221.22
Equity	
Retained Earnings	230,255.81
Net Income	-100,980.75
Total Equity	129,275.06
TOTAL LIABILITIES & EQUITY	187,496.28

