

ESS

Electronic Services System – Finance Subcommittee Meeting

Agenda

Web Conference

July 11, 2024

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

- **Welcome**
- **June 6, 2024 – Summary of Subcommittee Action – Approval**
- **Financial Reports**
 - **Accounts Receivable Update**
 - **July Summary of June ESS Payments – Approval**
 - **July Fund 255 Reimbursement Invoice – Approval**
 - **May 2024 Financial Reports – Approval**
- **ESS Financial & Strategic Review**
 - **June Metrics**
 - **POS System Transition Update**
 - **Recording Fees and Modernization Update**
 - **Audit Update**

Next Meeting – August 8, 2024 – 9:00 AM

**ESS Finance Subcommittee
Teleconference Meeting
June 6, 2024**

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

Other Participants: Erin Canfield, ReNae Arnold, Phil Dunshee, Lisa Long, Samantha McMahon, and Kristen Delaney-Cole.

The meeting was called to order at 9 AM.

Meeting Summary

The Finance Subcommittee reviewed the May 9, 2024, meeting summary. A motion was made by Sheri Jones and seconded by Melissa Bahnsen 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 resolving the past due Simplifile balance, from months prior. The funds were successfully pulled for the account earlier in the month.

The discussion also covered a failed payment from Shepard, Gibson, Lievens & Kuehner. This was due to an incorrect credit card number being entered into the system. The balance has since been paid.

The report further noted that the remaining outstanding payments are related to the upcoming deputies conference. Additionally, next month's outlook on accounts receivable was discussed and is foreseen to grow with the maintenance fee invoices being processed and sent out as of June 1, 2024.

Further discussion provided an explanation of the change in invoicing notations. These changes have taken place as of June 1, 2024, to ensure that payments go directly to ESS and not to the ICRA treasurer, in error.

May Summary of ESS Payments

The Accounting Coordinator detailed various accounts payable expenses to the Subcommittee. A progress billing payment for Denman was noted, relating to the recent audit that occurred in April. An extra Oasis bill, relating to the extra pay period that occurred in May, was also explained.

The report showed the mileage reimbursement relating to the ESS Coordinating meeting that was held on May 30, 2024. A Tama County distribution shortage from April was discussed, and a check was written to the county.

A review of recent credit card expenditures was provided. Key points included the annual renewal of a security certificate with Sectigo. Additionally, two in-house meetings occurred in May. The developers meeting on May 23, 2024, and the ESS Coordinating Committee on May 30, 2024. Lunch was provided for the meetings.

A motion to approve the May summary of ESS payments was made by Stacie Herridge, with Geralyn Greer seconding. The motion was approved.

May Fund 255 Reimbursement Invoice

The Subcommittee reviewed the Fund 255 reimbursement invoice for May 2024, which was based on the amount of three payroll expenses. The amount of the reimbursement request was \$30,806.54. As part of the arrangement with the State Treasurer's Office, ESS will draw down funds based on the previous month's income as a means of managing the budget.

Melissa Bahnsen made a motion to approve the May reimbursement invoice. Geralyn Greer seconded. The motion was approved.

April 2024 Financial Reports

The Accounting Coordinator shared the journal entries that were made in April and May. The entries included correcting entries for a few one cent rounding errors, the detailed depreciation entries, and the retirement of the computer equipment. There was a detailed explanation of the one-time catch-up entry for the depreciation of software development for January through April. The entry significantly affects the net income for the month.

The Subcommittee reviewed the financial reports for April 2024. Notably, the Bankers Trust account held a closing balance of \$1,232,378.65, down from the opening balance of \$1,362,506.44. The Profit & Loss (P&L) statement for the month showed budgeted income of \$139,451.31 against budgeted expenses of \$116,209.03, resulting in budgeted net income of \$23,242.28.

The ESS revolving income stood at \$2,864,269.82, contributing to a total income of \$3,003,721.13 for the period. Revolving expenses amounted to \$2,864,928.89, with total expenditures totaling \$3,096,695.27. There was also an Equipment Retirement entry in the amount of -\$45,921.96. Total net income of -\$138,896.10 for April 2024 due to the depreciation and equipment retirement entries.

The Project Manager gave an in-depth explanation, following the Profit & Loss (P&L) presentation, of changes being made in accounting procedures following the audit. The retirement of computer equipment resulted in the asset being removed from the balance sheet. The asset had not been fully depreciated when recycled, resulting in negative other income. The discussion also covered the monthly depreciation expense that would be seen at the end of each month, for software development going forward.

A question did arise relating to the computer equipment's retirement, prior to its full depreciation. The Project Manager further explained that the asset was expected to have a longer service life. However, after moving to the cloud at the end of March the equipment was no longer needed. As it was nearing end of life, no residual value was maintained.

The Balance Sheet indicated total assets and liabilities at approximately \$2,425,931.62, with \$1,124,733.76 specifically held within the Bankers Trust Settlement account. It's important to note, given the accrual-based accounting, that the balance sheet figures may appear higher than the actual bank account balance.

The beginning balance of the credit card account was \$3,650.76, and the ending balance was \$1,959.93. The account was reconciled successfully.

Regarding Fund 255 for April, the account opened with a balance of \$148,378.74 and closed at \$179,185.28. This was consistent with the expected income outlined in the reimbursement invoice. It was noted that the balance was a little higher due to the late submittal of the March reimbursement invoice. All reimbursements are up to date as of May 31, 2024.

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

ESS Financial and Strategic Review

May Metrics

E-Submission activity for May 2024 was slightly above the May 2023 level. Although the numbers aren't as high as prior years, the trend shows improvement from 2023. While the trend line is expected to follow previous years' month-to-month movements, the trend is in-line with the budget thus far.

POS System Transition Update

An update was provided on the upcoming point-of-sale (POS) transition. ESS is working with Professional Solutions and will have new devices sent out to 80 counties by the end of the week. Currently, 10 counties are

preparing to move into production. It was clarified that no switching will occur during the upcoming ICRA summer conference.

Fee Policies

The Subcommittee received a brief update on the development of a new fee policy for recording and Iowa Land Records. As things current stood, a recommendation may advance to change the base recording fee to \$10 per page with an allocation of specified amounts for records management and Iowa Land Records. The policy changes are expected to be discussed in the upcoming ICRA summer conference.

Audit Update

An update for the 2023 audit was provided. No issues were identified in the audit, and end-of-year adjusting entries have been made. The final audit report will be presented at the August meetings.

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

Electronic Services System
A/R Aging Summary
As of June 30, 2024

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Adams County Recorder	0.00	0.00	976.02	0.00	0.00	976.02
Black Hawk County Recorder	0.00	1,827.78	0.00	0.00	0.00	1,827.78
Buena Vista County Recorder	0.00	1,945.53	0.00	0.00	0.00	1,945.53
Cerro Gordo County Recorder	0.00	2,008.20	0.00	0.00	0.00	2,008.20
Clarke County Recorder	0.00	1,971.79	0.00	0.00	0.00	1,971.79
Clinton County Recorder	0.00	1,849.03	0.00	0.00	0.00	1,849.03
Dallas County Recorder	0.00	1,643.15	0.00	0.00	0.00	1,643.15
Decatur County Recorder	0.00	2,160.63	0.00	0.00	0.00	2,160.63
Fayette County Recorder	0.00	17.00	0.00	0.00	0.00	17.00
Franklin County Recorder	0.00	1,766.67	0.00	0.00	0.00	1,766.67
Harrison County Recorder	0.00	1,739.84	0.00	0.00	0.00	1,739.84
Henry County Recorder	0.00	1,840.60	0.00	0.00	0.00	1,840.60
Jackson County Recorder	0.00	1,789.81	0.00	0.00	0.00	1,789.81
Jasper County Recorder	0.00	1,780.59	0.00	0.00	0.00	1,780.59
Jones County Recorder	0.00	100.00	0.00	0.00	0.00	100.00
Lee County Recorder	0.00	46.35	0.00	0.00	0.00	46.35
Lucas County Recorder	0.00	1,612.86	0.00	0.00	0.00	1,612.86
Lyon County Recorder	0.00	100.00	0.00	0.00	0.00	100.00
Madison County Recorder	0.00	2,100.27	0.00	0.00	0.00	2,100.27
Marshall County Recorder	0.00	0.00	400.00	0.00	0.00	400.00
Muscatine County Recorder	0.00	1,459.07	0.00	0.00	0.00	1,459.07
Osceola County Recorder	0.00	2,192.40	0.00	0.00	0.00	2,192.40
Palo Alto County Recorder	0.00	798.04	0.00	0.00	0.00	798.04
Polk County Recorder	0.00	1,648.56	0.00	0.00	0.00	1,648.56
Pottawattamie County Recorder	0.00	1,330.75	0.00	0.00	0.00	1,330.75
Poweshiek County Recorder	0.00	1,545.74	0.00	0.00	0.00	1,545.74
Ringgold County Recorder	0.00	1,332.00	0.00	0.00	0.00	1,332.00
Shelby County Recorder	0.00	2,129.72	0.00	0.00	0.00	2,129.72
Warren County Recorder	0.00	1,899.58	0.00	0.00	0.00	1,899.58
Wright County Recorder	0.00	1,515.71	0.00	0.00	0.00	1,515.71
TOTAL	0.00	42,151.67	1,376.02	0.00	0.00	43,527.69

11:06 AM

07/03/24

Electronic Services System Transaction List by Date June 2024

Date	Name	Memo	Split	Amount
Jun 24				
06/01/2024	Allo Business	Telephone Services - June 2024	60860 · Telephone	201.45
06/01/2024	Rafferty Group	Government Relations Services - May 2024	60520 · Government Relations	2,000.00
06/01/2024	Lightedge Solutions, Inc	Hosting Services: 7.1.24 - 7.31.24	64240 · Data Center & Hosting Services	11,684.15
06/03/2024	Enterprise Iowa	Project Manager - May 2024	Project Manager	12,400.00
06/03/2024	Enterprise Iowa	Office space & Internet: May 24	-SPLIT-	3,300.00
06/03/2024	Iowa Solutions	Labor Charges (over one hour) for May	60870 · Office Tech Support	170.00
06/04/2024	Iowa Solutions	Monthly Services for June 2024	60870 · Office Tech Support	420.00
06/05/2024	Denise Baker	Mileage to attend ESS Coord. Meeting 053024	60700 · Ess Meetings	109.88
06/08/2024	Konica Minolta Premier Finance	Contract #500-50429080: Printer Lease June 2024	60880 · Printing and Copying (Color-BW)	335.02
06/10/2024	Chubb	Policy #000J06237277 06.30.24 - 06.30.25	-SPLIT-	3,249.00
06/14/2024	Oasis HR	Period Ending 06.08.24	-SPLIT-	27,510.69
06/17/2024	IBM	IBM Db2 VPN Virtual Processor: 7.1.24-6.30.25	64307 · DB2	10,432.84
06/20/2024	Iowa Solutions	Refund on Overcharge of Managed Devices x 4 Months	60870 · Office Tech Support	-160.00
06/25/2024	Brick Gentry P.C.	June Retainer	60510 · Legal	2,250.00
06/25/2024	Iowa Solutions	Overcharge on hourly rate	60870 · Office Tech Support	-32.50
06/25/2024	Iowa Solutions	Credit for hourly rate - March, April, May, June	60870 · Office Tech Support	-80.00
06/28/2024	Oasis HR	Period Ending 06.22.24	-SPLIT-	27,913.01
06/30/2024	Enterprise Iowa	Project Manager - June 2024	Project Manager	10,900.00
06/30/2024	Enterprise Iowa	Office space & Internet: June 2024	-SPLIT-	3,556.61
Jun 24				

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07/03/24

Accrual Basis

Electronic Services System

Custom Transaction Detail Report

June 2024

Date	Num	Name	Memo	Account	Clr	Debit	Credit
Jun 24							
06/03/2024	2781354068	Adobe Systems	Creative Cloud Apps: 06.03.24 - 07.02.24	21100 · BT Credit Card	X		59.99
06/03/2024	1718596437	Amazon	Amazon Web Services: 5.1.24-5.31.24	21100 · BT Credit Card	X		583.70
06/03/2024	63475438	Sinch Mailgun	Email platform: overage charge 05.01.24 - 06.01.24	21100 · BT Credit Card	X		1.30
06/05/2024	259647584	Zoom	Cloud Recording 05.05.24 - 06.04.24	21100 · BT Credit Card	X		10.00
06/11/2024	CC 06112024	Bankers Trust - v	Credit Card June 11 2024 Payment	21100 · BT Credit Card	X	2,040.48	
06/11/2024	2024ci-1921	Business Publications	ESS Finance subcommittee Meeting 5.9.24	21100 · BT Credit Card	X		18.55
06/11/2024	2024ci-1926	Business Publications	ESS Coordinating Meeting 5.16.24	21100 · BT Credit Card	X		22.62
06/11/2024	321496586	Atlassian	BIT Bucket 6/11/24-7/11/24	21100 · BT Credit Card	X		16.05
06/14/2024	E0500SHH46	Microsoft	Online Services: 06.6.24 - 07.7.24	21100 · BT Credit Card	X		112.50
06/14/2024	2024ci-1935	Business Publications	ESS Meeting 5.30.24	21100 · BT Credit Card	X		12.85
06/21/2024	P1-96624829	Intuit	Quickbooks Enterprise Solutions Hosting	21100 · BT Credit Card	X		128.00
06/21/2024		Atlassian	Jira, Confluence, software: 06-22-24- to 07-22-24	21100 · BT Credit Card	X		21.40
06/23/2024	MC17448820	Mailchimp	Email Platform	21100 · BT Credit Card	X		527.00
06/26/2024	INV03612587	Right Networks	Intuit Core: 06.25.24 - 07.24.24	21100 · BT Credit Card	X		44.00
Jun 24						2,040.48	1,557.96

8711 Windsor Pkwy
Suite 2
Johnston, IA 50131-2296

Date	Invoice #
7/1/2024	F255 070124

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

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ELECTRONIC SERVICES SYSTEM (24417)

PD24417

Invoices - 04482415 Report

Report generated on 06/13/2024 at 5:06 PM

Invoice Number: 04482415 Batch Number: 202412

Invoice Date: 06/14/2024 Period Ending: 06/08/2024

DESCRIPTION	AMOUNT
GROSS WAGES	\$22,183.90
EMPLOYMENT TAXES	\$1,799.91
WORKERS COMPENSATION	\$73.19
SERVICE FEES	\$522.42
OASIS HEALTH & WELFARE BENEFITS	\$2,320.51
OASIS RETIREMENT	\$543.46
OTHER: DENTAL INSURANCE DELTA DENTAL	\$52.50
OTHER: PROTECTION PLUS	\$14.80
SUB-TOTAL	\$27,510.69
TOTAL INVOICE	\$27,510.69
PAID - REFERENCE	\$27,510.69
DO NOT REMIT PAYMENT	
PAYMENT RECORD AS OF 06/13/2024 06:06PM	

REF 240612_BOA_04*0000018



ELECTRONIC SERVICES SYSTEM (24417)

PD24417

Invoices - 04495728 Report

Report generated on 07/02/2024 at 4:30 PM

Invoice Number: 04495728 Batch Number: 202413

Invoice Date: 06/28/2024 Period Ending: 06/22/2024

DESCRIPTION	AMOUNT
GROSS WAGES	\$22,536.61
EMPLOYMENT TAXES	\$1,821.91
WORKERS COMPENSATION	\$74.36
SERVICE FEES	\$522.42
OASIS HEALTH & WELFARE BENEFITS	\$2,320.51
OASIS RETIREMENT	\$569.90
OTHER: DENTAL INSURANCE DELTA DENTAL	\$52.50
OTHER: PROTECTION PLUS	\$14.80
SUB-TOTAL	\$27,913.01
TOTAL INVOICE	\$27,913.01
PAID - REFERENCE	\$27,913.01
DO NOT REMIT PAYMENT	
PAYMENT RECORD AS OF 07/02/2024 05:30PM	

REF 240627_BOA_04*0000012



Last statement: April 30, 2024
 This statement: May 31, 2024
 Total days in statement period: 31

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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	\$1,232,378.65
	Total additions	3,258,475.38
	Total subtractions	3,279,690.95
	Ending balance	\$1,211,163.08

DEBITS

Date	Description	Subtractions
05-01	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	11,901.92
05-01	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	153,981.60
05-02	' ACH Debit BANKCARD MTOT DISC CCD VAN BUREN COUNTY R 528414019716083	0.09
05-02	' ACH Debit BANKCARD MTOT DISC CCD ADAIR COUNTY RECOR 528414019717107	24.57
05-02	' ACH Debit BANKCARD MTOT DISC CCD TAMA COUNTY RECORD 528414019809540	80.25
05-02	' ACH Debit BANKCARD MTOT DISC CCD DALLAS COUNTY RECO 528414019714880	234.28
05-02	' ACH Debit BANKCARD MTOT DISC CCD STORY COUNTY RECOR 528414019714898	267.85
05-02	' ACH Debit BANKCARD MTOT DISC CCD ADAMS COUNTY RECOR 528414019717115	17.37
05-02	' ACH Debit BANKCARD MTOT DISC CCD ALLAMAKEE COUNTY R 528414019717131	28.29

ELECTRONIC SERVICES SYSTEM
May 31, 2024

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Date	Description	Subtractions
05-02	' ACH Debit BANKCARD MTOT DISC CCD CHICKASAW COUNTY R 528414019717180	34.73
05-02	' ACH Debit BANKCARD MTOT DISC CCD BUENA VISTA COUNTY 528414019717123	34.93
05-02	' ACH Debit BANKCARD MTOT DISC CCD CASS COUNTY RECORD 528414019717222	37.06
05-02	' ACH Debit BANKCARD MTOT DISC CCD CHEROKEE COUNTY RE 528414019717198	38.94
05-02	' ACH Debit BANKCARD MTOT DISC CCD CEDAR COUNTY RECOR 528414019717214	74.79
05-02	' ACH Debit BANKCARD MTOT DISC CCD BOONE COUNTY RECOR 528414019717172	97.25
05-02	' ACH Debit BANKCARD MTOT DISC CCD BENTON COUNTY RECO 528414019717156	100.98
05-02	' ACH Debit BANKCARD MTOT DISC CCD CERRO GORDO COUNTY 528414019717206	142.29
05-02	' ACH Debit BANKCARD MTOT DISC CCD BLACK HAWK COUNTY 528414019717164	302.67
05-02	' ACH Debit BANKCARD MTOT DISC CCD CALHOUN COUNTY REC 528414019717248	30.93
05-02	' ACH Debit BANKCARD MTOT DISC CCD CLARKE COUNTY RECO 528414019717263	39.12
05-02	' ACH Debit BANKCARD MTOT DISC CCD CLAYTON COUNTY REC 528414019717289	42.11
05-02	' ACH Debit BANKCARD MTOT DISC CCD FRANKLIN COUNTY RE 528414019717354	42.84
05-02	' ACH Debit BANKCARD MTOT DISC CCD DAVIS COUNTY RECOR 528414019717313	43.21
05-02	' ACH Debit BANKCARD MTOT DISC CCD CRAWFORD COUNTY RE 528414019717305	44.75

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Date	Description	Subtractions
05-02	' ACH Debit BANKCARD MTOT DISC CCD EMMET COUNTY REC 528414019717347	51.28
05-02	' ACH Debit BANKCARD MTOT DISC CCD CARROLL COUNTY REC 528414019717230	55.60
05-02	' ACH Debit BANKCARD MTOT DISC CCD BUTLER COUNTY RECO 528414019717255	56.48
05-02	' ACH Debit BANKCARD MTOT DISC CCD CLAY COUNTY RECORD 528414019717271	67.66
05-02	' ACH Debit BANKCARD MTOT DISC CCD DELAWARE COUNTY RE 528414019717321	72.42
05-02	' ACH Debit BANKCARD MTOT DISC CCD CLINTON COUNTY REC 528414019717297	107.18
05-02	' ACH Debit BANKCARD MTOT DISC CCD DICKINSON COUNTY R 528414019717339	121.76
05-02	' ACH Debit BANKCARD MTOT DISC CCD HANCOCK COUNTY REC 528414019717388	25.03
05-02	' ACH Debit BANKCARD MTOT DISC CCD HARDIN COUNTY RECO 528414019717453	34.95
05-02	' ACH Debit BANKCARD MTOT DISC CCD GUTHRIE COUNTY REC 528414019717370	38.20
05-02	' ACH Debit BANKCARD MTOT DISC CCD FREMONT COUNTY REC 528414019717461	39.74
05-02	' ACH Debit BANKCARD MTOT DISC CCD GREENE COUNTY RECO 528414019717362	40.46
05-02	' ACH Debit BANKCARD MTOT DISC CCD GRUNDY COUNTY RECO 528414019717438	42.77
05-02	' ACH Debit BANKCARD MTOT DISC CCD HARRISON COUNTY RE 528414019717412	45.13
05-02	' ACH Debit BANKCARD MTOT DISC CCD HAMILTON COUNTY RE 528414019717396	45.47

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Date	Description	Subtractions
05-02	' ACH Debit BANKCARD MTOT DISC CCD IOWA COUNTY RECORD 528414019717495	46.10
05-02	' ACH Debit BANKCARD MTOT DISC CCD FLOYD COUNTY RECOR 528414019717479	47.10
05-02	' ACH Debit BANKCARD MTOT DISC CCD FAYETTE COUNTY REC 528414019717420	57.12
05-02	' ACH Debit BANKCARD MTOT DISC CCD DES MOINES COUNTY 528414019717404	124.80
05-02	' ACH Debit BANKCARD MTOT DISC CCD DUBUQUE COUNTY REC 528414019717446	148.10
05-02	' ACH Debit BANKCARD MTOT DISC CCD IDA COUNTY RECORDE 528414019717503	15.60
05-02	' ACH Debit BANKCARD MTOT DISC CCD MITCHELL COUNTY RE 528414019717636	32.78
05-02	' ACH Debit BANKCARD MTOT DISC CCD HUMBOLDT COUNTY RE 528414019717545	34.21
05-02	' ACH Debit BANKCARD MTOT DISC CCD MILLS COUNTY RECOR 528414019717594	34.52
05-02	' ACH Debit BANKCARD MTOT DISC CCD MONROE COUNTY RECO 528414019717628	37.75
05-02	' ACH Debit BANKCARD MTOT DISC CCD MADISON COUNTY REC 528414019717651	41.88
05-02	' ACH Debit BANKCARD MTOT DISC CCD MONTGOMERY COUNTY 528414019717602	50.40
05-02	' ACH Debit BANKCARD MTOT DISC CCD HENRY COUNTY RECOR 528414019717511	69.23
05-02	' ACH Debit BANKCARD MTOT DISC CCD MUSCATINE COUNTY R 528414019717610	86.25
05-02	' ACH Debit BANKCARD MTOT DISC CCD MARSHALL COUNTY RE 528414019717586	98.41

ELECTRONIC SERVICES SYSTEM
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Date	Description	Subtractions
05-02	' ACH Debit BANKCARD MTOT DISC CCD MAHAKSA COUNTY REC 528414019717644	122.66
05-02	' ACH Debit BANKCARD MTOT DISC CCD POCAHONTAS COUNTY 528414019717834	14.53
05-02	' ACH Debit BANKCARD MTOT DISC CCD KEOKUK COUNTY RECO 528414019717685	29.49
05-02	' ACH Debit BANKCARD MTOT DISC CCD PALO ALTO COUNTY R 528414019717818	31.09
05-02	' ACH Debit BANKCARD MTOT DISC CCD JEFFERSON COUNTY R 528414019717669	40.67
05-02	' ACH Debit BANKCARD MTOT DISC CCD LUCAS COUNTY RECOR 528414019717743	49.11
05-02	' ACH Debit BANKCARD MTOT DISC CCD JACKSON COUNTY REC 528414019717776	49.42
05-02	' ACH Debit BANKCARD MTOT DISC CCD LOUISA COUNTY RECO 528414019717727	51.74
05-02	' ACH Debit BANKCARD MTOT DISC CCD JONES COUNTY RECOR 528414019717693	52.28
05-02	' ACH Debit BANKCARD MTOT DISC CCD PAGE COUNTY RECORD 528414019717800	54.28
05-02	' ACH Debit BANKCARD MTOT DISC CCD LEE COUNTY RECORDE 528414019717735	61.87
05-02	' ACH Debit BANKCARD MTOT DISC CCD PLYMOUTH COUNTY RE 528414019717826	108.17
05-02	' ACH Debit BANKCARD MTOT DISC CCD KOSSUTH COUNTY REC 528414019717750	120.35
05-02	' ACH Debit BANKCARD MTOT DISC CCD JASPER COUNTY RECO 528414019717677	150.66
05-02	' ACH Debit BANKCARD MTOT DISC CCD JOHNSON COUNTY REC 528414019717768	246.79

ELECTRONIC SERVICES SYSTEM
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Date	Description	Subtractions
05-02	' ACH Debit BANKCARD MTOT DISC CCD LINN COUNTY RECORD 528414019717701	495.61
05-02	' ACH Debit BANKCARD MTOT DISC CCD WRIGHT COUNTY RECO 528414019717842	29.43
05-02	' ACH Debit BANKCARD MTOT DISC CCD SHELBY COUNTY RECO 528414019718006	36.44
05-02	' ACH Debit BANKCARD MTOT DISC CCD WAYNE COUNTY RECOR 528414019717941	38.95
05-02	' ACH Debit BANKCARD MTOT DISC CCD WORTH COUNTY RECOR 528414019717859	41.21
05-02	' ACH Debit BANKCARD MTOT DISC CCD POWESHIEK COUNTY R 528414019717974	44.41
05-02	' ACH Debit BANKCARD MTOT DISC CCD RINGGOLD COUNTY RE 528414019717958	57.49
05-02	' ACH Debit BANKCARD MTOT DISC CCD WASHINGTON COUNTY 528414019717909	59.06
05-02	' ACH Debit BANKCARD MTOT DISC CCD WINNEBAGO COUNTY R 528414019717875	61.95
05-02	' ACH Debit BANKCARD MTOT DISC CCD SIOUX COUNTY RECOR 528414019718014	83.79
05-02	' ACH Debit BANKCARD MTOT DISC CCD SAC COUNTY RECORDE 528414019717966	84.65
05-02	' ACH Debit BANKCARD MTOT DISC CCD WAPELLO COUNTY REC 528414019717933	90.35
05-02	' ACH Debit BANKCARD MTOT DISC CCD WOODBURY COUNTY RE 528414019717867	93.36
05-02	' ACH Debit BANKCARD MTOT DISC CCD WEBSTER COUNTY REC 528414019717883	137.07
05-02	' ACH Debit BANKCARD MTOT DISC CCD WARREN COUNTY RECO 528414019717891	201.73

ELECTRONIC SERVICES SYSTEM
May 31, 2024

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Date	Description	Subtractions
05-02	' ACH Debit BANKCARD MTOT DISC CCD TAMA COUNTY RECORD 528414019718030	8.77
05-02	' ACH Debit BANKCARD MTOT DISC CCD AUDUBON COUNTY REC 528414019737873	24.01
05-02	' ACH Debit BANKCARD MTOT DISC CCD MONONA COUNTY RECO 528414019718923	26.94
05-02	' ACH Debit BANKCARD MTOT DISC CCD UNION COUNTY RECOR 528414019718022	38.18
05-02	' ACH Debit BANKCARD MTOT DISC CCD HOWARD COUNTY RECO 528414019730571	50.26
05-02	' ACH Debit BANKCARD MTOT DISC CCD APPANOOSE COUNTY R 528414019735661	52.13
05-02	' ACH Debit BANKCARD MTOT DISC CCD WINNESHIEK COUNTY 528414019718972	59.62
05-02	' ACH Debit BANKCARD MTOT DISC CCD MARION COUNTY RECO 528414019725738	113.09
05-02	' ACH Debit BANKCARD MTOT DISC CCD POTTAWATTAMIE COUN 528414019718048	314.78
05-02	' ACH Debit BANKCARD MTOT DISC CCD VAN BUREN COUNTY R 528414019737741	315.85
05-02	' ACH Debit BANKCARD MTOT DISC CCD LYON COUNTY RECORD 528414019737758	329.64
05-02	' ACH Debit BANKCARD MTOT DISC CCD SCOTT COUNTY RECOR 528414019718055	603.56
05-02	' ACH Debit BANKCARD MTOT DISC CCD ADAMS COUNTY RECOR 498895199157942	0.26
05-02	' ACH Debit BANKCARD MTOT DISC CCD IOWA LAND RECORDS 498895199798497	8.21
05-02	' ACH Debit BANKCARD MTOT DISC CCD ELECTRONIC SERVICE 498895199157512	5,205.70

ELECTRONIC SERVICES SYSTEM
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Date	Description	Subtractions
05-02	' ACH Debit Vericheck INC PURCHASE CCD 3434 Electronic S 116221440	2,750.00
05-02	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	11,247.58
05-02	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	149,457.40
05-03	' ACH Debit OASISINVBATCH INVOICE CCD ELECTRONIC SERVICE 24417H04444908	25,753.70
05-03	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	14,853.31
05-03	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	159,671.00
05-03	' Electronic Bill Pay PBU1DR2O LIGHTEDGE SOLUTION2151329	15,962.50
05-03	' Electronic Bill Pay VB81KRDO AVID COMMUNICATION2151329	210.47
05-03	' Electronic Bill Pay EBJ1ORDO IOWA SOLUTIONS 2151329	415.00
05-03	' Electronic Bill Pay 3BJ1WRDO TYLER 2151329	4,494.73
05-03	' Electronic Bill Pay EB61ER4O DENMAN & COMPANY L2151329	4,600.00
05-06	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	24,453.50
05-06	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	133,728.20
05-06	' Electronic Bill Pay JB61HRZP PHIL DUNSHEE-ENTER2151863	15,700.00
05-07	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	13,234.88
05-07	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	126,703.00
05-08	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	16,353.70
05-08	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	136,881.60
05-08	' Electronic Bill Pay GBL1ARVT BRICK GENTRY PC 2152931	2,250.00
05-09	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	11,772.69
05-09	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	44,703.80
05-09	' Electronic Bill Pay MBQ15RXQ TAMA COUNTY RECORD2153465	5.45

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Date	Description	Subtractions
05-10	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	10,915.09
05-10	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	225,467.80
05-13	' ACH Debit BANKERS TRUST CO CR CD PMT CCD DUNSHEE 438850XXXXX5199	1,959.93
05-13	' ACH Debit OD ESS FUNDS DISB CCD OD ESS	25.50
05-13	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	23,207.45
05-13	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	110,633.40
05-14	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	24,360.37
05-14	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	112,487.00
05-14	' Electronic Bill Pay KBW162S9 KONICA MINOLTA PRE2155064	335.02
05-14	' Electronic Bill Pay EBV1A22C THE RAFFERTY GROUP2155064	2,000.00
05-15	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	20,327.36
05-15	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	98,235.40
05-16	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	10,959.09
05-16	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	130,075.00
05-17	' ACH Debit OASISINVBATCH INVOICE CCD ELECTRONIC SERVICE 24417H04459281	27,775.29
05-17	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	99,797.20
05-17	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	12,306.99
05-17	' Analysis Service Fee NET ACCOUNT ANALYSIS FOR 04/24	349.47
05-20	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	27,344.54
05-20	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	111,945.60
05-21	' ACH Debit BANKCARD DISCOUNT CCD ELECTRONIC SERVICE 528414019714906	0.09
05-21	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	11,490.67

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Date	Description	Subtractions
05-21	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	55,259.00
05-21	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	61,613.80
05-22	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	14,820.73
05-22	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	93,500.00
05-23	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	15,680.45
05-23	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	132,686.20
05-24	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	13,276.05
05-24	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	112,867.40
05-28	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	27,333.10
05-28	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	100,443.60
05-29	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	13,222.61
05-29	' ACH Debit OD ESS FUNDS DISB CCD OD ESS	25.50
05-29	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	131,126.80
05-30	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	12,270.15
05-30	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	152,948.80
05-31	' ACH Debit OASISINVBATCH INVOICE CCD ELECTRONIC SERVICE 24417H04469350	25,514.22
05-31	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	12,637.43
05-31	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	147,696.20
05-31	' Electronic Bill Pay TBD1G2FH JAMIE STARGELL 2161456	126.63
05-31	' Electronic Bill Pay TB61L25H LISA KENT 2161456	140.70

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CREDITS

Date	Description	Additions
05-01	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	97,426.00
05-01	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	12,259.18
05-01	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,625.40
05-01	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	3,454.27
05-02	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	105,958.20
05-02	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	11,585.18
05-02	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	3,832.20
05-02	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,167.00
05-03	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	131,188.40
05-03	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	15,299.11
05-03	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	13,766.79
05-03	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,742.20
05-06	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	121,126.60
05-06	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	24,413.69
05-06	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	3,798.27

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Date	Description	Additions
05-06	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	3,162.08
05-06	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,980.00
05-06	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	773.69
05-07	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	141,578.40
05-07	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	13,632.09
05-07	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,435.00
05-07	Deposit	15.00
05-08	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	147,028.40
05-08	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	16,844.52
05-08	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	4,704.64
05-08	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,660.00
05-09	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	157,702.00
05-09	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	12,125.95
05-09	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	6,492.00
05-09	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	1,992.46
05-09	Deposit	103.28
05-10	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	129,767.00
05-10	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	11,242.74

ELECTRONIC SERVICES SYSTEM
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Date	Description	Additions
05-10	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,275.00
05-10	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	1,866.12
05-13	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	122,097.80
05-13	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	22,772.43
05-13	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	7,531.76
05-13	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	3,080.94
05-13	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,690.00
05-13	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	1,131.47
05-14	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	135,181.80
05-14	' ACH Credit BANKCARD BTOT DEP CCD ELECTRONIC SERVICE 528414019714906	25,091.34
05-14	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,940.00
05-15	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	36,681.80
05-15	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	20,937.32
05-15	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,255.00
05-15	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	3,045.15
05-16	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	224,715.00
05-16	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	11,287.97

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Date	Description	Additions
05-16	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,470.00
05-16	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	1,824.82
05-17	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	107,742.00
05-17	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	12,676.28
05-17	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	6,889.62
05-17	' ACH Credit ST OF IA-E.F.T. E.F.T. PPD IOWA COUNTY RECORD	5,312.60
05-17	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,522.00
05-20	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	111,694.40
05-20	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	28,165.08
05-20	' ACH Credit ST OF IA-E.F.T. E.F.T. PPD IOWA COUNTY RECORD	20,000.00
05-20	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	6,201.90
05-20	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	5,394.48
05-20	Deposit	4,540.00
05-20	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,370.00
05-20	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	771.84
05-21	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	91,105.20
05-21	' ACH Credit ST OF IA-E.F.T. E.F.T. PPD IOWA COUNTY RECORD	39,418.55
05-21	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	11,063.76

ELECTRONIC SERVICES SYSTEM
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Date	Description	Additions
05-21	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,922.20
05-22	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	125,058.20
05-22	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	15,265.53
05-22	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,745.00
05-22	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	2,058.55
05-23	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	94,831.20
05-23	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	16,151.00
05-23	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,770.00
05-23	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	2,639.27
05-24	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	109,273.40
05-24	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	13,674.43
05-24	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	5,222.02
05-24	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,286.00
05-28	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	50,420.80
05-28	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	24,336.92
05-28	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	4,368.36
05-28	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	3,816.46

ELECTRONIC SERVICES SYSTEM
May 31, 2024

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Date	Description	Additions
05-28	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	2,916.68
05-28	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,671.00
05-29	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	151,145.00
05-29	' ACH Credit ST OF IA-E.F.T. E.F.T. PPD IOWA COUNTY RECORD	32,541.13
05-29	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	13,619.40
05-29	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,255.00
05-30	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	130,652.80
05-30	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	12,638.35
05-30	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	4,110.53
05-30	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,155.00
05-31	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	109,252.80
05-31	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	13,016.65
05-31	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,725.00
05-31	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	3,311.53

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
04-30	1,232,378.65	05-08	1,081,813.58	05-16	1,204,644.38
05-01	1,183,259.98	05-09	1,203,747.33	05-17	1,200,557.93
05-02	1,129,930.29	05-10	1,113,515.30	05-20	1,240,405.49
05-03	1,066,966.08	05-13	1,135,993.42	05-21	1,256,551.64
05-06	1,048,338.71	05-14	1,160,024.17	05-22	1,294,358.19
05-07	1,066,061.32	05-15	1,105,380.68	05-23	1,262,383.01

ELECTRONIC SERVICES SYSTEM
 May 31, 2024

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
05-24	1,267,695.41	05-29	1,282,634.55	05-31	1,211,163.08
05-28	1,227,448.93	05-30	1,267,972.28		

Thank you for banking with Bankers Trust Company

Electronic Services System
Reconciliation Summary
107000 · BT-Settlement, Period Ending 05/31/2024

	<u>May 31, 24</u>
Beginning Balance	1,267,972.28
Cleared Transactions	
Checks and Payments - 5 items	-186,115.18
Deposits and Credits - 653 items	129,305.98
	<u> </u>
Total Cleared Transactions	-56,809.20
	<u> </u>
Cleared Balance	1,211,163.08
	<u> </u>
Uncleared Transactions	
Checks and Payments - 1 item	-15.00
Deposits and Credits - 1709 ite...	549,465.09
	<u> </u>
Total Uncleared Transactions	549,450.09
	<u> </u>
Register Balance as of 05/31/2024	1,760,613.17
	<u> </u>
New Transactions	
Checks and Payments - 8 items	-220,293.80
Deposits and Credits - 3 items	275.00
	<u> </u>
Total New Transactions	-220,018.80
	<u> </u>
Ending Balance	1,540,594.37
	<u> </u>

Electronic Services System
Reconciliation Summary
DRAWDOWN, Period Ending 05/31/2024

	May 31, 24
Beginning Balance	78,217.00
Cleared Transactions	
Charges and Cash Advances - 2 ite...	-5,410.00
Payments and Credits - 392 items	7,988.20
Total Cleared Transactions	2,578.20
Cleared Balance	75,638.80
Register Balance as of 05/31/2024	75,638.80
New Transactions	
Charges and Cash Advances - 2 ite...	-5,800.00
Payments and Credits - 164 items	3,680.20
Total New Transactions	-2,119.80
Ending Balance	77,758.60

Electronic Services System

Profit & Loss

May 2024

	May 24
Ordinary Income/Expense	
Income	
BudgetedIncome	
41000 · Event Income	
41100 · ILR Conference Registration	900.00
Total 41000 · Event Income	900.00
42000 · POSSERVICEFEE	10,932.16
42500 · ODSERVICEFEE	1.54
43000 · SERVICEFEE	
43100 · ACH	68,664.00
43200 · CC	7,480.71
43300 · DRAWDOWN	11,766.00
Total 43000 · SERVICEFEE	87,910.71
44000 · MOU Services	
44100 · Policy	4,500.00
44200 · Communications	0.00
Total 44000 · MOU Services	4,500.00
47000 · Fund 255 Reimbursement	32,541.13
48900 · Misc. Income	1.00
Total BudgetedIncome	136,786.54
49000 · RevolvingIncome	
49300 · ERECORDING	
49100 · AUDITORFEE	40,125.00
49200 · TRANSFERTAX	2,040,903.20
49300 · ERECORDING - Other	701,600.00
Total 49300 · ERECORDING	2,782,628.20
49600 · POSPAYMENT	364,280.57
49700 · ODPAYMENT	51.00
Total 49000 · RevolvingIncome	3,146,959.77
Total Income	3,283,746.31
Gross Profit	3,283,746.31
Expense	
Budgeted Expenses	
Administration	
Accounting Software-Services	172.00
60100 · Annual Audit	4,600.00
60300 · Bookkeeping-CPA-990	6,888.69
60500 · Professional Fees	
Project Manager	12,400.00
60510 · Legal	2,250.00
60520 · Government Relations	2,000.00
60530 · Human Resources-Oasis	1,565.52
Total 60500 · Professional Fees	18,215.52
60700 · Ess Meetings	645.60
60800 · Office Operations	
60810 · Office Space Lease	3,050.00
60830 · Official Publication Expense	29.77
60860 · Telephone	210.47
60865 · Internet	250.00
60870 · Office Tech Support	415.00
60880 · Printing and Copying (Color-BW)	335.02
Total 60800 · Office Operations	4,290.26

Electronic Services System

Profit & Loss

May 2024

	May 24
Total Administration	34,812.07
Payment Expenses	
66100 · Bank Account Analysis Fee	349.47
66300 · Gateway Transaction Fees	
66315 · ProfSolOnlineTransFees	5,205.70
66310 · Vericheck OnlineTransactionFees	2,750.00
66320 · POSTransactionsFees	8,211.65
Total 66300 · Gateway Transaction Fees	16,167.35
Total Payment Expenses	16,516.82
61000 · Marketing-Communications	
61200 · Administrative/Marketing Coord	5,382.57
61300 · Education and Outreach	
61350 · Conferences & Meetings	28.18
61370 · Software & Hosted Services	586.66
Total 61300 · Education and Outreach	614.84
Total 61000 · Marketing-Communications	5,997.41
62000 · Customer Support	
62100 · Account Manager	11,579.19
62130 · Customer Support Coordinator	4,449.21
Total 62000 · Customer Support	16,028.40
63000 · Policy Coordination	
63100 · Policy Coordinator	9,995.99
Total 63000 · Policy Coordination	9,995.99
64000 · ILR System Operations	
Software License-Maintenance	
64310 · Certificates- Digicert	99.00
64319 · AWS	701.80
64326 · Atlassian	40.66
64327 · ZOOM	10.00
64328 · Microsoft	112.50
Total Software License-Maintenance	963.96
64100 · Development Team	
64110 · Technical Lead	17,113.24
64120 · Senior Developer	7,088.03
64130 · Technical Support & Development	14,980.77
Total 64100 · Development Team	39,182.04
64200 · External Development & Services	
64210 · FF Redaction Services	4,945.55
64240 · Data Center & Hosting Services	11,684.15
Total 64200 · External Development & Servi...	16,629.70
Total 64000 · ILR System Operations	56,775.70
Total Budgeted Expenses	140,126.39
Planned Reserve Expenses	
BF Redaction	991.23
Software Development-Consulting	95.00
Total Planned Reserve Expenses	1,086.23
61500 · Depreciation Expense	26,991.16
70000 · RevolvingExpenses	
ESSPayments	
70100 · COUNTYDISTRIBUTION	2,782,701.20
70200 · POSDISTRIBUTION	353,975.13

Electronic Services System
Profit & Loss
May 2024

	May 24
70300 · ODDISTRIBUTION	51.00
Total ESSPayments	3,136,727.33
Total 70000 · RevolvingExpenses	3,136,727.33
Total Expense	3,304,931.11
Net Ordinary Income	-21,184.80
Net Income	-21,184.80

Electronic Services System

Profit & Loss

May 2024

	May 24
Ordinary Income/Expense	
Income	
Budgeted Income	
41000 · Event Income	
41100 · ILR Conference Registration	900.00
Total 41000 · Event Income	900.00
42000 · POSSERVICEFEE	10,932.16
42500 · ODSERVICEFEE	1.54
43000 · SERVICEFEE	
43100 · ACH	68,664.00
43200 · CC	7,480.71
43300 · DRAWDOWN	11,766.00
Total 43000 · SERVICEFEE	87,910.71
44000 · MOU Services	
44100 · Policy	4,500.00
44200 · Communications	0.00
Total 44000 · MOU Services	4,500.00
47000 · Fund 255 Reimbursement	32,541.13
48900 · Misc. Income	1.00
Total Budgeted Income	136,786.54
Total Income	136,786.54
Gross Profit	136,786.54
Expense	
Budgeted Expenses	
Administration	
Accounting Software-Services	172.00
60100 · Annual Audit	4,600.00
60300 · Bookkeeping-CPA-990	6,888.69
60500 · Professional Fees	
Project Manager	12,400.00
60510 · Legal	2,250.00
60520 · Government Relations	2,000.00
60530 · Human Resources-Oasis	1,565.52
Total 60500 · Professional Fees	18,215.52
60700 · Ess Meetings	645.60
60800 · Office Operations	
60810 · Office Space Lease	3,050.00
60830 · Official Publication Expense	29.77
60860 · Telephone	210.47
60865 · Internet	250.00
60870 · Office Tech Support	415.00
60880 · Printing and Copying (Color-BW)	335.02
Total 60800 · Office Operations	4,290.26
Total Administration	34,812.07
Payment Expenses	
66100 · Bank Account Analysis Fee	349.47
66300 · Gateway Transaction Fees	
66315 · ProfSolOnlineTransFees	5,205.70
66310 · Vericheck OnlineTransactionFees	2,750.00
66320 · POSTransactionsFees	8,211.65
Total 66300 · Gateway Transaction Fees	16,167.35
Total Payment Expenses	16,516.82

Electronic Services System

Profit & Loss

May 2024

	May 24
61000 · Marketing-Communications	
61200 · Administrative/Marketing Coord	5,382.57
61300 · Education and Outreach	
61350 · Conferences & Meetings	28.18
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64327 · ZOOM	10.00
64328 · Microsoft	112.50
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64120 · Senior Developer	7,088.03
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Total 64100 · Development Team	39,182.04
64200 · External Development & Services	
64210 · FF Redaction Services	4,945.55
64240 · Data Center & Hosting Services	11,684.15
Total 64200 · External Development & Servi...	16,629.70
Total 64000 · ILR System Operations	56,775.70
Total Budgeted Expenses	140,126.39
Total Expense	140,126.39
Net Ordinary Income	-3,339.85
Net Income	-3,339.85

Electronic Services System
Balance Sheet
As of May 31, 2024

	May 31, 24
ASSETS	
Current Assets	
Checking/Savings	
107000 · BT-Settlement	
107100 · Unrestricted Reserve Account	38,399.40
107200 · Software Dev & Equip Maint Rsrv	384,220.52
107300 · Redaction Reserve	58,120.12
107400 · Restricted Operating Reserve	100,000.00
107000 · BT-Settlement - Other	1,176,168.68
Total 107000 · BT-Settlement	1,756,908.72
10800 · BOA-Settlement	-41.32
Total Checking/Savings	1,756,867.40
Accounts Receivable	
12000 · Accounts Receivable	915.00
Total Accounts Receivable	915.00
Other Current Assets	
13000 · Due from State	42,869.16
14000 · Prepaid Expenses	176,949.97
Total Other Current Assets	219,819.13
Total Current Assets	1,977,601.53
Fixed Assets	
17001 · Developed Software	1,447,072.00
17900 · Asset in Process	148,622.01
18000 · Accumulated Depreciation	-767,793.39
Total Fixed Assets	827,900.62
TOTAL ASSETS	2,805,502.15
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	20,691.80
Total Accounts Payable	20,691.80
Credit Cards	
21100 · BT Credit Card	2,253.84
Total Credit Cards	2,253.84
Other Current Liabilities	
DRAWDOWN	75,638.80
22000 · Accrued Compensation	23,676.21
22500 · Deferred Revenues	148,799.28
Total Other Current Liabilities	248,114.29
Total Current Liabilities	271,059.93
Total Liabilities	271,059.93
Equity	
30000 · Opening Balance Equity	1,975,162.47
32000 · Retained Earnings	682,625.22
Net Income	-123,345.47
Total Equity	2,534,442.22
TOTAL LIABILITIES & EQUITY	2,805,502.15

11:57 AM

07/03/24

Electronic Services System Journal June 2024

Trans #	Date	Num	Name	Memo	Account	Debit	Credit
145959	06/07/2024	51		Charge Report 06.07.24 Charge Report 06.07.24	42000 · POSSERVICEFEE 107000 · BT-Settlement	0.01	0.01
						0.01	0.01
142312	06/10/2024	53		To adjust bad debt expense 7.13.23 To adjust bad debt expense 9.14.22 CSC journal from 12.20.22	10800 · BOA-Settlement 61600 · Bad Debt Expense 61600 · Bad Debt Expense 49300 · ERECORDING	41.32 65.00	50.00 56.32
						106.32	106.32
146351	06/18/2024	54		Charge Report 06.17.24 Charge Report 06.17.24	42000 · POSSERVICEFEE 107000 · BT-Settlement	0.01	0.01
						0.01	0.01
149995	06/20/2024	55		00000841006202024090235 - Reverse Double CSC Submission 00000841006202024090235 - Reverse Double CSC Submission	107000 · BT-Settlement DRAWDOWN	3,064.00	3,064.00
						3,064.00	3,064.00
153211	06/25/2024	56		To reverse the CAS Test Deposit for CSC Drawdown To reverse the CAS Test Deposit for CSC Drawdown	107000 · BT-Settlement DRAWDOWN	1.00	1.00
						1.00	1.00
153212	06/25/2024	57		To reverse the CAS Test Deposit for CSC Drawdown To reverse the CAS Test Deposit for CSC Drawdown	107000 · BT-Settlement DRAWDOWN	9.00	9.00
						9.00	9.00
153223	06/30/2024	57		To record depreciation for June 2024 of Developed Software To record depreciation for June 2024 of Developed Software	61500 · Depreciation Expense 18000 · Accumulated Depreciation	26,991.16	26,991.16
						26,991.16	26,991.16
TOTAL						30,171.50	30,171.50



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



Account Summary

Billing Cycle		05/31/2024
Days In Billing Cycle		31
Previous Balance		\$1,959.93
Purchases	+	\$2,040.48
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$1,959.93-
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE **\$2,040.48**

Credit Summary

Total Credit Line	\$35,000.00
Available Credit Line	\$32,959.52
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	\$2,040.48
MINIMUM PAYMENT	\$0.00
PAYMENT DUE DATE	06/26/2024

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 06/10/24 PER YOUR AGREEMENT WITH US. THE DEBIT AMOUNT THIS MONTH IS \$2040.48

Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
05/01	05/02	PPLN10	24011344123000008535677	SINCH MAILGUN WWW.MAILGUN.C TX	\$1.37
05/01	05/02	PPLN10	24692164122105153881278	IN *WINCOMMUNICATIONS 515-2771127 IA	\$95.00
05/02	05/03	PPLN10	24692164123105991309218	Amazon web services aws.amazon.co WA	\$701.80
05/03	05/05	PPLN10	24492154124717527738165	ADOBE INC. 408-536-6000 CA	\$58.29
05/05	05/06	PPLN10	24011344126000060076591	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	\$10.00
05/10	05/10		74388914130111111111111	AUTO PMT FROM ACCT 2347313596	\$1,959.93-
05/11	05/12	PPLN10	24011344132000020243010	ATLASSIAN HTTPSWWW.ATLA CA	\$19.26
05/13	05/14	PPLN10	24906414134200081114160	MSFT * E0500S48RV msbill.info WA	\$112.50

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

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



Account Number

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

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
05/31/24	\$2,040.48	\$0.00	06/26/24

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
05/16	05/17	PPLN10	24801974137872687510409	BUSINESS PUBLICATIONS CO 515-244-9470 IA	\$16.92
05/20	05/21	PPLN10	24492164141000020880448	SECTIGO WE* SECTIGO SECTIGO.COM NJ	\$99.00
05/21	05/22	PPLN10	24692164142101578247803	INTUIT *QuickBooks CL.INTUIT.COM CA	\$128.00
05/23	05/23	PPLN10	24011344144000017119625	ATLASSIAN HTTPSWWW.ATLA CA	\$21.40
05/23	05/24	PPLN10	24692164144100702529043	MAILCHIMP *MISC MAILCHIMP.COM GA	\$527.00
05/23	05/24	PPLN10	24801974145091808000071	PALMERS DELI & MARKET URBANDALE IA	\$18.33
05/23	05/24	PPLN10	24801974145091808000014	PALMERS DELI & MARKET URBANDALE IA	\$146.58
05/26	05/27	PPLN10	24055234147207677203212	RIGHT NETWORKS 603-324-0400 NH	\$44.00
05/28	05/29	PPLN10	24801974149872080532873	BUSINESS PUBLICATIONS CO 515-244-9470 IA	\$12.85
05/29	05/30	PPLN10	24445004150200142838142	WALMART.COM 8009256278 800-966-6546 AR	\$28.18

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									
PPLN10001	PURCHASE	G	\$0.00	1.24166%(M)	14.9000%	\$0.00	\$0.00	0.0000%	\$2,040.48
Cash									
CPLN06001	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		
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 05/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						998.22
Cleared Transactions						
Charges and Cash Advances - 10 items						
Credit Card Cha...	05/16/2024	2024...	Business Publicati...	X	-16.92	-16.92
Credit Card Cha...	05/20/2024		Sectigo Limited	X	-99.00	-115.92
Credit Card Cha...	05/21/2024	9559...	Intuit	X	-128.00	-243.92
Credit Card Cha...	05/23/2024	MC1...	Mailchimp	X	-527.00	-770.92
Credit Card Cha...	05/23/2024	DEV ...	Palmers Deli	X	-146.58	-917.50
Credit Card Cha...	05/23/2024	001-3...	Atlassian	X	-21.40	-938.90
Credit Card Cha...	05/23/2024	DEV ...	Palmers Deli	X	-18.33	-957.23
Credit Card Cha...	05/25/2024	INV0...	Right Networks	X	-44.00	-1,001.23
Credit Card Cha...	05/28/2024	ESS ...	Walmart	X	-28.18	-1,029.41
Credit Card Cha...	05/28/2024	2024...	Business Publicati...	X	-12.85	-1,042.26
Total Charges and Cash Advances					-1,042.26	-1,042.26
Total Cleared Transactions					-1,042.26	-1,042.26
Cleared Balance					1,042.26	2,040.48
Uncleared Transactions						
Charges and Cash Advances - 1 item						
Credit Card Cha...	05/31/2024	ESS0...	Palmers Deli		-213.36	-213.36
Total Charges and Cash Advances					-213.36	-213.36
Total Uncleared Transactions					-213.36	-213.36
Register Balance as of 05/31/2024					1,255.62	2,253.84
New Transactions						
Charges and Cash Advances - 4 items						
Credit Card Cha...	06/03/2024		Amazon		-583.70	-583.70
Credit Card Cha...	06/03/2024	2781...	Adobe Systems		-59.99	-643.69
Credit Card Cha...	06/03/2024	6347...	Sinch Mailgun		-1.30	-644.99
Credit Card Cha...	06/05/2024	2596...	Zoom		-10.00	-654.99
Total Charges and Cash Advances					-654.99	-654.99
Total New Transactions					-654.99	-654.99
Ending Balance					1,910.61	2,908.83

Local Government Electronic Transaction Fund (0255)

05/01/2024-05/31/2024

Beginning Balance	\$ 179,185.28
Plus Receipts	\$ 42,077.94
Less Disbursements	\$ (71,959.68)
Ending Balance	<u>\$ 149,303.54</u>

RECEIPTS

Recorder Fees Received	41,439.82
Interest	<u>638.12</u>

Total Receipts	<u>42,077.94</u>
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DISBURSEMENTS

Invoice #	Date Paid	Amt Paid
F255 040124	05/16/2024	39,418.55
F255 050124	05/23/2024	32,541.13

Total Disbursements	<u>(71,959.68)</u>
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Report ID: FR008B
Source: I/3 Finance
Date: 5/1/24 - 5/31/24
Fund: 0255
BS Account: 1101

STATE OF IOWA
OLLD BALANCE SHEET SUMMARY

Page: 1 of 1
Run Date: 06/10/2024
Run Time: 12:38:19 PM

Doc CD	Posting Code	Cycle Date	Debit Amount	Credit Amount	Balance
Beginning Balance					179,185.28
CDR	A001	5/16/24	41,439.82		220,625.10
EFT	A001	5/16/24		39,418.55	181,206.55
EFT	A001	5/23/24		32,541.13	148,665.42
JV1	A001	5/24/24	638.12		149,303.54

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06/10/24

Iowa Land Records - Fund 255
Reconciliation Detail
State Treasurer, Period Ending 05/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						179,185.28
Cleared Transactions						
Checks and Payments - 2 items						
Bill Pmt -Check	05/21/2024		Electronic Services System	X	-39,418.55	-39,418.55
Bill Pmt -Check	05/29/2024		Electronic Services System	X	-32,541.13	-71,959.68
Total Checks and Payments					-71,959.68	-71,959.68
Deposits and Credits - 1 item						
Deposit	05/31/2024			X	42,077.94	42,077.94
Total Deposits and Credits					42,077.94	42,077.94
Total Cleared Transactions					-29,881.74	-29,881.74
Cleared Balance					-29,881.74	149,303.54
Register Balance as of 05/31/2024					-29,881.74	149,303.54
Ending Balance					-29,881.74	149,303.54

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

	May 31, 24
ASSETS	
Current Assets	
Checking/Savings	
State Treasurer	149,303.54
Total Checking/Savings	149,303.54
Total Current Assets	149,303.54
TOTAL ASSETS	149,303.54
LIABILITIES & EQUITY	
Equity	
Retained Earnings	114,806.70
Net Income	34,496.84
Total Equity	149,303.54
TOTAL LIABILITIES & EQUITY	149,303.54

Iowa Land Records - Fund 255
Profit & Loss
May 2024

	May 24
Ordinary Income/Expense	
Income	
E-Recording Fee	41,439.82
Interest	638.12
Total Income	42,077.94
Expense	
ESS Expense Reimbursement	32,541.13
Total Expense	32,541.13
Net Ordinary Income	9,536.81
Net Income	9,536.81

