

ESS

Electronic Services System – Finance Subcommittee Meeting

Agenda

Web Conference

August 12, 2024

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

- **Welcome**
- **July 11, 2024 – Summary of Subcommittee Action – Approval**
- **Financial Reports**
 - **Accounts Receivable Update**
 - **August Summary of July ESS Payments – Approval**
 - **August Fund 255 Reimbursement Invoice – Approval**
 - **June, 2nd Quarter and YTD 2024 Financial Reports – Approval**
- **2023 Audit Report – Approval**
- **2024 Budget Amendment – Approval**
- **ESS Financial & Strategic Review**
 - **July Metrics**
 - **POS System Transition Update**
 - **Recording Fees and Modernization Update**

Next Meeting – September 12, 2024 – 9:00 AM

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

Members Present: Stacie Herridge, Sheri Jones, Geralyn Greer, Amy Assink and Kelly Spees.

Other Participants: ReNae Arnold, Nancy Booten, Jan Gemar, Phil Dunshee, Lisa Long, Census Lo-Liyong, Samantha McMahon, and Kristen Delaney-Cole.

The meeting was called to order at 9 AM.

Meeting Summary

The Finance Subcommittee reviewed the June 6, 2024, meeting summary. A motion was made by Sheri Jones 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 the explanation of outstanding maintenance fee invoices. It was noted that more have been received since the report was printed.

The discussion also covered outstanding payments related to the upcoming deputies conference. There are expected to be more of these in the next few of months. The report further documented two smaller receivables due to a distribution error, from June.

Additionally, next month's outlook on accounts receivable was discussed and it is expected to be mostly cleared up by the next meeting in August. A follow-up will be made next week for anything still outstanding.

May Summary of ESS Payments

The Accounting Coordinator detailed various accounts payable expenses to the Subcommittee. The billing issues from Lightedge Solutions were explained. The discussion covered those bills being out of contract and higher than the agreement. ESS is working with the company to get the bills corrected and in line with the agreement. ESS is waiting for correspondence and several credit memos.

The report showed an extra bill from Iowa Solutions for work done on the covered computers. Additionally, an explanation was given for future bills from Iowa Solutions, due to some adjustments in the monthly charges per the December contract. It was noted that ESS is under budget with office tech support and the services from Iowa Solutions have met expectations.

The discussion covered the annual renewal for insurance and the database software, Chubb and IBM respectively. Additionally, the report showed the last of the mileage reimbursements relating to the ESS Coordinating meeting that was held on May 30, 2024.

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

June Fund 255 Reimbursement Invoice

The Subcommittee reviewed the Fund 255 reimbursement invoice for June 2024, which was based on two payroll expenses. The amount of the reimbursement request was \$42,077.94. 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.

Stacie Herridge made a motion to approve the June reimbursement invoice. Amy Assink seconded. The motion was approved.

May 2024 Financial Reports

The Subcommittee reviewed the financial reports for May 2024. Notably, the Bankers Trust account held a closing balance of \$1,211,163.08, down from the opening balance of \$1,232,378.65. The Profit & Loss (P&L) statement for the month showed budgeted income of \$136,786.54 against budgeted expenses of \$140,126.39, resulting in budgeted net income of \$-3,339.85.

The ESS's revolving income stood at \$3,146,959.77, contributing to a total income of \$3,286,746.31 for the period. Revolving expenses amounted to \$3,136,727.33, with total expenditures equaling \$3,304,931.11. Total net income of -\$21,184.80 for May 2024 was due to the depreciation, an extra pay period in May, and overbilling from LightEdge.

The Balance Sheet indicated total assets and liabilities of approximately \$2,805,502.15, with \$1,176,168.68 specifically held within the Bankers Trust Settlement account. It's important to note, given the accrual-based accounting, that the balance sheet figures may not reflect the actual bank account balance.

The Accounting Coordinator shared the journal entries that were made in June. The entries included correcting entries for a few one cent rounding errors, the depreciation entry for software development, the reversal of test transactions in the system, and a reversal of a duplicate entry associated with a deposit from CSC. The report also showed a journal entry clearing the Bank of America balance and correcting the bad debt expense account.

The beginning balance of the credit card account was \$1,959.93, and the ending balance was \$2,040.48. The account was reconciled successfully.

Regarding Fund 255 for May, the account opened with a balance of \$179,185.28 and closed at \$149,303.54. This was consistent with the expected income outlined in the reimbursement invoice. It was noted that the beginning 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 question arose relating to the handling of the incorrect billing from the data center and hosting company, LightEdge. The Project Manager gave an in-depth explanation of the struggles ESS is having with the company's billing department. It was noted that LightEdge has agreed that the invoices are incorrect and that the charges do not conform to what is in the service agreement. ESS is satisfied with the services being provided.

Further, it was made clear that sometime down the road there may be a need to increase expenditures with LightEdge if our configuration changes and we need more power. It was confirmed that at this time we are only paying the contracted amount.

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

ESS Financial and Strategic Review

June Metrics

E-Submission activity for June 2024 has fallen from the June 2023 level. June normally represents the month with the most activity out of the entire year. While the trend line is normally expected to follow previous years' month-to-month movements, June declined not only from the June 2023 level but also from the previous month. The economic condition of the real estate sector continues to have an effect on recording activity.

POS System Transition Update

An update was provided on the point-of-sale (POS) transition. ESS is working with Professional Solutions and the remaining counties to get everyone switched over by the end of the month.

ESS has been working with Professional Solutions to ensure that the POS terminals are closed out all at the same time. The company is working to direct PCI emails to ESS rather than the individual counties. It was clarified that counties don't need to do anything with the PCI emails as ESS is taking care of PCI compliance reporting for the counties.

So far Professional Solutions has been reported to have very good customer service. BCUSA has been notified that ESS is changing vendors. It was noted that participation in the POS system is voluntary.

Fee Policies

The Subcommittee received a brief update on the development of a proposed new fee policy for recording and Iowa Land Records.

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 meeting.

The meeting was adjourned. The next meeting of the Finance Subcommittee is a web conference scheduled for Thursday, August 8, 2024.

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

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Cerro Gordo County Recorder	0.00	0.00	2,008.20	0.00	0.00	2,008.20
Clinton County Recorder	0.00	0.00	1,849.03	0.00	0.00	1,849.03
CLRIS - FUND 255	0.00	42,077.94	0.00	0.00	0.00	42,077.94
Community Choice Credit Union Commer	0.00	2,761.60	0.00	0.00	0.00	2,761.60
Dallas County Recorder	0.00	0.00	1,643.15	0.00	0.00	1,643.15
Decatur County Recorder	0.00	0.00	2,160.63	0.00	0.00	2,160.63
Fayette County Recorder	0.00	100.00	0.00	0.00	0.00	100.00
Harrison County Recorder	0.00	0.00	1,739.84	0.00	0.00	1,739.84
Iowa County Recorders Association	0.00	2,398.03	0.00	0.00	0.00	2,398.03
Lee County Recorder	0.00	0.00	46.35	0.00	0.00	46.35
Osceola County Recorder	0.00	0.00	2,192.40	0.00	0.00	2,192.40
Palo Alto County Recorder	0.00	0.00	798.04	0.00	0.00	798.04
Polk County Recorder	0.00	0.00	1,648.56	0.00	0.00	1,648.56
Pottawattamie County Recorder	0.00	0.00	1,330.75	0.00	0.00	1,330.75
Ringgold County Recorder	0.00	0.00	950.00	0.00	0.00	950.00
Warren County Recorder	0.00	0.00	200.00	0.00	0.00	200.00
Wright County Recorder	0.00	0.00	1,515.71	0.00	0.00	1,515.71
TOTAL	0.00	47,337.57	18,082.66	0.00	0.00	65,420.23

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08/02/24

Electronic Services System Transaction List by Date July 2024

Date	Name	Memo	Split	Amount
Jul 24				
07/01/2024	Rafferty Group	Government Relations Services - June 2024	60520 · Government Relations	2,000.00
07/01/2024	Allo Business	Telephone Services - July 2024	60860 · Telephone	201.75
07/01/2024	Nationwide	Nationwide Inland Marine and Premier Business Owners June 2024	60600 · Insurance Expense	1,240.00
07/01/2024	Fidlar	Maint. Expense July 24-25	65000 · Local Maint. Expense	31,499.50
07/01/2024	Fidlar	Maint. Expense July 24-25	65000 · Local Maint. Expense	-31,499.50
07/01/2024	Fidlar	Maint. Expense July 24-25	65000 · Local Maint. Expense	22,049.65
07/01/2024	Lightedge Solutions, Inc	Cloud, Internet, and Firewalls - August 2024	64240 · Data Center & Hosting Services	7,981.25
07/02/2024	Iowa Solutions	Monthly Services for July 2024	60870 · Office Tech Support	375.00
07/03/2024	Denman & Company, LLP	Preparation of the Associations 2023 IRS Form 990	60300 · Bookkeeping-CPA-990	2,000.00
07/03/2024	Denman & Company, LLP	Progress Billing related to the 2023 audit	60100 · Annual Audit	4,600.00
07/08/2024	Travelers	Professional Liability Insurance - 07/14/24 - 07/14/25	60600 · Insurance Expense	35,965.00
07/09/2024	Konica Minolta Premier Finance	Contract #500-50429080: Printer Lease July 2024	60880 · Printing and Copying (Color-BW)	335.02
07/12/2024	Computer Integrated Services	Virtual Machine - 1 year Subscription x 20	64210 ·	7,875.00
07/12/2024	Oasis HR	Period Ending 07.06.24	-SPLIT-	28,280.25
07/17/2024	Census Lo-Loyong	Reimbursement - Milage to Service Provider Meeting	61350 · Conferences & Meetings	50.92
07/19/2024	Tyler Technologies	2024-2025 Tyler Maint. Expense - 43 Counties	65000 · Local Maint. Expense	135,447.85
07/25/2024	Brick Gentry P.C.	July Retainer	60510 · Legal	2,250.00
07/25/2024	Lightedge Solutions, Inc	CM for June Overcharged Items	64240 · Data Center & Hosting Services	-3,702.90
07/25/2024	Lightedge Solutions, Inc	CM for July Overcharged Items	64240 · Data Center & Hosting Services	-3,702.90
07/25/2024	Lightedge Solutions, Inc	CM for April and May Overcharged Items	64240 · Data Center & Hosting Services	-7,405.80
07/26/2024	Oasis HR	Period Ending 07.20.24	-SPLIT-	28,220.69
07/31/2024	Enterprise Iowa	Office space & Internet: July 2024	-SPLIT-	3,300.00
07/31/2024	Enterprise Iowa	Project Manager - July 2024	Project Manager	12,350.00
Jul 24				

11:24 AM

08/02/24

Accrual Basis

Electronic Services System

Custom Transaction Detail Report

July 2024

Date	Num	Name	Memo	Account	Clr	Debit	Credit
Jul 24							
07/02/2024	64784820	Sinch Mailgun	Email platform: overage charge 06.01.24 - 07.01.24	21100 · BT Credit ...			1.11
07/02/2024	1755668565	Amazon	Amazon Web Services: 6.1.24-6.31.24	21100 · BT Credit ...			585.29
07/03/2024	2808908052	Adobe Systems	Creative Cloud Apps: 07.03.24 - 08.02.24	21100 · BT Credit ...			59.99
07/05/2024	263659292	Zoom	Cloud Recording 06.05.24 - 07.04.24	21100 · BT Credit ...			10.00
07/10/2024	CC 07102024	Bankers Trust - v	Credit Card July 10 2024 Payment	21100 · BT Credit ...		1,771.32	
07/11/2024	3284396963	Atlassian	BIT Bucket 7/11/24-8/11/24	21100 · BT Credit ...			16.05
07/13/2024	E0500SUUE9	Microsoft	Online Services: 07.6.24 - 08.7.24	21100 · BT Credit ...			112.50
07/20/2024	842364975	AIT	Domanin Registration	21100 · BT Credit ...			16.09
07/22/2024	P1-97443673	Intuit	Quickbooks Enterprise Solutions Hosting	21100 · BT Credit ...			128.00
07/23/2024	001707550	Atlassian	Jira, Confluence, software: 07-22-24- to 08-22-24	21100 · BT Credit ...			21.40
07/23/2024	MC17730940	Mailchimp	Email Platform	21100 · BT Credit ...			527.00
07/25/2024	INV03647454	Right Networks	Intuit Core: 07.25.24 - 08.24.24	21100 · BT Credit ...			44.00
07/30/2024	o2195655985	USPS	2 books of stamps	21100 · BT Credit ...			31.05
07/30/2024	2024-348235	Business Publications	ESS Meeting 7.30.24	21100 · BT Credit ...			12.38
Jul 24						1,771.32	1,564.86

8711 Windsor Pkwy
Suite 2
Johnston, IA 50131-2296

**Mail all checks to:
Electronic Services System
8711 Windsor Pkwy
Suite 2
Johnston, IA 50131-2296**

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 - 04505800 Report

Report generated on 07/17/2024 at 12:31 PM

Invoice Number: 04505800 Batch Number: 202414

Invoice Date: 07/12/2024 Period Ending: 07/06/2024

DESCRIPTION	AMOUNT
GROSS WAGES	\$22,910.20
EMPLOYMENT TAXES	\$1,811.89
WORKERS COMPENSATION	\$75.60
SERVICE FEES	\$522.42
OASIS HEALTH & WELFARE BENEFITS	\$2,320.51
OASIS RETIREMENT	\$572.33
OTHER: DENTAL INSURANCE DELTA DENTAL	\$52.50
OTHER: PROTECTION PLUS	\$14.80
SUB-TOTAL	\$28,280.25
TOTAL INVOICE	\$28,280.25
PAID - REFERENCE	\$28,280.25
DO NOT REMIT PAYMENT	
PAYMENT RECORD AS OF 07/17/2024 01:31PM	
REF 240710_BOA_05*0000019	

ELECTRONIC SERVICES SYSTEM (24417)

PD24417

Invoices - 04516686 Report

Report generated on 07/30/2024 at 1:51 PM

Invoice Number: 04516686 Batch Number: 202415

Invoice Date: 07/26/2024 Period Ending: 07/20/2024

DESCRIPTION	AMOUNT
GROSS WAGES	\$22,852.58
EMPLOYMENT TAXES	\$1,809.94
WORKERS COMPENSATION	\$75.40
SERVICE FEES	\$522.42
OASIS HEALTH & WELFARE BENEFITS	\$2,320.51
OASIS RETIREMENT	\$572.54
OTHER: DENTAL INSURANCE DELTA DENTAL	\$52.50
OTHER: PROTECTION PLUS	\$14.80
SUB-TOTAL	\$28,220.69
TOTAL INVOICE	\$28,220.69
PAID - REFERENCE	\$28,220.69
DO NOT REMIT PAYMENT	
PAYMENT RECORD AS OF 07/30/2024 02:51PM	
REF 240724_BOA_02*0000019	



Last statement: May 31, 2024
This statement: June 28, 2024
Total days in statement period: 28

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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	\$1,211,163.08
	Total additions	3,168,013.26
	Total subtractions	3,063,691.58
	Ending balance	\$1,315,484.76

DEBITS

Date	Description	Subtractions
06-03	' ACH Debit BANKCARD MTOT DISC CCD ELECTRONIC SERVICE 498895199157512	3,152.11
06-03	' ACH Debit BANKCARD MTOT DISC CCD DECATUR COUNTY REC 498895199157959	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD JASPER COUNTY RECO 498895199157967	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD PLYMOUTH COUNTY RE 498895199157975	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD WINNESHIEK COUNTY 498895199157983	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD WRIGHT COUNTY RECO 498895199157991	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD LYON COUNTY RECORD 498895199158007	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD ADAIR COUNTY RECOR 498895199158015	0.26

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June 28, 2024

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Date	Description	Subtractions
06-03	' ACH Debit BANKCARD MTOT DISC CCD ALLAMAKEE COUNTY R 498895199158023	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD APPANOOSE COUNTY R 498895199158031	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD AUDUBON COUNTY REC 498895199158049	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD BENTON COUNTY RECO 498895199158056	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD ADAMS COUNTY RECOR 498895199157942	17.95
06-03	' ACH Debit BANKCARD MTOT DISC CCD BOONE COUNTY RECOR 498895199158072	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD BUENA VISTA COUNTY 498895199158080	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD BUTLER COUNTY RECO 498895199158098	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD CALHOUN COUNTY REC 498895199158106	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD CARROLL COUNTY REC 498895199158130	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD CASS COUNTY RECORD 498895199158148	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD CEDAR COUNTY RECOR 498895199158155	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD CERRO GORDO COUNTY 498895199158163	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD CHEROKEE COUNTY RE 498895199158171	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD CHICKASAW COUNTY R 498895199158189	0.26

ELECTRONIC SERVICES SYSTEM
June 28, 2024

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Date	Description	Subtractions
06-03	' ACH Debit BANKCARD MTOT DISC CCD CLAY COUNTY RECORD 498895199158205	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD CLAYTON COUNTY REC 498895199158213	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD BLACK HAWK COUNTY 498895199158064	0.52
06-03	' ACH Debit BANKCARD MTOT DISC CCD CLARKE COUNTY RECO 498895199158197	0.52
06-03	' ACH Debit BANKCARD MTOT DISC CCD CRAWFORD COUNTY RE 498895199158262	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD DALLAS COUNTY RECO 498895199158270	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD DAVIS COUNTY RECOR 498895199158288	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD DELAWARE COUNTY RE 498895199158296	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD DICKINSON COUNTY R 498895199158312	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD DUBUQUE COUNTY REC 498895199158320	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD CLINTON COUNTY REC 498895199158221	0.52
06-03	' ACH Debit BANKCARD MTOT DISC CCD DES MOINES COUNTY 498895199158304	0.52
06-03	' ACH Debit BANKCARD MTOT DISC CCD EMMET COUNTY RECOR 498895199158338	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD FAYETTE COUNTY REC 498895199158346	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD FLOYD COUNTY RECOR 498895199158353	0.26

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Date	Description	Subtractions
06-03	' ACH Debit BANKCARD MTOT DISC CCD FRANKLIN COUNTY RE 498895199158361	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD FREMONT COUNTY REC 498895199158379	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD GREENE COUNTY RECO 498895199158387	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD GRUNDY COUNTY RECO 498895199158395	0.26
06-03	' ACH Debit BANKCARD MTOT DISC CCD IOWA LAND RECORDS 498895199798497	7.95
06-03	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	72.00
06-03	' ACH Debit BANKCARD MTOT DISC CCD ALLAMAKEE COUNTY R 528414019717131	26.24
06-03	' ACH Debit BANKCARD MTOT DISC CCD CHEROKEE COUNTY RE 528414019717198	31.71
06-03	' ACH Debit BANKCARD MTOT DISC CCD CHICKASAW COUNTY R 528414019717180	33.62
06-03	' ACH Debit BANKCARD MTOT DISC CCD ADAMS COUNTY RECOR 528414019717115	35.14
06-03	' ACH Debit BANKCARD MTOT DISC CCD ADAIR COUNTY RECOR 528414019717107	37.55
06-03	' ACH Debit BANKCARD MTOT DISC CCD CEDAR COUNTY RECOR 528414019717214	80.54
06-03	' ACH Debit BANKCARD MTOT DISC CCD BOONE COUNTY RECOR 528414019717172	91.27
06-03	' ACH Debit BANKCARD MTOT DISC CCD BENTON COUNTY RECO 528414019717156	96.72
06-03	' ACH Debit BANKCARD MTOT DISC CCD BUENA VISTA COUNTY 528414019717123	111.40
06-03	' ACH Debit BANKCARD MTOT DISC CCD CERRO GORDO COUNTY 528414019717206	167.77



ELECTRONIC SERVICES SYSTEM
June 28, 2024

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Date	Description	Subtractions
06-03	' ACH Debit BANKCARD MTOT DISC CCD DALLAS COUNTY RECO 528414019714880	181.45
06-03	' ACH Debit BANKCARD MTOT DISC CCD BLACK HAWK COUNTY 528414019717164	294.16
06-03	' ACH Debit BANKCARD MTOT DISC CCD STORY COUNTY RECOR 528414019714898	336.74
06-03	' ACH Debit BANKCARD MTOT DISC CCD CASS COUNTY RECORD 528414019717222	32.58
06-03	' ACH Debit BANKCARD MTOT DISC CCD CARROLL COUNTY REC 528414019717230	48.39
06-03	' ACH Debit BANKCARD MTOT DISC CCD DAVIS COUNTY RECOR 528414019717313	21.28
06-03	' ACH Debit BANKCARD MTOT DISC CCD FRANKLIN COUNTY RE 528414019717354	22.50
06-03	' ACH Debit BANKCARD MTOT DISC CCD CALHOUN COUNTY REC 528414019717248	28.24
06-03	' ACH Debit BANKCARD MTOT DISC CCD CLAYTON COUNTY REC 528414019717289	28.68
06-03	' ACH Debit BANKCARD MTOT DISC CCD CLARKE COUNTY RECO 528414019717263	35.39
06-03	' ACH Debit BANKCARD MTOT DISC CCD EMMET COUNTY RECOR 528414019717347	36.62
06-03	' ACH Debit BANKCARD MTOT DISC CCD CRAWFORD COUNTY RE 528414019717305	51.16
06-03	' ACH Debit BANKCARD MTOT DISC CCD BUTLER COUNTY RECO 528414019717255	54.69
06-03	' ACH Debit BANKCARD MTOT DISC CCD DELAWARE COUNTY RE 528414019717321	59.94
06-03	' ACH Debit BANKCARD MTOT DISC CCD CLAY COUNTY RECORD 528414019717271	64.83

ELECTRONIC SERVICES SYSTEM
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Date	Description	Subtractions
06-03	' ACH Debit BANKCARD MTOT DISC CCD CLINTON COUNTY REC 528414019717297	132.45
06-03	' ACH Debit BANKCARD MTOT DISC CCD DICKINSON COUNTY R 528414019717339	183.29
06-03	' ACH Debit BANKCARD MTOT DISC CCD IDA COUNTY RECORDER 528414019717503	14.32
06-03	' ACH Debit BANKCARD MTOT DISC CCD HANCOCK COUNTY REC 528414019717388	24.87
06-03	' ACH Debit BANKCARD MTOT DISC CCD GRUNDY COUNTY RECO 528414019717438	25.69
06-03	' ACH Debit BANKCARD MTOT DISC CCD IOWA COUNTY RECORD 528414019717495	26.03
06-03	' ACH Debit BANKCARD MTOT DISC CCD HARRISON COUNTY RE 528414019717412	30.35
06-03	' ACH Debit BANKCARD MTOT DISC CCD GREENE COUNTY RECO 528414019717362	30.45
06-03	' ACH Debit BANKCARD MTOT DISC CCD FAYETTE COUNTY REC 528414019717420	32.00
06-03	' ACH Debit BANKCARD MTOT DISC CCD FREMONT COUNTY REC 528414019717461	34.20
06-03	' ACH Debit BANKCARD MTOT DISC CCD HARDIN COUNTY RECO 528414019717453	37.43
06-03	' ACH Debit BANKCARD MTOT DISC CCD FLOYD COUNTY RECOR 528414019717479	38.04
06-03	' ACH Debit BANKCARD MTOT DISC CCD GUTHRIE COUNTY REC 528414019717370	39.28
06-03	' ACH Debit BANKCARD MTOT DISC CCD HAMILTON COUNTY RE 528414019717396	45.17
06-03	' ACH Debit BANKCARD MTOT DISC CCD DES MOINES COUNTY 528414019717404	108.69

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Date	Description	Subtractions
06-03	' ACH Debit BANKCARD MTOT DISC CCD DUBUQUE COUNTY REC 528414019717446	357.84
06-03	' ACH Debit BANKCARD MTOT DISC CCD LOUISA COUNTY RECO 528414019717727	30.49
06-03	' ACH Debit BANKCARD MTOT DISC CCD HUMBOLDT COUNTY RE 528414019717545	33.24
06-03	' ACH Debit BANKCARD MTOT DISC CCD JONES COUNTY RECOR 528414019717893	37.11
06-03	' ACH Debit BANKCARD MTOT DISC CCD HENRY COUNTY RECOR 528414019717511	39.65
06-03	' ACH Debit BANKCARD MTOT DISC CCD MILLS COUNTY RECOR 528414019717594	40.18
06-03	' ACH Debit BANKCARD MTOT DISC CCD JEFFERSON COUNTY R 528414019717669	41.43
06-03	' ACH Debit BANKCARD MTOT DISC CCD MONTGOMERY COUNTY 528414019717602	44.93
06-03	' ACH Debit BANKCARD MTOT DISC CCD KEOKUK COUNTY RECO 528414019717685	45.41
06-03	' ACH Debit BANKCARD MTOT DISC CCD MONROE COUNTY RECO 528414019717628	54.70
06-03	' ACH Debit BANKCARD MTOT DISC CCD MADISON COUNTY REC 528414019717651	69.29
06-03	' ACH Debit BANKCARD MTOT DISC CCD MITCHELL COUNTY RE 528414019717636	73.19
06-03	' ACH Debit BANKCARD MTOT DISC CCD MAHAKSA COUNTY REC 528414019717644	78.77
06-03	' ACH Debit BANKCARD MTOT DISC CCD MUSCATINE COUNTY R 528414019717610	83.60
06-03	' ACH Debit BANKCARD MTOT DISC CCD MARSHALL COUNTY RE 528414019717586	97.22



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Date	Description	Subtractions
06-03	' ACH Debit BANKCARD MTOT DISC CCD JASPER COUNTY RECO 528414019717677	147.66
06-03	' ACH Debit BANKCARD MTOT DISC CCD LINN COUNTY RECORD 528414019717701	608.91
06-03	' ACH Debit BANKCARD MTOT DISC CCD POCAHONTAS COUNTY 528414019717834	18.29
06-03	' ACH Debit BANKCARD MTOT DISC CCD WRIGHT COUNTY RECO 528414019717842	35.96
06-03	' ACH Debit BANKCARD MTOT DISC CCD PALO ALTO COUNTY R 528414019717818	36.40
06-03	' ACH Debit BANKCARD MTOT DISC CCD KOSSUTH COUNTY REC 528414019717750	37.05
06-03	' ACH Debit BANKCARD MTOT DISC CCD LUCAS COUNTY RECOR 528414019717743	44.44
06-03	' ACH Debit BANKCARD MTOT DISC CCD JACKSON COUNTY REC 528414019717776	55.59
06-03	' ACH Debit BANKCARD MTOT DISC CCD PAGE COUNTY RECORD 528414019717800	77.37
06-03	' ACH Debit BANKCARD MTOT DISC CCD PLYMOUTH COUNTY RE 528414019717826	115.33
06-03	' ACH Debit BANKCARD MTOT DISC CCD LEE COUNTY RECORDE 528414019717735	126.52
06-03	' ACH Debit BANKCARD MTOT DISC CCD JOHNSON COUNTY REC 528414019717768	242.44
06-03	' ACH Debit BANKCARD MTOT DISC CCD WAYNE COUNTY RECOR 528414019717941	25.27
06-03	' ACH Debit BANKCARD MTOT DISC CCD WORTH COUNTY RECOR 528414019717859	28.56
06-03	' ACH Debit BANKCARD MTOT DISC CCD POWESHIEK COUNTY R 528414019717974	31.27

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Date	Description	Subtractions
06-03	' ACH Debit BANKCARD MTOT DISC CCD RINGGOLD COUNTY RE 528414019717958	35.28
06-03	' ACH Debit BANKCARD MTOT DISC CCD UNION COUNTY RECOR 528414019718022	40.37
06-03	' ACH Debit BANKCARD MTOT DISC CCD WINNEBAGO COUNTY R 528414019717875	43.87
06-03	' ACH Debit BANKCARD MTOT DISC CCD SAC COUNTY RECORDE 528414019717966	47.79
06-03	' ACH Debit BANKCARD MTOT DISC CCD WASHINGTON COUNTY 528414019717909	70.19
06-03	' ACH Debit BANKCARD MTOT DISC CCD SHELBY COUNTY RECO 528414019718006	79.24
06-03	' ACH Debit BANKCARD MTOT DISC CCD WEBSTER COUNTY REC 528414019717883	91.82
06-03	' ACH Debit BANKCARD MTOT DISC CCD WOODBURY COUNTY RE 528414019717867	99.83
06-03	' ACH Debit BANKCARD MTOT DISC CCD WAPELLO COUNTY REC 528414019717933	192.09
06-03	' ACH Debit BANKCARD MTOT DISC CCD SIOUX COUNTY RECOR 528414019718014	240.14
06-03	' ACH Debit BANKCARD MTOT DISC CCD WARREN COUNTY RECO 528414019717891	260.97
06-03	' ACH Debit BANKCARD MTOT DISC CCD POTTAWATTAMIE COUN 528414019718048	275.52
06-03	' ACH Debit BANKCARD MTOT DISC CCD SCOTT COUNTY RECOR 528414019718055	801.68
06-03	' ACH Debit BANKCARD MTOT DISC CCD VAN BUREN COUNTY R 528414019737741	13.96
06-03	' ACH Debit BANKCARD MTOT DISC CCD AUDUBON COUNTY REC 528414019737873	14.97

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Date	Description	Subtractions
06-03	' ACH Debit BANKCARD MTOT DISC CCD MONCNA COUNTY RECO 528414019718923	20.08
06-03	' ACH Debit BANKCARD MTOT DISC CCD LYON COUNTY RECORD 528414019737758	25.92
06-03	' ACH Debit BANKCARD MTOT DISC CCD HOWARD COUNTY RECO 528414019730571	43.35
06-03	' ACH Debit BANKCARD MTOT DISC CCD WINNESHIEK COUNTY 528414019718972	53.49
06-03	' ACH Debit BANKCARD MTOT DISC CCD TAMA COUNTY RECORD 528414019809540	61.36
06-03	' ACH Debit BANKCARD MTOT DISC CCD APPANOOSE COUNTY R 528414019735661	64.09
06-03	' ACH Debit BANKCARD MTOT DISC CCD MARION COUNTY RECO 528414019725738	125.75
06-03	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	22,572.33
06-03	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	176,218.00
06-03	' Electronic Bill Pay RBU1A27I AVID COMMUNICATION2161989	201.45
06-03	' Electronic Bill Pay CBY1M27I BRICK GENTRY PC 2161989	2,250.00
06-03	' Electronic Bill Pay CB31I27I PHIL DUNSHEE-ENTER2161989	15,700.00
06-04	' ACH Debit Vericheck INC PURCHASE CCD 3434 Electronic S 117542565	2,860.02
06-04	' ACH Debit OD ESS FUNDS DISB CCD OD ESS	25.50
06-04	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	16,364.50
06-04	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	137,418.00
06-04	' Electronic Bill Pay PBC1K2W8 IOWA SOLUTIONS 2162523	420.00
06-05	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	14,932.27
06-05	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	120,219.20

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Date	Description	Subtractions
06-05	' Electronic Bill Pay HB1192NJ DENISE BAKER 2163057	109.88
06-05	' Electronic Bill Pay EBS1U2GJ THE RAFFERTY GROUP2163057	2,000.00
06-05	' Electronic Bill Pay 5BS1A2HJ TYLER 2163057	5,936.78
06-06	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	19,983.85
06-06	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	137,295.20
06-07	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	13,715.33
06-07	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	110,920.60
06-07	' Electronic Bill Pay VBK1P2EK IOWA SOLUTIONS 2164124	170.00
06-10	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	19,795.38
06-10	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	144,934.00
06-10	' Electronic Bill Pay OB71J2SY KONICA MINOLTA PRE2164657	335.02
06-11	' ACH Debit BANKERS TRUST CO CR CD PMT CCD DUNSHEE 438850XXXXX5199	2,040.48
06-11	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	11,920.50
06-11	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	124,960.60
06-12	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	10,908.43
06-12	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	180,663.20
06-13	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	11,193.19
06-13	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	124,281.80
06-14	' ACH Debit OASISINVBATCH INVOICE CCD ELECTRONIC SERVICE 24417H04482415	27,510.69
06-14	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	17,525.59
06-14	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	112,411.20
06-17	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	271.65

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Date	Description	Subtractions
06-17	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	25,305.62
06-17	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	170,815.00
06-17	' Electronic Bill Pay UB81V24V CHUBB GROUP OF INS2167322	3,249.00
06-18	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	12,580.16
06-18	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	136,217.40
06-18	' Analysis Service Fee NET ACCOUNT ANALYSIS FOR 05/24	363.32
06-20	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	7,949.63
06-20	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	45,324.40
06-20	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	8,319.47
06-20	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	97,421.00
06-20	' Electronic Bill Pay LBU1Z24U IBM CORPORATION 2168388	10,432.84
06-21	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	17,428.02
06-21	' ACH Debit OD ESS FUNDS DISB CCD OD ESS	25.50
06-21	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	114,546.80
06-24	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	92.00
06-24	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	30,126.30
06-24	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	149,585.80
06-25	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	9,781.28
06-25	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	128,325.40
06-25	' Electronic Bill Pay 4BI1A20Q LIGHTEDGE SOLUTION2169987	15,962.50
06-26	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	12,590.04
06-26	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	115,188.80
06-27	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	124,913.00



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Date	Description	Subtractions
06-27	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	12,853.36
06-28	' ACH Debit OASISINVBATCH INVOICE CCD ELECTRONIC SERVICE 24417H04495728	27,913.01
06-28	' ACH Debit IOWA COUNTY RECO FUNDS DISB CCD IOWA COUNTY RECO	175,208.20
06-28	' ACH Debit POS ESS FUNDS DISB CCD POS ESS	11,576.90

CREDITS

Date	Description	Additions
06-03	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	96,817.40
06-03	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	22,586.95
06-03	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	9,480.04
06-03	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	4,050.64
06-03	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,075.00
06-03	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	662.85
06-03	Deposit	230.00
06-04	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	127,710.60
06-04	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	16,855.59
06-04	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	4,523.20
06-05	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	145,092.60
06-05	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	15,380.37

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Date	Description	Additions
06-05	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	4,351.86
06-05	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,045.20
06-06	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	143,019.00
06-06	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	20,583.49
06-06	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,320.00
06-06	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	3,008.54
06-07	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	172,775.40
06-07	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	14,126.99
06-07	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	4,038.22
06-07	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,240.00
06-10	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	134,470.60
06-10	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	19,350.69
06-10	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	10,176.28
06-10	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	7,889.48
06-10	Deposit	3,530.97
06-10	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,700.00
06-10	' ACH Credit BANKCARD MTOT DEP CCD PLYMOUTH COUNTY RE 498895199157975	2,613.79

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Date	Description	Additions
06-10	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	1,038.72
06-10	' ACH Credit BANKCARD MTOT DEP CCD CLAYTON COUNTY REC 498895199158213	48.42
06-10	' ACH Credit BANKCARD MTOT DEP CCD WINNESHIEK COUNTY 498895199157983	24.22
06-11	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	115,957.60
06-11	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	12,278.25
06-11	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	1,650.00
06-11	' ACH Credit BANKCARD MTOT DEP CCD PLYMOUTH COUNTY RE 498895199157975	117.94
06-12	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	128,340.80
06-12	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	11,235.79
06-12	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	10,746.69
06-12	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,630.00
06-12	' ACH Credit BANKCARD MTOT DEP CCD PLYMOUTH COUNTY RE 498895199157975	243.39
06-12	' ACH Credit BANKCARD MTOT DEP CCD JASPER COUNTY RECO 498895199157967	241.02
06-12	' ACH Credit BANKCARD MTOT DEP CCD WINNESHIEK COUNTY 498895199157983	110.37
06-12	' ACH Credit BANKCARD MTOT DEP CCD CLAYTON COUNTY REC 498895199158213	86.52
06-12	' ACH Credit BANKCARD MTOT DEP CCD LYON COUNTY RECORD 498895199158007	36.05

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Date	Description	Additions
06-12	' ACH Credit BANKCARD MTOT DEP CCD DECATUR COUNTY REC 498895199157959	22.66
06-13	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	104,770.00
06-13	Deposit	42,873.62
06-13	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	11,529.10
06-13	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,988.60
06-13	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	1,841.16
06-13	' ACH Credit BANKCARD MTOT DEP CCD JASPER COUNTY RECO 498895199157967	182.26
06-13	' ACH Credit BANKCARD MTOT DEP CCD LYON COUNTY RECORD 498895199158007	60.26
06-13	' ACH Credit BANKCARD MTOT DEP CCD DECATUR COUNTY REC 498895199157959	47.53
06-13	' ACH Credit BANKCARD MTOT DEP CCD WINNESHIEK COUNTY 498895199157983	46.87
06-13	' ACH Credit BANKCARD MTOT DEP CCD PLYMOUTH COUNTY RE 498895199157975	36.05
06-13	' ACH Credit BANKCARD MTOT DEP CCD CLAYTON COUNTY REC 498895199158213	36.05
06-14	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	135,280.40
06-14	Deposit	15,624.74
06-14	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	14,098.14
06-14	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	5,002.66
06-14	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,945.00



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Date	Description	Additions
06-14	' ACH Credit BANKCARD MTOT DEP CCD JASPER COUNTY RECO 498895199157967	175.10
06-14	' ACH Credit BANKCARD MTOT DEP CCD PLYMOUTH COUNTY RE 498895199157975	80.49
06-14	' ACH Credit BANKCARD MTOT DEP CCD DECATUR COUNTY REC 498895199157959	24.21
06-17	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	123,454.40
06-17	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	22,738.72
06-17	Deposit	9,790.29
06-17	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	4,273.11
06-17	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	3,269.88
06-17	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,670.00
06-17	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	1,451.54
06-17	' ACH Credit BANKCARD MTOT DEP CCD PLYMOUTH COUNTY RE 498895199157975	1,322.42
06-17	' ACH Credit BANKCARD MTOT DEP CCD JASPER COUNTY RECO 498895199157967	139.21
06-17	' ACH Credit BANKCARD MTOT DEP CCD JASPER COUNTY RECO 498895199157967	87.55
06-17	' ACH Credit BANKCARD MTOT DEP CCD ADAMS COUNTY RECOR 498895199157942	79.61
06-17	' ACH Credit BANKCARD MTOT DEP CCD WINNESHIEK COUNTY 498895199157983	79.31
06-17	' ACH Credit BANKCARD MTOT DEP CCD WINNESHIEK COUNTY 498895199157983	56.65

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Date	Description	Additions
06-17	' ACH Credit BANKCARD MTOT DEP CCD LYON COUNTY RECORD 498895199158007	36.05
06-17	' ACH Credit BANKCARD MTOT DEP CCD LYON COUNTY RECORD 498895199158007	30.65
06-17	' ACH Credit BANKCARD MTOT DEP CCD CLAYTON COUNTY REC 498895199158213	27.81
06-17	' ACH Credit BANKCARD MTOT DEP CCD DECATUR COUNTY REC 498895199157959	15.45
06-18	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	176,290.80
06-18	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	12,911.34
06-18	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,064.00
06-18	' ACH Credit BANKCARD MTOT DEP CCD PLYMOUTH COUNTY RE 498895199157975	298.70
06-18	' ACH Credit BANKCARD MTOT DEP CCD DECATUR COUNTY REC 498895199157959	15.45
06-20	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	121,253.20
06-20	Deposit	29,730.65
06-20	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	7,874.07
06-20	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	6,554.68
06-20	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	5,494.05
06-20	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	5,078.25
06-20	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,547.00
06-20	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,437.00



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Date	Description	Additions
06-20	' ACH Credit BANKCARD MTOT DEP CCD LYON COUNTY RECORD 498895199158007	1,009.92
06-20	' ACH Credit BANKCARD MTOT DEP CCD JASPER COUNTY RECO 498895199157967	337.85
06-20	' ACH Credit BANKCARD MTOT DEP CCD CLINTON COUNTY REC 498895199158221	138.18
06-20	' ACH Credit BANKCARD MTOT DEP CCD CLAYTON COUNTY REC 498895199158213	86.16
06-20	' ACH Credit BANKCARD MTOT DEP CCD APPANOOSE COUNTY R 498895199158031	66.95
06-20	' ACH Credit BANKCARD MTOT DEP CCD DECATUR COUNTY REC 498895199157959	64.89
06-20	' ACH Credit BANKCARD MTOT DEP CCD PLYMOUTH COUNTY RE 498895199157975	46.35
06-20	' ACH Credit BANKCARD MTOT DEP CCD DECATUR COUNTY REC 498895199157959	42.69
06-20	' ACH Credit BANKCARD MTOT DEP CCD WINNESHIEK COUNTY 498895199157983	41.20
06-20	' ACH Credit BANKCARD MTOT DEP CCD CASS COUNTY RECORD 498895199158148	36.05
06-20	' ACH Credit BANKCARD MTOT DEP CCD CRAWFORD COUNTY RE 498895199158262	36.05
06-20	' ACH Credit BANKCARD MTOT DEP CCD CASS COUNTY RECORD 498895199158148	32.45
06-20	' ACH Credit BANKCARD MTOT DEP CCD CLAYTON COUNTY REC 498895199158213	24.21
06-20	' ACH Credit BANKCARD MTOT DEP CCD JASPER COUNTY RECO 498895199157967	17.51
06-20	' ACH Credit BANKCARD MTOT DEP CCD BUENA VISTA COUNTY 498895199158080	15.45



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Date	Description	Additions
06-20	' ACH Credit BANKCARD MTOT DEP CCD BENTON COUNTY RECO 498895199158056	13.91
06-20	' ACH Credit BANKCARD MTOT DEP CCD WRIGHT COUNTY RECO 498895199157991	4.64
06-21	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	109,368.20
06-21	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	14,241.57
06-21	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	2,925.98
06-21	' ACH Credit ST OF IA-E.F.T. E.F.T. PPD IOWA COUNTY RECORD	2,077.40
06-21	' ACH Credit BANKCARD MTOT DEP CCD DECATUR COUNTY REC 498895199157959	1,689.20
06-21	' ACH Credit BANKCARD MTOT DEP CCD PLYMOUTH COUNTY RE 498895199157975	614.70
06-21	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	540.00
06-21	' ACH Credit BANKCARD MTOT DEP CCD RINGGOLD COUNTY RE 498895199158825	393.46
06-21	' ACH Credit BANKCARD MTOT DEP CCD CLINTON COUNTY REC 498895199158221	361.85
06-21	' ACH Credit BANKCARD MTOT DEP CCD CLAYTON COUNTY REC 498895199158213	270.89
06-21	' ACH Credit BANKCARD MTOT DEP CCD JASPER COUNTY RECO 498895199157967	211.46
06-21	' ACH Credit BANKCARD MTOT DEP CCD BENTON COUNTY RECO 498895199158056	56.14
06-21	' ACH Credit BANKCARD MTOT DEP CCD WINNESHIEK COUNTY 498895199157983	51.50
06-21	' ACH Credit BANKCARD MTOT DEP CCD AUDUBON COUNTY REC 498895199158049	22.66



ELECTRONIC SERVICES SYSTEM
June 28, 2024

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Date	Description	Additions
06-21	' ACH Credit BANKCARD MTOT DEP CCD FAYETTE COUNTY REC 498895199158346	17.51
06-21	' ACH Credit BANKCARD MTOT DEP CCD BUENA VISTA COUNTY 498895199158080	15.45
06-21	' ACH Credit BANKCARD MTOT DEP CCD CASS COUNTY RECORD 498895199158148	4.64
06-24	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	167,336.80
06-24	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	23,087.36
06-24	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	7,573.56
06-24	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	5,455.47
06-24	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,935.00
06-24	' ACH Credit BANKCARD MTOT DEP CCD GRUNDY COUNTY RECO 498895199158395	1,499.17
06-24	' ACH Credit BANKCARD MTOT DEP CCD CERRO GORDO COUNTY 498895199158163	1,174.87
06-24	' ACH Credit BANKCARD MTOT DEP CCD CRAWFORD COUNTY RE 498895199158262	1,101.07
06-24	' ACH Credit BANKCARD MTOT DEP CCD CASS COUNTY RECORD 498895199158148	467.62
06-24	' ACH Credit BANKCARD MTOT DEP CCD CRAWFORD COUNTY RE 498895199158262	409.43
06-24	' ACH Credit BANKCARD MTOT DEP CCD PLYMOUTH COUNTY RE 498895199157975	363.24
06-24	' ACH Credit BANKCARD MTOT DEP CCD JASPER COUNTY RECO 498895199157967	248.75
06-24	' ACH Credit BANKCARD MTOT DEP CCD WINNESHIEK COUNTY 498895199157983	248.75

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June 28, 2024

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Date	Description	Additions
06-24	' ACH Credit BANKCARD MTOT DEP CCD FAYETTE COUNTY REC 498895199158346	189.67
06-24	' ACH Credit BANKCARD MTOT DEP CCD JASPER COUNTY RECO 498895199157967	182.10
06-24	' ACH Credit BANKCARD MTOT DEP CCD ADAMS COUNTY RECOR 498895199157942	172.37
06-24	' ACH Credit BANKCARD MTOT DEP CCD ALLAMAKEE COUNTY R 498895199158023	165.83
06-24	' ACH Credit BANKCARD MTOT DEP CCD CLAY COUNTY RECORD 498895199158205	158.62
06-24	' ACH Credit BANKCARD MTOT DEP CCD CHICKASAW COUNTY R 498895199158189	138.69
06-24	' ACH Credit BANKCARD MTOT DEP CCD BUENA VISTA COUNTY 498895199158080	117.73
06-24	' ACH Credit BANKCARD MTOT DEP CCD GREENE COUNTY RECO 498895199158387	110.36
06-24	' ACH Credit BANKCARD MTOT DEP CCD CLARKE COUNTY RECO 498895199158197	108.67
06-24	' ACH Credit BANKCARD MTOT DEP CCD BENTON COUNTY RECO 498895199158056	85.49
06-24	' ACH Credit BANKCARD MTOT DEP CCD WRIGHT COUNTY RECO 498895199157991	84.98
06-24	' ACH Credit BANKCARD MTOT DEP CCD DES MOINES COUNTY 498895199158304	82.40
06-24	' ACH Credit BANKCARD MTOT DEP CCD CERRO GORDO COUNTY 498895199158163	51.50
06-24	' ACH Credit BANKCARD MTOT DEP CCD CLINTON COUNTY REC 498895199158221	47.53
06-24	' ACH Credit BANKCARD MTOT DEP CCD WINNESHIEK COUNTY 498895199157983	46.35



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Date	Description	Additions
06-24	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	40.17
06-24	' ACH Credit BANKCARD MTOT DEP CCD BENTON COUNTY RECO 498895199158056	39.81
06-24	' ACH Credit BANKCARD MTOT DEP CCD HOWARD COUNTY RECO 498895199158460	38.11
06-24	' ACH Credit BANKCARD MTOT DEP CCD DECATUR COUNTY REC 498895199157959	36.05
06-24	' ACH Credit BANKCARD MTOT DEP CCD BUTLER COUNTY RECO 498895199158098	36.05
06-24	' ACH Credit BANKCARD MTOT DEP CCD FLOYD COUNTY RECOR 498895199158353	36.05
06-24	' ACH Credit BANKCARD MTOT DEP CCD CLAYTON COUNTY REC 498895199158213	32.08
06-24	' ACH Credit BANKCARD MTOT DEP CCD HOWARD COUNTY RECO 498895199158460	30.90
06-24	' ACH Credit BANKCARD MTOT DEP CCD RINGGOLD COUNTY RE 498895199158825	30.90
06-24	' ACH Credit BANKCARD MTOT DEP CCD BUENA VISTA COUNTY 498895199158080	28.84
06-24	' ACH Credit BANKCARD MTOT DEP CCD APPANOOSE COUNTY R 498895199158031	28.33
06-24	' ACH Credit BANKCARD MTOT DEP CCD CASS COUNTY RECORD 498895199158148	27.81
06-24	' ACH Credit BANKCARD MTOT DEP CCD ALLAMAKEE COUNTY R 498895199158023	24.21
06-24	' ACH Credit BANKCARD MTOT DEP CCD APPANOOSE COUNTY R 498895199158031	19.06
06-24	' ACH Credit BANKCARD MTOT DEP CCD ADAMS COUNTY RECOR 498895199157942	15.45

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Date	Description	Additions
06-24	' ACH Credit BANKCARD MTOT DEP CCD FAYETTE COUNTY REC 498895199158346	3.09
06-24	' ACH Credit BANKCARD MTOT DEP CCD RINGGOLD COUNTY RE 498895199158825	1.03
06-25	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	131,098.00
06-25	' ACH Credit ST OF IA-E.F.T. E.F.T. PPD IOWA COUNTY RECORD	30,806.54
06-25	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	7,322.21
06-25	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,614.20
06-25	' ACH Credit BANKCARD MTOT DEP CCD JOHNSON COUNTY REC 498895199158528	2,323.63
06-25	' ACH Credit BANKCARD MTOT DEP CCD PLYMOUTH COUNTY RE 498895199157975	179.02
06-25	' ACH Credit BANKCARD MTOT DEP CCD JEFFERSON COUNTY R 498895199158510	94.78
06-25	' ACH Credit BANKCARD MTOT DEP CCD GREENE COUNTY RECO 498895199158387	72.25
06-25	' ACH Credit BANKCARD MTOT DEP CCD GRUNDY COUNTY RECO 498895199158395	46.87
06-25	' ACH Credit BANKCARD MTOT DEP CCD FRANKLIN COUNTY RE 498895199158361	36.05
06-25	' ACH Credit BANKCARD MTOT DEP CCD HUMBOLDT COUNTY RE 498895199158478	1.03
06-26	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	135,852.60
06-26	Deposit	14,889.64
06-26	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	6,635.21
06-26	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	5,598.70



ELECTRONIC SERVICES SYSTEM
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Date	Description	Additions
06-26	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	2,955.00
06-26	' ACH Credit BANKCARD MTOT DEP CCD JOHNSON COUNTY REC 498895199158528	1,010.88
06-26	' ACH Credit BANKCARD MTOT DEP CCD LYON COUNTY RECORD 498895199158007	891.98
06-26	' ACH Credit BANKCARD MTOT DEP CCD BUENA VISTA COUNTY 498895199158080	650.96
06-26	' ACH Credit BANKCARD MTOT DEP CCD JASPER COUNTY RECO 498895199157967	602.55
06-26	' ACH Credit BANKCARD MTOT DEP CCD HARDIN COUNTY RECO 498895199158445	397.74
06-26	' ACH Credit BANKCARD MTOT DEP CCD APPANOOSE COUNTY R 498895199158031	341.09
06-26	' ACH Credit BANKCARD MTOT DEP CCD CLINTON COUNTY REC 498895199158221	266.77
06-26	' ACH Credit BANKCARD MTOT DEP CCD CLARKE COUNTY RECO 498895199158197	162.74
06-26	' ACH Credit BANKCARD MTOT DEP CCD CARROLL COUNTY REC 498895199158130	135.96
06-26	' ACH Credit BANKCARD MTOT DEP CCD CERRÓ GORDO COUNTY 498895199158163	92.70
06-26	' ACH Credit BANKCARD MTOT DEP CCD DES MOINES COUNTY 498895199158304	82.40
06-26	' ACH Credit BANKCARD MTOT DEP CCD WINNEBAGO COUNTY R 498895199158965	82.40
06-26	' ACH Credit BANKCARD MTOT DEP CCD CHICKASAW COUNTY R 498895199158189	79.98
06-26	' ACH Credit BANKCARD MTOT DEP CCD PLYMCUTH COUNTY RE 498895199157975	74.17
06-26	' ACH Credit BANKCARD MTOT DEP CCD CRAWFORD COUNTY RE 498895199158262	72.10

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Date	Description	Additions
06-26	' ACH Credit BANKCARD MTOT DEP CCD RINGGOLD COUNTY RE 498895199158825	71.74
06-26	' ACH Credit BANKCARD MTOT DEP CCD AUDUBON COUNTY REC 498895199158049	46.87
06-26	' ACH Credit BANKCARD MTOT DEP CCD FLOYD COUNTY RECOR 498895199158353	20.09
06-26	' ACH Credit BANKCARD MTOT DEP CCD BENTON COUNTY RECO 498895199158056	15.45
06-26	' ACH Credit BANKCARD MTOT DEP CCD WINNESHIEK COUNTY 498895199157983	2.06
06-27	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	107,489.80
06-27	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	7,671.70
06-27	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,025.00
06-27	' ACH Credit BANKCARD MTOT DEP CCD BUTLER COUNTY RECO 498895199158098	1,133.52
06-27	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	1,097.61
06-27	' ACH Credit BANKCARD MTOT DEP CCD FLOYD COUNTY RECOR 498895199158353	693.34
06-27	' ACH Credit BANKCARD MTOT DEP CCD LINN COUNTY RECORD 498895199158585	655.55
06-27	' ACH Credit BANKCARD MTOT DEP CCD JEFFERSON COUNTY R 498895199158510	581.96
06-27	' ACH Credit BANKCARD MTOT DEP CCD CERRO GORDO COUNTY 498895199158163	533.54
06-27	' ACH Credit BANKCARD MTOT DEP CCD JOHNSON COUNTY REC 498895199158528	271.41
06-27	' ACH Credit BANKCARD MTOT DEP CCD JASPER COUNTY RECO 498895199157967	235.87



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Date	Description	Additions
06-27	' ACH Credit BANKCARD MTOT DEP CCD DES MOINES COUNTY 498895199158304	219.54
06-27	' ACH Credit BANKCARD MTOT DEP CCD CHICKASAW COUNTY R 498895199158189	130.81
06-27	' ACH Credit BANKCARD MTOT DEP CCD APPANOOSE COUNTY R 498895199158031	129.78
06-27	' ACH Credit BANKCARD MTOT DEP CCD CLARKE COUNTY RECO 498895199158197	119.63
06-27	' ACH Credit BANKCARD MTOT DEP CCD HUMBOLDT COUNTY RE 498895199158478	110.88
06-27	' ACH Credit BANKCARD MTOT DEP CCD DELAWARE COUNTY RE 498895199158296	87.04
06-27	' ACH Credit BANKCARD MTOT DEP CCD CLINTON COUNTY REC 498895199158221	82.40
06-27	' ACH Credit BANKCARD MTOT DEP CCD FRANKLIN COUNTY RE 498895199158361	77.26
06-27	' ACH Credit BANKCARD MTOT DEP CCD FREMONT COUNTY REC 498895199158379	73.95
06-27	' ACH Credit BANKCARD MTOT DEP CCD BUENA VISTA COUNTY 498895199158080	61.80
06-27	' ACH Credit BANKCARD MTOT DEP CCD PLYMOUTH COUNTY RE 498895199157975	55.11
06-27	' ACH Credit BANKCARD MTOT DEP CCD CASS COUNTY RECORD 498895199158148	54.59
06-27	' ACH Credit BANKCARD MTOT DEP CCD KOSSUTH COUNTY REC 498895199158551	42.75
06-27	' ACH Credit BANKCARD MTOT DEP CCD BENTON COUNTY RECO 498895199158056	38.11
06-27	' ACH Credit BANKCARD MTOT DEP CCD WRIGHT COUNTY RECO 498895199157991	37.23

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Date	Description	Additions
06-27	' ACH Credit BANKCARD MTOT DEP CCD HARDIN COUNTY RECO 498895199158445	32.96
06-27	' ACH Credit BANKCARD MTOT DEP CCD HENRY COUNTY RECOR 498895199158452	28.85
06-27	' ACH Credit BANKCARD MTOT DEP CCD HOWARD COUNTY RECO 498895199158460	28.85
06-27	' ACH Credit BANKCARD MTOT DEP CCD CALHCUN COUNTY REC 498895199158106	15.97
06-27	' ACH Credit BANKCARD MTOT DEP CCD WINNESHIEK COUNTY 498895199157983	15.45
06-27	' ACH Credit BANKCARD MTOT DEP CCD CARROLL COUNTY REC 498895199158130	15.45
06-27	' ACH Credit BANKCARD MTOT DEP CCD JONES COUNTY RECOR 498895199158536	12.36
06-27	' ACH Credit BANKCARD MTOT DEP CCD RINGGOLD COUNTY RE 498895199158825	2.06
06-28	' ACH Credit VCI Clear Settlement CCD Electronic Service 3434B0324	143,901.60
06-28	Deposit	15,200.50
06-28	Deposit	8,049.72
06-28	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 528414019714906	5,526.18
06-28	' ACH Credit CSC CSC Credit PPD Iowa Portal RF	3,417.20
06-28	' ACH Credit BANKCARD MTOT DEP CCD ELECTRONIC SERVICE 498895199157512	2,802.06
06-28	' ACH Credit BANKCARD MTOT DEP CCD LINN COUNTY RECORD 498895199158585	1,281.12
06-28	' ACH Credit BANKCARD MTOT DEP CCD MONONA COUNTY RECO 498895199158676	1,128.37
06-28	' ACH Credit BANKCARD MTOT DEP CCD JOHNSON COUNTY REC 498895199158528	856.46

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Date	Description	Additions
06-28	' ACH Credit BANKCARD MTOT DEP CCD MAHASKA COUNTY REC 498895199158627	305.40
06-28	' ACH Credit BANKCARD MTOT DEP CCD JASPER COUNTY RECO 498895199157967	249.26
06-28	' ACH Credit BANKCARD MTOT DEP CCD CARROLL COUNTY REC 498895199158130	236.90
06-28	' ACH Credit BANKCARD MTOT DEP CCD FAYETTE COUNTY REC 498895199158346	224.03
06-28	' ACH Credit BANKCARD MTOT DEP CCD MUSCATINE COUNTY R 498895199158700	200.13
06-28	' ACH Credit BANKCARD MTOT DEP CCD BENTON COUNTY RECO 498895199158056	182.63
06-28	' ACH Credit BANKCARD MTOT DEP CCD KOSSUTH COUNTY REC 498895199158551	176.13
06-28	' ACH Credit BANKCARD MTOT DEP CCD CLARKE COUNTY RECO 498895199158197	145.75
06-28	' ACH Credit BANKCARD MTOT DEP CCD BUTLER COUNTY RECO 498895199158098	133.39
06-28	' ACH Credit BANKCARD MTOT DEP CCD PLYMOUTH COUNTY RE 498895199157975	120.51
06-28	' ACH Credit BANKCARD MTOT DEP CCD CLINTON COUNTY REC 498895199158221	120.00
06-28	' ACH Credit BANKCARD MTOT DEP CCD HENRY COUNTY RECOR 498895199158452	113.09
06-28	' ACH Credit BANKCARD MTOT DEP CCD MONTGOMERY COUNTY 498895199158692	99.91
06-28	' ACH Credit BANKCARD MTOT DEP CCD MADISON COUNTY REC 498895199158619	98.89
06-28	' ACH Credit BANKCARD MTOT DEP CCD CRAWFORD COUNTY RE 498895199158262	84.47



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Date	Description	Additions
06-28	' ACH Credit BANKCARD MTOT DEP CCD IOWA COUNTY RECORD 498895199158494	84.46
06-28	' ACH Credit BANKCARD MTOT DEP CCD DES MOINES COUNTY 498895199158304	76.89
06-28	' ACH Credit BANKCARD MTOT DEP CCD DELAWARE COUNTY RE 498895199158296	69.53
06-28	' ACH Credit BANKCARD MTOT DEP CCD WINNESHIEK COUNTY 498895199157983	61.80
06-28	' ACH Credit BANKCARD MTOT DEP CCD HOWARD COUNTY RECO 498895199158460	57.17
06-28	' ACH Credit BANKCARD MTOT DEP CCD CHICKASAW COUNTY R 498895199158189	55.26
06-28	' ACH Credit BANKCARD MTOT DEP CCD CERRO GORDO COUNTY 498895199158163	46.35
06-28	' ACH Credit BANKCARD MTOT DEP CCD GREENE COUNTY RECO 498895199158387	46.35
06-28	' ACH Credit BANKCARD MTOT DEP CCD MONROE COUNTY RECO 498895199158684	36.05
06-28	' ACH Credit BANKCARD MTOT DEP CCD BUENA VISTA COUNTY 498895199158080	24.21
06-28	' ACH Credit BANKCARD MTOT DEP CCD CLAYTON COUNTY REC 498895199158213	24.21
06-28	' ACH Credit BANKCARD MTOT DEP CCD APPANOOSE COUNTY R 498895199158031	19.06
06-28	' ACH Credit BANKCARD MTOT DEP CCD JEFFERSON COUNTY R 498895199158510	15.45
06-28	' ACH Credit BANKCARD MTOT DEP CCD FLOYD COUNTY RECOR 498895199158353	10.30
06-28	' ACH Credit BANKCARD MTOT DEP CCD JONES COUNTY RECOR 498895199158536	10.30

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Date	Description	Additions
06-28	' ACH Credit BANKCARD MTOT DEP CCD RINGGOLD COUNTY RE 498895199158825	8.76
06-28	' ACH Credit BANKCARD MTOT DEP CCD WRIGHT COUNTY RECO 498895199157991	4.64
06-28	' ACH Credit BANKCARD MTOT DEP CCD FRANKLIN COUNTY RE 498895199158361	3.61

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
05-31	1,211,163.08	06-11	1,225,152.91	06-21	1,259,693.44
06-03	1,118,592.00	06-12	1,187,274.57	06-24	1,294,000.66
06-04	1,110,593.37	06-13	1,216,211.08	06-25	1,314,526.06
06-05	1,135,265.27	06-14	1,231,994.34	06-26	1,357,779.00
06-06	1,147,917.25	06-17	1,201,875.72	06-27	1,344,874.77
06-07	1,217,291.93	06-18	1,245,295.13	06-28	1,315,484.76
06-10	1,234,070.70	06-20	1,258,831.15		

Thank you for banking with Bankers Trust Company

Electronic Services System
Reconciliation Summary
107000 · BT-Settlement, Period Ending 06/28/2024

	Jun 28, 24
Beginning Balance	1,344,874.77
Cleared Transactions	
Checks and Payments - 4 items	-214,699.11
Deposits and Credits - 548 items	185,309.10
Total Cleared Transactions	-29,390.01
Cleared Balance	1,315,484.76
Uncleared Transactions	
Checks and Payments - 1 item	-9.00
Deposits and Credits - 1416 ite...	581,327.13
Total Uncleared Transactions	581,318.13
Register Balance as of 06/28/2024	1,896,802.89
New Transactions	
Checks and Payments - 12 items	-462,393.01
Deposits and Credits - 688 items	236,484.25
Total New Transactions	-225,908.76
Ending Balance	1,670,894.13

Electronic Services System
Reconciliation Summary
DRAWDOWN, Period Ending 06/30/2024

	Jun 30, 24
Beginning Balance	66,082.20
Cleared Transactions	
Charges and Cash Advances - 1 it...	-3,025.00
Payments and Credits - 171 items	4,354.20
Total Cleared Transactions	1,329.20
Cleared Balance	64,753.00
Uncleared Transactions	
Payments and Credits - 1 item	9.00
Total Uncleared Transactions	9.00
Register Balance as of 06/30/2024	64,744.00
Ending Balance	64,744.00



Account Summary

Billing Cycle		06/30/2024
Days In Billing Cycle		30
Previous Balance		\$2,040.48
Purchases	+	\$1,771.32
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$2,040.48
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE **\$1,771.32**

Credit Summary

Total Credit Line	\$35,000.00
Available Credit Line	\$33,228.58
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 **\$1,771.32**

MINIMUM PAYMENT **\$443.00**

PAYMENT DUE DATE **07/26/2024**

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 07/10/24 PER YOUR AGREEMENT WITH US. THE DEBIT AMOUNT THIS MONTH IS \$1771.32

Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
06/02	06/02	PPLN10	24011344154000010710245	SINCH MAILGUN WWW.MAILGUN.C TX	\$1.30
05/31	06/02	PPLN10	24801974153091804000025	PALMERS DELI & MARKET URBANDALE IA	\$213.36
06/02	06/03	PPLN10	24692164154108933903645	Amazon web services aws.amazon.co WA	\$583.70
06/03	06/04	PPLN10	24492154155745582720952	ADOBE INC. 408-536-6000 CA	\$59.99
06/05	06/06	PPLN10	24011344157000059056564	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	\$10.00
06/10	06/10		7438891416111111111111111	AUTO PMT FROM ACCT 2347313596	\$2,040.48
06/11	06/11	PPLN10	24011344163000020943736	ATLASSIAN HTTPSWWW.ATLA CA	\$16.05
06/11	06/12	PPLN10	24801974163872540484534	BUSINESS PUBLICATIONS CO 515-244-9470 IA	\$18.55

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

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



Account Number

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

AMOUNT OF PAYMENT ENCLOSED

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
06/30/24	\$1,771.32	\$443.00	07/26/24

\$

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
06/11	06/12	PPLM1C	248C137416387243C571911	BUSINESS PUBLICATIONS CO 515-244-9470 IA	\$22.62
06/14	06/14	PPLM1C	242C42941660013C1474C38	MSFT * EC500SH-F46 800-6427676 WA	\$112.50
06/13	06/14	PPLM1C	248C1374165872217545476	BUSINESS PUBLICATIONS CO 515-244-9470 IA	\$12.85
06/23	06/23	PPLM1C	24C113441750000172C1466	ATLASSIAN HTTP://WWW.ATLA CA	\$21.40
06/21	06/23	PPLM1C	246921641731C5C36696799	INTUIT *QuickBooks GL.INTUIT.COM CA	\$126.00
06/23	06/24	PPLM1C	246921641751C6865139C88	MAILCHIMP *MISC MAILCHIMP.COM GA	\$527.00
06/26	06/27	PPLM1C	24C55234178C118C5625748	RIGHT NETWORKS 603-324-0400 NH	\$44.00

Finance Charge Summary / Plan Level Information									
Plan Name	Plan Description	FCM*	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
Purchases									
PPLN1C CC1	PLRCHASE	G	\$0.00	1.24166%(M)	14.9000%	\$0.00	\$0.00	0.0000%	\$1,771.32
Cash									
CPLM06 CC1	CASH	A	\$0.00	1.46166%(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		
† 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 06/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						2,040.48
Cleared Transactions						
Charges and Cash Advances - 14 items						
Credit Card Charge	05/31/2024	ESS0...	Palmers Deli	X	-213.36	-213.36
Credit Card Charge	06/03/2024	17185...	Amazon	X	-583.70	-797.06
Credit Card Charge	06/03/2024	27813...	Adobe Systems	X	-59.99	-857.05
Credit Card Charge	06/03/2024	63475...	Sinch Mailgun	X	-1.30	-858.35
Credit Card Charge	06/05/2024	25964...	Zoom	X	-10.00	-868.35
Credit Card Charge	06/11/2024	2024ci...	Business Publications	X	-22.62	-890.97
Credit Card Charge	06/11/2024	2024ci...	Business Publications	X	-18.55	-909.52
Credit Card Charge	06/11/2024	32149...	Atlassian	X	-16.05	-925.57
Credit Card Charge	06/14/2024	E0500...	Microsoft	X	-112.50	-1,038.07
Credit Card Charge	06/14/2024	2024ci...	Business Publications	X	-12.85	-1,050.92
Credit Card Charge	06/21/2024		Intuit	X	-128.00	-1,178.92
Credit Card Charge	06/21/2024		Atlassian	X	-21.40	-1,200.32
Credit Card Charge	06/23/2024	MC17...	Mailchimp	X	-527.00	-1,727.32
Credit Card Charge	06/26/2024		Right Networks	X	-44.00	-1,771.32
Total Charges and Cash Advances					-1,771.32	-1,771.32
Payments and Credits - 1 item						
Check	06/11/2024	CC 06...	Bankers Trust - v	X	2,040.48	2,040.48
Total Cleared Transactions					269.16	269.16
Cleared Balance					-269.16	1,771.32
Register Balance as of 06/30/2024					-269.16	1,771.32
Ending Balance					-269.16	1,771.32

2:29 PM

08/02/24

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
164858	06/25/2024	60		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
153223	06/30/2024	58		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
168092	06/30/2024	61		To move DB2 to planned reserves To move DB2 to planned reserves To move DB2 to planned reserves To move DB2 to planned reserves	System Equipment & Maintenance 64307 · DB2 107000 · BT-Settlement 107200 · Software Dev & Equip Maint Rsrv	10,432.84 10,432.84	10,432.84 10,432.84
						20,865.68	20,865.68
TOTAL						51,038.18	51,038.18

Electronic Services System
Journal
July 2024

Trans #	Date	Num	Name	Memo	Account	Debit	Credit
156438	07/01/2024	59		Test Transaction - Was not reversed by Solutions	107000 · BT-Settlement	1.03	
				Test Transaction - Was not reversed by Solutions	42000 · POSSERVICEFEE		0.03
				Test Transaction - Was not reversed by Solutions	49600 · POSPAYMENT		1.00
						1.03	1.03
159637	07/31/2024	60		To record depreciation for July 2024 of Developed Software	61500 · Depreciation Expense	26,991.16	
				To record depreciation for July 2024 of Developed Software	18000 · Accumulated Depreciation		26,991.16
						26,991.16	26,991.16
168093	07/31/2024	62		To move SUSE to the reserve account	64316 · SUSE		7,875.00
				To move SUSE to the reserve account	Software License Expense	7,875.00	
				To move SUSE to the reserve account	107000 · BT-Settlement	7,875.00	
				To move SUSE to the reserve account	107200 · Software Dev & Equip Maint Rsrv		7,875.00
						15,750.00	15,750.00
TOTAL						42,742.19	42,742.19

Electronic Services System

Profit & Loss

June 2024

	Jun 24
Ordinary Income/Expense	
Income	
BudgetedIncome	
41000 · Event Income	
41100 · ILR Conference Registration	800.00
Total 41000 · Event Income	800.00
42000 · POSSERVICEFEE	9,437.86
42500 · ODSERVICEFEE	1.54
43000 · SERVICEFEE	
43100 · ACH	63,840.00
43200 · CC	7,800.83
43300 · DRAWDOWN	10,155.00
Total 43000 · SERVICEFEE	81,795.83
44000 · MOU Services	
44100 · Policy	2,446.85
44200 · Communications	53.15
Total 44000 · MOU Services	2,500.00
47000 · Fund 255 Reimbursement	30,806.54
48200 · Local Serv. Prov. Maint. Acct.	
48100 · Cost Sharing Credit	-129,886.73
48200 · Local Serv. Prov. Maint. Acct. - Other	314,128.55
Total 48200 · Local Serv. Prov. Maint. Acct.	184,241.82
Total BudgetedIncome	309,583.59
49000 · RevolvingIncome	
49300 · ERECORDING	
49100 · AUDITORFEE	38,230.00
49200 · TRANSFERTAX	1,914,625.60
49300 · ERECORDING - Other	674,111.00
Total 49300 · ERECORDING	2,626,966.60
49600 · POSPAYMENT	314,573.82
49700 · ODPAYMENT	51.00
Total 49000 · RevolvingIncome	2,941,591.42
Total Income	3,251,175.01
Gross Profit	3,251,175.01
Expense	
Budgeted Expenses	
Administration	
Accounting Software-Services	172.00
60300 · Bookkeeping-CPA-990	6,702.39
60500 · Professional Fees	
Project Manager	23,300.00
60510 · Legal	2,250.00
60520 · Government Relations	2,000.00
60530 · Human Resources-Oasis	1,043.68
Total 60500 · Professional Fees	28,593.68
60600 · Insurance Expense	3,249.00
60700 · Ess Meetings	109.88
60800 · Office Operations	
60810 · Office Space Lease	6,100.00
60830 · Offical Publication Expense	54.02
60860 · Telephone	201.45
60865 · Internet	500.00
60870 · Office Tech Support	317.50

Electronic Services System

Profit & Loss

June 2024

	Jun 24
60880 · Printing and Copying (Color-BW)	335.02
Total 60800 · Office Operations	7,507.99
Total Administration	46,334.94
Payment Expenses	
66100 · Bank Account Analysis Fee	363.32
66300 · Gateway Transaction Fees	
66315 · ProfSolOnlineTransFees	3,152.11
66310 · VeriCheck OnlineTransactionFees	2,860.02
66320 · POSTransactionsFees	8,308.08
Total 66300 · Gateway Transaction Fees	14,320.21
Total Payment Expenses	14,683.53
61000 · Marketing-Communications	
61200 · Administrative/Marketing Coord	3,809.50
61300 · Education and Outreach	
61350 · Conferences & Meetings	256.61
61370 · Software & Hosted Services	588.29
Total 61300 · Education and Outreach	844.90
Total 61000 · Marketing-Communications	4,654.40
61600 · Bad Debt Expense	-106.32
62000 · Customer Support	
62100 · Account Manager	8,260.25
62130 · Customer Support Coordinator	2,839.51
Total 62000 · Customer Support	11,099.76
63000 · Policy Coordination	
63100 · Policy Coordinator	6,674.08
Total 63000 · Policy Coordination	6,674.08
64000 · ILR System Operations	
Software License-Maintenance	
64307 · DB2	0.00
64319 · AWS	583.70
64326 · Atlassian	37.45
64327 · ZOOM	10.00
64328 · Microsoft	112.50
Total Software License-Maintenance	743.65
64100 · Development Team	
64110 · Technical Lead	11,422.24
64120 · Senior Developer	4,126.47
64130 · Technical Support & Development	10,545.58
Total 64100 · Development Team	26,094.29
64200 · External Development & Services	
64240 · Data Center & Hosting Services	11,684.15
Total 64200 · External Development & Services	11,684.15
Total 64000 · ILR System Operations	38,522.09
Total Budgeted Expenses	121,862.48
Planned Reserve Expenses	
System Equipment & Maintenance	10,432.84
Total Planned Reserve Expenses	10,432.84
61500 · Depreciation Expense	26,991.16
70000 · RevolvingExpenses	

Electronic Services System
Profit & Loss
June 2024

	Jun 24
ESSPayments	
70100 · COUNTYDISTRIBUTION	2,627,031.60
70200 · POSDISTRIBUTION	305,220.65
70300 · ODDISTRIBUTION	51.00
Total ESSPayments	2,932,303.25
Total 70000 · RevolvingExpenses	2,932,303.25
Total Expense	3,091,589.73
Net Ordinary Income	159,585.28
Net Income	159,585.28

Electronic Services System

Profit & Loss

June 2024

	Jun 24
Ordinary Income/Expense	
Income	
BudgetedIncome	
41000 · Event Income	
41100 · ILR Conference Registration	800.00
Total 41000 · Event Income	800.00
42000 · POSSERVICEFEE	9,437.86
42500 · ODSERVICEFEE	1.54
43000 · SERVICEFEE	
43100 · ACH	63,840.00
43200 · CC	7,800.83
43300 · DRAWDOWN	10,155.00
Total 43000 · SERVICEFEE	81,795.83
44000 · MOU Services	
44100 · Policy	2,446.85
44200 · Communications	53.15
Total 44000 · MOU Services	2,500.00
47000 · Fund 255 Reimbursement	30,806.54
48200 · Local Serv. Prov. Maint. Acct.	
48100 · Cost Sharing Credit	-129,886.73
48200 · Local Serv. Prov. Maint. Acct. - Other	314,128.55
Total 48200 · Local Serv. Prov. Maint. Acct.	184,241.82
Total BudgetedIncome	309,583.59
Total Income	309,583.59
Gross Profit	309,583.59
Expense	
Budgeted Expenses	
Administration	
Accounting Software-Services	172.00
60300 · Bookkeeping-CPA-990	6,702.39
60500 · Professional Fees	
Project Manager	23,300.00
60510 · Legal	2,250.00
60520 · Government Relations	2,000.00
60530 · Human Resources-Oasis	1,043.68
Total 60500 · Professional Fees	28,593.68
60600 · Insurance Expense	3,249.00
60700 · Ess Meetings	109.88
60800 · Office Operations	
60810 · Office Space Lease	6,100.00
60830 · Offical Publication Expense	54.02
60860 · Telephone	201.45
60865 · Internet	500.00
60870 · Office Tech Support	317.50
60880 · Printing and Copying (Color-BW)	335.02
Total 60800 · Office Operations	7,507.99
Total Administration	46,334.94
Payment Expenses	
66100 · Bank Account Analysis Fee	363.32
66300 · Gateway Transaction Fees	
66315 · ProfSolOnlineTransFees	3,152.11
66310 · Vericheck OnlineTransactionFees	2,860.02
66320 · POSTransactionsFees	8,308.08

Electronic Services System

Profit & Loss

June 2024

	Jun 24
Total 66300 · Gateway Transaction Fees	14,320.21
Total Payment Expenses	14,683.53
61000 · Marketing-Communications	
61200 · Administrative/Marketing Coord	3,809.50
61300 · Education and Outreach	
61350 · Conferences & Meetings	256.61
61370 · Software & Hosted Services	588.29
Total 61300 · Education and Outreach	844.90
Total 61000 · Marketing-Communications	4,654.40
61600 · Bad Debt Expense	-106.32
62000 · Customer Support	
62100 · Account Manager	8,260.25
62130 · Customer Support Coordinator	2,839.51
Total 62000 · Customer Support	11,099.76
63000 · Policy Coordination	
63100 · Policy Coordinator	6,674.08
Total 63000 · Policy Coordination	6,674.08
64000 · ILR System Operations	
Software License-Maintenance	
64307 · DB2	0.00
64319 · AWS	583.70
64326 · Atlassian	37.45
64327 · ZOOM	10.00
64328 · Microsoft	112.50
Total Software License-Maintenance	743.65
64100 · Development Team	
64110 · Technical Lead	11,422.24
64120 · Senior Developer	4,126.47
64130 · Technical Support & Development	10,545.58
Total 64100 · Development Team	26,094.29
64200 · External Development & Services	
64240 · Data Center & Hosting Services	11,684.15
Total 64200 · External Development & Services	11,684.15
Total 64000 · ILR System Operations	38,522.09
Total Budgeted Expenses	121,862.48
Total Expense	121,862.48
Net Ordinary Income	187,721.11
Net Income	187,721.11

Electronic Services System

Profit & Loss

April through June 2024

	Apr - Jun 24
Ordinary Income/Expense	
Income	
BudgetedIncome	
41000 · Event Income	
41100 · ILR Conference Registration	1,700.00
Total 41000 · Event Income	1,700.00
42000 · POSSERVICEFEE	30,629.16
42500 · ODSERVICEFEE	4.61
43000 · SERVICEFEE	
43100 · ACH	196,884.00
43200 · CC	24,755.63
43300 · DRAWDOWN	33,342.00
43000 · SERVICEFEE - Other	-3.00
Total 43000 · SERVICEFEE	254,978.63
44000 · MOU Services	
44100 · Policy	11,393.70
44200 · Communications	106.30
Total 44000 · MOU Services	11,500.00
47000 · Fund 255 Reimbursement	102,766.22
48200 · Local Serv. Prov. Maint. Acct.	
48100 · Cost Sharing Credit	-129,886.73
48200 · Local Serv. Prov. Maint. Acct. - Other	314,128.55
Total 48200 · Local Serv. Prov. Maint. Acct.	184,241.82
48900 · Misc. Income	1.00
Total BudgetedIncome	585,821.44
49000 · RevolvingIncome	
49300 · ERECORDING	
49100 · AUDITORFEE	116,500.00
49200 · TRANSFERTAX	5,780,619.20
49300 · ERECORDING - Other	2,034,920.00
Total 49300 · ERECORDING	7,932,039.20
49600 · POSPAYMENT	1,020,628.81
49700 · ODPAYMENT	153.00
Total 49000 · RevolvingIncome	8,952,821.01
Total Income	9,538,642.45
Gross Profit	9,538,642.45
Expense	
Budgeted Expenses	
Administration	
Accounting Software-Services	516.00
60100 · Annual Audit	4,600.00
60300 · Bookkeeping-CPA-990	18,421.34
60500 · Professional Fees	
Project Manager	48,100.00
60510 · Legal	6,750.00
60520 · Government Relations	6,000.00
60530 · Human Resources-Oasis	3,752.88
Total 60500 · Professional Fees	64,602.88
60600 · Insurance Expense	3,249.00
60700 · Ess Meetings	755.48
60800 · Office Operations	
60810 · Office Space Lease	12,200.00

Electronic Services System

Profit & Loss

April through June 2024

	Apr - Jun 24
60830 · Offical Publication Expense	99.90
60860 · Telephone	622.39
60865 · Internet	1,000.00
60870 · Office Tech Support	1,147.50
60880 · Printing and Copying (Color-BW)	1,005.06
60890 · Miscellaneous	47.45
Total 60800 · Office Operations	16,122.30
Total Administration	108,267.00
Payment Expenses	
66100 · Bank Account Analysis Fee	992.65
66300 · Gateway Transaction Fees	
66315 · ProfSolOnlineTransFees	13,108.00
66310 · Vericheck OnlineTransactionFees	8,106.40
66320 · POSTransactionsFees	23,026.68
Total 66300 · Gateway Transaction Fees	44,241.08
Total Payment Expenses	45,233.73
61000 · Marketing-Communications	
61200 · Administrative/Marketing Coord	12,687.33
61300 · Education and Outreach	
61350 · Conferences & Meetings	284.79
61370 · Software & Hosted Services	1,761.70
Total 61300 · Education and Outreach	2,046.49
Total 61000 · Marketing-Communications	14,733.82
61600 · Bad Debt Expense	-106.32
62000 · Customer Support	
62100 · Account Manager	28,102.42
62130 · Customer Support Coordinator	10,366.76
Total 62000 · Customer Support	38,469.18
63000 · Policy Coordination	
63100 · Policy Coordinator	23,344.55
Total 63000 · Policy Coordination	23,344.55
64000 · ILR System Operations	
Software License-Maintenance	
64307 · DB2	0.00
64310 · Certificates- Digicert	99.00
64319 · AWS	1,979.77
64326 · Atlassian	118.77
64327 · ZOOM	30.00
64328 · Microsoft	337.50
Total Software License-Maintenance	2,565.04
64100 · Development Team	
64110 · Technical Lead	40,013.54
64120 · Senior Developer	14,508.28
64130 · Technical Support & Development	36,131.09
Total 64100 · Development Team	90,652.91
64200 · External Development & Services	
64210 · FF Redaction Services	13,660.19
64240 · Data Center & Hosting Services	40,151.67
Total 64200 · External Development & Servi...	53,811.86
Total 64000 · ILR System Operations	147,029.81
Total Budgeted Expenses	376,971.77

Electronic Services System

Profit & Loss

April through June 2024

	Apr - Jun 24
Planned Reserve Expenses	
BF Redaction	991.23
Software Development-Consulting	95.00
System Equipment & Maintenance	10,432.84
Total Planned Reserve Expenses	11,519.07
61500 · Depreciation Expense	169,539.67
70000 · RevolvingExpenses	
ESSPayments	
70100 · COUNTYDISTRIBUTION	7,932,229.20
70200 · POSDISTRIBUTION	1,001,577.27
70300 · ODDISTRIBUTION	153.00
Total ESSPayments	8,933,959.47
Total 70000 · RevolvingExpenses	8,933,959.47
Total Expense	9,491,989.98
Net Ordinary Income	46,652.47
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	730.51

Electronic Services System

Profit & Loss

April through June 2024

	Apr - Jun 24
Ordinary Income/Expense	
Income	
Budgeted Income	
41000 · Event Income	
41100 · ILR Conference Registration	1,700.00
Total 41000 · Event Income	1,700.00
42000 · POSSERVICEFEE	30,629.16
42500 · ODSERVICEFEE	4.61
43000 · SERVICEFEE	
43100 · ACH	196,884.00
43200 · CC	24,755.63
43300 · DRAWDOWN	33,342.00
43000 · SERVICEFEE - Other	-3.00
Total 43000 · SERVICEFEE	254,978.63
44000 · MOU Services	
44100 · Policy	11,393.70
44200 · Communications	106.30
Total 44000 · MOU Services	11,500.00
47000 · Fund 255 Reimbursement	102,766.22
48200 · Local Serv. Prov. Maint. Acct.	
48100 · Cost Sharing Credit	-129,886.73
48200 · Local Serv. Prov. Maint. Acct. - Other	314,128.55
Total 48200 · Local Serv. Prov. Maint. Acct.	184,241.82
48900 · Misc. Income	1.00
Total Budgeted Income	585,821.44
Total Income	585,821.44
Gross Profit	585,821.44
Expense	
Budgeted Expenses	
Administration	
Accounting Software-Services	516.00
60100 · Annual Audit	4,600.00
60300 · Bookkeeping-CPA-990	18,421.34
60500 · Professional Fees	
Project Manager	48,100.00
60510 · Legal	6,750.00
60520 · Government Relations	6,000.00
60530 · Human Resources-Oasis	3,752.88
Total 60500 · Professional Fees	64,602.88
60600 · Insurance Expense	3,249.00
60700 · Ess Meetings	755.48
60800 · Office Operations	
60810 · Office Space Lease	12,200.00
60830 · Offical Publication Expense	99.90
60860 · Telephone	622.39
60865 · Internet	1,000.00
60870 · Office Tech Support	1,147.50
60880 · Printing and Copying (Color-BW)	1,005.06
60890 · Miscellaneous	47.45
Total 60800 · Office Operations	16,122.30
Total Administration	108,267.00
Payment Expenses	
66100 · Bank Account Analysis Fee	992.65

Electronic Services System

Profit & Loss

April through June 2024

	Apr - Jun 24
66300 · Gateway Transaction Fees	
66315 · ProfSolOnlineTransFees	13,108.00
66310 · Vericheck OnlineTransactionFees	8,106.40
66320 · POSTransactionsFees	23,026.68
Total 66300 · Gateway Transaction Fees	44,241.08
Total Payment Expenses	45,233.73
61000 · Marketing-Communications	
61200 · Administrative/Marketing Coord	12,687.33
61300 · Education and Outreach	
61350 · Conferences & Meetings	284.79
61370 · Software & Hosted Services	1,761.70
Total 61300 · Education and Outreach	2,046.49
Total 61000 · Marketing-Communications	14,733.82
61600 · Bad Debt Expense	-106.32
62000 · Customer Support	
62100 · Account Manager	28,102.42
62130 · Customer Support Coordinator	10,366.76
Total 62000 · Customer Support	38,469.18
63000 · Policy Coordination	
63100 · Policy Coordinator	23,344.55
Total 63000 · Policy Coordination	23,344.55
64000 · ILR System Operations	
Software License-Maintenance	
64307 · DB2	0.00
64310 · Certificates- Digicert	99.00
64319 · AWS	1,979.77
64326 · Atlassian	118.77
64327 · ZOOM	30.00
64328 · Microsoft	337.50
Total Software License-Maintenance	2,565.04
64100 · Development Team	
64110 · Technical Lead	40,013.54
64120 · Senior Developer	14,508.28
64130 · Technical Support & Development	36,131.09
Total 64100 · Development Team	90,652.91
64200 · External Development & Services	
64210 · FF Redaction Services	13,660.19
64240 · Data Center & Hosting Services	40,151.67
Total 64200 · External Development & Servi...	53,811.86
Total 64000 · ILR System Operations	147,029.81
Total Budgeted Expenses	376,971.77
Total Expense	376,971.77
Net Ordinary Income	208,849.67
Net Income	208,849.67

Electronic Services System

Profit & Loss

January through June 2024

	Jan - Jun 24
Ordinary Income/Expense	
Income	
BudgetedIncome	
41000 · Event Income	
41100 · ILR Conference Registration	1,700.00
Total 41000 · Event Income	1,700.00
42000 · POSSERVICEFEE	54,894.24
42500 · ODSERVICEFEE	76.68
43000 · SERVICEFEE	
43100 · ACH	353,559.00
43200 · CC	49,266.58
43300 · DRAWDOWN	59,826.00
43000 · SERVICEFEE - Other	-3.00
Total 43000 · SERVICEFEE	462,648.58
44000 · MOU Services	
44100 · Policy	22,805.12
44200 · Communications	194.88
Total 44000 · MOU Services	23,000.00
47000 · Fund 255 Reimbursement	225,953.63
48200 · Local Serv. Prov. Maint. Acct.	
48100 · Cost Sharing Credit	-129,886.73
48200 · Local Serv. Prov. Maint. Acct. - Other	314,128.55
Total 48200 · Local Serv. Prov. Maint. Acct.	184,241.82
48900 · Misc. Income	1.00
Total BudgetedIncome	952,515.95
49000 · RevolvingIncome	
49300 · ERECORDING	
49100 · AUDITORFEE	213,780.00
49200 · TRANSFERTAX	10,367,382.40
49300 · ERECORDING - Other	3,581,383.00
Total 49300 · ERECORDING	14,162,545.40
49600 · POSPAYMENT	1,830,040.72
49700 · ODPAYMENT	2,712.00
49000 · RevolvingIncome - Other	708.50
Total 49000 · RevolvingIncome	15,996,006.62
Total Income	16,948,522.57
Gross Profit	16,948,522.57
Expense	
Budgeted Expenses	
Administration	
Accounting Software-Services	5,656.92
60100 · Annual Audit	4,600.00
60300 · Bookkeeping-CPA-990	40,213.54
60500 · Professional Fees	
Project Manager	72,900.00
60510 · Legal	13,500.00
60520 · Government Relations	10,000.00
60530 · Human Resources-Oasis	6,899.30
Total 60500 · Professional Fees	103,299.30
60600 · Insurance Expense	3,249.00
60700 · Ess Meetings	2,087.76
60800 · Office Operations	

Electronic Services System

Profit & Loss

January through June 2024

	Jan - Jun 24
60810 • Office Space Lease	18,300.00
60830 • Official Publication Expense	228.89
60860 • Telephone	1,257.40
60865 • Internet	1,500.00
60870 • Office Tech Support	4,564.09
60880 • Printing and Copying (Color-BW)	2,010.12
60890 • Miscellaneous	47.45
Total 60800 • Office Operations	27,907.95
Total Administration	187,014.47
Payment Expenses	
66100 • Bank Account Analysis Fee	2,270.08
66300 • Gateway Transaction Fees	
66315 • ProfSolOnlineTransFees	27,359.37
66310 • Vericheck OnlineTransactionFees	15,354.70
66320 • POSTransactionsFees	44,404.50
Total 66300 • Gateway Transaction Fees	87,118.57
Total Payment Expenses	89,388.65
61000 • Marketing-Communications	
61200 • Administrative/Marketing Coord	22,043.61
61300 • Education and Outreach	
61310 • ILR Annual Conference	360.00
61340 • Memberships	200.00
61350 • Conferences & Meetings	2,112.30
61370 • Software & Hosted Services	3,739.88
Total 61300 • Education and Outreach	6,412.18
Total 61000 • Marketing-Communications	28,455.79
61600 • Bad Debt Expense	-106.32
62000 • Customer Support	
62100 • Account Manager	52,932.39
62130 • Customer Support Coordinator	18,934.33
Total 62000 • Customer Support	71,866.72
63000 • Policy Coordination	
63100 • Policy Coordinator	42,993.19
Total 63000 • Policy Coordination	42,993.19
64000 • ILR System Operations	
Software License-Maintenance	
64305 • Jetbrains	2,009.22
64307 • DB2	0.00
64310 • Certificates- Digicert	645.00
64312 • Duo- Security	90.00
64319 • AWS	4,013.79
64326 • Atlassian	240.75
64327 • ZOOM	60.00
64328 • Microsoft	675.00
Total Software License-Maintenance	7,733.76
64100 • Development Team	
64110 • Technical Lead	74,551.13
64120 • Senior Developer	31,142.29
64130 • Technical Support & Development	67,145.17
Total 64100 • Development Team	172,838.59
64200 • External Development & Services	
64210 • FF Redaction Services	17,395.77
64240 • Data Center & Hosting Services	49,310.37

Electronic Services System

Profit & Loss

January through June 2024

	Jan - Jun 24
64250 · Domain Registration	47.64
Total 64200 · External Development & Servi...	66,753.78
Total 64000 · ILR System Operations	247,326.13
65000 · Local Maint. Expense	4,082.12
Total Budgeted Expenses	671,020.75
Planned Reserve Expenses	
BF Redaction	6,706.13
Software Development-Consulting	190.00
Software License Expense	22,050.00
System Equipment & Maintenance	10,432.84
Total Planned Reserve Expenses	39,378.97
61500 · Depreciation Expense	169,539.67
70000 · RevolvingExpenses	
ESSPayments	
70100 · COUNTYDISTRIBUTION	14,152,392.82
70200 · POSDISTRIBUTION	1,831,483.09
70300 · ODDISTRIBUTION	2,545.50
Total ESSPayments	15,986,421.41
Total 70000 · RevolvingExpenses	15,986,421.41
Total Expense	16,866,360.80
Net Ordinary Income	82,161.77
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	36,239.81

Electronic Services System

Profit & Loss

January through June 2024

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Gross Profit	952,515.95
Expense	
Budgeted Expenses	
Administration	
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Electronic Services System

Profit & Loss

January through June 2024

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63100 · Policy Coordinator	42,993.19
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64000 · ILR System Operations	
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64312 · Duo- Security	90.00
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64130 · Technical Support & Development	67,145.17
Total 64100 · Development Team	172,838.59
64200 · External Development & Services	
64210 · FF Redaction Services	17,395.77
64240 · Data Center & Hosting Services	49,310.37
64250 · Domain Registration	47.64
Total 64200 · External Development & Servi...	66,753.78
Total 64000 · ILR System Operations	247,326.13
65000 · Local Maint. Expense	4,082.12
Total Budgeted Expenses	671,020.75
Total Expense	671,020.75
Net Ordinary Income	281,495.20
Net Income	281,495.20

Electronic Services System

Balance Sheet

As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
107000 · BT-Settlement	
107100 · Unrestricted Reserve Account	38,399.40
107200 · Software Dev & Equip Maint R...	373,787.68
107300 · Redaction Reserve	58,120.12
107400 · Restricted Operating Reserve	100,000.00
107000 · BT-Settlement - Other	1,323,094.06
Total 107000 · BT-Settlement	1,893,401.26
Total Checking/Savings	1,893,401.26
Accounts Receivable	
12000 · Accounts Receivable	43,527.69
Total Accounts Receivable	43,527.69
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	2,156,748.08
Fixed Assets	
17001 · Developed Software	1,447,072.00
17900 · Asset in Process	148,622.01
18000 · Accumulated Depreciation	-794,784.55
Total Fixed Assets	800,909.46
TOTAL ASSETS	2,957,657.54
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	24,660.78
Total Accounts Payable	24,660.78
Credit Cards	
21100 · BT Credit Card	1,771.32
Total Credit Cards	1,771.32
Other Current Liabilities	
DRAWDOWN	64,743.00
22000 · Accrued Compensation	23,676.21
22500 · Deferred Revenues	148,799.28
Total Other Current Liabilities	237,218.49
Total Current Liabilities	263,650.59
Total Liabilities	263,650.59
Equity	
30000 · Opening Balance Equity	1,975,162.47
32000 · Retained Earnings	682,604.67
Net Income	36,239.81
Total Equity	2,694,006.95
TOTAL LIABILITIES & EQUITY	2,957,657.54

Local Government Electronic Transaction Fund (0255)

06/01/2024-06/30/2024

Beginning Balance	\$ 149,303.54
Plus Receipts	\$ 40,134.30
Less Disbursements	\$ (30,806.54)
Ending Balance	<u>\$ 158,631.30</u>

RECEIPTS

Recorder Fees Received	39,511.37
Interest	<u>622.93</u>

Total Receipts	<u>40,134.30</u>
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DISBURSEMENTS

Invoice #	Date Paid	Amt Paid
F255 060124	06/20/2024	30,806.54

Total Disbursements	<u>(30,806.54)</u>
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Iowa Land Records - Fund 255
Reconciliation Summary
State Treasurer, Period Ending 06/30/2024

	Jun 30, 24
Beginning Balance	149,303.54
Cleared Transactions	
Checks and Payments - 1 item	-30,806.54
Deposits and Credits - 1 item	40,134.30
Total Cleared Transactions	9,327.76
Cleared Balance	158,631.30
Register Balance as of 06/30/2024	158,631.30
Ending Balance	158,631.30

Iowa Land Records - Fund 255
Profit & Loss
June 2024

	Jun 24
Ordinary Income/Expense	
Income	
E-Recording Fee	39,511.37
Interest	622.93
Total Income	40,134.30
Expense	
ESS Expense Reimbursement	30,806.54
Total Expense	30,806.54
Net Ordinary Income	9,327.76
Net Income	9,327.76

Iowa Land Records - Fund 255
Balance Sheet
As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
State Treasurer	158,631.30
Total Checking/Savings	158,631.30
Total Current Assets	158,631.30
TOTAL ASSETS	158,631.30
LIABILITIES & EQUITY	
Equity	
Retained Earnings	114,806.70
Net Income	43,824.60
Total Equity	158,631.30
TOTAL LIABILITIES & EQUITY	158,631.30

Electronic Services System Coordinating Committee
Electronic Services System
Johnston, Iowa

We have audited the financial statements of Electronic Services System (the Organization) for the year ended December 31, 2023, and have issued our report thereon dated May 17, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 4, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Electronic Services System are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of depreciation expense which is based on the estimated useful lives of assets using the straight-line method and
- Estimates pertaining to capitalized costs of the System's internally developed software.

We evaluated the accounting estimates used and found them reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We evaluated the disclosures and found them reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 17, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Electronic Services System Coordinating Committee and management of Electronic Services System, and is not intended to be and should not be used by anyone other than these specified parties.

Denman CPA LLP
Denman CPA LLP

West Des Moines, Iowa
May 17, 2024

**Electronic Services System
Johnston, Iowa**

FINANCIAL REPORT

December 31, 2023 and 2022

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INDEPENDENT AUDITOR'S REPORT

Electronic Services System Coordinating Committee
Electronic Services System
Johnston, Iowa

Opinion

We have audited the accompanying financial statements of Electronic Services System, as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, which collectively comprise Electronic Services System's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Electronic Services System as of December 31, 2023 and 2022, and the changes in its financial position and its cash flows for the years then ended in accordance with the financial reporting requirements of the County Electronic Services System 28E Agreement.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Electronic Services System and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

We draw your attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared to present the operations of the Electronic Services System pursuant to the 28E agreement described in Note 1, which is not intended to be a complete presentation of the financial statements of Electronic Services System. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting requirements of the County Electronic Services System 28E Agreement, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Electronic Services System's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Electronic Services System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Electronic Services System's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 8 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during the audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Restriction on Use

This report, a public record by law, is intended solely for the information and use of the Electronic Services System Coordinating Committee and management of Electronic Services System. The report is not intended to be and should not be used by anyone other than those specified parties.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2024, on our consideration of Electronic Services System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Electronic Services System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Electronic Services System's internal control over financial reporting and compliance.


Denman CPA LLP

West Des Moines, Iowa
May 17, 2024

**Electronic Services System
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2023**

Management of Electronic Services System (ESS) provides this Management's Discussion and Analysis of the ESS's annual financial statements. This narrative overview and analysis of the financial activities is for the years ended December 31, 2023 and 2022. We encourage readers to consider this information in conjunction with the ESS's financial statements, which follow.

2023 FINANCIAL HIGHLIGHTS

Electronic Services System's cash balance at December 31, 2023 was \$1,619,142, representing a decrease of \$419,999 from December 31, 2022. Recording fee income decreased 18.1% or approximately \$6,266,000 to \$28,446,716 for the year ended December 31, 2023. Recording distributions decreased 18.1% or approximately \$6,265,000 to \$28,447,549 for the year ended December 31, 2023.

The decreases in cash balances and recording fees and distributions are due primarily to operating losses in the current year resulting from high inflation, increasing interest rates, higher housing costs and a general slowdown in the real estate market. Cash balances were also affected by the planned expenditure of resources from a Software Development and Equipment Maintenance Reserve fund updates and enhancements to services provided through ESS software. More than \$270,000 in reserve funds were invested in software development in 2023.

2022 FINANCIAL HIGHLIGHTS

The cash balance at December 31, 2022 was \$2,039,141, representing an increase of \$475,740 from December 31, 2021. The increases in cash balance are due primarily to continued growth in income from submittal fees during the first three quarters of 2022 notwithstanding the planned utilization of Electronic Transaction Fund assets for investments in new software development. More than \$263,000 in reserve funds were invested in software development in 2022.

Recording fee income increased 1.4% or approximately \$460,000 to \$34,712,696 for the year ended December 31, 2022. Recording distributions increased 1.4% or approximately \$460,000 to \$34,712,204 for the year ended December 31, 2022.

Variance in the amounts for recording fees and distributions are related to timing of cash flow.

USING THIS REPORT

The report consists of a series of financial statements and other information, as follows:

Management's Discussion and Analysis introduces the basic financial statements and provides an analytical overview of ESS's financial activities.

The Special-Purpose Statements of Net Position present information on the ESS's assets and liabilities, along with the composition of its net position.

The Special-Purpose Statements of Revenues, Expenses, and Changes in Net Position present information on ESS's operating revenues and expenses.

The Special-Purpose Statements of Cash Flows present the change in ESS's cash during the years. This information can help describe how ESS generated and used cash through its operating and capital and related financing activities.

The Notes to Financial Statements provide additional information essential to a full understanding of the data provided in the basic financial statements.

FINANCIAL ANALYSIS

Special-Purpose Statements of Net Position

Net position serves as an indicator of ESS's overall financial position. ESS's net position decreased \$91,594 or 3.3% during the year ended December 31, 2023. The decrease is due predominately to a downturn in the real estate market, which has resulted in a reduction in submittal fees. The change in net position in 2022 was somewhat greater due to a stronger economy and increased use of electronic services. A summary of the statements of net position is presented below.

	December 31		
	2023	2022	2021
ASSETS			
Cash	\$1,619,142	\$2,039,141	\$1,563,401
Other current assets	282,411	264,304	600,517
Capital assets, less accumulated depreciation	<u>1,016,371</u>	<u>754,353</u>	<u>665,191</u>
Total assets	<u>2,917,924</u>	<u>3,057,798</u>	<u>2,829,109</u>
LIABILITIES			
Current liabilities	<u>260,155</u>	<u>308,435</u>	<u>291,877</u>
NET POSITION			
Net investment in capital assets	1,016,371	754,353	665,191
Unrestricted	<u>1,641,398</u>	<u>1,995,010</u>	<u>1,872,041</u>
Total net position	<u>\$2,657,769</u>	<u>\$2,749,363</u>	<u>\$2,537,232</u>

Special-Purpose Statements of Revenues, Expenses, and Changes in Net Position

Operating revenues are received from the electronic submission of real estate documents for official recording and processing fees from credit card transactions performed at local county recorders' offices.

Electronic Services System is reimbursed by the local counties for service maintenance associated with the integration of county land records management system with the Electronic Services System. ESS's operational costs are in part reimbursed by the State of Iowa through the Electronic Transaction Fund administered by the Office of the Treasurer of State in addition to the operating revenues received through the treasury management account.

Electronic Services System distributes electronic recording fees and taxes to the local counties on a daily basis.

A summary of the statements of revenues, expenses, and changes in net position is presented below:

	Year ended December 31		
	2023	2022	2021
REVENUES			
Recording fees	\$28,446,716	\$34,712,696	\$34,249,445
Point-of-Sale (POS) payment system	3,927,256	4,763,159	3,276,022
Other fees and income	1,081,903	1,235,532	1,424,611
Draws from Electronic Transaction Fund	519,490	807,685	810,666
Total revenues	<u>33,975,365</u>	<u>41,519,072</u>	<u>39,760,744</u>
EXPENSES			
Recording distributions	28,447,549	34,712,204	34,248,021
POS payment system distributions	3,791,118	4,627,513	3,195,308
Depreciation	165,758	244,544	214,834
Salaries and payroll	540,256	441,070	314,637
Transaction fees and bank charges	161,222	230,636	173,529
Other operating expenses	961,056	1,050,974	1,011,715
Total expenses	<u>34,066,959</u>	<u>41,306,941</u>	<u>39,158,044</u>
CHANGE IN NET POSITION	(91,594)	212,131	602,700
NET POSITION, beginning	<u>2,749,363</u>	<u>2,537,232</u>	<u>1,934,532</u>
NET POSITION, ending	<u>\$ 2,657,769</u>	<u>\$ 2,749,363</u>	<u>\$ 2,537,232</u>

Total revenues decreased by 18.2% or \$7,543,707 in 2023, primarily due to decreases in overall recording activity and any associated recording service fees. Expenses decreased by 17.5% or \$7,239,982 in 2023, primarily due to decreases in recording distributions. Total documents processed decreased by 16.09% or 55,991 documents to 291,909 in 2023. The percent of documents filed electronically statewide increased from approximately 60% in 2022 to 62% in 2023. Despite the proportional increase in the use of Electronic Services, the decline in revenue and cash position is attributed to inflationary pressures which have weakened the economy and higher mortgage interest rates which have affected the real estate market.

ECONOMIC FACTORS

Changes in the real estate market and the State economy as a whole may result in changes in recording activity and revenue. The COVID-19 pandemic clearly influenced business practices and subsequent changes in federal fiscal policy to control inflation have also had substantial effects, particularly with real estate. The adoption of remote work and "contact-free" transactions, coupled with ESS efforts to promote electronic submissions resulted in revenue growth, during the second half of calendar year 2022 and through the first three quarters of 2022. Those gains have been lost and the economic headwinds have been sustained and potentially appear to represent a new normal. For the immediate future, income will be primarily affected by changes in market conditions which may both positively and negatively affect future revenue. ESS anticipates a leveling of submittal fee income during the first half of 2024, with no immediate signs of rebound. Increases in fees may be explored in 2025 in order to provide long-term stability to the financial condition of Electronic Services System.

CONTACTING ELECTRONIC SERVICES SYSTEM FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the ESS's financial and operating activities to all those with an interest in its finances. If you have any questions or require additional information, please contact the Project Manager at Electronic Services System, 8711 Windsor Parkway, Suite 2, Johnston, IA 50131.

**Electronic Services System
SPECIAL-PURPOSE STATEMENTS OF NET POSITION**

	ASSETS	December 31	
		2023	2022
CURRENT ASSETS			
Cash		\$1,619,142	\$2,039,141
Accounts receivable		1,978	4,469
Due from Electronic Transaction Fund		103,483	73,299
Prepaid expenses		<u>176,950</u>	<u>186,536</u>
Total current assets		<u>1,901,553</u>	<u>2,303,445</u>
CAPITAL ASSETS			
Computer equipment		151,854	151,854
Internally developed software		1,447,072	786,940
Software development in progress		<u>148,622</u>	<u>380,978</u>
		1,747,548	1,319,772
Accumulated depreciation		<u>(731,177)</u>	<u>(565,419)</u>
Total capital assets		<u>1,016,371</u>	<u>754,353</u>
Total assets		<u>2,917,924</u>	<u>3,057,798</u>
	LIABILITIES		
CURRENT LIABILITIES			
Accounts payable		15,172	61,717
Accrued compensation		23,676	25,977
Customer deposits		72,508	75,561
Unearned revenues		<u>148,799</u>	<u>145,180</u>
Total current liabilities		<u>260,155</u>	<u>308,435</u>
	NET POSITION		
Net investment in capital assets		1,016,371	754,353
Unrestricted		<u>1,641,398</u>	<u>1,995,010</u>
Net position		<u>\$2,657,769</u>	<u>\$2,749,363</u>

Electronic Services System
SPECIAL-PURPOSE STATEMENTS OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION

	<u>Year ended December 31</u>	
	<u>2023</u>	<u>2022</u>
REVENUES		
Recording fees	\$28,446,716	\$34,712,696
Point-of-Sale (POS) payment system	3,927,256	4,763,159
Submitting fees	915,382	1,098,063
Draws from Electronic Transaction Fund	519,490	807,685
Local service maintenance fees, (net of discounts \$168,941, 2023; \$160,453, 2022)	129,760	126,353
Miscellaneous income	<u>36,761</u>	<u>11,116</u>
Total revenues	<u>33,975,365</u>	<u>41,519,072</u>
EXPENSES		
Recording distributions	28,447,549	34,712,204
POS payment system distributions	3,791,118	4,627,513
Local service maintenance	293,978	283,882
Transaction fees and bank charges	161,222	230,636
Project management	162,575	142,800
Salaries and payroll	540,256	441,070
Education and outreach	98,474	160,535
Depreciation	165,758	244,544
Office	126,071	116,912
Technology	191,419	233,535
Professional fees	<u>88,539</u>	<u>113,310</u>
Total expenses	<u>34,066,959</u>	<u>41,306,941</u>
CHANGE IN NET POSITION	(91,594)	212,131
NET POSITION, beginning	<u>2,749,363</u>	<u>2,537,232</u>
NET POSITION, ending	<u>\$ 2,657,769</u>	<u>\$ 2,749,363</u>

**Electronic Services System
SPECIAL-PURPOSE STATEMENTS OF CASH FLOWS**

	<u>Year ended December 31</u>	
	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from recording fees, submitting fees and POS payment services	\$33,286,301	\$40,572,735
Cash received from counties for maintenance fees	135,870	132,522
Reimbursements received from Electronic Transaction Fund	489,306	1,174,925
Cash received from other revenue	36,761	11,116
Cash paid to employees for services	(542,557)	(450,350)
Cash paid to suppliers for goods and services	(1,159,237)	(1,291,785)
Recording and POS distributions to counties	<u>(32,238,667)</u>	<u>(39,339,717)</u>
Net cash provided by operating activities	<u>7,777</u>	<u>809,446</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	<u>(427,776)</u>	<u>(333,706)</u>
NET INCREASE (DECREASE) IN CASH	(419,999)	475,740
CASH		
Beginning	<u>2,039,141</u>	<u>1,563,401</u>
Ending	<u>\$ 1,619,142</u>	<u>\$ 2,039,141</u>
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Change in net position	\$ (91,594)	\$ 212,131
Adjustments to reconcile change in net position to net cash provided by operating activities		
Depreciation	165,758	244,544
Change in assets and liabilities		
Accounts receivable	2,491	(309)
Due from Electronic Transaction Fund	(30,184)	367,240
Prepaid expenses	9,586	(30,718)
Accounts payable	(46,545)	20,543
Accrued compensation	(2,301)	(9,280)
Customer deposits	(3,053)	(1,183)
Unearned revenues	<u>3,619</u>	<u>6,478</u>
Net cash provided by operating activities	<u>\$ 7,777</u>	<u>\$ 809,446</u>

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Electronic Services System (ESS) was formed as a result of legislation adopted by the Iowa General Assembly. ESS is managed under an agreement (County Electronic Services System 28E Agreement), as executed within the meaning of Iowa Code Chapter 28E, between Iowa's ninety-nine counties and Iowa County Recorders Association (ICRA). ESS was formed to facilitate the submitting of real estate and other legal documents electronically to Iowa County Recorders for official recording, to provide public access to records through the Internet, and to provide other electronic services. In 2021, the Iowa legislature authorized the Electronic Services System to simplify its governance structure and contracting authority (House File 527). Iowa counties unanimously approved an amendment to the 28E agreement in December 2021. The governing board of the Electronic Services System is appointed by the Executive Board of the Iowa County Recorders Association (ICRA).

Measurement Focus and Basis of Accounting

The financial statements include the financial activities of the Electronic Services System Coordinating Committee. They include all transactions of the Electronic Services System treasury management account and capital asset account. The treasury management account is used primarily as the central clearinghouse for receipt of payments to the ESS system and the distribution of funds to Iowa counties for recording and other services. The treasury management account is also used for certain operating expenses. The capital asset account includes the equipment and software used to host the Electronic Services System web site.

In accordance with State statute, a portion of all transaction fees recorded by Iowa county recorders is to be deposited to the State of Iowa's Electronic Transaction Fund, also known as Fund 255, administered by the Office of the Treasurer of State to be used for the payment of claims approved by the Electronic Services System Coordinating Committee. The receipts and disbursements of this fund are not included in the financial statements of Electronic Services System, in accordance with the reporting requirements of the County Electronic Services System 28E Agreement. Receipts from the Electronic Transaction Fund to Electronic Services System's treasury management account are recorded as draws from Electronic Transaction Fund and are included in revenue.

ESS has elected to apply all applicable Governmental Accounting Standards Board (GASB) pronouncements. The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred; regardless of the timing of related cash flows.

Use of Estimates

The preparation of special-purpose financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes

ESS is a governmental subdivision of the State of Iowa and is exempt from federal and state income taxes.

Capital Assets

Computer equipment is stated at cost. Depreciation is computed on a straight-line basis over the estimated useful lives of the assets which are three to five years. Software reported on the special-purpose statements of net position has been internally developed by ESS and recorded at cost. Software is amortized over a three year useful life.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position

The Special-Purpose Statements of Net Position present ESS's assets and liabilities, with the difference reported as net position. Net position is reported in three categories:

Net investment in capital assets, consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes and other debt attributable to the acquisition, construction or improvement of those assets.

Restricted net position results when constraints placed on net position use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Electronic Services System had no restricted net position at December 31, 2023 and 2022.

Unrestricted net position consists of net position not meeting the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

Customer Deposits

Electronic Services System allows customers to hold funds on account with ESS for future electronic submittals. These funds are recorded as a liability on the Special-Purpose Statements of Net Position until an electronic submission is initiated by the customer, at which time it is recorded to revenue.

Unearned Revenues

Electronic Services System is reimbursed for costs associated with local service maintenance contracts by local county recorders offices. These local service maintenance contracts are paid for in advance by ESS, resulting in prepaid expenditures for services not yet performed at the end of the reporting period. In order to match the period of recognition for both revenues and expenses associated with these service contracts, ESS has recorded as a liability the payments made by county recorders associated with services which have not yet been performed as of the end of the reporting period.

NOTE 2 CONCENTRATIONS OF CREDIT RISK

Electronic Services System maintains a checking account at a commercial bank. Cash in this account at times exceeded the FDIC insurance limit of \$250,000.

NOTE 3 RETIREMENT PLAN

ESS has a retirement plan covering employees who have met certain eligibility requirements. Contributions to the plan for the years ended December 31, 2023 and 2022 were \$13,309 and \$6,506, respectively.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Electronic Services System Coordinating Committee
Electronic Services System
Johnston, Iowa

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Electronic Services System, which comprise the special-purpose statement of net position as of December 31, 2023, and the related special-purpose statements of revenues, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise Electronic Services System's basic financial statements, and have issued our report thereon dated May 17, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Electronic Services System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Electronic Services System's internal control. Accordingly, we do not express an opinion on the effectiveness of Electronic Services System's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Electronic Services System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Electronic Services System's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Electronic Services System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Denman CPA LLP

West Des Moines, Iowa
May 17, 2024

August 8, 2024

To: ESS Finance Subcommittee
ESS Coordinating Committee

From: Phil Dunshee, ILR Project Manager

Re: August 2024 ESS Budget Amendment

We have prepared a budget amendment for consideration. While there are a number of changes relating to both revenue and expenditures, the overall effect on projected net income is minor. Net income, when compared with the budget amendment adopted in May would increase by \$8,637.19. Projected net income in May was \$6,459.39 while the August updated net income would be \$15,096.58. Revenue is projected to decline by \$13,791.88 while expenses are projected to decline by \$22,429.07.

The format of the budget conforms to practices in prior periods. Cells with a burnt orange color represent actual income and expenses. Cells with a blue color are unchanged from the projected amounts approved in the previous budget amendment. Cells with a green color generally represent actual revenue and expenses but are highlighted because for the period (in this case July), the reconciliation and final reports have not been finalized. Finally, cells highlighted with a magenta color represent either a change from the prior budget or a topic that is being called out for discussion. Below is a brief explanation of each notable budget item.

REVENUE

- Projected income for the Deputies Conference was changed to match the projected budgeted income of \$7,000.00.
- Income for E-Submission exceeded projections in July, which helped with the overall budget.
- Overall recording activity continued below projections, and for this reason projected revenue from Fund 255 was reduced from \$42,500.00 to 40,000.00.

EXPENDITURES

- ESS open enrollment for benefits is underway, and benefit costs are expected to increase by 15% or more. For this reason, projected payroll expenses for full-time employees are projected to go up. Projected expenditures for the following positions have been modified to account for this expected change: accounting, account manager, policy coordinator, and developer.
- Because ESS will be engaged in a legislative advocacy effort this fall and winter, the budget amendment provides more resources for this purpose for the period of September through December. (This is also reflected in a proposed amendment to the engagement which appears elsewhere on the ESS agenda.)
- Experience with the new office technology vendor indicates that fewer resources need to be budgeted for this purpose. Projected expenditures have been modestly reduced.
- The budget appears to allow for a few additional education and outreach activities through the remainder of the calendar year including virtual participation in an upcoming PRIA conference and participation in a housing conference (\$750.00), a subscription to CANVA software (\$20.00 per month) used by the Communications Coordinator, and a purchase of some promotional materials (\$1,500.00).

- Expenses for Amazon Web Services have been lower than originally projected, and resources for that purpose have been modestly reduced.
- Plans are being made to change operating system software in 2025 and in association with that action we will not be renewing a license for some software. The expected new operating system software may include some of the same features at a lower cost (Nessus).
- Fees associated with the updated point-of-sale system have been higher than projected, and costs are being reviewed with the vendor. It is hoped that this review will result in lower costs.

BUDGETED INCOME AND EXPENSES
CY 2024
Proposed Amendment

		2024	January	February	March	April	May	June	July	August	September	October	November	December	Proposed	May Amendment	Change
Income	BudgetedIncome																
	Bad Payment Fee		0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.00	0.00	0.00	0.00	0.00	35.00	0.00	35.00
	Misc. Income		0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
	Event Income		0.00	0.00	0.00	0.00	900.00	800.00	600.00	4700.00	0.00	0.00	0.00	0.00	7000.00	7000.00	0.00
	ILR Conferences Registration Sponsorships		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ODSERVICEFEE		55.94	7.69	8.44	1.53	1.54	1.54	0.00	0.00	300.00	150.00	150.00	150.00	826.68	823.60	3.08
	POSSERVICEFEE		8953.09	7193.95	8118.04	10259.14	10932.16	9437.86	10162.35	12000.00	10000.00	7500.00	7000.00	9500.00	111056.59	110701.47	355.12
	ERECORDING SERVICEFEE																
	ACH CC DRAWDOWN																
	Total SERVICEFEE		68052.31	65301.70	74315.94	85272.09	87910.71	81795.83	91942.95	87000.00	76000.00	72500.00	72500.00	72500.00	935091.53	926936.04	8155.49
	MOU Services																
	Policy		2500.00	4464.57	4446.85	4446.85	4500.00	2446.85	2344.88	2344.88	2500.00	2500.00	2500.00	2500.00	37494.88	37858.27	-363.39
	Communications		0.00	35.43	53.15	53.15	0.00	53.15	53.15	0.00	0.00	0.00	0.00	0.00	248.03	141.73	106.30
	Events		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Reimbursement - 255		42868.58	40553.00	39765.83	39418.55	32541.13	30806.54	42077.94	40134.30	40000.00	40000.00	40000.00	40000.00	468165.87	492647.09	-24481.22
	Local Service Provider Maint.		0.00	0.00	0.00	0.00	0.00	-129886.73	0.00	0.00	0.00	0.00	0.00	0.00	-129886.73	-130000.00	113.27
	Cost Sharing Credit		0.00	0.00	0.00	0.00	0.00	314128.55	0.00	0.00	0.00	0.00	0.00	0.00	314128.55	311845.08	2283.47
	Local Maintenance Share		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total BudgetedIncome			122429.92	117556.34	126708.25	139451.31	136786.54	309583.59	147181.27	146214.18	128800.00	122650.00	122150.00	124650.00	1744161.40	1757953.28	-13791.88

BUDGETED INCOME AND EXPENSES
CY 2024
Proposed Amendment

		2024 January	February	March	April	May	June	July	August	September	October	November	December	Proposed	May Amendment	Change
Expense																
Budgeted Expenses																
	Administration															
	Annual Audits	0.00	0.00	0.00	0.00	4600.00	0.00	4600.00	850.00	0.00	0.00	0.00	0.00	10050.00	12050.00	-2000.00
	Accounting Software-Services	4820.92	160.00	160.00	172.00	172.00	172.00	172.00	172.00	172.00	172.00	172.00	172.00	6688.92	6688.92	0.00
	Bookkeeping-CPA-990	7088.83	7072.68	7630.69	4830.26	6888.69	6702.39	8697.88	7900.00	7900.00	8150.00	12150.00	8150.00	93161.42	95648.94	-2487.52
	Acct Computer Equip.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Professional Fees															
	Legal Fees	0.00	4500.00	2250.00	2250.00	2250.00	2250.00	2250.00	2250.00	2250.00	2250.00	2250.00	2250.00	27000.00	27000.00	0.00
	Government Relations	0.00	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	2000.00	5000.00	5000.00	5000.00	5000.00	34000.00	22000.00	12000.00
	Human Resources-Oasis	1059.06	1043.68	1043.68	1143.68	1565.52	1043.68	1043.68	1120.00	1120.00	1120.00	1680.00	1120.00	14102.98	14370.10	-267.12
	Project Manager	0.00	12400.00	12400.00	12400.00	12400.00	23300.00	12350.00	12350.00	12400.00	12400.00	12400.00	12400.00	147200.00	148800.00	-1600.00
	Insurance	0.00	0.00	0.00	0.00	0.00	3249.00	37205.00	0.00	0.00	0.00	0.00	0.00	40454.00	52500.00	-12046.00
	ESS Meetings	0.00	1332.28	0.00	0.00	645.60	109.88	0.00	0.00	1300.00	0.00	0.00	1300.00	4687.76	5232.28	-544.52
	Office Operations															
	Office Space Lease	0.00	3050.00	3050.00	3050.00	3050.00	6100.00	3050.00	3050.00	3050.00	3050.00	3050.00	3050.00	36600.00	36600.00	0.00
	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00	0.00	0.00	75.00	150.00	225.00	-75.00
	Official Publication Expense	48.30	0.00	80.69	16.11	29.77	54.02	12.38	45.00	45.00	45.00	45.00	45.00	466.27	505.10	-38.83
	Postage	0.00	0.00	0.00	0.00	0.00	0.00	31.05	0.00	0.00	0.00	0.00	0.00	31.05	0.00	31.05
	Teleconference	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
	Telephone	210.83	212.09	212.09	210.47	210.47	201.45	201.75	220.00	220.00	220.00	220.00	220.00	2559.15	2595.95	-36.80
	Internet	0.00	250.00	250.00	250.00	250.00	500.00	250.00	250.00	250.00	250.00	250.00	250.00	3000.00	3000.00	0.00
	Office Tech Support	731.59	55.00	2630.00	415.00	415.00	317.50	375.00	500.00	500.00	500.00	500.00	500.00	7439.09	9031.59	-1592.50
	Printing and Copying (Color-BW)	335.02	335.02	335.02	335.02	335.02	335.02	335.02	340.00	340.00	340.00	340.00	340.00	4045.14	4060.08	-14.94
	Miscellaneous Expenses	0.00	0.00	0.00	47.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	197.45	197.45	0.00
	Total Administration															
	Marketing-Communications															
	Communications Coordinator	2827.65	3022.59	3506.04	3495.26	5382.57	3809.50	4053.92	4100.00	4100.00	4100.00	6100.00	4100.00	48597.53	47851.54	745.99
	Administrative/Marketing Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Computing Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Education & Outreach															
	ILR Conferences	0.00	0.00	360.00	0.00	0.00	0.00	0.00	0.00	0.00	6640.00	0.00	0.00	7000.00	7000.00	0.00
	Tradeshows/Exhibits/Sponsorship	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Seminars & Workshops	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275.00	275.00	0.00	0.00	550.00	825.00	-275.00
	Memberships	200.00	0.00	0.00	0.00	0.00	0.00	0.00	625.00	0.00	0.00	0.00	0.00	825.00	825.00	0.00
	Conferences and Meetings	0.00	597.85	1229.66	0.00	28.18	256.61	50.92	750.00	0.00	0.00	0.00	0.00	2913.22	2827.51	85.71
	Campaigns	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Software, Equipment and Hosted	804.74	586.79	586.65	586.75	586.66	588.29	588.10	610.00	610.00	610.00	1720.00	610.00	8487.98	8394.93	93.05
	Marketing Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Promotional Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1500.00	0.00	0.00	0.00	0.00	1500.00	0.00	1500.00
	Total Marketing-Communications															
	Customer Support															
	Account Manager	8297.17	8269.82	8262.98	8262.98	11579.19	8260.25	8218.48	8225.00	8225.00	8475.00	11700.00	8475.00	106250.87	105220.95	1029.92
	Coordinator	2791.14	3041.73	2734.70	3078.04	4449.21	2839.51	2830.69	3372.10	3372.10	3372.10	5058.15	3372.10	40311.57	41994.51	-1682.94
	Computing Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Customer Support															
	Policy Coordination															
	Policy Coordinator	6374.54	6682.61	6591.49	6674.48	9995.99	6674.08	6629.90	6675.00	6675.00	6925.00	10150.00	6925.00	86973.09	86173.12	799.97
	Computing Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Policy Coordination															

BUDGETED INCOME AND EXPENSES
CY 2024
Proposed Amendment

		2024 January	February	March	April	May	June	July	August	September	October	November	December	Proposed	May Amendment	Change
ILR System Operations	Development Team															
	Technical Lead	11539.29	11499.14	11499.16	11478.06	17113.24	11422.24	10995.55	11418.54	11418.54	11418.54	16953.90	11418.54	148174.74	148434.69	-259.95
	Senior Developer	5780.32	5911.96	4941.73	3293.78	7088.03	4126.47	5485.25	5900.00	5900.00	5900.00	8900.00	5900.00	69127.54	71950.67	-2823.13
	Technical Support & Development	10224.61	10184.73	10604.74	10604.74	14980.77	10545.58	10545.59	10630.64	10630.64	10800.00	14890.21	10800.00	135442.25	135183.08	259.17
	Developer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	External Development & Services															
	FF Redaction Services	0.00	3735.58	0.00	8714.64	4945.55	0.00	0.00	4600.00	4600.00	4600.00	4600.00	4600.00	40395.77	49250.22	-8854.45
	BF Redaction Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Software Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Technical Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Data Center & Hosting Services	3052.90	3052.90	3052.90	16783.37	11684.15	11684.15	-6830.35	7981.25	7981.25	7981.25	7981.25	7981.25	82386.27	91018.20	-8631.93
	Domain Registration	16.09	0.00	31.55	0.00	0.00	0.00	16.09	0.00	0.00	0.00	0.00	0.00	63.73	82.64	-18.91
	Software-License-Maintenance															
	Accusoft-PRIZM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AWS	653.90	690.91	689.21	694.27	701.80	583.70	585.29	585.34	800.00	800.00	800.00	800.00	8384.42	10728.29	-2343.87
	Browser Stack	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Certificates - Digicert	0.00	546.00	0.00	0.00	99.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	945.00	1096.00	-151.00
	Lightedge Firewall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	City-State-Zip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DB2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Duo-Security	30.00	30.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.00	90.00	0.00
	FTP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	GEO-IP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	JetBrains	0.00	2009.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2009.22	2009.22	0.00
	JIRA	40.66	40.66	40.66	40.66	40.66	37.45	37.45	41.00	41.00	41.00	41.00	41.00	483.20	848.64	-365.44
	Nessus	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4100.00	-4100.00
	Security Monitoring (formerly Alier)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Server Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Slack	0.00	0.00	0.00	0.00	0.00	0.00	0.00	837.81	0.00	0.00	0.00	0.00	837.81	900.00	-62.19
	SmartNet - firewall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	VMWare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	VPN (Anyconnect)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Zoom	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	1000.00	1110.00	1110.00	0.00
	Microsoft	112.50	112.50	112.50	112.50	112.50	112.50	112.50	112.50	112.50	112.50	112.50	112.50	1350.00	1350.00	0.00
	LoopUp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Computing and Equipment (Cap.)															
	Developer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
	System Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Local CC Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total ILR System Operations																
Local Maint. Expense	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	-106.32	0.00	0.00	0.00	0.00	0.00	0.00	-106.32	315927.17	4652.45
		763.07	3319.05	0.00	0.00	0.00	0.00	157497.50	159000.00	0.00	0.00	0.00	0.00	320579.62		
Payment Expenses																
	Bank Account Analysis Fee	503.75	471.76	301.92	279.86	349.47	363.32	469.43	500.00	500.00	500.00	500.00	500.00	5239.51	5557.29	-317.78
	Bank Service Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Gateway Transaction Fees															
	OnlineTransactionFees - PS	6183.79	3735.15	4332.43	4750.19	5205.70	3152.11	3423.63	3739.42	4900.00	4900.00	4900.00	4900.00	54122.42	58201.56	-4079.14
	OnlineTransactionFees - Vericheck	2519.95	2427.62	2300.73	2496.38	2750.00	2860.02	2572.99	2789.74	2878.37	2600.00	2600.00	2600.00	31395.80	31553.48	-157.68
	POSTransactionsFees	8061.01	7185.63	6131.18	6506.95	8211.65	8308.08	12305.61	8481.24	6500.00	6500.00	6500.00	6500.00	91191.35	79884.77	11306.58
	Total Gateway Transaction Fees															
Total Payment Expenses																
Total Budgeted Expenses		85081.63	109574.95	99392.40	114982.90	140126.39	121862.48	292172.30	272031.58	115651.40	120057.39	141874.01	116257.39	1729064.82	1751493.89	-22429.07
Net Budgeted Income		37348.29	7981.39	27315.85	24468.41	-3339.85	187721.11	-144991.03	-125817.40	13148.60	2592.61	-19724.01	8392.61	15096.58	6459.39	8637.19

