## **ESS**

Electronic Services System - Finance Subcommittee Meeting

# Agenda Web Conference August 8, 2019 8:30 A.M. to 9:30 A.M.

- Welcome
- July 3, 2019 Summary of Subcommittee Action Approval
- Project Financial Reports
  - August BOA Accounts Payable Approval
  - August Fund 255 Accounts Payable Approval
  - Financial Reports Approval
    - June, 2019 Reports and BOA 2019 2<sup>nd</sup> Quarter and YTD Report
    - Fund 255 FY 2019 4th Quarter Report and YTD Report
    - CY 2018 Audit
    - 990 Return
- Payment Gateway Integration Update
- July Metrics Review

Next Meeting – September 10, 2019

#### **Finance Subcommittee**

#### July 3, 2019

The ESS Finance Subcommittee held a meeting via teleconference on Wednesday, July 3, 2019.

Members Present: Amy Assink, Deb Kupka, Geralyn Greer, Stacie Herridge and Jo Greiner

Other Participants: Phil Dunshee, Lisa Long, Kati Ross & Gary Wilgenbusch

#### **Meeting Summary**

The Subcommittee reviewed the June 4, 2019. Geralyn Greer made a motion to approve the meeting summary. Stacie Herridge seconded, and the motion was approved.

#### **Financial Reports**

The May 2019 reports were reviewed. Deb Kupka made a motion to approve the May 2019 Financial Reports. Geralyn Greer seconded, and the motion was approved.

#### **Project Accounts Payable Reports**

Bills as specified in the July BOA Accounts Payable tables were reviewed. Bills included Enterprise Iowa, \$10,502.50; Cott Systems; \$24,916.14; Digital Business Solutions, \$1003.48; Fidlar Technologies, \$11,073.84; Imagetek Inc, \$5,017.40; Solutions, Inc, \$107,969.94; Webspec Design, \$6,915.00; Devnet, \$2,768.46, and Tyler Technologies, \$116,275.32.

Bills as specified in the July Fund 255 Accounts Payable table were reviewed. Bills included: Enterprise Iowa, \$10,132.50 and \$3,654.50; CSI, \$5,616.08; Lightedge, \$3,072.90; and Iowa County Recorders \$19,397.01.

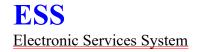
Amy Assink made a motion to approve the July 2019 BOA and Fund 255 Accounts Payable tables. Jo Greiner seconded, and the motion was approved.

#### Metrics

There were 22,067 documents electronically recorded in June. E-Submissions in June 2019 were less than June of 2018 which was the largest E-Submission month since the inception of E-Submission. Slightly lower E-Submission rates reflect the slight decline in overall recording activity.

The meeting was adjourned at 9:00 AM

The next meeting of the Finance Subcommittee is scheduled for August 8, 2019.



## **Electronic Services System Coordinating Committee Iowa County Recorders Association Summary of Accounts Payable** Bank of America August 2019

Name	Invoice #	Invoice Date	Amount
Enterprise Iowa	1353	8/1/19	\$ 11,437.50
Imagetek Inc	KF3806971	8/1/19	\$ 259.86
Aureon	265287	6/30/19	\$ 14,217.01

Approved: Iowa County Recorders Association/

# enterprise**IOWA**

Bill To

Travis Case

## **Invoice**

8711 Windsor Parkway, Suite 2 Johnston, IA 50131

Iowa County Recorders Association - ESS

Date	Invoice #
8/1/2019	1353

Quantity	Description	Rate	Amount
53	BOA Treasury Management Fund Project Management services for the Iowa County Recorders Association - ESS. Services provided during the period of July, 2019 - BOA (24.5 total hours not billed)	100.00	5,300.00
45	Marketing and Communications services for the Iowa County Recorders Association - ESS. Services provided during the period of July, 2019 - BOA (24.5 total hours not billed)	77.50	3,487.50
50	Administrative Support services for the Iowa County Recorders Association - ESS. Services provided during the period of July, 2019 - BOA (22.75 total hours not billed)	45.00	2,250.00
	All Covered Monthly IT Service Support Services - Invoice August, 2019- BOA	400.00	400.00
		Total	\$11,437



## **Invoice**

DATE	INVOICE#
8/1/2019	KF3806971

В	ILL	. 1	ГС

Iowa County Recorders Association Phil Dunshee 8711 Windsor Parkway Suite 2 Johnston, IA 50131

SHIP 1	ГО
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Mr. Phil Dunshee Iowa Land Records - ESS 8711 Windsor Parkway, Suite 2 Johnston, IA 50131

P.O. NO.	TERMS	Due Date	REP	FOB
Per Phil	Net 15	8/16/2019	TSK	Ship Point
DESCRIPTION	QTY	U/M	RATE	AMOUNT
Monthly Maintenance Services (currently converting counties) from July 1, 2019 to July 30, 2019 for Carroll, Greene, and Ida counties	3		86.62	259.86

Make all checks Payable to IMAGETek, Inc.

Federal EIN: 39-1913286

Amount due is subject to a 1.5% finance charge per month if invoice is not paid within the terms.

Total	\$259.86
Payments/Credits	\$0.00
Balance Due	\$259.86

Ask us about our Flat Fee Technical Support Package!
Easier budgeting, more predictability!



## **Aureon Technology**

7760 Office Plaza Drive South West Des Moines, IA 50266-2336 (833) 287-3661

Bill To:

Electronic Services System (formerly ILR) Attn: Lisa Long 8711 Windsor Parkway Suite 2 Johnston, IA 50131 United States

Date	Invoice			
06/30/2019	265287			
Account				
Iowa County Recorders Association				

Terms	Due Date	PO Number	Reference	
Net 30 days	07/30/2019			
Please include the invoice number on your remittance.				

Products & Other Charges	Quantity	Price	Amount
Billable Products & Other Charges		•	
VMware Production SNS 3-Year Renewal for vSphere Enterprise Plus Acceleration Kit	1.00	\$14,217.01	\$14,217.01
	Total Pro	ducts & Other Charges:	\$14,217.01
Please make shocks payable to Aurean Tashpelesy, and remit to the	Invoice S	ubtotal:	\$14,217.01
Please make checks payable to Aureon Technology and remit to the address above.	Sa	ales Tax:	\$0.00
For Hillian in a vision along all	Invoi	ce Total:	\$14,217.01
For billing inquiries please call 1-833-AUREON1 (1-833-287-3661) or	Pa	yments:	\$0.00
Email tech.customercare@aureon.com		Credits:	\$0.00
	Balar	nce Due:	\$14,217.01

# Electronic Services System Coordinating Committee lowa County Recorders Association Summary of Accounts Payable Fund 255 August 2019

Enterprise Iowa	Project Management	1354	8/1/19	\$ 11,037.50
Enterprise Iowa	Expense Reimbursement	1355	8/1/19	\$ 4,193.43
CSI	Redaction	25460	8/1/19	\$ 6,977.40
Lightedge	Hosting	31855	8/1/19	\$ 3,072.90
Iowa County Recorders	Expense Reimbursement	80119	8/1/19	\$ 20,108.04

Approved: Iowa County Recorders Association

# enterprise**IOWA**

Bill To

## **Invoice**

Amount

8711 Windsor Parkway, Suite 2 Johnston, IA 50131

Date	Invoice #
8/1/2019	1354

Rate

Iowa Count Travis Case	y Recorders Association - ESS	
Quantity	Description	
45	Fund 255 Project Management services for the Iowa County Recorders Association - ESS. Services provided during the period of July, 2019 - Fund 255 Marketing & Communications services for the Iowa County Recorders Association - ESS. Services provided during the period of July, 2019 - Fund 255 Administrative Support services for the Iowa County Recorders Association -	

Services provided during the period of July, 2019 - Fund 255  45 Marketing & Communications services for the Iowa County Recorders Association - ESS. Services provided during the period of July, 2019 - Fund 255	11,037.50	\$11	Total	
Services provided during the period of July, 2019 - Fund 255  45 Marketing & Communications services for the Iowa County Recorders Association - ESS. Services provided during the period of July, 2019 - Fund 255  50 Administrative Support services for the Iowa County Recorders Association -  45.00 2				
Services provided during the period of July, 2019 - Fund 255  45 Marketing & Communications services for the Iowa County Recorders Association - ESS. Services provided during the period of July, 2019 - Fund 255  50 Administrative Support services for the Iowa County Recorders Association - 45.00 2				
Services provided during the period of July, 2019 - Fund 255  45 Marketing & Communications services for the Iowa County Recorders  Association - ESS. Services provided during the period of July, 2019 - Fund 255  50 Administrative Support services for the Iowa County Recorders Association -  45.00 2				
Services provided during the period of July, 2019 - Fund 255  45 Marketing & Communications services for the Iowa County Recorders Association - ESS. Services provided during the period of July, 2019 - Fund 255  50 Administrative Support services for the Iowa County Recorders Association -  45.00 2				
Services provided during the period of July, 2019 - Fund 255	2,250.00			Association - ESS. Services provided during the period of July, 2019 - Fund 255 50 Administrative Support services for the Iowa County Recorders Association -
Fund 255	5,300.00 3,487.50		100.00 77.50	53 Project Management services for the Iowa County Recorders Association - ESS. Services provided during the period of July, 2019 - Fund 255 45 Marketing & Communications services for the Iowa County Recorders

# enterprise**IOWA**

Bill To

Travis Case

## **Invoice**

8711 Windsor Parkway, Suite 2 Johnston, IA 50131

Iowa County Recorders Association - ESS

Date	Invoice #
8/1/2019	1355

Quantity	Description	Rate	Amount
	Fund 255		2.50
4	Monthly multi-function printer/scanner service	250.00	250.
	ILR office space - July, 2019 Monthly ILR Basic and 800 phone service, fax service and Internet services -	625.00 120.00	2,500.
4	July, 2019	120.00	480.
	All Covered Monthly IT Service Support Services - August, 2019 invoice	400.00	400.
	Discount for Salesforce bulk e-mail services applied to other Enterprise Iowa	-34.17	-34.
	Projects July credit)		
	Airfare for PRIA Conference August 26-29 (includes all baggage fees)	597.60	597.

\$4,193.43

**Total** 



Invoice				
	Date	Invoice #		
	8/1/2019	25460		

## **Bill To**

Iowa County Recorders Association Attn: Lisa Long 8711 Windsor Parkway

Suite 2

Johnston IA 50131

## **Ship To**

Iowa County Recorders Association

Attn: Lisa Long 8711 Windsor Parkway

Suite 2

Johnston IA 50131

				P.O. No.	Terms
					Net 30
Description	Quantit	:y	·	Rate	Amount
Forward File Document Redaction as per Contract 09/01/2009					
July 2019 CSI processed 279,096 pages/images (67,082 Documents/Files/PRIA IDs)	279,096	5		0.025	6,977.40
The BFR info PRIOR TOTAL DOCUMENTS RETURNED COUNT: 13,638,617 PRIOR INVOICED TOTAL IMAGES/PAGES RETURNED COUNT: 43,487,622 END OF MONTH NEW TOTAL DOCUMENTS RETURNED COUNT: 13,678,421 END OF MONTH NEW TOTAL IMAGES/PAGES RETURNED COUNT: 43,567,952 INVOICED DIFFERENCE = 80,330	0			0.025	0.00
EIN 59-3512778		Subt	otal		\$6,977.40
For billing inquiries please contact Michelle Craig at (407) 5 accounting@csisoft.com	98-1818 or		Tax (	0.0%)	\$0.00
Finance Charges accrued on late payments (18% per annur	n/1 50/ <sub>6</sub>	Total			\$6,977.40
monthly).	11/ 1.3%			Credits	\$0.00
		Bala	nce D	ue	\$6,977.40



Address Service Requested

Remillance Section		
Invoice Date:	08/01/20	)19
Account Number:	422	<u>2</u> 64
Invoice Number:	INV000318	355
Due Date:	08/31/20	)19
Total Due:	\$3,072	.90
Amount Enclosed:	\$	

Iowa Land Records 8711 Windsor Parkway Suite 2 Johnston Iowa 50131 LightEdge Solutions PO Box 874074 Kansas City, MO 64187-4074

Please write your account number on your check and make payable to LightEdge Solutions

Please detach and return above portion with your payment

 Invoice Information

 Invoice Date:
 08/01/2019

 Account Number:
 42264

 Invoice Number:
 INV00031855

 Due Date:
 08/31/2019

 PO Number:
 08/31/2019

Summary of Charges	
Balance Due - Prior Billings	\$0.00
Current Invoice Total	\$3,072.90
Total Amount Due	\$3,072.90

Recent Transaction	ons		
Transaction Date	Transaction Number	Transaction Type	Amount
07/15/2019	P-00019094	Check Payment	\$3,072.90

Subscription	Subscription Name	Location	Subtotal	Tax	TOTAL
A-S00002647	Hosting_Services_Rack 133075	8711 Windsor Parkway, Suite 2 Johnston IA	\$1,703.90	\$0.00	\$1,703.90
A-S00002649	Internet 133078	1435 Northridge Cr NE Altoona IA	\$1,349.00	\$0.00	\$1,349.00
A-S00002651	Mail_Services 133342	8711 Windsor Parkway, Suite 2 Johnston IA	\$20.00	\$0.00	\$20.00
A-S00006968	Managed_DNS 133080	1435 Northridge Cr NE Altoona IA	\$0.00	\$0.00	\$0.00
		Invoice Summary Subtotals	\$3.072.90	\$0.00	\$3.072.9

Invoice Details					
Rate Plan Name	Quantity	Unit Price	Subtotal	Tax	TOTAL
Billing Dates: 09/01/2019-09/30/2019					
A-S00002647					
Port Services - LAN, Copper GigE - Edge Monthly Power - 120V/20A redundant Monthly Rack Space - Full Rack (DC1 - 48U 24 inch width) Monthly Power - 120V/20A redundant Monthly	1 1 1 3	\$35.00 \$116.99 \$850.00 \$233.97	\$35.00 \$116.99 \$850.00 \$701.91	\$0.00 \$0.00 \$0.00 \$0.00	\$35.00 \$116.99 \$850.00 \$701.91 7: \$1,703.90
A-S00002649			Gubtotui ioi	7 00000204	τ. φι,του.σο
Burstable Internet Monthly	200	\$6.75	\$1,349.00	\$0.00	\$1,349.00
A-S00002651			Subtotal for	A-SUUUU204	9: \$1,349.00
Outbound Services (SMTP Relay, SmartHost) Monthly	1	\$20.00	\$20.00 <b>Subtotal</b>	\$0.00 for A-S00002	\$20.00 <b>2651: \$20.00</b>

Invoice Details Subtotal \$3,072.90

Overage Deta	nils						
Subscription	Charge Details	Allowed	Used	Billable	Rate	Tax	TOTAL
A-S00002649	Burstable Internet Usage/Overage	200	0	0	8.5	\$0.00	\$0.00
Overage Subto	tal						\$0.00

LightEdge thanks you for your business.

Contact Us	
Billing Inquiries	billing@lightedge.com
Customer Service	1-877-771-3343
Website	www.lightedge.com

Iowa County Recorders Association Johnston, IA 50131 8711 Windsor Parkway

## **Invoice**

Date	Invoice #
8/1/2019	08012019

Bill To

CLRIS - FUND 255 c/o Office of the State Treasurer Capitol Building

Des Moines, IA 50319 Attn: Sherri Morano

Item	Description	Amount
Reimbursed Expense	Oasis Invoice #072810 (\$8,436.57); Oasis Invoice #073629 (\$8,424.67)	16,861.24
Reimbursed Expense	Calltower #200264873 (Less ASSN expense-none)	125.10
Reimbursed Expense	Adobe- #1053064892 Creative Cloud	56.17
Reimbursed Expense	Atlassian #AT-80868483 AT-JIRA-Confluence-AI	30.24
Reimbursed Expense	Brick Gentry #305625	1,000.00
Reimbursed Expense	Rafferty Group #1375	500.00
Reimbursed Expense	Adobe-#1056278812 Technical Suite	52.99
Reimbursed Expense	Business Publications #58728	52.90
Reimbursed Expense	Maytech #69229	90.72
Reimbursed Expense	Amazon- #250757897 Cloud Storage	288.92
Reimbursed Expense	Pria- 2019 Annual Conference Registration	395.00
Reimbursed Expense	AIT Domains- #41475985881	29.76
Reimbursed Expense	Pria- #21906 Membership	625.00

Total	\$20,108.04
Payments/Credits	\$0.00
Balance Due	\$ <b>29</b> ,108.04



Oasis AHR, Inc.

7600 Office Plaza Drive South, Suite 100 West Des Moines, IA 50266

Invoice

072810

Date

07/05/2019

Pay Period Ending Control Number 06/29/2019 100104-201914

## **IOWA COUNTY RECORDERS ASSOCIATION**

8711 WINDSOR PARKWAY SUITE 2 JOHNSTON, IA 50131

Gross Wages	14,338.42
Payroll Expense - Social Security	888.99
Payroll Expense - Medicare	207.91
Payroll Expense - Federal Unemployment	0.00
Payroll Expense - State Unemployment	11.90
Payroll Expense - Workers' Compensation	47.32
Service Fee	260.00
Benefits Procurement & Contributions	2,385.71
Postage Fee	2.20
SUB-TOTAL	18,142.45
TOTAL INVOICE	18,142.45

PAID - Ref XXXXXXXXXXXXXXX224 18,142.45
Do Not Remit Payment



## Oasis AHR, Inc.

7600 Office Plaza Drive South, Suite 100 West Des Moines, IA 50266

Invoice

073629

Date

07/19/2019

Pay Period Ending Control Number 07/13/2019 100104-201915

18,130.55

## **IOWA COUNTY RECORDERS ASSOCIATION**

8711 WINDSOR PARKWAY SUITE 2 JOHNSTON, IA 50131

Gross Wages	14,338.42
Payroll Expense - Social Security	888.99
Payroll Expense - Medicare	207.91
Payroll Expense - Federal Unemployment	0.00
Payroll Expense - State Unemployment	0.00
Payroll Expense - Workers' Compensation	47.32
Service Fee	260.00
Benefits Procurement & Contributions	2,385.71
Postage Fee	2.20
SUB-TOTAL	18,130.55
TOTAL INVOICE	18,130.55

PAID - Ref XXXXXXXXXXXXXXX524
Do Not Remit Payment





Dept LA 23615 • Pasadena, CA 91185-3615

**Remittance Section** Customer Name IOWA COUNTY RECORDERS ASSN Account Number SC-1332 Past Due Amount \$0.00 **Current Charges** \$125.10 Statement Date 7/1/2019 Due Date 7/31/2019 **Total Amount Due** \$125.10

IOWA COUNTY RECORDERS ASSN uid2322651—job012215 seq52—1of2 ATTN: Lisa Long 8711 WINDSOR PKWY SUITE 2 JOHNSTON IA 50131-2296 լկՈիդիկոլիՍոնորմիցիրկոլիկիդիրվիոկննկիկի

Summary of Charges - Invoice 200264873		
Previous Balance Payment Received - Thank You	\$240.81 \$-240.81	
Balance Forward	\$0.00	
New Charges Usage Charges Recurring Charges Nonrecurring Charges Taxes and Surcharges	\$93.88 \$0.00 \$5.68 \$25.54	
Total New Charges Due By 7/31/2019	\$125.10	
Total Invoice Amount	\$125.10	

#### **CallTower Customer Web Portal**

Manage your services and review invoice detail, invoice history, or make a payment at https://calltower.billcenter.net

## Contact us

866-586-4700 Billing and Customer Service: E-Mail: support@calltower.com Web site www.calltower.com





**IOWA COUNTY RECORDERS ASSN** Name:

Invoice Date: 7/1/2019 SC-1332 200264873 Account #: Invoice #:

**Payments and Credits** 

07/01/19 Payment Received, Thank you! -240.81 Subtotal -240.81

**Nonrecurring Charges** 

Description	Period	Qty	Rate	Amount
Telecom Cost Recovery	07/08/19 to	1	4.04	4.04
·	07/08/19			
Carrier Administration Fee	07/08/19 to	1	1.64	1.64
	07/08/19			

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Call Detail for: ILR-ICRA Owner#: 8767842

Conference ID: 1437976369

No. Called	Date/Time	Location	Min	Rate	Chg	Bill Code
515.491.8939	06/04/19 / 06:53P	DES MOINES, IA	50	0.049	2.45	CN8
641.257.6154	06/04/19 / 06:53P	CHARLES CITY, IA	50	0.049	2.45	CN8
415.658.9626	06/04/19 / 06:54P	SAN FRANCISCO, CA	49	0.049	2.40	CN8
515.447.4157	06/04/19 / 06:55P	DES MOINES, IA	48	0.049	2.35	CN8
712.755.3831	06/04/19 / 06:55P	HARLAN, IA	48	0.049	2.35	CN8
515.382.7230	06/04/19 / 06:56P	NEVADA, IA	47	0.049	2.30	CN8
641.484.8193	06/04/19 / 06:58P	TOLEDO, IA	45	0.049	2.21	CN8
319.234.6885	06/04/19 / 06:59P	WATERLOO, IA	44	0.049	2.16	CN8
319.653.7237	06/04/19 / 07:00P	WASHINGTON, IA	43	0.049	2.11	CN8
712.297.7016	06/04/19 / 07:00P	ROCKWELL CITY, IA	43	0.049	2.11	CN8
Subtotal			467		22.88	-

Call Detail for: ILR-ICRA Owner#: 8767842

Conference ID: 1438805888

No. Called	Date/Time	Location	Min	Rate	Chg Bill Co	ode
515.491.8939	06/11/19 / 02:48P	DES MOINES, IA	4	0.049	0.20 CN8	
415.658.9626	06/11/19 / 02:48P	SAN FRANCISCO, CA	66	0.049	3.23 CN8	
515.491.8939	06/11/19 / 02:50P	DES MOINES, IA	64	0.049	3.14 CN8	
Subtotal			134		6.57	

Call Detail for: ILR-ICRA Owner#: 8767842

Conference ID: 1439029911

No. Called	Date/Time	Location	Min	Rate	Chg Bill Code
415.658.9626	06/12/19 / 05:55P	SAN FRANCISCO, CA	53	0.049	2.60 CN8
515.491.8939	06/12/19 / 05:57P	DES MOINES, IA	51	0.049	2.50 CN8
Subtotal			104		5 10

Call Detail for: ILR-ICRA Owner#: 8767842

Conference ID: 1439958297

No. Called	Date/Time	Location	Min	Rate	Chg	Bill Code
563.263.1122	06/19/19 / 06:51P	MUSCATINE, IA	64	0.049	3.14	CN8
515.491.8939	06/19/19 / 06:55P	DES MOINES, IA	60	0.049	2.94	CN8
319.354.1019	06/19/19 / 06:56P	IOWA CITY, IA	59	0.049	2.89	CN8
515.447.4160	06/19/19 / 06:57P	DES MOINES, IA	58	0.049	2.84	CN8
319.366.7641	06/19/19 / 06:58P	CEDAR RAPIDS, IA	57	0.049	2.79	CN8
319.447.4400	06/19/19 / 06:59P	MARION, IA	56	0.049	2.74	CN8
319.354.1019	06/19/19 / 06:59P	IOWA CITY, IA	56	0.049	2.74	CN8
Subtotal			410		20.09	

Call Detail for: ILR-ICRA Owner#: 8767842





Conference ID: 1440130535

Name: **IOWA COUNTY RECORDERS ASSN** 

Invoice Date: 7/1/2019 Account #: SC-1332 Invoice #: 200264873

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No. Called	Date/Time	Location	Min	Rate	Chg Bi	II Code
641.792.5442	06/20/19 / 07:22P	NEWTON, IA	28	0.049	1.37 C	CN8
712.297.8121	06/20/19 / 07:24P	ROCKWELL CITY, IA	5	0.049	0.25 C	CN8
641.743.2411	06/20/19 / 07:26P	GREENFIELD, IA	24	0.049	1.18 C	CN8
515.491.8939	06/20/19 / 07:27P	DES MOINES, IA	23	0.049	1.13 C	CN8
415.658.9626	06/20/19 / 07:27P	SAN FRANCISCO, CA	23	0.049	1.13 C	CN8
712.297.7016	06/20/19 / 07:28P	ROCKWELL CITY, IA	22	0.049	1.08 C	CN8
563.568.2364	06/20/19 / 07:28P	WAUKON, IA	22	0.049	1.08 C	CN8
319.385.0765	06/20/19 / 07:28P	MOUNT PLEASANT, IA	22	0.049	1.08 C	CN8
712.546.4020	06/20/19 / 07:31P	LE MARS, IA	19	0.049	0.93 C	CN8
Subtotal			188		9.21	

Call Detail for: ILR-ICRA Owner#: 8767842

Conference ID: 1440790028

No. Called	Date/Time	Location	Min	Rate	Chg	Bill Code
515.447.4169	06/26/19 / 02:54P	DES MOINES, IA	81	0.049	3.97	CN8
415.658.9626	06/26/19 / 02:54P	SAN FRANCISCO, CA	81	0.049	3.97	CN8
641.257.6154	06/26/19 / 02:54P	CHARLES CITY, IA	81	0.049	3.97	CN8
319.376.1070	06/26/19 / 02:55P	FORT MADISON, IA	80	0.049	3.92	CN8
712.297.7016	06/26/19 / 02:57P	ROCKWELL CITY, IA	78	0.049	3.82	CN8
515.574.3717	06/26/19 / 02:57P	FORT DODGE, IA	78	0.049	3.82	CN8
641.743.2411	06/26/19 / 03:00P	GREENFIELD, IA	75	0.049	3.68	CN8
000.000.0000	06/26/19 / 03:16P	Nanp Unknown	59	0.049	2.89	CN8
Subtotal		•	613		30.04	

Conference Summary	
Taxes and Surcharges	
FEDERAL COST RECOVERY CHARGE	2.63
FEDERAL UNIVERSAL SERVICE FUND	22.91
Total Taxes and Surcharges	25.54

## **Management Reports**

Usage by Category				
Description	CallType	Calls	Mins	Charge
Resless Toll-free	CN8	39	1916.00	93.88
Totals		39	1916.00	93.88

Calls	Minutes	Charge	Taxes	Total
		-		
10	467	22.88	6.22	29.10
3	134	6.57	1.79	8.36
2	104	5.10	1.39	6.49
7	410	20.09	5.46	25.55
9	188	9.21	2.51	11.72
8	613	30.04	8.17	38.21
39	1916	93.89	25.54	119.43
20	1016	02.90	25.54	119.43
	10 3 2 7 9 8	10 467 3 134 2 104 7 410 9 188 8 613 39 1916	10 467 22.88 3 134 6.57 2 104 5.10 7 410 20.09 9 188 9.21 8 613 30.04 39 1916 93.89	10 467 22.88 6.22 3 134 6.57 1.79 2 104 5.10 1.39 7 410 20.09 5.46 9 188 9.21 2.51 8 613 30.04 8.17 39 1916 93.89 25.54

#### **INVOICE**



Remit To: Adobe Inc. 29322 Network Place Chicago, IL 60673-1293

Wires To:

Bank: JPM Chase/ Acct#: 100081931 ABA: 021000021/ SWIFT: CHASUS33

Federal Tax ID 77-0019522

Bill To: Kati Ross 8711 Windsor Parkway Ste 2 JOHNSTON IA 50131-2296 Reprint Page 1 of 1

**Invoice Number:** 1053064892 Invoice Date: JUL-03-19 Payment Terms: Credit Card Due Date: JUL-10-19 Purchase Order: AD020772132 **Contract No** 00004490 Order Number: 5008168625 Order Date: JUN-03-16 **Customer No.:** 1452233 Bill to No. 414067116 **Adobe Contact Information:** https://helpx.adobe.com/contact.html

Line No	Material No / Description	UOM	Unit Price	Qty	Extended Price
000020	65183112	EA	52.99	1	52.99
	Creative Cloud Indiv ALL MLP DSP Renewal MUN				

North America Invoice Totals					
	<b>S &amp; H</b> 0.00	Sales Tax 3.18	Currency USD	Qty Shipped	Invoice Total 56.17

Comments:



## Tax Invoice / Receipt

Tax ID: 53 102 443 916

## **Summary**

Invoice Number: AT-80868483

Date issued: Jul 22, 2019

**Iowa County Recorders** 

8711 Windsor Parkway Suite 2

Johnston IA 50131

United States of America

**Billing Contact:** 

Phil Dunshee **Iowa County Recorders** phil@clris.com

(515) 331-2246

**Technical Contact:** 

Kelly Wallace

Iowa County Recorders kwallace@clris.com

515-477-4158

**Total Paid: USD 30.00 Date Paid: Jul 22, 2019** 

### OFFICIAL RECEIPT

Invoice Total: USD 30.00

Payment Received: -USD 30.00

**Amount Now Due: USD 0.00** 

xxxxxxxxxxxx8245 Credit Card Number:

Cardholder's Name: Phil Dunshee

Thank you for your payment!

For information on our refund policy and other purchasing FAQs, see https://www.atlassian.com/licensing/purchase-licensing



## Tax Invoice / Receipt

Tax ID: 53 102 443 916

## **Details**

Invoice Number: AT-80868483

Date issued: Jul 22, 2019

Qty	Product	Unit Price	Adjustment	Total
1	Confluence (Cloud) 10 Users (Monthly Payments) Renewal  Site Address: ess-jira.atlassian.net  Support Entitlement Number: SEN-9360811			
	<ul><li>Licensed To: lowa County Recorders</li><li>Billing Period: Jul 22, 2019 - Aug 22, 2019</li></ul>	USD 10.00	USD 0.00	USD 10.00
	AIO Timesheets for Jira Cloud for JIRA (Cloud) 10 Users (Monthly Payments) Renewal			
1	<ul> <li>Site Address: ess-jira.atlassian.net</li> <li>Support Entitlement Number: SEN-9883899</li> <li>Licensed To: lowa County Recorders</li> </ul>			
	Billing Period: Jul 22, 2019 - Aug 22, 2019	USD 10.00	USD 0.00	USD 10.00
1	Jira Software (Cloud) 10 Users (Monthly Payments) Renewal  Site Address: ess-jira.atlassian.net  Support Entitlement Number: SEN-9217847  Licensed To: lowa County Recorders			
	Billing Period: Jul 22, 2019 - Aug 22, 2019	USD 10.00	USD 0.00	USD 10.00
Total Amount Paid				USD 30.00

## **Additional Notes**



## Tax Invoice / Receipt

Tax ID: 53 102 443 916

## **Licensing & Support**

Invoice Number: AT-80868483

Date issued: Jul 22, 2019

Support Requests related to licensing or Atlassian software can be initiated at https://www.atlassian.com/resources/support.

For support requests related to third party software please contact the third party vendor.

Usage of Atlassian products and services are subject to the Atlassian Cloud Terms of Service, and Privacy Policy.

Usage of third party add-ons purchased through the Atlassian Marketplace is subject to the Atlassian Marketplace Terms of Use.

Specific details on Atlassian's support policy are available at https://confluence.atlassian.com/support/atlassian-support-offerings-193299636.html.

Next steps for JIRA, Confluence, and Marketplace add-on legacy license holders are available in the Atlassian licensing FAQ.

Software maintenance covers access to any support\* and software product updates for your software license.

After your software maintenance period expires, you will no longer be able to access support or software updates, including security patches. Renewing your software maintenance is done purely at your discretion, and can be renewed in advance of your maintenance period expiration to ensure uninterrupted access to the support services and software and security updates.

You can continue to use your software after the active maintenance period expires. However, do keep in mind that software maintenance renewals commence from the expiration of the last active software maintenance period.

\* Support covers technical service requests for implementation and configuration assistance, upgrade assistance, post-implementation product issues.

A technical service request is defined as assistance with one issue, problem, or question relating to the use or installation of a Atlassian product, regardless of the number of communications required.

Support does not cover the following:

- Development requests, including custom code development or support for third party plugins
- · Database integrity or database performance issues, including tuning and optimisation of the database
- · Network topology or environment issues
- · Application server issues not directly related to the Atlassian product implementation, configuration or operation
- Service requests or issues referred via Atlassian forums

Atlassian Pty Ltd, Level 6, 341 George St, Sydney NSW 2000, Australia

Invoice Serial#: 0



6701 Westown Parkway, Ste 100 West Des Moines, IA 50266

Telephone: 515 274-1450

Facsimile: 515 274-1488

Statement Date: Statement No. Account No. July 25, 2019 305625 18828.000

1

42-1189363

Page:

Electronic Services System Attn: Phil Dunshee, Project Manager VIA E-mail: payment@clris.com Johnston, IA 50131

Re:

General Matters

Fees

Retainer - July 2019.

For Current Services Rendered 1,000.00

Total Current Work 1,000.00

Previous Balance \$1,000.00

**Payments** 

07/15/2019 Payment -1,000.00

**Balance Due** \$1,000.00

Visit us at the following:







## The Rafferty Group

3408 Woodland Av, Ste 210 West Des Moines, IA 50266 (515) 314-9462 rafferty@raffertygroup.com

## Invoice

**BILL TO** 

Phil Electronic Services System -Iowa Land Records 8711 Windsor Parkway, Suite 2 Johnston, IA 50131 **INVOICE #** 1375 **DATE** 08/01/2019

		TOTAL OF NEW CHARGES BALANCE DUE		500.00 <b>\$500.00</b>
	elation Services - pursuant to arges per contract for July 2019.	1	500.00	500.00
ACTIVITY		QTY	RATE	AMOUNT
	Total Amount Due			\$500.00
	New charges (details below)			500.00
	Payments and credits between	07/01/2019 and 08/01/20	19	-500.00
07/01/2019	Balance Forward			\$500.00
DATE	ACCOUNT SUMMARY			AMOUNT

#### **INVOICE**



Remit To: Adobe Inc. 29322 Network Place Chicago, IL 60673-1293

Wires To:

Bank: JPM Chase/ Acct#: 100081931 ABA: 021000021/ SWIFT: CHASUS33

Federal Tax ID 77-0019522

Bill To: Phil Dunshee 8711 Windsor Pkwy, Suite 2 JOHNSTON IA 50131-2296 Reprint Page 1 of 1

**Invoice Number:** 1056278812 Invoice Date: JUL-11-19 Payment Terms: Credit Card Due Date: JUL-18-19 Purchase Order: ADD014633766 **Contract No** 00004490 Order Number: 5015349303 Order Date: JUL-11-17 **Customer No.:** 1452233 Bill to No. 419967588 **Adobe Contact Information:** 

https://helpx.adobe.com/contact.html

Line No	Material No / Description	UOM	Unit Price	Qty	Extended Price
000010	65187322	EA	49.99	1	49.99
	Adaba TaabaiaalCuit ALL WIN DCD Dat Inv. 04 a	math MUN 4 VD DCD			

Adobe TechnicalSuit ALL WIN DSP Ret Inv 01 mnth MUN 1 YR DSP

North America Invoice Totals					
	<b>S &amp; H</b> 0.00	Sales Tax 3.00	<b>Currency</b> USD	Qty Shipped	Invoice Total 52.99

Comments:



#### **INVOICE**

Invoice # Invoice Date Advertiser ID

Bill To ID

58728 07/12/2019 1701

1701

Iowa Land Records **Iowa Land Records** 

08/11/2019 Due Date

kgehringer@clris.com Payment Terms Do Not Pay - Credit Card to be Processed

## **BILLING ADDRESS**

Kati Gehringer Iowa Land Records 8711 Windsor Parkway, Ste 2 Johnston, IA 50131

Invoice Type - Media	Amount
Amount Invoiced	\$52.90
Payments & Credits	\$0.00
Balance Due	\$52.90

See Attached Page(s) for a more information

Thank you for advertising with us! Please do not hesitate to contact us with questions or concerns.

## REMITTANCE STUB TO BUSINESS PUBLICATIONS CORP. INC.

Invoice #	58728, Business Record
Customer ID	ID: 1701, Iowa Land Records
Invoice Date	07/12/2019
Amount Enclosed:	

Please remit payment to:

**Mail Payment to:** 

Business Publications Corp. Inc.

100 4th Street

Des Moines, IA 50309

P: (515)288-3338 F: (515)288-9850



## **Invoice 58728 - Detail Summary**

## **Invoice Type - Media Title Invoice**

## **P.O.# ESS Coordinating Committe**

Media Title	Date	Invoice Ref	IO Number	IO Detail	Qty	Description	Amount
Business Record	07/12/2019	58728	40393	78364	1	Affidavit of Publication	\$3.00
Business Record	07/12/2019	58728	40393	78365	41	Per Line - Standard line rate	\$27.47

#### P.O.# ESS Coordinating Committe Sub Total

\$30.47

#### **P.O.# ESS Finance Subcommittee**

Media Title	Date	Invoice Ref	IO Number	IO Detail	Qty	Description	Amount
Business Record	07/12/2019	58728	40392	78362	1	Affidavit of Publication	\$3.00
Business Record	07/12/2019	58728	40392	78363	29	Per Line - Standard line rate	\$19.43

P.O.# ESS Finance Subcommittee Sub Total

\$22.43

Non-Itemized Charges - See Insertion Order for Details

\$0.00

Combined Total \$52.90

Special Conditions (All discounts are based on number of insertions contracted for):

IO Number 40393:

IO Number 40392: ES

ESS Finance Subcommittee 6/4/19

ESS Coordinating Committee 5/9/19

## AFFIDAVIT OF PUBLICATION AND COST

STATE OF IOWA	}	SS
County of Polk	5	ەد

OFFICIAL PUBLICATION
DES MOINES, IOWA
THE ESS FINANCE SUBCOMMITTEE MET JUNE 4, 2019

### OFFICIAL PUBLICATION

#### Des Moines

The ESS Finance Subcommittee held a face-toface meeting and a teleconference on Tuesday June 4, 2019. Members Present: Army Assink, Geralyn Greer,

Jo Greiner, Sheri Jones, Stacle Herridge and Deb Kupka.

May 9, 2019 Meeting Summary: Motion was approved unanimously

Bills as specified in the June BOA Accounts Payable table were reviewed. Bills included Enterprise Iowa,

\$12,673.93 Bills as specified in the June Fund 255 Accounts Payable table were reviewed. Bills included:

Enterprise

Iowa, \$12,133.75 and \$4,672.32; CSI, \$6,018.08;

Iowa, \$12,133.75 and \$4,672.32; CSI, \$6,018.08; Lightedge, \$3,072.90 and \$239.73 and Iowa County Recorders, \$25,121.58 June 2019 Accounts Payable Tables: Motion

was approved unanimously
April 2019 Financial Reports: Motion was

April 2019 Financial Reports: Motion was approved unanimously

The meeting was adjourned at 2:42 PM.

The meeting was adjourned at 2:42 PM.

Complete meeting summaries are posted at www.iowalandrecords.org.

Published in the Business Record on July 12, 2019.

I, <u>Chris Conetzkey</u>, on oath depose and say that I am the publisher of the Business Record, a newspaper of general circulation having a bona fide paid circulation recognized by the Postal Laws of the United States; established and published regularly and wholly in the English language and mailed through the post office of current entry for more than two years in the City of Des Moines, Polk County, Iowa; and that the attached notice was published in said newspaper on:

July 12, 2019

(h (h)

Subscribed and sworn to before me by Chris Conetzkey

this 12th day of July , A.D. 2019

Notary Public in and for Polk County, Iowa

Statutory Publication Fee, \$22.43

By\_

Rebecca Lynn Hotchkiss
Commission Number 777714
My Commission Expires
March 29, 2022

Paid by	
Date	Business Record

## AFFIDAVIT OF PUBLICATION AND COST

STATE OF IOWA County of Polk

SS.

OFFICIAL PUBLICATION DES MOINES, IOWA THE ESS COORDINATING CO	OMMITTEE MET MAY 9, 2019
Quarterly Financial Reports: Motion approved unanimously Fund 255 FY 2019 Final Budget Amendment: Motion approved unanimously Fund 255 FY 2020 Budget: Motion approved unanimously BOA CY 2019 Budget Amendment: Motion approved unanimously Local Service vider Maintenance ved unanimously Agreements: Motion  The analysis and bre remement Renewals:  """  """  """  """  """  """  """	I, <u>Chris Conetzkey</u> , on oath depose and say that I am the publisher of the Business Record, a newspaper of general circulation having a bona fide paid circulation recognized by the Postal Laws of the United States; established and published regularly and wholly in the English language and mailed through the post office of current entry for more than two years in the City of Des Moines, Polk County, Iowa; and that the attached notice was published in said newspaper on:
totion approved  expense reim- determination:  † 2:09 PM  narries and  ports are posted at www.	July 12, 2019  (h)
iowalcondrecords.org. Published in the Business Record on July 12, 2019.	Subscribed and sworn to before me by Chris Conetzkey this 12th day of July , A.D. 2019  Notary Public in and for Polk County, Iowa
	Statutory Publication Fee, \$30.47  Paid by  Rebecca Lynn Hotchkle  Commission Number 7777  My Commission Expires  March 29, 2022
	Date Business Record
	Ву



## Invoice #69229

Renewal Invoice

Iowa County Recorders Kelly Wallace

**United States** 

Maytech Communications Ltd 4th Floor | St Magnus House 3 Lower Thames Street | London EC3R 6HE | UK

> International & UK +44 (0) 189 286 1222 USA & Canada 1 800 592 1906

Invoice No: 69229 Account/Purchase No: 07576/04062 Invoice Date: 14 Jul 2019 Paid Date: Unpaid

## Coverage period: 28 Jul 2019 - 27 Aug 2019

No	Description	Amount	Qt	Total
1	FTP-5 (ilr.ftpstream.com)	\$ 63.00	1	\$ 63.00
2	Enhanced Security: secure protocols, password policies	\$ 27.00	1	\$ 27.00

**Sub Total:** \$ 90.00

**Vat:** \$ 0.00

Invoice Total: \$ 90.00 Currency Code: USD

#### Payment Methods:

BACS: 16-24-64, 10048522

Online: Login at http://www.maytech.net

PayPal: payments@maytech.net

International (US dollars): IBAN: GB60 RBOS 1663 0000 5174 06, BIC: RBOS GB 2L International (other currencies): IBAN: GB51RBOS16246410048522, BIC: RBOS GB 2L

## Payment Terms:

Annual Renewals: 30 Days Net. Quarterly Renewals: By Renewal Date. Monthly Renewals: By Renewal Date.









Account number: 313724203357

Bill to Address: ATTN: Phil Dunshee 8711 Parkway Ste 2 Johnston , Iowa , 50131 , US

## Amazon Web Services, Inc. Invoice

Email or talk to us about your AWS account or bill, visit aws.amazon.com/contact-us/

Invoice Summary	
Invoice Number: Invoice Date:	250757897 July 4 , 2019
TOTAL AMOUNT DUE ON July 4, 2019	\$288.92

## This invoice is for the billing period June 1 - June 30, 2019

Greetings from Amazon Web Services, we're writing to provide you with an electronic invoice for your use of AWS services. Additional information about your bill, individual service charge details, and your account history are available on the Account Activity Page.

Summary	
AWS Service Charges	\$288.92
Charges	\$272.56
Credits	\$0.00
Tax *	\$16.36
Total for this invoice	\$288.92

Detail for Consolidated Bill	
Amazon Simple Storage Service	\$274.64
Charges	\$259.09
VAT **	\$0.00
GST	\$0.00
Estimated US sales tax to be collected	\$15.55
СТ	\$0.00
AWS Data Transfer	\$0.00
Charges	\$0.00
VAT **	\$0.00
GST	\$0.00
Estimated US sales tax to be collected	\$0.00
СТ	\$0.00
AWS Storage Gateway	\$14.28

<sup>\*</sup> May include estimated US sales tax, VAT, GST and CT.

Amazon Web Services, Inc. foreign registration number is 00004

AWS, Inc. is a "Registered Foreign Supplier" under Japanese Consumption Tax Law and therefore AWS, Inc. is required to declare and pay consumption tax in respect of this transaction (as a "Digital Service") to the Japan Tax Authority.

## \*\* This is not a VAT or GST invoice

## \*\*\*\* Please reference the tax invoice for a breakout of the Canadian taxes by type

† Usage and recurring charges for this statement period will be charged on your next billing date. The amount of your actual charges for this statement period may differ from the charges shown on this page. The charges shown on this page do not include any additional usage charges accrued during this statement period after the date you are viewing this page. Also, one-time fees and subscription charges are assessed separately, on the date that they occur.

All charges and prices are in US Dollars

All AWS Services are sold by Amazon Web Services, Inc.

Service Provider: (Not to be used for payment remittance) Amazon Web Services, Inc. 410 Terry Ave North Seattle, WA 98109-5210, US

32

Charges	\$13.47
VAT **	\$0.00
GST	\$0.00
Estimated US sales tax to be collected	\$0.81
СТ	\$0.00
AmazonCloudWatch	\$0.00
Charges	\$0.00
VAT **	\$0.00
GST	\$0.00
Estimated US sales tax to be collected	\$0.00
СТ	\$0.00

Amazon Web Services, Inc. foreign registration number is 00004

AWS, Inc. is a "Registered Foreign Supplier" under Japanese Consumption Tax Law and therefore AWS, Inc. is required to declare and pay consumption tax in respect of this transaction (as a "Digital Service") to the Japan Tax Authority.

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## $^{\star\star\star\star}$ Please reference the tax invoice for a breakout of the Canadian taxes by type

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Service Provider: (Not to be used for payment remittance) Amazon Web Services, Inc. 410 Terry Ave North Seattle, WA 98109-5210, US

<sup>\*</sup> May include estimated US sales tax, VAT, GST and CT.



## LINKED ACCOUNT ALLOCATION

To learn more about how charges are allocated across linked accounts visit https://docs.aws.amazon.com/awsaccountbilling/latest/aboutv2/con-bill-blended-rates.html

Activity By Account	
Electronic Services System (313724203357)	\$288.92
Charges	\$272.56
Credits	\$0.00
Estimated US sales tax to be collected	\$16.36
Total allocated for this invoice	\$288.92

For line item details, please visit the Account Activity Page aws.amazon.com

Amazon Web Services, Inc. foreign registration number is 00004

AWS, Inc. is a "Registered Foreign Supplier" under Japanese Consumption Tax Law and therefore AWS, Inc. is required to declare and pay consumption tax in respect of this transaction (as a "Digital Service") to the Japan Tax Authority.

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<sup>\*</sup> May include estimated US sales tax, VAT, GST and CT.

<sup>\*\*</sup> This is not a VAT or GST invoice
\*\*\*\* Please reference the tax invoice for a breakout of the Canadian taxes by type



Summary for Linked Account	
Electronic Services System (313724203357)	\$288.92
Charges	\$272.56
Credits	\$0.00
Estimated US sales tax to be collected	\$16.36
Account 313724203357 total allocated for this invoice	\$288.92

Detail for Linked Account	
Amazon Simple Storage Service	\$274.64
Charges	\$259.09
Estimated US sales tax to be collected	\$15.55
AWS Data Transfer	\$0.00
Charges	\$0.00
Estimated US sales tax to be collected	\$0.00
AWS Storage Gateway	\$14.28
Charges	\$13.47
Estimated US sales tax to be collected	\$0.81
AmazonCloudWatch	\$0.00
Charges	\$0.00
Estimated US sales tax to be collected	\$0.00

For line item details, please visit the Account Activity Page aws.amazon.com \* May include estimated US sales tax, VAT, GST and CT.

Amazon Web Services, Inc. foreign registration number is 00004

AWS, Inc. is a "Registered Foreign Supplier" under Japanese Consumption Tax Law and therefore AWS, Inc. is required to declare and pay consumption tax in respect of this transaction (as a "Digital Service") to the Japan Tax Authority.

4

<sup>\*\*</sup> This is not a VAT or GST invoice
\*\*\*\* Please reference the tax invoice for a breakout of the Canadian taxes by type



## Review and Confirm Order

Edit Order

## PRIA 2019 Annual Conference Registration

#### Contact Information

ID: 25207 Phil Dunshee, Project Manager Iowa County Recorders Association 8711 Windsor Parkway Suite 2 Johnston, IA 50131

Phone: 515.491.8939 Email: phil@clris.com Name on Badge: Phil

#### Order Details

Item	Price	Qty	Discount	Total
PRIA Attendee Registration	\$395.00	1	\$0.00	\$395.00
Covernment Sector Registration				

Total: \$395.00

## Coupon Code

## **AIT Domains**

## **Sales Receipt**

Date: July 20, 2019 Receipt #: 41475985881

Paid by: Phil Dunshee

8711 Windsor Parkway, Suite 2

Johnston, IA 50131

Payment Method: Visa ending in 8245 Renewal

Qty	Description	Unit Price	Line Total
1	iowalandrecords.org	14.88	14.88
1	iowalandrecords.net	14.88	14.88
		Total	29.76
Payment		29.76	
		Amount Due	0.00

Thank you for your business!

421 Maiden Lane Fayetteville, NC 28301 [Phone] (877)549-2881 [Email] support@aitdomains.com

37

1 of 1 8/2/2019, 1:16 PM

#### **Order Information**

Order Date 07/30/2019

Invoice Number 21906
Member ID 25207

#### **Contact Information**

Phil Dunshee Project Manager Iowa County Recorders Association 8711 Windsor Parkway Suite 2 Johnston, IA 50131 United States

#### phil@dris.com

515.491.8939

#### **Order Details**

**Membership Type** Government Regular:

State

Association/Organization

Expiration Date 07/31/2020

Base Amount Due 575.00

Dues for Individuals 50,00

(50.00 x 1 individuals)

Total Dues 625.00



P.O. Box 15284 Wilmington, DE 19850

IOWA COUNTY RECORDERS ASSOCIATION INC 8711 WINDSOR PKWY STE 2 JOHNSTON, IA 50131-2296 Business Advantage Relationship Rewards

#### **Customer service information**

① Customer service: 1.888.852.5000

bankofamerica.com

Bank of America, N.A. P.O. Box 25118 Tampa, FL 33622-5118

# Your Full Analysis Business Checking Relationship Rewards Platinum Honors

for June 1, 2019 to June 30, 2019

#### **IOWA COUNTY RECORDERS ASSOCIATION INC**

#### **Account summary**

Ending balance on June 30, 2019	\$422.188.92
Service fees	-935.21
Checks	-51,044.71
Withdrawals and other debits	-2,179,118.60
Deposits and other credits	2,176,532.07
Beginning balance on June 1, 2019	\$476,755.37

Account number:

# of deposits/credits: 92

# of withdrawals/debits: 176

# of days in cycle: 30

Average ledger balance: \$486,466.16





IOWA COUNTY RECORDERS ASSOCIATION INC | Account # | June 1, 2019 to June 30, 2019

As of 06/07/2019, your account has earned \$163.22 in Cash Rewards this year and \$163.22 since enrolling in the Bank of America Relationship Rewards program because of your Bank of America Merchant Services processing.

#### Deposits and other credits

Date	Transaction description	Customer reference	Bank reference	Amount
06/03/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902551015788651	76,734.00
06/03/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902551015788704	25,302.67
06/03/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902554007114759	4,988.14
06/03/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902554014202517	4,930.93
06/03/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902554014000477	2,073.61
06/03/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES		902551015143939	795.00
06/03/19	IOWA COUNTY RECO DES:SETTLEMENT ID: INDN:Iowa County Recorders CO ID:7540029711 CCD		902551007532391	271.20
06/04/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902555001734409	64,386.80
06/04/19	BANKCARD DES:BTOT DEP ID:XXXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902554028967540	16,233.63
06/04/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES		902554025108119	15,000.00

#### Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
06/04/19	IOWA COUNTY RECO DES:SETTLEMENT ID: INDN:Iowa County Recorders CO ID:7540029711 CCD		902554017833143	2,305.00
06/04/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES		902554025108148	760.00
06/05/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902555017055247	54,426.80
06/05/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902555017023587	15,195.12
06/05/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902555017551179	2,912.93
06/05/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES		902555013457649	1,561.00
06/05/19	IOWA COUNTY RECO DES:SETTLEMENT ID: INDN:lowa County Recorders CO ID:7540029711 CCD		902555007401339	30.00
06/06/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902556024303921	60,499.80
06/06/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902556024303914	18,632.02
06/06/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES		902556024591563	13,362.40
06/06/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902556024603785	1,731.61
06/07/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902558001002643	177,871.40
06/07/19	BANKCARD DES:BTOT DEP ID:XXXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902557018913908	13,615.92
06/07/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902557019283446	2,314.72
06/07/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES		902557015853305	1,090.00
06/07/19	Bus Adv Rel Rwds-BofA Merchant Svs Cash Reward	d	971406079022717	52.63
				continued on the next page

IOWA COUNTY RECORDERS ASSOCIATION INC | Account # | June 1, 2019 to June 30, 2019

# Deposits and other credits - continued

Date	Transaction description Custom	ner reference Bank reference	Amount
06/10/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD	902561003932407	104,803.80
06/10/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD	902561003894032	21,026.58
06/10/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD	902561009235901	3,896.61
06/10/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD	902561004068530	3,107.92
06/10/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES	902558011000050	897.00
06/11/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD	902561021271178	80,359.20
06/11/19	BANKCARD DES:BTOT DEP ID:XXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD	902561021112163	18,674.77
06/11/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES	902561018040612	1,610.00
06/12/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD	902562015759260	73,665.80
06/12/19	Deposit	813003152394225	32,727.32
06/12/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD	902562015759267	12,296.47
06/12/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES	902562012935445	4,579.40
06/12/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD	902562016274464	816.81
06/13/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD	902563022101551	68,316.00
06/13/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD	902563022101485	11,516.33
			continued on the next page

# Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
06/13/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES		902563019427009	3,692.40
06/13/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902563022563440	1,579.29
06/14/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902564016831717	14,885.82
06/14/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES		902564014167912	7,239.40
06/14/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902564017339887	1,912.95
06/17/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902568001807085	99,850.20
06/17/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902565020440662	87,313.40
06/17/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902565020950843	18,944.11
06/17/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902568008941729	2,445.25
06/17/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902568002290962	1,462.08
06/17/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES		902565020118847	1,325.00
06/18/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902569004453041	71,514.00
06/18/19	BANKCARD DES:BTOT DEP ID:XXXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902568021435608	16,893.10
06/18/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES		902568017955523	6,880.80
06/19/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902569016057790	67,060.40
06/19/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902569016038791	11,730.04

IOWA COUNTY RECORDERS ASSOCIATION INC | Account # | June 1, 2019 to June 30, 2019

# Deposits and other credits - continued

Date	Transaction description Customer reference	ce Bank reference	Amount
06/19/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES	902569013135058	7,154.80
06/19/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD	902569016566096	4,146.47
06/20/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD	902571004426348	15,030.00
06/20/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD	902570021691261	10,021.09
06/20/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES	902570018174600	2,250.00
06/20/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD	902570022140259	1,604.16
06/21/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD	902571015530215	176,216.80
06/21/19	Deposit	813004352857474	39,813.40
06/21/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD	902571015530308	15,557.49
06/21/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD	902571016108047	1,631.55
06/21/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES	902571012850660	935.00
06/24/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD	902575009272560	103,930.80
06/24/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD	902575009235232	30,133.75
06/24/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD	902575015319343	1,779.90
06/24/19	Vericheck INC DES:CREDIT ID:56153313 INDN:3428 Electronic Serv CO ID:4013137ZST CCD	902575009272558	1,649.15
			continued on the next page

# Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
06/24/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902575009724099	1,448.96
06/24/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES		902572018502048	920.00
06/24/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902575015082385	256.89
06/25/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902575026700175	55,073.20
06/25/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902575026715245	15,786.98
06/25/19	BKOFAMERICA ATM 06/25 #000006283 DEPOSIT MEREDITH URBANDALE IA CKCD XXXXXXXXXXXXX0197		950606250006283	14,156.02
06/25/19	ST OF IA-E.F.T. DES:E.F.T. ID:00003013649 INDN:IOWA COUNTY RECORDERS CO ID:2426004574 PPD		902575013789106	10,000.00
06/25/19	ST OF IA-E.F.T. DES:E.F.T. ID:00003013649 INDN:IOWA COUNTY RECORDERS CO ID:2426004574 PPD		902575013789107	5,685.20
06/25/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES		902575023675550	980.00
06/26/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902576022490228	99,448.80
06/26/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902576022437863	13,540.97
06/26/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902576022960655	3,102.71
06/26/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES		902576019698783	2,510.40
06/27/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902577019206410	72,364.00
06/27/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902577019071654	13,594.11
06/27/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES		902577019025441	4,828.40

IOWA COUNTY RECORDERS ASSOCIATION INC | Account #

# Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
06/27/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902577019539446	2,459.78
06/28/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX14906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902578014632236	15,876.07
06/28/19	CSC DES:IOWAPMT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD PMT INFO:RECORDING FEES		902578014535452	1,414.00
06/28/19	BANKCARD DES:MTOT DEP ID:XXXXXXXXXXX55706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902578014946995	1,131.64
Total dep	osits and other credits			\$2,176,532.07

#### Withdrawals and other debits

Date	Transaction description	Customer reference	Bank reference	Amount
06/03/19	IOWA COUNTY RECO DES:CCD FL# 19151003300 INDN:SETT-ICRECORD1 CC ID:1421213325 CCD	1	902554016868746	-70,038.60
06/03/19	IOWA COUNTY RECO DES:CCD FL# 19151002713 INDN:SETT-ICRECORD1 CC ID:1421213325 CCD	)	902554016868745	-15,146.78
06/03/19	IOWA COUNTY RECO DES:CCD FL# 19154003888 INDN:SETT-ICRECORD1 CC ID:1421213325 CCD	1	902554024041979	-9,727.40
06/03/19	BOFA MERCH SVCS DES:FEE ID:430132313509772 INDN:IA CNTY RCRDRS ASSOC I CO ID:XXXXXXXXXXB CCD		902554014903376	-1,140.43
06/03/19	BANKCARD DES:MTOT DISC ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902554008219061	-739.71
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717701 INDN:LINN COUNTY RECORDER CO ID:1470535472 CCD		902554014574037	-696.17
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717164 INDN:BLACK HAWK COUNTY RECO CO ID:1470535472 CCD		902554014573989	-377.97
06/03/19	BANKCARD DES:MTOT DISC ID:528414019714880 INDN:DALLAS COUNTY RECORDER CO ID:1470535472 CCD		902554014573980	-375.02
06/03/19	BANKCARD DES:MTOT DISC ID:528414019718055 INDN:SCOTT COUNTY RECORDER CO ID:1470535472 CCD		902554014574066	-346.28
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#### Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717768 INDN:JOHNSON COUNTY RECORDE CO ID:1470535472 CCD		902554014574043	-304.80
06/03/19	BANKCARD DES:MTOT DISC ID:528414019718048 INDN:POTTAWATTAMIE COUNTY R CO ID:1470535472 CCD		902554014574065	-254.27
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717339 INDN:DICKINSON COUNTY RECOR CO ID:1470535472 CCD	,	902554014574006	-246.16
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717446 INDN:DUBUQUE COUNTY RECORDE CO ID:1470535472 CCD		902554014574017	-212.07
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717297 INDN:CLINTON COUNTY RECORDE CO ID:1470535472 CCD		902554014574002	-209.07
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717883 INDN:WEBSTER COUNTY RECORDE CO ID:1470535472 CCD		902554014574053	-197.53
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717404 INDN:DES MOINES COUNTY RECO CO ID:1470535472 CCD		902554014574013	-195.83
06/03/19	BANKCARD DES:MTOT DISC ID:528414019714898 INDN:STORY COUNTY RECORDERS CO ID:1470535472 CCD		902554014573981	-189.12
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717206 INDN:CERRO GORDO COUNTY REC CO ID:1470535472 CCD		902554014573993	-187.56
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717891 INDN:WARREN COUNTY RECORDER CO ID:1470535472 CCD		902554014574054	-186.63
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717610 INDN:MUSCATINE COUNT RECOR CO ID:1470535472 CCD	Y	902554014574028	-171.09
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717826 INDN:PLYMOUTH COUNTY RECORD CO ID:1470535472 CCD	,	902554014574047	-144.03
06/03/19	IOWA COUNTY RECO DES:SETTLEMENT ID: INDN:Iowa County Recorders CO ID:7540029711 CCD		902551007532392	-140.00
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717321 INDN:DELAWARE COUNTY RECORD CO ID:1470535472 CCD		902554014574005	-126.61
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717586 INDN:MARSHALL COUNTY RECORD CO ID:1470535472 CCD		902554014574025	-117.38
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717735 INDN:LEE COUNTY RECORDER CO ID:1470535472 CCD		902554014574040	-115.56

IOWA COUNTY RECORDERS ASSOCIATION INC | Account #

### Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717156 INDN:BENTON COUNTY RECORDER CO ID:1470535472 CCD		902554014573988	-112.39
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717677 INDN:JASPER COUNTY RECORDER CO ID:1470535472 CCD		902554014574034	-106.22
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717933 INDN:WAPELLO COUNTY RECORDE CO ID:1470535472 CCD		902554014574056	-94.90
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717644 INDN:MAHAKSA COUNTY RECORDE CO ID:1470535472 CCD		902554014574031	-92.47
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717172 INDN:BOONE COUNTY RECORDER CO ID:1470535472 CCD		902554014573990	-84.98
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717867 INDN:WOODBURY COUNT RECORD CO ID:1470535472 CCD	Υ	902554014574051	-81.98
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717727 INDN:LOUISA COUNTY RECORDER CO ID:1470535472 CCD		902554014574039	-80.01
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717289 INDN:CLAYTON COUNTY RECORDE CO ID:1470535472 CCD		902554014574001	-76.32
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717693 INDN:JONES COUNTY RECORDER CO ID:1470535472 CCD		902554014574036	-74.67
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717818 INDN:PALO ALTO COUNTY RECOR CO ID:1470535472 CCD	(	902554014574046	-63.13
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717131 INDN:ALLAMAKEE COUNT RECOR CO ID:1470535472 CCD	Υ	902554014573986	-61.97
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717958 INDN:RINGGOLD COUNTY RECORD CO ID:1470535472 CCD		902554014574058	-59.73
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717214 INDN:CEDAR COUNTY RECORDER CO ID:1470535472 CCD		902554014573994	-59.51
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717396 INDN:HAMILTON COUNTY RECORD CO ID:1470535472 CCD		902554014574012	-58.07
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717453 INDN:HARDIN COUNTY RECORDER CO ID:1470535472 CCD		902554014574018	-57.93
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### Withdrawals and other debits - continued

Date	Transaction description Customer refere	ence Bank reference	Amount
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717776 INDN:JACKSON COUNTY RECORDE CO ID:1470535472 CCD	902554014574044	-57.41
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717230 INDN:CARROLL COUNTY RECORDE CO ID:1470535472 CCD	902554014573996	-57.04
06/03/19	BANKCARD DES:MTOT DISC ID:528414019718014 INDN:SIOUX COUNTY RECORDER CO ID:1470535472 CCD	902554014574062	-54.86
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717370 INDN:GUTHRIE COUNTY RECORDE CO ID:1470535472 CCD	902554014574010	-54.58
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717255 INDN:BUTLER COUNTY RECORDER CO ID:1470535472 CCD	902554014573998	-53.58
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717651 INDN:MADISON COUNTY RECORDE CO ID:1470535472 CCD	902554014574032	-52.92
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717479 INDN:FLOYD COUNTY RECORDER CO ID:1470535472 CCD	902554014574020	-52.71
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717271 INDN:CLAY COUNTY RECORDER CO ID:1470535472 CCD	902554014574000	-52.28
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717669 INDN:JEFFERSON COUNTY RECOR CO ID:1470535472 CCD	902554014574033	-51.97
06/03/19	BANKCARD DES:MTOT DISC ID:528414019718022 INDN:UNION COUNTY RECORDER CO ID:1470535472 CCD	902554014574063	-51.19
06/03/19	BANKCARD DES:MTOT DISC ID:528414019718030 INDN:TAMA COUNTY RECORDER CO ID:1470535472 CCD	902554014574064	-51.01
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717909 INDN:WASHINGTON COUNTY RECO CO ID:1470535472 CCD	902554014574055	-50.93
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717594 INDN:MILLS COUNTY RECORDER CO ID:1470535472 CCD	902554014574026	-50.06
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717750 INDN:KOSSUTH COUNTY RECORDE CO ID:1470535472 CCD	902554014574042	-49.95
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717511 INDN:HENRY COUNTY RECORDER CO ID:1470535472 CCD	902554014574023	-47.64
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717347 INDN:EMMET COUNTY RECORDER CO ID:1470535472 CCD	902554014574007	-46.66

IOWA COUNTY RECORDERS ASSOCIATION INC | Account #

### Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717966 INDN:SAC COUNTY RECORDER CO ID:1470535472 CCD		902554014574059	-44.52
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717123 INDN:BUENA VISTA COUNTY REC CO ID:1470535472 CCD		902554014573985	-44.02
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717438 INDN:GRUNDY COUNTY RECORDER CO ID:1470535472 CCD		902554014574016	-43.39
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717800 INDN:PAGE COUNTY RECORDER CO ID:1470535472 CCD		902554014574045	-41.82
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717602 INDN:MONTGOMERY COUNTY RECO CO ID:1470535472 CCD		902554014574027	-41.34
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717859 INDN:WORTH COUNTY RECORDER CO ID:1470535472 CCD		902554014574050	-40.67
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717305 INDN:CRAWFORD COUNT RECORD CO ID:1470535472 CCD	Y	902554014574003	-40.37
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717685 INDN:KEOKUK COUNTY RECORDER CO ID:1470535472 CCD		902554014574035	-39.55
06/03/19	BANKCARD DES:MTOT DISC ID:528414019718972 INDN:WINNESHIEK COUNTY RECO CO ID:1470535472 CCD		902554014574067	-38.79
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717545 INDN:HUMBOLDT COUNT RECORD CO ID:1470535472 CCD	Υ	902554014574024	-38.79
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717842 INDN:WRIGHT COUNTY RECORDER CO ID:1470535472 CCD		902554014574049	-38.18
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717180 INDN:CHICKASAW COUNT RECOR CO ID:1470535472 CCD	Υ	902554014573991	-37.91
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717412 INDN:HARRISON COUNTY RECORD CO ID:1470535472 CCD		902554014574014	-37.74
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717743 INDN:LUCAS COUNTY RECORDER CO ID:1470535472 CCD		902554014574041	-37.51
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717354 INDN:FRANKLIN COUNTY RECORD CO ID:1470535472 CCD		902554014574008	-36.18
				continued on the next page

# Withdrawals and other debits - continued

Date	Transaction description Customer reference	Bank reference	Amount
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717495 INDN:IOWA COUNTY RECORDER CO ID:1470535472 CCD	902554014574021	-35.56
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717875 INDN:WINNEBAGO COUNTY RECOR CO ID:1470535472 CCD	902554014574052	-35.18
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717719 INDN:LYON COUNTY RECORDER CO ID:1470535472 CCD	902554014574038	-34.24
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717388 INDN:HANCOCK COUNTY RECORDE CO ID:1470535472 CCD	902554014574011	-33.75
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717248 INDN:CALHOUN COUNTY RECORDE CO ID:1470535472 CCD	902554014573997	-32.87
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717420 INDN:FAYETTE COUNTY RECORDE CO ID:1470535472 CCD	902554014574015	-31.76
06/03/19	BANKCARD DES:MTOT DISC ID:528414019718006 INDN:SHELBY COUNTY RECORDER CO ID:1470535472 CCD	902554014574061	-28.89
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717362 INDN:GREENE COUNTY RECORDER CO ID:1470535472 CCD	902554014574009	-28.82
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717974 INDN:POWESHIEK COUNTY RECOR CO ID:1470535472 CCD	902554014574060	-28.66
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717222 INDN:CASS COUNTY RECORDER CO ID:1470535472 CCD	902554014573995	-27.85
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717263 INDN:CLARKE COUNTY RECORDER CO ID:1470535472 CCD	902554014573999	-27.42
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717834 INDN:POCAHANTAS COUNTY RECO CO ID:1470535472 CCD	902554014574048	-27.12
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717461 INDN:FREMONT COUNTY RECORDE CO ID:1470535472 CCD	902554014574019	-26.88
06/03/19	BANKCARD DES:MTOT DISC ID:528414019716083 INDN:VAN BUREN COUNTY RECOR CO ID:1470535472 CCD	902554014573982	-25.38
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717198 INDN:CHEROKEE COUNTY RECORD CO ID:1470535472 CCD	902554014573992	-24.63
06/03/19	BANKCARD DES:MTOT DISC ID:528414019717941 INDN:WAYNE COUNTY RECORDER CO ID:1470535472 CCD	902554014574057	-23.97

IOWA COUNTY RECORDERS ASSOCIATION INC | Account #

#### Withdrawals and other debits - continued

ID-528414019717149   INDNAUDUBON COUNTY   RECORDE CO   ID-1470535472 CCD	Date	Transaction description	Customer reference	Bank reference	Amount
ID-528414019717636 INDNMITCHELL COUNTY   RECORD CO ID:1470535472 CCD   ID-528414019717628 INDNMONROE COUNTY   RECORDER CO ID:1470535472 CCD   ID-528414019717628 INDNMONROE COUNTY   RECORDER CO ID:1470535472 CCD   ID-528414019717107 INDNADAIR COUNTY   RECORDER CO ID:1470535472 CCD   ID-528414019717107 INDNADAIR COUNTY   RECORDER CO ID:1470535472 CCD   ID-528414019717503 INDNADAIR COUNTY   RECORDER CO ID:1470535472 CCD   ID-528414019717503 INDNADAIR COUNTY   RECORDER CO ID:1470535472 CCD   ID-528414019717503 INDNADAIS COUNTY   RECORDER CO ID:1470535472 CCD   ID-528414019717313 INDNADAIS COUNTY   RECORDER CO ID:1470535472 CCD   ID-528414019717313 INDNADAIS COUNTY   RECORDER CO ID:1470535472 CCD   ID-528414019717115 INDNADAIS COUNTY RECORDER CO ID:1470535472 CCD   ID-1470535472 CCD   ID-1470545472 CCD   ID-1470545474 CCD   ID-1470545474 CCD   ID-1470545474	06/03/19	ID:528414019717149 INDN:AUDUBON COUNTY		902554014573987	-23.37
ID-528414019717628 INDN-MONROE COUNTY   RECORDER CO ID-1470535472 CCD	06/03/19	ID:528414019717636 INDN:MITCHELL COUNTY		902554014574030	-22.94
ID-5284140197177107   INDINADAIR COUNTY   RECORDER CO   ID:1470535472 CCD	06/03/19	ID:528414019717628 INDN:MONROE COUNTY		902554014574029	-22.22
ID-528414019717503 INDN:IDA COUNTY RECORDER CO ID-1470535472 CCD	06/03/19	ID:528414019717107 INDN:ADAIR COUNTY		902554014573983	-21.19
ID-528414019717313   INDN:DAVIS COUNTY RECORDER CO ID:1470535472 CCD	06/03/19	ID:528414019717503 INDN:IDA COUNTY		902554014574022	-21.12
ID:528414019717115   INDN:ADAMS COUNTY RECORDER   CO ID:1470535472 CCD	06/03/19	ID:528414019717313 INDN:DAVIS COUNTY		902554014574004	-20.84
ID:430132313849862   INDN:IA CNTY RECRDRS   ASSN   CO   ID:XXXXXXXXXB CCD	06/03/19	ID:528414019717115 INDN:ADAMS COUNTY		902554014573984	-10.43
19154003888   INDN:SETT-ICRECORD1   CO   ID:1421213325   CCD	06/03/19	ID:430132313849862 INDN:IA CNTY RECRDRS		902554014903377	-7.89
19154003887 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD  06/04/19 IOWA COUNTY RECO DES:CCD FL# 19155003873 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD  06/04/19 Vericheck INC DES:PURCHASE ID:55800774 INDN:3428 Electronic Serv CO ID:4013137ZST CCD  06/04/19 Vericheck INC DES:PURCHASE ID:55837412 INDN:3428 Electronic Serv CO ID:4013137ZST CCD  06/04/19 IOWALANDRECORDS DES:ELEC FEE ID:505874 INDN:505874 CO ID:3383693141 CCD  06/05/19 IOWA COUNTY RECO DES:CCD FL# 19155003873 INDN:SETT-ICRECORD1 CO	06/04/19	19154003888 INDN:SETT-ICRECORD1 CO		902555005272898	-70,583.40
19155003873 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD  06/04/19 Vericheck INC DES:PURCHASE ID:55800774 902555001734404 -3,229. INDN:3428 Electronic Serv CO ID:4013137ZST CCD  06/04/19 Vericheck INC DES:PURCHASE ID:55837412 902555001734407 -213. INDN:3428 Electronic Serv CO ID:4013137ZST CCD  06/04/19 IOWALANDRECORDS DES:ELEC FEE ID:505874 902554028925078 -47. INDN:505874 CO ID:3383693141 CCD  06/05/19 IOWA COUNTY RECO DES:CCD FL# 902556011012828 -104,943. 19155003873 INDN:SETT-ICRECORD1 CO	06/04/19	19154003887 INDN:SETT-ICRECORD1 CO		902555005272897	-26,643.98
INDN:3428 Electronic Serv CO ID:4013137ZST   CCD	06/04/19	19155003873 INDN:SETT-ICRECORD1 CO		902555017005338	-12,640.20
INDN:3428 Electronic Serv	06/04/19	INDN:3428 Electronic Serv CO ID:4013137ZST		902555001734404	-3,229.74
INDN:505874 CO ID:3383693141 CCD  06/05/19 IOWA COUNTY RECO DES:CCD FL# 902556011012828 -104,943. 19155003873 INDN:SETT-ICRECORD1 CO	06/04/19	INDN:3428 Electronic Serv CO ID:4013137ZST		902555001734407	-213.66
19155003873 INDN:SETT-ICRECORD1 CO	06/04/19			902554028925078	-47.50
	06/05/19	19155003873 INDN:SETT-ICRECORD1 CO		902556011012828	-104,943.80

# Withdrawals and other debits - continued

06/05/19 IC 1 1 IC 1 IC 1 IC 1 IC 1 IC 1 IC 1	OWA COUNTY RECO DES:CCD FL# 9156004266 INDN:SETT-ICRECORD1 D:1421213325 CCD  OWA COUNTY RECO DES:CCD FL# 9155003287 INDN:SETT-ICRECORD1 D:1421213325 CCD  OWA COUNTY RECO DES:CCD FL# 9156004266 INDN:SETT-ICRECORD1 D:1421213325 CCD  OWA COUNTY RECO DES:CCD FL# 9156003591 INDN:SETT-ICRECORD1 D:1421213325 CCD	со	902556019463760 902556011012827 902557008356867	
06/06/19 IC 06/06/19 IC 06/06/19 IC	9155003287 INDN:SETT-ICRECORD1 D:1421213325 CCD  OWA COUNTY RECO DES:CCD FL# 9156004266 INDN:SETT-ICRECORD1 D:1421213325 CCD  OWA COUNTY RECO DES:CCD FL# 9156003591 INDN:SETT-ICRECORD1	СО		-15,799.34 -57,893.40
06/06/19 IC	9156004266 INDN:SETT-ICRECORD1 D:1421213325 CCD OWA COUNTY RECO DES:CCD FL# 9156003591 INDN:SETT-ICRECORD1		902557008356867	-57,893.40
1	9156003591 INDN:SETT-ICRECORD1	60		
		CO	902557008356866	-14,788.53
1	OWA COUNTY RECO DES:CCD FL# 9157003169 INDN:SETT-ICRECORD1 D:1421213325 CCD	СО	902557014622953	-6,897.20
1	OWA COUNTY RECO DES:CCD FL# 9157003169 INDN:SETT-ICRECORD1 D:1421213325 CCD	СО	902558002295668	-68,952.40
1	OWA COUNTY RECO DES:CCD FL# 9157003168 INDN:SETT-ICRECORD1 D:1421213325 CCD	СО	902558002295667	-18,133.55
1	OWA COUNTY RECO DES:CCD FL# 9158003271 INDN:SETT-ICRECORD1 D:1421213325 CCD	СО	902558010057379	-9,527.00
11	DASIS AHR, INC. DES:INVOICE ID:H0707 NDN:IOWA COUNTY RECORDERS CO D:2421368750 CCD	63	902557018913589	-18,169.65
11	OWA COUNTY RECO DES:SETTLEMENT ID NDN:lowa County Recorders CO ID:75400 CCD		902557009957072	-2,305.00
1	OWA COUNTY RECO DES:CCD FL# 9158003271 INDN:SETT-ICRECORD1 D:1421213325 CCD	СО	902561011186154	-61,199.80
1	OWA COUNTY RECO DES:CCD FL# 9161003699 INDN:SETT-ICRECORD1 D:1421213325 CCD	СО	902561017760463	-18,797.00
1	OWA COUNTY RECO DES:CCD FL# 9158003270 INDN:SETT-ICRECORD1 D:1421213325 CCD	СО	902561011186153	-13,251.57
1	OWA COUNTY RECO DES:CCD FL# 9161003699 INDN:SETT-ICRECORD1 D:1421213325 CCD	СО	902562005345726	-69,208.00
1	OWA COUNTY RECO DES:CCD FL# 9162003186 INDN:SETT-ICRECORD1 D:1421213325 CCD	СО	902562012707708	-31,926.60
1	OWA COUNTY RECO DES:CCD FL# 9161003698 INDN:SETT-ICRECORD1 D:1421213325 CCD	СО	902562005345725	-20,464.15

IOWA COUNTY RECORDERS ASSOCIATION INC | Account #

#### Withdrawals and other debits - continued

Date	Transaction description		Customer reference	Bank reference	Amount
06/12/19	IOWA COUNTY RECO DES:CCD FL# 19162003186 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902563009160707	-72,254.20
06/12/19	IOWA COUNTY RECO DES:CCD FL# 19162003185 INDN:SETT-ICRECORD1 ID:1421213325 CCD	СО		902563009160706	-18,175.17
06/12/19	IOWA COUNTY RECO DES:CCD FL# 19163004514 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902563016977958	-5,381.20
06/13/19	IOWA COUNTY RECO DES:CCD FL# 19163004514 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902564006446597	-72,286.60
06/13/19	IOWA COUNTY RECO DES:CCD FL# 19164003937 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902564012616639	-13,288.20
06/13/19	IOWA COUNTY RECO DES:CCD FL# 19163003920 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902564006446596	-11,967.46
06/14/19	IOWA COUNTY RECO DES:CCD FL# 19164003937 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902565010367252	-53,765.60
06/14/19	IOWA COUNTY RECO DES:CCD FL# 19164003242 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902565010367251	-11,208.10
06/14/19	IOWA COUNTY RECO DES:CCD FL# 19165003322 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902565017250459	-6,930.60
06/14/19	ACH CARD PAYMENT DES:ACH Pymt ID:IOWA COUNT INDN:4807073210256180 00 CO ID:3001190310 WEB			902565019334287	-1,192.93
06/17/19	IOWA COUNTY RECO DES:CCD FL# 19165003322 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902568010779204	-63,332.40
06/17/19	IOWA COUNTY RECO DES:CCD FL# 19168004076 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902568021376996	-50,717.40
06/17/19	IOWA COUNTY RECO DES:CCD FL# 19165003323 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902568010779205	-14,487.48
06/18/19	IOWA COUNTY RECO DES:CCD FL# 19168004076 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902569006157459	-85,424.20
06/18/19	IOWA COUNTY RECO DES:CCD FL# 19169003792 INDN:SETT-ICRECORD1 ID:1421213325 CCD	СО		902569012885978	-22,777.40
					continued on the next page

# Withdrawals and other debits - continued

	Transaction description	Custoffic	r reference Bank reference	Amount
06/18/19	IOWA COUNTY RECO DES:CCD FL# 19168003081 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO	902569006157458	-18,437.32
06/18/19	BANKCARD DES:DISCOUNT ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902568021435610	-0.23
06/19/19	IOWA COUNTY RECO DES:CCD FL# 19169003792 INDN:SETT-ICRECORD1 ID:1421213325 CCD	СО	902570009630359	-81,981.40
06/19/19	IOWA COUNTY RECO DES:CCD FL# 19169003791 INDN:SETT-ICRECORD1 ID:1421213325 CCD	СО	902570009630358	-16,441.10
06/19/19	IOWA COUNTY RECO DES:CCD FL# 19170004354 INDN:SETT-ICRECORD1 ID:1421213325 CCD	СО	902570017026108	-4,986.60
06/20/19	IOWA COUNTY RECO DES:CCD FL# 19170004354 INDN:SETT-ICRECORD1 ID:1421213325 CCD	СО	902571005585029	-50,816.00
06/20/19	IOWA COUNTY RECO DES:CCD FL# 19171003122 INDN:SETT-ICRECORD1 ID:1421213325 CCD	СО	902571011645284	-26,691.80
06/21/19	IOWA COUNTY RECO DES:CCD FL# 19171003122 INDN:SETT-ICRECORD1 ID:1421213325 CCD	СО	902572008974743	-72,617.20
06/21/19	IOWA COUNTY RECO DES:CCD FL# 19171003121 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO	902572008974742	-21,169.20
06/21/19	IOWA COUNTY RECO DES:CCD FL# 19172003414 INDN:SETT-ICRECORD1 ID:1421213325 CCD	СО	902572016370250	-8,868.80
06/21/19	OASIS AHR, INC. DES:INVOICE ID:H07175 INDN:IOWA COUNTY RECORDERS CO ID:2421368750 CCD	5	902571015690953	-18,190.65
06/24/19	IOWA COUNTY RECO DES:CCD FL# 19172003414 INDN:SETT-ICRECORD1 ID:1421213325 CCD	СО	902575016950801	-63,625.40
06/24/19	IOWA COUNTY RECO DES:CCD FL# 19172002868 INDN:SETT-ICRECORD1 ID:1421213325 CCD	СО	902575016950800	-15,141.26
06/24/19	IOWA COUNTY RECO DES:CCD FL# 19175003834 INDN:SETT-ICRECORD1 ID:1421213325 CCD	СО	902575022348918	-8,025.00
06/25/19	IOWA COUNTY RECO DES:CCD FL# 19175003834 INDN:SETT-ICRECORD1 ID:1421213325 CCD	СО	902576010832607	-80,174.80
06/25/19	IOWA COUNTY RECO DES:CCD FL# 19175003835 INDN:SETT-ICRECORD1 ID:1421213325 CCD	СО	902576010832608	-29,577.58



IOWA COUNTY RECORDERS ASSOCIATION INC | Account # | June 1, 2019 to June 30, 2019

#### Withdrawals and other debits - continued

Date	Transaction description		Customer reference	Bank reference	Amount
06/25/19	IOWA COUNTY RECO DES:CCD FL# 19176004029 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902576019482945	-5,681.00
06/26/19	IOWA COUNTY RECO DES:CCD FL# 19176004029 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902577005886758	-83,738.60
06/26/19	IOWA COUNTY RECO DES:CCD FL# 19177004433 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902577013594905	-18,338.80
06/26/19	IOWA COUNTY RECO DES:CCD FL# 19176004028 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902577005886757	-15,364.63
06/27/19	IOWA COUNTY RECO DES:CCD FL# 19177004433 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902578003480894	-60,423.80
06/27/19	IOWA COUNTY RECO DES:CCD FL# 19178004770 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902578016230266	-18,541.60
06/27/19	IOWA COUNTY RECO DES:CCD FL# 19177004432 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902578003480893	-13,178.70
06/28/19	IOWA COUNTY RECO DES:CCD FL# 19178004770 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902579008211450	-133,041.80
06/28/19	IOWA COUNTY RECO DES:CCD FL# 19179003229 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902579015864568	-24,621.20
06/28/19	IOWA COUNTY RECO DES:CCD FL# 19178004769 INDN:SETT-ICRECORD1 ID:1421213325 CCD	CO		902579008211449	-13,230.42
<b>-</b>					¢2.170.110.60

#### Total withdrawals and other debits

-\$2,179,118.60

#### Checks

Date	Check #	Bank reference	Amount
06/27	5074	813005892669938	48.23
06/12	5075	813008992220916	20.00
06/11	5076	813006492227755	72.00
06/12	5077	813008892680719	23,459.52
06/17	5078	813009592231566	4,400.00
06/19	5079	813004892666409	1,000.00

Date	Check #	Bank reference	Amount
06/10	5080	813007552961126	12,673.93
06/10	5081	813005492841991	7,004.00
06/10	5083*	813008392829462	125.19
06/11	5084	813008792630463	500.00
06/10	5085	813005592790310	52.26
06/25	5086	813005592679634	2.94

#### Checks - continued

Date	Check #	Bank reference	Amount
06/20	5088*	813008192155704	826.60
06/19	5089	813009892740720	672.60

Date	Check #	Bank reference	Amount
06/20	5090	813004992371433	2.44
06/24	5092*	813005392753999	185.00

**Total checks** -\$51,044.71 Total # of checks

#### Service fees

Total service fees		-\$935.21
06/17/19	05/19 ACCT ANALYSIS FEE	-935.21
Date	Transaction description	Amount

Note your Ending Balance already reflects the subtraction of Service Fees.

# Daily ledger balances

Date	Balance (\$)
06/01	476,755.37
06/03	487,042.02
06/04	472,368.97
06/05	403,151.28
06/06	417,797.98
06/07	495,655.05
06/10	516,283.21

Date	Balance(\$)
06/11	494,756.43
06/12	499,552.14
06/13	487,113.90
06/14	438,054.84
06/17	515,522.39
06/18	484,171.14
06/19	469,181.15

Date	Balance (\$)
06/20	419,749.56
06/21	533,057.95
06/24	586,200.74
06/25	572,445.82
06/26	573,606.67
06/27	574,660.63
06/28	422,188.92

<sup>\*</sup> There is a gap in sequential check numbers

# lowa County Recorders Association Reconciliation Summary DRAWDOWN, Period Ending 06/28/2019

	Jun 28, 19	
Beginning Balance		45,976.20
Cleared Transactions		
Charges and Cash Advances - 1 item	-1,414.00	
Payments and Credits - 122 items	1,475.00	
Total Cleared Transactions	61.00	
Cleared Balance		45,915.20
Register Balance as of 06/28/2019		45,915.20
New Transactions		
Charges and Cash Advances - 5 items	-8,339.80	
Payments and Credits - 2592 items	36,554.60	
Total New Transactions	28,214.80	
Ending Balance		17,700.40

# Iowa County Recorders Association Reconciliation Summary Bank of America, Period Ending 06/28/2019

	Jun 28, 19	
Beginning Balance Cleared Transactions		574,660.63
Checks and Payments - 3 items	-170,893.42	
Deposits and Credits - 309 items	18,421.71	
<b>Total Cleared Transactions</b>	-152,471.71	
Cleared Balance		422,188.92
Uncleared Transactions		
Checks and Payments - 8 items	-124,778.26	
Deposits and Credits - 1475 items	569,038.48	
Total Uncleared Transactions	444,260.22	
Register Balance as of 06/28/2019		866,449.14
New Transactions		
Checks and Payments - 34 items	-220,117.43	
Deposits and Credits - 1496 items	494,011.28	
Total New Transactions	273,893.85	
Ending Balance		1,140,342.99

June 2019

	TOTAL
Income	
BudgetedIncome	
Bad Payment Fee	19.44
POSSERVICEFEE SERVICEFEE	8,830.24
ACH	55,101.00
CC	4,334.38
DRAWDOWN	8,898.00
SERVICEFEE - Other	0.00
Total SERVICEFEE	68,333.38
Total BudgetedIncome	77,183.06
RevolvingIncome	
ERECORDING	
AUDITORFEE	25,315.00
TRANSFERTAX	1,246,006.40
ERECORDING - Other	556,991.20
Total ERECORDING	1,828,312.60
Expense Reimbursement - CLRIS	25,121.58
Misc. Revolving Income	30.00
POSPAYMENT	325,950.23
Total RevolvingIncome	2,179,414.41
Total Income	2,256,597.47
Expense	
Budgeted Expenses	
Accounting	
Accounting Software-Services	139.98
Bookkeeping	4,400.00
Total Accounting	4,539.98
Administrative Support	1,300.00
Business Analysis- Comm	2,090.00
Marketing-Communications	3,243.75
Office Tech Support	540.18
Payment Expenses	
Bank Account Analysis Fee	935.21
BOA Merchant Service Charge	
BOAOTC 430132313849862 Mer Acct	1,148.32
Total BOA Merchant Service Charge	1,148.32
Gateway Transaction Fees	
EDS Online Transaction Fees	4,294.15
EDS OTC Transaction Fees	0.00
POSTransactionsFees	10,449.55
Total Gateway Transaction Fees	14,743.70
Total Payment Expenses	16,827.23
Project Management	5,500.00
Software Dev Programming	20,206.30
Software License-Maintenance	327.00
Total Budgeted Expenses	54,574.44
Depreciation Expense	4,435.61
Planned Reserve Expenses Software Development-Consulting	6,915.00
Total Planned Reserve Expenses	6,915.00

June 2019

	TOTAL
RevolvingExpenses	
Computer Software	522.19
Dues and Subscriptions	199.88
Education and Outreach-Rev	469.85
ESS Committee	
Official Publications	24.45
Total ESS Committee	24.45
ESSPayments	
COUNTYDISTRIBUTION	1,828,940.20
POSDISTRIBUTION	325,163.40
Total ESSPayments	2,154,103.60
Legal Fees	1,000.00
Merit Resources	16,154.00
Teleconference	108.58
Total RevolvingExpenses	2,172,582.55
Total Expense	2,238,507.60
Net Income	18,089.87

**April through June 2019** 

	Apr - Jun 19
Income	
BudgetedIncome	
Bad Payment Fee	19.44
Local Serv. Prov. Maint. Acct.	440.044.40
Cost Sharing Credit Local Serv. Prov. Maint. Acct Other	-116,841.18 278,333.44
Local Serv. Prov. Maint. Acct Other	270,333.44
Total Local Serv. Prov. Maint. Acct.	161,492.26
POSSERVICEFEE	31,339.63
SERVICEFEE	
ACH	158,250.00
CC DDCC	14,330.20 242.85
DRAWDOWN	242.65
SERVICEFEE - Other	-6.00
Total SERVICEFEE	200,090.05
Total Budgetedincome	392,941.38
-	002,041.00
RevolvingIncome	
ERECORDING	00.005.00
AUDITORFEE	69,095.00
TRANSFERTAX ERECORDING - Other	3,007,068.80
ERECORDING - Other	1,636,233.48
Total ERECORDING	4,712,397.28
Expense Reimbursement - CLRIS	75,548.40
Fund 255 Repayment	16.15
Misc. Revolving Income	30.00
POSPAYMENT	1,145,181.44
Total RevolvingIncome	5,933,173.27
Total Income	6,326,114.65
Expense	
Budgeted Expenses	
Accounting	
Accounting Software-Services	419.94
Bookkeeping	13,200.00
Total Accounting	13,619.94
Administrative Support	4,140.00
Business Analysis- Comm	6,270.00
Insurance Expense	18,636.52
Marketing-Communications	10,068.75
Office Tech Support	1,620.54
Payment Expenses	
Bank Account Analysis Fee	2,812.96
BOA Merchant Service Charge	
BOAOTC 430132313849862 Mer Acct	1,148.32
Total BOA Merchant Service Charge	1,148.32
Gateway Transaction Fees	
EDS Online Transaction Fees	8,519.65
EDS OTC Transaction Fees	15.00
POSTransactionsFees	29,982.41
Total Gateway Transaction Fees	38,517.06
·	<u> </u>
Total Payment Expenses	42,478.34

**April through June 2019** 

	Apr - Jun 19	
Project Management Software Dev Programming Software License-Maintenance	16,500.00 60,735.75 7,409.00	
Total Budgeted Expenses	181,478.84	
Depreciation Expense	12,448.74	
Planned Reserve Expenses Software Development-Consulting	11,915.00	
Total Planned Reserve Expenses	11,915.00	
RevolvingExpenses		
Annual Audit	3,500.00	
Computer Software	727.28	
Dues and Subscriptions	599.64	
Education and Outreach-Rev	979.48	
ESS Committee		
ESS Committee Travel	1,887.71	
ESS Meeting Expenses	734.93	
Official Publications	90.65	
Total ESS Committee	2,713.29	
ESSPayments		
COUNTYDISTRIBUTION	4,725,914.80	
POSDISTRIBUTION	1,144,025.75	
Total ESSPayments	5,869,940.55	
Insurance	5,023.00	
Legal Fees	5,500.00	
Merit Resources	48,462.00	
Office Supplies	207.41	
Teleconference	476.66	
Total RevolvingExpenses	5,938,129.3	
Total Expense	6,143,971.89	
Net Income	182,142.70	

January through June 2019

	Jan - Jun 19
Income	
BudgetedIncome	
Bad Payment Fee Local Serv. Prov. Maint. Acct.	49.44
Cost Sharing Credit	-116,841.18
Local Serv. Prov. Maint. Acct Other	278,333.44
Total Local Serv. Prov. Maint. Acct.	161,492.26
PMTSERVICEFEE	339.52
POSSERVICEFEE	47,262.35
SERVICEFEE ACH	272,299.49
CC	27,589.46
DDCC	959.11
DRAWDOWN SERVICEFEE - Other	49,769.00 -6.00
Total SERVICEFEE	350,611.06
Total BudgetedIncome	559,754.63
RevolvingIncome ERECORDING	
AUDITORFEE	117,915.00
TRANSFERTAX	5,005,730.40
ERECORDING - Other	2,791,182.78
Total ERECORDING	7,914,828.18
Expense Reimbursement - CLRIS	137,387.19
Fund 255 Repayment HPPAYMENT	33.06
Misc. Revolving Income	7,442.65 30.00
POSPAYMENT	1,724,312.03
Total RevolvingIncome	9,784,033.11
Total Income	10,343,787.74
Expense	
Advertising	0.00
Budgeted Expenses Accounting	
Accounting Software-Services	4,284.88
Bookkeeping	26,400.00
Total Accounting	30,684.88
Administrative Support	8,000.00
<b>Business Analysis- Comm</b>	12,540.00
EDS Credit Card Setup-Support Local Credit Card Equipment	398.00
Total EDS Credit Card Setup-Support	398.00
Insurance Expense	18,636.52
Marketing-Communications	19,312.50
Office Tech Support	3,241.08
Payment Expenses	5 700 04
Bank Account Analysis Fee Bank Service Charges	5,738.21 114.68
BOA Merchant Service Charge	114.00
BOAOLN 430132313509772 Mer Acct	6,852.99
BOAOTC 430132313849862 Mer Acct	2,570.13
Total BOA Merchant Service Charge	9,423.12
Gateway Transaction Fees	04.040.55
EDS Online Transaction Fees EDS OTC Transaction Fees	21,242.55 775.20
LDG OTO TTAIISACHOIT FEES	113.20

January through June 2019

	Jan - Jun 19
POSTransactionsFees	40,812.01
<b>Total Gateway Transaction Fees</b>	62,829.76
Total Payment Expenses	78,105.77
Project Management Software Dev Programming Software License-Maintenance	32,750.00 130,884.34 18,332.00
Total Budgeted Expenses	352,885.09
Depreciation Expense Miscellaneous Planned Reserve Expenses	26,613.66 -0.02
Software Development-Consulting	11,915.00
Total Planned Reserve Expenses	11,915.00
RevolvingExpenses Annual Audit Computer Equipmnt Computer Software Dues and Subscriptions Education and Outreach-Rev ESS Committee ESS Committee Travel ESS Meeting Expenses Official Publications  Total ESS Committee  ESSPayments COUNTYDISTRIBUTION PMTDISTRIBUTION POSDISTRIBUTION	3,500.00 21.19 1,054.27 1,266.52 4,955.52  1,887.71 883.84 188.45 2,960.00  7,921,885.80 7,152.65 1,713,727.36
Total ESSPayments	9,642,765.81
Insurance	5,023.00
Legal Fees Merit Resources	11,000.00 105,001.00
Office Supplies Teleconference	226.08 856.56
Total RevolvingExpenses	9,778,629.95
Total Expense	10,170,043.68
Net Income	173,744.06

# Iowa County Recorders Association Balance Sheet

As of June 30, 2019

	Jun 30, 19
ASSETS Current Assets Checking/Savings Bank of America	
Unrestricted Reserve Account Bank of America - Other	35,000.00 830,264.74
Total Bank of America	865,264.74
Total Checking/Savings	865,264.74
Accounts Receivable Accounts Receivable	61,248.46
Total Accounts Receivable	61,248.46
Other Current Assets Due from State Prepaid Expenses	9,151.38 149,596.23
Total Other Current Assets	158,747.61
Total Current Assets	1,085,260.81
Fixed Assets Accumulated Depreciation Asset in Process Computer Equipment	-471,763.00 221,952.42 566,393.44
Total Fixed Assets	316,582.86
TOTAL ASSETS	1,401,843.67
LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable Accounts Payable	17,751.08
Total Accounts Payable	17,751.08
Other Current Liabilities Accrued Compensation Deferred Revenues DRAWDOWN	23,490.53 137,670.97 45,915.20
<b>Total Other Current Liabilities</b>	207,076.70
Total Current Liabilities	224,827.78
Total Liabilities	224,827.78
Equity Retained Earnings Net Income	1,003,271.83 173,744.06
Total Equity	1,177,015.89
TOTAL LIABILITIES & EQUITY	1,401,843.67

# lowa County Recorders Association Profit & Loss Budget vs. Actual April through June 2019

	Apr - Jun 19	Budget	\$ Over Budget
Income			
BudgetedIncome			
Bad Payment Fee	19.44	60.00	-40.56
Event Income	0.00	0.00	0.00
Local Serv. Prov. Maint. Acct.	161,492.26	166,282.70	-4,790.44
POSSERVICEFEE	31,339.63	23,994.22	7,345.41
SERVICEFEE	200,090.05	188,442.37	11,647.68
Total BudgetedIncome	392,941.38	378,779.29	14,162.09
Total Income	392,941.38	378,779.29	14,162.09
Expense			
Budgeted Expenses			
Accounting	440.04	400.00	40.04
Accounting Software-Services	419.94	429.98	-10.04
Bookkeeping	13,200.00	13,200.00	0.00
Total Accounting	13,619.94	13,629.98	-10.04
Administrative Support	4,140.00	4,140.00	0.00
Business Analysis- Comm	6,270.00	4,180.00	2,090.00
EDS Credit Card Setup-Support	0.00	0.00	0.00
Event Expenses	0.00	0.00	0.00
Insurance Expense	18,636.52	21,500.00	-2,863.48
Marketing-Communications	10,068.75	10,081.25	-12.50
Office Tech Support	1,620.54	1,640.18	-19.64
Payment Expenses	42,478.34	39,080.66	3,397.68
Project Management	16,500.00	16,500.00	0.00
Software Dev Programming	60,735.75	61,344.15	-608.40
Software License-Maintenance	7,409.00	19,539.00	-12,130.00
Total Budgeted Expenses	181,478.84	191,635.22	-10,156.38
Total Expense	181,478.84	191,635.22	-10,156.38

# Iowa County Recorders Association Profit & Loss Budget vs. Actual

January through June 2019

	Jan - Jun 19	Budget	\$ Over Budget
Income			
BudgetedIncome			
Bad Payment Fee	49.44	90.00	-40.56
Event Income	0.00	0.00	0.00
Local Serv. Prov. Maint. Acct.	161,492.26	166,282.70	-4,790.44
PMTSERVICEFEE	339.52		
POSSERVICEFEE	47,262.35	40,260.27	7,002.08
SERVICEFEE	350,611.06	338,963.38	11,647.68
Total BudgetedIncome	559,754.63	545,596.35	14,158.28
Total Income	559,754.63	545,596.35	14,158.28
Expense Budgeted Expenses			
Accounting			
Accounting Software-Services	4,284.88	4,294.92	-10.04
Bookkeeping	26,400.00	26,400.00	0.00
Total Accounting	30,684.88	30,694.92	-10.04
Administrative Support	8,000.00	8,000.00	0.00
<b>Business Analysis- Comm</b>	12,540.00	10,450.00	2,090.00
EDS Credit Card Setup-Support	398.00	398.00	0.00
Event Expenses	0.00	0.00	0.00
Insurance Expense	18,636.52	21,500.00	-2,863.48
Marketing-Communications	19,312.50	19,325.00	-12.50
Office Tech Support	3,241.08	3,260.72	-19.64
Payment Expenses	77,991.09	74,708.09	3,283.00
Project Management	32,750.00	32,750.00	0.00
Software Dev Programming	130,884.34	131,492.74	-608.40
Software License-Maintenance	18,332.00	30,462.00	-12,130.00
Total Budgeted Expenses	352,770.41	363,041.47	-10,271.06
Total Expense	352,770.41	363,041.47	-10,271.06
Net Income	206,984.22	182,554.88	24,429.34



#### IOWA COUNTY RECORDERS PHIL DUNSHEE

#### Commercial Card

June 01, 2019 - June 30, 2019

#### Company Statement

Account Information	Payment Information
Mail Billing Inquiries to: BANKCARD CENTER PO BOX 982238 EL PASO, TX 79998-2238	Statement Date
Customer Service: 1.888.449.2273 24 Hours TTY Hearing Impaired: 1.800.222.7365 24 Hours	Credit Limit \$25,000  Cash Limit \$5,000  Total Payment Due \$1,841.93
Outside the U.S.: 1.509.353.6656 24 Hours For Lost or Stolen Card: 1.888 449 2273 24 Hours	

Previous Balance	\$1,192.93
Payments	-\$1,192.93
Credits	\$0.00
Cash	\$0.00
Purchases	\$1,840.97
Other Debits	\$0.00
Overlimit Fee	\$0.00
Late Payment Fee	\$0.00
Cash Fees	\$0.00
Other Fees	\$0.96
Finance Charge	\$0.00
Current Balance	\$1,841.93

Cardholder	Activity Summary					
Account Numbe Credit Limit	er	Credits	Cash	Purchases and Other Debits	To	tal Activity
DUNSHEE, PH	L					
25,000		0.00	0.00	1,841.93	1	,841.93
Transactio	ns					
Posting Transac	tion			9.3.5		
Date Date	Description		Reference Number	MCC	Charge	Credit
IOWA COUNTY	Y RECORDERS					Total Activity
<b>Account Numb</b>	per l					-\$1,192.93
06/14 06/14	PAYMENT CENTER		16586200000000000	013817 0008		1,192.93
DUNSHEE, PH	IL					Total Activity
Account Numb						1,841.93
06/03 05/31	CALLTOWER INC	703-8858954 UT	24755429151271513	087462 7399	108.58	

#### 0119293 0184193 0184193 4807073210256180

BANK OF AMERICA PO BOX 15731 WILMINGTON, DE 19886-5731

IOWA COUNTY RECORDERS PHIL DUNSHEE 8711 WINDSOR PKWY STE 2 JOHNSTON, IA 50131-2296

Account Number: June 01, 2019 - June 30, 2019	
Total Payment Due	\$1,841.93
Payment Due Date	07/18/19
Enter payment amount	
\$	
Check here for a change of mailing Please provide all corrections on to	
Mail this coupon along with your che BANK OF AMERICA	ck payable to:



#### IOWA COUNTY RECORDERS PHIL DUNSHEE

June 01, 2019 - June 30, 2019 Page 3 of 4

Trai	nsaction	is				
Postin	g Transacti	ion				
Date	Date	Description	Reference Number	MCC	Charge	Cred
06/03	06/03	Amazon web services aws.amazon.coWA	24692169154100180281212	7399	491.95	
06/05	06/04	ADOBE *CREATIVE CLOUD 800-833-6687 CA	24431069155026678771017	5734	56.17	
06/05	06/04	BROWSERSTACK.COM BROWSERSTACK.DE	24492159155637966815368	7372	39.00	
06/05	06/03	MAXMIND INC MAXMIND INC 617-500-4493 MA	24492159155894140200534	7372	288.00	
06/06	06/05	WALGREENS #5944 JOHNSTON IA	24445009157001043969321	5912	519.85	
06/13	06/12	ADOBE *PRODUCTS 800-833-6687 CA	24431069163026693974935	5734	52.99	
06/17	06/14	WWW.MAYTECH.NET WWW	74007039166920015002400	5968	90.00	
06/17	06/17	INTERNATIONAL TRANSACTION FEE	74007039166920015002400	0001	0.72	
06/20	06/18	BUSINESS PUBLICATIONS 515-288-3336 IA	24656279170017036512445	5192	24.45	
06/24	06/21	Intuit *QuickBooks 800-446-8848 CA	24692169172100088874520	5734	109.98	
06/24	06/22	ATLASSIAN ATLASSIAN B.V	74697049174040818775310	5734	30.00	
06/24	06/24	INTERNATIONAL TRANSACTION FEE	74697049174040818775310	0001	0.24	
06/27	06/26	RIGHT NETWORKS 603-324-0400 NH	24055239177207677906998	4816	30.00	

#### Finance Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Annual     Percentage Rate		Balance Subject to Interest Rate	Finance Charges by Transaction Type	
		\$0.00	\$0.00	
CASH	11.50% V	\$0.00	\$0.00	

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

# Iowa County Recorders Association Reconciliation Detail

Corp-BOA Visa 2026, Period Ending 06/30/2019

Туре	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,192.93
Cleared Trans						
•	d Cash Advanc				100.50	400 50
Credit Card Charge	06/01/2019	20022	Calltower	X	-108.58	-108.58
Credit Card Charge	06/02/2019 06/03/2019	21928 10409	Amazon	X X	-491.95 -56.17	-600.53 -656.70
Credit Card Charge Credit Card Charge	06/03/2019	rct #10	Adobe Systems MaxMind	X	-56.17 -288.00	-656.70 -944.70
Credit Card Charge	06/04/2019	INV00	BrowserStack	X	-200.00	-944.70 -983.70
Credit Card Charge	06/05/2019	IIN V 00	Walgreens	X	-519.85	-1,503.55
Credit Card Charge	06/11/2019	10441	Adobe Systems	X	-52.99	-1,556.54
Credit Card Charge	06/14/2019	68998	Maytech	X	-90.72	-1,647.26
Credit Card Charge	06/18/2019	58230	Business Publications	X	-24.45	-1,671.71
Credit Card Charge	06/21/2019	P1-50	intuit	X	-109.98	-1,781.69
Credit Card Charge	06/22/2019	AT-79	Atlassian	X	-30.24	-1,811.93
Credit Card Charge	06/25/2019	INV01	Right Networks	X	-30.00	-1,841.93
Total Charge	es and Cash Adv	ances			-1,841.93	-1,841.93
Payments a	and Credits - 1 it	em				
Bill	05/31/2019		Bank of America	Χ _	1,192.93	1,192.93
Total Cleared T	ransactions			_	-649.00	-649.00
Cleared Balance					649.00	1,841.93
Uncleared Tra						
Bill Payments a	and Credits - 1 it 06/30/2019	em	Bank of America		1,841.93	1,841.93
Total Uncleared	Transactions			_	1,841.93	1,841.93
Register Balance as o	f 06/30/2019			_	-1,192.93	0.00
New Transacti	ons					
	d Cash Advance		0.114		0.40.04	040.04
Credit Card Charge	07/01/2019	20024	Calltower	-	-240.81	-240.81
Total Charge	es and Cash Adv	ances		_	-240.81	-240.81
Total New Trans	sactions			_	-240.81	-240.81
Ending Balance					-952.12	240.81

Local Government Electronic Transaction Fund (02 6/1/19-6/30/19	!55)		
Beginning Balance Plus Receipts Less Disbursements			\$ 678,104.64 \$ 45,264.13 \$ 51,258.36
Ending Balance		-	\$ 672,110.41
RECEIPTS			
Recorder Fees Received Interest			44,114.61 1,149.52
Total Receipts			45,264.13
DISBURSEMENTS	Invoice #	Date Paid	Amt Paid
Enterprise Iowa	1346, 1347	6/10	16,806.07
Iowa County Recorders	60119	6/10	25,121.58
Lightedge Solutions	29309	6/10	3,312.63
CSI / Sal Johnson	25437	6/10	6,018.08
Total Disbursements		-	51,258.36
1			

#### Iowa Land Records - Fund 255 Reconciliation Detail

State Treasurer, Period Ending 06/30/2019

Туре	Date	Num	Name	Clr	Amount	Balance
Beginning Balanc	е					678,104.64
Cleared Trai	nsactions					
Checks a	nd Payments - 4 i	tems				
Bill Pmt -Check	06/10/2019	SW06	Iowa County Record	Χ	-25,121.58	-25,121.58
Bill Pmt -Check	06/10/2019	SW06	Enterprise Iowa	Χ	-16,806.07	-41,927.65
Bill Pmt -Check	06/10/2019	SW06	CSI	Χ	-6,018.08	-47,945.73
Bill Pmt -Check	06/10/2019	SW06	LightEdge	X	-3,312.63	-51,258.36
Total Che	cks and Payments				-51,258.36	-51,258.36
Deposits	and Credits - 1 it	em				
Deposit	06/30/2019			Х	45,264.13	45,264.13
Total Dep	osits and Credits				45,264.13	45,264.13
Total Cleared	d Transactions				-5,994.23	-5,994.23
Cleared Balance					-5,994.23	672,110.41
Register Balance a	s of 06/30/2019				-5,994.23	672,110.41
Ending Balance					-5,994.23	672,110.41

# Iowa Land Records - Fund 255 Profit & Loss

June 2019

	Jun 19			
Ordinary Income/Expense				
Income E-Recording Fee	44,114.61			
Interest	1,149.52			
Total Income	45,264.13			
Expense				
Administration	0.000.00			
Business Analysis & QA Communications	2,090.00 3,243.75			
Administrative Assistant	1,300.00			
ESS Meetings	,,			
ESS Travel Expenses	545.33			
ESS Meeting Expenses	343.70			
Total ESS Meetings	889.03			
Insurance				
Directors and Officers	3,269.00			
Liability Insurance Property and General Liability	1,104.00 650.00			
Total Insurance	5,023.00			
Legal Fees	1,000.00			
Legal Fees - Govt. Relations	500.00			
Professional Fees Aureon	260.00			
Total Professional Fees	260.00			
Project Management	5,500.00			
Total Administration	19,805.78			
Customer Support				
Account Manager	6,014.44			
Total Customer Support	6,014.44			
Education and Outreach				
ICRA Conference	65.85			
Misc. Color Printing Online Educational Tools	521.46			
Salesforce-Exact Target	-11.43			
Online Educational Tools - Other	109.16			
Total Online Educational Tools	97.73			
Workshops				
Facility Rental	250.50			
Lodging	228.48			
Travel Meal Reimbursement	22.24			
mileage reimbursement	22.34 277.29			
Total Travel	299.63			
Total Workshops	778.61			
Total Education and Outreach	1,463.65			
Hosting	0.070.00			
Bandwidth	3,072.90			

### **lowa Land Records - Fund 255 Profit & Loss**

June 2019

	Jun 19
Software	
FTP Software	90.72
Jira/Confluence	30.24
Cloud Storage	108.32
Security Monitoring	39.00
Total Software	268.28
Total Hosting	3,341.18
ILR External Develo-Programming Redaction Services	
Back File Redaction Forward File Redaction	0.00 6,018.08
Total Redaction Services	6,018.08
Total ILR External Develo-Programming	6,018.08
ILR Internal Develo-Programming Technical Lead	10,653.10
Total ILR Internal Develo-Programming	10,653.10
Office Operations	
B&W copying-printing	49.94
Office Space Lease	2,500.00
Official Publication Expense	43.70
Teleconference	108.58
Telephone/Internet	480.00
Office Tech Support	540.18
<b>Total Office Operations</b>	3,722.40
Total Expense	51,018.63
Net Ordinary Income	-5,754.50
Net Income	-5,754.50

## Iowa Land Records - Fund 255 Profit & Loss

**April through June 2019** 

_	Apr - Jun 19			
Ordinary Income/Expense				
Income E-Recording Fee	120,021.27			
Interest	3,870.37			
Total Income	123,891.64			
Expense				
Administration				
Business Analysis & QA	6,270.00			
Communications	10,068.75			
Administrative Assistant	4,130.00			
ESS Meetings ESS Travel Expenses	1 740 02			
ESS Meeting Expenses	1,749.93 661.48			
Total ESS Meetings	2,411.41			
Insurance				
Directors and Officers	3,269.00			
Liability Insurance	1,104.00			
Property and General Liability	650.00			
Total Insurance	5,023.00			
Legal Fees	3,000.00			
Legal Fees - Govt. Relations	2,500.00			
Professional Fees Aureon	910.00			
_				
Total Professional Fees	910.00			
Project Management	16,500.00			
Total Administration	50,813.16			
Customer Support				
Account Manager	20,633.31			
Total Customer Support	20,633.31			
Education and Outreach				
ICRA Meetings	20.00			
Legislative Meetings	9.36			
ICRA Conference	194.08			
Misc. Color Printing	1,446.55			
Online Educational Tools	-98.82			
Salesforce-Exact Target Online Educational Tools - Other	-96.82 327.48			
Total Online Educational Tools	228.66			
PRIA Meetings	956.41			
Promotional Items	1,009.31			
Tradeshow - Meeting Exhibit	1,000.01			
Exhibit Drawing	52.99			
Total Tradeshow - Meeting Exhibit	52.99			
Workshops				
Facility Rental	375.50			
Lodging	1,199.99			

### **lowa Land Records - Fund 255 Profit & Loss**

**April through June 2019** 

Travel   Meal Reimbursement   131.91   942.74		Apr - Jun 19
Total Workshops         2,650.14           Total Education and Outreach         6,567.50           Hosting Bandwidth         9,458.43           Domain Registration         73.42           Software         272.16           FTP Software         90.72           Cloud Storage         180.89           Security Monitoring         39.00           Total Software         582.77           Total Hosting         10,114.62           ILR External Develo-Programming Redaction Services Back File Redaction         0.00           Forward File Redaction         15,682.01           Total Redaction Services         15,682.01           Total ILR External Develo-Programming Technical Lead         37,156.51           Total ILR Internal Develo-Programming Technical Lead         37,156.51           Total ILR Internal Develo-Programming Gifice Operations B&W copying-printing Office Space Lease 7,500.00 Office Space Lease 7,500.00 Official Publication Expense 87.40 Teleconference 16,051 Telephone/Internet 1,440.00 Office Tech Support 1,620.54           Total Office Operations         11,489.70           Total Coffice Operations         11,489.70           Total Coffice Operations         11,489.70	Meal Reimbursement	
Note   Hosting	Total Travel	1,074.65
Hosting	Total Workshops	2,650.14
Bandwidth Domain Registration Software         73.42           Software FTP Software FTP Software FTP Software FTP Software FTP Software FTP Software 90.72 Cloud Storage 180.89 Security Monitoring 39.00         180.89 Security Monitoring 39.00           Total Software Security Monitoring Security Monitoring 10,114.62         582.77           Total Hosting 10,114.62         10,114.62           ILR External Develo-Programming Redaction Services Back File Redaction Forward File Redaction 15,682.01         0.00 Security Monitoring 15,682.01           Total Redaction Services 10,000 Forward File Redaction Services 15,682.01         15,682.01           ILR Internal Develo-Programming Technical Lead 37,156.51         37,156.51           Total ILR Internal Develo-Programming Technical Lead 7,500.00 Office Space Lease 7,500.00 Office Space Lease 7,500.00 Office Space Lease 7,500.00 Office Space Lease 8,740 Security 12,600.00 Office Space Lease 14,400.00 Office	Total Education and Outreach	6,567.50
Total Hosting	Bandwidth Domain Registration Software FTP Software Jira/Confluence Cloud Storage	73.42 272.16 90.72 180.89
ILR External Develo-Programming Redaction Services Back File Redaction	Total Software	582.77
Redaction Services Back File Redaction         0.000 15,682.01           Total Redaction Services         15,682.01           Total ILR External Develo-Programming Technical Lead         37,156.51           Total ILR Internal Develo-Programming Technical Lead         37,156.51           Total ILR Internal Develo-Programming         37,156.51           Office Operations B&W copying-printing         155.17 Office Space Lease         7,500.00 Office Supplies           Official Publication Expense         87.40 Teleconference         460.51 Telephone/Internet         1,440.00 Office Tech Support           Total Office Operations         11,489.70           Total Expense         152,456.81           Net Ordinary Income         -28,565.17	Total Hosting	10,114.62
Total ILR External Develo-Programming         15,682.01           ILR Internal Develo-Programming         37,156.51           Total ILR Internal Develo-Programming         37,156.51           Office Operations         155.17           B&W copying-printing         155.17           Office Space Lease         7,500.00           Office Supplies         226.08           Official Publication Expense         87.40           Teleconference         460.51           Telephone/Internet         1,440.00           Office Tech Support         1,620.54           Total Office Operations         11,489.70           Total Expense         152,456.81           Net Ordinary Income         -28,565.17	Redaction Services  Back File Redaction	
ILR Internal Develo-Programming Technical Lead 37,156.51	Total Redaction Services	15,682.01
Technical Lead         37,156.51           Total ILR Internal Develo-Programming         37,156.51           Office Operations         38W copying-printing         155.17           Office Space Lease         7,500.00           Office Supplies         226.08           Official Publication Expense         87.40           Teleconference         460.51           Telephone/Internet         1,440.00           Office Tech Support         1,620.54           Total Office Operations         11,489.70           Total Expense         152,456.81           Net Ordinary Income         -28,565.17	Total ILR External Develo-Programming	15,682.01
Office Operations         155.17           B&W copying-printing         155.17           Office Space Lease         7,500.00           Office Supplies         226.08           Official Publication Expense         87.40           Teleconference         460.51           Telephone/Internet         1,440.00           Office Tech Support         1,620.54           Total Office Operations         11,489.70           Total Expense         152,456.81           Net Ordinary Income         -28,565.17		37,156.51
B&W copying-printing         155.17           Office Space Lease         7,500.00           Office Supplies         226.08           Official Publication Expense         87.40           Teleconference         460.51           Telephone/Internet         1,440.00           Office Tech Support         1,620.54           Total Office Operations         11,489.70           Total Expense         152,456.81           Net Ordinary Income         -28,565.17	Total ILR Internal Develo-Programming	37,156.51
Total Expense         152,456.81           Net Ordinary Income         -28,565.17	B&W copying-printing Office Space Lease Office Supplies Official Publication Expense Teleconference Telephone/Internet	7,500.00 226.08 87.40 460.51 1,440.00
Net Ordinary Income -28,565.17	<b>Total Office Operations</b>	11,489.70
	Total Expense	152,456.81
Net Income 20 505 47	Net Ordinary Income	-28,565.17
Net Income -28,505.17	Net Income	-28,565.17

## Iowa Land Records - Fund 255 Profit & Loss

July 2018 through June 2019

	Jul '18 - Jun 19			
Ordinary Income/Expense				
Income Reserve Expenses Spent	25 425 02			
E-Recording Fee	25,425.93 553,490.69			
Interest	13,991.38			
Total Income	592,908.00			
Expense				
Administration				
Business Analysis & QA	24,447.50			
Communications	37,902.50			
Accounting Administrative Assistant	5,575.00 11,710.00			
Computer Equipment	21.19			
ESS Meetings				
ESS Travel Expenses	2,730.09			
ESS Meeting Expenses	1,504.12			
Total ESS Meetings	4,234.21			
Insurance Directors and Officers	3,269.00			
Liability Insurance	1,089.00			
Property and General Liability	650.00			
Total Insurance	5,008.00			
Legal Fees	12,000.00			
Legal Fees - Govt. Relations	9,000.00			
Professional Fees Aureon	3,380.00			
Total Professional Fees	3,380.00			
Project Management	65,712.50			
Total Administration	178,990.90			
Customer Support				
Account Manager	76,273.77			
Total Customer Support	76,273.77			
Education and Outreach Postage	50.76			
Stakeholder Engagement	99.28			
ICRA Meetings	399.87			
Electronic E-Sub Promo Content	700.00			
MISMO Meetings MISMO Membership	2,290.91 2,500.00			
CBI Membership	775.00			
Printed E-Sub Promo Materials	254.25			
Legislative Meetings	9.36			
ICRA Conference IMA Membership	194.08 200.00			
Misc. Color Printing	2,023.05			
Online Educational Tools	,			
Survey Monkey	741.21			
Adobe Connect Salesforce-Exact Target	1,000.00 6,572.94			
Salesforce-CRM	2,700.00			
Online Educational Tools - Other	1,260.48			
<b>Total Online Educational Tools</b>	12,274.63			
PRIA Meetings	5,541.89			
PRIA Membership	675.00			
Promotional Items	1,009.31			

### lowa Land Records - Fund 255 Profit & Loss

July 2018 through June 2019

	Jul '18 - Jun 19
Tradeshow - Meeting Exhibit	
Exhibit Registration	2,375.00
Exhibit Drawing	248.37
Total Tradeshow - Meeting Exhibit	2,623.37
Workshops	
Facility Rental	575.50
Lodging	1,199.99
Travel Meal Reimbursement	131.91
mileage reimbursement	942.74
Total Travel	1,074.65
	<u> </u>
Total Workshops	2,850.14
Total Education and Outreach	34,470.90
Hosting	44.004.40
Bandwidth Banistastian	44,681.43
Domain Registration Software	755.10
FTP Software	997.92
Jira/Confluence	332.64
Cloud Storage	831.55
City State Zip data	200.00
Security Monitoring	39.00
Total Software	2,401.11
Total Hosting	47,837.64
ILR External Develo-Programming	
Redaction Services	
Back File Redaction	25,425.93
Forward File Redaction	66,792.47
Total Redaction Services	92,218.40
Total ILR External Develo-Programming	92,218.40
ILR Internal Develo-Programming Technical Lead	137,758.90
Total ILR Internal Develo-Programming	137,758.90
Miscellaneous	40.30
Office Operations	
B&W copying-printing	488.36
Office Space Lease	29,800.00
Office Supplies	274.55
Official Publication Expense Postage	457.41 248.84
Teleconference	2,739.17
Telephone/Internet	5,760.00
Office Tech Support	6,482.16
Total Office Operations	46,250.49
Total Expense	613,841.30
Net Ordinary Income	-20,933.30
Net Income	-20,933.30

# Iowa Land Records - Fund 255 Balance Sheet

As of June 30, 2019

	Jun 30, 19			
ASSETS				
Current Assets				
Checking/Savings				
State Treasurer				
Unrestricted Operating Reserve	107,118.09			
Equipment Replacement Fund	350,000.00			
Restricted Operating Reserve	100,000.00			
Redaction Reserve Account	38,292.03			
State Treasurer - Other	76,700.29			
Total State Treasurer	672,110.41			
Total Checking/Savings	672,110.41			
Total Current Assets	672,110.41			
TOTAL ASSETS	672,110.41			
LIABILITIES & EQUITY Equity				
Opening Bal Equity	433,569.23			
Retained Earnings	1,016,049.98			
Reserved Retained Earnings	-756,575.50			
Net Income	-20,933.30			
Total Equity	672,110.41			
TOTAL LIABILITIES & EQUITY	672,110.41			

# lowa Land Records - Fund 255 Profit & Loss Budget vs. Actual

July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget	
Ordinary Income/Expense				
Income				
Reserve Expenses Spent	25,425.93	0.00	25,425.93	
E-Recording Fee	553,490.69	560,279.45	-6,788.76	
Interest	13,991.38	14,039.45	-48.07	
Total Income	592,908.00	574,318.90	18,589.10	
Expense				
Administration				
Business Analysis & QA	24,447.50	24,447.50	0.00	
Communications	37,902.50	37,902.50	0.00	
Accounting	5,575.00	5,575.00	0.00	
Administrative Assistant	11,710.00	11,710.00	0.00	
Bank Service Charges	0.00	0.00	0.00	
Computer Equipment	21.19	21.19	0.00	
Computer Software	0.00	0.00	0.00	
ESS Meetings	0.00	0.00	0.00	
ESS Travel Expenses	2,730.09	3,184.76	-454.67	
ESS Meeting Expenses	1,504.12	1,360.42	143.70	
ESS Meetings - Other	0.00	0.00	0.00	
Total ESS Meetings		4,545.18	-310.97	
Insurance				
Directors and Officers	3,269.00	0.00	3,269.00	
Errors and Omissions	0.00	0.00	0.00	
Liability Insurance	1,089.00			
Property and General Liability	650.00	0.00	650.00	
Insurance - Other	0.00	5,985.00	-5,985.00	
Total Insurance	5,008.00	5,985.00	-977.00	
Legal Fees	12,000.00	12,000.00	0.00	
Legal Fees - Govt. Relations	9,000.00	9,000.00	0.00	
Professional Fees Aureon	3,380.00	3,380.00	0.00	
Total Professional Fees	3,380.00 3,380.00		0.00	
Project Management	65,712.50	65,712.50	0.00	
Admin Asst Computer Software	0.00	0.00	0.00	
Personnel Recruitment	0.00	0.00	0.00	
Total Administration	178,990.90	 180,278.87	-1,287.97	

### **lowa Land Records - Fund 255** Profit & Loss Budget vs. Actual July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget		
Customer Support					
Computer Software	0.00	0.00	0.00		
Remote Customer Service Rep.	0.00	0.00	0.00		
Account Manager	76,273.77	76,459.33	-185.56		
Business Analyst & QA	0.00	0.00	0.00		
Total Customer Support	76,273.77	76,459.33	-185.56		
Education and Outreach					
Postage	50.76				
Stakeholder Engagement	99.28				
ICRA Meetings	399.87				
Electronic E-Sub Promo Content	700.00				
MISMO Meetings	2,290.91				
MISMO Membership	2,500.00				
CBI Membership	775.00				
Printed E-Sub Promo Materials	254.25				
Legislative Meetings	9.36				
ICRA Conference	194.08				
IMA Membership	200.00				
Misc. Color Printing	2,023.05				
Online Educational Tools					
Survey Monkey	741.21				
Adobe Connect	1,000.00				
Salesforce-Exact Target	6,572.94				
Salesforce-CRM	2,700.00				
Online Educational Tools - Other	1,260.48				
Total Online Educational Tools	12,274.63				
PRIA Meetings	5,541.89				
PRIA Membership	675.00				
Promotional Items	1,009.31				
Tradeshow - Meeting Exhibit					
Exhibit Registration	2,375.00				
Exhibit Drawing	248.37				
Total Tradeshow - Meeting Exhibit	2,623.37				
Workshops					
Facility Rental	575.50				
Lodging	1,199.99				
Travel	.,				
Meal Reimbursement	131.91				
mileage reimbursement	942.74				
Total Travel	1,074.65				
Total Workshops	2,850.14				

### **lowa Land Records - Fund 255** Profit & Loss Budget vs. Actual July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget		
Education and Outreach - Other	0.00	35,507.25	-35,507.25		
Total Education and Outreach	34,470.90	35,507.25	-1,036.35		
Hosting					
Bandwidth	44,681.43	44,441.70	239.73		
Domain Registration	755.10	755.10	0.00		
Software					
Jet Brains	0.00	0.00	0.00		
Nessus	0.00	0.00	0.00		
Accusoft-Prizm	0.00	0.00	0.00		
DB 2 Maintenance	0.00	0.00	0.00		
FTP Software	997.92	997.92	0.00		
Jira/Confluence	332.64	332.64	0.00		
Web Monitoring	39.00				
Cloud Storage	831.55	1,223.23	-391.68		
GeoIP database	0.00	0.00	0.00		
City State Zip data	200.00	200.00	0.00		
VMWare	0.00	0.00	0.00		
Security Monitoring	0.00	0.00	0.00		
Total Software	2,401.11	2,753.79	-352.68		
Total Hosting	47,837.64	47,950.59	-112.95		
ILR External Develo-Programming Redaction Services Back File Redaction Forward File Redaction	25,425.93 66,792.47	66.524.39	268.08		
Redaction Services - Other	0.00	0.00	0.00		
Total Redaction Services	92,218.40	66,524.39	25,694.01		
Software-System Development SysAdmn-DB Support	0.00 0.00	0.00 0.00	0.00 0.00		
Total ILR External Develo-Programming	92,218.40	66,524.39	25,694.01		
ILR Internal Develo-Programming Technical Lead Training	137,758.90 0.00	138,305.80 0.00	-546.90 0.00		
Total ILR Internal Develo-Programming	137,758.90	138,305.80	-546.90		
Miscellaneous	40.30	40.30	0.00		

### **lowa Land Records - Fund 255** Profit & Loss Budget vs. Actual July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget	
Office Operations				
B&W copying-printing	488.36	488.42	-0.06	
Office Space Lease	29,800.00	29,800.00	0.00	
Office Supplies	274.55	274.55	0.00	
Official Publication Expense	457.41	448.71	8.70	
Parking .	0.00	0.00	0.00	
Postage	248.84	248.84	0.00	
Teleconference	2,739.17	2,880.59	-141.42	
Telephone/Internet	5,760.00	5,760.00	0.00	
Office Tech Support	6,482.16	6,482.16	0.00	
<b>Total Office Operations</b>	46,250.49	46,383.27	-132.78	
Total Expense	613,841.30 591,449.80		22,391.50	
Net Ordinary Income	-20,933.30 -17,130.90		-3,802.40	
Net Income	-20,933.30	-17,130.90	-3,802.40	



Electronic Services System Coordinating Committee Electronic Services System Johnston, Iowa

We have audited the financial statements of Electronic Services System for the year ended December 31, 2018, and have issued our report thereon dated June 19, 2019. 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 1, 2019. 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. 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. The attached schedule summarizes the uncorrected misstatement of the financial statements. Management has determined that its effect is immaterial to the financial statements taken as a whole.

#### 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 June 19, 2019.

#### 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 financial 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 & COMPANY, LLP** 

Denman & Company, & 29

West Des Moines, Iowa June 19, 2019 Entity:

Electronic Services System

Statement of Financial Position Date:

12/31/18

						Effect—Amount of Over (Under) Statement of: \$14,05			
Description (Nature) of Audit Difference (AD)	Factual (F), Judgmental (J), or Projected (P)	Total Assets	Total Liabilities	Net Assets	Revenues	Expenses	Change in Net Assets	Working Capital	
							-		
December 2018 Fund 255 Reimbursement	F	(20,544)		(20,544)	(20,544)		(20,544)		
							*		
							-		
							*		
	1								
Total		(20,544)	-	(20,544)	(20,544)		(20,544)		
Less Audit Adjustments Subsequently Booked				(,,-	(==,==,)		-		
Unadjusted AD—Current Year (Iron Curtain Method	d)	(20,544)	-	(20,544)	(20,544)		(20,544)		
Effect of Unadjusted AD—Prior Years			3		19,083		19,083		
Combined Current and Prior Year AD (Rollover Met	thod)	(20,544)		(20,544)	(1,461)	-	(1,461)	16	
Financial Statement Caption Totals		1,210,503	207,375	1,003,128	19,325,032	19.084,337	\$240,695		
Current Year AD as % of FS Captions (Iron Curtain Method)		-1.70%	0.00%	-2.05%	-0.11%	0.00%	-8.54%	0.00%	
Current and Prior Year AD as % of FS Captions (Re	ollover Method)	-1.70%	0.00%	-2.05%	-0.01%	0.00%	-0.61%	0.00%	

## Electronic Services System Johnston, Iowa

### FINANCIAL REPORT

**December 31, 2018 and 2017** 

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#### INDEPENDENT AUDITOR'S REPORT

Electronic Services System Coordinating Committee Electronic Services System Johnston, Iowa

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of Electronic Services System, as of and for the years ended December 31, 2018 and 2017, 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.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting requirements of the County Electronic Services System 28E Agreement, this includes 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.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. 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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Opinion**

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, 2018 and 2017, and changes in its financial position, and its cash flows for the years then ended, on the basis of accounting described in Note 1.

#### Other Matters

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-7 be presented to supplement the basic financial statements. Such information, 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 our 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.

#### **Basis of Accounting**

We draw attention to Note 1 to 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, and 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.

#### **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, management of Electronic Services System, members of the Iowa County Recorders Association and other parties to whom they report. This report is not intended to be used and should not be used by anyone other than these specified parties.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2019 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 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 internal control over financial reporting or on compliance. That report is solely 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 & COMPANY, LLP** 

Denman & Company, & 29

West Des Moines, Iowa June 19, 2019

# Electronic Services System MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2018

Management of Electronic Services System (the Organization) provides this Management's Discussion and Analysis of the Organization's annual financial statements. This narrative overview and analysis of the financial activities is for the year ended December 31, 2018. We encourage readers to consider this information in conjunction with the Organization's financial statements, which follow.

#### FINANCIAL HIGHLIGHTS

Electronic Services System's cash balance at December 31, 2018 was \$705,469, representing an increase of \$49,714 from December 31, 2017. The increase in cash balance is due primarily to continued growth in submittal fees and a decrease in planned reserve expenses.

Recording fee income increased 13.1% or approximately \$1,911,000 to \$16,531,175 for the year ended December 31, 2018.

Recording distributions increased 13.0% or approximately \$1,902,000 to \$16,520,536 for the year ended December 31, 2018.

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 the Organization's financial activities.

The Special-Purpose Statements of Net Position present information on the Organization'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 the Organization's operating revenues and expenses.

The Special-Purpose Statements of Cash Flows present the change in the Organization's cash during the year. This information can help describe how the Organization 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 the Organization's overall financial position. The Organization's net position increased \$240,695 or 31.6% during the year ended December 31, 2018. The increase is due predominately to the capitalization of employee compensation pertaining to software development activities during the fiscal year. A summary of the statements of net position is presented below.

		December 31	
	2018	2017	2016
ASSETS			
Cash	\$ 705,469	\$ 655,755	\$ 830,356
Other current assets	161,838	167,872	169,427
Capital assets, less accumulated depreciation	343,196	174,811	68,819
Total assets	1,210,503	998,438	1,068,602
LIABILITIES			
Current liabilities	207,375	236,005	226,814
NET POSITION			
Net investment in capital assets	343,196	174,811	68,819
Unrestricted	659,932	587,622	772,969
Total net position	\$ <u>1,003,128</u>	\$ <u>762,433</u>	\$ <u>841,788</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. The Organization's operational costs are in part reimbursed by the State of Iowa through Fund 255 administered by the Office of the Treasurer of State in addition to the operating revenues received from the Bank of America 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 Decemb	er 31			
	2018	2018 2017 2016				
REVENUES						
Recording fees	\$16,531,175	\$14,619,913	\$12,103,258			
Over the Counter (OTC) payment system	1,605,639	1,380,996	1,784,641			
Other fees and income	892,788	866,441	786,795			
Reimbursements from State of Iowa	<u>295,430</u>	293,101	343,408			
Total revenues	<u>19,325,032</u>	<u>17,160,451</u>	<u>15,018,102</u>			
EXPENSES						
Recording distributions	16,520,536	14,618,533	12,103,324			
Over the counter (OTC) payment system	1,549,769	1,315,855	1,705,982			
Depreciation	53,567	43,800	33,633			
Budgeted operational and payroll expenses	387,065	649,923	377,380			
Planned reserve expenses	4,948	47,963	_			
Other operating expenses	276,997	272,445	278,320			
Project reimbursed expenses	<u>291,455</u>	291,287	328,183			
Total expense	<u>19,084,337</u>	<u>17,239,806</u>	14,826,822			
INCREASE (DECREASE) IN NET POSITION	240,695	(79,355)	191,280			
NET POSITION, beginning	<u>762,433</u>	841,788	650,508			
NET POSITION, ending	\$ <u>1,003,128</u>	\$ <u>762,433</u>	\$ <u>841,788</u>			

Total revenues increased by 12.6% or \$2,164,581 in 2018, primarily due to increases in recording fee income. Expenses increased by 10.7% or \$1,844,531 in 2018, primarily due to increases in recording distributions to local counties. Total documents processed increased by 3.9% or 8,763 documents to 236,040 in 2018. This increase is due to the percent of documents filed electronically statewide increasing from approximately 37% in 2017 to 41% in 2018.

#### **ECONOMIC FACTORS**

Several economic factors will affect the financial future of Electronic Services System. Changes in the real estate market and State economy as a whole may result in changes in recording activity and revenue. Organizational efforts to promote electronic submissions may also result in revenue growth. Potential future changes in service fees for esubmission may both positively and negatively affect future revenue. The Organization continually monitors economic and other factors to protect the financial condition of Electronic Services System.

#### CONTACTING ELECTRONIC SERVICES SYSTEM FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the Organization's financial and operating activities. 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

		December 31	
	ASSETS	2018	2017
CURRENT ASSETS		<b>A -</b> 0- 400	<b>^</b>
Cash		\$ 705,469	\$ 655,755
Accounts receivable		3,091	1,143
Due from State of Iowa		9,151	21,044
Prepaid expenses		<u>149,596</u>	145,685
Total current assets		<u>867,307</u>	823,627
CAPITAL ASSETS			
Computer equipment		566,393	566,393
Software development in progress		221,952	_
		788,345	566,393
Accumulated depreciation		(445,149)	(391,582)
Total capital assets		343,196	174,811
•			
Total assets		<u>1,210,503</u>	998,438
	LIABILITIES		
CURRENT LIABILITIES			
Accounts payable		8,597	20,034
Accrued compensation		23,491	41,173
Customer deposits		37,616	39,088
Unearned revenues		<u>137,671</u>	135,710
Total current liabilities		207,375	236,005
	NET POSITION		
Net investment in capital assets		343,196	174,811
Unrestricted		659,932	<u>587,622</u>
<del></del>			
Net position		\$ <u>1,003,128</u>	\$ <u>762,433</u>

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

	Year ended December 31		
DEVENUE	2018	2017	
REVENUES Submitting fees Recording fees Over the counter (OTC) payment system	\$ 730,458 16,531,175 1,605,639	\$ 686,632 14,619,913 1,380,996	
Reimbursements from State of Iowa Local service maintenance fees, (net of discounts \$111,369, 2018; \$101,881, 2017) Miscellaneous income Total revenues	295,430 162,289 41 19,325,032	293,101 175,609 4,200 17,160,451	
EXPENSES  Recording distributions  Over the Counter payment system distributions  Local service maintenance  Depreciation  Budgeted operational expenses  Budgeted payroll expenses  Planned reserve expenses  Project reimbursed expenses  Project reimbursed payroll expenses  Total expenses	16,520,536 1,549,769 276,997 53,567 376,632 10,433 4,948 81,453 210,002 19,084,337	14,618,533 1,315,855 272,445 43,800 342,643 307,280 47,963 87,606 203,681 17,239,806	
CHANGE IN NET POSITION	240,695	(79,355)	
NET POSITION, beginning  NET POSITION, ending	762,433 \$_1,003,128	<u>841,788</u> \$ <u>762,433</u>	

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

	Year ended December 31			
CASH FLOWS FROM OPERATING ACTIVITIES	2018	2017		
Cash received from recording fees, submitting fees and OTC payment services	\$18,865,800	\$16,683,220		
Cash received from counties for maintenance fees	162,302	178,326		
Reimbursements received from State of Iowa	307,323	291,939		
Cash received from other revenue	41	5,100		
Cash paid to employees for services	(238,117)	(498,051)		
Cash paid to suppliers for goods and services	(774,880)	(751,057)		
Recording and OTC distributions to counties	(18,050,803)	( <u>15,934,286</u> )		
Net cash provided by (used in) operating activities	271,666	(24,809)		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITES				
Purchase of capital assets	(221,952)	(149,792)		
i divilade di capital addeto	(221,002)	(145,752)		
NET INCREASE (DECREASE) IN CASH	49,714	(174,601)		
CASH				
Beginning	655,755	830,356		
Ending	\$ <u>705,469</u>	\$ <u>655,755</u>		
RECONCILIATION OF CHANGE IN NET POSITION TO				
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Change in net position	\$ 240,695	\$ (79,355)		
Adjustments to reconcile change in net position to		,		
net cash provided by (used in) operating activities				
Depreciation	53,567	43,800		
Change in assets and liabilities				
Accounts receivable	(1,948)	(609)		
Due from State of Iowa	11,893	(1,162)		
Prepaid expenses	(3,911)	3,326		
Accounts payable	(11,437)	3,152		
Accrued compensation	(17,682)	12,910		
Customer deposits	(1,472)	(3,421)		
Unearned revenues	<u>1,961</u>	(3,450)		
Net cash provided by (used in) operating activities	\$ <u>271,666</u>	\$(24,809)		

# Electronic Services System NOTES TO FINANCIAL STATEMENTS December 31, 2018

#### 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 Records 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. The executed 28E agreement appoints ICRA with the authority to administer the operations of ESS.

#### Measurement Focus and Basis of Accounting

The financial statements include the financial activities administered by the ICRA and 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 lowa 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 lowa county recorders is to be deposited to the State of Iowa's Electronic Transaction Fund, 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 reimbursements from the State of Iowa and are included in revenue.

ESS has elected to apply all applicable GASB pronouncements. The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues 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.

#### **Computer Equipment**

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.

# Electronic Services System NOTES TO FINANCIAL STATEMENTS December 31, 2018

#### 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, 2018 and 2017.

*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 year ended December 31, 2018 and 2017 were \$5,881 and \$3,789, respectively.

# Electronic Services System NOTES TO FINANCIAL STATEMENTS December 31, 2018

#### **NOTE 4 SOFTWARE DEVELOPMENT IN PROCESS**

Electronic Services System is currently developing a new electronic submission system. The costs of this system's development have been capitalized by ESS and reported as software development in process on the Special-Purpose Statements of Net Position until the system is placed in service at which time the capitalized costs will be amortized over the system's estimated useful life. The system is expected to be placed in service during 2019.

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# 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 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, 2018, 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, and have issued our report thereon dated June 19, 2019.

#### **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) to determine the 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 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 may exist that have not been identified.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Electronic Services System's financial statements are free of 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 determination of financial statement amounts. 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 the Electronic Services System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**DENMAN & COMPANY, LLP** 

Denman & Company, XXP

West Des Moines, Iowa June 19, 2019

832001 12-31-18

EXTENDED TO NOVEMBER 15, 2019

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

A I	or the	e 2018 calendar year, or tax year beginning and	ending		
В	Check if applicable	C Name of organization		D Employer identifi	cation number
	Addre	e   IOWA COUNTY RECORDERS ASSOCIATION			
	Name chang	e Doing business as		42-1	213325
	□ Initial □ return □ Fiṇal	Number and street (or P.O. box if mail is not delivered to street address) PO BOX 82	Room/suite		r 484–3320
_	⊥return termir ated			G Gross receipts \$	19,330,737.
Г	Amen return	ded moterno ta 523/2		H(a) Is this a group re	
F	Applic			for subordinates	
	pendi	PO BOX 82, TOLEDO, IA 52342		<b>H(b)</b> Are all subordinates in	·····= =
<u> </u>	Гах-ех	empt status: $\square$ 501(c)(3) $\boxed{\mathbf{X}}$ 501(c) ( 4 ) $\blacktriangleleft$ (insert no.) $\square$ 4947(a)(1)	or 527		list. (see instructions)
		te: WWW.IOWALANDRECORDS.ORG		H(c) Group exemption	,
K	orm of	organization: Corporation Trust X Association Other	L Year		■ State of legal domicile: IA
Pa	art I	Summary			
_	1	Briefly describe the organization's mission or most significant activities: TO P	ROVIDE	ACCESS TO	COUNTY AND
Governance		STATEWIDE LAND RECORDS AND RELATED INFORM	IATION	•	
rna	2	Check this box  if the organization discontinued its operations or dispose	sed of more	than 25% of its net as:	sets.
ove	3	Number of voting members of the governing body (Part VI, line 1a)		3	8
	4	Number of independent voting members of the governing body (Part VI, line 1b)			8
es &		Total number of individuals employed in calendar year 2018 (Part V, line 2a)			5
ĬĘ		Total number of volunteers (estimate if necessary)			0
Activities &		Total unrelated business revenue from Part VIII, column (C), line 12			0.
_	b	Net unrelated business taxable income from Form 990-T, line 38	·····		0.
				Prior Year	Current Year
ē	8	Contributions and grants (Part VIII, line 1h)		27,452.	0.
en.	9	Program service revenue (Part VIII, line 2g)		17,166,578.	19,329,992.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		500.	745.
	1	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		17,194,530.	19,330,737.
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	1	D 5: 11 (D 1) (A) (A) (A)		0.	0.
	45	Salaries, other compensation, employee benefits (Part IX, column (A), line 4)		502,218.	212,479.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
ben	b	Total fundraising expenses (Part IX, column (D), line 25)	0.		
X	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		16,753,953.	18,889,537.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		17,256,171.	19,102,016.
	1	Revenue less expenses. Subtract line 18 from line 12		-61,641.	228,721.
or		·	В	eginning of Current Year	End of Year
t Assets or	20	Total assets (Part X, line 16)		1,089,074.	1,289,165.
ASS	21	Total liabilities (Part X, line 26)		236,005.	207,375.
Net/		Net assets or fund balances. Subtract line 21 from line 20		853,069.	1,081,790.
	art II	Signature Block			
		lties of perjury, I declare that I have examined this return, including accompanying schedule			/ knowledge and belief, it is
true	, correc	ct, and complete. Declaration of preparer (other than officer) is based on all information of wl	nich preparei	has any knowledge.	
		Signature of officer		l Date	
Sig				Date	
Her	е	DEB KUPKA, TREASURER Type or print name and title			
		,		Date Check	PTIN
Paid	1	Print/Type preparer's name  GARY D. WILGENBUSCH, CPA  GARY D. WILGENBUSCH, CPA		07/23/19 of self-employ	
	oarer	Firm's name BERGANKDV, LTD.	JUCII, (	Firm's EIN	41-1431613
	Only	Firm's address 9207 NORTHPARK DRIVE		I IIIII S EIIV	11 14JIVIJ
	Jy	JOHNSTON, IA 50131		Phone no 51	5-727-5700
May	/ the II	RS discuss this return with the preparer shown above? (see instructions)		I i liolic lio. 5 ±	X Yes No

Check Schedule Contains a response or note to any line in this Part III  Bitely describe the organizations in sission:  TO PROVIDE ACCESS TO COUNTY AND STATEWIDE LAND RECORDS AND RELATED INFORMATION.  2 Did the organization undertake any significant program services during the year which were not listed on the prior form 980 or 980-627?  If Yes, "Secribe there are services on Schedule O.  3 Did the organization clease conducting, or make significant changes in how it conducts, any program services, as measured by expenses.  Section 501(c)(s) and 501(c)(s) organizations are required to report the amount of grams and allocations to others, the total occurres, and recenses, and rece		990 (2018) IOWA COUNTY RECORDERS ASSOCIATION 42-1213325 Page 2
1 Bielly describe the organization and access TO COUNTY AND STATEWIDE LAND RECORDS AND RELATED INFORMATION.  2 Did the organization undertake any significant program services during the year which were not listed on the prior form 900 or 900 E2?  If "Yes," describe these new services on Schedule 0. 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services ? Wes [X] No If "Yes," describe these changes on Schedule 0. 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services, as measured by expenses. Section 901(c)(3) and 901(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for ceach program service specified.  4a [coate ]   Secures 1 19,076,260   including grate of \$   (News. 1 19,325,031   )   (News. 1 19,3	Pa	t III Statement of Program Service Accomplishments
TO PROVIDE ACCESS TO COUNTY AND STATEWIDE LAND RECORDS AND RELATED INFORMATION.    Did the organization undertake any significant program services during the year which were not listed on the prior form 980 or 980-627		Check if Schedule O contains a response or note to any line in this Part III
INFORMATION.  2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 980 or 990E27	1	
2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 80 or 990-E27		
prior Form 980 or 980 627		INFORMATION.
prior Form 980 or 980 627		
prior Form 980 or 980 627		Did the constitution of th
If "Yes," describe these new services on Schedule O.  Did the organization cease conducting, or make significant changes in how it conducts, any program services?	2	
3 Did the organization cases conducting, or make significant changes in how it conducts, any program services?		
If "Yes," describe these changes on Schedule O.  Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(s) and 501(c)(s) organizations are required to report the amount of grants and allocations to others, the total expenses, and reversue, if any, for each program service reported.  4 (cose ) (toporates 19,076,260 · Including grants of STREAMLINE AND MARE PUBLICLY AVAILABLE DOCUMENTS RETRIEVABLE ONLINE BY COUNTY CONSTITUENTS. FEES ARE CHARGED TO COVER EXPENSES OF THE SERVICE.  4b (cose ) (toporates 18,671 · Including grants of STREAMLINE AND MAKE PUBLICLY AVAILABLE DOCUMENTS RETRIEVABLE ONLINE BY COUNTY CONSTITUENTS. FEES ARE CHARGED TO COVER EXPENSES OF THE SERVICE.  4c (cose ) (toporates 18,671 · Including grants of STREAMLINE AND THE STATE OF IOWA.  4c (cose ) (toporates 5 Including grants of STATE OF IOWA.  4d Other program services (Describe in Schedule O) (toporates STATE OF IOWA) (toporates STATE OF IOWA) (toporates STATE OF IOWA) (toporates STATE OF IOWA)	2	
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Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported  4a (coas:	4	
teverue, if any, for each program service reported.  46 (code: ) (Expenses \$ 19,076,260. molicon grants of \$ ) (Expenses \$ 19,325,031.)  MEETINGS WERE HELD AND NEW COUNTY WEBSITES HAVE BEEN ESTABLISHED TO STREAMLINE AND MAKE PUBLICLY AVAILABLE DOCUMENTS RETRIEVABLE ONLINE BY COUNTY CONSTITUENTS. FEES ARE CHARGED TO COVER EXPENSES OF THE SERVICE.  46 (code: ) (Expenses \$ 18,671. molicolog grants of \$ ) (Revenue \$ 4,961.)  TO PROVIDE EDUCATION TO COUNTY RECORDERS AND IMPROVE RECORDING METHODS IN THE STATE OF IOWA.  4c (code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  (code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  (code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  (code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )	•	
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	4d	Other program services (Describe in Schedule O.)
	_	

Form **990** (2018)

### Form 990 (2018) IOWA COUNTY RECORDERS ASSOCIATION Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1_		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		Х
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	Х	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>	<b>⊢</b> ′		
Ü	Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for	٣		
3	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
		9		х
40	If "Yes," complete Schedule D, Part IV			-22
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent	40		Х
	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		Δ.
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,	١	v	
_	Part VI	11a	Х	
р	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total	l		₩.
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total	l		.,
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in			٦,
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	77	X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			,,
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		Х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		Х

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			۱
	Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			۱
	Schedule K. If "No," go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		<u> </u>
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		-
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or			
	former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes,"			
	complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member			
	of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			
	instructions for applicable filing thresholds, conditions, and exceptions):			77
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		X
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer,			
	director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations?			
	If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		-
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		-
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			37
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		v	1
Par	Note. All Form 990 filers are required to complete Schedule O rt V Statements Regarding Other IRS Filings and Tax Compliance	38	X	
ı al	Check if Schedule O contains a response or note to any line in this Part V			
	Check is observed to contains a response of flote to any line in this part v			
_	5-1		Yes	No
_	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable  Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable  1a 0	-		
b	Enter the Hamber of Fermi W Ed monded in time fall Enter of in the approach	-		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c		Щ_

## Form 990 (2018) IOWA COUNTY RECORDERS ASSOCIATION Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

2a Enter the number of employees reported on Form W.3. Transmittal of Wage and Tax Statements, led of the to elemendary year ending with or within the year covered by this return  b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  Note, if the sum of lines 1 and 2a is greater than 50, your may be required to a felge either include to the organization and 2a is greater than 50, your may be required to a felge either include to the organization from the series of the organization from the series of the organization from 90-T for this year? If "No" to line 30, provide an explanation in Schedule 0  3b If "Yes," the st fitted a Form 990-T for this year? If "No" to line 30, provide an explanation in Schedule 0  3c If "Yes," has the did a Form 990-T for this year? If "No" to line 30, provide an explanation in Schedule 0  3d If "Yes," has the did a Form 990-T for this year? If "No" to line 30, provide an explanation in Schedule 0  3d If "Yes," the three harmed of the foreign country.  5d Was the organization specified as a provide an explanation for Foreign Bank and Financial Accounts (FBAF).  5a Was the organization party to a prohibited tax shelter transaction?  5b Was the organization party to a prohibited tax shelter transaction?  5c If "Yes," to line for 50, did the organization that It was or is a party to a prohibited tax shelter transaction?  5c If "Yes," if the foreign country.  5c If "Yes," if the foreign country.  5c If "Yes," if the organization include with every solicitation an express statement that such contributions orgits were not tax deduceibles or achitable contributions?  6c If "Yes," indicates the number of Forms 8282 filled during the year  7c Organizations that may receive deduceible contributions under section 170(c).  7c Organizations that may receive deduceible contributions under section 170(c).  7d If "Yes," indicates the number of Forms 8282 filled during the year  9c Did the organization receives a contribution or organization					Yes	No
b If a least one is reported on line 2a, did the organization list all required federal employment tax returns?  Note, if the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)  3a Did the organization have unrelated business gross income of \$1,000 or more during the year?  3a At any time during the calendary ear, did the organization have interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account) or foreign country.  5b If "Yes," enter the name of the foreign country, Such as a bank account, securities account, or other financial account or foreign country.  5c If "Yes," to line for ear, and the foreign country, securities account, or other financial account or foreign prequirements for FinCEN Form 114, Report of Foreign Bank and Financial account(s (FBAR)).  5c If "Yes," to line 5a or 5b, did the organization that it was or is a party to a prohibited tax shelter transaction?  5c If "Yes," to line 5a or 5b, did the organization that it was or is a party to a prohibited tax shelter transaction?  5c If "Yes," did the organization that it was or is a party to a prohibited tax shelter transaction?  5c If "Yes," did the organization that it was or is a party to a prohibited tax shelter transaction?  5c If "Yes," did the organization that it was or is a party to a prohibited tax shelter transaction?  6c If "Yes," did the organization that it was or is a party to a prohibited tax shelter transaction?  6c If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  6c If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  6c If "Yes," did the organization notify the donor of the value of the goods or services provided?  6d If "Yes," indicate the number of Forms 8282 filed during the year.  6d If "Yes," i	2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,				
Note: If the sum of lines 1a and 2a is greater fran 250, you may be required tofia (see instructions) 3		filed for the calendar year ending with or within the year covered by this return	2a 5			
3a Difference in the organization have unrelated business gross income of \$1,000 or more during the year?  b if "Yes," has it filed a Form 9950 for this year? If "No" to fine 3b, provide an explanation in Schedule O  d At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country, but have a bank account, securities account, or other financial accountly over, a financial account in the foreign country.  b if "Yes," inter the name of the foreign country, but have been separated any any to a prohibite tax shelter transaction at any time during the tax year?  5a	b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	าร?	2b	X	
b If "Yes," in a first filed a Form 890.T for this year? If "No' to fine 3b, provide an explanation in Schedule O.  A ray time during the calendary year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a tank account, securities account, or other financial accountry?  4a X  b If "Yes," enter the name of the foreign country (such as a tank account, securities account, or other financial accountry?  5a Was the organization a party to a prohibitorial trial was or is a party to a prohibitorial accountry.  5b Did any stable party notify the organization file form 8888-17.  5c Was the organization a party to a prohibitor that was or is a party to a prohibitorial as wheter transaction?  5b X  c If "Yes" to line 5a or 5b, did the organization file form 8888-17.  5c Does the organization annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible on the contributions of the such contributions or gifts were not tax deductible?  5c If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  6c Organizations that may receive deductible contributions under section 170(c).  6c Did the organization receive a payment in excess of \$75 made party sa a contribution and party for goods and services provided to the payor?  7c X  7d Did the organization receive any funds, directly or indirectly, to pay premiums, divide personal property for which it was required to life Form 8882?  7e Did the organization neceived any funds, directly or indirectly, to pay premiums, divide the organization file a Form 1986-07 and 1987.  7f Here organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1986-07 and 1987.  7f Here organization have excess business holdings at any time during the year.  7g Short organization have exceeded a contributio		Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions	5)			
4a A any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?  b If "Yes," enter the name of the foreign country: ▶  See instructions for filing requirements for Finc®N Form 114, Report of Foreign Bank and Financial Accounts (FBAR).  5a Was the organization party to a prohibited tax shetter transaction at any time during the tax year?  5a Was the organization have annual gross receipts that are normally greater than \$100,000, and did the organization should be organization file form 88867.  5b X  5c If "Yes," did the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?  7c Organizations that may receive deductible contributions and services statement that such contributions or gifts were not tax deductible?  7d Organizations that may receive deductible contributions under section 170(c).  a bill the organization stat may receive deductible contributions under section 170(c).  a bill the organization stat may receive deductible contributions under section 170(c).  b If "Yes," (did the organization notify the donor of the value of the goods or services provided?  c Did the organization stall, exchange, or otherwise dispose of tangible personal property for which it was required to tile Form 8822?  d If "Yes," indicate the number of Forms 8822 filed during the year  b Did the organization received any funds, directly or indirectly, no pay premiums on a personal benefit contract?  7c X  77 Y  78 X  79 If the organization received any funds, directly or indirectly, no pay personal benefit contract?  79 If the organization received any funds, directly or indirectly, no pay personal benefit contract?  79 If the organization received any funds, directly or indirectly, and pay service and pay the contribution of confidency in the pay of the						X
financial account in a foreign country (such as a bank account, securities account, or other financial account)?  b if "Yes," enter the name of the foreign country:  See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).  5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  5b Did any staceble party notify the organization that it was or is a party to a prohibited tax shelter transaction?  5b Did any staceble party notify the organization file Form 8888-17?  6a Does the organization annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?  6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  7 organizations that many receive deductible contributions under section 170(c).  8b If "Yes," did the organization notify the donor of the value of the goods or services provided?  7 b If Yes," did the organization notify the donor of the value of the goods or services provided?  8b Did the organization receive a payment in excess 50 456 made party as a contribution of payment in excess 50 456 made party as a contribution of the value of the goods or services provided?  8b If Yes," did the organization received a contribution of payment in excess to 456 made party as a contribution of the value of the goods or services provided?  8c Did the organization received a contribution of underectly, to pay premiums on a personal benefit contract?  9c Did the organization received a contribution of underectly, to pay premiums on a personal benefit contract?  9c Did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-07 and the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file of Forms 8		·		3b		
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a Initiation fees and capital contributions included on Part VIII, line 12 b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  10b 11 Section 501(c)(12) organizations. Enter: a Gross income from members or shareholders b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)  11a 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? b If "Yes," enter the amount of tax-exempt interest received or accrued during the year  13 Section 501(c)(29) qualified nonprofit health insurance issuers. a Is the organization licensed to issue qualified health plans in more than one state?  Note. See the instructions for additional information the organization must report on Schedule O. b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans c Enter the amount of reserves on hand  13b c Enter the amount of reserves on hand  14a Did the organization receive any payments for indoor tanning services during the tax year? b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O  15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.  16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?  16 X						
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11 Section 501(c)(12) organizations. Enter:  a Gross income from members or shareholders  b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)  12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?  b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b  13 Section 501(c)(29) qualified nonprofit health insurance issuers.  a Is the organization licensed to issue qualified health plans in more than one state?  Note. See the instructions for additional information the organization must report on Schedule O.  b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans  c Enter the amount of reserves on hand  13b  c Enter the amount of reserves on hand  13c  14a X  b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O  14b  15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?  15 X  If "Yes," see instructions and file Form 4720, Schedule N.	b					
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14aDid the organization receive any payments for indoor tanning services during the tax year?14aXbIf "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O14b15Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?15XIf "Yes," see instructions and file Form 4720, Schedule N.Is the organization an educational institution subject to the section 4968 excise tax on net investment income?16X	_			-		
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15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?  If "Yes," see instructions and file Form 4720, Schedule N.  16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?  16 X						├ <del></del>
excess parachute payment(s) during the year?  If "Yes," see instructions and file Form 4720, Schedule N.  16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?  16 X				1		
If "Yes," see instructions and file Form 4720, Schedule N.  16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?  16 X	-			15		x
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?  16 X						
If "Yes," complete Form 4720, Schedule O.	16		income?	16		Х

Form 990 (2018) IOWA COUNTY RECORDERS ASSOCIATION 42-1213325 Pag
Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response IOWA COUNTY RECORDERS ASSOCIATION to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	3		
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent 1b	:		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2		Х
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, or trustees, or key employees to a management company or other person?	3		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
	more members of the governing body?	7a		Х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	Х	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
	organization's mailing address? If "Yes." provide the names and addresses in Schedule O	9		Х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
	• • • • • • • • • • • • • • • • • • •		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		Х
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		Х
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe			
	in Schedule O how this was done	12c		
13	Did the organization have a written whistleblower policy?	13		Х
14	Did the organization have a written document retention and destruction policy?	14		Х
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a		Х
	Other officers or key employees of the organization	15b		Х
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		Х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed ▶ NONE			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)	s only)	availat	ole
	for public inspection. Indicate how you made these available. Check all that apply.			
	Own website Another's website X Upon request Other (explain in Schedule O)			
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	l financ	ial	
	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records	_		
	THE ORGANIZATION - 641-484-3320			
	PO BOX 82, TOLEDO, IA 52342			

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### Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

#### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

(A)	(B)	organization compensate (C)						(D)	(E)	(F)
Name and Title	Average	Position (do not check more than one box, unless person is both an officer and a director/trustee)						Reportable compensation from	Reportable compensation from related	Estimated amount of other
	hours per						ne an			
	week									
	(list any	ector						the	organizations	compensation
	hours for	or dir	e e			ated		organization	(W-2/1099-MISC)	from the
	related organizations below	Individual trustee or director	Institutional trustee		9.0	Highest compensated employee	ı.	(W-2/1099-MISC)		organization and related organizations
					nploy					
	line)	ndivid	nstitu	Officer	Key employee	Highes	Former			organizations
(1) DEB KUPKA	1.00	_	_		_	1 0				
TREASURER		Х		х				0.	0.	0.
(2) JOHN MURPHY	1.00							-	-	
PRESIDENT		Х		х				0.	0.	0.
(3) KATHY JURRIES	1.00									
SECRETARY		Х		х				0.	0.	0.
(4) TRAVIS CASE	1.00									
VICE PRESIDENT		Х		Х				0.	0.	0.
(5) PHIL DUNSHEE	40.00									
PROJECT MANAGER				Х				65,643.	0.	0.
(6) KELLY WALLACE	40.00									
TECHNICAL LEAD						Х		115,064.	0.	0.
(7) SUE MEYER	1.00									
PAST PRESIDENT							Х	0.	0.	0.
		-								
		ł								
	-									

Form 990 (2018)

Part VII Sect	ion A. Officers, Directors, Tru	stees, Key Em	oloy	ees,	and	l Hi	ghes	t C	ompensated Employee	s (continued)				
	(A)	(B)			_ (0				(D)	(E)			(F)	
	Name and title	Average	(do		Pos		າ than d	nne	Reportable	Reportable	•	Es	stimate	ed
		hours per	box	, unle	ss per	son i	is both	n an	compensation	compensation		l .	nount	of
		week		Cer ar	ia a a	recio	or/trus	iee)	from	from relate		l .	other	
		(list any hours for	recto						the	organization		l	pensa	
		related	e or d	tee			sated		organization (W-2/1099-MISC)	(W-2/1099-MI	SC)	l	rom the anizati	
		organizations	ruste	l trus		ee,	mpen		(***2/1099*****100)			ı -	d relati	
		below	dual t	Institutional trustee	_	ey employee	st col	<u>i</u>				l .	anizatio	
		line)	Individual trustee or director	Institu	Officer	(ey er	Highest compensated employee	Pom M						
												1		
			•									1		
												1		
												1		
												<del></del>		
												$\vdash \vdash$		
												1		
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								Ļ	100 707			<u> </u>		
									180,707.		0.	<u> </u>		0.
	continuation sheets to Part V								0.		0.	<u> </u>		0.
	lines 1b and 1c)							<u> </u>	180,707.		0.	Щ		0.
	er of individuals (including but	not limited to th	ose	liste	d ab	ove	) wh	o re	eceived more than \$100,	000 of reportabl	е			4
compensat	ion from the organization													1
											1		Yes	No
3 Did the org	anization list any former office	r, director, or tru	ıste	e, ke	y en	nplo	yee,	or	highest compensated er	nployee on				
	Yes, " complete Schedule J for											3		X
•	ividual listed on line 1a, is the s	•							•	•				
and related	organizations greater than \$15	0,000? If "Yes,	" co	mple	ete S	Sche	edule	J f	for such individual			4		Х
	rson listed on line 1a receive or					•			•	dual for services				
	the organization? <i>If</i> "Yes," con	mplete Schedule	e J f	or st	ıch r	oers	on .					5	ш	X
Section B. Inde	pendent Contractors													
1 Complete t	his table for your five highest co	ompensated inc	lepe	nder	nt co	ontra	actor	rs th	nat received more than \$	100,000 of com	pensa <sup>1</sup>	tion fro	mc	
the organiz	ation. Report compensation for	the calendar ye	ear e	endir	ng w	ith c	or wi	thin	the organization's tax y	ear.				
	(A)								(B)			(0		
	Name and busines	s address							Description of s		C	compe	nsatio	n
	CHNOLOGIES							- 1	PROGRAM SOFT	WARE &	İ			
	ST, AMES, IA 5								SUPPORT			11	2,88	89.
SOLUTIONS	S INC, 2311 WEST	18TH ST	,	ΡO	В	OX			SERVER MAINT	ENANCE &				
857, SPEN	ICER, IA 51301								SUPPORT			10	7,53	13.

Total number of independent contractors (including but not limited to those listed above) who received more than

\_\_\_

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\$100,000 of compensation from the organization

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Form 990 (2018)
Part VIII 5

art VIII Statement of Revenue
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			Check if Schedule O conta	ains a response	or note to any line	e in this Part VIII			
						(A) Total revenue	(B) Related or exempt function revenue	<b>(C)</b> Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
ts ts	1	а	Federated campaigns	1a					
Contributions, Gifts, Grants and Other Similar Amounts			Membership dues	1 1					
₽, E			Fundraising events						
ifts			Related organizations						
nis.			Government grants (contribution						
Sir			All other contributions, gifts, grant						
it je			similar amounts not included abov						
o i		g	Noncash contributions included in lines 1	· · · · · · · · · · · · · · · · · · ·					
Sugar		-	Total. Add lines 1a-1f						
			Total / tod in los fa /		Business Code				
	2	а	ELECTRONIC RECORDING RE	CEIPTS	900099	19,324,990.	19,324,990.		
Nice	_	b	HOSPITALITY		900099	4,894.	4,894.		
Program Service Revenue		c	OTHER INCOME		900099	108.	108.		
		d							
		e							
Pro			All other program service rever						
			Total. Add lines 2a-2f			19,329,992.			
	3	y	Investment income (including						
	Ŭ		other similar amounts)			745.			745.
	4		Income from investment of tax						
	5		Royalties						
	Ŭ		noyanico	(i) Real	(ii) Personal				
	6	a	Gross rents	(i) Ficul	(ii) i cisoriai				
	Ū		Less: rental expenses						
			Rental income or (loss)						
			Nist went all land and a configuration						
	7		Gross amount from sales of	(i) Securities	(ii) Other				
	•	_	assets other than inventory	(i) Coccincios	(11) 0 11 101				
		h	Less: cost or other basis						
		~	and sales expenses						
		c	Gain or (loss)						
			Net gain or (loss)		<b></b>				
	8		Gross income from fundraising						
Jue	_		including \$						
š			contributions reported on line						
Other Revenu			Part IV, line 18	•					
E l		b	Less: direct expenses						
Ò			Net income or (loss) from fund						
			Gross income from gaming ac						
			Part IV, line 19						
		b	Less: direct expenses		,				
			Net income or (loss) from gami						
			Gross sales of inventory, less r						
			and allowances						
		b	Less: cost of goods sold						
			Net income or (loss) from sales						
			Miscellaneous Revenue		Business Code				
	11	а							
		b							
		С							
		d	All other revenue						
			Total. Add lines 11a-11d						
	12		Total revenue. See instructions			19,330,737.	19,329,992.	0.	745.

### Part IX | Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Secti	on 501(c)(3) and 501(c)(4) organizations must comp Check if Schedule O contains a respor				
	•			(C)	(D)
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees				
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	129,383.	129,383.		
8	Pension plan accruals and contributions (include	,	,		
-	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	54,037.	54,037.		
10	Payroll taxes	29,059.	29,059.		
11	Fees for services (non-employees):				
·· a	Management	65,643.	65,643.		
b		23,500.	23,500.		
0	Legal	69,868.	62,793.	7,075.	
4	Accounting	05,000.	02,755.	7,075	
d	Lobbying Professional fundraising services. See Part IV, line 17				
•	Investment management fees				
f	Other. (If line 11g amount exceeds 10% of line 25,				
g	column (A) amount, list line 11g expenses on Sch 0.)	25,937.	25,937.		
40		45,736.	45,736.		
12	Advertising and promotion	9,158.	9,148.	10.	
13	Office expenses	331,098.	331,098.	10.	
14	Information technology	331,030.	331,030.		
15	Royalties				
16	Occupancy	12,497.	12,497.		
17	Travel	12,431.	12,497.		
18	Payments of travel or entertainment expenses				
40	for any federal, state, or local public officials	3,760.	3,760.		
19	Conferences, conventions, and meetings	3,100.	3,700.		
20	Interest				
21	Payments to affiliates	53,567.	53,567.		
22	Depreciation, depletion, and amortization	23,894.	23,894.		
23	Insurance Other average Itamize average not severed	43,034.	43,034.		
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A)				
_	amount, list line 24e expenses on Schedule 0.)  COUNTY DISTRIBUTIONS	16,593,113.	16,593,113.		
a	PAYMENT DISTRIBUTIONS	1,457,690.			
b		164,393.			
C	SERVICE CHARGES AND TRA	9,683.	164,393. 9,683.		
d	OTHER EXPENSES	9,003.	9,003.		
	All other expenses	10 102 016	19,094,931.	7 005	0.
<u>25</u>	Total functional expenses. Add lines 1 through 24e	19,102,016.	13,034,331.	7,085.	0.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				Form <b>990</b> (2018)

Form **990** (2018)

Form 990 (2018)
Part X | Balance Sheet

<u>Par</u>	t X	Balance Sheet					
		Check if Schedule O contains a response or no	te to any	line in this Part X			
					(A) Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing			746,390.	1	784,130.
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			22,188.	4	12,242
	5	Loans and other receivables from current and for					
		trustees, key employees, and highest compensations		· · · · ·			
		Part II of Schedule L	-			5	
	6	Loans and other receivables from other disquali					
	Ū	section 4958(f)(1)), persons described in section	-	·			
		employers and sponsoring organizations of sec					
.		employees' beneficiary organizations (see instr).		· ·		6	
Assets	7	Notes and loans receivable, net				7	
Ass	8			8			
-	9	Inventories for sale or use Prepaid expenses and deferred charges			145,685.	9	149,596
			 I I		143,003.	-	147,330
	iva	Land, buildings, and equipment: cost or other	100	788,346.			
		basis. Complete Part VI of Schedule D	10a	445,149.	174,811.	40-	343,197
		Less: accumulated depreciation	100		1/4,011.	10c	343,131
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, line				12	
	13	Investments - program-related. See Part IV, line				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			1 000 074	15	1 200 165
	16	Total assets. Add lines 1 through 15 (must equ			1,089,074.	16	1,289,165
	17	Accounts payable and accrued expenses			61,207.	17	32,088
	18	Grants payable			125 510	18	120 601
	19	Deferred revenue			135,710.	19	137,671
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete	Part IV of	Schedule D		21	
Se	22	Loans and other payables to current and former					
≝		key employees, highest compensated employee	es, and di	squalified persons.			
Liabilities		Complete Part II of Schedule L				22	
_	23	Secured mortgages and notes payable to unrela	ated third	parties		23	
	24	Unsecured notes and loans payable to unrelate				24	
	25	Other liabilities (including federal income tax, pa	ayables to	related third			
		parties, and other liabilities not included on line	s 17-24).	Complete Part X of			
		Schedule D			39,088.	25	37,616 207,375
	26	Total liabilities. Add lines 17 through 25			236,005.	26	207,375
		Organizations that follow SFAS 117 (ASC 958	3), check	here ▶ X and			
ဖွ		complete lines 27 through 29, and lines 33 ar	nd 34.				
ا يو	27	Unrestricted net assets			853,069.	27	1,081,790
ala	28	Temporarily restricted net assets			28		
g	29	Permanently restricted net assets				29	
<u>ب</u>		Organizations that do not follow SFAS 117 (A	SC 958),	check here ▶			
P.		and complete lines 30 through 34.					
Net Assets or Fund Balances	30	Capital stock or trust principal, or current funds				30	
SSe	31	Paid-in or capital surplus, or land, building, or ed				31	
ایٍ۲	32	Retained earnings, endowment, accumulated in				32	
ž	33	Total net assets or fund balances			853,069.	33	1,081,790.
	34	Total liabilities and net assets/fund balances			1,089,074.	34	1,289,165

Form **990** (2018)

OIII	1990 (2010)				ıα	gc
Pa	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					
1	Total revenue (must equal Part VIII, column (A), line 12)	1	19	, 33	0,7	<u>37.</u>
2	Total expenses (must equal Part IX, column (A), line 25)	2	19	,10		
3	Revenue less expenses. Subtract line 2 from line 1	3		22	8,7	21.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		85	3,0	69.
5	Net unrealized gains (losses) on investments	5				
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain in Schedule O)	9				0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,					
	column (B))	10	1	,08	1,7	90.
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					
					Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	0.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		Х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a				
	separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate					
	consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,				
	review, or compilation of its financial statements and selection of an independent accountant?			2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Sche					
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin		- 1			
	Act and OMB Circular A-133?	_		За		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi	red auc	dit			
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits			3h		

Form **990** (2018)

### **SCHEDULE C**

(Form 990 or 990-EZ)

### **Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ. ► Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

•	Section 501(c)(4), (5), or (6) organizat	ions: Complete Part III			
	ne of organization	none: complete r art in:		Emp	loyer identification number
	IOWA CO	UNTY RECORDERS AS:	SOCIATION		42-1213325
Pa	rt I-A Complete if the org	anization is exempt under	section 501(c) or	r is a section 527 or	ganization.
2	Provide a description of the organiz Political campaign activity expendit Volunteer hours for political campai	ation's direct and indirect political ures	campaign activities in	Part IV. ▶ 9	
Pa	rt I-B Complete if the org	anization is exempt under	section 501(c)(3)		
2 3 4a b Pa 1 2 3	Enter the amount of any excise tax Enter the amount of any excise tax If the organization incurred a section Was a correction made? If "Yes," describe in Part IV.	incurred by the organization under incurred by organization managers in 4955 tax, did it file Form 4720 for anization is exempt under by the filing organization for sectifization's funds contributed to othe . Add lines 1 and 2. Enter here and	section 4955 s under section 4955 r this year?  section 501(c), e on 527 exempt functio r organizations for section for section 527 polit of all section 527 polit rom the filing organization	except section 501(con activities	Yes No Yes No Yes No Yes No No Yes No N
	political action committee (PAC). If a		• •	· · · · · · · · · · · · · · · · · · ·	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization.  If none, enter -0
	I I		1	ı	1

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2018

Schedule C (Form 990 or 990-EZ) 2018	IOWA CO	UNTY	RECORDERS	ASSOCIATION	42-1	L213325 Page 2
Part II-A Complete if the organization 501(h)).	anization i	s exen	npt under section	n 501(c)(3) and file	d Form 5768 (el	ection under
A Check ► if the filing organizate expenses, and share	_			n Part IV each affiliated	group member's nam	ne, address, EIN,
B Check ▶ ☐ if the filing organizat	ion checked	box A an	d "limited control" pr	ovisions apply.		
Limit	s on Lobbyii	ng Exper	•		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influ	ence public o	ppinion (c	rass roots lobbying)			
<b>b</b> Total lobbying expenditures to influ			(P. 1111 : )			
c Total lobbying expenditures (add lin	ū		, , , ,			
d Other exempt purpose expenditure						
e Total exempt purpose expenditures						
f Lobbying nontaxable amount. Ente	•					
If the amount on line 1e, column (a) or			bying nontaxable an			
Not over \$500,000	(D) 18.		he amount on line 1e			
Over \$500,000 but not over \$1,000	000		0 plus 15% of the exc			
	·		•	cess over \$500,000.		
Over \$1,000,000 but not over \$1,50 Over \$1,500,000 but not over \$17,0			•			
	000,000		0 plus 5% of the exce	ess over \$1,500,000.		
Over \$17,000,000		\$1,000,0	JUU.			
g Grassroots nontaxable amount (ent	er 25% of line					
h Subtract line 1g from line 1a. If zero		0				
i Subtract line 1f from line 1c. If zero	-	•				
j If there is an amount other than zero	•					
reporting section 4911 tax for this y		ie ili oi i				Yes No
reporting section 4311 tax for this y		Vear Ave	raging Period Under	r Section 501(h)		1e3 NO
(Some organizations th	at made a s	ection 50		have to complete all o	f the five columns b	elow.
	Lobbyir	ng Exper	ditures During 4-Ye	ar Averaging Period		
Calendar year (or fiscal year beginning in)	<b>(a)</b> 201	5	<b>(b)</b> 2016	(c) 2017	( <b>d)</b> 2018	(e) Total
2a Lobbying nontaxable amount						
<b>b</b> Lobbying ceiling amount						
(150% of line 2a, column(e))						
c Total lobbying expenditures						
d Grassroots nontaxable amount						
e Grassroots ceiling amount						
(150% of line 2d, column (e))						
f Grassroots lobbying expenditures						

Schedule C (Form 990 or 990-EZ) 2018

## Schedule C (Form 990 or 990-EZ) 2018 IOWA COUNTY RECORDERS ASSOCIATION 42-12133 Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

f the l	ch "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description			(b	''
	lobbying activity.	Yes	No	Amo	ount
1 [	During the year, did the filing organization attempt to influence foreign, national, state, or				
	local legislation, including any attempt to influence public opinion on a legislative matter				
(	or referendum, through the use of:				
a \	Volunteers?				
	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
c l	Media advertisements?				
	Mailings to members, legislators, or the public?				
e F	Publications, or published or broadcast statements?				
f(	Grants to other organizations for lobbying purposes?				
g [	Direct contact with legislators, their staffs, government officials, or a legislative body?				
h F	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?				
i (	Other activities?				
j T	Total. Add lines 1c through 1i				
	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?				
b l	If "Yes," enter the amount of any tax incurred under section 4912				
c l	If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
d l	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?				
	III-A Complete if the organization is exempt under section 501(c)(4), section	501(c)(5),	or sec	tion	
	E04(a)(6)				
	501(c)(6).			Ves	
art				Yes	
art \	Were substantially all (90% or more) dues received nondeductible by members?				
<b>art</b>	Were substantially all (90% or more) dues received nondeductible by members?  Did the organization make only in-house lobbying expenditures of \$2,000 or less?  Did the organization agree to carry over lobbying and political campaign activity expenditures from the part III-B  Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "N	orior year? <b>501(c)(5),</b>	2 3 or sec	X	
art  l \	Were substantially all (90% or more) dues received nondeductible by members?  Did the organization make only in-house lobbying expenditures of \$2,000 or less?  Did the organization agree to carry over lobbying and political campaign activity expenditures from the part III-B  Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Nanswered "Yes."	orior year? 501(c)(5), Io," OR (k	3 or sec o) Part	X	
\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	Were substantially all (90% or more) dues received nondeductible by members?  Did the organization make only in-house lobbying expenditures of \$2,000 or less?  Did the organization agree to carry over lobbying and political campaign activity expenditures from the partial.  Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Nanswered "Yes."  Dues, assessments and similar amounts from members	orior year? 501(c)(5), lo," OR (k	3 or sec o) Part	X	
\ \(\[ \[ \] \] \\ \[ \] \[ \] \\ \[ \] \[ \] \\ \[ \] \[ \] \\ \[ \] \[ \] \\ \[ \] \[ \] \\ \[ \] \[ \] \\ \[ \] \[ \] \\ \[ \] \[ \] \\ \[ \] \[ \] \\ \[ \] \[ \] \\ \[ \] \[ \] \\ \[ \] \[ \] \\ \[ \] \[ \] \\ \[ \] \\ \[ \] \[ \] \\ \[ \] \\ \[ \] \[ \] \\ \[	Were substantially all (90% or more) dues received nondeductible by members?  Did the organization make only in-house lobbying expenditures of \$2,000 or less?  Did the organization agree to carry over lobbying and political campaign activity expenditures from the part III-B  Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Nanswered "Yes."  Dues, assessments and similar amounts from members  Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political	orior year? 501(c)(5), lo," OR (k	3 or sec o) Part	X	
\ [ [ art	Were substantially all (90% or more) dues received nondeductible by members?  Did the organization make only in-house lobbying expenditures of \$2,000 or less?  Did the organization agree to carry over lobbying and political campaign activity expenditures from the part III-B  Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Nanswered "Yes."  Dues, assessments and similar amounts from members  Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	orior year? 501(c)(5), lo," OR (k	or second Part	X	
\ [ [ art	Were substantially all (90% or more) dues received nondeductible by members?  Did the organization make only in-house lobbying expenditures of \$2,000 or less?  Did the organization agree to carry over lobbying and political campaign activity expenditures from the part III-B  Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Nanswered "Yes."  Dues, assessments and similar amounts from members  Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  Current year	orior year? 501(c)(5), lo," OR (k	2 3 or sec b) Part	X	
\ [ [ art ] art ] art ] art ] art ]	Were substantially all (90% or more) dues received nondeductible by members?  Did the organization make only in-house lobbying expenditures of \$2,000 or less?  Did the organization agree to carry over lobbying and political campaign activity expenditures from the part III-B  Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Nanswered "Yes."  Dues, assessments and similar amounts from members  Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  Current year  Carryover from last year	orior year? 501(c)(5), Io," OR (k	2 3 or sec b) Part	X	
art  [ [ art  colored a (colored	Were substantially all (90% or more) dues received nondeductible by members?  Did the organization make only in-house lobbying expenditures of \$2,000 or less?  Did the organization agree to carry over lobbying and political campaign activity expenditures from the part III-B  Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Nanswered "Yes."  Dues, assessments and similar amounts from members  Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  Current year  Carryover from last year	orior year? 501(c)(5), Io," OR (k	2 3 or seco) Part	X	
art [	Were substantially all (90% or more) dues received nondeductible by members?  Did the organization make only in-house lobbying expenditures of \$2,000 or less?  Did the organization agree to carry over lobbying and political campaign activity expenditures from the part III-B  Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Nanswered "Yes."  Dues, assessments and similar amounts from members  Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  Current year  Carryover from last year  Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	orior year? 501(c)(5), lo," OR (k	2 3 or seco) Part	X	3, i
art  [ art  art  [ art  art  ]	Were substantially all (90% or more) dues received nondeductible by members?  Did the organization make only in-house lobbying expenditures of \$2,000 or less?  Did the organization agree to carry over lobbying and political campaign activity expenditures from the part III-B  Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Nanswered "Yes."  Dues, assessments and similar amounts from members  Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  Current year  Carryover from last year  Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess	prior year? 501(c)(5), lo," OR (k	2 3 or seco) Part	X	
art [	Were substantially all (90% or more) dues received nondeductible by members?  Did the organization make only in-house lobbying expenditures of \$2,000 or less?  Did the organization agree to carry over lobbying and political campaign activity expenditures from the part III-B  Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Nanswered "Yes."  Dues, assessments and similar amounts from members  Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  Current year  Carryover from last year  Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenses of nondeductible lobbying and political expenses for nondeductible lobbying and pol	prior year? 501(c)(5), Io," OR (k	2 3 or sec b) Part	X	
	Were substantially all (90% or more) dues received nondeductible by members?  Did the organization make only in-house lobbying expenditures of \$2,000 or less?  Did the organization agree to carry over lobbying and political campaign activity expenditures from the part III-B  Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "Nanswered "Yes."  Dues, assessments and similar amounts from members  Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  Current year  Carryover from last year  Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess	prior year? 501(c)(5), lo," OR (k	2 3 or seco) Part	X	

### **SCHEDULE D** (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

OMB No. 1545-0047

Name of the organization

IOWA COUNTY RECORDERS ASSOCIATION

**Employer identification number** 42-1213325

	organization answered "Yes" on Form 990, Part IV, line	(a) Donor advised funds	(b) Funds and other accounts
4	Total number at end of year	(a) Bottot davisca turido	(S) I dido did other accounts
1	Total number at end of year		
2			
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in ware the organization's property, subject to the organization's e	-	
6			
6	Did the organization inform all grantees, donors, and donor ac		
	for charitable purposes and not for the benefit of the donor or		
Pai	impermissible private benefit?	anization answered "Vos" on Form 000	
			Fart IV, line 7.
1	Purpose(s) of conservation easements held by the organization		stania allu imaa astaut landa assa
	Preservation of land for public use (e.g., recreation or ed	. —	storically important land area
	Protection of natural habitat	Preservation of a ce	rtified historic structure
^	Preservation of open space		. of a company which accompany on the last
2	Complete lines 2a through 2d if the organization held a qualific	ed conservation contribution in the form	
_	day of the tax year.		Held at the End of the Tax Yea
_			
b	• • • • • • • • • • • • • • • • • • • •		
C	Number of conservation easements on a certified historic stru		
a	Number of conservation easements included in (c) acquired at	•	
_	listed in the National Register		
3	Number of conservation easements modified, transferred, rele	eased, extinguished, or terminated by the	e organization during the tax
	year	annual to to a start N	
4	Number of states where property subject to conservation ease	•	-
5	Does the organization have a written policy regarding the periodical statement of the		
_	violations, and enforcement of the conservation easements it		
6	Staff and volunteer hours devoted to monitoring, inspecting, h	nandling of violations, and enforcing con	servation easements during the year
_			
7	Amount of expenses incurred in monitoring, inspecting, handl	ing of violations, and enforcing conserva	ation easements during the year
_	<b>&gt;</b> \$		0// \/ (A\/D\/°)
8	Does each conservation easement reported on line 2(d) above		
_	and section 170(h)(4)(B)(ii)?		
9	In Part XIII, describe how the organization reports conservatio	•	·
	include, if applicable, the text of the footnote to the organization	on s financial statements that describes	the organization's accounting for
Pai	conservation easements.  Till Organizations Maintaining Collections of	Art Historical Treasures or O	ther Similar Assets
. u	Complete if the organization answered "Yes" on Form		ther eliminar Addets.
10	If the organization elected, as permitted under SFAS 116 (ASC		ment and belonce about works of art
ıa			
	historical treasures, or other similar assets held for public exhi the text of the footnote to its financial statements that describ		arice of public service, provide, in Part Alli,
h			at and halance sheet works of art. historical
b	If the organization elected, as permitted under SFAS 116 (ASC		
	treasures, or other similar assets held for public exhibition, ed	ucation, or research in turtherance of pu	ublic service, provide the following amounts
	relating to these items:		<b>▶</b> ¢
	(i) Revenue included on Form 990, Part VIII, line 1		
_			
2	If the organization received or held works of art, historical trea		ai gairi, provide
_	the following amounts required to be reported under SFAS 11	•	<b>▶</b> •
а	Revenue included on Form 990, Part VIII, line 1		<b>&gt;</b> \$
	Assets included in Form 990 Part X		<b>▶</b> \$

Par	t III Organizations Maintaining C	ollections of Ar	t, Histo	orical Tre	easures, or	Other	Simila	r Assets	(continu	ed)	,
3	Using the organization's acquisition, accession	on, and other record	s, check	any of the	following that	are a sigi	nificant u	se of its c	ollection it	ems	
	(check all that apply):										
а	Public exhibition	d		Loan or exc	hange progra	ms					
b	Scholarly research	е		Other							
С	Preservation for future generations										
4	Provide a description of the organization's co	ollections and explain	n how th	ey further th	ne organizatio	n's exem	pt purpo	se in Part	XIII.		
5	During the year, did the organization solicit o	r receive donations o	of art, his	storical treas	sures, or othe	r similar a	ssets				
	to be sold to raise funds rather than to be ma								Yes		No
Par	t IV Escrow and Custodial Arran	gements. Comple	ete if the	organizatio	n answered "	Yes" on F	orm 990	), Part IV, I	ine 9, or		
	reported an amount on Form 990, Par	t X, line 21.									
1a	Is the organization an agent, trustee, custodi	an or other intermed	iary for c	contribution	s or other ass	ets not in	cluded				
	on Form 990, Part X?								Yes	X	No
b	If "Yes," explain the arrangement in Part XIII										
									Amount		
С	Beginning balance						1c				
	Additions during the year						1d				
	Distributions during the year						1e				
f	Ending balance						1f				
2a	Did the organization include an amount on Fo						y?		Yes		No
b	If "Yes," explain the arrangement in Part XIII.										
Par	t V Endowment Funds. Complete i	f the organization an	swered	"Yes" on Fo	orm 990, Part	IV, line 10	).				
		(a) Current year	<b>(b)</b> P	rior year	(c) Two year	s back (	<b>d)</b> Three y	ears back	(e) Four y	ears b	ack
1a	Beginning of year balance										
b	Contributions										
	Net investment earnings, gains, and losses										
	Grants or scholarships										
	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the curr	ent year end balance	e (line 1g	ı, column (a	)) held as:						
а	Board designated or quasi-endowment		%		•						
	Permanent endowment	%	_								
С	Temporarily restricted endowment	<del></del> %									
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.									
За	Are there endowment funds not in the posse	ssion of the organiza	tion that	t are held ar	nd administer	ed for the	organiza	ation			
	by:								\	es	No
	(i) unrelated organizations								3a(i)		
	(ii) related organizations								3a(ii)		
b	If "Yes" on line 3a(ii), are the related organiza	tions listed as requir	ed on So	chedule R?					3b		
4	Describe in Part XIII the intended uses of the		wment f	unds.							
Par	t VI Land, Buildings, and Equipm	ent.									
	Complete if the organization answered	d "Yes" on Form 990	, Part IV	, line 11a. S	See Form 990,	Part X, li	ne 10.				
	Description of property	(a) Cost or o	ther	(b) Cost	t or other	<b>(c)</b> Ac	cumulate	ed	(d) Book	value	
		basis (investn	nent)	basis	(other)	dep	reciation				
1a	Land										
	Buildings										
	Leasehold improvements										
	Equipment				6,393.	4	45,1	49.	121	, 24	4.
	Other			22	1,953.				221		
	Add lines 1a through 1e. (Column (d) must e		X colum	n (R) line 1	00.)			<b>•</b>	343		

Schedule D (Form 990) 2018

	RECORDERS AS	SOCIATION	42-	-1213325	Page
Part VII Investments - Other Securities.	on Farm 000 Back IV Back	44b O Farm 000 Bard	V 15- 40		
Complete if the organization answered "Yes"  (a) Description of security or category (including name of security)	(b) Book value	(c) Method of valua		of-vear market v	value
	(b) Book value	(c) Welfied of Value	tion. Cost of Cha	or year marker v	-aiuc
<b>a</b> ) <b>a</b> 1 <b>b</b>					
3) Other					
(A) (B)					
(C)					
(D)					
(E)					
(E) (F)					
(F) (G)					
(H)					
Fotal. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)					
Part VIII Investments - Program Related.					
Complete if the organization answered "Yes"	on Form 990 Part IV line	11c See Form 990 Part	X line 13		
(a) Description of investment	(b) Book value	(c) Method of valua		of-vear market v	value
(1)	. ,	1			
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)					
Part IX Other Assets.	<u>I</u>				
Complete if the organization answered "Yes"	on Form 990, Part IV, line	11d. See Form 990, Part	X, line 15.		
	Description	·		(b) Book va	alue
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
otal. (Column (b) must equal Form 990. Part X. col. (B) line  Part X Other Liabilities.	e 15.)				
Complete if the organization answered "Yes"	on Form 990. Part IV. line	11e or 11f. See Form 99	0, Part X, line 25.		
(a) Description of liability	, , ,	(b) Book value	, , , , , , , , , , , , , , , , , , , ,		
(1) Federal income taxes					
(2) CUSTOMER DEPOSITS		37,616.			
(3)					

		,,
1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) CUSTOMER DEPOSITS	37,616.	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total, (Column (h) must equal Form 990, Part X, col. (R) line 25.)	▶ 37,616.	

Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

832054 10-29-18 Schedule D (Form 990) 2018

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### **SCHEDULE O**

(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Inspection

Department of the Treasury Internal Revenue Service Name of the organization

IOWA COUNTY RECORDERS ASSOCIATION

**Employer identification number** 42-1213325

FORM 990, PART VI, SECTION B, LINE 11B:
A COPY OF THE FORM 990 IS PROVIDED TO THE GOVERNING BODY OF THE
ORGANIZATION FOR REVIEW PRIOR TO THE ANNUAL FILING OF THE FORM 990.
FORM 990, PART VI, SECTION C, LINE 19:
THE ORGANIZATION'S GOVERNING DOCUMENTS, POLICIES AND FINANCIAL STATEMENTS
ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

# **Depreciation and Amortization** (Including Information on Listed Property)

► Attach to your tax return.

OMB No. 1545-0172

Attachment Sequence No. **179** 

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

► Go to www.irs.gov/Form4562 for instructions and the latest information.

Business or activity to which this form relates Identifying number

990

_	WA COUNTY RECORDERS					PAGE 10	\	42-1213325
Га	rt   Election To Expense Certain Propert	y under Section 17	y Note: II yo	u nave any ii	stea property	, complete Part		
	Maximum amount (see instructions)							1,000,000.
2	Total cost of section 179 property place	d in service (see	instructions)					0 500 000
	Threshold cost of section 179 property							2,500,000.
4	Reduction in limitation. Subtract line 3 f	rom line 2. If zero	or less, ente	r -0				
5	Dollar limitation for tax year. Subtract line 4 from line		0 If married filing	g separately, see i (b) Cost (busin			5	
6	(a) Description of pro	cost	-					
			-					
								-
								-
								-
	Listed property. Enter the amount from							
	Total elected cost of section 179 proper							
	Tentative deduction. Enter the <b>smaller</b>							
	Carryover of disallowed deduction from						10	
	Business income limitation. Enter the sn		,		,			
12	Section 179 expense deduction. Add lin	es 9 and 10, but	don't enter r	nore than line	11		12	
	Carryover of disallowed deduction to 20				13			
_	e: Don't use Part II or Part III below for li							
	rt II   Special Depreciation Allowar						1	T
14	Special depreciation allowance for quali	fied property (oth	er than listed	d property) pla	aced in service	e during		
1	the tax year						14	
15	Property subject to section 168(f)(1) elec	ction					15	
	Other depreciation (including ACRS) .						16	
Pa	rt III MACRS Depreciation (Don't	include listed pro	perty. See in	structions.)				
			Se	ction A				
17	MACRS deductions for assets placed in	service in tax ye	ars beginnin	before 2018	3		17	53,567.
	f you are electing to group any assets placed in service	ce during the tax year in	nto one or more g	eneral asset accou	unts, check here	<b>&gt;</b>		
	·	e during the tax year in	e During 20	eneral asset accou	unts, check here	eneral Deprecia		
	f you are electing to group any assets placed in service	ce during the tax year in	e During 20  (c) Basis fo (business/ir	eneral asset accou	unts, check here			
18	f you are electing to group any assets placed in service  Section B - Assets	Placed in Servic  (b) Month and year placed	e During 20  (c) Basis fo (business/ir	eneral asset accordance asset asset accordance asset as a consistence	Using the Ge	,	tion Syste	em
18	f you are electing to group any assets placed in service  Section B - Assets  (a) Classification of property	Placed in Servic  (b) Month and year placed	e During 20  (c) Basis fo (business/ir	eneral asset accounts  18 Tax Year I  r depreciation expressment use	Using the Ge	,	tion Syste	em
18 19a	f you are electing to group any assets placed in service  Section B - Assets  (a) Classification of property  3-year property	Placed in Servic  (b) Month and year placed	e During 20  (c) Basis fo (business/ir	eneral asset accounts  18 Tax Year I  r depreciation expressment use	Using the Ge	,	tion Syste	em
18 19a b	Section B - Assets  (a) Classification of property  3-year property  5-year property	Placed in Servic  (b) Month and year placed	e During 20  (c) Basis fo (business/ir	eneral asset accounts  18 Tax Year I  r depreciation expressment use	Using the Ge	,	tion Syste	em
19a b	Section B - Assets  (a) Classification of property  3-year property  5-year property  7-year property	Placed in Servic  (b) Month and year placed	e During 20  (c) Basis fo (business/ir	eneral asset accounts  18 Tax Year I  r depreciation expressment use	Using the Ge	,	tion Syste	em
19a b c	Section B - Assets  (a) Classification of property  3-year property  5-year property  7-year property  10-year property	Placed in Servic  (b) Month and year placed	e During 20  (c) Basis fo (business/ir	eneral asset accounts  18 Tax Year I  r depreciation expressment use	Using the Ge	,	tion Syste	em
19a b c d	Section B - Assets  (a) Classification of property  3-year property  5-year property  10-year property  15-year property	Placed in Servic  (b) Month and year placed	e During 20  (c) Basis fo (business/ir	eneral asset accounts  18 Tax Year I  r depreciation expressment use	Using the Ge	,	tion Syste	em
19a b c d e f	Section B - Assets  (a) Classification of property  3-year property  7-year property  10-year property  20-year property  25-year property  25-year property	Placed in Servic  (b) Month and year placed	e During 20  (c) Basis fo (business/ir	eneral asset accounts  18 Tax Year I  r depreciation expressment use	unts, check here Using the Ge (d) Recover period	y (e) Convention	(f) Method	em
19a b c d e	Section B - Assets  (a) Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  25-year property	Placed in Servic  (b) Month and year placed	e During 20  (c) Basis fo (business/ir	eneral asset accounts  18 Tax Year I  r depreciation expressment use	unts, check here Using the Ge (d) Recover period	(e) Convention	(f) Method	em
19a b c d e f g	Section B - Assets  (a) Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  Residential rental property	Placed in Servic  (b) Month and year placed	e During 20  (c) Basis fo (business/ir	eneral asset accounts  18 Tax Year I  r depreciation expressment use	unts, check here Using the Ge (d) Recover period  25 yrs. 27.5 yrs	(e) Convention	(f) Method  S/L S/L S/L S/L S/L	em
19a b c d e f	Section B - Assets  (a) Classification of property  3-year property  5-year property  10-year property  20-year property  25-year property  Residential rental property	ce during the tax year in  Placed in Servic  (b) Month and year placed in service  // // // //	e During 20  (c) Basis fo (business/ir only - see	eneral asset according to the control of the contro	unts, check here Using the Ge (d) Recover period  25 yrs. 27.5 yrs 27.5 yrs 39 yrs.	(e) Convention  MM  MM  MM	(f) Method  S/L S/L S/L S/L S/L S/L S/L	(g) Depreciation deduction
19a b c d e f g	Section B - Assets  (a) Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  Residential rental property	ce during the tax year in  Placed in Servic  (b) Month and year placed in service  // // // //	e During 20  (c) Basis fo (business/ir only - see	eneral asset according to the control of the contro	unts, check here Using the Ge (d) Recover period  25 yrs. 27.5 yrs 27.5 yrs 39 yrs.	(e) Convention  MM  MM  MM	(f) Method  S/L S/L S/L S/L S/L S/L S/L	(g) Depreciation deduction
19a b c d e f g h	Section B - Assets  (a) Classification of property  3-year property  5-year property  10-year property  20-year property  25-year property  Residential rental property	ce during the tax year in  Placed in Servic  (b) Month and year placed in service  // // // //	e During 20  (c) Basis fo (business/ir only - see	eneral asset according to the control of the contro	unts, check here  Using the Ge  (d) Recover period  25 yrs.  27.5 yrs.  27.5 yrs.  39 yrs.  sing the Alte	(e) Convention  MM  MM  MM	s/L S	(g) Depreciation deduction
19a b c d e f g h	Section B - Assets  (a) Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  Residential rental property  Nonresidential real property  Section C - Assets P	ce during the tax year in  Placed in Servic  (b) Month and year placed in service  // // // //	e During 20  (c) Basis fo (business/ir only - see	eneral asset according to the control of the contro	unts, check here  Using the Ge (d) Recover period  25 yrs. 27.5 yrs 27.5 yrs 39 yrs.  sing the Alte  12 yrs.	(e) Convention  MM MM MM MM MM rnative Depreci	s/L S	(g) Depreciation deduction
19a b c d e f g h	Section B - Assets  (a) Classification of property  3-year property  5-year property  10-year property  20-year property  25-year property  Residential rental property  Nonresidential real property  Section C - Assets P	ce during the tax year in  Placed in Servic  (b) Month and year placed in service  // // // //	e During 20  (c) Basis fo (business/ir only - see	eneral asset according to the control of the contro	unts, check here  Using the Ge (d) Recover period  25 yrs. 27.5 yrs 27.5 yrs 39 yrs.  sing the Alte  12 yrs. 30 yrs.	(e) Convention  MM  MM  MM	s/L S	(g) Depreciation deduction
19a b c d e f g h i	Section B - Assets  (a) Classification of property  3-year property  5-year property  10-year property  20-year property  25-year property  Residential rental property  Nonresidential real property  Section C - Assets P  Class life  12-year  30-year	ce during the tax year in Placed in Service  (b) Month and year placed in service  // // // // acced in Service	e During 20  (c) Basis fo (business/ir only - see	eneral asset according to the control of the contro	unts, check here  Using the Ge (d) Recover period  25 yrs. 27.5 yrs 27.5 yrs 39 yrs.  sing the Alte  12 yrs.	(e) Convention  MM MM MM MM MM rnative Depreci	s/L S	(g) Depreciation deduction
19a b c d e f g h i	Section B - Assets  (a) Classification of property  3-year property  5-year property  10-year property  20-year property  Residential rental property  Nonresidential real property  Section C - Assets P  Class life  12-year  30-year  40-year  Summary (See instructions.)	ce during the tax year in Placed in Service  (b) Month and year placed in service  (b) Month and year placed in service  // / / laced in Service	e During 20  (c) Basis fo (business/ir only - see	eneral asset according to the control of the contro	unts, check here  Using the Ge (d) Recover period  25 yrs. 27.5 yrs 27.5 yrs 39 yrs.  sing the Alte  12 yrs. 30 yrs.	(e) Convention  MM  MM  MM  MM  rnative Depreci	s/L S	(g) Depreciation deduction
19a b c d e f g h i	Section B - Assets  (a) Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  Residential rental property  Nonresidential real property  Section C - Assets P  Class life  12-year  30-year  40-year  TIV Summary (See instructions.)	ce during the tax year in Placed in Service  (b) Month and year placed in service  (c) Month and year placed in service  (d) Month and year placed in service	e During 20  (c) Basis fo (business/ir only - see	eneral asset accounts Tax Year II of depreciation exestment use instructions)  B Tax Year Use Ta	25 yrs. 27.5 yrs 27.5 yrs 39 yrs. 12 yrs. 30 yrs. 40 yrs.	(e) Convention  MM MM MM MM rnative Depreci	s/L S	(g) Depreciation deduction
19a b c d e f g h i	Section B - Assets  (a) Classification of property  3-year property  5-year property  10-year property  20-year property  Residential rental property  Nonresidential real property  Section C - Assets P  Class life  12-year  30-year  40-year  TIV Summary (See instructions.)  Listed property. Enter amount from line  Total. Add amounts from line 12, lines 1	ce during the tax year in Placed in Service  (b) Month and year placed in service  // // // laced in Service  // // 4 through 17, lin	e During 20  (c) Basis fo (business/ir only - see	eneral asset accounts Tax Year II r depreciation element use instructions)  B Tax Year Use II I in column (g	unts, check here Using the Ge (d) Recover period  25 yrs. 27.5 yrs 27.5 yrs 39 yrs.  12 yrs. 30 yrs. 40 yrs.	(e) Convention  MM MM MM MM rnative Depreci	s/L S	(g) Depreciation deduction
19a b c d e f g h i Pa	Section B - Assets  (a) Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  Residential rental property  Nonresidential real property  Section C - Assets P  Class life  12-year  30-year  40-year  Tt IV Summary (See instructions.)  Listed property. Enter amount from line  Total. Add amounts from line 12, lines 12  Enter here and on the appropriate lines	ce during the tax year in Placed in Service  (b) Month and year placed in service  // // // // // // // // // // // // /	es 19 and 20 artnerships and	eneral asset accounts Tax Year II or depreciation element use instructions)  B Tax Year Use or in column (g and S corporate	unts, check here Using the Ge (d) Recover period  25 yrs. 27.5 yrs 27.5 yrs 39 yrs.  12 yrs. 30 yrs. 40 yrs.	(e) Convention  MM MM MM MM rnative Depreci	s/L S	(g) Depreciation deduction
19a b c d e f g h i Pa 221 223	Section B - Assets  (a) Classification of property  3-year property  5-year property  10-year property  20-year property  Residential rental property  Nonresidential real property  Section C - Assets P  Class life  12-year  30-year  40-year  TIV Summary (See instructions.)  Listed property. Enter amount from line  Total. Add amounts from line 12, lines 1	ce during the tax year in Placed in Service  (b) Month and year placed in service  // // // laced in Service  // // // // 28	es 19 and 20 artnerships and	eneral asset accounts Tax Year II or depreciation element use instructions)  B Tax Year Use or in column (g and S corporate	unts, check here Using the Ge (d) Recover period  25 yrs. 27.5 yrs 27.5 yrs 39 yrs.  12 yrs. 30 yrs. 40 yrs.	(e) Convention  MM MM MM MM rnative Depreci	s/L S	(g) Depreciation deduction

Part V Listed Propert

**Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A. all of Section B. and Section C if applicable.

Section A - Depreciation and Other Information (Cauthor: See the instructions for passengre automobiles)  28 By up to twe devidence to support that business/sinventure to actions of the passes of th		24b, columns (														
(a) (b) (c) Besimes (controlled property (placed in property) and property (placed in property) (placed in propert	_					<u> </u>	ution:	See the	instruc	tions for li	mits for	passeng	er autor	nobiles.)		
Type of Property (list vehicles)    Place   Property   Deleg   Property   Deleg   Property   Proper	<u>24a</u>	a Do you have evidence to s	support the bu	siness/investmer	it use cla	imed?		Yes	No	<b>24b</b> If "Y	es," is t	ne evide	nce writ	ten?	Yes	No
used more than 50% in a qualified business use:  26 Property used more than 50% in a qualified business use:  27 Property used more than 50% in a qualified business use:  28 Property used 50% or less in a qualified business use:  29 Property used 50% or less in a qualified business use:  27 Property used 50% or less in a qualified business use:  28 Saction 1		Type of property	Date placed in	Business/ investment	e ot	Cost or	I n	asis for deprousiness/inve	estment	Recovery	Method/		Depreciation		Elected section 179	
Property used more than 50% in a qualified business use:	25	Special depreciation allo	owance for q	ualified listed p	roperty	placed	in serv	ice during	the ta	x year and	<u> </u>					
Property used more than 50% in a qualified business use:		used more than 50% in	a qualified bu	usiness use								25				
27 Property used 50% or less in a qualified business use:  28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 7, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 7, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 7, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 7, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 7, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 7, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 7, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 7, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (h), lines 25 through 28. Enter here and on line 21, page 1 29 Add amounts in column (h), lines 25 through 28. Enter here and on line 21, page 1 29 Add state here hides available for personal use 4 Vehicle Vehicle Wehicle 4 Vehicle Vehicle Vehicle Vehicle Wehicle 4 Vehicle Wehicle 4 Vehicle 5 Vehicl	26											•				
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41 Do you meet the requirements concerning qualified automobile demonstration use?  Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.  Part VI Amortization  (a)  Description of costs  Date amortization begins  Amortizable amount  Amortizable amount  Amortization period or percentage  42 Amortization of costs that begins during your 2018 tax year:  43 Amortization of costs that began before your 2018 tax year																
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Part VI Amortization  (a) Description of costs  (b) Date amortization begins  Amortizable amount  (c) Amortizable amount  Code Section  Amortization period or percentage for this year  42 Amortization of costs that begins during your 2018 tax year:  (i) (ii) 43 Amortization of costs that began before your 2018 tax year  43	•															
(a) Description of costs  (b) Date amortization begins  (c) Amortizable amount  (d) Code Amortization period or percentage Amortization for this year  42 Amortization of costs that begins during your 2018 tax year:	P		01, 00, 00, 1	0, 01 11 10 100	, 4011	Compie	, to 000	1011 101	1110 00	770104 7011	10100.					
Description of costs  Date amortization begins  Amortizable amount  Amortization for this year  Amortization of costs that begins during your 2018 tax year:  42 Amortization of costs that begins during your 2018 tax year:	_				(b)		(c)	)		(d)		(e)			(f)	
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### Form **8868**

(Rev. January 2019)

Department of the Treasury Internal Revenue Service

## Application for Automatic Extension of Time To File an Exempt Organization Return

File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-1709

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit <a href="https://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits">www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits</a>.

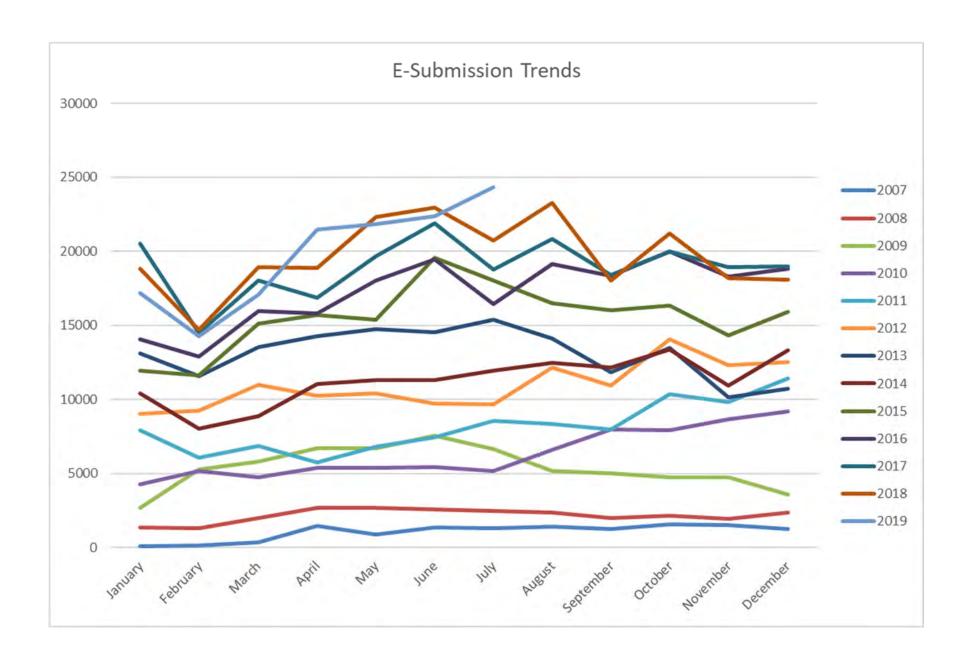
### Automatic 6-Month Extension of Time. Only submit original (no copies needed). All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Enter filer's identifying number Name of exempt organization or other filer, see instructions. Employer identification number (EIN) or Type or print IOWA COUNTY RECORDERS ASSOCIATION 42-1213325 File by the Number, street, and room or suite no. If a P.O. box, see instructions. Social security number (SSN) due date for filina vour PO BOX 82 return. See City, town or post office, state, and ZIP code. For a foreign address, see instructions. instructions TOLEDO, IA 52342 Enter the Return Code for the return that this application is for (file a separate application for each return) **Application** Return Application Return Code Is For Code Is For Form 990 or Form 990-EZ Form 990-T (corporation) 01 07 Form 990-BL 02 Form 1041-A 08 Form 4720 (individual) 03 Form 4720 (other than individual) 09 10 Form 990-PF Ω4 Form 5227 Form 990-T (sec. 401(a) or 408(a) trust) Form 6069 11 Form 990-T (trust other than above) Form 8870 12 THE ORGANIZATION The books are in the care of ▶ PO BOX 82 - TOLEDO, IA 52342 Telephone No. ► 641-484-3320 Fax No. If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box 🕨 🔲 . If it is for part of the group, check this box 🕨 🦳 and attach a list with the names and EINs of all members the extension is for. I request an automatic 6-month extension of time until NOVEMBER 15, 2019 , to file the exempt organization return for the organization named above. The extension is for the organization's return for: ► X calendar year 2018 or tax year beginning , and ending Final return If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Change in accounting period

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less

Form 8868 (Rev. 1-2019)



## Amendments to Chapter 1 ESS Policies and Procedures

County Land Record Information System Governance and Electronic Recording

Section 1.5(11) of the Electronic Services System Policies and Procedures is amended to update policies relating to the ESS Point of Sale system with respect to the acceptance of payment through the use of gift or charge cards which are not programmed to accept a surcharge.

1. Section 1.5(11) of the ESS Policies and Procedures is amended by adding the following lettered paragraph:

### ESS – 1.5 Funding.

(Iowa Code Section 331.603, Subsection 5a; Section 331.604, Subsection 3; Section 331.605B, Subsection 2; Section 331.606A, Subsection 6)

1.5(11) Point of Sale Credit/Debit Payment System (POS). The Electronic Services System has established a Point of Sale Credit/Debit Payment System to facilitate credit, debit, mobile and digital wallet payments for services provided at authorized locations including but not limited to organizations which are members of the Electronic Services System (ESS). Participation in the POS system is subject to the following standards and guidelines.

- a. An authorized location shall agree to the Terms and Conditions and other business requirements established by the Electronic Services System and the designated merchant payment service provider.
- b. An authorized location shall agree to the application of a Surcharge to each transaction amount, as specified in Section 1.5(3). The authorized location shall display information about the Surcharge at the point of sale to inform customers about the amount of the Surcharge and its purpose. ESS shall provide text or standard information about the Surcharge to each authorized location.
- c. An authorized location shall accept all forms of POS payments and shall follow the operational instructions provided by ESS and the designated merchant payment service provider.
- d. An authorized location may void a transaction which occurs during a business day, but not later than 5:30 PM Central Time.
- e. An authorized location shall not issue a refund through the POS system. Refunds shall only be made to customers through payment methods available to the location such as a check or cash. A refund

made by a location shall exclude the Surcharge amount. In the event that an authorized location issues a refund through the POS system, the location shall reimburse ESS for the amount of the refund. ESS shall monthly issue an invoice to a location for the reimbursement amount. There shall be a \$25.00 handling fee for each monthly invoice submitted to a location.

- f. An authorized location shall ensure that the credit/debit card surcharge is applied to every point of sale transaction, including but not limited to the procedures for bypassing the entry of a personal identification number (PIN) for debit cards. In the event that an authorized location fails to apply the credit/debit card surcharge to a transaction, the location shall reimburse ESS for the amount of the credit/debit card surcharge. ESS shall issue an invoice to the location for the reimbursement amount. There shall be a \$25.00 handling fee for each monthly invoice submitted to a location.
- g. A location may accept payment through a charge card, gift card, or other card which does not permit the application of a surcharge for any reason. However, when a location accepts payment through a charge card, gift card, or other card which does not permit the application of a surcharge, the amount of the surcharge shall be manually added to the transaction amount by the location. When necessary, a location shall either back out of the transaction, or if completed, void a transaction, and then manually re-enter the total transaction amount including the surcharge.

If a location accepts payment through a charge card, gift card, or other card which does not permit the application of a surcharge, and the location fails to manually add the surcharge to the transaction amount, then the surcharge amount shall be deducted from the transaction amount when funds for the transaction are distributed to the location. A location shall not be reimbursed for the balance of a transaction by ESS.

h. Certain point of sale devices may require the installation of supplemental software or an "add-in" application. If such software or application is required for a device, ESS shall issue an invoice to the location for the actual cost of the software or application. The frequency of invoices shall be determined by the mutual agreement of ESS and the location, but the frequency shall be no more than monthly.

This amendment shall be effective September, 1, 2019.