

ESS

Electronic Services System – Finance Subcommittee Meeting

Agenda

Web Conference

February 4, 2020

8:30 A.M. to 9:30 A.M.

- **Welcome**
- **January 3, 2020 – Summary of Subcommittee Action – Approval**
- **Project Financial Reports**
 - **Accounts Receivable Report – Approval**
 - **February Summary of ESS BOA Payments – Approval**
 - **February Fund 255 Reimbursement Invoice – Approval**
 - **Financial Reports – Approval**
 - **December, Quarterly, Annual 2019**
- **BOA Reserve Fund Policy – Approval**
- **Assignment of Credits for E-Submission – Cost Sharing – Approval**
- **Cost Allocation Report – Discussion**
- **Pending Equipment Purchase - Discussion**
- **ICRA Budget Analysis Project - Discussion**
- **January Metrics Review**

Next Meeting – March 5, 2020

Finance Subcommittee

January 3, 2020

The ESS Finance Subcommittee held a meeting via teleconference on Friday, January 3rd, 2020.

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

Other Participants: Phil Dunshee, Lisa Long, Kati Ross, Laura McKeever and Gary Wilgenbusch

Meeting Summary

The Subcommittee reviewed the December 5, 2019 Meeting Summary. Stacie Herridge made a motion to approve. Amy Assink seconded, and the motion was approved.

Updated Processes

The Project Manager provided a recap of the updated budget process and structure. He reminded the subcommittee that there was no longer a 255 Budget, and that everything would be budgeted out of the BOA account. AP tables will no longer be required, because the payment of all expenses will have been shifted to the Bank of America Treasury Management account. Fund 255 reimbursable expenses will be reflected one invoice from ESS/ICRA each month. Following any action of the Finance Subcommittee to approve the reimbursement invoice, the invoice will be forwarded by ESS staff to an ESS/ICRA officer (typically the ICRA Treasurer). The ICRA Treasurer, or other designated representative of the ESS Finance Subcommittee will then be asked to forward the invoice (via email) to the ICRA President (or other office if the President is not available) with a message verifying that the invoice had been reviewed and approved by the Finance Subcommittee. The ICRA President will then in turn send the invoice and a standard message to the designated staff in the Office of the State Treasurer (TOS). This process will ensure that reimbursement request submitted to TOS is authentic, and that it has been approved by the appropriate ESS/ICRA governing authorities.

January Reimbursement Invoice

The Subcommittee reviewed the January reimbursement invoice. Geralyn Greer made a motion to approve the January reimbursement invoice. Sheri Jones seconded, and the motion was approved.

Amy Assink made a motion to approve the forward of this invoice to the State Treasurers office for payment. Geralyn Greer seconded, and the motion was approved.

November Financial Reports

The November financial reports were reviewed. The reports included a summary of ESS BOA payments for the month. Geralyn Greer made a motion to approve the November financial reports. Amy Assink seconded, and the motion was approved.

December Metrics Review

The project manager provided a recap of metrics for 2019. The first half of the year started out slow but second half of the year (July – December) saw record numbers of e-submissions each month. The Iowa Land Records team will be working on final numbers for 2019 to determine the percentage of all documents electronically filed vs. traditionally filed. The project team has set a goal to have 50% of all documents electronically recorded by the end of 2020 (50/50 by 20/20).

The meeting was adjourned at 9:28 AM.

The next meeting of the Finance Subcommittee will be held on February 4, 2020.

Electronic Services System

8711 Windsor Parkway, Suite 2
Johnston, Iowa 50131

January 30, 2020

To: ESS Finance Subcommittee
From: Phil Dunshee, Project Manager
Re: Accounts Receivable

Recently we the outstanding receivables and the status of collections. The following is a description of the actions taken as we close the books on Calendar Year 2019.

AR Write Offs

CSC \$2352.00 This represents two deposits credited twice to the Drawdown account for CSC. Deposit dates are May 28, 2019 - \$1020.00, and June 12, 2019 - \$1332.00. Duplicates were the result of transactions in the E-Submission generated Drawdown reports during the payment processor transition period. Funds were never received with respect to the duplicated report. These deposits were manually entered as outstanding transactions but were not timely followed-up on and researched.

Collins Community Credit Union REO. See Invoice 215315. This invoice represents a failed payment that was retried. The failed payment was retried but did not process correctly. This transaction is from February 2018. Staff recommended that this account be adjusted by \$20.00. Collins Community Credit Union continues to be a great E-Submission customer.

Central Bank Spirit Lake. See invoice 05012027. Collection was attempted on this invoice. The bank is unable to determine which transactions had been successfully charged to their payment account. Staff recommended that this account be adjusted by \$155.00. Over 1400 documents were recorded electronically by the bank in 2019.

Community First Credit Union. See Invoice 04012025. This invoice represents a failed payment. The failed payment was retried during the payment processor transition. The retry did not process successfully. Staff recommended that the account be adjusted by \$20.00. The credit union continues to be a good submitter.

Community State Bank Consumer. See invoices 05012020, 05012035, 050120, 050135, 050153 for \$245.00. These invoices represent failed payments that were retried during the payment processor transition. The retry did not process successfully. It is recommended the account be adjusted by \$245.00. The bank continues to be a good submitter.

Contract Land Staff Altoona. See invoice 03674 for \$130.00. This invoice represents a failed payment in March, 2018. CLS Altoona is no longer an E-Submission customer. Staff recommended that the account be adjusted by \$130.00.

Giebelhausen Law. See invoice 135317 for \$20.32 This invoice represents a failed credit card payment from 2018. Staff recommended that the account be adjusted by \$20.32. The firm no longer uses E-Submission.

Landmands Bank. See invoice 04012027 for \$10.00. This invoice represents a failed payment. The payment was retried during the payment processor transition but did not process correctly. Staff recommended that the account be adjusted by \$10.00.

Ofenbakh Law. See invoices 215308 and 135300 for \$100.00. Invoices are from 2017 and 2018. Ofenbakh Law firm continues to be a good customer. Staff recommended that the account be adjusted by \$100.00.

SCC Holdings. See invoice 2015307 for \$20.32 This invoice represents a failed payment from 2017. Staff recommended that the account be adjusted by \$20.32.

These recommendations have been implemented. The total adjustment amount was \$3072.64 summarized as follows:

CSC	\$2352.00
Collins Community Credit Union REO.	\$20.00
Central Bank Spirit Lake	\$155.00
Community First Credit Union	\$20.00
Community State Bank Consumer	\$245.00
Contract Land Staff Altoona	\$130.00
Giebelhausen Law	\$20.32
Landmands Bank	\$10.00
Ofenbakh Law Firm	\$100.00
SCC Holdings	<u>\$20.32</u>
Total	3072.64

Recommended Collection Activities

Some elements of the aging accounts receivable have been determined to be collectable, and therefore the accounts should not yet be adjusted.

- Affinity Credit Union. An invoice for actual recording fees of \$40.00 was sent to the credit union in conjunction with this review. Per email on 01.28.20, a check will be sent this week.
- Garden Associates. Invoices totaling \$35 for actual recording fees have been sent to this submitter, and there is a reasonable expectation that payment will be received.
- Holler Law Firm. Invoices totaling \$70 for actual recording fees have been sent to this submitter, and there is a reasonable expectation that payment will be received.
- Indecomm Global Services. Invoices totaling \$145 for actual recording fees have been sent to this submitter, and there is a reasonable expectation that payment will be received
- Johnson & Skewes. Invoices totaling \$55 for actual recording fees have been sent to this submitter, and there is a reasonable expectation that payment will be received.
- Lee County Recorder. Invoices totaling \$12 for an excess distribution of recording fees has been sent to the County. This will be collected.
- Pottawattamie County Recorder. This is a result of duplicated POS distribution. This will be collected by end of January with an adjustment to the POS distribution file.

I have authorized Bergan KDV to make the aforementioned adjustments so that we may close the books for 2019 and proceed with the annual audit.

Going forward, ILR staff and BKDV accountants have committed to increase the monitoring of any outstanding receivable which has aged for more than 60 days. This is a regular agenda item for our monthly "pre-Finance Subcommittee" team meetings. Further, we expect fewer issues in 2020 now that we have completed the transition to the new payment systems.

1:05 PM

02/03/20

Accrual Basis

Iowa County Recorders Association

Monthly AP Detail

As of January 31, 2020

Type	Date	Num	Name	Split	Credit
Accounts Payable					
Bill	01/01/2020	1061818	BerganKDV, Ltd.	Bookkeeping	4,400.00
Bill	01/25/2020	319526	Brick Gentry P.C.	Legal Fees	1,000.00
Bill	01/02/2020	25581	CSI	-SPLIT-	5,876.86
Bill	01/02/2020	1377	Enterprise Iowa	-SPLIT-	4,117.40
Bill	01/02/2020	1376	Enterprise Iowa	-SPLIT-	20,618.75
Bill	01/03/2020	KF3807867	ImageTek	Local Maint. Expense	173.24
Bill	01/08/2020		Iowa Mortgage Association	Education and Outreach-Rev	200.00
Bill	01/01/2020		Iowa Mortgage Association	Education and Outreach-Rev	600.00
Bill	01/01/2020		Iowa Sign Company	Education and Outreach-Rev	149.96
Bill	01/01/2020	38430	Lightedge Solutions, Inc	External Development & Services	3,072.90
Bill	01/30/2020		Lisa Long	Education and Outreach	99.84
Bill	01/03/2020	010320	Oasis AHR, Inc.	-SPLIT-	17,419.99
Bill	01/17/2020	011720	Oasis AHR, Inc.	-SPLIT-	17,401.49
Bill	01/31/2020	013120	Oasis AHR, Inc.	-SPLIT-	15,543.53
Bill	01/02/2020	1415	The Rafferty Group	Legal Fees	500.00
Total Accounts Payable					91,173.96
TOTAL					91,173.96

1:06 PM

02/03/20

Accrual Basis

Iowa County Recorders Association

Monthly Credit Card Charges

As of January 31, 2020

Type	Date	Num	Name	Split	Credit
Corp-BOA Visa 2026					
Credit Card Charge	01/01/2020	200373146	Calltower	Teleconference	316.29
Credit Card Charge	01/03/2020		Postmaster	Postage and Delivery	57.30
Credit Card Charge	01/03/2020	1131348999	Adobe Systems	Dues and Subscriptions	56.17
Credit Card Charge	01/03/2020	364592905	Amazon	Computer Software	277.42
Credit Card Charge	01/04/2020	INV00326346	BrowserStack	Software License-Maintenance	348.00
Credit Card Charge	01/06/2020	318452	Palmers Deli	ESS Meeting Expenses	86.15
Credit Card Charge	01/14/2020	70620	Maytech	Dues and Subscriptions	90.90
Credit Card Charge	01/17/2020	61467	Business Publications	Official Publications	18.41
Credit Card Charge	01/18/2020	1135000551	Adobe Systems	Dues and Subscriptions	52.99
Credit Card Charge	01/21/2020	P1-55100649	intuit	Accounting Software-Services	109.98
Credit Card Charge	01/22/2020	AT-92272784	Atlassian	Computer Software	30.30
Credit Card Charge	01/23/2020	MC02517751	Mailchimp	Education and Outreach-Rev	381.65
Credit Card Charge	01/25/2020	P1-55179346	intuit	Accounting Software-Services	3,477.50
Credit Card Charge	01/25/2020	INV01726988	Right Networks	Accounting Software-Services	35.90
Credit Card Charge	01/28/2020	W722227214	Apple	Developer Equipment	13,626.45
Total Corp-BOA Visa 2026					18,965.41
TOTAL					18,965.41

THIS PAGE
INTENTIONALLY
BLANK

Iowa County Records Association
Johnston, IA 50131
8711 Windsor Parkway

Invoice

Date	Invoice #
2/1/2020	02012020

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

[illegible]

Total	\$62,219.37
Payments/Credits	\$0.00
Balance Due	\$62,219.37



Oasis AHR, Inc.
7600 Office Plaza Drive South, Suite 100
West Des Moines, IA 50266

Invoice **086728**
Date **01/03/2020**

Pay Period Ending 12/28/2019
Control Number 100104-20201

IOWA COUNTY RECORDERS ASSOCIATION

8711 WINDSOR PARKWAY
SUITE 2
JOHNSTON, IA 50131

Gross Wages	13,612.86
Payroll Expense - Social Security	844.00
Payroll Expense - Medicare	197.39
Payroll Expense - Federal Unemployment	81.66
Payroll Expense - State Unemployment	231.41
Payroll Expense - Workers' Compensation	44.92
Service Fee	260.00
Benefits Procurement & Contributions	2,145.55
Postage Fee	2.20
SUB-TOTAL ..	17,419.99
TOTAL INVOICE	17,419.99

PAID - Ref	XXXXXXXXXXXX524	17,419.99
Do Not Remit Payment		



Oasis AHR, Inc.
7600 Office Plaza Drive South, Suite 100
West Des Moines, IA 50266

Invoice **087806**
Date **01/17/2020**

Pay Period Ending 01/11/2020
Control Number 100104-20202

IOWA COUNTY RECORDERS ASSOCIATION

8711 WINDSOR PARKWAY
SUITE 2
JOHNSTON, IA 50131

Gross Wages	13,612.85
Payroll Expense - Social Security	844.00
Payroll Expense - Medicare	197.39
Payroll Expense - Federal Unemployment	63.18
Payroll Expense - State Unemployment	231.41
Payroll Expense - Workers' Compensation	44.92
Service Fee	260.00
Benefits Procurement & Contributions	2,145.54
Postage Fee	2.20
SUB-TOTAL ..	17,401.49
TOTAL INVOICE	17,401.49

PAID - Ref	XXXXXXXXXXXX524	17,401.49
Do Not Remit Payment		



Oasis AHR, Inc.
7600 Office Plaza Drive South, Suite 100
West Des Moines, IA 50266

Invoice **088705**
Date **01/31/2020**

Pay Period Ending **01/25/2020**
Control Number **100104-20203**

IOWA COUNTY RECORDERS ASSOCIATION

8711 WINDSOR PARKWAY
SUITE 2
JOHNSTON, IA 50131

Gross Wages	13,612.86
Payroll Expense - Social Security	844.00
Payroll Expense - Medicare	197.39
Payroll Expense - Federal Unemployment	23.12
Payroll Expense - State Unemployment	231.41
Payroll Expense - Workers' Compensation	44.92
Service Fee	260.00
Benefits Procurement & Contributions	327.63
Postage Fee	2.20
SUB-TOTAL ..	15,543.53
TOTAL INVOICE	15,543.53

PAID - Ref	XXXXXXXXXXXX524	15,543.53
Do Not Remit Payment		

phil@clris.com

From: Intuit QuickBooks Enterprise Solutions Customer Service <no_reply@notifications.intuit.com>
Sent: Saturday, January 25, 2020 1:04 PM
To: phil@clris.com
Subject: Your QuickBooks Desktop Enterprise payment receipt



Payment receipt

Phil Dunshee, thank you for your payment.

Customer account: *3258
Payment date: Jan 25, 2020
Payment total: \$3477.50
Payment method: Credit card
*8245
Reference #: P1-55179346

Payment details

Qty	Item	Payment
		(includes sales tax)
1	QuickBooks Desktop Enterprise Subscription	\$3477.50
Total payment:		\$3477.50

Purchase information

Billing address:

Iowa County Recorders Association
8711 Windsor Pkwy Suite 2
Johnston, IA 50131-2296

Your annual or monthly subscription or billing plan automatically renews for subsequent terms using the billing information we have on file at the time of your renewal, unless you cancel. You can cancel your subscription at any time in [your account](#) or by phone: 1-800-300-8179. Terms, conditions, pricing,



INVOICE

Mortgage Industry Standards
Maintenance Organization
1919 M Street NW, 5th Floor
Washington, DC 20036

INVOICE #9608403-2020
DATE: NOVEMBER 21, 2019

Electronic Services System dba Iowa Land Records
8711 Windsor Parkway Ste 2
Johnston, IA 50131

COMMENTS OR SPECIAL INSTRUCTIONS:

Please be sure to include your account number 9608403 on all payment remittances. Invoice is due upon receipt.

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	MISMO Membership Dues - Corporate (1/1/2020 – 12/31/2020)*	\$2,500.00	\$2,500.00
TOTAL DUE			\$2,500.00

***Payment must be received by Friday, December 20, 2019**
Payments must be in US Dollars and made payable to MISMO.

PLEASE NOTE NEW PAYMENT REMITTANCE ADDRESS AND INCLUDE THIS INVOICE WITH PAYMENT:

MISMO

Mortgage Industry Standard Maintenance Organization
Attn: Finance
1919 M Street NW, 5th Floor, Washington, DC 20036

Dues payment to MISMO, a 501(c)(6) organization, are not deductible as charitable contributions for federal income tax purposes but may be deductible as ordinary and necessary business expenses under the provisions of the Internal Revenue Code, subject to restrictions imposed as a result of any lobbying activities. As MISMO does not participate in any lobbying activities, MISMO dues may be fully tax deductible.

IF YOU HAVE ANY QUESTIONS CONCERNING THIS INVOICE, PLEASE CONTACT MALIKAH CRABLE
MCRABLE@MORTGAGEBANKERS.ORG (202) 557-2821



791 Piedmont Wekiwa Road Apopka, FL 32703

Invoice

Date	Invoice #
1/2/2020	25581

Bill To

Iowa County Records Association
Attn: Lisa Long
8711 Windsor Parkway
Suite 2
Johnston IA 50131

Ship To

Iowa County Records Association
8711 Windsor Parkway
Suite 2
Johnston IA 50131

P.O. No.	Terms
	Net 30

Description	Quantity	Rate	Amount
December 2019 CSI processed 235,041 pages/images (55,781 Documents/Files/PRIA IDs)	235,041	0.025	5,876.03
The BFR info PRIOR TOTAL DOCUMENTS RETURNED COUNT : 13,814,313 PRIOR INVOICED TOTAL IMAGES/PAGES RETURNED COUNT: 43,829,769 END OF MONTH NEW TOTAL DOCUMENTS RETURNED COUNT: 13,814,316 END OF MONTH NEW TOTAL IMAGES/PAGES RETURNED COUNT: 43,829,802 INVOICED DIFFERENCE = 33	33	0.025	0.83

EIN 59-3512778	Subtotal	\$5,876.86
For billing inquiries please contact Danielle Klinger at (407) 598-1812 or accounting@csisoft.com	Sales Tax (0.0%)	\$0.00
	Total	\$5,876.86
	Payments/Credits	\$0.00
	Balance Due	\$5,876.86

THIS PAGE
INTENTIONALLY
BLANK



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

☎ 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 December 1, 2019 to December 31, 2019

IOWA COUNTY RECORDERS ASSOCIATION INC

Account summary

Beginning balance on December 1, 2019	\$449,406.15
Deposits and other credits	2,054,037.56
Withdrawals and other debits	-1,937,953.59
Checks	-48,048.32
Service fees	-750.41
Ending balance on December 31, 2019	\$516,691.39

Account number: [REDACTED]

of deposits/credits: 85

of withdrawals/debits: 172

of days in cycle: 31

Average ledger balance: \$493,542.57

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

Deposits and other credits

Date	Transaction description	Customer reference	Bank reference	Amount
12/02/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902536006213393	86,531.00
12/02/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902536006703538	1,805.00
12/03/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902537005441192	81,121.20
12/03/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902536031998019	12,974.67
12/04/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902538003718074	99,301.40
12/04/19	ST OF IA-E.F.T. DES:E.F.T. ID:00003013649 INDN:IOWA COUNTY RECORDERS CO ID:2426004574 PPD		902536030809524	10,000.00
12/04/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902537020594010	9,105.63
12/04/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902537021099795	3,578.16
12/04/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902537021085480	1,581.00
12/05/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902538019199075	9,420.57

continued on the next page

Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/05/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902538019491686	3,439.42
12/05/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902538019529782	2,178.40
12/06/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902540007378370	77,147.80
12/06/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902539015133252	13,140.75
12/06/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902539015622183	3,962.93
12/06/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902539015655347	995.00
12/09/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902543012195041	78,595.60
12/09/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902543010651404	18,770.29
12/09/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902543010959065	13,555.81
12/09/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902543016568245	5,322.71
12/09/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902543010980027	1,504.00
12/10/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902544003273024	61,958.80
12/10/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902543030620632	7,754.26
12/10/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902543031181761	1,135.00
12/11/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902545009014099	66,748.80
12/11/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902544016358206	8,220.88

continued on the next page

Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/11/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902544016764561	2,165.93
12/11/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902544016807366	1,175.00
12/12/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902546007457898	73,778.20
12/12/19	BKOFAMERICA ATM 12/12 #000007400 DEPOSIT MEREDITH URBANDALE IA CKCD XXXXXXXXXXXX0197		950612120007400	44,400.81
12/12/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902545024125505	8,040.26
12/12/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902545024486017	5,730.81
12/12/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902545024522696	945.00
12/13/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902546020377594	77,457.00
12/13/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902546020200171	10,478.32
12/13/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902546020663763	1,645.84
12/13/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902546020710168	1,480.00
12/16/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902550007737609	66,475.60
12/16/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902547014690811	18,278.42
12/16/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902550008062671	5,983.62
12/16/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902550012626798	2,183.97

continued on the next page

Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/16/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902550008133035	745.00
12/17/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902551001722270	114,793.60
12/17/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902550028643575	8,945.11
12/17/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902550029121872	1,067.00
12/18/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902551015462907	95,740.80
12/18/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902551015280375	8,113.18
12/18/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902551015719569	2,918.00
12/18/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902551015706736	654.96
12/19/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902553005489172	70,564.40
12/19/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902552022284462	8,027.37
12/19/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902552022598209	3,487.50
12/19/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902552022558061	1,015.00
12/19/19	BKOFAMERICA ATM 12/19 #000001765 DEPOSIT MEREDITH URBANDALE IA CKCD XXXXXXXXXXXX0197		950612190001765	76.28
12/20/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902553018649830	74,600.60
12/20/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902553018440425	7,579.62
12/20/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902553018965638	1,848.29

continued on the next page

Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/20/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902553018965688	1,091.60
12/23/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902557005805473	92,513.00
12/23/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902557004350424	13,206.73
12/23/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902557010203587	9,530.91
12/23/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902557004493163	7,535.89
12/23/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902557004544618	1,042.00
12/24/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902558009419983	75,690.80
12/24/19	MEDIX DENTAL LLC DES:Medix Dent ID:309356 INDN:Medix BOA CO ID:2822172215 CCD		902557026435837	62,500.00
12/24/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902557026201507	15,662.81
12/24/19	ST OF IA-E.F.T. DES:E.F.T. ID:00003013649 INDN:IOWA COUNTY RECORDERS CO ID:2426004574 PPD		902557003606255	5,012.00
12/24/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902557026733183	785.00
12/26/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902560006849241	88,229.40
12/26/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902560006256132	3,814.89
12/26/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902560010081188	1,195.42
12/26/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902558023897127	880.13

continued on the next page

Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/26/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902560006244238	627.00
12/27/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902560022289701	87,089.80
12/27/19	BANKCARD DES:BTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902560022115077	11,811.37
12/27/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902560022467906	160.00
12/30/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902564009788311	117,744.20
12/30/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902564008516639	14,771.79
12/30/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902564013678905	11,351.95
12/30/19	Deposit		813005152926732	3,000.00
12/30/19	BANKCARD DES:MTOT DEP ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902564008759229	2,970.98
12/30/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902564008782739	1,432.00
12/31/19	BANKCARD DES:MTOT DEP ID:528414019714906 INDN:IOWA COUNTY RECORDERS CO ID:1470535472 CCD		902564030576888	15,501.32
12/31/19	VCI Clear DES:Settlement ID:3428B0324 INDN:Electronic Services Sy CO ID:4013137ZST CCD		902564030765609	7,987.00
12/31/19	CSC DES:CSC CREDIT ID:IOWA RF INDN:IOWA PORTAL RF CO ID:4870658285 PPD		902564030977867	655.00

Total deposits and other credits**\$2,054,037.56****Withdrawals and other debits**

Date	Transaction description	Customer reference	Bank reference	Amount
12/02/19	IOWA COUNTY RECO DES:CCD FL# 19336003884 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902536025377878	-14,870.80
12/02/19	BANKCARD DES:MTOT DISC ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902536007869953	-2,313.01

continued on the next page

Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717701 INDN:LINN COUNTY RECORDER CO ID:1470535472 CCD		902536008097162	-367.73
12/02/19	BANKCARD DES:MTOT DISC ID:528414019714898 INDN:STORY COUNTY RECORDERS CO ID:1470535472 CCD		902536008097106	-199.13
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717768 INDN:JOHNSON COUNTY RECORDE CO ID:1470535472 CCD		902536008097168	-159.90
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717164 INDN:BLACK HAWK COUNTY RECO CO ID:1470535472 CCD		902536008097114	-144.61
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717644 INDN:MAHAKSA COUNTY RECORDE CO ID:1470535472 CCD		902536008097156	-118.46
12/02/19	BANKCARD DES:MTOT DISC ID:528414019718055 INDN:SCOTT COUNTY RECORDER CO ID:1470535472 CCD		902536008097191	-111.04
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717891 INDN:WARREN COUNTY RECORDER CO ID:1470535472 CCD		902536008097179	-87.93
12/02/19	BANKCARD DES:MTOT DISC ID:528414019718048 INDN:POTTAWATTAMIE COUNTY R CO ID:1470535472 CCD		902536008097190	-85.84
12/02/19	BANKCARD DES:MTOT DISC ID:528414019714880 INDN:DALLAS COUNTY RECORDER CO ID:1470535472 CCD		902536008097105	-77.27
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717883 INDN:WEBSTER COUNTY RECORDE CO ID:1470535472 CCD		902536008097178	-75.56
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717446 INDN:DUBUQUE COUNTY RECORDE CO ID:1470535472 CCD		902536008097142	-66.95
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717867 INDN:WOODBURY COUNTY RECORD CO ID:1470535472 CCD		902536008097176	-66.31
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717206 INDN:CERRO GORDO COUNTY REC CO ID:1470535472 CCD		902536008097118	-62.78
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717735 INDN:LEE COUNTY RECORDER CO ID:1470535472 CCD		902536008097165	-61.41
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717776 INDN:JACKSON COUNTY RECORDE CO ID:1470535472 CCD		902536008097169	-61.34

continued on the next page

Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717172 INDN:BOONE COUNTY RECORDER CO ID:1470535472 CCD		902536008097115	-60.64
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717362 INDN:GREENE COUNTY RECORDER CO ID:1470535472 CCD		902536008097134	-51.52
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717404 INDN:DES MOINES COUNTY RECO CO ID:1470535472 CCD		902536008097138	-47.55
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717933 INDN:WAPELLO COUNTY RECORDE CO ID:1470535472 CCD		902536008097181	-47.41
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717297 INDN:CLINTON COUNTY RECORDE CO ID:1470535472 CCD		902536008097127	-47.09
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717156 INDN:BENTON COUNTY RECORDER CO ID:1470535472 CCD		902536008097113	-45.69
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717610 INDN:MUSCATINE COUNTY RECOR CO ID:1470535472 CCD		902536008097153	-42.59
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717677 INDN:JASPER COUNTY RECORDER CO ID:1470535472 CCD		902536008097159	-42.27
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717750 INDN:KOSSUTH COUNTY RECORDE CO ID:1470535472 CCD		902536008097167	-41.88
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717321 INDN:DELAWARE COUNTY RECORD CO ID:1470535472 CCD		902536008097130	-40.60
12/02/19	BANKCARD DES:MTOT DISC ID:528414019718030 INDN:TAMA COUNTY RECORDER CO ID:1470535472 CCD		902536008097189	-40.22
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717339 INDN:DICKINSON COUNTY RECOR CO ID:1470535472 CCD		902536008097131	-39.03
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717586 INDN:MARSHALL COUNTY RECORD CO ID:1470535472 CCD		902536008097150	-38.23
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717453 INDN:HARDIN COUNTY RECORDER CO ID:1470535472 CCD		902536008097143	-37.85
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717826 INDN:PLYMOUTH COUNTY RECORD CO ID:1470535472 CCD		902536008097172	-37.05
12/02/19	BANKCARD DES:MTOT DISC ID:528414019718014 INDN:SIOUX COUNTY RECORDER CO ID:1470535472 CCD		902536008097187	-35.62

continued on the next page

Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717271 INDN:CLAY COUNTY RECORDER CO ID:1470535472 CCD		902536008097125	-35.55
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717214 INDN:CEDAR COUNTY RECORDER CO ID:1470535472 CCD		902536008097119	-35.18
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717255 INDN:BUTLER COUNTY RECORDER CO ID:1470535472 CCD		902536008097123	-33.64
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717495 INDN:IOWA COUNTY RECORDER CO ID:1470535472 CCD		902536008097146	-32.93
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717800 INDN:PAGE COUNTY RECORDER CO ID:1470535472 CCD		902536008097170	-32.06
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717347 INDN:EMMET COUNTY RECORDER CO ID:1470535472 CCD		902536008097132	-30.69
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717958 INDN:RINGGOLD COUNTY RECORD CO ID:1470535472 CCD		902536008097183	-30.64
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717479 INDN:FLOYD COUNTY RECORDER CO ID:1470535472 CCD		902536008097145	-30.37
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717651 INDN:MADISON COUNTY RECORDE CO ID:1470535472 CCD		902536008097157	-30.11
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717685 INDN:KEOKUK COUNTY RECORDER CO ID:1470535472 CCD		902536008097160	-28.45
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717222 INDN:CASS COUNTY RECORDER CO ID:1470535472 CCD		902536008097120	-28.32
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717693 INDN:JONES COUNTY RECORDER CO ID:1470535472 CCD		902536008097161	-27.94
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717396 INDN:HAMILTON COUNTY RECORD CO ID:1470535472 CCD		902536008097137	-27.70
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717743 INDN:LUCAS COUNTY RECORDER CO ID:1470535472 CCD		902536008097166	-26.73
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717602 INDN:MONTGOMERY COUNTY RECO CO ID:1470535472 CCD		902536008097152	-26.45

continued on the next page

Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717628 INDN:MONROE COUNTY RECORDER CO ID:1470535472 CCD		902536008097154	-26.03
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717131 INDN:ALLAMAKEE COUNTY RECOR CO ID:1470535472 CCD		902536008097111	-25.59
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717438 INDN:GRUNDY COUNTY RECORDER CO ID:1470535472 CCD		902536008097141	-25.39
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717412 INDN:HARRISON COUNTY RECORD CO ID:1470535472 CCD		902536008097139	-25.39
12/02/19	BANKCARD DES:MTOT DISC ID:528414019718006 INDN:SHELBY COUNTY RECORDER CO ID:1470535472 CCD		902536008097186	-24.84
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717842 INDN:WRIGHT COUNTY RECORDER CO ID:1470535472 CCD		902536008097174	-24.78
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717305 INDN:CRAWFORD COUNTY RECORD CO ID:1470535472 CCD		902536008097128	-24.73
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717941 INDN:WAYNE COUNTY RECORDER CO ID:1470535472 CCD		902536008097182	-24.05
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717594 INDN:MILLS COUNTY RECORDER CO ID:1470535472 CCD		902536008097151	-23.43
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717875 INDN:WINNEBAGO COUNTY RECOR CO ID:1470535472 CCD		902536008097177	-22.55
12/02/19	BANKCARD DES:MTOT DISC ID:528414019718923 INDN:MONONA COUNTY RECORDER CO ID:1470535472 CCD		902536008097192	-22.26
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717230 INDN:CARROLL COUNTY RECORDE CO ID:1470535472 CCD		902536008097121	-22.26
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717859 INDN:WORTH COUNTY RECORDER CO ID:1470535472 CCD		902536008097175	-21.71
12/02/19	BANKCARD DES:MTOT DISC ID:528414019718972 INDN:WINNESHIEK COUNTY RECO CO ID:1470535472 CCD		902536008097193	-21.60
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717545 INDN:HUMBOLDT COUNTY RECORD CO ID:1470535472 CCD		902536008097149	-21.58
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717420 INDN:FAYETTE COUNTY RECORDE CO ID:1470535472 CCD		902536008097140	-21.48

continued on the next page

Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717123 INDN:BUENA VISTA COUNTY REC CO ID:1470535472 CCD		902536008097110	-21.26
12/02/19	BANKCARD DES:MTOT DISC ID:528414019718022 INDN:UNION COUNTY RECORDER CO ID:1470535472 CCD		902536008097188	-20.83
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717289 INDN:CLAYTON COUNTY RECORDE CO ID:1470535472 CCD		902536008097126	-20.34
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717669 INDN:JEFFERSON COUNTY RECOR CO ID:1470535472 CCD		902536008097158	-19.87
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717909 INDN:WASHINGTON COUNTY RECO CO ID:1470535472 CCD		902536008097180	-19.74
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717974 INDN:POWESHIEK COUNTY RECOR CO ID:1470535472 CCD		902536008097185	-19.30
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717107 INDN:ADAIR COUNTY RECORDER CO ID:1470535472 CCD		902536008097108	-18.78
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717636 INDN:MITCHELL COUNTY RECORD CO ID:1470535472 CCD		902536008097155	-18.71
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717511 INDN:HENRY COUNTY RECORDER CO ID:1470535472 CCD		902536008097148	-18.29
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717818 INDN:PALO ALTO COUNTY RECOR CO ID:1470535472 CCD		902536008097171	-18.04
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717263 INDN:CLARKE COUNTY RECORDER CO ID:1470535472 CCD		902536008097124	-17.58
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717503 INDN:IDA COUNTY RECORDER CO ID:1470535472 CCD		902536008097147	-17.53
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717966 INDN:SAC COUNTY RECORDER CO ID:1470535472 CCD		902536008097184	-17.49
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717727 INDN:LOUISA COUNTY RECORDER CO ID:1470535472 CCD		902536008097164	-16.62
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717313 INDN:DAVIS COUNTY RECORDER CO ID:1470535472 CCD		902536008097129	-16.40

continued on the next page

Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717370 INDN:GUTHRIE COUNTY RECORDE CO ID:1470535472 CCD		902536008097135	-16.21
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717115 INDN:ADAMS COUNTY RECORDER CO ID:1470535472 CCD		902536008097109	-16.00
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717388 INDN:HANCOCK COUNTY RECORDE CO ID:1470535472 CCD		902536008097136	-14.58
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717461 INDN:FREMONT COUNTY RECORDE CO ID:1470535472 CCD		902536008097144	-14.32
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717354 INDN:FRANKLIN COUNTY RECORD CO ID:1470535472 CCD		902536008097133	-14.17
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717149 INDN:AUDUBON COUNTY RECORDE CO ID:1470535472 CCD		902536008097112	-13.93
12/02/19	BANKCARD DES:MTOT DISC ID:528414019716083 INDN:VAN BUREN COUNTY RECOR CO ID:1470535472 CCD		902536008097107	-13.41
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717719 INDN:LYON COUNTY RECORDER CO ID:1470535472 CCD		902536008097163	-13.11
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717248 INDN:CALHOUN COUNTY RECORDE CO ID:1470535472 CCD		902536008097122	-12.47
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717180 INDN:CHICKASAW COUNTY RECOR CO ID:1470535472 CCD		902536008097116	-12.20
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717834 INDN:POCAHANTAS COUNTY RECO CO ID:1470535472 CCD		902536008097173	-10.82
12/02/19	BANKCARD DES:MTOT DISC ID:528414019717198 INDN:CHEROKEE COUNTY RECORD CO ID:1470535472 CCD		902536008097117	-7.51
12/03/19	IOWA COUNTY RECO DES:CCD FL# 19336003884 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902537008225616	-63,092.60
12/03/19	IOWA COUNTY RECO DES:CCD FL# 19337003900 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902537016312974	-8,309.80
12/03/19	ACH CARD PAYMENT DES:ACH Pymt ID:IOWA COUNT INDN:4807073210256180 00 CO ID:3001190310 WEB		902537019494015	-2,942.67
12/03/19	Vericheck INC DES:PURCHASE ID:60120614 INDN:3428 Electronic Serv CO ID:4013137ZST CCD		902537005441194	-1,608.99

continued on the next page

Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/03/19	IOWALANDRECORDS DES:ELEC FEE ID:505874 INDN:505874 CO ID:3383693141 CCD		902536032226251	-47.50
12/04/19	IOWA COUNTY RECO DES:CCD FL# 19337003900 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902538005410885	-72,734.60
12/04/19	IOWA COUNTY RECO DES:CCD FL# 19337003899 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902538005410884	-12,596.64
12/04/19	IOWA COUNTY RECO DES:CCD FL# 19337003901 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902538005410886	-9,165.08
12/04/19	IOWA COUNTY RECO DES:CCD FL# 19338003695 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902538013745826	-8,040.40
12/05/19	IOWA COUNTY RECO DES:CCD FL# 19338003695 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902539004058136	-56,088.00
12/05/19	IOWA COUNTY RECO DES:CCD FL# 19339003143 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902539010209474	-15,586.20
12/05/19	IOWA COUNTY RECO DES:CCD FL# 19338004410 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902539004058137	-8,840.35
12/06/19	IOWA COUNTY RECO DES:CCD FL# 19339003143 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902540008973912	-63,125.00
12/06/19	IOWA COUNTY RECO DES:CCD FL# 19339003906 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902540008973913	-9,146.10
12/06/19	IOWA COUNTY RECO DES:CCD FL# 19340003418 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902540015885847	-8,154.60
12/06/19	OASIS AHR, INC. DES:INVOICE ID:H084476 INDN:IOWA COUNTY RECORDERS CO ID:2421368750 CCD		902539015360367	-17,152.69
12/09/19	IOWA COUNTY RECO DES:CCD FL# 19340003418 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902543018448681	-69,180.00
12/09/19	IOWA COUNTY RECO DES:CCD FL# 19340003417 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902543018448680	-12,757.85
12/09/19	IOWA COUNTY RECO DES:CCD FL# 19343003819 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902543026123881	-9,110.40

continued on the next page

Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/10/19	IOWA COUNTY RECO DES:CCD FL# 19343003819 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902544005232355	-68,843.40
12/10/19	IOWA COUNTY RECO DES:CCD FL# 19343003820 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902544005232356	-18,223.37
12/10/19	IOWA COUNTY RECO DES:CCD FL# 19344003944 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902544012717726	-10,456.00
12/11/19	IOWA COUNTY RECO DES:CCD FL# 19344003944 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902545010485183	-61,179.00
12/11/19	IOWA COUNTY RECO DES:CCD FL# 19345004399 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902545018440440	-10,306.40
12/12/19	IOWA COUNTY RECO DES:CCD FL# 19345004399 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902546008869411	-104,416.40
12/12/19	IOWA COUNTY RECO DES:CCD FL# 19346003279 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902546015298323	-20,174.80
12/12/19	IOWA COUNTY RECO DES:CCD FL# 19345004400 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902546008869412	-15,509.74
12/13/19	IOWA COUNTY RECO DES:CCD FL# 19346003279 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902547004056192	-79,325.00
12/13/19	IOWA COUNTY RECO DES:CCD FL# 19347003434 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902547011277491	-9,291.60
12/13/19	IOWA COUNTY RECO DES:CCD FL# 19346004071 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902547004056193	-7,806.00
12/16/19	IOWA COUNTY RECO DES:CCD FL# 19347003434 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902550014736895	-61,706.20
12/16/19	IOWA COUNTY RECO DES:CCD FL# 19350003785 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902550022568313	-13,798.20
12/16/19	IOWA COUNTY RECO DES:CCD FL# 19347003435 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902550014736896	-10,173.05
12/17/19	IOWA COUNTY RECO DES:CCD FL# 19350003785 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902551003826557	-61,399.80
12/17/19	IOWA COUNTY RECO DES:CCD FL# 19351003830 INDN:SETT-ICRECORD1 ID:1421213325 CCD CO		902551011762651	-28,407.00

continued on the next page

Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/17/19	IOWA COUNTY RECO DES:CCD FL# 19350003786 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902551003826558	-17,745.86
12/18/19	IOWA COUNTY RECO DES:CCD FL# 19351003830 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902552009464164	-65,782.80
12/18/19	IOWA COUNTY RECO DES:CCD FL# 19352004620 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902552017168567	-12,924.00
12/18/19	IOWA COUNTY RECO DES:CCD FL# 19351003831 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902552009464165	-8,684.50
12/18/19	BANKCARD DES:BTOT ADJ ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902551015706738	-20.32
12/18/19	BANKCARD DES:BTOT ADJ ID:498895199155706 INDN:ELECTRONIC SERVICES SY CO ID:9421403654 CCD		902551015706739	-20.32
12/19/19	IOWA COUNTY RECO DES:CCD FL# 19352004620 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902553006632836	-62,827.00
12/19/19	IOWA COUNTY RECO DES:CCD FL# 19353003992 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902553013145644	-31,615.80
12/19/19	IOWA COUNTY RECO DES:CCD FL# 19352004621 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902553006632837	-7,876.80
12/20/19	IOWA COUNTY RECO DES:CCD FL# 19353003992 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902554002463145	-61,957.20
12/20/19	IOWA COUNTY RECO DES:CCD FL# 19354003807 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902554009509949	-13,442.60
12/20/19	IOWA COUNTY RECO DES:CCD FL# 19353003991 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902554002463144	-7,793.54
12/20/19	OASIS AHR, INC. DES:INVOICE ID:H085547 INDN:IOWA COUNTY RECORDERS CO ID:2421368750 CCD		902553018650010	-17,015.25
12/23/19	IOWA COUNTY RECO DES:CCD FL# 19354003807 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902557012017048	-80,157.80
12/23/19	IOWA COUNTY RECO DES:CCD FL# 19357004766 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902557021003403	-38,186.00

continued on the next page

Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/23/19	IOWA COUNTY RECO DES:CCD FL# 19354003806 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902557012017047	-7,358.85
12/24/19	IOWA COUNTY RECO DES:CCD FL# 19357004766 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902558011353468	-80,717.00
12/24/19	IOWA COUNTY RECO DES:CCD FL# 19357004763 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902558011353465	-12,822.05
12/24/19	IOWA COUNTY RECO DES:CCD FL# 19357004764 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902558011353466	-148.60
12/24/19	IOWA COUNTY RECO DES:CCD FL# 19357004765 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902558011353467	-111.00
12/26/19	IOWA COUNTY RECO DES:CCD FL# 19360003941 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902560017399702	-28,372.60
12/26/19	IOWA COUNTY RECO DES:CCD FL# 19358002572 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902560011381571	-15,206.47
12/26/19	IOWA COUNTY RECO DES:CCD FL# 19360001393 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902560013814285	-9,084.80
12/27/19	IOWA COUNTY RECO DES:CCD FL# 19360003941 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902561005432882	-79,927.60
12/27/19	IOWA COUNTY RECO DES:CCD FL# 19361002714 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902561012194428	-10,671.20
12/27/19	IOWA COUNTY RECO DES:CCD FL# 19360003942 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902561005432883	-854.50
12/30/19	IOWA COUNTY RECO DES:CCD FL# 19361002714 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902564015319478	-55,641.00
12/30/19	IOWA COUNTY RECO DES:CCD FL# 19364004240 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902564025102069	-18,060.80
12/30/19	IOWA COUNTY RECO DES:CCD FL# 19361002713 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902564015319477	-11,467.23
12/31/19	IOWA COUNTY RECO DES:CCD FL# 19364004240 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902565005584553	-102,474.20

continued on the next page

Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
12/31/19	IOWA COUNTY RECO DES:CCD FL# 19365001863 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902565010523180	-15,049.77
12/31/19	IOWA COUNTY RECO DES:CCD FL# 19364004241 INDN:SETT-ICRECORD1 CO ID:1421213325 CCD		902565005584554	-14,341.45

Total withdrawals and other debits

-\$1,937,953.59

Checks

Date	Check #	Bank reference	Amount	Date	Check #	Bank reference	Amount
12/03	5099	813008192367326	15.00	12/13	5178	813007452398657	25,784.00
12/11	5156*	813009392329691	295.00	12/12	5179	813009592383234	259.86
12/11	5157	813005192154046	7.00	12/12	5180	813005292511938	132.60
12/12	5173*	813009592618563	6,735.16	12/12	5181	813009592617573	3,072.90
12/16	5174	813008192275178	4,400.00	12/18	5182	813008492801331	500.00
12/13	5175	813005492426792	1,000.00	12/11	5183	813005192298326	46.80
12/12	5177*	813009592313677	5,800.00				

Total checks

-\$48,048.32

Total # of checks

13

* There is a gap in sequential check numbers

Service fees

Date	Transaction description	Amount
12/16/19	11/19 ACCT ANALYSIS FEE	-750.41

Total service fees

-\$750.41

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

Daily ledger balances

Date	Balance (\$)	Date	Balance (\$)	Date	Balance (\$)
12/01	449,406.15	12/09	514,843.77	12/17	459,385.45
12/02	516,842.90	12/10	488,169.06	12/18	478,880.45
12/03	534,922.21	12/11	494,645.47	12/19	459,731.40
12/04	555,951.68	12/12	471,439.09	12/20	444,642.92
12/05	490,475.52	12/13	439,293.65	12/23	442,768.80
12/06	488,143.61	12/16	442,132.40	12/24	508,620.76

continued on the next page

Iowa County Recorders Association
Reconciliation Summary
DRAWDOWN, Period Ending 12/31/2019

	<u>Dec 31, 19</u>
Beginning Balance	33,539.60
Cleared Transactions	
Charges and Cash Advances - 1 item	-655.00
Payments and Credits - 132 items	2,071.00
Total Cleared Transactions	<u>1,416.00</u>
Cleared Balance	<u>32,123.60</u>
Register Balance as of 12/31/2019	32,123.60
New Transactions	
Charges and Cash Advances - 12 items	-31,990.20
Payments and Credits - 1213 items	16,851.20
Total New Transactions	<u>-15,139.00</u>
Ending Balance	<u>47,262.60</u>

Iowa County Recorders Association
Reconciliation Summary
Bank of America, Period Ending 12/31/2019

	<u>Dec 31, 19</u>
Beginning Balance	508,620.76
Cleared Transactions	
Checks and Payments - 12 items	-361,151.62
Deposits and Credits - 1591 items	369,222.25
	<u>8,070.63</u>
Total Cleared Transactions	8,070.63
Cleared Balance	<u><u>516,691.39</u></u>
Uncleared Transactions	
Checks and Payments - 10 items	-10,557.89
Deposits and Credits - 1030 items	388,419.02
	<u>377,861.13</u>
Total Uncleared Transactions	377,861.13
Register Balance as of 12/31/2019	<u><u>894,552.52</u></u>
New Transactions	
Checks and Payments - 8 items	-81,882.36
Deposits and Credits - 821 items	229,829.23
	<u>147,946.87</u>
Total New Transactions	147,946.87
Ending Balance	<u><u>1,042,499.39</u></u>

Iowa County Recorders Association

Profit & Loss

December 2019

	Dec 19
Income	
BudgetedIncome	
Misc. Income	1,700.00
POSSERVICEFEE	6,753.93
SERVICEFEE	
ACH	59,469.00
CC	6,100.34
DRAWDOWN	7,470.00
SERVICEFEE - Other	0.00
Total SERVICEFEE	73,039.34
Total BudgetedIncome	81,493.27
RevolvingIncome	
ERECORDING	
AUDITORFEE	23,045.00
TRANSFERTAX	1,127,362.40
ERECORDING - Other	604,709.57
Total ERECORDING	1,755,116.97
Expense Reimbursement - CLRIS	44,334.81
POSPAYMENT	225,073.38
Total RevolvingIncome	2,024,525.16
Total Income	2,106,018.43
Expense	
Budgeted Expenses	
Accounting	
Accounting Software-Services	139.98
Bookkeeping	4,400.00
Total Accounting	4,539.98
Administration	
Professional Fees	
Project Management	5,300.00
Total Professional Fees	5,300.00
Total Administration	5,300.00
Local Maint. Expense	4,181.85
Marketing-Communications	
Administrative/Market Support	1,208.75
Marketing-Communications - Other	3,391.25
Total Marketing-Communications	4,600.00
Office Tech Support	400.00
Payment Expenses	
Bank Account Analysis Fee	750.41
Gateway Transaction Fees	
POSTransactionsFees	7,684.94
Total Gateway Transaction Fees	7,684.94
Total Payment Expenses	8,435.35
Software Dev. - Programming	18,215.48
Total Budgeted Expenses	45,672.66
Depreciation Expense	4,435.61
Planned Reserve Expenses	
Software Development-Consulting	6,915.00
Total Planned Reserve Expenses	6,915.00

Iowa County Recorders Association
Profit & Loss
December 2019

	Dec 19
RevolvingExpenses	
Computer Software	663.00
Computer Support	3,472.90
Dues and Subscriptions	7,166.17
Education and Outreach-Rev	8,093.90
ESS Committee	
ESS Committee Travel	73.00
Official Publications	28.46
Total ESS Committee	101.46
ESSPayments	
COUNTYDISTRIBUTION	1,669,757.20
POSDISTRIBUTION	223,419.20
Total ESSPayments	1,893,176.40
Legal Fees	1,000.00
Merit Resources	
Gross Payroll	9,900.00
Merit Resources - Other	17,085.80
Total Merit Resources	26,985.80
Office Space Lease	2,980.00
Office Supplies	114.80
Postage and Delivery	312.00
Teleconference	148.72
Total RevolvingExpenses	1,944,215.15
Total Expense	2,001,238.42
Net Income	104,780.01

Iowa County Recorders Association

Profit & Loss

01/28/20

October through December 2019

Accrual Basis

	Oct - Dec 19
Income	
BudgetedIncome	
Bad Payment Fee	60.00
Event Income	
ILR Conference Registration	375.00
Sponsorship	750.00
Total Event Income	1,125.00
Misc. Income	3,100.00
PMTSERVICEFEE	-0.82
POSSERVICEFEE	16,454.69
SERVICEFEE	
ACH	182,082.00
CC	16,444.91
DRAWDOWN	24,024.00
SERVICEFEE - Other	6.00
Total SERVICEFEE	222,556.91
Total BudgetedIncome	243,295.78
RevolvingIncome	
ERECORDING	
AUDITORFEE	68,150.00
TRANSFERTAX	2,985,068.00
ERECORDING - Other	1,845,218.57
Total ERECORDING	4,898,436.57
Expense Reimbursement - CLRIS	111,877.91
POSPAYMENT	548,354.16
Total RevolvingIncome	5,558,668.64
Total Income	5,801,964.42
Expense	
Bad Debt Expense	2,352.00
Budgeted Expenses	
Accounting	
Accounting Software-Services	419.94
Bookkeeping	13,200.00
Total Accounting	13,619.94
Administration	
Office Operations	
Miscellaneous	4.76
Total Office Operations	4.76
Professional Fees	
Project Management	16,900.00
Total Professional Fees	16,900.00
Total Administration	16,904.76
Advertising	0.00
Local Maint. Expense	4,701.57
Marketing-Communications	
Administrative/Market Support	3,278.75
Education and Outreach	
ILR Annual Conference	5,132.02
Total Education and Outreach	5,132.02
Marketing-Communications - Other	9,649.38

Iowa County Recorders Association

Profit & Loss

October through December 2019

	Oct - Dec 19
Total Marketing-Communications	18,060.15
Office Tech Support	1,200.00
Payment Expenses	
Bank Account Analysis Fee	2,553.21
BOA Merchant Service Charge	
BOAOLN 430132313509772 Mer Acct	150.53
BOAOTC 430132313849862 Mer Acct	15.78
Total BOA Merchant Service Charge	166.31
Gateway Transaction Fees	
POSTransactionsFees	25,470.32
Total Gateway Transaction Fees	25,470.32
Total Payment Expenses	28,189.84
Software Dev. - Programming	81,782.88
Software License-Maintenance	5,800.00
Total Budgeted Expenses	170,259.14
Depreciation Expense	13,306.83
Planned Reserve Expenses	
Software Development-Consulting	13,830.00
Total Planned Reserve Expenses	13,830.00
RevolvingExpenses	
Computer Equipmnt	3,960.18
Computer Software	1,163.68
Computer Support	10,208.06
Dues and Subscriptions	7,566.29
Education and Outreach-Rev	11,742.10
ESS Committee	
ESS Committee Travel	793.33
ESS Meeting Expenses	335.59
Official Publications	536.82
Total ESS Committee	1,665.74
ESSPayments	
COUNTYDISTRIBUTION	4,813,921.80
POSDISTRIBUTION	546,641.91
Total ESSPayments	5,360,563.71
Legal Fees	4,000.00
Merit Resources	
Gross Payroll	9,900.00
Merit Resources - Other	49,393.80
Total Merit Resources	59,293.80
Office Space Lease	2,980.00
Office Supplies	221.55
Postage and Delivery	449.50
Teleconference	364.43
Total RevolvingExpenses	5,464,179.04
Total Expense	5,663,927.01
Net Income	138,037.41

Iowa County Recorders Association

Profit & Loss

01/28/20

January through December 2019

Accrual Basis

	Jan - Dec 19
Income	
BudgetedIncome	
Bad Payment Fee	229.44
Event Income	
ILR Conference Registration	6,225.00
Sponsorship	750.00
Total Event Income	6,975.00
Fund 255 Reimbursement	57.50
Local Serv. Prov. Maint. Acct.	
Cost Sharing Credit	-116,841.18
Local Serv. Prov. Maint. Acct. - Other	278,333.44
Total Local Serv. Prov. Maint. Acct.	161,492.26
Misc. Income	3,100.00
PMTSERVICEFEE	338.70
POSSERVICEFEE	84,163.50
SERVICEFEE	
ACH	634,252.49
CC	59,567.29
DDCC	959.11
DRAWDOWN	102,639.00
SERVICEFEE - Other	0.00
Total SERVICEFEE	797,417.89
Total BudgetedIncome	1,053,774.29
RevolvingIncome	
ERECORDING	
AUDITORFEE	256,825.00
TRANSFERTAX	10,885,756.00
ERECORDING - Other	6,489,082.55
Total ERECORDING	17,631,663.55
Expense Reimbursement - CLRIS	316,885.65
HPPAYMENT	7,442.65
Misc. Revolving Income	482.20
POSPAYMENT	2,956,214.26
Total RevolvingIncome	20,912,688.31
Total Income	21,966,462.60
Expense	
Bad Debt Expense	2,352.00
Budgeted Expenses	
Accounting	
Accounting Software-Services	5,124.76
Audit	4,125.00
Bookkeeping	52,800.00
Total Accounting	62,049.76
Administration	
Insurance Expense	18,636.52
Office Operations	
Miscellaneous	62.22
Total Office Operations	62.22
Professional Fees	
Project Management	66,450.00
Total Professional Fees	66,450.00

Iowa County Recorders Association

Profit & Loss

January through December 2019

	Jan - Dec 19
Total Administration	85,148.74
Advertising	0.00
Business Analysis- Comm	12,540.00
EDS Credit Card Setup-Support	
Local Credit Card Equipment	398.00
Total EDS Credit Card Setup-Support	398.00
Local Maint. Expense	274,245.87
Marketing-Communications	
Administrative/Market Support	15,696.25
Education and Outreach	
ILR Annual Conference	5,530.72
Education and Outreach - Other	174.45
Total Education and Outreach	5,705.17
Marketing-Communications - Other	39,005.63
Total Marketing-Communications	60,407.05
Office Tech Support	5,641.08
Payment Expenses	
Bank Account Analysis Fee	11,052.55
Bank Service Charges	114.68
BOA Merchant Service Charge	
BOAOLN 430132313509772 Mer Acct	7,019.30
BOAOTC 430132313849862 Mer Acct	2,657.08
Total BOA Merchant Service Charge	9,676.38
Gateway Transaction Fees	
EDS Online Transaction Fees	21,242.55
EDS OTC Transaction Fees	775.20
POSTransactionsFees	96,138.12
Total Gateway Transaction Fees	118,155.87
Total Payment Expenses	138,999.48
Software Dev. - Programming	278,781.32
Software License-Maintenance	41,053.76
Total Budgeted Expenses	959,265.06
Depreciation Expense	53,227.32
Planned Reserve Expenses	
Software Development-Consulting	39,575.00
Total Planned Reserve Expenses	39,575.00
RevolvingExpenses	
Annual Audit	2,250.00
Computer Equipmnt	24,913.51
Computer Software	3,807.19
Computer Support	10,208.06
Dues and Subscriptions	10,176.55
Education and Outreach-Rev	17,717.62
ESS Committee	
ESS Committee Travel	2,938.83
ESS Meeting Expenses	1,430.29
Official Publications	901.05
Total ESS Committee	5,270.17
ESSPayments	
COUNTYDISTRIBUTION	17,549,843.20
PMTDISTRIBUTION	7,152.65
POSDISTRIBUTION	2,962,390.67

Iowa County Recorders Association

Profit & Loss

January through December 2019

	Jan - Dec 19
Total ESSPayments	20,519,386.52
Insurance	5,023.00
Legal Fees	20,000.00
Merit Resources	
Gross Payroll	9,900.00
Merit Resources - Other	210,933.80
Total Merit Resources	220,833.80
Office Space Lease	2,980.00
Office Supplies	447.63
Postage and Delivery	937.00
Teleconference	1,700.17
Total RevolvingExpenses	20,845,651.22
Total Expense	21,900,070.60
Net Income	66,392.00

Iowa County Recorders Association
Profit & Loss
December 2019

	Dec 19
Income	
BudgetedIncome	
Misc. Income	1,700.00
POSSERVICEFEE	6,753.93
SERVICEFEE	
ACH	59,469.00
CC	6,100.34
DRAWDOWN	7,470.00
SERVICEFEE - Other	0.00
Total SERVICEFEE	73,039.34
Total BudgetedIncome	81,493.27
Total Income	81,493.27
Expense	
Budgeted Expenses	
Accounting	
Accounting Software-Services	139.98
Bookkeeping	4,400.00
Total Accounting	4,539.98
Administration	
Professional Fees	
Project Management	5,300.00
Total Professional Fees	5,300.00
Total Administration	5,300.00
Local Maint. Expense	4,181.85
Marketing-Communications	
Administrative/Market Support	1,208.75
Marketing-Communications - Other	3,391.25
Total Marketing-Communications	4,600.00
Office Tech Support	400.00
Payment Expenses	
Bank Account Analysis Fee	750.41
Gateway Transaction Fees	
POSTransactionsFees	7,684.94
Total Gateway Transaction Fees	7,684.94
Total Payment Expenses	8,435.35
Software Dev. - Programming	18,215.48
Total Budgeted Expenses	45,672.66
Total Expense	45,672.66
Net Income	35,820.61

Iowa County Recorders Association

Profit & Loss

01/28/20

October through December 2019

Accrual Basis

	Oct - Dec 19
Income	
BudgetedIncome	
Bad Payment Fee	60.00
Event Income	
ILR Conference Registration	375.00
Sponsorship	750.00
Total Event Income	1,125.00
Misc. Income	3,100.00
PMTSERVICEFEE	-0.82
POSSERVICEFEE	16,454.69
SERVICEFEE	
ACH	182,082.00
CC	16,444.91
DRAWDOWN	24,024.00
SERVICEFEE - Other	6.00
Total SERVICEFEE	222,556.91
Total BudgetedIncome	243,295.78
Total Income	243,295.78
Expense	
Budgeted Expenses	
Accounting	
Accounting Software-Services	419.94
Bookkeeping	13,200.00
Total Accounting	13,619.94
Administration	
Professional Fees	
Project Management	16,900.00
Total Professional Fees	16,900.00
Total Administration	16,900.00
Local Maint. Expense	4,701.57
Marketing-Communications	
Administrative/Market Support	3,278.75
Education and Outreach	
ILR Annual Conference	5,132.02
Total Education and Outreach	5,132.02
Marketing-Communications - Other	9,649.38
Total Marketing-Communications	18,060.15
Office Tech Support	1,200.00
Payment Expenses	
Bank Account Analysis Fee	2,553.21
BOA Merchant Service Charge	
BOAOLN 430132313509772 Mer Acct	150.53
BOAOTC 430132313849862 Mer Acct	15.78
Total BOA Merchant Service Charge	166.31
Gateway Transaction Fees	
POSTransactionsFees	25,470.32
Total Gateway Transaction Fees	25,470.32
Total Payment Expenses	28,189.84
Software Dev. - Programming	81,782.88
Software License-Maintenance	5,800.00

Iowa County Recorders Association
Profit & Loss
October through December 2019

	Oct - Dec 19
Total Budgeted Expenses	170,254.38
Total Expense	170,254.38
Net Income	73,041.40

Iowa County Recordors Association

Profit & Loss

January through December 2019

	Jan - Dec 19
Income	
BudgetedIncome	
Bad Payment Fee	229.44
Event Income	
ILR Conference Registration	6,225.00
Sponsorship	750.00
Total Event Income	6,975.00
Local Serv. Prov. Maint. Acct.	
Cost Sharing Credit	-116,841.18
Local Serv. Prov. Maint. Acct. - Other	278,333.44
Total Local Serv. Prov. Maint. Acct.	161,492.26
Misc. Income	3,100.00
PMTSERVICEFEE	338.70
POSSERVICEFEE	84,163.50
SERVICEFEE	
ACH	634,252.49
CC	59,567.29
DDCC	959.11
DRAWDOWN	102,639.00
SERVICEFEE - Other	0.00
Total SERVICEFEE	797,417.89
Total BudgetedIncome	1,053,716.79
Total Income	1,053,716.79
Expense	
Budgeted Expenses	
Accounting	
Accounting Software-Services	5,124.76
Audit	4,125.00
Bookkeeping	52,800.00
Total Accounting	62,049.76
Administration	
Insurance Expense	18,636.52
Professional Fees	
Project Management	66,450.00
Total Professional Fees	66,450.00
Total Administration	85,086.52
Business Analysis- Comm	12,540.00
EDS Credit Card Setup-Support	
Local Credit Card Equipment	398.00
Total EDS Credit Card Setup-Support	398.00
Local Maint. Expense	274,245.87
Marketing-Communications	
Administrative/Market Support	15,696.25
Education and Outreach	
ILR Annual Conference	5,530.72
Education and Outreach - Other	174.45
Total Education and Outreach	5,705.17
Marketing-Communications - Other	39,005.63
Total Marketing-Communications	60,407.05
Office Tech Support	5,641.08
Payment Expenses	

4:07 PM

01/28/20

Accrual Basis

Iowa County Recorders Association

Profit & Loss

January through December 2019

	Jan - Dec 19
Bank Account Analysis Fee	11,052.55
Bank Service Charges	114.68
BOA Merchant Service Charge	
BOAOLN 430132313509772 Mer Acct	7,019.30
BOAOTC 430132313849862 Mer Acct	2,657.08
Total BOA Merchant Service Charge	9,676.38
Gateway Transaction Fees	
EDS Online Transaction Fees	21,242.55
EDS OTC Transaction Fees	775.20
POSTransactionsFees	96,138.12
Total Gateway Transaction Fees	118,155.87
Total Payment Expenses	138,999.48
Software Dev. - Programming	278,781.32
Software License-Maintenance	41,053.76
Total Budgeted Expenses	959,202.84
Total Expense	959,202.84
Net Income	94,513.95

4:05 PM

01/28/20

Accrual Basis

Iowa County Recordors Association
Profit & Loss Budget vs. Actual
December 2019

	Dec 19	Budget	\$ Over Budget
Income			
BudgetedIncome			
Bad Payment Fee	0.00	30.00	-30.00
Event Income			
ILR Conference Registration	0.00	0.00	0.00
Sponsorship	0.00	0.00	0.00
Total Event Income	0.00	0.00	0.00
Local Serv. Prov. Maint. Acct.	0.00	0.00	0.00
Misc. Income	1,700.00		
POSSERVICEFEE	6,753.93	5,500.00	1,253.93
SERVICEFEE			
ACH	59,469.00		
CC	6,100.34		
DRAWDOWN	7,470.00		
SERVICEFEE - Other	0.00	61,500.00	-61,500.00
Total SERVICEFEE	73,039.34	61,500.00	11,539.34
Total BudgetedIncome	81,493.27	67,030.00	14,463.27
Total Income	81,493.27	67,030.00	14,463.27
Expense			
Budgeted Expenses			
Accounting			
Accounting Software-Services	139.98	145.00	-5.02
Bookkeeping	4,400.00	4,400.00	0.00
Total Accounting	4,539.98	4,545.00	-5.02
Administration			
Insurance Expense	0.00	0.00	0.00
Professional Fees			
Project Management	5,300.00	5,100.00	200.00
Total Professional Fees	5,300.00	5,100.00	200.00
Total Administration	5,300.00	5,100.00	200.00
Business Analysis- Comm	0.00	0.00	0.00
EDS Credit Card Setup-Support			
Local Credit Card Equipment	0.00	0.00	0.00
EDS Credit Card Setup-Support - Other	0.00	0.00	0.00
Total EDS Credit Card Setup-Support	0.00	0.00	0.00
Local Maint. Expense	4,181.85	259.86	3,921.99

4:05 PM

01/28/20

Accrual Basis

Iowa County Recordors Association
Profit & Loss Budget vs. Actual
December 2019

	Dec 19	Budget	\$ Over Budget
Marketing-Communications			
Administrative/Market Support	1,208.75	1,325.00	-116.25
Education and Outreach	0.00	0.00	0.00
Marketing-Communications - Other	3,391.25	3,300.00	91.25
Total Marketing-Communications	4,600.00	4,625.00	-25.00
Office Tech Support	400.00	400.00	0.00
Payment Expenses			
Bank Account Analysis Fee	750.41		
Gateway Transaction Fees			
POSTransactionsFees	7,684.94		
Total Gateway Transaction Fees	7,684.94		
Payment Expenses - Other	0.00	13,000.00	-13,000.00
Total Payment Expenses	8,435.35	13,000.00	-4,564.65
Software Dev. - Programming	18,215.48	20,500.00	-2,284.52
Software License-Maintenance	0.00	7,000.00	-7,000.00
Total Budgeted Expenses	45,672.66	55,429.86	-9,757.20
Total Expense	45,672.66	55,429.86	-9,757.20
Net Income	35,820.61	11,600.14	24,220.47

4:04 PM

01/28/20

Accrual Basis

Iowa County Recorders Association
Profit & Loss Budget vs. Actual
October through December 2019

	Oct - Dec 19	Budget	\$ Over Budget
Income			
BudgetedIncome			
Bad Payment Fee	60.00	60.00	0.00
Event Income			
ILR Conference Registration	375.00	225.00	150.00
Sponsorship	750.00	750.00	0.00
Total Event Income	1,125.00	975.00	150.00
Local Serv. Prov. Maint. Acct.	0.00	0.00	0.00
Misc. Income	3,100.00		
PMTSERVICEFEE	-0.82		
POSSERVICEFEE	16,454.69	16,414.69	40.00
SERVICEFEE			
ACH	182,082.00		
CC	16,444.91		
DRAWDOWN	24,024.00		
SERVICEFEE - Other	6.00	206,370.08	-206,364.08
Total SERVICEFEE	222,556.91	206,370.08	16,186.83
Total BudgetedIncome	243,295.78	223,819.77	19,476.01
Total Income	243,295.78	223,819.77	19,476.01
Expense			
Budgeted Expenses			
Accounting			
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
Administration			
Insurance Expense	0.00	0.00	0.00
Professional Fees			
Project Management	16,900.00	16,700.00	200.00
Total Professional Fees	16,900.00	16,700.00	200.00
Total Administration	16,900.00	16,700.00	200.00
Business Analysis- Comm	0.00	0.00	0.00
EDS Credit Card Setup-Support			
Local Credit Card Equipment	0.00	0.00	0.00
EDS Credit Card Setup-Support - Other	0.00	0.00	0.00
Total EDS Credit Card Setup-Support	0.00	0.00	0.00

4:04 PM

01/28/20

Accrual Basis

Iowa County Recorders Association
Profit & Loss Budget vs. Actual
October through December 2019

	Oct - Dec 19	Budget	\$ Over Budget
Local Maint. Expense	4,701.57	4,519.72	181.85
Marketing-Communications			
Administrative/Market Support	3,278.75	3,395.00	-116.25
Education and Outreach			
ILR Annual Conference	5,132.02		
Education and Outreach - Other	0.00	5,132.02	-5,132.02
Total Education and Outreach	5,132.02	5,132.02	0.00
Marketing-Communications - Other	9,649.38	9,558.13	91.25
Total Marketing-Communications	18,060.15	18,085.15	-25.00
Office Tech Support	1,200.00	1,200.00	0.00
Payment Expenses			
Bank Account Analysis Fee	2,553.21		
BOA Merchant Service Charge			
BOAOLN 430132313509772 Mer Acct	150.53		
BOAOTC 430132313849862 Mer Acct	15.78		
Total BOA Merchant Service Charge	166.31		
Gateway Transaction Fees			
POSTransactionsFees	25,470.32		
Total Gateway Transaction Fees	25,470.32		
Payment Expenses - Other	0.00	35,424.48	-35,424.48
Total Payment Expenses	28,189.84	35,424.48	-7,234.64
Software Dev. - Programming	81,782.88	70,724.30	11,058.58
Software License-Maintenance	5,800.00	12,800.00	-7,000.00
Total Budgeted Expenses	170,254.38	173,083.63	-2,829.25
Total Expense	170,254.38	173,083.63	-2,829.25
Net Income	73,041.40	50,736.14	22,305.26

4:59 PM

01/28/20

Accrual Basis

Iowa County Recordors Association
Profit & Loss Budget vs. Actual
 January through December 2019

	Jan - Dec 19	Budget	\$ Over Budget
Income			
BudgetedIncome			
Bad Payment Fee	229.44	229.44	0.00
Event Income			
ILR Conference Registration	6,225.00	6,075.00	150.00
Sponsorship	750.00	750.00	0.00
Total Event Income	6,975.00	6,825.00	150.00
Local Serv. Prov. Maint. Acct.			
Cost Sharing Credit	-116,841.18		
Local Serv. Prov. Maint. Acct. - Other	278,333.44	161,492.26	116,841.18
Total Local Serv. Prov. Maint. Acct.	161,492.26	161,492.26	0.00
Misc. Income	3,100.00		
PMTSERVICEFEE	338.70		
POSSERVICEFEE	84,163.50	84,463.02	-299.52
SERVICEFEE			
ACH	634,252.49		
CC	59,567.29		
DDCC	959.11		
DRAWDOWN	102,639.00		
SERVICEFEE - Other	0.00	781,231.06	-781,231.06
Total SERVICEFEE	797,417.89	781,231.06	16,186.83
Total BudgetedIncome	1,053,716.79	1,034,240.78	19,476.01
Total Income	1,053,716.79	1,034,240.78	19,476.01
Expense			
Budgeted Expenses			
Accounting			
Accounting Software-Services	5,124.76	5,134.80	-10.04
Bookkeeping	52,800.00	52,800.00	0.00
Total Accounting	57,924.76	57,934.80	-10.04
Administration			
Insurance Expense	18,636.52	18,636.52	0.00
Professional Fees			
Project Management	66,450.00	66,250.00	200.00
Total Professional Fees	66,450.00	66,250.00	200.00
Total Administration	85,086.52	84,886.52	200.00
Business Analysis- Comm	12,540.00	12,540.00	0.00
EDS Credit Card Setup-Support			

4:59 PM

01/28/20

Accrual Basis

Iowa County Recordors Association
Profit & Loss Budget vs. Actual
 January through December 2019

	Jan - Dec 19	Budget	\$ Over Budget
Local Credit Card Equipment	398.00	0.00	398.00
EDS Credit Card Setup-Support - Other	0.00	398.00	-398.00
Total EDS Credit Card Setup-Support	398.00	398.00	0.00
Local Maint. Expense	274,245.87	274,064.02	181.85
Marketing-Communications			
Administrative/Market Support	15,696.25	15,812.50	-116.25
Education and Outreach			
ILR Annual Conference	5,530.72		
Education and Outreach - Other	174.45	5,705.17	-5,530.72
Total Education and Outreach	5,705.17	5,705.17	0.00
Marketing-Communications - Other	39,005.63	38,914.38	91.25
Total Marketing-Communications	60,407.05	60,432.05	-25.00
Office Tech Support	5,641.08	5,641.08	0.00
Payment Expenses			
Bank Account Analysis Fee	11,052.55		
Bank Service Charges	114.68		
BOA Merchant Service Charge			
BOAOLN 430132313509772 Mer Acct	7,019.30		
BOAOTC 430132313849862 Mer Acct	2,657.08		
Total BOA Merchant Service Charge	9,676.38		
Gateway Transaction Fees			
EDS Online Transaction Fees	21,242.55		
EDS OTC Transaction Fees	775.20		
POSTransactionsFees	96,138.12		
Total Gateway Transaction Fees	118,155.87		
Payment Expenses - Other	0.00	146,234.12	-146,234.12
Total Payment Expenses	138,999.48	146,234.12	-7,234.64
Software Dev. - Programming	278,781.32	267,722.74	11,058.58
Software License-Maintenance	41,053.76	48,053.76	-7,000.00
Total Budgeted Expenses	955,077.84	957,907.09	-2,829.25
Total Expense	955,077.84	957,907.09	-2,829.25
Net Income	98,638.95	76,333.69	22,305.26

Iowa County Recorders Association

Balance Sheet

As of December 31, 2019

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
Bank of America	
Unrestricted Reserve Account	13,938.22
Bank of America - Other	880,614.30
Total Bank of America	894,552.52
Total Checking/Savings	894,552.52
Accounts Receivable	
Accounts Receivable	892.61
Total Accounts Receivable	892.61
Other Current Assets	
Due from State	9,151.38
Prepaid Expenses	149,596.23
Total Other Current Assets	158,747.61
Total Current Assets	1,054,192.74
Fixed Assets	
Accumulated Depreciation	-498,376.66
Asset in Process	221,952.42
Computer Equipment	566,393.44
Total Fixed Assets	289,969.20
TOTAL ASSETS	1,344,161.94
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	13,036.11
Total Accounts Payable	13,036.11
Credit Cards	
Corp-BOA Visa 2026	5,819.11
Total Credit Cards	5,819.11
Other Current Liabilities	
Accrued Compensation	23,490.53
Bank Adjustment	62,500.00
Deferred Revenues	137,670.97
DRAWDOWN	32,123.60
Total Other Current Liabilities	255,785.10
Total Current Liabilities	274,640.32
Total Liabilities	274,640.32
Equity	
Retained Earnings	1,003,129.62
Net Income	66,392.00
Total Equity	1,069,521.62
TOTAL LIABILITIES & EQUITY	1,344,161.94



IOWA COUNTY RECORDERS
PHIL DUNSHEE

Commercial Card

December 01, 2019 - December 31, 2019

Company Statement

Account Information	Payment Information	Account Summary
Mail Billing Inquiries to: BANKCARD CENTER PO BOX 982238 EL PASO, TX 79998-2238 Customer Service: 1.888.449.2273 24 Hours TTY Hearing Impaired: 1.800.222.7365 24 Hours Outside the U.S.: 1.509.353.6656 24 Hours For Lost or Stolen Card: 1.888.449.2273 24 Hours	Statement Date 12/31/19 Payment Due Date 01/20/20 Days in Billing Cycle 31 Credit Limit \$25,000 Cash Limit \$5,000 Total Payment Due \$5,819.11	Previous Balance \$2,942.67 Payments -\$2,942.67 Credits -\$1,722.90 Cash \$0.00 Purchases \$7,540.81 Other Debits \$0.00 Overlimit Fee \$0.00 Late Payment Fee \$0.00 Cash Fees \$0.00 Other Fees \$1.20 Finance Charge \$0.00 Current Balance \$5,819.11

Cardholder Activity Summary				
Account Number	Credits	Cash	Purchases and Other Debits	Total Activity
DUNSHEE, PHIL				
25,000	1,722.90	0.00	7,542.01	5,819.11

Transactions					
Posting Transaction	Date	Description	Reference Number	MCC	Charge
IOWA COUNTY RECORDERS					Total Activity
Account Number					-\$2,942.67
12/03	12/03	PAYMENT CENTER	337862000000000009834	0008	2,942.67
DUNSHEE, PHIL					Total Activity
Account Number					5,819.11
12/02	12/01	REVIO *CallTower	385-2596210 UT	24906419335083843202176	7399 148.72

0294267 0581911 0581911 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: [REDACTED]
December 01, 2019 - December 31, 2019

Total Payment Due \$5,819.11
Payment Due Date 01/20/20

Enter payment amount

\$ [REDACTED]

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

Mail this coupon along with your check payable to:
BANK OF AMERICA

Transactions

Posting Transaction

Date	Date	Description	Reference Number	MCC	Charge	Credit
12/04	12/03	Amazon web services aws.amazon.coWA	24692169337100460327685	7399	272.70	
12/05	12/04	ADOBE CREATIVE CLOUD 800-833-6687 CA	24431069338026775956826	5734	56.17	
12/09	12/07	PROPERTY REC IND ASSOC 919-383-0044 NC	24692169341100780685964	8398	395.00	
12/09	12/07	AMAZON.COM*ET1AL3H73 AMZNAMZN.COM/BILLWA	24431069341083737279370	5942	26.70	
12/09	12/08	AMAZON.COM*NO5PG4H63 AMZNAMZN.COM/BILLWA	24431069342083303763616	5942	88.10	
12/13	12/12	ADOBE PRODUCTS 800-833-6687 CA	24431069346026795908625	5734	52.99	
12/13	12/12	USPS PO 1824230013 URBANDALE IA	24137469347001690119477	9402	312.00	
12/16	12/15	DUO*COM 866-760-4247 MI	24692169349100872394949	7372	360.00	
12/16	12/13	COMMUNITY BANKERS OF I 515-453-1495 IA	24656279349017045545085	8641	775.00	
12/17	12/16	MORTGAGE BANKERS ASSOC 202-557-2700 DC	24210739351200615900628	8398	2,500.00	
12/17	12/16	WWW.MAYTECH.NET WWW	74007039351910005000238	5968	90.00	
12/17	12/17	INTERNATIONAL TRANSACTION FEE	74007039351910005000238	0001	0.90	
12/18	12/17	SMART FURNITURE INC. 650-6222200 TN	74436549352010778980506	5712		1,700.00
12/19	12/17	COMMUNITY BANKERS OF I 515-453-1495 IA	24656279352017039043638	8641	750.00	
12/19	12/18	PAYPAL *SMARTFURNIT 402-935-7733 TN	24492159353852363442100	5712	1,133.34	
12/23	12/19	BUSINESS PUBLICATIONS 515-288-3336 IA	24656279354017042707029	5192	28.46	
12/23	12/21	Intuit *QuickBooks 833-830-9255 CA	24692169355100110562589	5734	109.98	
12/23	12/22	ATLASSIAN ATLASSIAN B.V	74697049357041480641003	5734	30.00	
12/23	12/23	INTERNATIONAL TRANSACTION FEE	74697049357041480641003	0001	0.30	
12/23	12/20	MAILCHIMP MAILCHIMP.COMGA	74692169354100596171281	5968		22.90
12/24	12/23	MAILCHIMP *MISC MAILCHIMP.COMGA	24692169357100816315181	5968	381.65	
12/27	12/26	RIGHT NETWORKS 603-324-0400 NH	24055239360207677203138	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
PURCHASES	10.75% V	\$0.00	\$0.00
CASH	10.75% 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 12/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						2,942.67
Cleared Transactions						
Charges and Cash Advances - 18 items						
Credit Card Charge	12/01/2019	20035...	Calltower	X	-148.72	-148.72
Credit Card Charge	12/03/2019	34570...	Amazon	X	-272.70	-421.42
Credit Card Charge	12/06/2019	22905	PRIA	X	-395.00	-816.42
Credit Card Charge	12/06/2019	5737806	Amazon	X	-26.70	-843.12
Credit Card Charge	12/09/2019		Amazon	X	-88.10	-931.22
Credit Card Charge	12/10/2019	11177...	Adobe Systems	X	-56.17	-987.39
Credit Card Charge	12/11/2019	11212...	Adobe Systems	X	-52.99	-1,040.38
Credit Card Charge	12/12/2019		Postmaster	X	-312.00	-1,352.38
Credit Card Charge	12/13/2019	7020`	Community Bankers ...	X	-775.00	-2,127.38
Credit Card Charge	12/14/2019	70399	Maytech	X	-90.90	-2,218.28
Credit Card Charge	12/16/2019	96084...	MISMO	X	-2,500.00	-4,718.28
Credit Card Charge	12/16/2019		DuoSecurity	X	-360.00	-5,078.28
Credit Card Charge	12/17/2019		Community Bankers ...	X	-750.00	-5,828.28
Credit Card Charge	12/20/2019	61052	Business Publications	X	-28.46	-5,856.74
Credit Card Charge	12/21/2019	P1-54...	intuit	X	-109.98	-5,966.72
Credit Card Charge	12/22/2019	AT-90...	Atlassian	X	-30.30	-5,997.02
Credit Card Charge	12/23/2019	MC02...	Mailchimp	X	-381.65	-6,378.67
Credit Card Charge	12/25/2019	INV01...	Right Networks	X	-30.00	-6,408.67
Total Charges and Cash Advances					-6,408.67	-6,408.67
Payments and Credits - 3 items						
Check	12/03/2019	AW12...	Bank of America	X	2,942.67	2,942.67
Credit Card Credit	12/19/2019		Office Designs	X	566.66	3,509.33
Credit Card Credit	12/23/2019		Mailchimp	X	22.90	3,532.23
Total Cleared Transactions					-2,876.44	-2,876.44
Cleared Balance					2,876.44	5,819.11
Register Balance as of 12/31/2019					2,876.44	5,819.11
New Transactions						
Charges and Cash Advances - 1 item						
Credit Card Charge	01/01/2020	20037...	Calltower		-316.29	-316.29
Total Charges and Cash Advances					-316.29	-316.29
Payments and Credits - 1 item						
Check	01/14/2020	AW01...	Bank of America		5,819.11	5,819.11
Total New Transactions					5,502.82	5,502.82
Ending Balance					-2,626.38	316.29

Report ID: FR008B
Source: I/3 Finance
Date: 12/1/19 - 12/27/19
Fund: 0255
BS Account: 1101

STATE OF IOWA
OLLD BALANCE SHEET SUMMARY

Page: 1 of 1
Run Date: 12/27/2019
Run Time: 10:02:30 AM

Doc CD	Posting Code	Cycle Date	Debit Amount	Credit Amount	Balance
Beginning Balance					685,057.08
AD	A001	12/6/19		44,334.81	640,722.27
CDR	A001	12/11/19	57,302.49		698,024.76
JV1	A001	12/19/19	861.90		698,886.66

8:44 AM
01/02/20

Iowa Land Records - Fund 255
Reconciliation Detail
State Treasurer, Period Ending 12/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						685,057.08
Cleared Transactions						
Checks and Payments - 1 item						
Bill Pmt -Check	12/06/2019	SW12...	Iowa County Record...	X	-44,334.81	-44,334.81
Total Checks and Payments					-44,334.81	-44,334.81
Deposits and Credits - 1 item						
Deposit	12/31/2019			X	58,164.39	58,164.39
Total Deposits and Credits					58,164.39	58,164.39
Total Cleared Transactions					13,829.58	13,829.58
Cleared Balance					13,829.58	698,886.66
Register Balance as of 12/31/2019					13,829.58	698,886.66
Ending Balance					13,829.58	698,886.66

Profit & Loss

December 2019

	Dec 19
Ordinary Income/Expense	
Income	
Reserve Expenses Spent	1,071.18
E-Recording Fee	57,302.49
Interest	861.90
Total Income	59,235.57
Expense	
Administration	
Communications	3,390.63
Administrative Assistant	1,209.37
ESS Meetings	
ESS Travel Expenses	657.93
ESS Meeting Expenses	245.90
Total ESS Meetings	903.83
Legal Fees	1,000.00
Legal Fees - Govt. Relations	500.00
Professional Fees	
Oasis-Paychex	260.00
Total Professional Fees	260.00
Project Management	5,300.00
Total Administration	12,563.83
Customer Support	
Account Manager	6,110.28
Total Customer Support	6,110.28
Education and Outreach	
Postage	137.50
Misc. Color Printing	250.00
Online Educational Tools	
MailChimp	337.20
Survey Monkey	954.00
Adobe Connect	1,000.00
Online Educational Tools - Other	109.16
Total Online Educational Tools	2,400.36
Tradeshow - Meeting Exhibit	
Printing	424.00
Total Tradeshow - Meeting Exhibit	424.00
Total Education and Outreach	3,211.86
Hosting	
Software	
FTP Software	90.90
Jira/Confluence	30.30
Cloud Storage	224.25
Total Software	345.45
Total Hosting	345.45
ILR External Develo-Programming	
Redaction Services	
Back File Redaction	1,071.18
Forward File Redaction	5,894.93
Total Redaction Services	6,966.11
Total ILR External Develo-Programming	6,966.11

4:22 PM

01/28/20

Accrual Basis

Iowa Land Records - Fund 255

Profit & Loss

December 2019

	Dec 19
ILR Internal Develo-Programming	
Developer	300.00
Technical Lead	10,852.92
Total ILR Internal Develo-Programming	11,152.92
Office Operations	
Office Space Lease	2,500.00
Office Supplies	16.14
Official Publication Expense	39.50
Teleconference	148.72
Telephone/Internet	480.00
Office Tech Support	800.00
Total Office Operations	3,984.36
Total Expense	44,334.81
Net Ordinary Income	14,900.76
Net Income	14,900.76

Iowa Land Records - Fund 255

Profit & Loss

01/21/20

October through December 2019

Accrual Basis

	Oct - Dec 19
Ordinary Income/Expense	
Income	
Reserve Expenses Spent	25,963.50
E-Recording Fee	171,389.19
Interest	3,741.49
Total Income	201,094.18
Expense	
Administration	
Communications	10,365.63
Accounting	2,250.00
Administrative Assistant	3,549.37
ESS Meetings	
ESS Travel Expenses	720.33
ESS Meeting Expenses	320.62
Total ESS Meetings	1,040.95
Legal Fees	3,000.00
Legal Fees - Govt. Relations	1,500.00
Professional Fees	
Oasis-Paychex	780.00
Total Professional Fees	780.00
Project Management	16,900.00
Total Administration	39,385.95
Customer Support	
Account Manager	18,336.16
Total Customer Support	18,336.16
Education and Outreach	
Postage	614.50
Stakeholder Engagement	431.14
Misc. Color Printing	750.00
Online Educational Tools	
MailChimp	786.20
Survey Monkey	954.00
Adobe Connect	1,000.00
Salesforce-Exact Target	-62.16
Online Educational Tools - Other	327.48
Total Online Educational Tools	3,005.52
Total Education and Outreach	4,801.16
Hosting	
Bandwidth	6,145.80
Computer Equipment	
Switches	24,892.32
Total Computer Equipment	24,892.32
Domain Registration	623.98
Software	
FTP Software	272.70
Jira/Confluence	90.90
Cloud Storage	644.90
Total Software	1,008.50
Total Hosting	32,670.60

Iowa Land Records - Fund 255

Profit & Loss

01/21/20

October through December 2019

Accrual Basis

	Oct - Dec 19
ILR External Develo-Programming	
Redaction Services	
Back File Redaction	1,071.18
Forward File Redaction	19,607.39
Total Redaction Services	20,678.57
Total ILR External Develo-Programming	20,678.57
ILR Internal Develo-Programming	
Developer	300.00
Technical Lead	32,558.30
Total ILR Internal Develo-Programming	32,858.30
Office Operations	
Office Space Lease	7,500.00
Office Supplies	111.51
Official Publication Expense	109.47
Parking	3.00
Teleconference	364.43
Telephone/Internet	1,440.00
Office Tech Support	1,600.00
Total Office Operations	11,128.41
Total Expense	159,859.15
Net Ordinary Income	41,235.03
Net Income	41,235.03

Iowa Land Records - Fund 255
Profit & Loss Budget vs. Actual
 July through December 2019

	Jul - Dec 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Reserve Expenses Spent	31,437.75		
E-Recording Fee	324,671.88	309,701.86	14,970.02
Interest	7,828.68	7,589.41	239.27
Total Income	363,938.31	317,291.27	46,647.04
Expense			
Administration			
Business Analysis & QA	0.00	0.00	0.00
Communications	20,603.13	20,712.50	-109.37
Accounting	2,250.00	2,250.00	0.00
Administrative Assistant	8,064.37	8,255.00	-190.63
Bank Service Charges	0.00	0.00	0.00
Computer Equipment	0.00	0.00	0.00
Computer Software	0.00	0.00	0.00
ESS Meetings			
ESS Travel Expenses	978.12	0.00	978.12
ESS Meeting Expenses	531.48	1,805.77	-1,274.29
ESS Meetings - Other	0.00	0.00	0.00
Total ESS Meetings	1,509.60	1,805.77	-296.17
Insurance	0.00	0.00	0.00
Legal Fees	6,000.00	6,000.00	0.00
Legal Fees - Govt. Relations	3,000.00	3,000.00	0.00
Professional Fees			
Oasis-Paychex	1,690.00	1,690.00	0.00
Total Professional Fees	1,690.00	1,690.00	0.00
Project Management	33,700.00	33,900.00	-200.00
Total Administration	76,817.10	77,613.27	-796.17
Customer Support			
Remote Customer Service Rep.	0.00	0.00	0.00
Account Manager	39,057.11	39,146.83	-89.72
Business Analyst & QA	0.00	0.00	0.00
Total Customer Support	39,057.11	39,146.83	-89.72
Education and Outreach			
Postage	625.00		
Stakeholder Engagement	7.14		
ICRA Meetings	20.00		
Printed E-Sub Promo Materials	97.77		

Iowa Land Records - Fund 255
Profit & Loss Budget vs. Actual
July through December 2019

	Jul - Dec 19	Budget	\$ Over Budget
ILR Annual Conference			
Conference Supplies	222.40		
Total ILR Annual Conference	222.40		
Misc. Color Printing	1,514.65		
Online Educational Tools			
MailChimp	786.20		
Survey Monkey	954.00		
Adobe Connect	1,000.00		
Salesforce-Exact Target	-139.26		
Online Educational Tools - Other	654.96		
Total Online Educational Tools	3,255.90		
PRIA Meetings	2,367.49		
PRIA Membership	625.00		
Tradeshow - Meeting Exhibit			
Exhibit Registration	150.00		
Printing	424.00		
Total Tradeshow - Meeting Exhibit	574.00		
Workshops			
Travel			
Meal Reimbursement	24.00		
Total Travel	24.00		
Total Workshops	24.00		
Education and Outreach - Other	0.00	11,126.11	-11,126.11
Total Education and Outreach	9,333.35	11,126.11	-1,792.76
Hosting			
Bandwidth	15,364.50	18,439.50	-3,075.00
Computer Equipment			
Switches	24,892.32		
Total Computer Equipment	24,892.32		
Domain Registration	653.74	653.74	0.00

Iowa Land Records - Fund 255
Profit & Loss Budget vs. Actual
July through December 2019

	Jul - Dec 19	Budget	\$ Over Budget
Software			
FTP Software	545.04	549.14	-4.10
Jira/Confluence	181.68	186.38	-4.70
Cloud Storage	1,621.23	2,146.98	-525.75
GeolIP database	0.00	0.00	0.00
City State Zip data	0.00	0.00	0.00
Total Software	2,347.95	2,882.50	-534.55
Total Hosting	43,258.51	21,975.74	21,282.77
ILR External Develo-Programming			
Redaction Services			
Back File Redaction	6,545.43		
Forward File Redaction	38,791.45	40,396.52	-1,605.07
Redaction Services - Other	0.00	0.00	0.00
Total Redaction Services	45,336.88	40,396.52	4,940.36
Total ILR External Develo-Programming	45,336.88	40,396.52	4,940.36
ILR Internal Develo-Programming			
Developer	300.00		
Technical Lead	69,807.80	70,154.88	-347.08
Total ILR Internal Develo-Programming	70,107.80	70,154.88	-47.08
Miscellaneous	0.00	0.00	0.00
Office Operations			
B&W copying-printing	13.06	63.06	-50.00
Office Space Lease	15,000.00	15,000.00	0.00
Office Supplies	111.51	95.37	16.14
Official Publication Expense	186.82	187.32	-0.50
Parking	3.00	3.00	0.00
Postage	0.00	0.00	0.00
Teleconference	819.17	920.45	-101.28
Telephone/Internet	2,880.00	2,880.00	0.00
Office Tech Support	2,800.00	2,400.00	400.00
Total Office Operations	21,813.56	21,549.20	264.36
Total Expense	305,724.31	281,962.55	23,761.76
Net Ordinary Income	58,214.00	35,328.72	22,885.28
Net Income	58,214.00	35,328.72	22,885.28

Iowa Land Records - Fund 255
Balance Sheet
As of December 31, 2019

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
State Treasurer	
Unrestricted Operating Reserve	107,118.09
Equipment Replacement Fund	325,107.68
Restricted Operating Reserve	100,000.00
Redaction Reserve Account	31,746.60
State Treasurer - Other	134,914.29
Total State Treasurer	698,886.66
Total Checking/Savings	698,886.66
Total Current Assets	698,886.66
TOTAL ASSETS	698,886.66
LIABILITIES & EQUITY	
Equity	
Opening Bal Equity	433,569.23
Retained Earnings	995,116.68
Reserved Retained Earnings	-788,013.25
Net Income	58,214.00
Total Equity	698,886.66
TOTAL LIABILITIES & EQUITY	698,886.66

Iowa Land Records - Fund 255
Profit & Loss
January 1 - 28, 2020

	Jan 1 - 28, 20
Ordinary Income/Expense	
Expense	
ESS Expense Reimbursement	63,476.99
Total Expense	63,476.99
Net Ordinary Income	-63,476.99
Net Income	-63,476.99

THIS PAGE
INTENTIONALLY
BLANK

Amendment to Chapter 1
ESS Policies and Procedures
Reserve Fund Policy

Section 1.7(6) of the Electronic Services System Policies and Procedures is amended to update policies relating to reserve funds managed through Fund 255 in the Office of the State Treasurer, and the Bank of America Treasury Management accounts. With the establishment of a consolidated budget through the Bank of America (BOA) Treasury Management account, it is necessary to add several new Reserve Funds in the BOA chart of accounts.

1. Section 1.7(6) of the ESS Policies and Procedures is amended as follows.

ESS – 1.7 Financial Procedures.

(Iowa Code Section 331.604, Subsection 3(a))

1.7(6) Allocation and Expenditure of Reserve Funds. The following reserve funds are established.

- a. Fund 255 - Software Development and Equipment Maintenance Reserve. The purpose of the reserve is to provide resources for necessary equipment replacement or maintenance and for the development of software to improve or maintain services provided through the Electronic Services System
- b. Fund 255 - Redaction Reserve. The purpose of the reserve is to provide resources for the redaction of personally identifiable information which may be included in images of Back File documents as defined in Section 4.1
- c. Fund 255 – Restricted Operating Reserve. The purpose of the reserve is to provide resources which may be necessary to sustain the operation of the Electronic Services System due to an unforeseen event or emergency
- d. Fund 255 – Unrestricted Operating Reserve. The purpose of the reserve is to provide resources for planned operating expenses when income varies from budget projections
- e. Treasury Management Software Development and Equipment Maintenance Reserve. The purpose of the reserve is to provide resources for authorized software development, technical assistance, equipment replacement or maintenance, and human resource management activities
- f. Treasury Management Redaction Reserve. The purpose of the reserve is to provide resources for the redaction of personally identifiable information which may be included in images of Back File documents as defined in Section 4.1

- g. Treasury Management Restricted Operating Reserve. The purpose of the reserve is to provide resources to maintain the necessary liquidity for daily operations including the distribution of funds to participating public agencies, budgeted operating expenses, and payments to vendors
- h. Treasury Management Unrestricted Reserve. The purpose of the reserve is to provide resources for planned operating expenses when income varies from budget projections

Any reserve funds shall be reviewed at least annually by the ESS Coordinating Committee and the ESS Finance Subcommittee. The expenditure of reserve funds shall be subject to the approval of the ICRA Executive Board, or the ESS Coordinating Committee if such authority is delegated to it. As needed the reserve funds may be adjusted or rebalanced by the ICRA Executive Board, or the ESS Coordinating Committee if such authority is delegated to it.

Approval of the updated Reserve Fund Policy is requested.

Electronic Services System

8711 Windsor Parkway, Suite 2
Johnston, Iowa 50131

February 4, 2020

To: ESS Coordinating Committee
ESS Finance Subcommittee

From: Phil Dunshee, Project Manager

Re: Calendar Year 2020 Maintenance Credits

In Fiscal Year 2015 the ESS Coordinating Committee established the County Project Assessment Cost Sharing Program which is codified in Chapter 9 of the ESS Policies and Procedures. Prior to the creation of the program, counties were fully responsible for the cost of annual maintenance agreements with their local land records management system vendors. As E-Submission grew, it was proposed that a portion of the net income from E-Submission be used to help pay for these maintenance costs. The program was also intended to provide an incentive for counties to promote electronic filing. Since the inception of the program, the amount of cost sharing with each county has been tied to the ratio of E-Submission documents to the total number of documents recorded by a county in the previous calendar year. Counties with E-Submission ratios higher than the state average received more, and counties with E-Submission ratios lower than the state average received less. In calendar year 2019 an exception was made to the cost sharing formula such that no county would receive less than in the prior year.

We have completed the calculations based on the formula used in prior years, and the results are displayed in the attached tables. The amount budgeted for the program in calendar year 2020 is \$120,000.00, the same amount as was budgeted in 2018 and 2019. Because ratios have changed in each county this year, and because no additional resources were budgeted, the result of the formula is that some counties would again receive a smaller credit than in the prior year.

To mitigate this it is again recommended that a temporary adjustment in the formula be made to ensure that each county would receive a credit which is no less than credit granted in 2019. Counties with higher E-Submission ratios would still receive a higher credit amount.

The effect of this change would be modest, increasing the overall credits by about \$667.00. The total amount of credits granted would remain within the \$120,000.00 budget amount. The intention of this adjustment is that it be temporary, as it is hoped that as E-Submission will continue to grow in calendar year 2020 and more resources can be budgeted for the program in calendar year 2021.

Recommendation: Approval of the suggested credit amounts for calendar year 2020 (fiscal year 2021).

Calendar 2019
E-Submission Ratio Table

Co #	CountyName	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	2019	2018	Change
1	ADAIR	30.47%	39.41%	38.83%	35.52%	35.56%	53.42%	-17.86
2	ADAMS	43.18%	39.75%	44.13%	42.89%	42.57%	27.05%	15.52
3	ALLAMAKEE	19.62%	19.17%	21.05%	23.28%	21.03%	16.15%	4.88
4	APPANOOSE	30.69%	20.00%	22.54%	22.84%	23.63%	24.36%	-0.73
5	AUDUBON	40.68%	39.84%	46.43%	46.20%	43.26%	35.93%	7.33
6	BENTON	50.81%	49.50%	54.84%	56.75%	53.36%	49.50%	3.86
7	BLACK HAWK	38.67%	43.09%	46.74%	45.83%	43.94%	41.47%	2.47
8	BOONE	41.65%	41.79%	36.61%	47.23%	41.95%	39.38%	2.57
9	BREMER	36.76%	43.57%	50.35%	43.10%	44.18%	39.06%	5.12
10	BUCHANAN	42.75%	37.53%	46.43%	48.31%	43.53%	44.33%	-0.80
11	BUENA VISTA	26.96%	25.14%	37.37%	34.81%	31.31%	28.60%	2.71
12	BUTLER	49.36%	48.56%	47.30%	47.01%	47.96%	42.90%	5.06
13	CALHOUN	47.26%	40.56%	45.35%	51.10%	46.46%	39.15%	7.30
14	CARROLL	30.57%	32.29%	30.27%	30.57%	30.93%	26.77%	4.16
15	CASS	41.32%	35.15%	42.90%	40.19%	39.77%	32.05%	7.71
16	CEDAR	49.69%	55.54%	54.57%	52.57%	53.35%	49.40%	3.95
17	CERRO GORDO	50.29%	49.11%	47.21%	49.83%	48.97%	45.59%	3.38
18	CHEROKEE	20.00%	29.67%	29.17%	30.17%	27.31%	23.10%	4.21
19	CHICKASAW	27.35%	29.43%	25.59%	29.64%	28.10%	21.94%	6.16
20	CLARKE	28.35%	31.33%	31.82%	36.55%	32.10%	29.81%	2.29
21	CLAY	35.34%	38.84%	37.59%	40.87%	38.31%	37.47%	0.84
22	CLAYTON	33.24%	31.93%	30.40%	30.57%	31.43%	25.82%	5.61
23	CLINTON	26.32%	28.12%	29.99%	30.23%	28.86%	22.81%	6.05
24	CRAWFORD	43.93%	44.41%	39.67%	49.19%	44.56%	41.40%	3.15
25	DALLAS	52.49%	48.97%	49.04%	50.92%	50.15%	47.29%	2.85
26	DAVIS	17.47%	22.15%	20.14%	20.37%	20.15%	23.74%	-3.59
27	DECATUR	20.35%	20.37%	27.62%	26.84%	23.90%	20.27%	3.63
28	DELAWARE	28.59%	31.45%	35.23%	35.62%	33.13%	30.26%	2.87
29	DES MOINES	60.15%	59.35%	59.90%	63.46%	60.78%	53.90%	6.87
30	DICKINSON	33.52%	35.41%	36.68%	39.70%	36.53%	32.79%	3.74
31	DUBUQUE	29.16%	28.51%	37.40%	32.20%	32.38%	29.08%	3.29
32	EMMET	30.05%	29.92%	27.52%	36.07%	30.76%	25.46%	5.30
33	FAYETTE	26.28%	27.09%	24.48%	27.56%	26.36%	24.19%	2.17
34	FLOYD	47.46%	49.66%	52.23%	51.21%	50.37%	48.05%	2.32
35	FRANKLIN	43.67%	43.03%	34.94%	43.13%	41.09%	38.71%	2.38
36	FREMONT	39.67%	42.41%	47.48%	45.03%	43.85%	40.63%	3.21
37	GREENE	43.24%	35.11%	31.73%	32.21%	35.03%	31.32%	3.71
38	GRUNDY	47.68%	41.09%	46.41%	39.66%	43.29%	49.14%	-5.84
39	GUTHRIE	25.64%	40.34%	42.96%	37.94%	36.38%	31.88%	4.50
40	HAMILTON	33.05%	38.49%	29.59%	34.90%	33.56%	30.23%	3.34
41	HANCOCK	33.79%	43.08%	44.75%	41.82%	41.08%	39.64%	1.45
42	HARDIN	45.98%	49.36%	48.85%	45.76%	47.51%	48.00%	-0.49
43	HARRISON	45.67%	43.18%	50.00%	48.77%	47.14%	47.33%	-0.19
44	HENRY	38.62%	43.58%	44.74%	46.47%	43.68%	41.11%	2.56
45	HOWARD	19.25%	15.55%	19.39%	16.02%	17.40%	14.91%	2.49
46	HUMBOLDT	29.17%	35.15%	33.59%	38.34%	34.30%	30.63%	3.67
47	IDA	81.55%	72.38%	74.35%	68.38%	75.25%	64.00%	11.25
48	IOWA	61.99%	61.60%	61.88%	58.80%	61.01%	50.80%	10.21
49	JACKSON	23.82%	31.82%	34.91%	34.61%	31.89%	26.15%	5.74
50	JASPER	33.96%	38.46%	31.88%	36.45%	35.30%	33.41%	1.89
51	JEFFERSON	31.61%	20.72%	27.77%	27.62%	26.34%	26.21%	0.13

Calendar 2019
E-Submission Ratio Table

Co #	CountyName	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	2019	2018	Change
52	JOHNSON	68.79%	71.01%	74.00%	70.04%	71.32%	68.92%	2.40
53	JONES	36.12%	38.36%	39.43%	40.45%	38.64%	37.16%	1.48
54	KEOKUK	47.95%	40.75%	45.44%	41.39%	43.71%	42.31%	1.41
55	KOSSUTH	31.07%	42.87%	41.90%	32.07%	37.14%	32.60%	4.54
56	LEE	44.97%	46.27%	52.86%	50.16%	48.82%	42.87%	5.94
57	LINN	61.14%	63.18%	63.67%	62.21%	62.67%	59.63%	3.03
58	LOUISA	60.56%	61.70%	58.78%	62.84%	60.90%	59.78%	1.12
59	LUCAS	41.78%	42.22%	43.10%	42.33%	42.37%	42.56%	-0.19
60	LYON	29.02%	28.50%	27.57%	26.45%	27.84%	27.15%	0.69
61	MADISON	31.53%	35.20%	40.42%	42.41%	37.65%	37.17%	0.48
62	MAHASKA	25.61%	30.04%	30.93%	37.14%	31.17%	32.49%	-1.31
63	MARION	42.97%	41.37%	44.86%	52.21%	45.60%	37.83%	7.78
64	MARSHALL	49.35%	46.93%	51.13%	48.80%	49.05%	43.43%	5.61
65	MILLS	50.19%	45.40%	40.88%	55.28%	47.66%	45.36%	2.30
66	MITCHELL	25.33%	22.44%	20.29%	29.80%	24.42%	32.94%	-8.52
67	MONONA	44.97%	44.85%	42.92%	46.76%	44.80%	40.23%	4.57
68	MONROE	20.58%	19.78%	25.12%	26.63%	23.33%	20.18%	3.15
69	MONTGOMERY	25.88%	30.95%	27.14%	35.43%	30.04%	30.16%	-0.11
70	MUSCATINE	55.17%	52.01%	52.27%	52.79%	52.92%	50.63%	2.29
71	O'BRIEN	32.41%	22.70%	28.01%	22.15%	26.40%	21.11%	5.29
72	OSCEOLA	23.48%	23.35%	21.78%	25.00%	23.46%	24.49%	-1.03
73	PAGE	25.71%	28.37%	28.63%	31.05%	28.56%	24.84%	3.72
74	PALO ALTO	32.95%	31.63%	37.79%	30.24%	33.20%	36.15%	-2.96
75	PLYMOUTH	38.89%	38.54%	38.52%	36.43%	37.98%	33.50%	4.48
76	POCAHONTAS	17.71%	25.50%	23.90%	26.22%	23.32%	21.17%	2.14
77	POLK	46.66%	46.94%	46.58%	48.31%	47.19%	44.92%	2.26
78	POTTAWATTAMIE	64.69%	63.81%	65.75%	65.23%	64.91%	59.49%	5.42
79	POWESHIEK	59.98%	59.20%	66.96%	59.86%	61.75%	57.89%	3.85
80	RINGGOLD	30.19%	37.02%	31.41%	37.50%	34.06%	31.93%	2.13
81	SAC	49.08%	48.67%	54.06%	40.23%	48.15%	38.07%	10.08
82	SCOTT	38.12%	43.35%	37.71%	41.04%	40.07%	33.38%	6.69
83	SHELBY	25.37%	32.42%	31.85%	30.55%	30.21%	28.09%	2.12
84	SIOUX	26.29%	26.88%	27.52%	26.83%	26.93%	21.98%	4.95
85	STORY	41.97%	38.37%	40.67%	43.17%	40.98%	37.52%	3.47
86	TAMA	40.91%	42.47%	49.30%	38.36%	42.79%	44.18%	-1.39
87	TAYLOR	41.50%	33.33%	33.55%	32.63%	35.39%	33.06%	2.33
88	UNION	50.00%	46.85%	45.79%	38.44%	45.06%	42.95%	2.11
89	VAN BUREN	29.46%	24.42%	31.32%	31.86%	29.33%	27.69%	1.64
90	WAPELLO	25.74%	28.58%	24.55%	29.76%	27.23%	25.66%	1.57
91	WARREN	49.39%	43.44%	43.85%	46.15%	45.41%	42.42%	2.99
92	WASHINGTON	52.11%	56.42%	59.83%	61.03%	57.91%	54.51%	3.40
93	WAYNE	20.49%	25.85%	24.74%	26.86%	24.82%	29.68%	-4.86
94	WEBSTER	42.99%	46.16%	46.82%	45.63%	45.53%	42.65%	2.88
95	WINNEBAGO	32.40%	32.99%	48.70%	41.23%	38.97%	33.50%	5.47
96	WINNESHIEK	16.03%	17.32%	20.13%	21.65%	19.08%	14.53%	4.55
97	WOODBURY	42.50%	40.50%	44.22%	45.44%	43.28%	42.85%	0.43
98	WORTH	29.22%	38.83%	45.32%	42.24%	39.37%	34.06%	5.31
99	WRIGHT	32.69%	33.23%	38.13%	36.35%	35.10%	30.09%	5.01
	TOTAL	43.26%	44.60%	45.87%	45.85%	45.03%	41.83%	3.20

Calendar 2019
E-Submission Ratio Table

Co #	CountyName	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	2019	2018	Change
47	IDA	81.55%	72.38%	74.35%	68.38%	75.25%	64.00%	11.25
52	JOHNSON	68.79%	71.01%	74.00%	70.04%	71.32%	68.92%	2.40
78	POTTAWATTAMIE	64.69%	63.81%	65.75%	65.23%	64.91%	59.49%	5.42
57	LINN	61.14%	63.18%	63.67%	62.21%	62.67%	59.63%	3.03
79	POWESHIEK	59.98%	59.20%	66.96%	59.86%	61.75%	57.89%	3.85
48	IOWA	61.99%	61.60%	61.88%	58.80%	61.01%	50.80%	10.21
58	LOUISA	60.56%	61.70%	58.78%	62.84%	60.90%	59.78%	1.12
29	DES MOINES	60.15%	59.35%	59.90%	63.46%	60.78%	53.90%	6.87
92	WASHINGTON	52.11%	56.42%	59.83%	61.03%	57.91%	54.51%	3.40
6	BENTON	50.81%	49.50%	54.84%	56.75%	53.36%	49.50%	3.86
16	CEDAR	49.69%	55.54%	54.57%	52.57%	53.35%	49.40%	3.95
70	MUSCATINE	55.17%	52.01%	52.27%	52.79%	52.92%	50.63%	2.29
34	FLOYD	47.46%	49.66%	52.23%	51.21%	50.37%	48.05%	2.32
25	DALLAS	52.49%	48.97%	49.04%	50.92%	50.15%	47.29%	2.85
64	MARSHALL	49.35%	46.93%	51.13%	48.80%	49.05%	43.43%	5.61
17	CERRO GORDO	50.29%	49.11%	47.21%	49.83%	48.97%	45.59%	3.38
56	LEE	44.97%	46.27%	52.86%	50.16%	48.82%	42.87%	5.94
81	SAC	49.08%	48.67%	54.06%	40.23%	48.15%	38.07%	10.08
12	BUTLER	49.36%	48.56%	47.30%	47.01%	47.96%	42.90%	5.06
65	MILLS	50.19%	45.40%	40.88%	55.28%	47.66%	45.36%	2.30
42	HARDIN	45.98%	49.36%	48.85%	45.76%	47.51%	48.00%	-0.49
77	POLK	46.66%	46.94%	46.58%	48.31%	47.19%	44.92%	2.26
43	HARRISON	45.67%	43.18%	50.00%	48.77%	47.14%	47.33%	-0.19
13	CALHOUN	47.26%	40.56%	45.35%	51.10%	46.46%	39.15%	7.30
63	MARION	42.97%	41.37%	44.86%	52.21%	45.60%	37.83%	7.78
94	WEBSTER	42.99%	46.16%	46.82%	45.63%	45.53%	42.65%	2.88
91	WARREN	49.39%	43.44%	43.85%	46.15%	45.41%	42.42%	2.99
88	UNION	50.00%	46.85%	45.79%	38.44%	45.06%	42.95%	2.11
67	MONONA	44.97%	44.85%	42.92%	46.76%	44.80%	40.23%	4.57
24	CRAWFORD	43.93%	44.41%	39.67%	49.19%	44.56%	41.40%	3.15
9	BREMER	36.76%	43.57%	50.35%	43.10%	44.18%	39.06%	5.12
7	BLACK HAWK	38.67%	43.09%	46.74%	45.83%	43.94%	41.47%	2.47
36	FREMONT	39.67%	42.41%	47.48%	45.03%	43.85%	40.63%	3.21
54	KEOKUK	47.95%	40.75%	45.44%	41.39%	43.71%	42.31%	1.41
44	HENRY	38.62%	43.58%	44.74%	46.47%	43.68%	41.11%	2.56
10	BUCHANAN	42.75%	37.53%	46.43%	48.31%	43.53%	44.33%	-0.80
38	GRUNDY	47.68%	41.09%	46.41%	39.66%	43.29%	49.14%	-5.84
97	WOODBURY	42.50%	40.50%	44.22%	45.44%	43.28%	42.85%	0.43
5	AUDUBON	40.68%	39.84%	46.43%	46.20%	43.26%	35.93%	7.33
86	TAMA	40.91%	42.47%	49.30%	38.36%	42.79%	44.18%	-1.39
2	ADAMS	43.18%	39.75%	44.13%	42.89%	42.57%	27.05%	15.52
59	LUCAS	41.78%	42.22%	43.10%	42.33%	42.37%	42.56%	-0.19
8	BOONE	41.65%	41.79%	36.61%	47.23%	41.95%	39.38%	2.57
35	FRANKLIN	43.67%	43.03%	34.94%	43.13%	41.09%	38.71%	2.38
41	HANCOCK	33.79%	43.08%	44.75%	41.82%	41.08%	39.64%	1.45
85	STORY	41.97%	38.37%	40.67%	43.17%	40.98%	37.52%	3.47
82	SCOTT	38.12%	43.35%	37.71%	41.04%	40.07%	33.38%	6.69
15	CASS	41.32%	35.15%	42.90%	40.19%	39.77%	32.05%	7.71
98	WORTH	29.22%	38.83%	45.32%	42.24%	39.37%	34.06%	5.31
95	WINNEBAGO	32.40%	32.99%	48.70%	41.23%	38.97%	33.50%	5.47
53	JONES	36.12%	38.36%	39.43%	40.45%	38.64%	37.16%	1.48

Calendar 2019
E-Submission Ratio Table

Co #	CountyName	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	2019	2018	Change
21	CLAY	35.34%	38.84%	37.59%	40.87%	38.31%	37.47%	0.84
75	PLYMOUTH	38.89%	38.54%	38.52%	36.43%	37.98%	33.50%	4.48
61	MADISON	31.53%	35.20%	40.42%	42.41%	37.65%	37.17%	0.48
55	KOSSUTH	31.07%	42.87%	41.90%	32.07%	37.14%	32.60%	4.54
30	DICKINSON	33.52%	35.41%	36.68%	39.70%	36.53%	32.79%	3.74
39	GUTHRIE	25.64%	40.34%	42.96%	37.94%	36.38%	31.88%	4.50
1	ADAIR	30.47%	39.41%	38.83%	35.52%	35.56%	53.42%	-17.86
87	TAYLOR	41.50%	33.33%	33.55%	32.63%	35.39%	33.06%	2.33
50	JASPER	33.96%	38.46%	31.88%	36.45%	35.30%	33.41%	1.89
99	WRIGHT	32.69%	33.23%	38.13%	36.35%	35.10%	30.09%	5.01
37	GREENE	43.24%	35.11%	31.73%	32.21%	35.03%	31.32%	3.71
46	HUMBOLDT	29.17%	35.15%	33.59%	38.34%	34.30%	30.63%	3.67
80	RINGGOLD	30.19%	37.02%	31.41%	37.50%	34.06%	31.93%	2.13
40	HAMILTON	33.05%	38.49%	29.59%	34.90%	33.56%	30.23%	3.34
74	PALO ALTO	32.95%	31.63%	37.79%	30.24%	33.20%	36.15%	-2.96
28	DELAWARE	28.59%	31.45%	35.23%	35.62%	33.13%	30.26%	2.87
31	DUBUQUE	29.16%	28.51%	37.40%	32.20%	32.38%	29.08%	3.29
20	CLARKE	28.35%	31.33%	31.82%	36.55%	32.10%	29.81%	2.29
49	JACKSON	23.82%	31.82%	34.91%	34.61%	31.89%	26.15%	5.74
22	CLAYTON	33.24%	31.93%	30.40%	30.57%	31.43%	25.82%	5.61
11	BUENA VISTA	26.96%	25.14%	37.37%	34.81%	31.31%	28.60%	2.71
62	MAHASKA	25.61%	30.04%	30.93%	37.14%	31.17%	32.49%	-1.31
14	CARROLL	30.57%	32.29%	30.27%	30.57%	30.93%	26.77%	4.16
32	EMMET	30.05%	29.92%	27.52%	36.07%	30.76%	25.46%	5.30
83	SHELBY	25.37%	32.42%	31.85%	30.55%	30.21%	28.09%	2.12
69	MONTGOMERY	25.88%	30.95%	27.14%	35.43%	30.04%	30.16%	-0.11
89	VAN BUREN	29.46%	24.42%	31.32%	31.86%	29.33%	27.69%	1.64
23	CLINTON	26.32%	28.12%	29.99%	30.23%	28.86%	22.81%	6.05
73	PAGE	25.71%	28.37%	28.63%	31.05%	28.56%	24.84%	3.72
19	CHICKASAW	27.35%	29.43%	25.59%	29.64%	28.10%	21.94%	6.16
60	LYON	29.02%	28.50%	27.57%	26.45%	27.84%	27.15%	0.69
18	CHEROKEE	20.00%	29.67%	29.17%	30.17%	27.31%	23.10%	4.21
90	WAPELLO	25.74%	28.58%	24.55%	29.76%	27.23%	25.66%	1.57
84	SIOUX	26.29%	26.88%	27.52%	26.83%	26.93%	21.98%	4.95
71	O'BRIEN	32.41%	22.70%	28.01%	22.15%	26.40%	21.11%	5.29
33	FAYETTE	26.28%	27.09%	24.48%	27.56%	26.36%	24.19%	2.17
51	JEFFERSON	31.61%	20.72%	27.77%	27.62%	26.34%	26.21%	0.13
93	WAYNE	20.49%	25.85%	24.74%	26.86%	24.82%	29.68%	-4.86
66	MITCHELL	25.33%	22.44%	20.29%	29.80%	24.42%	32.94%	-8.52
27	DECATUR	20.35%	20.37%	27.62%	26.84%	23.90%	20.27%	3.63
4	APPANOOSE	30.69%	20.00%	22.54%	22.84%	23.63%	24.36%	-0.73
72	OSCEOLA	23.48%	23.35%	21.78%	25.00%	23.46%	24.49%	-1.03
68	MONROE	20.58%	19.78%	25.12%	26.63%	23.33%	20.18%	3.15
76	POCAHONTAS	17.71%	25.50%	23.90%	26.22%	23.32%	21.17%	2.14
3	ALLAMAKEE	19.62%	19.17%	21.05%	23.28%	21.03%	16.15%	4.88
26	DAVIS	17.47%	22.15%	20.14%	20.37%	20.15%	23.74%	-3.59
96	WINNESHIEK	16.03%	17.32%	20.13%	21.65%	19.08%	14.53%	4.55
45	HOWARD	19.25%	15.55%	19.39%	16.02%	17.40%	14.91%	2.49
	TOTAL	43.26%	44.60%	45.87%	45.85%	45.03%	41.83%	3.20

Recommended Cost Share Allocation - 2020

County Name	2020 Formula Cost Share Amount	2019 Cost Share Amount	Difference	2020 Adjusted Cost Share Formula
ADAIR	\$957.04	\$1,676.90	-\$719.86	\$1,676.90
ADAMS	\$1,145.85	\$984.62	\$161.23	\$1,145.85
ALLAMAKEE	\$566.01	\$506.93	\$59.08	\$566.01
APPANOOSE	\$636.04	\$764.72	-\$128.68	\$764.72
AUDUBON	\$1,164.25	\$1,218.35	-\$54.11	\$1,218.35
BENTON	\$1,436.29	\$1,554.04	-\$117.75	\$1,554.04
BLACK HAWK	\$1,182.74	\$1,301.97	-\$119.23	\$1,301.97
BOONE	\$1,129.18	\$1,391.34	-\$262.16	\$1,391.34
BREMER	\$1,189.26	\$1,316.03	-\$126.77	\$1,316.03
BUCHANAN	\$1,171.53	\$1,391.65	-\$220.13	\$1,391.65
BUENA VISTA	\$842.72	\$984.88	-\$142.16	\$984.88
BUTLER	\$1,290.93	\$1,435.66	-\$144.73	\$1,435.66
CALHOUN	\$1,250.42	\$1,313.53	-\$63.11	\$1,313.53
CARROLL	\$832.49	\$840.42	-\$7.93	\$840.42
CASS	\$1,070.32	\$1,020.02	\$50.29	\$1,070.32
CEDAR	\$1,435.87	\$1,597.73	-\$161.86	\$1,597.73
CERRO GORDO	\$1,063.68	\$1,003.48	\$60.20	\$1,063.68
CHEROKEE	\$735.12	\$824.02	-\$88.90	\$824.02
CHICKASAW	\$756.32	\$745.90	\$10.42	\$756.32
CLARKE	\$863.89	\$939.59	-\$75.70	\$939.59
CLAY	\$1,031.05	\$1,178.76	-\$147.71	\$1,178.76
CLAYTON	\$845.84	\$810.49	\$35.34	\$845.84
CLINTON	\$776.78	\$741.18	\$35.60	\$776.78
CRAWFORD	\$1,199.34	\$1,514.00	-\$314.67	\$1,514.00
DALLAS	\$1,349.71	\$1,495.39	-\$145.68	\$1,495.39
DAVIS	\$542.33	\$745.31	-\$202.98	\$745.31
DECATUR	\$643.20	\$692.35	-\$49.15	\$692.35
DELAWARE	\$891.64	\$1,014.65	-\$123.01	\$1,014.65
DES MOINES	\$1,635.91	\$1,829.83	-\$193.92	\$1,829.83
DICKINSON	\$983.22	\$1,029.36	-\$46.14	\$1,029.36
DUBUQUE	\$871.48	\$913.00	-\$41.52	\$913.00
EMMET	\$828.06	\$799.37	\$28.70	\$828.06
FAYETTE	\$709.42	\$759.35	-\$49.93	\$759.35
FLOYD	\$1,355.70	\$1,508.28	-\$152.58	\$1,508.28
FRANKLIN	\$1,105.85	\$1,215.12	-\$109.27	\$1,215.12
FREMONT	\$1,180.24	\$1,471.87	-\$291.64	\$1,471.87
GREENE	\$942.83	\$1,099.07	-\$156.24	\$1,099.07
GRUNDY	\$1,165.24	\$1,542.50	-\$377.25	\$1,542.50
GUTHRIE	\$979.15	\$1,000.80	-\$21.66	\$1,000.80
HAMILTON	\$903.38	\$948.89	-\$45.51	\$948.89
HANCOCK	\$1,105.77	\$1,414.13	-\$308.36	\$1,414.13
HARDIN	\$1,278.88	\$1,510.11	-\$231.23	\$1,510.11
HARRISON	\$1,268.78	\$1,544.36	-\$275.58	\$1,544.36
HENRY	\$1,175.56	\$1,290.66	-\$115.10	\$1,290.66
HOWARD	\$468.40	\$550.28	-\$81.88	\$550.28
HUMBOLDT	\$923.33	\$961.63	-\$38.30	\$961.63
IDA	\$2,025.46	\$2,139.20	-\$113.75	\$2,139.20

Recommended Cost Share Allocation - 2020

IOWA	\$1,642.08	\$1,594.77	\$47.31	\$1,642.08
JACKSON	\$858.22	\$820.82	\$37.40	\$858.22
JASPER	\$950.08	\$1,089.21	-\$139.14	\$1,089.21
JEFFERSON	\$709.03	\$931.47	-\$222.45	\$931.47
JOHNSON	\$1,919.69	\$2,163.62	-\$243.93	\$2,163.62
JONES	\$1,040.11	\$1,191.10	-\$150.98	\$1,191.10
KEOKUK	\$1,176.57	\$1,328.11	-\$151.54	\$1,328.11
KOSSUTH	\$999.67	\$1,023.32	-\$23.65	\$1,023.32
LEE	\$1,313.91	\$1,396.30	-\$82.39	\$1,396.30
LINN	\$1,686.78	\$1,889.47	-\$202.69	\$1,889.47
LOUISA	\$1,639.20	\$1,876.71	-\$237.52	\$1,876.71
LUCAS	\$1,140.39	\$1,336.06	-\$195.67	\$1,336.06
LYON	\$749.39	\$886.90	-\$137.51	\$886.90
MADISON	\$1,013.43	\$1,167.02	-\$153.59	\$1,167.02
MAHASKA	\$839.09	\$1,060.50	-\$221.42	\$1,060.50
MARION	\$1,227.38	\$1,226.53	\$0.85	\$1,227.38
MARSHALL	\$1,320.12	\$1,363.52	-\$43.41	\$1,363.52
MILLS	\$1,282.69	\$1,432.15	-\$149.46	\$1,432.15
MITCHELL	\$657.38	\$1,034.13	-\$376.76	\$1,034.13
MONONA	\$1,205.84	\$1,289.22	-\$83.38	\$1,289.22
MONROE	\$627.97	\$770.80	-\$142.83	\$770.80
MONTGOMERY	\$808.61	\$1,043.20	-\$234.60	\$1,043.20
MUSCATINE	\$1,424.42	\$1,655.36	-\$230.94	\$1,655.36
O'BRIEN	\$710.62	\$662.62	\$48.00	\$710.62
OSCEOLA	\$631.34	\$768.81	-\$137.47	\$768.81
PAGE	\$768.74	\$779.90	-\$11.16	\$779.90
PALO ALTO	\$893.53	\$1,134.98	-\$241.45	\$1,134.98
PLYMOUTH	\$1,022.17	\$1,051.55	-\$29.38	\$1,051.55
POCAHONTAS	\$627.59	\$772.83	-\$145.24	\$772.83
POLK	\$1,270.05	\$1,449.93	-\$179.88	\$1,449.93
POTTAWATTAMIE	\$1,747.04	\$1,928.25	-\$181.20	\$1,928.25
POWESHIEK	\$1,662.00	\$1,817.44	-\$155.44	\$1,817.44
RINGGOLD	\$916.82	\$1,131.58	-\$214.76	\$1,131.58
SAC	\$1,296.07	\$1,337.75	-\$41.67	\$1,337.75
SCOTT	\$1,078.38	\$1,082.12	-\$3.74	\$1,082.12
SHELBY	\$813.14	\$1,077.44	-\$264.31	\$1,077.44
SIOUX	\$724.96	\$690.14	\$34.82	\$724.96
STORY	\$1,103.13	\$1,258.44	-\$155.31	\$1,258.44
TAMA	\$1,151.74	\$1,387.08	-\$235.34	\$1,387.08
TAYLOR	\$952.66	\$1,056.45	-\$103.79	\$1,056.45
UNION	\$1,212.95	\$1,348.47	-\$135.52	\$1,348.47
VAN BUREN	\$789.37	\$896.12	-\$106.75	\$896.12
WAPELLO	\$732.99	\$830.88	-\$97.90	\$830.88
WARREN	\$1,222.30	\$1,331.79	-\$109.49	\$1,331.79
WASHINGTON	\$1,558.62	\$1,711.12	-\$152.50	\$1,711.12
WAYNE	\$667.97	\$931.69	-\$263.72	\$931.69
WEBSTER	\$1,225.51	\$1,338.87	-\$113.36	\$1,338.87
WINNEBAGO	\$1,048.84	\$1,119.41	-\$70.57	\$1,119.41
WINNESHIEK	\$513.49	\$456.21	\$57.29	\$513.49
WOODBURY	\$1,164.93	\$1,345.19	-\$180.26	\$1,345.19
WORTH	\$1,059.56	\$1,191.63	-\$132.07	\$1,191.63
WRIGHT	\$944.77	\$944.52	\$0.25	\$944.77
Total	\$104,649.81	\$116,935.28		\$117,602.06

THIS PAGE
INTENTIONALLY
BLANK

February 4, 2020

To: ESS Coordinating Committee
ESS Finance Subcommittee

From: Phil Dunshee, ILR Project Manager

Re: Bank of America Budget Cost Allocation

The establishment of a consolidated project budget through the Bank of America Treasury Management account provides the Electronic Services System with the opportunity to clarify the association of budgeted expenses with the sources of budgeted income. The ability to track the sources and uses of income is beneficial, because it will help ensure that income from the ESS E-Submission service is associated with expenses required for the operation of the E-Submission system. Project income derived from Fund 255, or the point of sale (POS) system may be used for any budgeted ESS purpose.

For each budgeted expense item, it is necessary to establish some assumptions and rules which provide the basis for associating an expenditure with the E-Submission service or other services provided through ESS. The purpose of this memo is to describe these assumptions and rules. The following is a description of each budgeted expense category in the chart of accounts accompanied by an explanation of the how the assumptions and rules are to be applied to CY 2020 ESS budget.

ESS Budgeted Revenue

There are four primary sources of budgeted income supporting the operation of the electronic services system.

E-Recording Service Fee. This fee is associated with the service of facilitating electronic filing and recording in the 99 Iowa counties. For most customers who make payment via ACH, the service fee is \$3.00 per document. Generally, income from this fee is to be used for expenses associated directly or indirectly with the operation of the E-Submission Service.

Fund 255. This fee is a component of the base recording fee as defined in Section 331.604 of the Code of Iowa. This fee is \$1.00 per document for all documents recorded in an Iowa county. Income from this fee may be used for the general operation of ESS and the county land record information system as described in various parts of Section 331.604.

Point of Sale Surcharge. This is a convenience fee charged to customers who choose to make payment for services to counties with a credit or debit card. The surcharge is 3% of the transaction amount. Income from this fee may be used to pay for the operation of the ESS point of sale system, including equipment costs. Income from this fee may also be used for the general operation of ESS and the county land record information system.

County Maintenance Services Cost Sharing. Iowa counties are required to help pay for the services of vendors who provide local land record management system (LRMS) software. The services of these vendors is required to facilitate the exchange of data and information between each county system and the ESS systems including Iowa Land Records. Counties are invoiced for their share of these expenses on an annual basis. All income from this source is used to pay for LRMS services, and it is not used for any other purpose. It should be noted that the amount charged to each county varies, based on the amount of cost sharing credit earned. The cost sharing credit is based on the ratio of a county's E-Submission activity when compare with the statewide E-Submission ratio.

Other Income

Bad Payments. ESS Policies and Procedures authorize fees associated with failed payments (Bad Payments). This is a very minor source of income and is usually associated an expired credit or debit card, or a customer failure to keep their payment information updated. Bad Payment Fee income is subdivided into three sources E-Submission, Point of Sale (POS) or other. Generally, income from an E-Submission bad payments fee is to be used for expenses associated directly or indirectly with the operation of the E-Submission Service, and income from the POS or Other bad payments fee may be used for the general operation of ESS and the county land record information system.

Event Income. ESS will at various times host training conferences or seminars. Income associated with these events may be in the form of registration fees or sponsorships. Income from events may be used for the general operation of ESS and the county land record information system.

ESS Policies and Procedures authorize various other activities and services which could produce income, but currently no such income is earned. This includes but is not limited to web site advertising and the sale of other services through online processes. When any other income producing services become active, the sources and uses of those funds will be documented.

Revenue Basis

Apportionment Method A. For the purposes of evaluating the proportionate value of certain expenditures such as accounting or payment services fees, the primary basis is related to the three main transactional income groups: the E-Submission service fee, the Fund 255 \$1.00 recording fee, and the POS Service Fee. Total projected income for calendar year from these sources is estimated to be \$1,419,600.00. The estimated income for each group is as follows. Generally, this method is applied when an activity affects the overall ESS system and operations. The estimated income for each group is as follows.

Method A		
Income Source	Projected Income	Percentage of Total Income
E-Submission Service Fee	\$750,000.00	52.8%
Fund 255 \$1.00 Recording Fee	\$588,000.00	41.4%
POS Service Fee	\$81,600.00	5.8%
Total	\$1,419,600.00	100.0%

Apportionment Method B. For the purposes of evaluating the proportionate value of certain expenditures such as accounting or payment services fees, the basis is related to the two primary transactional income groups: the E-Submission service fee and the POS Service Fee. Certain expenses would not be necessary if these activities were not present. Total projected income for the calendar year from these two sources is estimated to be \$831,600.00. Generally, this method is applied when an activity relates to the operation of payment systems and transactions. Currently, there is no transactional activity associated with the ESS land records database and search engine. The estimated income for each group is as follows.

Method B		
Income Source	Projected Income	Percentage of Total Income
E-Submission Service Fee	\$750,000.00	90.2%
POS Service Fee	\$81,600.00	9.8%
Total	\$831,600.00	100.0%

Apportionment Method C. Some activities may primarily relate to the operation of only the two primary ESS online applications, the E-Submission service and the “portal” or land records search engine. These expenses do not relate to the POS system. In this case, the proportionate value of certain expenses is based on the income excluding POS income. The estimated income for each group is as follows.

Method C		
Income Source	Projected Income	Percentage of Total Income
E-Submission Service Fee	\$750,000.00	56.1%
Fund 255 \$1.00 Recording Fee	\$588,000.00	43.9%
Total	\$ 1,338,000.00	100.0%

Apportionment Method D. Some activities may be structured in a manner which would allow for the apportionment of the expense based on factors other than the source of income. For example, in some cases it may be possible to determine the proportion of employee time spent on each of the three main activity groups: the E-Submission service, the “portal” or land records search engine, and the POS system. The apportionment of expenses for the activities of each employee would likely be different, and it would be uniquely calculated for the applicable expenditure items. For some budget items, the proportion is a best estimate.

Apportionment Method E. Some activities may primarily relate to the operation of the two primary ESS online applications, the E-Submission service and the “portal” or land records search engine. These expenses do not relate to the POS system. When determining a proportionate value of some expenditures it is more sensible to simply split the cost between the two applications. For example, certain hosting expenses and bandwidth serve both the portal and the E-Submission service, and transactional activity may not be as relevant. Both services require rack space, storage, servers, and hosting in a secure data center. While it might be possible to apportion expenses based on factors such as bandwidth usage, it is more practical to split the activities on a 50/50 basis.

For each expense specified in the ESS Budgeted Expenses section, the method of apportionment is described.

ESS Budgeted Expenses

Budgeted Expenses for the operation of the Electronic Services System are organized into seven major categories of activity: Administration, Marketing-Communications, Customer Support, Policy Coordination, ILR System Operations, Local Maintenance Expenses, and Payment Expenses. With respect to the purposes and uses of ESS funds, expenditures can also be categorized based on the activities of the system. Currently, the three primary activities of ESS are E-Submission, a search engine and Online Access to information about documents officially recorded in Iowa counties, and management of a statewide Point of Sale payment system. Online access to other information about ESS and county government services are either related to one of the three primary activities or they are incidental. In the future there may be other transactional activities which could be used to categorize expenditures.

For the purposes of this review, expenditure items in each of the seven major budget categories will be described and a proportion (stated as a percentage) will be assigned for each of the three primary ESS activities: E-Submission (ESUB), Online Access (Search), and Point of Sale (POS).

Administration

The ESS Administration budget category includes the following functions and professional services: Accounting, Professional Services, Insurance, Governance Meetings, and Office Operations.

Accounting

Budgeted Accounting activities include expenses for bookkeeping, tax return preparation, accounting software and services, and audit expenses.

Annual Audits

ESS conducts an annual private audit which is provided by Denman & Company. The audit is filed with the State Auditor. Transactions audited include the E-Submission and POS transactions. Because all activities supported by the Fund 255 \$1.00 recording fee are incorporated within the ESS budget, they are also subject to the audit review.

Apportionment Method: A.

Accounting Software Services

ESS subscribes to Quickbooks Enterprise accounting software and support, and also subscribes to a Right Networks hosted service to operate the software. This enables the ESS staff and the external bookkeeping service provider to access the accounting system and to share information in a secure environment. The software and systems are used to account for E-Submission and POS transactions and also the management of Fund 255 \$1.00 Recording fee.

Apportionment Method: A.

Bookkeeping-CPA-990

ESS has engaged Bergan KDV to providing bookkeeping, account reconciliation, CPA advisory and tax return preparation services. These services apply to E-Submission, POS transactions and the management of Fund 255 \$1.00 Recording fee.

Apportionment Method: A.

Professional Services

Budgeted Professional Services include expenses for legal services, government relations services, human resources services (payroll, employee policies, etc.), and project management services.

Legal Fees

ESS has engaged with the Brick Gentry law firm for legal services. Compensation is provided on a monthly retainer basis. In the event that additional services are required, they would be billed on an hourly basis.

Apportionment Method: A.

Government Relations

ESS has engaged with the Rafferty Group for government relations services. Compensation is provided on a negotiated schedule. In the event that additional services are required, the engagement would be amended.

Apportionment Method: A.

Human Resources-Oasis

ESS contracts with Oasis, a Paychex company, to provide co-employment services for ESS personnel. Services include standard payroll, benefits, insurance and related employment functions.

Apportionment Method: A.

Project Manager

ESS contracts with Enterprise Iowa to provide project management services. The Project Manager is responsible for overseeing the operation of the ESS system.

Apportionment Method: A.

Insurance

ESS has engaged North Risk Partners to provide insurance brokerage services. ESS secures property, general liability and inland marine insurance from Nationwide, directors & officers and crime insurance from Chubb, and errors and omissions insurance from Capital Specialty.

Method A is applied to the payments to Nationwide and Chubb.

Apportionment Method D is applied to the errors and omissions insurance. The primary risk in this case is believed to be related to E-Submission services.

Governance/Meetings

The ESS Coordinating Committee and several standing subcommittees meet regularly to oversee operations and financial activities. Some special purpose subcommittees are also formed as needed. Travel and lodging expenses are covered when face-to-face meetings are held. Some staff meeting expenses are also covered under this account.

Apportionment Method: A.

Office Operations

ESS secures office space for ESS staff and provides for various expenses including office supplies, the publication of committee meeting summaries (Business Record), postage, telephone and Internet (century Link fiber), office technology support for a server and designated devices (All Covered), a multi-function copier/printer/scanner/fax machine (Konica), and miscellaneous office expenses. Most ESS meetings are conducted through a teleconference service (CallTower).

Office space is currently secured through a memorandum of understanding with Enterprise Iowa, the project management firm serving ESS. The office space lease includes 4 office units, and common area

space including a conference room which is used for most ESS meetings. Budget line items for this portion of the Administration budget are as follows.

- Office Operations
- Office Space Lease
- Office Supplies
- Official Publication Expense
- Postage
- Teleconference
- Telephone/Internet
- Office Tech Support
- Printing and Copying (Color-BW)
- Miscellaneous Expenses

Apportionment Method: A.

Marketing-Communications

The ESS Marketing-Communication budget category includes the following functions and professional services: Marketing Director, Administrative/Marketing Support, and Education & Outreach activities.

Marketing and Communications Staff

ESS contracts with Enterprise Iowa to provide marketing and communications services as a part of the project management services. Two positions are budgeted as separate line items.

Marketing Director

The Marketing Director is responsible for managing communications with county officials, stakeholder and customers. Communication channels include an electronic newsletter, committee packets, periodic reports, and ESS web site content. This position is also responsible for managing the activities of the ESS Marketing and Communications Subcommittee.

Administrative/Marketing Support

This position primarily provides support for the Marketing Director and related functions, but also provides administrative support for Administration and Customer Service functions.as well as

Time reporting for these positions does not sufficiently differentiate between the three main service areas (portal, E-Submission and POS) to allow for the use of Apportionment Method D. Options for implementing Method D will be explored in the future.

Apportionment Method: A.

Education & Outreach

ESS engages in various marketing activities and campaigns to promote the Iowa Land Records web site, and more specifically the ILR E-Submission service. Budget line items for this portion of the Marketing-Communication budget are listed below

Budget Line Item	Example Activities	Apportionment Method
ILR Conference	Annual Training Conference	A
Tradeshows/Exhibits/Sponsorships	IMA, Drake, SLSI, CBI	D
Seminars & Workshops	Fall E-Submission Seminar Series	D
Memberships	PRIA, CBI, IMA, MISMO	C

Conferences and Meetings	PRIA, MISMO, ICRA	A
Campaigns	Cities, Attorneys, etc.	D
Software and Hosted Services	Connect, ATS, CC, SFCRM, Mail Chimp, SM	C
Marketing Supplies	Misc.	A
Promotional Expenses	Exhibit Display and Promos	D

The ILR Conference, attendance at various conferences and meeting, and marketing supplies could generally apply to any ESS activity. Our presentations at these events could cover any variety of ESS topics, and therefore Apportionment Method A seems most appropriate.

Memberships in organizations like PRIA, MISMO, and even IMA and CBI do have a component focused on marketing E-Submission. But a substantial portion of the investment (PRIA and MISMO) relate to policies and best practices in various functions in the property records industry. Since it has nothing to do with POS, Apportionment Method C seems most appropriate.

Participation in tradeshow and exhibits, sponsorships, delivery of seminars and workshops, Salesforce campaign, and promotional expenses have significant focus on promoting E-Submission, and therefore Apportionment Method D is the best fit. In this case, our judgement is that 95% of this expense is related to E-Submission.

Customer Support

ESS is a service organization with hundreds of E-Submission customers and thousands of customers who use the search engine or the POS system.

Customer Support and Account Manager

An Account Manager is a member of the ESS staff. The duties are generally split between customer support, payment support and customer set-up. Time logs are maintained for payroll and management purposes, and as a result it is possible to more closely examine the allocation of time and resources among the primary activities (E-Submission, portal and POS). In calendar year 2019, this position directly spent 1,201 hours on activities related to E-Submission. Excluding holiday and PTO hours, the proportion of working time allocated to E-Submission activities was about 68%. When measure again the number of total annual hours including holidays and PTO, the proportion was about 58%.

Apportionment Method: D.

The ESS Chart of Accounts includes several items in the Customer Support budget category which contemplates the future addition of a member to the customer service team to assist with customer relationship management and/or quality assurance. There are also accounts for the purchase of equipment and professional development services in support of all of these positions. While no funds were budgeted for these purposes in 2020, it is anticipated that the expenses for these items would also follow Apportionment Method D in a manner similar to that which has been applied to the Customer Support and Account Manager position.

CRM & QA Assistant
Computing Equipment
Professional Development

Policy Coordination

ESS is a complex system with integrations among more than 100 separate organizations and service providers. A substantial body of policy has been developed to guide the operation of ESS. The development and coordination of policy is currently the responsibility of the Project Manager. However, plans call for the creation of a Policy Coordinator position to assist with these activities in the future.

While no funds were budgeted for these purposes in 2020, it is anticipated that the expenses for these items would also follow Apportionment Method D in a manner similar to that which has been applied to the Customer Support and Account Manager position.

Policy Coordinator
Computing Equipment
Professional Development

ESS System Operations

The ESS System Operations budget category includes the following functions and professional services: Development Team, External Development Services, Software License and Maintenance, and Computing Equipment.

Development Team

The ESS Development Team budget category provides for the professional software developers on staff including the following positions.

Technical Lead
Senior Developer
Technical Support & Development
Developer (Vacant)

The duties are generally split between software development in the areas of the “portal”, E-Submission, payment, infrastructure, system operations, and external system integrations. Time logs are maintained for payroll and management purposes, and as a result it is possible to more closely examine the allocation of time and resources among the primary activities (E-Submission and portal software development for each position.

Based on the hours reported in calendar year 2019, the following time allocated percentages relating to E-Submission have been assigned for each position.

Technical Lead (includes a split on infrastructure hours)	56%
Senior Developer	84%
Technical Support & Development	87%

Apportionment Method: D.

Professional Development

Also included in this category are funds allocated to provide for training and professional development for the team.

Apportionment Method: E.

External Development & Services

ESS engages with external software development and other technical service providers to operate ESS systems. These services may include but are not limited to redaction services, software development services, technical consulting services, data center and hosting services, and domain registration services.

Redaction Services

The redaction of personally identifiable information from documents is solely associated with portal functions and does not apply to the E-Submission service. For this reason, 100% of this expense is assigned to the portal.

Apportionment method D.

Software Development Services

These services could be associated with any of the ESS applications, and as the nature of each software development project is known, expenses can be assigned on a case by case basis.

Apportionment method D.

Technical Consulting

These services could be associated with any of the ESS applications, and as the nature of each software development project is known, expenses can be assigned on a case by case basis.

Apportionment method D.

Data Center & Hosting Services | Domain Registration

These services are applicable to both the E-Submission service and the operation of the portal. For this reason, the expense can be split between these two primary activities.

Apportionment method B.

Software-License-Maintenance

ESS subscribes to or purchases software licenses and support agreements for a variety of software used to develop and maintain ESS systems and websites. These services are applicable to both the E-Submission service and the operation of the portal, and they do not currently relate to the POS system. For this reason, the expense can be split between these two primary activities.

- JetBrains – Software Development Tools
- Browser Stack – Browser Compatibility Testing
- Accusoft-PRIZM – Image Viewing and Management
- DB2 – Database Software
- VMWare – Virtual Server Software
- Nessus – Security Scanning
- Certificates (Digicert) – SSL Certificates
- Duo-Security – Authentication Software
- GEO-IP – IP Location Tools
- City-State-Zip – Customer Address Location Tools
- Alien Vault – Security Threat Detection Software
- Malware – Security Software
- SUSE – Linux Server Software
- FTP – File Transfer Software
- JIRA – Project Management Software
- AWS – Amazon Web Services (backup storage)
- Server Support – Server Support Agreements

Apportionment method C.

Computing and Equipment (Cap.)

ESS owns and maintains physical equipment to provide various online services and websites. Developer Equipment primarily involves computing devices (currently MacBook Pro), and local (device specific) backup equipment. System equipment includes computer servers, storage devices, switches, firewalls

and related equipment. When equipment is initially purchased it is associated with one of these two expense accounts, and it is later converted to an asset account which is depreciated. It is included here to allow the expenditure to be assigned to the appropriate activity category. This equipment is not related to the POS system.

Developer Equipment
System Equipment

Apportionment method C.

Local Maintenance Expense

ESS engages with vendors who provide land records management information software (LRMIS) to Iowa counties for the purposes of exchanging information about officially recorded documents. This engagement is represented in an integration and support agreement with each vendor (service provider). The vendors are paid an annual fee for providing integration and support services, and these services are applicable to both the portal and the E-Submission service. This activity is not related to the POS system.

Apportionment method C.

Payment Expenses

ESS payment expenses relate to both the E-Submission service and the POS system. The “portal” category does not currently include any transactional activity.

All transactions are managed through a central treasury management account at Bank of America (BOA), which charges a monthly service fee. The account is a “full analysis” accounting, meaning the monthly cost is directly related to the transactions which pass through it, e.g. ACH transfers, NACHA transfers, credit card payments, check deposits, etc.

There may also be other minor and miscellaneous payment charges, which are accounted for separately as Bank Service Charges.

Bank Account Analysis Fee
Bank Service Charges

Apportionment method B.

Gateway Transaction Fees are expenses associated with the payment services provided by third-party vendors who facilitate either online payment transactions or point of sale transactions in government offices. These expenses are associated solely with the type of transaction (online or POS), and the amount of each can be uniquely calculated.

OnlineTransactionFees
POSTransactionsFees

Apportionment method D.

From: Gary Wilgenbusch <gary.wilgenbusch@berganKDV.com>
Sent: Wednesday, January 29, 2020 2:23 PM
To: phil@clris.com
Subject: RE: Cost Apportionment

Phil –

As a matter of theory, I agree with your approach. As you have outlined, an hours-based approach for payroll costs and associated employee costs should be used to differentiate the applicable costs that you have outlined. The direct costs (i.e. “but for this system, we would not incur this expense”) are another expense type that is easily allocable. For all other costs, the only practical approach is based on the apportionment of revenue, as you have outlined in your memo.

A future state consideration (assuming feasibility in gathering the data) would be some sort of allocation based on data usage/bandwidth, but I don’t believe that data is readily accessible, nor am I sure that the resulting cost allocation would be much different than that which is calculated using the apportioned revenue method that you are currently using.

Gary Wilgenbusch
BerganKDV
Direct Phone: 319.296.7723

[Click Here to Send Me Files Securely](#)

WE’VE MOVED TO OUR NEW OFFICE SPACE!

PLEASE UPDATE OUR DES MOINES PHYSICAL ADDRESS TO:
12100 MEREDITH DR, SUITE 200, URBANDALE, IOWA 50323

OUR BILLING ADDRESS REMAINS THE SAME!

From: phil@clris.com <phil@clris.com>
Sent: Friday, January 17, 2020 11:16 AM
To: Gary Wilgenbusch <gary.wilgenbusch@berganKDV.com>; Lisa Long <llong@clris.com>
Cc: 'Robert Endriss' <rendriss@denman-cpa.com>
Subject: RE: Cost Apportionment

This message originated from outside your organization.

For now – I’m asking you to review the logic. Does it make sense? Is it rational and defensible? Generally speaking – I need to show that I’m spending E-Submission income on E-Submission related things. So, what does the math look like to verify that? To get there you need to make certain assumptions and follow certain methods. Do they stand up? If yes, then the intent is to make this a part of our annual budget planning and end-of-year reporting process.

If you don't think a particular assumption or method makes sense or is defensible, then we need to talk about it and see what needs to be adjusted.

I'm not sure it really is an audit thing, but then again our goal is to be transparent and make sure we are doing things the right way. This is just one of those things, in my opinion.

Thanks for the assist!

phil

Phil Dunshee, PMP, MPA
Project Manager
Iowa Land Records
8711 Windsor Parkway, Suite 2
Johnston, IA 50131
515.491.8939
phil@clris.com

BUDGETED INCOME AND EXPENSES
CY 2020
COST ALLOCATION PLAN

				2020 Budget	Portal Proportion	POS Proportion	E-Submission Proportion	E-Submission Cost	Apportionment Method
Income	BudgetedIncome								
	Bad Payment Fee			\$360.00					
	Event Income			\$6,700.00					
	ILR Conferences Registration Sponsorships			\$0.00					
	POSSERVICEFEE			\$81,600.00					
	ERECORDING SERVICEFEE								
	ACH								
	CC								
	DRAWDOWN								
	Total SERVICEFEE			\$750,000.00					
	Expense Reimbursement - 255			\$588,000.00					
	Local Service Provider Maint.			-\$120,000.00					
	Cost Sharing Credit Local Maintenance Share			\$282,787.00					
Total BudgetedIncome				\$1,589,447.00					

BUDGETED INCOME AND EXPENSES
CY 2020
COST ALLOCATION PLAN

				2020 Budget	Portal Proportion	POS Proportion	E-Submission Proportion	E-Submission Cost	Apportionment Method
Expense									
Budgeted Expenses									
Administration									
Accounting									
Annual Audits				\$7,225.00	41.40%	5.80%	52.80%	\$3,814.80	A
Accounting Software-Services				\$5,340.00	41.40%	5.80%	52.80%	\$2,819.52	A
Bookkeeping-CPA-990				\$55,800.00	41.40%	5.80%	52.80%	\$29,462.40	A
Professional Fees									
Legal Fees				\$12,000.00	41.40%	5.80%	52.80%	\$6,336.00	A
Government Relations				\$9,000.00	41.40%	5.80%	52.80%	\$4,752.00	A
Human Resources-Oasis				\$7,280.00	41.40%	5.80%	52.80%	\$3,843.84	A
Project Manager				\$133,500.00	41.40%	5.80%	52.80%	\$70,488.00	A
Insurance									
E&O				\$20,000.00	0.00%	0.00%	100.00%	\$20,000.00	D
Property, Liability, IM, D&O, Crime				\$8,000.00	41.40%	5.80%	52.80%	\$4,224.00	A
ESS Meetings				\$4,800.00	41.40%	5.80%	52.80%	\$2,534.40	A
Office Operations									
Office Space Lease				\$33,000.00	41.40%	5.80%	52.80%	\$17,424.00	A
Office Supplies				\$450.00	41.40%	5.80%	52.80%	\$237.60	A
Official Publication Expense				\$480.00	41.40%	5.80%	52.80%	\$253.44	A
Postage				\$220.00	41.40%	5.80%	52.80%	\$116.16	A
Teleconference				\$3,000.00	41.40%	5.80%	52.80%	\$1,584.00	A
Telephone/Internet				\$6,000.00	41.40%	5.80%	52.80%	\$3,168.00	A
Office Tech Support				\$9,600.00	41.40%	5.80%	52.80%	\$5,068.80	A
Printing and Copying (Color-BW)				\$3,000.00	41.40%	5.80%	52.80%	\$1,584.00	A
Miscellaneous Expenses				\$200.00	41.40%	5.80%	52.80%	\$105.60	A
Total Administration									
Marketing-Communications									
Marketing Director				\$85,250.00	41.40%	5.80%	52.80%	\$45,012.00	A
Administrative/Marketing Support				\$41,000.00	41.40%	5.80%	52.80%	\$21,648.00	A
Education & Outreach									
ILR Conferences				\$6,700.00	41.40%	5.80%	52.80%	\$3,537.60	A
Tradeshows/Exhibits/Sponsorships				\$4,295.00	5.00%	0.00%	95.00%	\$4,080.25	D
Seminars & Workshops				\$10,035.00	5.00%	0.00%	95.00%	\$9,533.25	D
Memberships				\$4,200.00	43.90%	0.00%	56.10%	\$2,356.20	C
Conferences and Meetings				\$8,480.00	41.40%	5.80%	52.80%	\$4,477.44	A
Campaigns				\$1,450.00	5.00%	0.00%	95.00%	\$1,377.50	D
Software and Hosted Services				\$11,060.00	43.90%	0.00%	56.10%	\$6,204.66	C
Marketing Supplies				\$950.00	41.40%	5.80%	52.80%	\$501.60	A
Promotional Expenses				\$1,150.00	5.00%	0.00%	95.00%	\$1,092.50	D
Total Marketing-Communications									
Customer Support									
Account Manager				\$80,400.00	21.00%	21.00%	58.00%	\$46,632.00	D
CRM & QA Assistant				\$0.00	0.00%	0.00%	0.00%	\$0.00	D
Computing Equipment				\$0.00	0.00%	0.00%	0.00%	\$0.00	D
Professional Development				\$0.00	0.00%	0.00%	0.00%	\$0.00	D
Total Customer Support									

BUDGETED INCOME AND EXPENSES
CY 2020
COST ALLOCATION PLAN

		2020 Budget	Portal Proportion	POS Proportion	E-Submission Proportion	E-Submission Cost	Apportionment Method
Policy Coordination	Policy Coordinator	\$0.00	0.00%	0.00%	0.00%	\$0.00	D
	Computing Equipment	\$0.00	0.00%	0.00%	0.00%	\$0.00	D
	Professional Development	\$0.00	0.00%	0.00%	0.00%	\$0.00	D
Total Policy Coordination							
ILR System Operations	Development Team						
	Technical Lead	\$143,000.00	22.00%	22.00%	56.00%	\$80,080.00	D
	Senior Developer	\$133,000.00	16.00%	0.00%	84.00%	\$111,720.00	D
	Technical Support & Development	\$96,200.00	13.00%	0.00%	87.00%	\$83,694.00	D
	Developer	\$0.00	0.00%	0.00%	0.00%	\$0.00	D
	Professional Development	\$3,300.00	50.00%	0.00%	50.00%	\$1,650.00	C
	External Development & Services						
	Redaction Services	\$78,000.00	100.00%	0.00%	0.00%	\$0.00	D
	Software Development Services	\$0.00	33.00%	33.00%	34.00%	\$0.00	D
	Technical Consulting	\$0.00	33.00%	33.00%	34.00%	\$0.00	D
	Data Center & Hosting Services	\$37,200.00	43.90%	0.00%	56.10%	\$20,869.20	C
	Domain Registration	\$100.00	43.90%	0.00%	56.10%	\$56.10	C
	Software-License-Maintenance						
	JetBrains	\$2,300.00	43.90%	0.00%	56.10%	\$1,290.30	C
	Browser Stack	\$150.00	43.90%	0.00%	56.10%	\$84.15	C
	Accusoft-PRIZM	\$10,500.00	43.90%	0.00%	56.10%	\$5,890.50	C
	DB2	\$7,100.00	43.90%	0.00%	56.10%	\$3,983.10	C
	VMWare	\$0.00	43.90%	0.00%	56.10%	\$0.00	C
	Nessus	\$2,500.00	43.90%	0.00%	56.10%	\$1,402.50	C
	Certificates - Digicert	\$5,000.00	43.90%	0.00%	56.10%	\$2,805.00	C
	Duo-Security	\$500.00	43.90%	0.00%	56.10%	\$280.50	C
	GEO-IP	\$300.00	43.90%	0.00%	56.10%	\$168.30	C
	City-State-Zip	\$250.00	43.90%	0.00%	56.10%	\$140.25	C
	Alien Vault	\$7,000.00	43.90%	0.00%	56.10%	\$3,927.00	C
	Malaware	\$12,000.00	43.90%	0.00%	56.10%	\$6,732.00	C
	SUSE	\$0.00	43.90%	0.00%	56.10%	\$0.00	C
	FTP	\$1,140.00	43.90%	0.00%	56.10%	\$639.54	C
	JIRA	\$420.00	43.90%	0.00%	56.10%	\$235.62	C
	AWS	\$6,000.00	43.90%	0.00%	56.10%	\$3,366.00	C
	Server Support	\$3,250.00	43.90%	0.00%	56.10%	\$1,823.25	C
	Computing and Equipment (Cap.)						
	Developer Equipment	\$17,000.00	43.90%	0.00%	56.10%	\$9,537.00	C
	System Equipment	\$0.00	43.90%	0.00%	56.10%	\$0.00	C
Total ILR System Operations							
Local Maint. Expense		\$282,787.00	43.90%	0.00%	56.10%	\$158,643.51	C

BUDGETED INCOME AND EXPENSES
CY 2020
COST ALLOCATION PLAN

			2020 Budget	Portal Proportion	POS Proportion	E-Submission Proportion	E-Submission Cost	Apportionment Method
Payment Expenses	Bank Account Analysis Fee		\$12,000.00	0.00%	9.80%	90.20%	\$10,824.00	B
	Bank Service Charges		\$300.00	0.00%	9.80%	90.20%	\$270.60	B
	Gateway Transaction Fees							
		OnlineTransactionFees	\$105,600.00	0.00%	0.00%	100.00%	\$105,600.00	D
		POSTransactionsFees	\$26,400.00	0.00%	100.00%	0.00%	\$0.00	D
Total Gateway Transaction Fees								
Total Payment Expenses								
Total Budgeted Expenses			\$1,567,162.00				\$939,981.98	
						ESUB Expense minus Revenue	\$189,981.98	
Net Budgeted Income			Budgeted Net Income	\$22,285.00		Expenditures for E-Submission are projected to exceed E-Submission income.		



Dell EMC Storage Upgrade: SC5020

FOR Electronic Services System
ORDER # SS-080841
VERSION 1

Hardware

Description	Price	Qty	Ext. Price
Dell EMC SC 5020 SAN Upgrade SC5020 Controller Components: SC5020 Controller Components SC5020 Mezz Card: SC, RJ45, 4-port, Mezz Card, Qty 2 Power Supply: Redundant Power Supply, 1485W, C14: 200-240 VAC 2 x Power Cords: C13 to C14, PDU Style, 10 AMP, 6.5 Feet (2m), Power Cord, Qty 2 (total of 4) Bezel: SC5020 Bezel Front-End IO Cards: IO, 12GSAS, 4port, PCI-E, Full height, QTY 2 2 x SAS Cables: 12Gb HD-Mini to HD-Mini SAS cable, 4m, Qty 2 (total of 4) 6 x Front-End IO Cables: SC Cable, SFP28 to SFP28, 25GbE, Passive Copper Twinax Direct Attach Cable, 3 Meter Storage Center Base SW Storage Center Optimization SW Bundle 7 x Hard Drives: SC5020, 1.92TB, SAS, 12Gb, RI SSD, 2.5" 23 x Hard Drives: SC5020, 2.5" SAS, Drive Blank Hardware Support Services: 3 Years ProSupport Plus and Mission Critical 4Hr Onsite Service SC400 3.5 Enclosure: SC400 Enclosure (1st enclosure of new array) Bezel: SC400 Bezel Enclosure Management Module: Enclosure Management Module, Dual 8 x Hard Drives: SC400, 8TB, NL-SAS, 12Gb, 7.2K, 3.5" HD 4 x Hard Drives: SC400, 3.5" SAS, Drive Blank Rack Rails: Static Power Supply: Redundant Power Supply, 600W Power Cords: NEMA 5-15P to C13 Wall Plug, 125 Volt, 15 AMP, 10 Feet (3m), Power Cord, Qty 2 Hardware Support Services: 3 Years ProSupport Plus and Mission Critical 4Hr Onsite Service	\$88,406.00	1	\$88,406.00

Subtotal: **\$88,406.00**

Dell EMC Storage Upgrade: SC5020



Prepared by:
Aureon - West Des Moines
Steve Simpson
(515) 245-7649
Fax 515-245-7730
steve.simpson@aureon.com

Prepared for:
Electronic Services System
8711 Windsor Parkway
Suite 2
Johnston, IA 50131
Phil Dunshee
(515) 491-8939
phil@clris.com

Information:
Order #: SS-080841
Version: 1
Delivery Date: 01/21/2020
Expiration Date: 01/29/2020

Summary

	Amount
Hardware	\$88,406.00
Subtotal:	\$88,406.00
Shipping:	\$150.00
Total:	\$88,556.00

Proposals shall become void if not accepted by the Expiration date. These prices may NOT include applicable taxes, insurance, shipping, delivery, setup fees, or any cables or cabling services or material unless specifically listed above. All prices are subject to change without notice. We reserve the right to cancel orders arising from pricing or other errors. Supply subject to availability. Labor quotes are just estimates and are not guaranteed unless stated otherwise. Aureon is in no manner responsible for any action or inaction of any third party and does not guarantee the service or product provided by third parties in any way. Orders over \$15,000 may be subject to a 50% down payment. A restocking fee up to 20% may apply to all unopened product returns. Opened returns will need authorization from Aureon before they will be processed. For rush overnight order requests, please notify our sales team by 1:00PM CT in order to better guarantee on-time delivery. The signature below signifies your acceptance of the terms of this proposal.

Electronic Services System

Signature: _____
Name: Phil Dunshee
Date: _____

STATEMENT OF WORK

CONTRACT #200122ESS-SANUPGRADE-S-1

This Statement of Work (the "SOW"), with an effective date of January 22, 2020 (the "Effective Date"), is to formalize an arrangement between Electronic Services System ("Client") and Aureon IT, Inc. ("Aureon") to provide services specified below. This SOW is issued pursuant to the Master Service Agreement ("Agreement") between Aureon and Client, dated July 9, 2015, and the terms and conditions of such Agreement are hereby incorporated and made a part of this SOW by reference and shall be applicable to the Services provided hereunder.

1. SCOPE OF SERVICES:

1.1. Project Summary:

Client has requested the services of Aureon to install a new Dell SC5020 SAN at their main office location in Johnston, Iowa. The new SAN will replace Client's existing SC4020 SAN which will then be retired.

1.2. Aureon Essential Duties and Responsibilities:

- **SAN Install**
 - Install SC5020 storage array and SC400 expansion enclosure in rack
 - Cable the controller and expansion
 - Install drives into the racked enclosures (if needed)
 - Install/migrate Licensing
 - Configure SAN management IP interface
 - Update firmware
 - Configure Dell Storage Manager to include new storage array
- **Testing**
 - Test controller failover
 - Test sending SupportAssist is properly functioning
 - Verify with Dell EMC Support that they received the SupportAssist information
 - Map a single volume from the SAN to a server
 - Verify that we can read and write to the volume
- **Data Migration**
 - Configure cluster
 - Setup connections for data migration
 - Migrate data from old SAN to new SAN
- **Knowledge Transfer**
 - Provide Client with basic system orientation
 - Ensure Client understands how to contact Dell EMC Support for all service or support issues and how to access the Dell EMC Knowledge Center and customer portal website
- **Decommission old SAN**
 - Confirm the entirety of Client's data has been migrated
 - Decommission Client's existing SC4020 SAN
 - Store old SAN hardware for reference on site

- SAN Documentation
 - Update documentation to reflect new SAN configuration information
 - Document all system passwords
- Project Management

1.3. Out of Scope:

- VMware version upgrades or Server OS upgrades / configuration changes
- Disposal of old equipment or wiping data from old hard drives
- Anything not identified in Section 1.2 of this scope of work will be considered out of scope

1.4. Client Essential Duties and Responsibilities:

- Assist Aureon with access to the facilities as needed
- Provide a Windows Server (virtual or physical) to install Dell Storage Manager (if needed)
- Validation that the datacenter has enough rack space, power (220-240VAC required) and cooling to support the new equipment
- Provide network information
 - Up to 15 static IP addresses for configuration on the new SAN
 - Default Gateways
 - SMTP server information
 - DNS server information
 - NTP server information
- Provide and maintain full backups of existing servers throughout the duration of the project
- Provide physical access to facilities (possibly after hours)

Client Initials: _____

1.5. Risks:

- Minor risk of new equipment having firmware, hardware, or software issues beyond Aureon's control that can impact project duration (shipping problems, manufacturing flaws, etc.)
- Available electrical power may be insufficient to support both SANs during data transfer
- Not enough room for the controller or expansion in the existing racks
- Not enough and/or long enough cables
- Non-standard rack sizes for correctly mounting Dell equipment

2. ENGAGEMENT TIME:

Anticipated Project Duration:

Two (2) to Three (3) Weeks

Commencement Date:

The first available date, not less than two (2) weeks from date of SOW signature. Final Project Commencement Date will be determined mutually between Aureon and Client.

CONTRACT #200122ESS-SANUPGRADE-S-1

3. COMPENSATION/RATE:

Fixed Rate of \$9,500 (Travel and Expenses are not included in this rate)

Travel time will be invoiced to Client at the rate of \$95/hour for travel to and from Client's location. Rate includes any mileage or gasoline expenses. Other incurred travel expenses, including but not limited to, lodging, meals and airfare will be billed to Client.

4. PAYMENT TERMS: Net Thirty (30) Days

5. FEDERAL TAX ID: 39-1895727

6. DETAILS OF SERVICE:

The services described above shall be performed between the hours of 7:00AM and 5:00PM CT, Monday-Friday, at the office of Aureon located at 7760 Office Plaza Drive South, West Des Moines, Iowa 50266, and at the office of Client, located at 8711 Windsor Parkway, Suite 2, Johnston, Iowa 50131.

7. CONTACT PERSONS:

Electronic Services System	Aureon IT, Inc.
NAME: Phil Dunshee	NAME: Steve Simpson
TITLE: Product Manager	TITLE: Sales Executive
PHONE: (515) 491-8939	PHONE: (515) 245-7649
EMAIL: phil@clris.com	EMAIL: steve.simpson@aureon.com
FAX: (515) 309-0140	FAX: (515) 245-7730

8. AUTHORIZED SIGNATURES:

By: _____
(Sign Above)

By: _____
(Sign above)

Its: _____
(Print name & title of person signing on behalf of Client)

Its: _____
(Print name & title of person signing on behalf of Aureon)

Date: _____

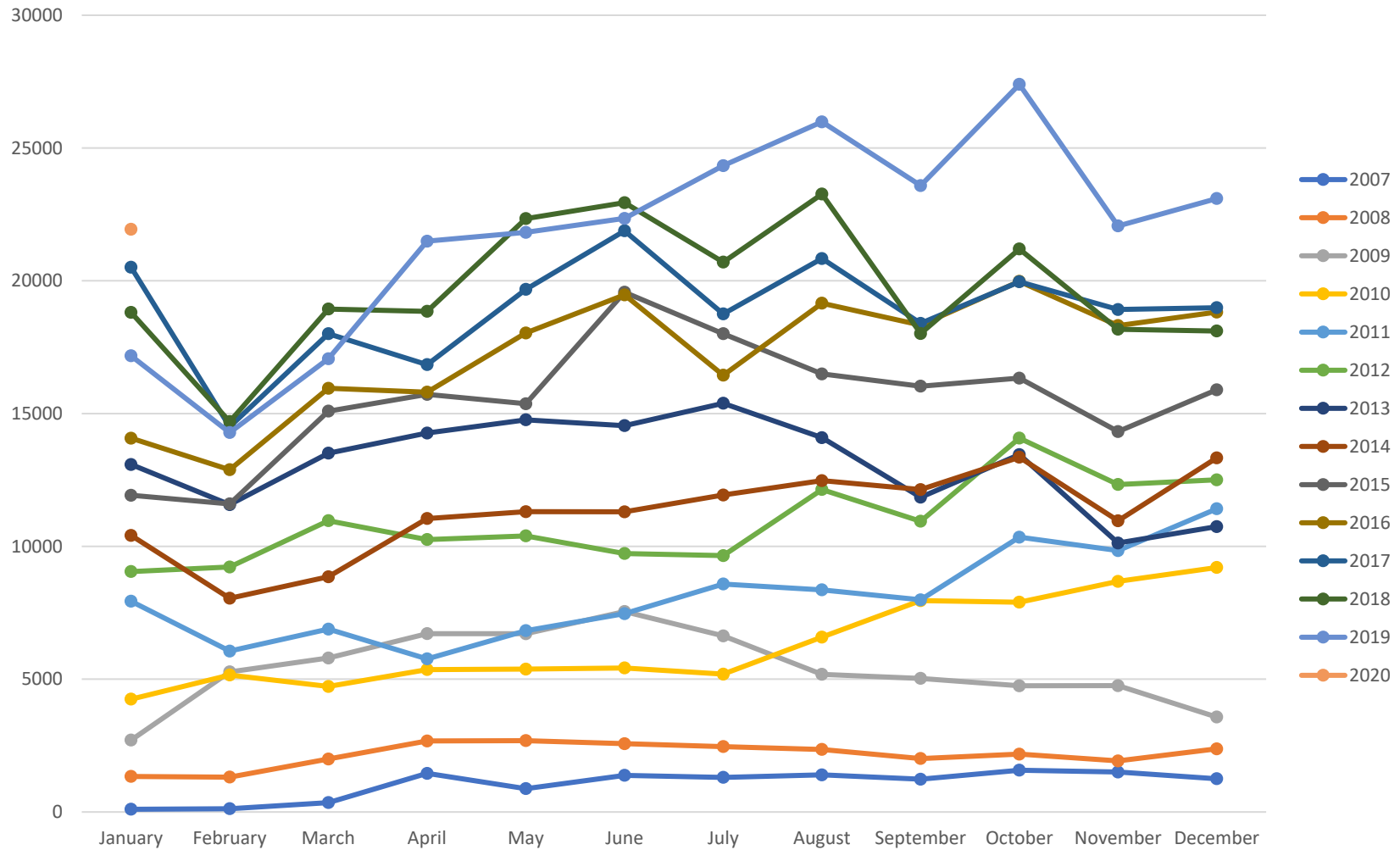
Date: _____

The terms and conditions described are valid for sixty (60) days from the date listed in paragraph one of this SOW.

RECORDER BUDGETS AND BASE RECORDING FEES

- Recorder Budgets and Basic Recording Fees
 - The \$5.00 per page Recording Fee was established July 1, 1984 – **35** YEARS AGO! In today's dollars the per page fee would be about \$12.00. Source: usinflationcalculator.com
 - Do recording fees cover the cost of delivering recording services?
Case Study – Clayton County: FY 2019 – Base Recording Fees Collected - \$79,702.00 (includes county portion of RETT); Estimated annual cost of Providing Recording Functions - \$232,460.00.

E-Submission Trends



	Total
2007	12,549
2008	25,881
2009	64,681
2010	75,810
2011	97,473
2012	131,278
2013	157,404
2014	135,171
2015	186,366
2016	207,268
2017	227,277
2018	236,040
2019	260,652

