

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

David A. Vaudt, CPA
Auditor of State

November 1, 2005

Margaret A. Thomson
Chief Clerk of the House of Representatives
State Capitol Building
LOCAL

RECEIVED
NOV 02 2005
HOUSE OF REPRESENTATIVES

Dear Chief Clerk Thomson:

In accordance with House File 882, 2005 General Assembly, the following report on procedures performed by the Office of Auditor of State on County Recorders electronic transaction fees collected and expended between July 1, 2003 and September 30, 2005 is transmitted to you. An electronic copy is also being e-mailed to you.

Sincerely,

A handwritten signature in black ink, appearing to read "Warren Jenkins".

Warren G. Jenkins, CPA
Chief Deputy Auditor of State

RECEIVED
NOV 02 2005
HOUSE OF REPRESENTATIVES

**COUNTY RECORDERS ELECTRONIC TRANSACTION FEES
UNDER THE CONTROL OF THE STATE TREASURER
AND THE IOWA COUNTY RECORDERS ASSOCIATION**

AUDITOR OF STATE'S REPORT

**FOR THE PERIOD
JULY 1, 2003 THROUGH SEPTEMBER 30, 2005**

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County Recorders Electronic Transaction Fees

Task Force Members

Name

Position

Sue Vande Kamp, Co-Chair

Joan McCalmant, Co-Chair

Dwight Reiland

Mary Miller

Colleen Pearce

Karen Benschoter

Marty Minnick

Joyce Jensen

Story County Recorder

Linn County Recorder

Wright County Recorder

Adams County Recorder

Cerro Gordo County Recorder

Kossuth County Recorder

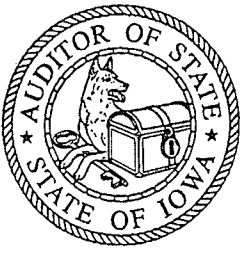
Calhoun County Recorder

Cass County Recorder

Phil Dunshee, Enterprise MidAmerica, Inc.

Project Manager

**County Recorders Electronic
Transaction Fees**



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State Capitol Building
Des Moines, Iowa 50319-0004

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Independent Auditor's Report

To the Members of the General Assembly:

In accordance with Chapter 11 of the Code of Iowa and House File 882, 2005 Iowa Acts, 81st G.A., we performed procedures on the County Recorders Electronic Transaction Fee accounts under the control of the State Treasurer and the Iowa County Recorders Association (Association). Accordingly, we have applied certain tests and procedures to selected accounting records and related information of the County Recorders Electronic Transaction Fee accounts for the period July 1, 2003 through September 30, 2005.

The procedures we performed are summarized as follows:

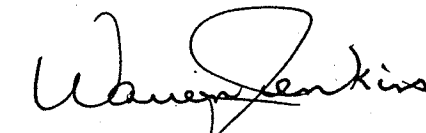
1. We obtained a listing from the State Treasurer of the transaction fees received from each County between July 1, 2003 and September 30, 2005 and the amounts reimbursed to each County for the year ended June 30, 2004.
2. We obtained totals received by the State Treasurer for the period July 1, 2003 through September 30, 2005 from the State's accounting system.
3. We obtained a listing from the State Treasurer of all amounts paid from the Local Government Electronic Transaction Fund under the control of the State Treasurer.
4. We traced the amounts paid to vendors to invoices maintained by the project manager to determine whether they were approved by the task force.
5. We compiled a listing of the project plan amounts for each County's share of the County Land Record Information System and Electronic Services Portal.
6. We reviewed each vendor's contract with the Association, including amendments, to determine whether they were properly approved by the task force.
7. We reviewed disbursements by the Association to determine whether they were properly approved by the project manager, were adequately supported and met the requirements necessary to be allowable for payment from this account.
8. We reviewed the disbursements to determine whether costs were allocated to the correct County and whether the County reimbursed the Association.
9. We confirmed bank accounts at June 30, 2005.
10. We obtained a listing of the remaining balance at each County that will be required to be submitted to the State Treasurer.

The procedures described above are substantially less in scope than an audit of financial statements made in accordance with U.S. generally accepted auditing standards, the objective of which is the expression of an opinion on financial statements. Accordingly, we do not express an opinion. Had we performed additional procedures or had we performed an audit of the State Treasurer and the Iowa County Recorder's Association, additional matters might have come to our attention that would have been reported to you.

This report, a public record by law, is intended solely for the information and use of the General Assembly, the State Treasurer's Office, the Iowa County Recorders Association and other parties to whom these parties may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the assistance extended to us by personnel of the State Treasurer, the Iowa County Recorder's Association and Enterprise MidAmerica. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.


DAVID A. VAUDT, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

October 7, 2005

County Recorders Electronic Transaction Fees

Summary

July 1, 2003 through September 30, 2005

Background Information

An electronic transaction fee was established by the 2003 General Assembly to finance the planning and implementation of the electronic recording of documents required to be filed with County Recorders and to provide electronic access to records and information through internet websites. The fee is collected by County Recorders and remitted to the State Treasurer. During fiscal year 2004, the fee was \$5.00 per filed document. In accordance with the legislation, the State Treasurer deposited \$4.00 of the fee into the Pooled Local Government Electronic Transaction Fund and \$1.00 into the Local Government Electronic Transaction Fund. On a quarterly basis during fiscal year 2004, the State Treasurer distributed the proceeds of the Pooled Local Government Electronic Transaction Fund in equal amounts to all counties, as the legislation required. The proceeds are to be used by each County for the purposes specified above.

On July 1, 2004, the fee changed to \$1.00 per filed document, all of which the State Treasurer deposited to the Local Government Electronic Transaction Fund, as required by the legislature.

The legislation also required the State Treasurer to enter into a contract with the Iowa State Association of Counties affiliate representing County Recorders, the Iowa County Recorders Association (Association), to develop, implement and maintain a statewide internet website to provide electronic access to records and information recorded or filed by County Recorders. The contract required the State Treasurer to pay invoices approved by the Association from the Local Government Electronic Transaction Fund.

The Association established a Task Force to guide the development and implementation of the project. In addition to the County Recorders, representatives from Iowa Counties Information Technology (ICIT) participated with the task force to help develop the specifications for a request for proposal and the selection of the service providers. The participation of these individuals was expected for the design, development and implementation phases. The task force recommended these individuals be given a stipend in an amount not to exceed \$1,000 per month beginning March 1, 2004 through December, 2004. These stipends could be continued subject to task force approval and included any travel expenses. The ICIT representatives were expected to attend monthly task force meetings and at least two projects team meetings each month along with any regional or district meetings held. It was up to the ICIT representative and their County of employment to determine who would receive the stipend. An invoice was to be submitted monthly which contained appropriate documentation of the amount requested. Stipend payments for two ICIT representatives were paid to the County of employment. Payments for one ICIT representative went directly to the representative and the other two ICIT representatives split the stipend with the County.

The Association entered into contracts with various vendors to provide services, as needed, and entered into agreements with individual Counties to identify the services to be provided and the cost of the services. Because the Association is not a governmental entity, it was not required to follow any statutorily required contracting methods when entering into these contracts. Counties are not required to use the vendors or contracts entered into by the Association. When vendors contracted by the Association are used, the vendor bills the Association for the work performed and the Association passes that cost to the County as a share of the project cost. The

vendor is not paid until the Association receives payment from the County and the vendor has demonstrated acceptable results to the Association.

Ninety-eight of the ninety-nine Counties agreed to this arrangement through project plans that have been developed with the Association. Polk County chose not to participate in the project since it was already operating a website for County Recorder documents. The Polk County Recorder represented his office had not spent any of the funds provided to his Office by the State Treasurer.

Because the Association received payment from the Counties prior to making payment to the vendors, the Association held funds in Association bank accounts during the duration of the project. At times, the amounts held in Association bank accounts exceeded the amount of FDIC coverage for those accounts. Since the Association is not a governmental entity, its deposits were not covered by the additional protection of the State Sinking Fund under Chapter 12C of the Code of Iowa. However, there was no loss of funds to the Association due to its deposits not being covered by the State Sinking Fund.

The costs incurred by each County to comply with this legislation are allowable to be spent from the electronic transaction fee proceeds returned to each County by the State Treasurer. If the costs incurred by each County exceed the proceeds received, the additional cost is the responsibility of each County. If the proceeds exceed the costs, the County has retained the surplus proceeds for later use for the same authorized purpose.

House File 882 requires the fees collected or held on and after July 1, 2005, whether held by the Association or individual Counties, to be transferred to the State Treasurer for deposit into the Local Government Electronic Transaction Fund. However, all work on the contracted projects with the Counties was not complete at July 1, 2005 and, as a result, the fees held were not all transferred to the State Treasurer at July 1, 2005. Instead, funds were retained by the Association to satisfy contractual obligations with vendors arising from contracts entered into prior to adoption of House File 882. This retention of funds has been reviewed by a representative of the Attorney General's Office. The representative concluded the retention of funds may not have been the most appropriate means to satisfy both the contractual obligations and the requirements of House File 882. However, the representative of the Attorney General's Office also concluded the retention of funds by the Association to satisfy contractual obligations would not result in any significant impact to the funds maintained by the State Treasurer.

Summary of Results

During the period July 1, 2003 through September 30, 2005, County Recorders remitted a total of \$5,312,016 in electronic transaction fees to the State Treasurer. Of this amount, \$1,668,998 was retained by the State Treasurer to be used for development, implementation and maintenance of a statewide internet website to provide electronic access to records and information recorded or filed by County Recorders. \$3,651,603, including interest of \$8,585, was returned to counties to assist them in accomplishing the same objective. In accordance with the legislation, this amount was divided equally among the Counties, resulting in each County receiving \$36,884.88, regardless of the amount of electronic transaction fees each County collected.

As of September 30, 2005, \$3,183,539 had been paid by the State Treasurer and the Counties through the Association to accomplish the statutory objective. The Counties reported spending an additional \$786,463 of electronic transaction fees directly to vendors, bringing the total amount paid from the fees to \$3,970,002 as of September 30, 2005. In addition, the Association had outstanding unpaid bills from contract vendors totaling \$205,390 at September 30, 2005. This would increase the total cost of the project to \$4,175,392.

Schedules 1, 2 and 3 report the cash receipts, disbursements and changes in cash balances for the fiscal years ended June 30, 2004 and 2005 and the period July 1, 2005 through September 30, 2005, respectively. **Schedule 4** reports the cash receipts, disbursements and changes in cash balances in total for the period July 1, 2003 through September 30, 2005.

The amount of direct payments to vendors by counties is self-reported information and has not been subjected to the procedures performed during this engagement. Since most of the payments were made during the fiscal year ended June 30, 2005, those payments will be covered in the annual audits of Counties being conducted by the Office of Auditor of State or other independent auditing firms. Any payments made directly to vendors by Counties after July 1, 2005 will also be subject to audit during the annual audit. The results of those audits will be evaluated to determine its consistency with the self-reported information.

As of September 30, 2005, Counties had returned \$314,498 of unspent electronic transaction fees received from the State Treasurer to the Association. The Association then made a payment of \$175,000 on September 26, 2005 to the State Treasurer from the County Recorders Electronic Transaction Fee accounts maintained by the Association. An additional payment of \$150,000 was made on October 4, 2005. The project manager, Enterprise MidAmerica, Inc., is working with each County to determine the amount of funds to be transferred to the State Treasurer.

Schedule 5 reports the project costs by County, whether paid through the Association or directly to vendors. **Schedule 5** also reports the surplus electronic transaction fees returned to the Association by September 30, 2005 and those still to be returned as of that date.

Schedule 6 presents a comparison of maximum contract amounts by vendor with amounts actually paid to each vendor.

**County Recorders Electronic Transaction Fees
Under the Control of the State Treasurer
and the Iowa County Recorders Association**

County Recorders Electronic Transaction Fee

Schedule of Cash Receipts, Disbursements and Changes in Cash Balances

For the Year ended June 30, 2004

	Treasurer of State		Counties Combined	Association	Total
	Local Government Electronic Transaction Fund	Pooled Local Government Electronic Transaction Fund			
Receipts:					
Recording fees from Counties	\$ 910,755	3,643,018	-	-	4,553,773
Interest	11,865	8,585	-	-	20,450
Miscellaneous	163	-	-	-	163
Payments from State Treasurer	-	-	3,651,603	-	3,651,603
Total receipts	<u>922,783</u>	<u>3,651,603</u>	<u>3,651,603</u>	<u>-</u>	<u>8,225,989</u>
Disbursements:					
Adminstrative and consulting:					
Cerro Gordo County Treasurer	3,000	-	-	-	3,000
Dallas County Treasurer	2,739	-	-	-	2,739
Enterprise MidAmerica, Inc.	81,000	-	-	-	81,000
Iowa State Association of Counties	584	-	-	-	584
Jeff Rodda (Polk County ICIT)	3,000	-	-	-	3,000
Kathy Bloomquist (Dallas County ICIT)	261	-	-	-	261
Marshall County Treasurer	2,000	-	-	-	2,000
Scott County Treasurer	4,000	-	-	-	4,000
Scott Williams (Marshall County ICIT)	2,000	-	-	-	2,000
Total administrative and consulting	<u>98,584</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,584</u>
Project development:					
ABC Virutal Communications, Inc.	134,625	-	-	-	134,625
IMAGETek Inc.	11,000	-	-	-	11,000
Total project development	<u>145,625</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>145,625</u>
Payments to Counties	-	3,651,603	-	-	3,651,603
Total Disbursements	<u>244,209</u>	<u>3,651,603</u>	<u>-</u>	<u>-</u>	<u>3,895,812</u>
Net change in cash balances	678,574	-	3,651,603	-	4,330,177
Cash balances beginning of year	-	-	-	-	-
Cash balances end of year	<u>\$ 678,574</u>	<u>-</u>	<u>3,651,603</u>	<u>-</u>	<u>4,330,177</u>

Schedule 2

County Recorders Electronic Transaction Fee

Schedule of Cash Receipts, Disbursements and Changes in Cash Balances

For the Year ended June 30, 2005

	Treasurer of State				Total
	Local Government Electronic Transaction Fund	Pooled Local Government Electronic Transaction Fund	Counties Combined	Association	
Receipts:					
Recording fees from Counties	\$ 758,243	-	-	-	758,243
Project costs from Counties	-	-	-	2,082,583	2,082,583
Interest	12,845	-	-	3,429	16,274
Total receipts	771,088	-	-	2,086,012	2,857,100
Disbursements:					
Administrative and consulting:					
Bank charges	-	-	-	97	97
Cerro Gordo County Treasurer	2,000	-	-	-	2,000
Dallas County Treasurer	6,238	-	-	-	6,238
Enterprise MidAmerica, Inc.	123,485	-	-	-	123,485
Essman/Associates	6,000	-	-	-	6,000
Gegner Company PC	5,325	-	-	-	5,325
Iowa State Association of Counties	18,078	-	-	-	18,078
Jeff Rodda (Polk County ICIT)	13,000	-	-	-	13,000
Kathy Bloomquist (Dallas County ICIT)	213	-	-	-	213
Marshall County Treasurer	6,000	-	-	-	6,000
Scott County Treasurer	12,000	-	-	-	12,000
Scott Williams (Marshall County ICIT)	6,000	-	-	-	6,000
The Rafferty Group	25,800	-	-	-	25,800
Total administrative and consulting	224,139	-	-	97	224,236
Project development:					
ABC Virutal Communications, Inc.	842,280	-	-	716,353	1,558,633
Cott Systems	-	-	-	24,000	24,000
IMAGETek Inc.	7,000	-	-	165,125	172,125
Incode, Inc. (CMS Division)	11,000	-	-	305,000	316,000
Solutions, Inc.	-	-	-	364,100	364,100
Total project development	860,280	-	-	1,574,578	2,434,858
Project costs to Iowa County Recorders Association	-	-	2,082,583	-	2,082,583
Total Disbursements	1,084,419	-	2,082,583	1,574,675	4,741,677
Net change in cash balances	(313,331)	-	(2,082,583)	511,337	(1,884,577)
Cash balances beginning of year	678,574	-	3,651,603	-	4,330,177
Cash balances end of year	\$ 365,243	-	1,569,020	511,337	2,445,600

Note: Counties combined does not include disbursements made directly to a vendor by a County.

County Recordors Electronic Transaction Fee

Schedule of Cash Receipts, Disbursements and Changes in Cash Balances

For the Period July 1, 2005 to September 30, 2005

	Treasurer of State		Counties Combined	Association	Total
	Local Government Electronic Transaction Fund	Pooled Local Government Electronic Transaction Fund			
Receipts:					
Recording fees from Counties	\$ 2,241	-	-	-	2,241
Project costs from Counties	-	-	-	93,469	93,469
Interest	-	-	-	1,389	1,389
Surplus funds from Counties through the Association	175,000	-	-	314,498	489,498
Total receipts	<u>177,241</u>	<u>-</u>	<u>-</u>	<u>409,356</u>	<u>586,597</u>
Disbursements:					
Administrative and consulting:					
Bank charges	-	-	-	54	54
Enterprise MidAmerica, Inc.	21,518	-	-	-	21,518
Gegner Company PC	1,500	-	-	-	1,500
Iowa State Association of Counties	447	-	-	-	447
Refunds	-	-	-	2,010	2,010
Total administrative and consulting	<u>23,465</u>	<u>-</u>	<u>-</u>	<u>2,064</u>	<u>25,529</u>
Project development:					
ABC Virutal Communications, Inc.	33,548	-	-	-	33,548
EDS Information Systems L.L.C.	10,000	-	-	-	10,000
Fidlar Companies	-	-	-	10,000	10,000
IMAGETek Inc.	-	-	-	29,760	29,760
Incode, Inc. (CMS Division)	-	-	-	101,859	101,859
Solutions, Inc.	-	-	-	69,540	69,540
Total project development	<u>43,548</u>	<u>-</u>	<u>-</u>	<u>211,159</u>	<u>254,707</u>
Reimbursements:					
Project costs to Iowa County Recordors Association	-	-	93,469	-	93,469
Surplus funds to Iowa County Recordors Association	-	-	314,498	-	314,498
Surplus funds to State Treasurer	-	-	-	175,000	175,000
Total reimbursements	<u>-</u>	<u>-</u>	<u>407,967</u>	<u>175,000</u>	<u>582,967</u>
Total disbursements	<u>67,013</u>	<u>-</u>	<u>407,967</u>	<u>388,223</u>	<u>863,203</u>
Net change in cash balances	110,228	-	(407,967)	21,133	(276,606)
Cash balances beginning of year	<u>365,243</u>	<u>-</u>	<u>1,569,020</u>	<u>511,337</u>	<u>2,445,600</u>
Cash balances end of year	<u>\$ 475,471</u>	<u>-</u>	<u>1,161,053</u>	<u>532,470</u>	<u>2,168,994</u>

Note: Counties combined does not include disbursements made directly to a vendor by a County.

Schedule 4

County Recorders Electronic Transaction Fee

Schedule of Cash Receipts, Disbursements and Changes in Cash Balances

For the Period ended July 1, 2003 to September 30, 2005

	Treasurer of State				
	Local	Pooled Local	Counties Combined	Association	Total
	Government	Government			
	Electronic Transaction Fund	Electronic Transaction Fund			
Receipts:					
Recording fees from Counties	\$ 1,668,998	3,643,018	-	-	5,312,016
Project costs from Counties	-	-	-	2,176,052	2,176,052
Interest	24,710	8,585	-	4,818	38,113
Miscellaneous	163	-	-	-	163
Payments from State Treasurer	-	-	3,651,603	-	3,651,603
Surplus funds from Counties through the Association	175,000	-	-	314,498	489,498
Total receipts	1,868,871	3,651,603	3,651,603	2,495,368	11,667,445
Disbursements:					
Administrative and consulting:					
Bank charges	-	-	-	151	151
Cerro Gordo County Treasurer	5,000	-	-	-	5,000
Dallas County Treasurer	8,977	-	-	-	8,977
Enterprise MidAmerica, Inc.	226,003	-	-	-	226,003
Essman/Associates	6,000	-	-	-	6,000
Gegner Company PC	6,825	-	-	-	6,825
Iowa State Association of Counties	19,109	-	-	-	19,109
Jeff Rodda (Polk County ICIT)	16,000	-	-	-	16,000
Kathy Bloomquist (Dallas County ICIT)	474	-	-	-	474
Marshall County Treasurer	8,000	-	-	-	8,000
Refunds	-	-	-	2,010	2,010
Scott County Treasurer	16,000	-	-	-	16,000
Scott Williams (Marshall County ICIT)	8,000	-	-	-	8,000
The Rafferty Group	25,800	-	-	-	25,800
Total administrative and consulting	346,188	-	-	2,161	348,349
Project development:					
ABC Virutal Communications, Inc.	1,010,453	-	-	716,353	1,726,806
Cott Systems	-	-	-	24,000	24,000
EDS Information Systems L.L.C.	10,000	-	-	-	10,000
Fidlar Companies	-	-	-	10,000	10,000
IMAGETek Inc.	18,000	-	-	194,885	212,885
Incode, Inc. (CMS Division)	11,000	-	-	406,859	417,859
Solutions, Inc.	-	-	-	433,640	433,640
Total project development	1,049,453	-	-	1,785,737	2,835,190

County Recorders Electronic Transaction Fee

Schedule of Cash Receipts, Disbursements and Changes in Cash Balances

For the Period ended July 1, 2003 to September 30, 2005

	Treasurer of State		Counties Combined	Association	Total
	Local Government Electronic Transaction Fund	Pooled Local Government Electronic Transaction Fund			
Reimbursements:					
Payments to Counties	-	3,651,603	-	-	3,651,603
Project costs to Iowa County Recorders Association	-	-	2,176,052	-	2,176,052
Surplus funds to Iowa County Recorders Association	-	-	314,498	-	314,498
Surplus funds to State Treasurer	-	-	-	175,000	175,000
Total reimbursements	-	3,651,603	2,490,550	175,000	6,317,153
Total disbursements	1,395,641	3,651,603	2,490,550	1,962,898	9,500,692
Net change in cash balances	473,230	-	1,161,053	532,470	2,166,753
Cash balances July 1, 2003	-	-	-	-	-
Disbursements paid directly to vendors by Counties for the project period	-	-	786,463	-	786,463
Cash balances September 30, 2005	\$ 473,230	-	374,590	532,470	1,380,290

Schedule 5

County Recorders Electronic Transaction Fee

\$4.00 Transaction Fees Collected, Disbursed and Owed by County

For the Period July 1, 2003 through September 30, 2005

County	\$4.00 Fees Collected & Remitted to State Treasurer in Fiscal Year 2004	Project Costs to Association	Paid Directly to Vendors By County	Total Transaction Fees Paid by County	Surplus Funds Remitted to Association by County	Surplus Funds Owed by County to Association
Adair	\$ 8,986	15,976	20,909	36,885	-	-
Adams	4,280	24,008	10,568	34,576	2,309	-
Allamakee	15,100	21,302	4,414	25,716	11,168	-
Appanoose	11,890	21,302	15,583	36,885	-	-
Audubon	7,118	17,993	18,892	36,885	-	-
Benton	33,268	24,425	1,920	26,345	-	10,540
Black Hawk	150,356	7,994	26,999	34,993	1,891	-
Boone	33,657	21,302	-	21,302	15,583	-
Bremer	29,098	21,302	1,291	22,593	14,291	-
Buchanan	22,228	26,316	2,768	29,084	-	7,800
Buena Vista	19,555	22,871	11,743	34,614	-	2,271
Butler	18,893	24,425	4,667	29,092	-	7,793
Calhoun	12,069	22,871	1,400	24,271	12,614	-
Carroll	20,217	24,811	10,500	35,311	1,574	-
Cass	14,696	24,008	4,677	28,685	8,199	-
Cedar	25,368	17,113	19,772	36,885	-	-
Cerro Gordo	57,202	12,969	23,916	36,885	-	-
Cherokee	11,552	21,302	7,831	29,133	7,752	-
Chickasaw	13,034	28,490	-	28,490	8,395	-
Clarke	11,072	25,826	-	25,826	11,059	-
Clay	19,962	21,302	1,699	23,001	-	13,883
Clayton	19,586	17,993	18,892	36,885	-	-
Clinton	54,930	13,874	18,353	32,227	-	4,657
Crawford	17,192	24,425	-	24,425	12,460	-
Dallas	91,788	24,008	10,595	34,603	-	2,281
Davis	8,174	24,761	6,538	31,299	-	5,586
Decatur	8,188	29,711	1,400	31,111	5,774	-
Delaware	20,417	21,302	12,298	33,600	-	3,285
Des Moines	39,026	22,871	1,400	24,271	12,614	-
Dickinson	39,454	24,425	1,400	25,825	-	11,060
Dubuque	109,360	7,994	28,891	36,885	-	-
Emmet	10,881	24,836	1,800	26,636	-	10,249
Fayette	20,139	21,302	-	21,302	-	15,583
Floyd	16,600	21,302	10,429	31,731	5,154	-
Franklin	12,534	24,008	4,090	28,098	-	8,787
Fremont	8,861	21,302	15,583	36,885	-	-
Greene	10,685	22,871	12,471	35,342	1,543	-

County Recorders Electronic Transaction Fee

\$4.00 Transaction Fees Collected, Disbursed and Owed by County

For the Period July 1, 2003 through September 30, 2005

County	\$4.00 Fees Collected & Remitted to State Treasurer in Fiscal Year 2004	Project Costs to Association	Paid Directly to Vendors By County	Total Transaction Fees Paid by County	Surplus Funds Remitted to Association by County	Surplus Funds Owed by County to Association
Grundy	16,928	24,425	2,752	27,177	-	9,708
Guthrie	18,321	24,761	12,124	36,885	-	-
Hamilton	18,890	21,302	-	21,302	-	15,583
Hancock	13,979	24,761	1,407	26,168	9,324	1,393
Hardin	20,202	24,008	1,400	25,408	-	11,476
Harrison	19,568	24,008	1,400	25,408	11,476	-
Henry	18,106	24,008	5,152	29,160	-	7,725
Howard	10,740	17,113	3,127	20,240	-	16,645
Humboldt	10,926	21,302	-	21,302	15,583	-
Ida	7,860	27,761	8,117	35,878	-	1,007
Iowa	19,312	21,302	9,084	30,386	-	6,499
Jackson	21,331	21,302	3,942	25,244	-	11,641
Jasper	48,450	7,994	28,891	36,885	-	-
Jefferson	15,238	24,736	1,400	26,136	10,749	-
Johnson	172,508	24,889	11,996	36,885	-	-
Jones	21,643	24,491	9,859	34,350	2,535	-
Keokuk	10,756	25,161	9,737	34,898	-	1,987
Kossuth	19,040	21,302	6,463	27,765	-	9,120
Lee	29,312	24,008	2,378	26,386	10,499	-
Linn	281,166	23,994	2,499	26,493	10,391	-
Louisa	10,907	24,836	1,400	26,236	-	10,649
Lucas	10,397	34,910	-	34,910	-	1,975
Lyon	14,806	24,008	2,116	26,124	-	10,761
Madison	23,406	24,008	9,845	33,853	3,031	-
Mahaska	23,560	24,008	1,401	25,409	-	11,476
Marion	38,730	24,008	4,660	28,668	8,217	-
Marshall	45,128	14,889	21,996	36,885	-	-
Mills	21,458	21,302	-	21,302	15,583	-
Mitchell	11,335	20,014	16,871	36,885	-	-
Monona	9,442	24,425	1,850	26,275	-	10,610
Monroe	9,166	19,014	17,871	36,885	-	-
Montgomery	13,409	17,113	19,772	36,885	-	-
Muscatine	46,593	18,041	18,844	36,885	-	-
O'Brien	14,400	24,425	400	24,825	-	12,060
Osceola	7,673	21,302	3,109	24,411	12,474	-
Page	14,978	21,302	15,583	36,885	-	-
Palo Alto	10,992	17,113	19,772	36,885	-	-

Schedule 5

County Recorders Electronic Transaction Fee

\$4.00 Transaction Fees Collected, Disbursed and Owed by County

For the Period July 1, 2003 through September 30, 2005

County	\$4.00 Fees Collected & Remitted to State Treasurer in Fiscal Year 2004	Project Costs to Association	Paid Directly to Vendors By County	Total Transaction Fees Paid by County	Surplus Funds Remitted to Association by County	Surplus Funds Owed by County to Association
Plymouth	29,180	21,302	4,072	25,374	-	11,511
Pocahontas	8,037	17,113	-	17,113	19,772	-
Polk	581,197	-	-	-	-	36,885
Pottawattamie	111,110	7,994	-	7,994	-	28,891
Poweshiek	22,701	25,284	1,670	26,954	-	9,931
Ringgold	8,077	34,955	-	34,955	1,930	-
Sac	13,834	32,695	1,614	34,309	-	2,576
Scott	213,264	7,994	28,891	36,885	-	-
Shelby	14,370	24,811	3,895	28,706	8,179	-
Sioux	34,340	22,871	13,202	36,073	-	812
Story	84,216	35,355	-	35,355	1,530	-
Tama	18,785	17,866	19,019	36,885	-	-
Taylor	7,016	17,113	19,772	36,885	-	-
Union	13,524	34,955	-	34,955	1,930	-
Van Buren	7,172	17,113	19,772	36,885	-	-
Wapello	30,274	21,302	15,583	36,885	-	-
Warren	61,028	24,886	10,775	35,661	1,224	-
Washington	26,784	22,871	2,956	25,827	11,058	-
Wayne	7,584	29,695	251	29,946	6,939	-
Webster	40,750	24,961	1,400	26,361	10,524	-
Winnebago	12,305	24,425	3,290	27,715	9,170	-
Winneshiek	22,560	19,014	9,857	28,871	-	8,014
Woodbury	103,116	19,514	17,371	36,885	-	-
Worth	8,808	25,716	133	25,849	-	11,036
Wright	14,914	24,008	2,033	26,041	-	10,844
Total	\$ 3,643,018	2,176,052	786,463	2,962,515	314,498	374,590

County Recordors Electronic Transaction Fee

Contract and Amount Paid by Vendor

For the Period ended July 1, 2003 through September 30, 2005

Vendor	Description of Contract	Contract Amount	Amount Paid	Amount Billed not yet Paid
Administrative and consulting:				
Enterprise MidAmerica, Inc.	Management services for the CLRIS and County Services Portal and related activities on behalf of the Iowa State Association of Counties.	Not to exceed \$16,250 per month	226,003	-
Essman/Associates	Website Design and Development.	\$ 6,500	6,000	-
Gegner Company PC	Accounting and tax services.	18,000	6,825	-
The Raffety Group	Facilitate active participation of all affiliate organizations in planning and implementation of the CLRIS System.	48,000	25,800	-
Project development:				
ABC Virtual Communications, Inc.	Planning, Design, Development, Testing, Implementation and Intergration of Records for posting on CLRIS Website. Hosting, management, maintenance, and support of CLRIS Website.	1,812,559	1,726,806	33,550
ACS	Planning, Design, Development, Testing, Implementation and Intergration of Records for posting on CLRIS Website.	81,286	-	-
Cott Systems	Planning, Design, Development, Testing, Implementation and Intergration of Records for posting on CLRIS Website.	55,500	24,000	-
EDS Information Systems L.L.C.	Provide Credit/Debit card payments access to users of CLRIS website for payment of recording fees.	10,000	10,000	-
Fidlar Companies	Development, Testing, Implementation and Intergration of Records for posting on CLRIS Website.	20,000	10,000	-
IMAGETek Inc.	Planning, Design, Development, Testing, Implementation and Intergration of Records for posting on CLRIS Website.	259,325	212,885	27,840
Incode, Inc. (CMS Division)	Planning, Design, Development, Testing, Implementation and Intergration of Records for posting on CLRIS Website.	485,600	417,859	82,560
Solutions, Inc.	Planning, Design, Development, Testing, Implementation and Intergration of Records for posting on CLRIS Website.	511,960	433,640	61,440
	Total	<u>\$ 3,308,730</u>	<u>3,099,818</u>	<u>205,390</u>

County Recorders Electronic Transaction Fees

Staff

This review was performed by:

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M. Crystal Berg, CPA, Staff Auditor
Joseph M. Seuntjens, Assistant Auditor