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NEWS RELEASE

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FOR RELEASE August 22, 2003

Auditor of State David Vaudt today issued a report following a review of selected payments made by Hardin County on behalf of the Recorder's Office.

Vaudt reported the County Recorder was billed \$31,476 by MAP Imaging Services for the period July 1, 2000 through April 28, 2003. MAP Imaging Services is an unregistered company established by the County Recorder to enable his children to perform services for the County. The services performed by MAP Imaging Services consisted of scanning property, military discharge and vital statistics records into an electronic format.

Vaudt reported that the Recorder may have violated section 331.342 of the *Code of Iowa*. The *Code* prohibits an officer or employee of a county from having a direct or indirect interest in a claim with that county. In addition, it appears that the Recorder created supporting invoices and attached them to claims after previously stating the invoices did not exist. Vaudt recommended that the Board of Supervisors consult with the Attorney General's Office to determine an appropriate disposition of the matter.

The report compares the claims submitted for MAP Imaging Services to estimated costs based on information obtained from a private vendor and another County that contracted with a vendor to provide scanning and indexing services. Vaudt reported that if a private vendor had been hired to perform the scanning services for Hardin County, savings may have ranged from \$10,257 to \$15,498. The report also includes an estimate of costs the County may have incurred had the Recorder hired his children as part-time temporary employees rather than contractors. The analysis shows the County may have saved between \$15,423 and \$21,142 by using part-time temporary employees.

Copies of the report have been filed with the Hardin County Attorney's Office and the Attorney General's Office. A copy of the report is available for review at the Hardin County Auditor's Office and the Office of Auditor of State. A copy of the report is also available on the Auditor of State's web site at www.state.ia.us/government/auditor/reports.

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**SPECIAL INVESTIGATION OF THE
HARDIN COUNTY RECORDER'S OFFICE
JULY 1, 2000 THROUGH APRIL 28, 2003**

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Auditor of State's Report

To the Members of the
Hardin County Board of Supervisors:

In April 2003, a representative of the Attorney General's Office requested that we review payments made by Hardin County to MAP Imaging Services on behalf of the Hardin County Recorder's Office. As a result of that request, we applied certain tests and procedures to selected financial transactions of the Recorder's Office for the period July 1, 2000 through April 28, 2003. Based on discussions with County officials and personnel and a review of relevant information, we performed the following procedures:

- (1) We searched the Secretary of State's website and the Eldora area phone book to determine if MAP Imaging Services is a registered business that held itself out to perform services for clients other than Hardin County.
- (2) We interviewed the Recorder to determine the circumstances under which MAP Imaging Services came to perform scanning services for the County and the basis on which it was paid. We also requested and obtained documentation from the Recorder related to payments to MAP Imaging Services.
- (3) We reviewed section 331.342 of the *Code of Iowa*, "Conflicts of interest in public contracts."
- (4) We made inquiries of County officials to identify any policies in place regarding nepotism or bidding requirements for service contracts.
- (5) We judgmentally selected the hard copy of certain property, military discharge and vital statistics records and compared them to images on the Recorder's computer system to determine if the imaging services were performed.
- (6) Using financial information obtained from a vendor and other counties that have imaged their records, we prepared a cost analysis to determine if the amounts paid by Hardin County to MAP Imaging Services were reasonable.
- (7) We prepared a cost analysis of what the Recorder's Office would have paid for imaging services had temporary part-time employees been hired.
- (8) We counted the number of pages in selected record books in the Recorder's Office.
- (9) We reviewed other disbursements from the Recorder's budget for the time period of July 1, 2000 through April 28, 2003 to determine if any unusual disbursements were made.


These procedures identified that the Hardin County Recorder had an interest in the claims submitted to the County for MAP Imaging Services and, in so doing, may have violated section 331.342 of the *Code of Iowa*. In addition, cost analyses show that the County incurred excess costs for the scanning services provided by MAP Imaging Services.

Our detailed findings and recommendations are presented in the Investigative Summary and Exhibit A of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Hardin County Recorder's Office, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Hardin County Attorney's Office and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the personnel of the Hardin County Recorder's Office, the Hardin County Auditor's Office and the Attorney General's Office during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

June 11, 2003

Hardin County Recorder's Office

Investigative Summary

Background Information

The County Recorder is responsible for maintaining certain property, military discharge and vital statistics records for the County. The records typically date back many years and are bound in large books. In addition to the bound copies, many counties now scan records electronically to ensure recovery in the event of a disaster and for ease of retrieving specific documents.

In late 1999 and early 2000, the Hardin County Recorder's Office purchased over \$25,000 of equipment and software necessary to scan records. Records received at the Office after the equipment was set up were scanned upon filing. Beginning during the summer of 2000, the Recorder hired MAP Imaging Services to electronically scan the records using the County's equipment on-site. The vendor was hired to scan records filed in 1999 and previous years.

In April 2003, an employee of the Hardin County Auditor's Office noticed that a claim for payment to MAP Imaging Services contained the address and phone number of the County Recorder. The claim totaled \$1,726.00, and it was submitted by the Recorder along with an invoice from the vendor. Staff from the County Auditor's Office brought the claim to the Board's attention and the Board denied the claim until certain concerns could be addressed. According to the Hardin County Auditor, the claim had not been paid as of June 11, 2003.

The Hardin County Auditor's Office identified twelve claims totaling \$31,476.00 submitted for MAP Imaging Services. Eleven of the claims were paid between August 16, 2000 and December 18, 2002. As mentioned above, the last claim was denied by the Board.

The following table summarizes the claims. Copies of the claims obtained from the County Auditor's Office are included in **Appendices 1** through **12**, along with copies of invoices that support five of the claims. According to the Recorder, invoices were not available or submitted to the County for the first seven claims.

Amount Claimed	Amount Paid	Warrant Date
\$ 4,000.00	4,000.00	08/16/00
2,900.00	2,900.00	09/20/00
2,800.00	2,800.00	11/15/00
1,250.00	1,250.00	01/17/01
6,400.00	6,400.00	06/27/01
3,000.00	3,000.00	09/19/01
1,200.00	1,200.00	02/20/02
900.00	900.00	06/19/02
3,050.00	3,050.00	06/26/02
2,500.00	2,500.00	09/18/02
1,750.00	1,750.00	12/18/02
1,726.00	-	-
\$ 31,476.00	29,750.00	

Detailed Findings

MAP Imaging Services

As stated in the Auditor of State's Report, we searched the Secretary of State's website and the Eldora area phone book to determine if MAP Imaging Services is a registered business that holds itself out to perform services for clients other than Hardin County. MAP Imaging Services was not included on the Secretary of State's website or in the Eldora area phone book.

Information from the Hardin County Recorder

We interviewed the Hardin County Recorder on April 29, 2003. During the interview, the Recorder provided the following information:

- After scanning equipment was purchased in 1999, the Recorder decided older records in the following types of books (in order of priority) would be imaged: property records (1999 back through 1984), military discharge records and vital statistics records.
- The Recorder decided to hire his children as the vendor to provide scanning services when their college schedule allowed. According to the Recorder, bids for scanning services were not solicited from outside vendors. However, the Recorder was not clear as to what extent he had contacted other vendors about providing the services. He stated that he had previously paid a vendor a certain amount to microfilm County records and he had talked to a representative of the company about imaging the records. He stated he thought he had a good idea of the per page cost the County would incur if they hired the vendor to scan records.
- MAP Imaging Services is not an incorporated or registered business. According to the Recorder, the vendor name was established in order to allow payments to be made to his children for scanning services. M-A-P are the initials of the Recorder's eldest child. The Recorder stated he arranged to have his children provide scanning services because he believed they could provide the service at a lower cost than anyone else he could hire and neither he nor the Deputy Recorder had time during office hours to complete the task. According to the Recorder, MAP Imaging Services has not performed scanning services for any clients other than Hardin County.
- The County did not issue a 1099 tax form or individual income tax forms to the Recorder's children for the money they received for performing scanning services for the County.
- A contract was not established between the County and MAP Imaging Services and the Recorder did not discuss hiring his children with any members of the Board of Supervisors. In addition, the Recorder stated he did not disclose the related party transactions to the County's independent auditor.
- On April 29, 2003, the Recorder stated he did not have any records showing the dates or amount of time it took his children to scan the records, and he did not have any documentation showing which specific books had been scanned for each claim submitted to the County. He stated he did not have any documentation to support the invoices submitted to the County for scanning services.
- According to the Recorder, he did not hire his children as part-time employees because it was easier to pay for the scanning services on a contract basis rather than an hourly rate. He stated he would have had to pay an outside vendor on a per page basis.
- The Recorder stated he established the amount to be paid for the scanning services on a per book basis. According to the Recorder, sometimes the rate was adjusted for the size of the book, the volume of materials within the book, and the number of data items that had to be keyed in for indexing. Invoices show that the rates charged per book varied from \$100.00 to \$1,500.00
- The Recorder stated he prepared the claims and invoices to the County for the scanning services. He also stated invoices were not prepared and submitted to the County for the first seven claims submitted for payment. According to the Recorder, the County changed payment processing procedures in early 2002. Previously, only a claim needed to be filed with the County Auditor to generate vendor payments. The procedure was then changed to stamping account information directly onto the vendor invoice. The Recorder stated

that it was necessary at that point to have an invoice to stamp, so he began preparing invoices to submit for MAP Imaging Services.

- As of April 29, 2003, all the property and military discharge records had been imaged and approximately half of the vital statistics records were imaged.

While at the Hardin County Courthouse on April 29, 2003, we asked the Recorder several times for any notations or any type of documentation that he may have related to the amounts billed to the County by MAP Imaging Services. The Recorder stated that his children did not prepare timesheets or record the time that they worked in any manner. He emphasized they were compensated for each book scanned, not the amount of time spent scanning. The Recorder also stated that the children often left "post-it" notes on the computer as to which book or portion of a book they had completed scanning. The Recorder stated that he might have some of the notes left in his office. We asked that he try to locate any notes he may have.

Before leaving the Courthouse later in the day, we asked the Recorder if he had been able to locate any notes or documentation of any kind that would support the invoices. He stated that he had not. We asked that he contact us at our office should he locate any supporting documentation. The Recorder did not subsequently contact us.

Compliance with the Code of Iowa

Section 331.342 of the *Code of Iowa* states, in part, that an officer or employee of a county shall not have an interest in a claim with the County. As stated above, the Recorder arranged for his children to provide scanning services to the County when their college schedule allowed. He prepared and submitted claims on behalf of his children, in addition to setting the rate of payment for each book imaged. The claims and invoices for the payments document the vendor's address is the same as the Recorder's home address. Based on our discussions with County officials and review of relevant information, it appears that the Recorder violated section 331.342 of the *Code of Iowa*.

Testing of scanned records

From the records that the Recorder identified as being imaged, we judgmentally selected the hard copy of certain property, military discharge and vital statistics records and compared them to images on the Recorder's computer system to determine if the imaging services were actually performed. We did not identify any documents that were not imaged.

Cost Analyses

We contacted other counties that have imaged their records to determine if the amounts paid by Hardin County to MAP Imaging Services were reasonable. We also contacted a vendor used by several counties to obtain an estimated cost of performing the imaging services.

Other Counties - We contacted representatives of four County Recorder's Offices. Two of the Recorder's Offices purchased equipment and staff members performed the imaging. One County had permanent full-time staff performing the scanning as part of their daily job duties. This County did not incur any additional payroll costs for scanning older records. The other County hired a part-time employee to scan the property records. The employee worked two days a week for a six-month period converting records originating between 1990 and 1998. Assuming two eight-hour days per week for six months at an hourly wage of \$8.00, the gross payroll cost to the County would have been \$3,072.00.

The remaining two offices paid vendors to image their older records using the vendor's equipment. One County incurred a cost of \$.225 per page to convert records to an electronic format. However, the records were in a microfilmed format rather than a paper format, like Hardin County's records, before they were converted. The vendor had to use more sophisticated equipment to convert the microfilmed documents and, as a result, the County incurred a higher cost. In addition, the costs incurred by the County did not include indexing of the records. County representatives stated it was estimated that indexing would have increased the per page fee by approximately \$.245 per page.

The second county converted their records from a paper format to electronic images, as Hardin County did. However, the second county contracted with a vendor to image their records and completed their conversion in two separate phases. During the first phase, the County paid \$.125 per page. During the second phase, the County paid \$.166 per page. The variance in the per page rate can be attributed to the types of records scanned. According to County representatives, both rates included indexing services.

Outside Vendor - The vendor we contacted estimated scanning and indexing services would range from \$0.14 to \$0.15 per page for a County Recorder's Office. The vendor also stated that cost would include the use of the vendor's equipment. In addition, the vendor stated that the cost to convert records from a microfilmed format to an electronic format would range from \$.25 to \$.50 per page.

In **Exhibit A** the costs incurred by Hardin County are compared to estimates using the information obtained from the outside vendor and the County that contracted with a vendor to provide comparable scanning and indexing services. The estimated savings range from \$10,257.05 to \$15,497.87, approximately half the amount billed by MAP Imaging Services.

Temporary Part-time Employees - We prepared a cost analysis of what the Recorder's children would have been paid if they had been hired as part-time employees. We calculated the maximum number of hours available for the children to scan the Recorder's documents during summer and holiday breaks. According to the Recorder, during the summer of 2000 his daughter worked normal business hours while the office was open. However, because of the limited number of computer terminals and the extra burden on the computer system, he determined it would be better if the children scanned the documents outside of normal office hours after that summer.

To be conservative, we assumed the children would be able to work 8 hour days, even though the Recorder stated they would work anywhere from 4:00 p.m. to 8:00 p.m. after the office closed. We also assumed that the children worked Monday through Friday from June 1 through August 31 and from mid-December through mid-January each year (excluding holidays.)

We also calculated the gross pay that would have been earned at various hourly wage rates. According to the Hardin County Auditor, when her daughter was hired in January 1998 as a part-time employee to enter data on a computer system, she was paid approximately \$5.00 per hour. The minimum wage rate has been \$5.15 per hour for the last several years, so we used this amount in our calculation. Also according to the County Auditor, the maximum hourly wage paid by the County to part-time, temporary employees has been \$8.00 per hour. We also used this hourly rate in our analysis.

The following table summarizes the costs the County would have incurred if the Recorder's children had been hired as part-time temporary County employees.

Time Period	Total Hours	\$5.15 per hour			\$8.00 per hour		
		Gross Pay	FICA	Total Cost	Gross Pay	FICA	Total Cost
Summer, 2000	528	\$2,719.20	208.02	2,927.22	4,224.00	323.14	4,547.14
Christmas, 2000	144	741.60	56.73	798.33	1,152.00	88.13	1,240.13
Summer, 2001	528	2,719.20	208.02	2,927.22	4,224.00	323.14	4,547.14
Christmas, 2001	144	741.60	56.73	798.33	1,152.00	88.13	1,240.13
Summer, 2002	520	2,678.00	204.87	2,882.87	4,160.00	318.24	4,478.24
Total Costs				<u>\$10,333.97</u>			<u>\$16,052.77</u>

Supporting Documentation Provided

On May 27, 2003, we counted the number of pages in selected record books in the Recorder's Office in order to complete the cost analysis found in **Exhibit A**. Prior to arriving at the Recorder's Office to count the pages, we contacted the Recorder to inform him of our plans.

When the auditor arrived in the Recorder's Office on May 27, 2003, the Recorder provided invoices for payments to MAP Imaging Services and supporting documentation related to the vital statistics and military discharge records. The Recorder stated the documentation was attached to the copies of the invoices maintained in his office. Copies of the supporting documents provided to us on May 27, 2003 are included in **Appendix 13**. The documentation was not provided to us during our unannounced visit to the Recorder's Office on April 29, 2003, even after repeated requests. On that date we reviewed the Recorder's copies of the invoices and nothing was attached to them.

The documentation provided to the auditor on May 27, 2003 includes invoices from MAP Imaging Services for the first seven payments made to the vendor. As stated previously, the Recorder told us on April 29, 2003 that he did not prepare an invoice for the first seven claims submitted to the County because they were not needed to generate a payment. Based on the Recorder's previous statements, it appears the seven invoices provided on May 27 were created after our visit to his office on April 29, 2003.

The supporting documentation provided to us on May 27, 2003 also includes the number of pages scanned for each specifically identified record book. This information is included in the cost analysis documented in **Exhibit A**. Again, this information was not provided to us during our unannounced visit on April 29, 2003. It appears the information may have been gathered after we told the Recorder we intended to count the number of pages in selected books. The information provided by the Recorder is included in the cost analysis documented in **Exhibit A**.

Other Disbursements

While at the Hardin County Courthouse on April 29, 2003, we reviewed other disbursements from the Recorder's budget for the time period July 1, 2000 through April 28, 2003 to determine if any unusual disbursements were made.

We identified several reimbursements to the Recorder for items he purchased to decorate the Hardin County Courthouse rotunda. The reimbursements did not have a public purpose documented. For example, the Recorder was reimbursed for a 100 mile round-trip to Waterloo to purchase pumpkins for a display in the rotunda. In addition, we observed a large display in the Courthouse rotunda during our visit on April 29, 2003. The display included live chicks, a waterfall with a pond and a mechanical fish, and floral arrangements with mechanical butterflies. The Recorder stated he was reimbursed for the display items from the Recorder's Office budget.

County Policies

Through discussions with County officials, we determined that the County does not have any policies in place regarding nepotism or bidding requirements for service contracts.

Conclusion

Based on the information obtained and reviewed during the course of our investigation, we have determined that the Hardin County Recorder hired a “vendor” that was actually the Recorder’s children. The “vendor” was set up only to provide scanning services to Hardin County.

In doing so, the Recorder appears to have violated section 331.342 of the *Code of Iowa*. In addition, the County incurred excess costs for scanning services provided by MAP Imaging Services. The following table summarizes the estimates from the cost analyses performed and the differences between the estimates and the \$31,476.00 submitted as claims by MAP Imaging Services.

Estimate based on Information Obtained from:	Estimated Cost	Excess billed by MAP Imaging Services over Estimated Cost
Another County that hired an outside vendor for \$0.125 per page ⁽¹⁾	\$ 15,978.13	15,497.87
Another County that hired an outside vendor for \$0.166 per page ⁽¹⁾	21,218.95	10,257.05
A vendor for \$0.15 per page ⁽¹⁾	19,173.75	12,302.25
Auditor estimate assuming a temporary part-time employee hired at \$5.15 per hour	10,333.97	21,142.03
Auditor estimate assuming a temporary part-time employee hired at \$8.00 per hour	16,052.77	15,423.23

⁽¹⁾ See **Exhibit A**

Recommended Control Procedures

As part of our review, we evaluated the procedures used by Hardin County to process and approve disbursements. An important aspect of internal control is to establish procedures that provide for proper review at appropriate levels for disbursements. These procedures provide that actions of one individual act as a check on those of another and provide a level of assurance that errors or irregularities will be noted during the course of normal operations. During our review of the internal control structure, the existing procedures were evaluated in order to determine that incompatible duties, from a control standpoint, are not performed by the same employee. This segregation of duties helps to prevent losses from employee error or dishonesty and, therefore, maximizes the accuracy of the Office’s disbursements. Based on our findings, observations and discussions with personnel from the County Recorder’s Office and the County Auditor’s Office, the following recommendations are made to further strengthen the County’s internal control.

- (1) Compliance with the Code of Iowa – Section 331.342 of the *Code of Iowa* states, in part, that an officer or employee of a county shall not have an interest, direct or indirect, in a claim with that county. It appears the Recorder has violated the *Code of Iowa*. He had an indirect interest in claims filed with Hardin County when he arranged for his children to provide scanning services to the County. He prepared and submitted claims on behalf of his children, in addition to setting the rate of payment for each book imaged. The claims and invoices also state the vendor’s address is the same as the Recorder’s home address.

Recommendation – This matter has been referred to the Attorney General’s Office. The Board should consult with appropriate representatives of the Attorney General’s Office to determine the disposition of the matter.

- (2) Supporting Documentation – When the first seven claims were submitted for MAP Imaging Services, County policy did not require supporting documentation to be submitted to the County Auditor for review. However, supporting documentation should have been maintained by the official requesting payment. Supporting documentation was not attached to the Recorder’s copies of claims he provided to us on April 29, 2003.

The County’s current policy requires all original supporting documentation to be forwarded to the County Auditor’s Office for final review by the Auditor’s staff.

Recommendation - The County Auditor’s staff should continue to bring any questionable disbursements to the attention of the Board of Supervisors.

- (3) Nepotism – The County Recorder entered into an employment agreement with his children without informing the Board of Supervisors. In addition, the related party transaction was not included in representations made to the County’s independent auditors, according to the Recorder.

Recommendation - The Board of Supervisors should develop and distribute policies and procedures regarding the hiring of family members of County employees. In addition, all related party transactions should be disclosed to the County’s independent auditors annually.

- (4) Public Purpose - Reimbursements to the Recorder for decorating the Courthouse rotunda may not meet the requirements of public purpose as defined in an Attorney General’s opinion dated April 25, 1979 since the public benefits to be derived have not been clearly documented.

According to the opinion, it is possible for certain expenditures to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and an improper purpose is very thin.

Recommendation - The Board of Supervisors should determine and document the public purpose served by these expenditures before authorizing any further payments. If these practices are continued, the Board of Supervisor’s should establish written policies and procedures, including the requirement for proper documentation of the public purpose.

Hardin County Recorder's Office
 Cost Comparison with Outside Vendor and Another County

Appendix	Invoice No.++	Invoice /Claim Date	Warrant Date	Invoice/Claim Amount	Type of Record Book	Rate Per Book	Number of Books
1	@	08/08/00	08/16/00	\$ 4,000.00	* Property / Real Estate	\$ 100.00	40
2	@	09/12/00	09/20/00	2,900.00	* Property / Real Estate	100.00	29
3	@	11/06/00	11/15/00	2,800.00	* Property / Real Estate	100.00	28
4	@	01/09/01	01/17/01	1,250.00	* Property / Real Estate	100.00	12.5 ##
5	@	06/20/01	06/27/01	6,400.00	* Property / Real Estate	100.00	64
6	@	09/10/01	09/19/01	3,000.00	* Property / Real Estate	100.00	30
7	@	02/06/02	02/20/02	1,200.00	* Property / Real Estate	100.00	12
8	0008	05/23/02	06/19/02	900.00	* Property / Real Estate	100.00	9
							224.5
9	0009	06/18/02	06/26/02	3,050.00	* Military	100.00	2
						200.00	3
						250.00	9
							14
10	0010	08/31/02	09/18/02	2,500.00	# Vital / Birth	1,500.00	1
					# Vital / Birth	1,000.00	1
11	0011	12/11/02	12/18/02	1,750.00	# Vital / Birth	1,000.00	1
					# Vital / Birth	750.00	0.5
12	0012	04/09/03	Denied	1,726.00	# Vital / Birth	1,164.00	1
					# Vital / Birth	562.00	0.5
							5
		Totals		\$ 31,476.00			243.5
		Less claim denied		(1,726.00)			
				\$ 29,750.00			

++ Invoice number obtained from claim/invoice on file with the County Auditor.

@ According to the Recorder during our interview on April 29, 2003, an invoice was not prepared by MAP Imaging. Only a claim was submitted by the Recorder. Date shown is Claim Date.

* Per representation made by the Recorder.

Per description on invoice on file with the County Auditor.

The County was charged for 1/2 a book, but the remaining 1/2 doesn't appear to have been included on an invoice to the County.

County's Cost	Book No.	Number of Pages / Book	Number of Pages Scanned	Calculated Cost per Page	Estimated Cost From Other Sources		
					Vendor	County	
					\$.15 / page	\$.125/page	\$.166/page
\$ 4,000.00	^	500 +	20,000	0.2000	\$ 3,000.00	\$ 2,500.00	\$ 3,320.00
2,900.00	^	500 +	14,500	0.2000	2,175.00	1,812.50	2,407.00
2,800.00	^	500 +	14,000	0.2000	2,100.00	1,750.00	2,324.00
1,250.00	^	500 +	6,250	0.2000	937.50	781.25	1,037.50
6,400.00	^	500 +	32,000	0.2000	4,800.00	4,000.00	5,312.00
3,000.00	^	500 +	15,000	0.2000	2,250.00	1,875.00	2,490.00
1,200.00	^	500 +	6,000	0.2000	900.00	750.00	996.00
900.00	^	500 +	4,500	0.2000	675.00	562.50	747.00
200.00	13, 14	916 +	1,832	0.1092	274.80	229.00	304.11
600.00	10-12	916 +	2,748	0.2183	412.20	343.50	456.17
2,250.00	1-9	916 +	8,244	0.2729	1,236.60	1,030.50	1,368.50
1,500.00	12	521 ^^	521	2.8791	78.15	65.13	86.49
1,000.00	11	533 ^^	533	1.8762	79.95	66.63	88.48
1,000.00	10	517 ^^	517	1.9342	77.55	64.63	85.82
750.00	9	580 ^^	290	2.5862	43.50	36.25	48.14
1,164.00	8	600 ^^	600	1.9400	90.00	75.00	99.60
562.00	9	580 ^^	290	1.9379	43.50	36.25	48.14
<u>\$ 31,476.00</u>			<u>127,825</u>		<u>\$ 19,173.75</u>	<u>\$ 15,978.13</u>	<u>\$ 21,218.95</u>
Difference between costs billed to Hardin County and estimated cost					\$ 12,302.25	\$ 15,497.87	\$ 10,257.05

^ Not identified on the invoice, on supporting documentation, or by the Recorder.

+ Estimated number of pages, based on auditor's observation.

^^ As shown on supporting documentation provided by the Recorder on May 27, 2003. (See **Appendix 13**)

Accuracy of the number of pages verified by auditor with an immaterial variance.

Hardin County Recorder's Office

Staff

This investigation was performed by:

Annette K. Campbell, CPA, Director
Denise A. Walter, CPA, Senior Auditor II
Kimberly M. Knight, Staff Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State

APPENDICES

Hardin County Recorder's Office
Copies of Claims Payable to MAP Imaging Services

CLAIM AGAINST
HARDIN COUNTY
ELDORA, IOWA

Date 8-8-2000

Claimant's Name MAP Imaging Services

Address 608 14th Ave ZIP CODE
Eldora Ia 52627

ITEMIZE BELOW OR ATTACH STATEMENT:

	Converting hard copy to		
	Image		
	40 Books @ 10.00 (Book	\$ 4000.00	

The Board of Supervisors allow claims the THIRD WEDNESDAY of each month. All bills to receive consideration must be filed not later than 3 P.M. WEDNESDAY EACH MONTH previous to the THIRD WEDNESDAY MEETING.

Hardin County Recorder's Office

Copies of Claims Payable to MAP Imaging Services

CLAIM AGAINST
HARDIN COUNTY
 ELDORA, IOWA

Date 9-12 2000

Claimant's Name MAP Imaging Services

Address 608 19th Ave Eldora IA 50627
ZIP CODE

ITEMIZE BELOW OR ATTACH STATEMENT:

	Hand copy to image conversion.		
	29 Books @ 105.00	2900	00

The Board of Supervisors allow claims the THIRD WEDNESDAY of each month. All bills to receive consideration must be filed not later than 3 P.M. WEDNESDAY EACH MONTH previous to the THIRD WEDNESDAY MEETING.

Hardin County Recorder's Office

Copies of Claims Payable to MAP Imaging Services

CLAIM AGAINST
HARDIN COUNTY
ELDORA, IOWA

Date 11-6 2000

Claimant's Name MAP Imaging Services

Address 608 14th Ave Eldora Ia 52627 ZIP CODE

ITEMIZE BELOW OR ATTACH STATEMENT:

	Image Conversion		
	28 books @ \$71.43 ea	2000	00

The Board of Supervisors allow claims the THIRD WEDNESDAY of each month. All bills to receive consideration must be filed not later than 3 P.M. WEDNESDAY EACH MONTH previous to the THIRD WEDNESDAY MEETING.

Hardin County Recorder's Office

Copies of Claims Payable to MAP Imaging Services

CLAIM AGAINST
HARDIN COUNTY

ELDORA, IOWA

Date Jan 9 2000

Claimant's Name MAP Imaging Services

Address 608 1st Ave ZIP CODE
Eldora Ia 50629

ITEMIZE BELOW OR ATTACH STATEMENT:

	Image conversion		
	12 1/2 baskets @ 100.00 each	1250.00	

The Board of Supervisors allow claims the THIRD WEDNESDAY of each month. All bills to receive consideration must be filed not later than 3 P.M. WEDNESDAY EACH MONTH previous to the THIRD WEDNESDAY MEETING.

Hardin County Recorder's Office

Copies of Claims Payable to MAP Imaging Services

CLAIM AGAINST
HARDIN COUNTY
ELDORA, IOWA

Date 6-20-2001

Claimant's Name MAP Imaging Services

Address 608 14th Ave ZIP CODE

Eldora Ia 50627

ITEMIZE BELOW OR ATTACH STATEMENT:

	64 Books Scanned	6400 00

The Board of Supervisors allow claims the THIRD WEDNESDAY of each month. All bills to receive consideration must be filed not later than 3 P.M. WEDNESDAY EACH MONTH previous to the THIRD WEDNESDAY MEETING.

Hardin County Recorder's Office

Copies of Claims Payable to MAP Imaging Services

CLAIM AGAINST

HARDIN COUNTY

ELDORA, IOWA

Date 9-10-2001

Claimant's Name MAP Imaging

Address 608 14th Ave ZIP CODE Eldora Ia 50627

ITEMIZE BELOW OR ATTACH STATEMENT:

30	Bills Scanned		\$3000 00

The Board of Supervisors allow claims the THIRD WEDNESDAY of each month. All bills to receive consideration must be filed not later than 3 P.M. WEDNESDAY EACH MONTH previous to the THIRD WEDNESDAY MEETING.

Hardin County Recorder's Office
Copies of Claims Payable to MAP Imaging Services

CLAIM AGAINST
HARDIN COUNTY
ELDORA, IOWA

Date 2-6-2002

Claimant's Name MAP Imaging Services
Address 600 14th Ave. ZIP CODE 50627
Eldora Ia

ITEMIZE BELOW OR ATTACH STATEMENT:

	12 - Scanned Books	\$1200 00

The Board of Supervisors allow claims the THIRD WEDNESDAY of each month. All bills to receive consideration must be filed not later than 3 P.M. WEDNESDAY EACH MONTH previous to the THIRD WEDNESDAY MEETING.

Hardin County Recorder's Office

Copies of Claims Payable to MAP Imaging Services

MAP Imaging Services		608 14th Ave Eldora Ia 50627	641-858-2243				
Invoice	Invoice #: 0006 Invoice Date: May 23, 2002 Customer ID:	<p style="margin: 0;">02 MAY 23 AM 9: 04</p> <p style="margin: 0; transform: rotate(-90deg);">RECEIVED HARDIN COUNTY RECORDER</p> <p style="margin: 0; transform: rotate(-90deg);">FILED</p>					
Bill To:		Ship To:					
Hardin County Recorder 1215 Edgington Ave. Eldora Ia 50627							
Date	Your Order #	Our Order #	Sales Rep.	JOB	Ship Via	Terms	Tax %
Quantity	Item	Unit	Description	Discount %	Taxable	Unit Price	Total
9		Books	Scanned			\$100.00	\$900.00
Subtotal							\$900.00
Tax							
Shipping							
Miscellaneous							
Balance Due							\$900.00
Vendor # <u>62324</u> Warrant # _____ Vendor Name <u>MAP Imaging</u> Total Amount \$ <u>900.00</u> Fund _____ Department <u>Recorder Approval</u> SAP FUNC Obj Dept Proj Amt Description <u>0810 404 7 9000 Acquisition Expense</u>		REMITTANCE Customer ID: Date: Amount Due: Amount Enclosed:					



Hardin County Recorder's Office

Copies of Claims Payable to MAP Imaging Services

MAP Imaging Services

608 14th Ave
Eldora Ia 50627
641-858-2243

Invoice

Invoice #0009
Invoice Date June 18, 2002
Customer ID:

FILED
 JUN 18 PM 2:10
 KERRI M. GILMAN
 HARDIN COUNTY CLERK

Bill To:
Hardin County Recorder
1215 Edgington Ave.
Eldora Ia 50627

Ship To:

Date	Your Order #	Our Order #	Sales Rep.	FOB	Ship Via	Terms	Tax ID

Quantity	Item	Units	Description	Discount %	Taxable	Unit Price	Total
2		Books	Scanned			\$100.00	\$200.00
3		Books	Scanned			\$200.00	\$600.00
9		Books	Scanned			\$250.00	\$2250.00
						Subtotal	\$3050.00
						Tax	
						Shipping	
						Postage	
						Balance Due	\$3050.00

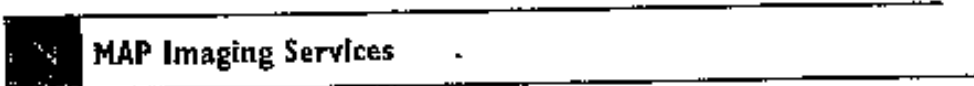
REMITTANCE
Customer Use
DATE
AMOUNT DED.
Amount Enclosed:

Vendor # 62934 Vendor # _____
 Vendor Name MAP Imaging
 Total Amount \$ 3050.00
 Fund General Basic
 Department Recorder Approval STP
 FUNC Obj Dept Proj Amt Description
0811a 404 7 3050.00 Scanning



Hardin County Recorder's Office

Copies of Claims Payable to MAP Imaging Services



608 14th Ave
Eldora Ia 50627
641-858-2243

Invoice

Invoice #0010
Invoice Date: Aug. 31, 2002
Customer ID:

Kevin M's Assistant
HARDIN COUNTY AUDITORS
02 SEP 10 PM 3:16
FILED

Bill To:

Hardin County Recorder
1215 Edgington Ave.
Eldora Ia 50627

SBP Fee

Date	Your Order #	Our Order #	SBP Rep.	FOB	SNP Yr	Terms	Tax ID

Quantity	Items	Units	Description	Discount %	Taxable	Unit Price	Total
1		Books	Scanned Vital Records			\$1500.00	\$1500.00
1		Books	Scanned Vital Records			\$1000.00	\$1000.00
						Subtotal	\$2500.00
						Tax	
						Shipping	
						Miscellaneous	
						March Due	\$2500.00

Vendor # _____ Warrant # _____
Vendor Name *MAP Imaging Services*
Total Amount \$ *2500.00*
Fund *General*
Department *Recorder Approval* *PAH*
FUNC *OB* Dept Proj Amt Description
offt *Ap* *7* *2500.00* *scan film - scanning*

REMITTANCE
Customer ID:
Date:
Amount Due:
Amount Enclosed:



Hardin County Recorder's Office

Copies of Claims Payable to MAP Imaging Services

MAP Imaging Services

608 14th Ave
Eldora Ia 50627 641-858-2243

Invoice

Invoice #0011
Invoice Date Dec. 11, 2002
Customer ID#

REVIEW THIS ORDER BEFORE PRINTING
 02 DEC 11 AM 10:19
 FILED

Bill To:

Ship To:

Hardin County Recorder
1215 Edgington Ave.
Eldora Ia 50627

Desc	Your Order #	Our Order #	Sales Rep	FOB	Ship Via	Terms	Tax ID

Quantity	Item	Units	Description	Discount %	Taxable	Unit Price	Total
1		Books	Scanned Vital Records			\$1000.00	\$1000.00
1/2		Books	Scanned Vital Records			\$750.00	\$750.00

Subtotal	\$1750.00
Tax	
Shipping	
Miscellaneous	
Balance Due	\$1750.00

Vendor # 62334 Warrant # _____
 Vendor Name MAP Imaging
 Total Amount \$ \$1750.00
 Fund ~~636~~ ~~7480~~ Recorder Management
 Department Recorder Approval 888
 FUNC Obj Dept Proj Amt. Description
00110 636 7 480 1750.00 Imaging

REMITTANCE
Customer ID:
Date:
Amount Due:
Amount Enclosed:



Hardin County Recorder's Office

Copies of Claims Payable to MAP Imaging Services

MAP Imaging Services

608 14th Ave
Eldora Ia 50627

641-858-2243

Invoice

Invoice #0012
Invoice Date: April 9, 2003
Customer Ref:

Bill To:

Ship To:

Hardin County Recorder
1215 Edgington Ave.
Eldora Ia 50627

03 APR -9 AM 11:48
HARDIN COUNTY AUDITOR

FILED

Date	Your Order #	Our Order #	Sales Rep.	PO#	Ship Via	Terms	Tax ID

Quantity	Item	Units	Description	Discount %	Taxable	Unit Price	Total
1		Books	Scanned Vital Records			\$1164.00	\$1164.00
1/2		Books	Scanned Vital Records			\$562.00	\$562.00

Subtotal	\$1726.00
Tax	
Shipping	
Handling	
Subtotal Due	\$1726.00

Vendor # 62234 Warrant # _____
Vendor Name MAP Imaging Services

Total Amount \$ 1726.00

Fund Recorder's Management

Department Recorder Approval SAP

REMITTANCE
Customer ID:
Date:
Amount Due:
Amount Enclosed:

PLING (Obj, Dept Proj Amt, Description)
05110 636 7 400 072600 Imaging



Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003

Date	Your Order #	Our Order #	Sales Exp.	FDA	Ship Via	Terms	Tax ID

Quantity	Item	Units	Description	Discount %	Taxable	Unit Price	Total
40		Books	Scanned			\$100.00	\$4000.00
						Subtotal	\$4000.00
						Tax	
						Shipping	
						Freight/Insurance	
						Balance Due	\$4000.00

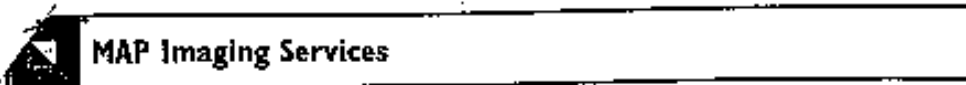
REMITTANCE
 Customer ID:
 Date:
 Amount Due:
 Amount Enclosed:



Real Estate

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003



608 14th Ave
Eldora Ia 50627
641-858-2243

Invoice

Invoice #0002
Invoice Date: Aug 30, 2000
Customer ID:

Bill To:

Ship To:

Hardin County Recorder
1215 Edgington Ave.
Eldora Ia 50627

Date	Your Order #	Our Order #	Sales Rep	PO#	Ship Yrs	Term	Tax ID

Quantity	Item	Units	Description	Discount %	Taxable	List Price	Total
29		Books	Scanned			\$100.00	\$2900.00

Subtotal	\$2900.00
Tax	
Shipping	
Miscellaneous	
Balance Due	\$2900.00

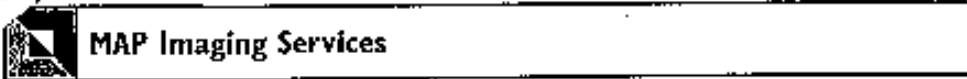
REMITTANCE
Customer ID:
Date:
Amount Due:
Amount Enclosed:



Real Estate

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003



608 14th Ave
Eldora Ia 50627
641-858-2243

Invoice

Invoice #: 0003
Invoice Date: Sep, 30, 2000
Customer ID:

Bill To:
Hardin County Recorder
1215 Edgington Ave.
Eldora Ia 50627

Ship To:

Date	Your Order #	Our Order #	Sales Rep.	FOB	Ship Via	Terms	Tax ID

Quantity	Item	Units	Description	Discount %	Taxable	Unit Price	Total
28		Books	Scanned			\$100.00	\$2800.00
						Subtotal	\$2800.00
						Tax	
						Shipping	
						Freight/Other	
						Total Due	\$2800.00

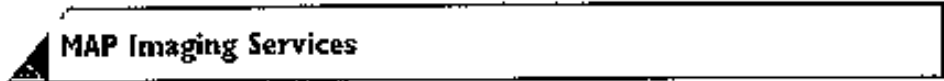
REFERENCE
Customer ID:
Date:
Amount Due:
Amount Endorsed:



Paul Estate

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003



608 14th Ave Eldora Ia 50627 641-858-2243

Invoice

Invoice #0004
 Invoice Date: Jan 8, 2001
 Customer ID:

Bill To:
 Hardin County Recorder
 1215 Edgington Ave.
 Eldora Ia 50627

Ship To:

Date	Your Order #	Our Order #	Ship To #	FOB	Ship Via	Terms	Tax ID

Quantity	Item	Units	Description	Discount %	Variable	Unit Price	Total
125	Books		Scanned			\$100.00	\$1250.00

Subtotal	\$1250.00
Tax	
Shipping	
Prepaid	
Balance Due	\$1250.00

REMITTANCE
 Customer ID:
 Date:
 Amount Due:
 Amount Enclosed:



Book Estate

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003



609 14th Ave
Eldora Ia 50627
641-858-2243

Invoice

Invoice #:0003
Invoice Date:June. 20, 2001
Customer ID:

Bill To: Ship To:

Hardin County Recorder
1213 Edgington Ave.
Eldora Ia 50627

Date	Your Order #	Our Order #	Sales Rep.	FOB	Ship Via	Terms	Tax ID

Quantity	Item	Units	Description	Discount %	Taxable	Unit Price	Total
64		Books	Scanned			\$6400.00	\$6400.00

Subtotal	\$6400.00
Tax	
Shipping	
Handling	
Total Due	\$6400.00

REMITTANCE
Customer ID:
Date:
Amount Due:
Account Enclosed



Real Estate

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003

MAP Imaging Services	608 14th Ave Eldora la 50627
641-858-2243	

Invoice

Invoice #0006
 Invoice Date: Sept 10, 2001
 Customer ID:

Bill To:
Hardin County Recorder
 1215 Edgington Ave.
 Eldora la 50627

Ship To:

Date	Your Order #	Our Order #	Sales Rep.	PO#	Ship Via	Terms	Tax ID

Quantity	Item	Units	Description	Discount %	Taxable	Unit Price	Total
30		Books	Scanned			\$100.00	\$3000.00

Subtotal	\$3000.00
Tax	
Shipping	
Discounts	
Balance Due	\$3000.00

REMITTANCE
 Customer ID:
 Date:
 Amount Due:
 Amount Enclosed:



Real Estate

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003

MAP Imaging Services

608 14th Ave
Eldora Ia 50627
641-858-2243

Invoice

Invoice #:0007
Invoice Date:Feb. 6, 2003
Customer ID:

Bill To:

Ship To:

Hardin County Recorder
1215 Edgington Ave.
Eldora Ia 50627

Date	Your Order #	Our Order #	Sales Rep.	FOB	Ship Via	Terms	Tax ID

Quantity	Item	U-Id	Description	Discount %	Taxable	Unit Price	Total
12		Books	Scanned			\$100.00	\$1200.00

Subtotal	\$1200.00
Tax	
Shipping	
Insurance	
Other Fee	\$1200.00

REMITTANCE
Customer ID:
Date:
Amount Due:
Amount Enclosed:



Paul Estep

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003



608 14th Ave
Eldora Ia 50627
641-858-2243

Invoice

Invoice #0008
Invoice Date: May 23, 2002
Customer ID:

BILL TO:

SHIP TO:

Hardin County Recorder
1215 Edgington Ave.
Eldora Ia 50627

Rate	Your Order #	Our Order #	Sales Rep.	FOB	Ship Via	Terms	Tax ID

Quantity	Item	Unit	Description	Discount %	Taxable	Unit Price	Total
9		Books	Scanned			\$100.00	\$900.00

Subtotal	\$900.00
Tax	
Shipping	
Miscellaneous	
Balance Due	\$900.00

Vendor # _____ Warrant # _____
Vendor Name MAP Imaging
Total Amount \$ 900.00
Fund _____

REMITTANCE
Customer ID:
Date:
Amount Due:
Amount Enclosed:

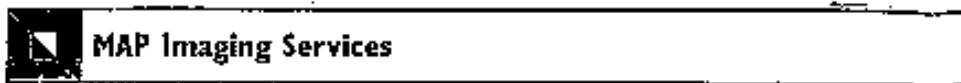
Department Recorder Approval FHA
FUNC Obj Dept Proj Amt Description
0110 4644 7 900.00 MAP Scanning



Book Schedule

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003



608 14th Ave
Eldora la 50627
641-858-2243

Invoice

Invoice #: 0009
Invoice Date: June 18, 2002
Customer ID:

BITec
Hardin County Recorder
1215 Edgington Ave.
Eldora la 50627

Ship To:

Date	Year Order #	Our Order #	Bill To	FOB	Ship Via	Terms	Tax ID

Quantity	Item	Units	Description	Discount %	Taxable	Unit Price	Total
2		Books	Scanned			\$100.00	\$200.00
3		Books	Scanned			\$200.00	\$600.00
9		Books	Scanned			\$250.00	\$2250.00

Subtotal	\$3050.00
Tax	
Shipping	
Handling	
Balance Due	\$3050.00

REMITTANCE
Customer ID:
Date:
Amount Due:
Amount Enclosed:

Vendor # _____
Vendor Name MAP Imaging
Total Amount \$ 3050.00
Fund General Fund
Department Recorder Approval PMP

Organization

FUNC Obj Dept Proj Amt Description
08110 404 7 3050.00 Scanning

Military Records

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003

	14	100 ⁰⁰	2 Books @ 100 ⁰⁰
	13	100 ⁰⁰	
2 sided	12	200 ⁰⁰	3 Books 200 ⁰⁰
2 sided	11	200 ⁰⁰	9 Books 250 ⁰⁰
2 sided	10	200 ⁰⁰	
	<hr/>		
611 pages	9	250 ⁰⁰	11X 177
620	8	250 ⁰⁰	
	<hr/>		
630	7	250 ⁰⁰	200
616	6	250 ⁰⁰	600
	<hr/>		
550	5	250 ⁰⁰	2250
	<hr/>		
608	4	250 ⁰⁰	3050
576	3	250 ⁰⁰	
424	2	250 ⁰⁰	
578	1	250 ⁰⁰	
	<hr/>		
		3050 ⁰⁰	

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003



608 14th Ave
Eldora Ia 50627

641-858-2243

Invoice

Invoice #0010
Invoice Date: Aug. 31, 2002
Customer ID:

Revised
HARDIN COUNTY AUDITOR

02 SEP 10 PM 3:16

FILED

Bill To:

Ship To:

Hardin County Recorder
1215 Edgington Ave.
Eldora Ia 50627

Date	Item Order #	Our Order #	Sales Rep.	FOB	Ship Via	Terms	Tax ID

Quantity	Item	Units	Description	Discount %	Taxable	Unit Price	Total
1	Books		Scanned Vital Records			\$1500.00	\$1500.00
1	Books		Scanned Vital Records			\$1000.00	\$1000.00

Subtotal	\$2500.00
Tax	
Shipping	
Handling	
Balance Due	\$2500.00

Vendor # _____ Warrant # _____
Vendor Name MAP Imaging Services
Total Amount \$ 2500.00
Fund General Basic
Department Recorder Approval APP

REMITTANCE
Customer ID:
Date:
Amount Due:
Amount Enclosed:

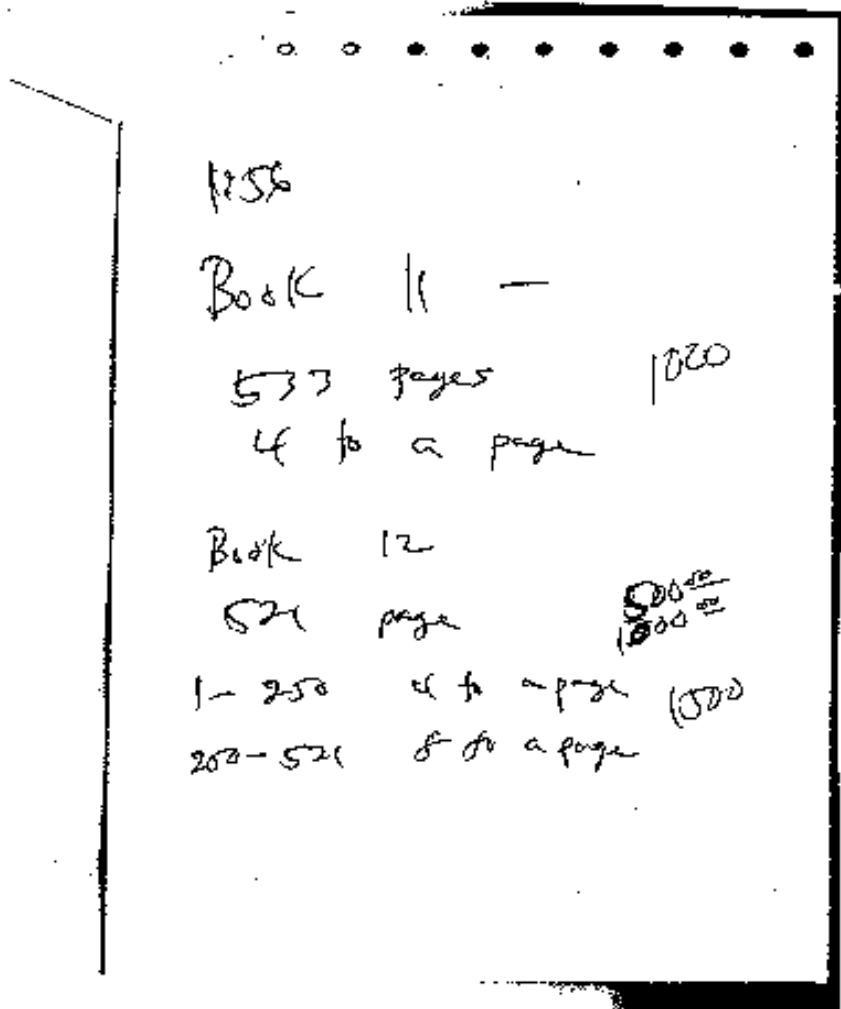
FUND Obj Dept Proj Amt Description
0511 404 7 2500.00 Microfilm-Scanning



Biofilm Records

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003



1156
Book 11 —
533 pages 1000
4 to a page

Book 12
521 page $\frac{500}{1000}$
1-250 4 to a page (500)
200-521 8 to a page

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003



608 14th Ave
Eldora Ia 50627

641-858-2243

Invoice

Invoice #0011
Invoice Date: Dec 11, 2002
Customer ID:

02 DEC 11 AM 10:20
Brent M. Cassan
Hardin County Auditor

IN EN

Bill To:
Hardin County Recorder
1215 Edgington Ave.
Eldora Ia 50627

Ship To:

Date	Your Order #	Our Order #	Sales Rep.	FOB	Ship Via	Terms	Tax ID

Quantity	Item	Unit	Description	Discount %	Taxable	Unit Price	Total
1		Books	Scanned Vital Records			\$1000.00	\$1000.00
1/2		Books	Scanned Vital Records			\$750.00	\$750.00

Subtotal	\$1750.00
Tax	
Shipping	
Insurance	
Subtotal Due	\$1750.00

Vendor # _____ Warrant # _____
Vendor Name MAY Imaging Services
Total Amount \$ 1750.00
Fund Recorder Management
Department Records Approval SAP

REFERENCE
Customer ID:
Date:
Amount Due:
Amount Received:

FUNG Obj Dept Proj Amt Description
676 7 400 173 Paying
05110



BIRTH RECORDS

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003

Appendix 13

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003

Book 10 517 pages
4 to a page

1/2 Book 9 580 pages
4 to a page

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003



608 14th Ave
Eldora Ia 50627
641-858-2243

Invoice

Invoice #0012
Invoice Date: April 9, 2003
Customer ID: _

FILED
 03 APR -9 AM 11:48
 Renee M's Giddens
 HARDIN COUNTY CLERK

Billed To:
Hardin County Recorder
1215 Edgington Ave.
Eldora Ia 50627

Ship To:

Date	Your Order #	Our Order #	State Rep.	POB	Ship Via	Terms	Tax %

Quantity	Item	Units	Description	Discount %	Variable	Unit Price	Total
1	Books		Scanned Vital Records			\$1164.00	\$1164.00
1/2	Books		Scanned Vital Records			\$562.00	\$562.00

Subtotal	\$1726.00
Tax	
Shipping	
Freight/Insur	
Total Due	\$1726.00

Vendor # _____ Warrant # _____
 Vendor Name MAP Imaging Services
 Total Amount \$ 1726.00
 Fund Recorders Management
 Department Recorder Approved STP

REMITTANCE
Customer ID:
Date:
Amount Due:
Amount Enclosed:

FUNC Obj Dept Proj Amt Description
0810 636 7 490 192600 Imaging



Birth Records

Hardin County Recorder's Office

Copies of Supporting Documents Provided by the Recorder on May 27, 2003

Book 8 ~~1144~~
600 pages
4 to a page up to 6 to a page

Book 9 ~~562.00~~
1/2 Book 570 pages
4 to a page Total 1726
Book #9 Complete
Liz #
Have a good Monday

Ryan/Liz 3/17/03
Book #8 - Done