

Robert B. Meyer
County Supervisor

SCOTT COUNTY

AUDITORS' REPORT

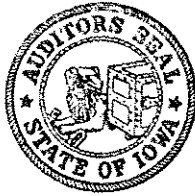
FISCAL YEAR ENDED JUNE 30, 1976

Table of Contents

	<u>Page</u>
<u>AUDITORS' LETTER</u>	1
<u>FINANCIAL STATEMENTS:</u>	
General Information - Exhibit 1	2
County Board of Supervisors - Exhibit A	3-13
County Auditor - Exhibit B	14-18
County Treasurer - Exhibit C	19-30-A
County Recorder - Exhibit D	31-34
County Sheriff - Exhibit E	35-39
County Clerk of District Court - Exhibit F	40-45
County Magistrates - Clerk of District Court Scheduled Violations - Exhibit G	46-47
County Magistrates - Individual Accounts - Exhibit G-1	48
County Attorney - Exhibit H	49
<u>SCHEDULES:</u>	
Total Warrants Issued and/or Other Disbursements - Schedule 1	50
Statement of Account by Funds - Schedule 2	51-52
General Fund - Schedule 3	53-54
Auditor's Warrants Issued - General Fund - Schedule 3-A	55-56
Court Expense Fund - Schedule 4	57-60
Poor Fund - Schedule 5	61-62
Orphans Fund - Schedule 6	63
Aid to Dependent Children and Aid to Disabled Funds - Schedule 7	64
County Mental Health and Institutions Fund - Schedule 8	65-73
Veterans' Affairs Fund - Schedule 9	74-75
Secondary Roads Fund - Schedule 10	76-78
Road Clearing Fund - Schedule 11	79
Bangs Disease Fund - Schedule 12	80
Bovine Tuberculosis Fund - Schedule 13	81
Domestic Animal Fund - Schedule 14	82
Election Expense Fund - Schedule 15	83
Courthouse Expansion Fund - Schedule 16	84
Fairground Aid Fund - Schedule 17	85
Civil Defense Fund - Schedule 18	86
Local Board of Health Fund - Schedule 19	87
Health Center Fund - Schedule 20	88
County Library Fund - Schedule 21	89
Voter Registration Fund - Schedule 22	90
Grant Law Library Fund - Schedule 23	91
Retirement Funds - FICA and IPERS - Schedule 24	92
Payroll Clearing Fund - Schedule 25	93
Employment Training Fund - Schedule 26	94
Medical Insurance Fund - Schedule 27	95
Conservation Board Fund - Schedule 28	96-97
Conservation Construction Fund - Schedule 29	98
Conservation Sinking Fund - Schedule 30	99-100

Table of Contents

	<u>Page</u>
<u>SCHEDULES (continued):</u>	
County Indemnification Fund - Schedule 31	101
Federal Revenue Sharing Trust Fund - Schedule 32	102
EDA Project No. 05-11-01329 - Schedule 33	103
County Government Assistance Fund - Schedule 34	104
County Hospital Fund - Schedule 35	105
Agricultural Extension Fund - Schedule 36	106-107
County Assessor Fund - Schedule 37	108
City Assessor Fund - Schedule 38	109-110
Board of Education Fund - Muscatine-Scott - Schedule 39	111
District Library Fund - Schedule 40	112
Improvement of Instruction Fund - Schedule 41	113
School District Funds - Schedule 42	114
Area School or Community College Funds - Schedule 43	115
Fines Fund - Schedule 44	116
Corporation Funds - Schedule 45	117
Township Funds - Schedule 46	118
City Special Assessment Fund - Schedule 47	119
Sanitary Sewer District Funds - Schedule 48	120
Mobile Homes Fund - Schedule 49	121
State Tax Credit Funds - Schedule 50	122
Auto Licenses and Use Tax Funds - Schedule 51	123
Other Funds - Schedule 52	124



STATE OF IOWA
OFFICE OF AUDITOR OF STATE
Des Moines

LLOYD R. SMITH
AUDITOR OF STATE

August 19, 1977

Board of Supervisors,
County Auditor, Treasurer, Clerk,
Recorder, Sheriff and Attorney
Scott County
Davenport, Iowa 52801

To the above named officials:

We have examined the records of Scott County for the fiscal year ended June 30, 1976. Our examination was made in compliance with Chapter 11 of the Code of Iowa.

The accompanying exhibits, schedules and related comments present fairly the findings of the financial transactions of each office under audit, as well as the individual fund receipts, expenditures and balances of Scott County at June 30, 1976. The comments which follow are an integral part of this report.

This audit was made by John L. Harms, John K. Schulz and Lynnet K. Frantz.

Sincerely yours,

A large, stylized handwritten signature of Lloyd R. Smith in cursive script, enclosed within a large, faint circular outline.

LLOYD R. SMITH, CIA
Auditor of State

A handwritten signature of William E. Kelso in cursive script, positioned below the signature of Lloyd R. Smith.

William E. Kelso
Supervisor of County Audits

SCOTT COUNTY

General Information

Valuation of Property Taxes - January 1, 1974

Payable fiscal year ended June 30, 1976

	<u>City</u>	<u>Rural</u>	<u>Total</u>
Real Estate	\$ 271,848,990.00	34,089,969.00	305,938,959.00
Personal	31,710,590.00	3,642,860.00	35,353,450.00
Railroad	401,644.00	370,816.00	772,460.00
Telephone and Telegraph	3,131,215.00	2,343,834.00	5,475,049.00
Electric Companies	20,571,028.00	89,553.00	20,660,581.00
Transmission Lines	9,129.00	2,454,220.00	2,463,349.00
Gas Companies	5,794,586.00	-	5,794,586.00
Pipelines	66,648.00	1,157,579.00	1,224,227.00
Waterworks	3,598,133.00	29,239.00	3,627,372.00
Common, General and/or Miscellaneous	<u>19,119.00</u>	<u>-</u>	<u>19,119.00</u>
Total	\$ <u>337,151,082.00</u>	<u>44,178,070.00</u>	<u>381,329,152.00</u>

Population of Scott County is 142,687.

SCOTT COUNTY

County Board of Supervisors

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>		<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
Robert B. Meyer, Supervisor	Salary	\$ -	4,950.00	10,900.00
	Mileage	-	-	184.50
Judd E. Mills, Supervisor	Salary	-	1,802.00	10,900.00
	Mileage	-	-	-
Lester R. Schick, Supervisor	Salary	-	4,950.00	10,900.00
	Mileage	-	-	530.25
Robert J. Duax, Supervisor	Salary	9,450.00	14,850.00	5,449.92
	Mileage	-	-	434.85
George R. Thuenen, Supervisor	Salary	9,450.00	14,850.00	10,900.00
	Mileage	-	-	901.05
John H. Jebens, Supervisor	Salary	9,450.00	12,581.25	-
	Mileage	-	-	-
Arnold R. Kakert, Supervisor	Salary	9,450.00	9,900.00	-
William S. Sloan, Supervisor	Salary	9,450.00	9,900.00	-
Robert E. Petersen, Supervisor	Salary	-	-	5,450.00
Warren K. Wood, Coordinator	Salary	-	-	24,228.72
Odetta M. Moore, Secretary		<u>3,822.00</u>	<u>6,210.00</u>	<u>4,638.96</u>
Total salaries and mileage		51,072.00	79,993.25	85,418.25
School of Instruction		966.10	3,120.68	914.96
Mileage		2,475.22	3,579.25	-
Supplies		243.23	327.46	148.62
Bonds		-	417.00	189.00

SCOTT COUNTY

County Board of Supervisors

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

	12-Months ended <u>Dec 31, 1973</u>	18-Months ended <u>Jun 30, 1975</u>	12-Months ended <u>Jun 30, 1976</u>
Equipment	720.00	613.00	-
Other	<u>118.23</u>	<u>557.43</u>	<u>71.93</u>
Total	\$ <u>55,594.78</u>	<u>88,608.07</u>	<u>86,742.76</u>

Three-Year Comparison of:

Federal Revenue Sharing Aid to County	\$ <u>1,013,697.00</u>	<u>1,575,754.00</u>	<u>1,035,101.00</u>
Liquor Refund to County	\$ <u>N/A</u>	<u>7,554.62</u>	<u>9,035.00</u>
Road Use Tax to County	\$ <u>485,673.04</u>	<u>1,061,300.68</u>	<u>667,321.29</u>

SCOTT COUNTY

Official County Vehicles - Licensed

Fiscal year ended June 30, 1976

<u>Year</u>	<u>Type</u>	<u>Make</u>	<u>Serial Number</u>	<u>License Number</u>
<u>Health Department</u>				
1971	Hornet - 4 Door		A1A050A199887	45700
1971	Hornet - 4 Door		A1A050A199899	45701
1972	Nova - 4 Door		1X69F2W275838	45706
1972	Nova - 4 Door		1X69F2W237451	45705
1974	Coronet - 4 Door		WL41G4A204921	45724
1974	Coronet - 4 Door		WL41G4A204922	45725
1974	Comet - 2 Door		4K3 1L576183	45730
1974	Comet - 4 Door		4K30L556058	45729
1975	Comet - 2 Door		5K3 1L507145	42204
1975	Maverick - 4 Door		5K92L116988	45735
1975	Maverick - 4 Door		5K92F 108728	45736
1975	Maverick - 2 Door		F5X91L112093F	42670
1975	Maverick - 2 Door		5X91L112094	42669
1976	Hornet - 4 Door		A6A057E343465	42490
<u>Pine Knoll County Care Facility</u>				
1971	Ranch Wagon	Ford	2G70H206282	42287
1970	Townsmen	Chevrolet	156460S163117	45697
<u>Sheriff's Department</u>				
1977	Marquis - 4-Door Sedan	Mercury	7Z63A558880	45174
1977	Marquis - 4-Door Sedan	Mercury	7Z63A558881	45691
1977	Marquis - 4-Door Sedan	Mercury	7Z63A558882	45676
1977	Marquis - 4-Door Sedan	Mercury	7Z63A558883	45711
1977	Marquis - 4-Door Sedan	Mercury	7Z63A558884	45731
1976	Catalina - 4-Door Sedan	Pontiac	2L69W6P171629	45721
1976	Catalina - 4-Door Sedan	Pontiac	2L69W6P172005	42215
1976	Catalina - 4-Door Sedan	Pontiac	2L69W6P171731	42216
1976	Catalina - 4-Door Sedan	Pontiac	2L69W6P171937	42217
1976	Catalina - 4-Door Sedan	Pontiac	2L69W6P171725	45720
1975	Marquis - 4-Door Sedan	Mercury	5Z63C526881	45674
1974	Emergency Van	Ford	F28YQU26609	6560
1971	Truck - Van	Ford	E24AHR66856	6930
<u>Civil Defense</u>				
1951		Ford	P3HIHM60103	45702
1952		GMC	19211	45714
1952		GMC	19697	45715
1952		GMC	19783	45716

SCOTT COUNTY

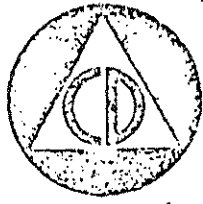
Official County Vehicles - Licensed

Fiscal year ended June 30, 1976

<u>Year</u>	<u>Type</u>	<u>Make</u>	<u>Serial Number</u>	<u>License Number</u>
		<u>Civil Defense</u> (continued)		
1952		GMC	11245	45717
1952		GMC	19859	45718
1954		International	4437	45684
1967	Trailer	Trailer		45681
1969	Trailer	Trailer	69108	45690
	Trailer	Trailer		45679
	Trailer	Trailer		45680
		GMC	7034249-S	45683
	Trailer	Trailer	7212	45689
	Trailer	Trailer	13378	45688
1952		GMC	19295	45732

**SCOTT COUNTY - MUNICIPAL CIVIL DEFENSE
AND
EMERGENCY PLANNING AGENCY**

Scott County Court House
Davenport, Iowa 52801
Telephone (319) 326-8663



Joseph B. Dooley
Director

February 26, 1976

INVENTORY OF VEHICLES TITLED TO SCOTT COUNTY-MUNICIPAL CIVIL DEFENSE AGENCY:

<u>Make of Vehicle</u>	<u>Model & Year</u>	<u>Color</u>	<u>VIN</u>	<u>Official Plate #</u>
Trailer - boat	UNK	Gray	None	45679
Trailer - Water Purification Unit	UNK	Blue	None	45680
Trailer - boat	1967	Gray	None	45681
GMC	353 - UNK	Gray	7034249-S	45683
International	Van - 1954	Gray	4437	45684
Trailer - fire pump	UNK	Gray	13378	45688
Trailer - 5KW generator	UNK	Gray	7212	45689
Trailer - boat	1969	Blue	69108	45690
Ford	Van - 1951	Gray	P3HIHM-60103	45702
GMC (In custody of Scott County Secondary Road Department)	2½T trk - 1952	O.D.	19211	45714
GMC (In custody of Scott County Conservation Department)	2½T trk - 1952	O.D.	19697	45715
GMC (In custody of Scott County Conservation Department)	2½T trk - 1952	O.D.	19783	45716
GMC (In custody of Bettendorf Public Works Department)	2½T trk - 1952	O.D.	11245	45717
GMC (In custody of Scott County Secondary Road Department)	2½T trk - 1952	O.D.	19859	45718
GMC (In custody of Bettendorf Public Works Department)	2½T trk - 1952	O.D.	19295	45732

Plate #45699 was received for a Thew Mobile Crane. This equipment has been sold. The D.O.T. Motor Vehicle Division will be notified.

Joseph B. Dooley
Joseph B. Dooley

SCOTT COUNTY
Official County Vehicles - Licensed
Fiscal year ended June 30, 1976

Exhibit A
(continued)

SCOTT COUNTY

Official County Vehicles - Licensed

Fiscal year ended June 30, 1976

<u>Year</u>	<u>Type</u>	<u>Make</u>	<u>Serial Number</u>	<u>License Number</u>
<u>Conservation Commission</u>				
1950	Truck	International	13888	46672
1952	Army Truck	GMC	19697	45715
1952	Army Truck	GMC	19783	45716
1965	Dump Truck	International	SB537370F	45670
1966	Pickup Truck	International	683205H621163	45671
1966	Carry-All	Chevrolet	C1466J145064	45668
1968	Trailer	Snowco	001504	41401
1969	Pickup Truck	Ford "8"	U14GLE78584	45685
1969	Tree Spade	Vermeer	749	45695
1970	Truck	Chevrolet "6"	CS330J141995	45696
1971	Chassis Cab	Chevrolet "6"	CB331J624408	45669
1971	Trailer Flat Bed	General	7S7117	45698
1971	Mounted Wood Chipper	MB	3302GJK252	45673
1972	Dump Truck	International "8"	B43301H268808	45708
1972	Truck	International "8"	106620H283975	45709
1972	Fenderside Pickup	GMC	TCE242J505658	45707
1973	Police Vehicle	Chevrolet "8"	CKY183F152327	45712
1973	Sprayer 300 Gallon	John Bean	A101623	45713
1974	Truck	Chevrolet "8"	CCV144J148754	45726
1974	Station Wagon	Chevrolet "8"	1D35H4R4 62934	45682
1974	Trailer	Haul Rite	EC741392	45719
1975	Truck	International	EO37EJB29809	44513
1976	Pickup Truck	GMC	TCL146J507883	45703

Secondary Roads

1976	1/2-Ton Pickup Truck	Chevrolet	CCL146S192491	42506
1976	1/2-Ton Pickup Truck	Chevrolet	CCL146S192604	42507
1968	Fuel Truck	International 1600	416060H822126	45645
1970	Utility Truck	International 1600	416060H973154	45652
1971	Pickup	International 1110	113105H156025	42309
1971	Utility Truck	International 1110	113101H157530	42310
1970	Utility Truck	International 1200D	313201H048897	45657
1970	Utility Truck	Chevrolet	CE130J124387	45666
1970	Utility Truck W/Welder	Chevrolet CE2	CE230J153651	45655
1970	Pickup	Chevrolet CE1	CE140J153349	45658
1973	1/2-Ton Pickup	Chevrolet	CCY143S175989	45661
1967	Truck-Tractor	International 1800	416080G262671	45647
1974	1/2-Ton Pickup	Ford	F10GKT82520	45723
1974	1/2-Ton Pickup	Ford	F10GKT82521	45722
1976	Dump Truck Cab and Chassis	International 1800	D0532FHA10098	45640

SCOTT COUNTY

Official County Vehicles - Licensed

Fiscal year ended June 30, 1976

<u>Year</u>	<u>Type</u>	<u>Make</u>	<u>Serial Number</u>	<u>License Number</u>
<u>Secondary Roads</u> (continued)				
1974	Dump Truck	International	1800 10682EHA16155	45660
1976	Dump Truck, Cab and Chassis	International	1800 D0532FHA10100	45677
1974	Dump Truck	International	1800 10682EHA16174	45643
1976	Dump Truck, Cab and Chassis	International	1800 D0532FHA10101	45646
1974	Dump Truck	International	1800 10682FHA18395	45664
1976	Dump Truck	International	1800 D0532FHA31908	45653
1970	Dump Truck	International	1800 416080G385757	45649
1976	Dump Truck	International	1800 D0532EHA52566	45644
1972	Dump Truck	International	1800 106820H293170	45642
1972	Dump Truck	International	1800 106820H293119	45656
1976	Dump Truck	International	1800 D0532FHA31917	45654
1972	Dump Truck	International	1800 106820H295755	45639
1974	Dump Truck	International	1800 10682EHA18378	45648
1974	4-Door Sedan	Ambassador	A4A857N336867	45641
1970	4-Door Sedan	Buick	454690H171508	45638
1971	4-Door Country Sedan	Ford	1G74S258915	45650
1976	3/4-Ton Survey Truck	Chevrolet	CCY335B140498	45734
1972	Suburban Carryall	Chevrolet	CCE162F183563	45659
1970	CE-10916 Carryall	Chevrolet	CE160F129766	45651
1964	105B-TC Dragline	P. and H.	L-13964	45665
1970	725	Telescoop	357	42311
1954	Semitrailer	Fruehauf	AV18-1884	45662
1953	Bus (Constr. Lab Office)	Ford	B70M3H24326	45663
1971	Wheel Loader-Back Hoe	John Deere	B153P151548R	45667
1976	Mobile Field Laboratory	ACTO	AM-463	44107
1967	Low-Boy	Hyster	13357	45675

SCOTT COUNTY

County Board of Supervisors

Fiscal year ended June 30, 1976

COMMENTS AND RECOMMENDATIONS

Building Maintenance:

In checking claims in the course of this audit, it was noted that Commercial Cleaning and Sanitation, Inc., Rock Island, Illinois, received \$70,106.50 during this fiscal period for cleaning the Courthouse, Welfare Building and Courthouse Annex. In addition, Varsity Window Cleaning of Davenport received \$1,375.00 for window cleaning. Building and maintenance employees received \$41,784.59 in salaries, \$10,788.27 of which was for the night watchman, parking lot attendant and other help. The grand total for the fiscal year ended June 30, 1976, for janitorial services was \$113,266.09. This, in our opinion, seems to be rather large.

A breakdown of the Commercial Cleaning and Sanitation, Inc., bill for the three buildings serviced by them is as follows:

- | | |
|--|--------------|
| (1) Scott County Courthouse, with approximately 62,716 square feet, the charge for cleaning services for the period ended June 30, 1976, was | \$ 48,633.50 |
| (2) Scott County Courthouse Annex, with approximately 2,268 square feet, the charge was | 8,970.00 |
| (3) Scott County Social Services Office, with approximately 9,000 square feet, the charge was | 11,960.00 |

SCOTT COUNTY

County Board of Supervisors

Fiscal year ended June 30, 1976

COMMENTS AND RECOMMENDATIONS
(continued)

Building Maintenance (continued):

It is also noted that the cleaning contract-agreement in Scott County is with an out-of-State firm. It is recommended that, wherever possible, local firms should be employed. We note that this firm now has offices in Davenport.

In reviewing the Request for Proposals (Instructions to Bidders), it appears that the bids have not been updated since the original bids in 1972. For expenditures of this magnitude, the State Auditor's office believes that if outside firms were to continue providing these services, competitive bids should be submitted at least biannually for the Board of Supervisors to review.

*It is recommended that the Board of Supervisors review these services and possibly consider hiring their own personnel on an annual basis which, we believe, could be a considerable savings to the taxpayers of Scott County.

*The Board minutes of May 20, 1977, indicate that the Board of Supervisors are in the process of reviewing the Cleaning Contract.

SCOTT COUNTY

County Board of Supervisors
Fiscal year ended June 30, 1976

COMMENTS AND RECOMMENDATIONS
(continued)

Reimbursable Meals:

It was also noted in the auditing of claims that whenever a claim was made for reimbursement of meals, \$4.00 was the amount allowed in most cases. The Board minutes of August 1, 1974, indicates that a resolution was made relative to allowable expenses on claims incurred for County business. Section 4 of this resolution states: "Meals shall be reimbursed in the amount actually expended, but not to exceed \$4.00 for any one meal."

The State Auditor's office does not believe that it was the intent of the Board for every meal to be \$4.00. The Board of Supervisors should review this policy agreement and, perhaps, update the resolution, clarifying their intent and indicating a maximum allowance.

This item was discussed with the County Coordinator, and he agreed to present it to the Board for their consideration.

General Comments:

The State Auditor's office recommends a review of Public Vehicles used as shown in Exhibit A.

All three-year salary and expense comparisons are listed in compliance with Chapters 11.6 and 11.11.

Attention is directed to Schedule 3-A for three-year comparison of cost of General Fund.

An audit was made to see that each individual resident's account has been properly accounted for in the County Care Facility.

SCOTT COUNTY

County Board of Supervisors

Fiscal year ended June 30, 1976

COMMENTS AND RECOMMENDATIONS
(continued)

General Comments (continued):

The State Auditor's office and Field Auditors did assist any and all offices that have asked for assistance. The State Auditor's office wishes to assist in any way possible.

It is recommended that the uniform sick leave policy be established by the Board of Supervisors in cooperation with all elected Officials and records be kept for audit purposes in the next audit.

The Auditor of State wishes to thank the County Officials and Employees for their fine cooperation during this audit.

SCOTT COUNTY

County Auditor

Receipts and Disbursements

Fiscal year ended June 30, 1976

Balance per Auditor's cashbook July 1, 1975 \$ 30,116.78

RECEIPTS:

Office fees:

Transfer fees - Includes \$640.00 Change of Title fees	\$ 7,401.00	
Redemption fees	80.00	
Tax Sale fees	337.50	
Other Office fees	<u>37.52</u>	
Total Office fees		7,856.02

Other receipts:

Dog licenses - Number issued <u>8,331</u>	10,286.00	
Tax Sale redemption	39,360.05	
Fejervary Trust	1,174.82	
Cemetery Trust	400.00	
Other	<u>6,210.82</u>	
Total Other receipts		<u>57,431.69</u>
Total to account for		95,404.49

DISBURSEMENTS:

Office fees to General Fund	6,778.52	
Dog licenses to Domestic Animal Fund	9,219.00	
Tax Sale redemptions paid out	37,088.29	
Trust Funds paid out	400.00	
Other disbursements	<u>6,210.82</u>	
Total disbursements		<u>59,696.63</u>

Balance per Auditor's cashbook June 30, 1976 \$ 35,707.86

The above balance held in trust by the County Auditor at June 30, 1976, was reconciled as follows:

<u>Assets - Cash</u>		<u>Liabilities - Amounts due others</u>	
Checking account	\$ 7,977.55	Office fees	\$ 1,077.50
Cash in office	529.24	Trust Funds	27,281.02
Outstanding checks	(3.64)	Dog licenses	1,067.00
Variance needed to balance	108.72	Tax Sale redemptions	6,257.34
Savings Account	27,070.99	Petty cash	<u>25.00</u>
Petty cash	<u>25.00</u>	Total	<u>\$ 35,707.86</u>
Total	<u>\$ 35,707.86</u>		

SCOTT COUNTY

County Auditor

Receipts and Disbursements

July 1, 1976 to December 31, 1976

Balance per Auditor's cashbook July 1, 1976 \$ 35,707.86

RECEIPTS:

Office fees:			
Transfer		\$ 3,738.10	
Redemption		53.00	
Tax Sale Certificate		27.00	
Cost and Notice		<u>32.00</u>	
Total Office fees			3,850.10
Other receipts:			
Dog licenses		731.50	
Tax Sale redemptions		27,176.98	
Fejervary Trust		613.10	
Cemetery Trust		200.00	
Sale of property		<u>330.79</u>	
Total Other receipts			<u>29,052.37</u>
Total to account for			68,610.33

DISBURSEMENTS:

Office fees to General Fund	3,057.00	
Dog licenses to Domestic Animal Fund	1,606.00	
Tax Sale redemptions paid	26,400.76	
Sale of property	<u>200.29</u>	31,264.05

Balance per Auditor's cashbook December 31, 1976 \$ 37,346.28

<u>Assets - Cash</u>		<u>Liabilities - Amounts due others</u>	
Checking Account	\$ 9,653.74	Office fees - Due County	\$ 1,870.60
Savings Account	27,684.09	Dog licenses	192.50
Outstanding checks	(50.25)	Tax Sale redemptions	7,033.56
Petty cash	25.00	Sale of property	130.50
Variance needed to balance	<u>33.70</u> (1)	Trust Funds	28,094.12
		Petty cash	<u>25.00</u>
Total	\$ <u>37,346.28</u>	Total	\$ <u>37,346.28</u>

(1) \$33.70 deposited February 15, 1977 and account is settled in full.

SCOTT COUNTY

County Auditor

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
George W. Oxley, Auditor	\$ 12,750.00	20,475.00	15,150.00
J. Neff Wells, Deputy	9,410.00	16,380.00	12,120.00
Helen M. Feyen, Deputy	9,562.44	15,411.51	11,362.50
Verda D. Wolfe, Deputy	9,662.44	15,415.56	11,962.50
Richard H. Hansen, Budget and Levy Director	2,630.00	19,157.00	15,131.52
Debbie J. Dahl, Key punch	-	4,397.26	-
JoAnn M. Denklau, Machine Operator	6,386.88	10,768.95	8,094.52
Inarose Hazlett, Clerk	320.00	7,952.76	5,010.14
Linda D. Hintermeister, Clerk	352.00	7,663.07	1,698.74
Mary M. Jones, Platbooks	456.25	9,747.94	7,770.97
Darleen B. Kitzman, Clerk	1,408.75	7,958.35	5,854.46
Nancy Muhs Schebler, Clerk	-	6,252.44	5,803.66
Kathryn J. Santee, Machine Operator	6,386.88	10,723.79	8,066.02
Judith A. Snyder, Key punch	-	4,668.81	-
Betty L. Willis, Key punch	-	3,478.64	-
Herb Maley, Draftsman	-	2,546.85	1,844.39
Michele Herter, Clerk	-	530.64	-
Alta Berger, Extra Help	-	-	3,441.28
Shannon Boyd, Draftsman	-	-	2,498.81
Yvonne A. Leidenfrost, Clerk	-	-	4,389.39
Jeannine Stiteler, Extra Help	-	-	859.38
Kathleen T. Bowe, Machine Operator	3,053.70	1,385.10	-
Catherine R. Daley, Clerk	436.80	1,166.40	-
Marilyn Geisler, Extra Help	-	150.19	-
Susan Hass, Extra Help	-	214.88	-
Jeanne Kautz, Extra Help	-	1,338.71	-
Dorothy Kettering, Machine Operator	-	461.34	-
Jacque A. Kroeger, Typist	-	534.54	-
Kathy Rosenburrrough, Extra Help	180.00	336.00	-
Joyce P. Snicker, Extra Help	-	86.40	-
Linda K. Stanger, Clerk	3,246.70	3,315.04	-
Vera M. Thorson, Clerk	5,040.00	3,587.68	-
Brenda Wiese, Clerk	-	456.33	-
Fred W. Hennings, Deputy	2,975.60	-	-
Shelba J. Bagh, Machine Operator	2,961.00	-	-
Susan E. Rauch, Clerk	4,746.00	-	-
Phyllis M. Geisler, Deputy	7,650.00	-	-
Paula E. Van Blaricomie, Clerk	3,238.61	-	-
Gail L. Johnson, Clerk	2,196.66	-	-

SCOTT COUNTY

County Auditor

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
Geneve A. Fairrow, Tax Clerk	1,302.50	-	-
Cheryl J. Shannon, Clerk	548.00	-	-
David L. Wiese, Draftsman	-	2,144.00	-
Charles Bowman, Budget Director	6,941.42	-	-
Extra Help	<u>5,102.08</u>	<u>1,001.58</u>	<u>1,500.99</u>
Total salaries	108,944.71	179,706.76	122,559.27
Mileage and expense	-	24.00	229.80
School of Instruction	1,095.91	1,746.97	705.65
Bonds	128.57	80.50	76.00
Supplies	2,649.59	4,111.22	1,626.22
Equipment and machines	2,326.89	3,380.27	750.75
Contract labor	2,106.76	235.45	-
Data processing	-	-	<u>109,776.23</u>
Total	<u>\$ 117,252.43</u>	<u>189,285.17</u>	<u>235,723.92</u>

Number of Warrants issued is about 11,306 for Claims and 20,731 for Salaries.

SCOTT COUNTY

County Auditor

Fiscal year ended June 30, 1976

COMMENTS AND RECOMMENDATIONS

Budget:

On the Budget Report (Expenditure Record) most funds have a classified breakdown of expenditures. It is recommended that a classified breakdown be implemented in all funds. Extra audit time was spent by the Field Auditor, in going through the Warrant Register to classify the expenditures in the funds in which there was only a total of warrants issued.

It was noted the County Auditor's office did not file a quarterly report of fees collected for each quarter. The County Auditor's office has been notified that it is required to file a report of fees collected each quarter to the Board of Supervisors, and a check for the fees made payable to the County Treasurer.

When claims are presented for payment, the County Auditor should preaudit the claim before presenting it to the Board for approval. Care should be exercised to see that in claims for lodging, the hotel or motel receipt should be attached, and in claims for mileage, the destination and number of miles driven should be shown. Also, if mileage is paid, there should be no reimbursement for parking. The State Auditor's office believes that Section 79.13 applies to all mileage claims, as well as to the Sheriff's Department.

General Comments:

Audit time is spent in checking all warrant accounts, verification of certain charges, claims allowed and paid, and proper accounting of money received by County Auditor.

SCOTT COUNTY

County Auditor

Fiscal year ended June 30, 1976

COMMENTS AND RECOMMENDATIONS
(continued)

General Comments (continued):

The County Auditor's records were examined in detail, and the information documenting the annual report was complete. The expenses charged to the County Auditor's office are presented in Schedule 3-A.

SCOTT COUNTY

County Treasurer's

Reconcilement of Property Tax Receipts

Fiscal year ended June 30, 1976

Taxes due in fiscal year July 1, 1975 to June 30, 1976:

Taxpayers	\$ 34,161,760.73
Homestead Tax Credits - State Department of Revenue	1,831,266.10
Agricultural Land Tax Credits - State Comptroller	205,280.05
Military Tax Credits - State Department of Revenue	166,428.25
Moneys and Credits Replacement Taxes - State Comptroller	69,115.09
Personal Property Tax Credits - State Comptroller	778,213.15
Livestock Tax Credits - State Comptroller	86,427.88
Mobile Homes Tax	272,867.68
Long collections	101.28
Added Tax	36,311.42
Previous corrections	26,002.16
Tax adjustments	8,629.54
Total to account for	<u>37,642,403.33(2)</u>

Deductions:

Carried to Delinquent Tax list:

Real Estate	\$ 240,985.83	
Personal	53,958.05	
Total delinquent	<u>294,943.88</u>	(1)
Taxes abated	49,951.47	
Suspended taxes	3,644.04	
Public bidder	25,851.02	
Refunds	102.00	
Short collections	94.65	
Total Current Taxes collected	<u>374,587.06</u>	37,267,816.27
Delinquent Taxes collected		<u>249,806.52</u>
Total taxes apportioned		<u>\$ 37,517,622.79</u>

(1) .8 percent (%) Delinquent taxes

(2) 8.41 percent (%) Of total taxes paid by State

SCOTT COUNTY

Reconciliation of County Treasurer's

Cash and Fund Balances

Fiscal year ended June 30, 1976

<u>Name of Banks</u>	<u>Maximum Deposit Authorized</u>	<u>Checking Account</u>	<u>Interest Bearing</u>	<u>Total</u>
Davenport Bank & Trust, Davenport, Iowa	\$ 15,000,000.00	1,555,574.87	3,667,697.00	5,223,271.87
First National Bank, Davenport, Iowa	5,000,000.00	21,605.31	100,000.00	121,605.31
First Trust and Savings Bank, Davenport, Iowa	5,000,000.00	32,794.82	124,224.00	157,018.82
Northwest Bank and Trust Company, Davenport, Iowa	5,000,000.00	90,547.49	850,000.00	940,547.49
Bettendorf Bank and Trust Company, Bettendorf, Iowa	2,000,000.00	36,603.57	100,000.00	136,603.57
Blue Grass Savings Bank, Blue Grass, Iowa	1,000,000.00	20,087.21	100,000.00	120,087.21
Buffalo Savings Bank, Buffalo, Iowa	1,000,000.00	21,934.33	100,000.00	121,934.33
First Trust and Savings Bank of Wheatland (Office), Dixon, Iowa	1,000,000.00	7,232.34	-	7,232.34
Farmer's Savings Bank, Princeton, Iowa	1,000,000.00	26,824.13	100,000.00	126,824.13
Le Claire State Bank, Le Claire, Iowa	1,000,000.00	17,179.59	50,000.00	67,179.59
Liberty Trust and Savings Bank, New Liberty, Iowa	1,000,000.00	14,263.05	-	14,263.05
Walcott Trust and Savings Bank, Walcott, Iowa	1,000,000.00	19,336.38	100,000.00	119,336.38
Security State Trust and Savings Bank, Bettendorf, Iowa	1,000,000.00	22,627.64	100,000.00	122,627.64

SCOTT COUNTY

Reconciliation of County Treasurer's

Cash and Fund Balances

Fiscal year ended June 30, 1976

<u>Name of Banks</u>	<u>Maximum Deposit Authorized</u>	<u>Checking Account</u>	<u>Interest Bearing</u>	<u>Total</u>
Donahue Savings Bank, Donahue, Iowa	1,000,000.00	11,584.16	-	11,584.16
Central Trust and Savings Bank, Eldridge, Iowa	1,000,000.00	43,536.22	100,000.00	143,536.22
Scott County EDA Project Account, Davenport Bank and Trust, Davenport, Iowa		<u>18,745.72</u>	<u>400,000.00</u>	<u>418,745.72</u>
Total on deposit		<u>\$ 1,960,476.83</u>	<u>5,891,921.00</u>	7,852,397.83
Cash on hand per Supervisor's count June 30, 1976				73,220.28
Outstanding checks				(12,147.80)
United States Treasury Bills				<u>15,000.00</u>
Treasurer's book balance June 30, 1976				<u>7,928,470.31</u>
Warrants outstanding June 30, 1976				<u>(364,397.87)</u>
Total fund balances June 30, 1976				<u>\$ 7,564,072.44</u>

SCOTT COUNTY

County Treasurer

Income

Fiscal year ended June 30, 1976

Income From:

Tax Sale Fees - General Fund	\$ 331.40
Use and Sales Tax - General Fund	8,461.32
Auto Licenses - General Fund	186,591.40
Investment Interest - General Fund	324,574.75
Investment Interest - Revenue Sharing Fund	34,519.57
Investment Interest - Other Funds	20,554.21(1)
Auto Postage - General Fund	<u>9,292.50</u>
Total	\$ <u>584,325.15</u>

(1) Total includes Conservation Fund \$1,375.00; Hospital Building \$5,336.20; and EDA Project Fund \$13,843.01.

Five-Year Comparison of Total Interest Received in the General Fund

<u>12-Months</u> <u>1971</u>	<u>12-Months</u> <u>1972</u>	<u>12-Months</u> <u>1973</u>	<u>18-Months</u> <u>1974-75</u>	<u>12-Months</u> <u>1975-76</u>	<u>Total</u>
\$ <u>N/A</u>	<u>108,989.92</u>	<u>184,476.12</u>	<u>584,174.92</u>	<u>324,574.75</u>	\$ <u>1,202,215.71</u>

Three-Year Comparison of Total Interest Received in the Revenue Sharing Fund

<u>12-Months</u> <u>1973</u>	<u>18-Months</u> <u>1974-75</u>	<u>12-Months</u> <u>1975-76</u>	<u>Total</u>
\$ <u>73,067.50</u>	<u>71,689.94</u>	<u>34,519.57</u>	\$ <u>179,277.01</u>

SCOTT COUNTY

County Treasurer

Fiscal year ended June 30, 1976

Each individual miscellaneous receipt was classified as to proper fund, correct office and classified with other receipts of same source.

As shown on Schedule 43, there was \$ 755,855.08,
Current and Delinquent taxes collected and accounted for Area Schools or
Community Colleges.

As shown on Schedule 42, there was \$ 26,620,998.81,
Current and Delinquent taxes collected for Schools.

As shown on Schedule 45, there was \$ 3,057,523.22,
Current and Delinquent taxes collected for Cities.

In all the above cases each individual taxing district was audited for
collections by reconciling all collections to abstract to be collected.

Good accounting procedures were followed to see that all individual tax
receipts were registered into proper district and abated taxes were proper.

Unpaid and Suspended taxes were checked to see that they were entered in
proper records.

SCOTT COUNTY

County Treasurer

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
Kenneth W. Gaines, Treasurer	\$ 12,972.00	20,819.88	15,379.92
Henry C. Wollenberg, Comptroller	12,000.00	19,753.49	14,914.08
Clarence R. Anderson, Deputy	10,200.00	16,418.07	8,990.15
Mary K. Ament, Deputy	9,562.44	15,594.86	10,739.59
Phila L. Anderson, Deputy	9,562.44	15,369.69	11,362.32
Maye L. Irwin, Deputy	9,562.44	15,356.16	11,362.32
Lucille Lewis, Deputy	9,562.44	15,363.54	11,362.32
Carol A. Roman, Deputy	9,562.44	15,586.25	11,362.32
Dennis R. Kresin, Deputy	7,650.00	14,632.99	11,362.32
Maurine Thoem, Deputy	7,650.00	12,391.33	9,210.84
Susan D. Giese, Clerk	5,405.28	8,928.72	6,772.33
Janice L. Hinke, Clerk	4,382.50	7,846.87	6,141.03
Shirley, J. Kessel, Deputy	7,462.00	14,200.70	11,362.32
Patricia A. Kristin, Deputy	5,833.68	12,306.25	9,153.16
Paulette Kuehl, Clerk	5,040.00	9,562.76	7,021.15
Mae A. Marker, Clerk	4,410.00	7,814.40	6,155.04
Jeanette M. Puck, Deputy	5,947.20	12,340.13	9,067.05
Kathleen L. Rodgers, Clerk	4,565.86	8,543.64	6,144.72
Myrtle E. Wertz, Cashier	6,048.00	12,413.98	9,196.87
Evelyn C. Westlund, Clerk	4,469.88	8,035.92	6,164.63
Mary E. Shields, Cashier	4,546.63	8,464.98	6,300.51
Margaret M. Fitzgerald, Clerk	2,346.60	8,220.17	6,648.28
Eva Mae G. Jackson, Clerk	4,245.75	8,022.94	6,137.91
Marie I. Coghill, Clerk	1,030.00	8,776.72	5,079.05
Alice M. Cameron, Clerk	-	6,734.55	2,925.76
Lucille M. Stange, Clerk	-	6,293.77	5,725.35
Judith R. Brock, Typist	-	5,696.93	5,600.92
Pamela S. Lorenz, Typist	-	5,585.05	1,400.57
Patti Rensberger, Clerk	-	5,369.02	5,692.51
Cindy Duax, Clerk	-	3,511.49	699.95
Barbara A. Smith, Clerk	-	5,556.60	6,153.46
Susan Hughes, Clerk	-	5,268.70	5,607.06
Mary E. Dailey, Clerk	-	5,355.02	5,488.06
Pamela Clark, Extra Help	-	2,002.72	5,245.76
Judith M. VanHyfte, Clerk	-	2,533.19	-
Mary E. Davis, Clerk	-	4,112.97	5,697.60
Penni Paget, Clerk	-	3,727.89	-
Kathryn Van Zandberger, Clerk	-	3,962.83	5,684.99
Patricia A. Baker, Clerk	-	2,351.75	-
Phyllis M. Kramer, Clerk	-	657.12	-

SCOTT COUNTY

County Treasurer

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
Pamela S. Holst, Clerk	-	3,897.75	5,488.20
Johanna B. Kleider-Portz, Clerk	-	3,239.61	4,490.15
Blanche Y. Rauch, Clerk	-	3,653.84	2,241.90
Laura A. Bloomingdale, Clerk	-	3,648.58	2,491.73
Mary A. Gosch, Clerk	2,240.92	5,606.77	5,135.20
Hope D. Williams, Clerk	-	2,221.15	565.40
Julianne Matthews, Typist	-	352.80	884.76
Deborah A. Burnquist, Clerk	-	-	1,969.68
Helen T. Carlon, Clerk	-	-	174.96
Vickie L. Collier, Clerk	-	-	3,065.89
Kimbra A. Cooper, Clerk	-	-	3,145.16
Kathleen Flynn, Clerk	-	-	4,883.41
Peg E. Garbareno, Clerk	-	-	2,573.07
Janis M. Hein, Clerk	-	-	65.61
Julie A. Jurgens, Clerk	-	-	77.01
Debbie D. Kottmann, Clerk	-	-	2,647.33
JoAnn M. LaFond, Clerk	-	-	2,626.38
Martha L. Lott, Clerk	-	-	4,545.48
Arla Mae M. Peters, Clerk	-	-	4,972.68
Renee Wohlwend, Clerk	-	-	2,405.83
Sandy Alderson, Cashier	-	35.54	-
Julie A. Anderson, Clerk	-	821.32	-
Dixie D. Baldwin, Clerk	-	658.95	-
Sandra R. Broyles, Clerk	-	699.67	-
Mary J. Curry, Clerk	-	212.50	-
Joan E. D'Auben, Clerk	5,298.00	3,389.84	-
Debra J. Fedderson, Clerk	-	2,572.43	-
Cathy L. Fier, Clerk	3,247.39	3,552.07	-
Geraldine H. Flenker, Clerk	4,788.00	4,273.22	-
Debbie A. Fusco, Clerk	2,268.05	1,471.14	-
Dorothy Gregory, Clerk	273.75	321.44	-
Linda R. Hartman, Clerk	346.75	2,231.33	-
Christine A. Helmers, Clerk	401.48	567.05	-
Janet R. Hunziker, Typist	-	752.80	-
Gilberta Leavell, Typist	-	2,114.20	-
Mary R. Lindquist, Clerk	-	481.13	-
Pamela D. Lofgren, Clerk	-	1,663.79	-
Pamela D. Martin, Typist	-	905.73	-
Mary L. Miller, Clerk	-	589.38	-
Patricia A. Orman, Clerk	1,294.99	2,367.87	-

SCOTT COUNTY

County Treasurer

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
Nicky D. Oswalt, Clerk	1,041.22	2,437.49	-
Kerry L. Palmer, Clerk	-	694.12	-
Susan K. Peters, Clerk	810.00	2,410.56	-
Janice M. Rasmussen, Clerk	-	157.32	-
Karen S. Loete, Clerk	4,343.71	-	-
Dale W. McGarry, Clerk	182.50	-	-
Rachel J. Honeycutt, Clerk	330.00	-	-
Luanne L. Johnson, Clerk	2,205.00	-	-
Linda A. Harris, Clerk	816.18	-	-
Marsha L. Sparrow, Clerk	3,303.12	-	-
Elaine R. Anders, Clerk	2,597.75	-	-
Patricia R. Sattizahn, Clerk	4,248.13	-	-
Johannah M. Kresin, Clerk	70.00	-	-
Martha E. Weills, Clerk	878.00	-	-
Martha J. Moore, Clerk	873.38	-	-
Mary L. Votzmeier, Clerk	547.50	-	-
Roberta D. Hileman, Clerk	711.51	-	-
Susan L. Spies, Extra Help	470.64	-	-
Shelba J. Bugh, Extra Help	280.50	-	-
Eugene F. Kuehlthau, Extra Help	1,998.00	-	-
Mary B. Fisher, Extra Help	1,972.93	-	-
Phyliss B. Hebbeln, Extra Help	1,502.00	-	-
Susan G. Barnes, Extra Help	860.00	-	-
Linda K. Gordon, Extra Help	856.70	-	-
Bona J. Hilton, Extra Help	965.94	-	-
Karen E. Oltman, Extra Help	941.72	-	-
Ardis M. Viviani, Extra Help	739.20	-	-
John A. Neth, Extra Help	1,314.99	-	-
Paul B. Thiese, Extra Help	1,755.00	-	-
Janet C. Straetker, Extra Help	418.00	-	-
Lois J. Lane, Extra Help	474.37	-	-
Wilbur J. Kline, Extra Help	2,500.00	-	-
Beverly A. Hewitt, Extra Help	206.25	-	-
Rhonda G. Mitchell, Extra Help	13.75	-	-
Erin K. Stephens, Extra Help	46.75	-	-
Susan J. Swensen, Extra Help	79.75	-	-
Debra J. Fedderson, Extra Help	380.50	-	-
Ronald W. Reasoner, Extra Help	319.80	-	-
Sandra L. Capps, Extra Help	268.82	-	-
John Henderson, Extra Help	11.00	-	-

SCOTT COUNTY

County Treasurer

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
Carol Hindman, Extra Help	28.88	-	-
Carol J. Ehlinger, Extra Help	9.63	-	-
Cheryl Engebretson, Extra Help	195.25	-	-
Mindy A. Fangman, Extra Help	207.63	-	-
Ina Foley, Extra Help	118.25	-	-
Michael P. Foley, Extra Help	492.25	-	-
Linda M. Fordham, Extra Help	135.44	-	-
Jackie Fountain, Extra Help	140.25	-	-
Teresa M. Gavin, Extra Help	22.69	-	-
Judy Green, Extra Help	110.00	-	-
Stephen R. Green, Extra Help	19.94	-	-
Anne E. Griffin, Extra Help	45.38	-	-
Scott Carthey, Extra Help	16.50	-	-
Claudette M. Castellani, Extra Help	88.00	-	-
John C. Chant, Extra Help	26.13	-	-
Patricia A. Conner, Extra Help	114.81	-	-
Diane M. Casselman, Extra Help	19.25	-	-
Eugene Craig, Extra Help	280.50	-	-
Franklin Craig, Extra Help	228.25	-	-
Norma I. Craig, Extra Help	49.50	-	-
Renate A. Crausby, Extra Help	202.13	-	-
Cynthia Davis, Extra Help	11.00	-	-
Diane Davis, Extra Help	68.06	-	-
Bob Devine, Extra Help	118.25	-	-
Mary L. Devine, Extra Help	63.25	-	-
Susan J. Devine, Extra Help	63.25	-	-
Bill Hitchcock, Extra Help	21.31	-	-
Cheryl A. Hitchcock, Extra Help	21.31	-	-
Jeanne M. Holz, Extra Help	21.31	-	-
Mary L. Hover, Extra Help	28.88	-	-
Helen S. Hutchison, Extra Help	22.69	-	-
Laurie L. Jack, Extra Help	150.56	-	-
Bonnie H. Jackson, Extra Help	152.63	-	-
Gloria F. Jackson, Extra Help	154.00	-	-
Marita Jacobs, Extra Help	31.63	-	-
Albert J. Johnson, Extra Help	44.00	-	-
Judy Johnson, Extra Help	206.25	-	-
Paula S. Johnson, Extra Help	13.75	-	-
Ronald B. Johnson, Extra Help	57.75	-	-
Denise E. Jones, Extra Help	75.63	-	-

SCOTT COUNTY

County Treasurer

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
Mary A. Jones, Extra Help	162.25	-	-
Shirley L. Jordan, Extra Help	171.88	-	-
Darla Klavon, Extra Help	53.63	-	-
Kathy Krenz, Extra Help	13.75	-	-
James R. Lauser, Extra Help	101.06	-	-
Anna Leigh, Extra Help	121.00	-	-
Kathy J. Liedtke, Extra Help	39.19	-	-
Jan M. Likeness, Extra Help	49.50	-	-
Christie M. Schnoor, Extra Help	5.50	-	-
Julie Seline, Extra Help	58.44	-	-
Barbara J. Springer, Extra Help	15.13	-	-
Charlotte Tatum, Extra Help	10.31	-	-
Jerry C. Taylor, Extra Help	6.88	-	-
Neil Thomas, Extra Help	106.56	-	-
Thresa Thompson, Extra Help	99.00	-	-
Judy Veith, Extra Help	33.00	-	-
Debbie Walker, Extra Help	125.13	-	-
Barbara G. Washington, Extra Help	133.38	-	-
Lucille Washington	13.75	-	-
Ted Wells, Extra Help	137.50	-	-
Lynn Yeager, Extra Help	195.25	-	-
Perry J. Young, Extra Help	28.88	-	-
Lorraine Zeroth, Extra Help	11.00	-	-
Annie R. Long, Extra Help	35.75	-	-
Arleen Manna, Extra Help	66.00	-	-
Mary McFadden, Extra Help	23.38	-	-
Margaret E. Meese, Extra Help	23.38	-	-
Annie D. Miller, Extra Help	94.88	-	-
Doris C. Miller, Extra Help	165.69	-	-
Debra Mullens, Extra Help	316.25	-	-
Jeffery L. Nelson, Extra Help	41.25	-	-
Starr Norville, Extra Help	8.94	-	-
Stephen P. O'Brien, Extra Help	320.38	-	-
Katherine L. O'Leary, Extra Help	57.06	-	-
Beverly J. Pocha, Extra Help	118.94	-	-
Amarilys Padelford, Extra Help	66.00	-	-
Phyliss E. Pearson, Extra Help	9.63	-	-
Sybil Perkins, Extra Help	20.63	-	-
Ned L. Peterson	138.88	-	-

SCOTT COUNTY

County Treasurer

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
Martha L. Pierre, Extra Help	41.25	-	-
Barbara J. Pontsler, Extra Help	26.13	-	-
Paula Posey, Extra Help	201.44	-	-
Janice M. Rasmussen, Extra Help	23.38	-	-
Karryn J. Reimers, Extra Help	44.69	-	-
Evelyn M. Stockman, Extra Help	173.94	-	-
Florence Stoever, Extra Help	409.75	-	-
Gregory Stoever, Extra Help	57.75	-	-
Karen Stoever, Extra Help	390.50	-	-
Patricia Thomas, Extra Help	545.19	-	-
Robert O. Wilson, Extra Help	686.12	-	-
David M. Lindholm, Extra Help	522.51	-	-
Kristy Lindsey, Extra Help	33.00	-	-
Rita Logds, Extra Help	385.00	-	-
Laurie Richardson, Extra Help	59.13	-	-
Murl L. Richardson, Extra Help	101.06	-	-
Robert L. Rieke, Extra Help	28.88	-	-
Sue Rizk, Extra Help	186.31	-	-
Sylvia L. Roba, Extra Help	65.31	-	-
William H. Roba, Extra Help	134.75	-	-
Ruth A. Schimelpfenig, Extra Help	312.13	-	-
Marilyn Burrage, Extra Help	91.44	-	-
Nina Caldwell, Extra Help	68.06	-	-
Eileen Devol, Extra Help	172.56	-	-
Mike Donnelly, Extra Help	5.50	-	-
Pam S. Dorton, Extra Help	28.19	-	-
Carmen Edler, Extra Help	862.13	-	-
Cindy L. Hanover, Extra Help	130.63	-	-
Anna Hitchcock, Extra Help	154.69	-	-
Debbie Allen, Extra Help	170.50	-	-
Wyla C. Berry, Extra Help	13.75	-	-
Mary J. Bernal, Extra Help	331.38	-	-
Mark L. Bishop, Extra Help	102.44	-	-
Jane E. Blanche, Extra Help	57.06	-	-
Michael Blank, Extra Help	45.38	-	-
Christine E. Braden, Extra Help	37.13	-	-
Janine Brechler, Extra Help	43.31	-	-
Rick J. Briggs, Extra Help	21.31	-	-
Georgina I. Brown, Extra Help	15.13	-	-

SCOTT COUNTY

County Treasurer

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	12-Months ended <u>Dec 31, 1973</u>	18-Months ended <u>Jun 30, 1975</u>	12-Months ended <u>Jun 30, 1976</u>
Steve A. Bullock, Extra Help	70.81	-	-
Debra A. Heimbeck, Extra Help	103.13	-	-
Peter R. Williams, Extra Help	516.32	-	-
Eileen M. Puetz, Extra Help	22.00	-	-
Ralph D. Arnold, Extra Help	14.44	-	-
Melodia Redies, Clerk	-	1,406.60	-
Laurie A. Sciling, Clerk	-	430.07	-
Carol M. Schave, Clerk	-	273.81	-
Mary E. Wells, Clerk	5,606.88	2,868.39	-
Joanna L. Wiggins, Clerk	5,316.00	1,781.54	-
Julianne Matthew, Clerk	1,146.75	2,144.41	-
Sherry A. Dennhardt, Clerk	2,021.60	-	-
Patty J. Hans, Clerk	4,304.83	-	-
Donna J. Hanley, Clerk	3,933.42	-	-
Janine A. Hesse, Extra Help	923.61	234.09	-
Greg A. Bachte, Extra Help	37.81	-	-
Brenda S. Reese, Extra Help	1,328.28	-	-
Lou A. Petersen, Extra Help	927.87	-	-
Julie A. Petersen, Extra Help	141.63	-	-
Carolee R. Werhy, Extra Help	<u>1,651.51</u>	<u>-</u>	<u>-</u>
Total Salaries	\$ <u>267,432.40</u>	<u>432,624.34</u>	<u>327,762.05</u>

SCOTT COUNTY

County Treasurer

Fiscal year ended June 30, 1976

COMMENTS AND RECOMMENDATIONS

The Field Auditor's attention was called to the fact the Federal Revenue Sharing checks are sent directly to the bank. There is no miscellaneous receipt written, and the money cannot be invested until the County Treasurer has been notified of its arrival.

The County Treasurer has a good investment report, see page 22, and it is important for him to be notified as soon as revenue sharing money has arrived.

SCOTT COUNTY

County Recorder

Receipts and Disbursements

Fiscal year ended June 30, 1976

Balance per Recorder's cashbook July 1, 1975 \$ 62,796.13

RECEIPTS:

Office fees:

Deeds	\$ 18,159.00	
Real Estate mortgages	29,802.00	
Uniform Commercial Code	15,327.00	
Releases and assignments	10,830.00	
Dangerous Weapons permits	2,807.50	
Certified copies - Affidavits	1,200.00	
Snowmobile fees	337.50	
Boat fees	1,024.25	
Real Estate Revenue Stamps - County's share	44,500.40	
Miscellaneous receipts	25,363.50	
Duplicate Hunting and Fishing licenses	<u>108.00</u>	
Total Office fees		149,459.15

Other receipts:

Hunting and Fishing licenses - <u>40,142</u> issued	247,595.00	
Boat registrations - <u>2,351</u> issued	10,638.00	
Snowmobile registrations - <u>648</u> issued	4,305.00	
Real Estate Revenue Stamps - <u>11,121</u> issued - State's share	178,259.45	
Transfer fees for County Auditor	6,761.00	
Use Tax	<u>7,795.40</u>	
Total Other receipts		<u>455,353.85</u>
Total to account for		667,609.13

DISBURSEMENTS:

Office fees to General Fund	141,544.05	
License receipts to State	239,573.00	
Registration receipts to State	19,706.00	
Transfer fees to County Auditor	6,761.00	
Use Tax to State	7,252.54	
Real Estate Revenue Stamps to State	<u>178,259.45</u>	
Total disbursements		<u>593,096.04</u>

Balance per Recorder's cashbook June 30, 1976 \$ 74,513.09

SCOTT COUNTY

County Recorder

Receipts and Disbursements

Fiscal year ended June 30, 1976

The preceding balance held in trust by the County Recorder at June 30, 1976, was reconciled as follows:

<u>Assets - Cash and receivables</u>		<u>Liabilities - Amounts due others</u>	
Checking account	\$ 75,282.86	Office fees due General Fund	\$ 44,252.92
Cash in office	6,464.96	License fees due State	28,680.00
Outstanding checks	(23,225.17)	Use Tax due State	<u>1,580.17</u>
Deposits in transit	<u>15,990.44</u>		
Total	\$ <u>74,513.09</u>	Total	\$ <u>74,513.09</u>

SCOTT COUNTY

County Recorder

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
Richard F. Hagen, Recorder	\$ -	6,825.00	15,150.00
Clarence E. Hagen, Recorder and Extra Help	12,750.00	13,650.00	167.50
Elaine Higgins, Deputy	10,200.00	16,380.00	12,120.00
Geraldine M. Baltimore, Deputy	9,562.14	15,400.44	11,362.50
Leona Petersen, Deputy	10,200.00	16,380.00	12,120.00
Lois Darell, Clerk	365.00	7,565.60	5,887.30
Frances A. Fedrick, Clerk	4,410.00	7,957.47	6,139.94
Hazel A. Gilbert, Clerk	5,638.50	2,408.17	-
Anna B. Feuchter, Clerk	2,185.50	653.02	-
Dawn Granbois, Clerk	4,200.00	8,701.28	6,977.05
Romelle M. Jeys, Clerk	4,536.00	7,653.00	5,690.05
Adeline E. Kinnemann, Clerk and Extra Help	501.00	206.05	270.40
Brenda Wiese	-	2,958.66	5,694.15
Lorraine L. Oertel, Clerk	-	6,735.43	5,692.10
Sherlyn Huber, Clerk	-	2,143.80	5,593.35
Mary A. Moore, Clerk	4,813.20	954.00	-
Total salaries	<u>69,361.34</u>	<u>116,571.92</u>	<u>92,864.34</u>
Mileage and expense	68.40	131.40	519.75
School of Instruction	79.90	517.19	799.73
Bonds	-	464.00	60.00
Supplies	10,989.67	17,034.58	13,123.66
Equipment and machines	<u>4,110.96</u>	<u>5,002.72</u>	<u>2,801.89</u>
Total	\$ <u>84,610.27</u>	<u>139,721.81</u>	<u>110,169.37</u>

SCOTT COUNTY

County Recorder

Fiscal year ended June 30, 1976

COMMENTS

Cash reconciliation was made of County Recorder's accounts for Regular Accounts, Hunting and Fishing, Federal Revenue Stamps, Snowmobiles, Boats, and Use Tax Funds, along with checking individual transactions to the point of good accounting.

The County Recorder's records were examined in detail, and the information documenting the annual report was complete. The expenses charged to the County Recorder's office are presented in Schedule 3-A.

SCOTT COUNTY

County Sheriff

Receipts and Disbursements

Fiscal year ended June 30, 1976

Balance per Sheriff's cashbook July 1, 1975 \$ 5,992.75

RECEIPTS:

Office fees	\$ 38,490.12	
Total Office fees		38,490.12
Other receipts:		
Mileage	42,742.23	
Trust Funds	108,761.99	
Work Release	497.98	
Executions	<u>27,876.04</u>	
Total Other receipts		<u>179,878.24</u>
Total to account for		<u>224,361.11</u>

DISBURSEMENTS:

Office fees to General Fund	32,351.87	
Mileage to Sheriff	42,742.23	
Work Release	497.98	
Executions	28,512.18	
Trust Funds	<u>103,827.68</u>	
Total disbursements		<u>207,931.94</u>

Balance per Sheriff's cashbook June 30, 1976 \$ 16,429.17

The above balance held in trust by the County Sheriff at June 30, 1976, was reconciled as follows:

<u>Assets - Cash</u>		<u>Liabilities - Amounts due others</u>	
Checking accounts	\$ 20,127.88	Office fees dues General	
Deposits in transit	1,233.80	Fund	\$ 11,191.00
Outstanding checks	(4,957.52)	Trust Funds	5,190.31
Cash item - Bank		Execution Account	<u>47.86*</u>
printing charge	<u>25.01</u>		
		Total	\$ <u><u>16,429.17</u></u>
Total	\$ <u><u>16,429.17</u></u>		

*Account closed December 31, 1975; balance paid into General Fees Account on October 20, 1976.

SCOTT COUNTY

County Sheriff

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
Kenneth R. Paulsen, Sheriff	\$ 5,100.00	21,750.08	15,999.84
William A. Strout, Sheriff	6,724.96	-	-
Kenneth R. Paulsen, Deputy	7,068.68	-	-
Kenneth W. Anderson, Deputy	4,408.26	17,250.08	12,600.00
James Y. Bentley, Deputy	10,587.39	17,250.08	12,600.00
Richard L. Castro, Deputy	10,237.97	16,500.04	12,049.92
Bennie L. Clark, Deputy	6,000.00	15,691.68	11,474.88
Dennis J. Conrad, Deputy	-	14,625.00	11,474.88
John N. Cone, Deputy	10,050.00	15,916.64	12,049.92
Michael J. Conger, Deputy	3,450.00	14,625.00	11,474.88
Robert G. Cox, Deputy	10,050.00	16,500.04	12,049.92
Albert P. Epperly, Deputy	10,959.30	18,487.52	13,599.84
Henry D. Farber, Deputy	9,849.97	16,500.04	12,049.92
Richard J. Fee, Deputy	4,158.00	16,500.04	12,049.92
Terry D. Glandon, Deputy	-	8,525.00	11,410.30
Dale L. Hackett, Deputy	10,799.91	16,850.04	13,099.92
Dennis J. Hammill, Deputy	4,125.00	15,075.00	11,017.72
Randall V. Hein, Deputy	-	11,012.50	11,474.88
Lester J. Jurgens, Deputy	3,726.00	15,750.00	7,649.92
Glen L. Lamp, Deputy	3,726.00	15,750.00	11,474.88
Charlie J. Lewis, Deputy	10,299.96	16,500.04	12,049.92
LaMar E. Lucas, Deputy	10,299.96	17,250.08	12,600.00
Claude W. McCollom, Deputy	4,500.00	14,625.00	11,474.88
Richard W. Moritz, Deputy	11,049.96	17,850.04	13,099.92
Ivan V. Risley, Deputy	4,344.00	15,750.00	11,474.88
Carl Simms, Deputy	8,899.92	15,750.00	11,474.88
James W. VanFossen, Deputy	11,049.96	17,850.04	13,099.92
Charles K. Vollmer, Deputy	4,216.62	16,500.04	12,049.92
Janice A. Carroll, Deputy	-	12,583.89	10,964.48
Melvin E. Puck, Deputy	-	4,050.00	10,964.48
Larry D. Foote, Deputy	-	-	6,442.40
James C. Hartog, Deputy	-	-	3,333.28
Roberta M. Potter, Deputy	5,872.50	9,790.00	-
Clifford N. Small, Deputy	-	-	5,349.96
Nancy J. Arneson, Matron	-	3,751.55	9,985.48
Patricia L. Bain, Secretary	2,525.00	9,490.00	7,348.56
Robert L. Bricker, Helicopter Mechanic	-	655.00	-
Helen L. Britton, Secretary	7,005.00	11,640.00	8,690.40

SCOTT COUNTY

County Sheriff

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
Carole J. Castro, Secretary	5,310.00	9,790.00	7,348.56
George W. Clark, Jailer	-	-	4,503.94
Shirley M. Clark, Records Clerk	-	550.00	1,347.21
Harold D. Clearman, Jailer	-	-	11,467.06
Harold D. Clearman, Jr., Jailer	-	-	12,043.64
Joann M. Court, Matron	-	6,101.82	5,823.59
Lynne L. Davie, Stenographer	-	-	1,433.70
Wellesley L. Dickinson, Turnkey	-	-	3,380.70
Ricky G. Downs, Jailer	-	-	7,618.99
C. Clinton Elmore, Jailer and Radio Operation	-	-	8,256.93
Patricia A. Ernst, Stenographer	-	4,671.66	2,854.48
Robert A. Ertz, Helicopter Mechanic	-	242.50	-
Arthur Fryxell, Turnkey	-	-	2,191.26
William A. Fryxell, Deputy	-	-	9,775.38
Roberta A. Gripp, Stenographer	-	-	4,762.90
Ronald J. Gross, Jailer	-	-	2,177.40
James C. Hartog, Deputy	-	-	3,333.28
Joanne M. Heppe, Matron	-	13,618.51	9,639.77
Earl J. Hierseman, Deputy	5,356.92	16,070.76	5,356.92
Arthur L. Miller, Jailer	-	-	9,832.68
Diane Rashid, Matron	-	13,218.46	10,107.72
Thomas J. Rashid, Jailer	-	-	5,730.00
Holly E. Rupe, Secretary	5,310.00	9,790.00	7,348.56
Constance M. Skelly, Clerk	-	-	4,963.27
William J. Straw, Jailer	-	-	5,779.66
Janet M. Van Ert, Stenographer	-	5,010.00	1,613.46
Raymond R. Woods, Turnkey	-	-	4,652.72
Raymond A. Yoder, Turnkey	-	-	9,882.34
Gage D. Adams, Deputy	3,450.00	9,125.02	-
Jesse L. Beadle, Deputy	3,894.00	2,012.44	-
Sue E. Liehbe, Deputy	-	200.00	-
Cheryl E. Fairly, Matron	-	972.00	-
Foster F. Felger, Bailiff	-	9,624.00	-
Gilbert K. Koos, Bailiff	-	7,034.00	-
Thomas L. Melroy, Bailiff	-	2,362.50	-
John H. Payton, Bailiff	-	9,624.00	-
Leo E. Snider, Bailiff	-	8,610.00	-
Verda D. Wolfe, Civil Service Secretary	-	800.00	-

SCOTT COUNTY

County Sheriff

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
James B. Alexander, Deputy	6,077.72	-	-
Dan D. Hibbs, Deputy	3,200.00	-	-
Ronald W. Van Fossen, Deputy	6,058.32	-	-
Jean R. Strout, Matron	4,500.00	-	-
Sue E. Scherrer, Secretary	1,560.00	-	-
Leonard E. Owens, Deputy	2,365.03	-	-
William A. Rucker, Deputy	5,322.12	-	-
Robert J. Moon, Jr., Deputy	1,750.00	-	-
Darlene A. Snyder, Secretary	550.00	-	-
Donald G. Justman, Sr., Bailiff	-	809.20	-
Other salaries	<u>10,194.39</u>	<u>238.40</u>	<u>2,268.58</u>
Total salaries	265,982.82	599,069.73	541,499.64
Mileage	10,727.37	-	-
School of Instruction	2,106.09	1,551.27	2,027.22
Bonds	3,027.00	352.80	289.00
Jail expense	-	117,512.89	138,974.72
Other	111.43	4,596.96	2,296.46
Supplies	2,296.07	4,851.27	2,376.88
Equipment and machines	-	-	3,893.34
Repairs and maintenance	46,147.57	14,412.09	-
Furniture and fixtures	20,187.46	7,837.71	-
Data processing	-	-	7,800.00
Guns and uniforms	9,330.57	-	15,383.44
Sheriffs cars and helicopter	<u>-</u>	<u>130,840.51</u>	<u>121,831.30</u>
Total	\$ <u>359,916.38</u>	<u>881,025.23</u>	<u>836,372.00</u>

SCOTT COUNTY

County Sheriff

Fiscal year ended June 30, 1976

COMMENTS AND RECOMMENDATIONS

It was noted that each of the Sheriff's claims for mileage showed only "X" miles times 15 cents per mile with no indication of destination as required by Section 79.13 of the Iowa Code. The matter was discussed with the Sheriff, and he stated that he had backup papers to verify the mileage of each of the claims. Copies of these backup papers for each claim were made available to the Field Auditor.

It was recommended to the Sheriff that all future claims show date, destination, and the number of miles driven. The Sheriff concurred with the recommendation and stated that in the future all claims will contain this information.

Section 79.13. Particulars required.

"The board of supervisors shall not approve any claim for mileage or other traveling expenses presented by any peace officer including the sheriff and his deputies unless the destinations, and number of miles covered in each trip are given, or, in the case of extended trips, unless railroad, hotel, and other traveling expenses, except meals, are verified by receipts."

A copy of this audit is being forwarded to Attorney General for whatever purpose it may serve.

General Comments:

In addition to the audit of each transaction, the examination included a comparative review of expenditures for any excess expense for service received.

The County Sheriff's records were examined in detail, and the information documenting the annual report was complete. The expenses charged to the County Sheriff's office are presented in Schedule 3-A.

SCOTT COUNTY

County Clerk of District Court

Receipts and Disbursements

Fiscal year ended June 30, 1976

Balance per Clerk of District Court's cashbook July 1, 1975 \$ 290,060.54

RECEIPTS:

Office fees:

Probate fees	\$ 39,820.25	
District Court fees	29,589.13	
Marriage licenses - <u>1,237</u> issued	6,185.00	
Transcript and Copy fees	23,425.11	
Reporter and Jury fees	6,420.50	
Mechanics' Liens	<u>414.00</u>	
Total Office fees		105,853.99

Other receipts:

Petty Cash	50.00	
Trust Funds	426,327.37	
Fines from Clerk of District Court -		
Number of Cases filed - <u>49</u>	21,056.00	
Workmen's Compensation Trusts paid out	25,071.46	
House File fees	2,186.00	
Bar Association - Copy fees	8,557.45	
Alimony and Child support	<u>2,574,137.87</u>	
Total Other receipts		3,057,386.15
Total to account for		<u>3,453,300.68</u>

DISBURSEMENTS:

Office fees to General Fund	103,267.61	
House File fees to State	2,144.00	
Fines to Fines Fund	25,117.50	
Trust Funds paid out	450,993.52	
Workmen's Compensation Trust paid out	17,595.93	
Alimony and Child support payments	2,577,198.41	
Copy fees to Scott County Bar Association	<u>8,530.45</u>	
Total disbursements		<u>3,184,847.42</u>

Balance per Clerk of District Court's cashbook June 30, 1976 \$ 268,453.26

The above balance held in trust by the Clerk of District Court at June 30, 1976, was reconciled as follows:

SCOTT COUNTY

County Clerk of District Court

Fiscal year ended June 30, 1976

<u>Assets - Cash</u>		<u>Liabilities - Amounts due others</u>	
Checking account and savings	\$ 402,218.16	Office fees to General Fund	\$ 29,055.35
Cash in office	11,244.15	Petty cash	50.00
Outstanding checks	(145,582.18)	Fines to Fines Fund	5,411.50
Variance - Long	(1.87)	Trust Funds	143,166.42
U.S. Bonds	<u>575.00</u>	Workmen's Compensation Trust	<u>90,769.99</u>
Total	\$ <u>268,453.26</u>	Total	\$ <u>268,453.26</u>

SCOTT COUNTY

County Clerk of District Court

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
David H. Dahlin, Principal	\$ 12,750.00	20,475.00	15,150.00
Irma Anderson, Deputy	5,460.00	16,380.00	6,090.00
Lauretta A. Countryman, Deputy	6,375.00	10,581.12	8,337.12
Wilbur K. Hetzell, Deputy	9,562.56	15,356.16	853.12
William R. Kruse, Deputy	9,562.56	15,413.04	11,362.56
Aaron L. Lake, Deputy	10,200.00	16,380.00	12,120.00
Isabelle G. Larson, Deputy	6,375.00	10,923.12	9,096.00
Marie H. Lemburg, Assistant to Chief Judge	11,120.16	17,760.24	13,040.16
Luella M. Rekemeyer, Deputy	6,375.00	10,581.12	8,337.12
Clara H. Smith, Deputy	7,057.44	12,288.00	9,474.00
Lois I. Stamp, Deputy	6,375.00	10,581.12	8,337.12
Opel M. Van Winkle, Deputy	6,375.00	11,094.94	9,096.00
William C. Wulf, Deputy	2,754.48	9,981.87	8,937.12
Marlene K. Nelson, Deputy	3,600.00	11,298.00	9,096.00
Donna M. Otto, Deputy	3,028.40	10,581.12	8,337.12
Sylvia L. Eickstaedt, Deputy	3,270.00	10,875.60	9,096.00
Nancy J. Kelley, Deputy	3,027.55	11,235.52	9,096.00
Yvonne M. Simpson, Deputy	3,889.00	12,384.00	9,305.84
Jane E. Danico, Deputy	5,987.64	11,473.24	9,096.00
Mary J. Heddinger, Deputy	1,421.90	12,298.24	9,637.00
Delores A. Gress, Deputy	-	9,159.22	8,130.84
Vivian D. Creswell, Deputy	9,562.56	10,882.28	-
Iola W. Dorgan, Deputy	3,600.00	2,238.48	-
Judy R. Gust, Deputy	2,350.04	5,617.99	-
Josephine A. King, Deputy	3,414.00	5,488.00	-
Marie Kay, Deputy	7,626.63	-	-
Eileen K. Kerns, Deputy	570.00	-	-
Linda L. Erbst, Deputy	1,200.00	-	-
Judith A. Conner, Clerk	-	4,627.34	-
Rae J. Berger, Clerk	-	7,588.00	7,481.70
Marilyn K. Harksen, Clerk	-	6,865.74	268.92
Katherine R. Sharman, Bookkeeper	-	4,193.95	3,075.76
Ruth E. Kuehn, Clerk	-	3,540.00	7,540.32
Harriet L. Denger, Clerk	-	3,066.98	5,687.94
Patricia C. O'Connor, Clerk	1,191.50	1,978.57	4,666.69
Candace Schutte Abel, Clerk	-	123.23	5,733.04
Glenda M. Bernhardt, Clerk	-	1,941.50	-
Cheryl D. Cogo, Clerk	616.80	2,168.44	-

SCOTT COUNTY

County Clerk of District Court

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
Paula K. Haas, Clerk	-	633.00	-
Richard H. Hansen, Comptroller	3,573.36	876.68	-
Susan K. Peters, Clerk	-	431.59	-
Noel A. Benson, Clerk	-	-	2,694.52
Mary A. Dierick, Clerk	-	-	4,506.63
David Geisler, Extra Help	-	-	420.00
Ed H. Osburn, Referee	-	-	291.78
Barbara M. Meyer, Clerk	-	-	5,687.94
Linda L. Nicholas, Clerk	-	-	4,746.88
Paulina R. Rorah, Clerk	-	-	820.38
Patricia A. Sisk, Clerk	-	-	2,133.00
Mark J. Smith, Clerk	-	-	2,724.96
Vanita M. Taylor, Clerk	-	-	324.41
Susan M. Statzel, Clerk	1,600.00	-	-
Deanna L. Pendergast, Clerk	<u>3,502.62</u>	-	-
Total salaries	<u>163,374.20</u>	<u>329,362.44</u>	<u>250,829.99</u>
Bonds	16.00	475.59	692.58
Postage	-	110.00	-
Supplies	14,892.12	35,029.88	20,179.49
Equipment and machines	-	-	2,339.17
Repairs and maintenance	-	-	2,818.23
Retirement - FICA and IPERS	-	-	26,666.11
Medical Insurance	-	-	6,260.80
Other	<u>836.56</u>	<u>1,663.08</u>	<u>-</u>
Total	<u>\$ 179,118.88</u>	<u>366,640.99</u>	<u>309,786.37</u>

SCOTT COUNTY

County Clerk of District Court
Fiscal year ended June 30, 1976

COMMENTS AND RECOMMENDATIONS

The examination of records of the Clerk of Court and Associate Court offices required an extra amount of time. The receipt side of the cashbook does not always show where the money was disbursed, and the disbursement side does not always show where the money was received, therefore, each transaction had to be traced through the cashbook, trust account book and checkbook. Also, the trust book does not show all trusts.

It is recommended that the bookkeepers keep books only, and all other duties assigned to them be reassigned to other persons in the office.

Receipts for partial payments of costs should be disbursed from the trust account and distributed to the case involved. Some of these accounts are over twenty (20) years old and the balance of cost will, in most cases, never be paid.

The above items were reviewed with the Clerk of Court, and he indicated that further consideration would be given to changing the system wherever possible.

The Auditor of State's office recommends that, effective immediately, accounts should be balanced monthly, listing outstanding checks, as well as trusts on hand.

General Comments:

Our examination of receipts and disbursements was made in compliance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and substantiation of findings as we considered necessary in the circumstances.

SCOTT COUNTY

County Clerk of District Court
Fiscal year ended June 30, 1976

COMMENTS AND RECOMMENDATIONS
(continued)

General Comments (continued):

The Clerk of District Court's records were examined in detail, and the information documenting the annual report was complete. The expenses charged to the Clerk of District Court's office are presented in Schedule 3-A.

SCOTT COUNTY

County Magistrates - Clerk of District Court Scheduled Violations

Receipts and Disbursements

Fiscal year ended June 30, 1976

Balance on hand July 1, 1975		\$	128,382.52
------------------------------	--	----	------------

RECEIPTS:

State fines from Exhibit G-1	\$	22,471.50	
City fines from Exhibit G-1		78,962.60	
Five dollar filing fees - Exhibit G-1		19,250.50	
Additional fees - Exhibit G-1		12,349.18	
Scheduled fines and Costs - Number of Cases <u>12,767</u>		703,977.83*	
Bonds and Trusts		<u>393,365.87</u>	<u>1,230,377.48</u>
Total to account for			<u>1,358,760.00</u>

DISBURSEMENTS:

To General Fund - Two-fifths (2/5) filing fee		40,631.56	
To State - Three-fifths (3/5) filing fee		60,947.35	
General Fund additional costs		106,287.19	
Ten percent (10%) City Fines to General Fund		26,481.97	
State fines to Fines Fund		373,335.66	
City fines (90%) to Cities:			
Davenport		167,658.08	
Bettendorf		5,453.10	
Blue Grass		10,731.40	
Buffalo		12,332.52	
Dixon		54.00	
Eldridge		18,942.80	
Le Claire		18,447.95	
Long Grove		1,255.50	
McCausland		1,239.93	
Princeton		1,394.90	
Riverdale		81.00	
Walcott		725.76	
Other - Bonds and Trusts		<u>399,181.37</u>	
Total disbursements			<u>1,245,182.04</u>

Balance on hand June 30, 1976		\$	<u>113,577.96</u>
-------------------------------	--	----	-------------------

The above balance held in trust by the Clerk of District Court at June 30, 1976, was reconciled as follows:

SCOTT COUNTY

County Magistrates - Clerk of District Court Scheduled Violations

Fiscal year ended June 30, 1976

<u>Assets - Cash</u>		<u>Liabilities - Amounts due others</u>	
Checking account	\$ 112,576.13	Due Fines Fund	\$ 29,619.32
Cash in office	6,329.43	Three-fifths (3/5) cost	
Outstanding checks	<u>(5,327.60)</u>	due State	4,179.00
Total	\$ <u>113,577.96</u>	Two-fifths (2/5) cost due	
		County	2,786.00
		Additional costs due County	7,833.10
		City fines due Cities (90%)	14,001.30
		Ten percent (10%) City Fines	
		due General Fund	1,555.70
		Change in cash drawers	200.00
		Trusts	53,121.54
		House File and Bar	
		Association	<u>282.00</u>
		Total	\$ <u>113,577.96</u>

*State fines \$339,592.31, City fines \$186,073.46, Fee \$178,003.06 and Copy fees \$309.00.

SCOTT COUNTY

County Magistrates

Individual Accounts

Fiscal year ended June 30, 1976

	Number of Cases	Balance on Hand Jul 1, 1975	Fines		Fees Collected	Adjustment of Beginning Balance	Bonds Received	Total to Account For	State Fines to Clerk	City Fines to Clerk	\$5.00 Filing to Clerk	Additional Fees to Clerk	Bonds Disbursed	Balance on Hand Jun 30, 1976
			State	City										
<u>Magistrates:</u>														
Bettendorf Court	1,906	\$ 5,045.50	16,490.50	34,733.00	15,691.00	88.00	74,121.00	146,169.00	15,885.00	32,850.50	9,305.00	5,902.00	72,285.00	9,941.50
Eldridge Court	475	580.99	1,916.00	10,385.50	3,721.00	-	849.00	17,452.49	2,099.50	9,854.00	2,185.00	1,420.99	849.00	1,044.00
Le Claire Court	1,091	1,099.70	2,187.50	21,741.50	8,394.50	-	4,801.00	38,224.20	2,142.50	21,081.70	4,955.00	3,186.00	4,296.50	2,562.50
Walcott Court	537	2,594.79	1,969.50	15,376.40	4,469.90	-	3,035.50	27,446.09	2,344.50	15,176.40	2,805.50	1,840.19	2,626.50	2,653.00
Total	4,009	\$ 9,320.98	22,563.50	82,236.40	32,276.40	88.00	82,806.50	229,291.78	22,471.50	78,962.60	19,250.50	12,349.18	80,057.00	16,201.00

Reconcilement of Balance on Hand

Magistrate's Name	<u>Bettendorf Court</u>
Bank balance	\$ 10,507.50
Cash item - NSF check	28.50
Outstanding checks	(550.50)
Variance - Long cash	(44.00)
Total balance	\$ 9,941.50

Reconcilement of Balance on Hand

Magistrate's Name	<u>Eldridge Court</u>
Bank balance	\$ 746.00
Cash item - NSF check	43.50
Deposit in transit	296.50
Outstanding checks	(40.50)
Variance - Long cash	(1.50)
Total balance	\$ 1,044.00

Reconcilement of Balance on Hand

Magistrate's Name	<u>Le Claire Court</u>
Bank balance	\$ 2,558.00
Cash item - NSF check	33.50
Outstanding checks	(28.50)
Variance - Long cash	(.50)
Total balance	\$ 2,562.50

Reconcilement of Balance on Hand

Magistrate's Name	<u>Walcott Court</u>
Bank balance	\$ 2,333.40
Cash item - Due from County Fund	11.60
Deposit in transit	296.00
Variance needed to balance	12.00
Total balance	\$ 2,653.00

SCOTT COUNTY

County Attorney

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Name and Title</u>	<u>12-Months ended Dec 31, 1973</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>
Edward N. Wehr, County Attorney	\$ 15,367.80	26,750.04	19,000.00
A. Fred Berger, Jr., Assistant		22,737.12	16,150.00
Henry C. Filseth, Assistant		21,050.04	14,500.00
Robert G. Gallagher, Assistant		6,700.08	5,000.00
Gary M. Lane, Assistant		21,400.08	15,200.00
Realf H. Ottesen, Assistant		21,400.08	15,200.00
Stephen C. Schalk, Assistant		19,278.00	13,356.00
Thomas G. Schebler, Assistant	87,725.01	21,400.08	15,200.00
Richard M. Jennings, Assistant		7,600.08	15,200.00
James W. Shapley, Assistant		5,700.06	15,200.16
Robert C. Bradfield, Assistant		-	4,333.28
Harold J. DeLange, Assistant		-	1,780.00
John E. Molyneaux, Assistant		7,750.20	1,833.36
Michael L. Noyes, Assistant		11,883.34	-
Marjorie C. Callender, Secretary		11,297.76	8,624.70
Nancy L. Dorton, Secretary		9,171.60	6,965.04
Paula K. White, Secretary	12,474.00	7,651.62	3,714.00
Cynthia S. Jensen, Secretary		-	3,521.00
Gary L. Sissel, Assistant		21,300.00	15,000.00
Marilyn Owens, Secretary		505.00	-
Celeste F. Bremer, Intern		-	650.00
William F. Post, Intern		1,440.00	-
Laura N. Smith, Intern		1,440.00	-
Total salaries	115,566.81	246,455.18	190,427.54
Supplies	5,769.58	9,285.69	1,195.04
School of Instruction	872.00	3,832.63	1,186.25
Bonds	254.75	762.00	16.50
Investigations	93.05	-	-
Furniture, fixtures and equipment	-	-	1,903.93
Postage and freight	-	-	590.00
Matching Fund - Omnibus Crime Act	1,845.00	-	-
Library	-	-	1,347.39
Other	13.00	705.38	54.25
Total	\$ 124,414.19	261,040.88	196,720.90

FINES

<u>Total Number of State Cases on Which Fines Were Paid to the Clerk of District Court</u>	<u>Amount Collected</u>
<u>49</u>	\$ <u>21,056.00</u>

SCOTT COUNTY

Total Warrants Issued and/or Other Disbursements

Comparison for Three Years

Fiscal year ended June 30, 1976

<u>Funds</u>	12-Months ended Dec 31, 1973	18-Months ended Jun 30, 1975	12-Months ended Jun 30, 1976
General	\$ 1,869,228.41	4,595,079.47	2,863,089.96
Court Expense	745,248.19	1,345,756.25	877,191.63
Poor	1,526,403.59	784,447.31	229,209.36
County Mental Health and Institutions	2,239,026.47	3,325,215.54	2,563,607.59
Veterans' Affairs	23,627.27	35,903.40	22,153.22
Secondary Roads	1,275,297.69	2,046,273.78	1,465,469.69
Road Clearing	-	34,974.47	-
Bangs Disease	3,339.70	4,299.60	2,332.24
Bovine Tuberculosis	1,903.41	7,681.46	3,394.08
Domestic Animal	12,964.70	19,908.30	14,341.98
Election Expense	102,500.42	143,981.78	140,215.46
Fairground Aid	50,000.00	139,600.00	99,032.46
Retirement - FICA and IPERS	671,212.20	1,254,480.31	400,298.95
Conservation Board	292,432.19	528,978.88	428,957.35
County Indemnification	941.39	20,023.55	5,364.28
Federal Revenue Sharing Trust - By Transfers	<u>403,209.42</u>	<u>2,156,314.57</u>	<u>1,703,820.00</u>
Total	\$ <u>9,217,335.05</u>	<u>16,442,918.67</u>	<u>10,818,478.25</u>

SCOTT COUNTY

Statement of Account by Funds

Fiscal year ended June 30, 1976

Funds	Schedule Number	Fund Balance Jul 1, 1975	Receipts		Total to Account For	Disbursements		Fund Balance Jun 30, 1976	Budget		Outstanding Warrants Jun 30, 1976
			Current and Delinquent Taxes	Other Sources and Transfers		Warrants Issued	Other Orders and Transfers		Appropriated	Excess Expenditures	
General	3	\$ 746,693.61	1,186,302.15	1,828,058.78	3,761,054.54	2,863,089.96	478,375.80	419,588.78	3,480,222.00*	-	2,458.04
Court Expense	4	175.22	1,134,909.97	69,922.57	1,205,007.76	877,191.63	-	327,816.13	974,428.00	-	2,421.39
Poor	5	1,273,286.69	2,857.92	163,746.32	1,439,890.93	229,209.36	967.50	1,209,714.07	576,399.00	-	3,230.98
Orphans	6	62,998.11	168.90	-	63,167.01	-	63,167.01	-	-	-	-
Dependent Children	7	172,562.58	-	-	172,562.58	-	172,562.58	-	-	-	-
Aid to Disabled	7	172,562.55	-	-	172,562.55	-	172,562.55	-	-	-	-
County Mental Health and Institutions	8	1,687,595.96	1,515,928.84	562,936.41	3,766,461.21	2,563,607.59	1,468.31	1,201,385.31	3,001,509.00	-	186,787.08
Veterans' Affairs	9	41,304.22	13,553.86	19.75	54,877.83	22,153.22	-	32,724.61	44,181.00	-	25.15
Secondary Roads	10	471,512.43	846,252.22	738,027.72	2,055,792.37	1,465,469.69	-	590,322.68	1,841,812.00	-	14,894.63
Road Clearing	11	2,588.50	-	-	2,588.50	-	2,588.50	-	-	-	-
Bangs Disease	12	9,554.18	5,059.77	158.40	14,772.35	2,332.24	-	12,440.11	5,027.00	-	551.94
Bovine Tuberculosis	13	6,757.93	-	-	6,757.93	3,394.08	158.40	3,205.45	8,000.00	-	-
Domestic Animal	14	65,466.03	-	15,061.50	80,527.53	14,341.98	509.80	65,675.75	15,000.00	-	-
Election Expense	15	26,561.38	195,961.00	49,829.77	272,352.15	140,215.46	100,000.00	32,136.69	195,715.00	-	4,581.76
Courthouse Expansion	16	20,091.76	-	-	20,091.76	-	-	20,091.76	-	-	-
Fairground Aid	17	2,667.65	98,305.79	31,597.46	132,570.90	99,032.46	30,000.00	3,538.44	97,435.00	-	-
Civil Defense	18	10,872.40	-	98,078.71	108,951.11	95,834.20	-	13,116.91	10,370.00	-	57.50
Local Board of Health	19	(17,556.42)	-	637,699.14	620,142.72	612,274.95	-	7,867.77	612,274.95	-	38,681.97
Health Center	20	1,689.62	647,568.07	1,605,695.00	2,254,952.69	1,144,210.31	-	1,110,742.38	1,146,000.00	-	-
County Library	21	52,782.14	143,534.11	3,001.60	199,317.85	172,985.92	3,757.81	22,574.12	172,482.00	-	114.91
Voter Registration	22	4.87	-	-	4.87	-	4.87	-	-	-	-
Grant - Law Library	23	(90.98)	-	9,832.43	9,741.45	8,414.41	-	1,327.04	-	-	-
Retirement - FICA and IPERS	24	117,170.62	261,771.76	99,010.85	477,953.23	400,298.95	-	77,654.28	419,313.00*	-	730.59
Payroll Clearing	25	47,202.59	-	3,822,706.33	3,869,908.92	3,741,966.69	121,082.24	6,859.99	-	-	37,295.53
Employment Training	26	(64,847.55)	-	1,085,164.90	1,020,317.35	1,090,221.38	1,048.07	(70,952.10)	1,100,000.00*	-	26,381.65
Medical Insurance	27	7,486.25	-	78,943.80	86,430.05	84,561.55	-	1,868.50	-	-	-
Conservation Board	28	117,456.58	302,585.43	84,127.35	504,169.36	397,969.62	-	106,199.74	523,500.00*	-	5,888.49
Conservation Construction	29	45,389.55	-	93,010.34	138,399.89	30,987.73	-	107,412.16	-	-	-
Conservation Sinking	30	73,339.90	90,000.00	1,375.00	164,714.90	-	91,978.75	72,736.15	-	-	-
County Indemnification	31	(2,389.13)	7,866.98	-	5,477.85	5,364.28	-	113.57	7,794.00	-	11,627.82

SCOTT COUNTY

Statement of Account by Funds
Fiscal year ended June 30, 1976

Funds	Schedule Number	Fund Balance Jul 1, 1975	Receipts		Total to Account For	Disbursements		Fund Balance Jun 30, 1976	Budget		Outstanding Warrants Jun 30, 1976
			Current and Delinquent Taxes	Other Sources and Transfers		Warrants Issued	Other Orders and Transfers		Appropriated	Excess Expenditures	
Federal Revenue Sharing Trust	32	659,528.45	-	1,069,620.57	1,729,149.02	-	1,703,820.00	25,329.02	-	-	-
Scott Count EDA Project - 05-11-01329	33	28,395.56	-	2,233,231.10	2,261,626.66	-	1,854,701.71	406,924.95	-	-	-
County Government Assistance	34	-	-	61,387.30	61,387.30	-	-	61,387.30	-	-	-
Subtotal - County		<u>5,838,813.25</u>	<u>6,452,626.77</u>	<u>14,442,243.10</u>	<u>26,733,683.12</u>	<u>16,065,127.66</u>	<u>4,798,753.90</u>	<u>5,869,801.56</u>	<u>14,231,461.95</u>	<u>-</u>	<u>335,729.43</u>
County Hospital - General Maintenance	35	24,633.67	53,105.93	-	77,739.60	6,234.88	40,000.00	31,504.72	52,390.00	-	-
Hospital Improvement	35	92,494.01	-	45,336.20	137,830.21	-	-	137,830.21	-	-	-
Agricultural Extension	36	580.67	40,530.39	-	41,111.06	-	40,522.06	589.00	-	-	-
County Assessor	37	56,907.76	135,759.80	604.35	193,271.91	116,099.56	-	77,172.35	134,090.00	-	6,512.15
City Assessor	38	50,587.98	197,460.59	1,640.80	249,689.37	215,422.92	-	34,266.45	226,330.00	-	21,308.55
Board of Education - Muscatine-Scott	39	(110,165.32)	108,766.19	128,942.06	127,542.93	13,270.56	1,538.90	112,733.47	-	-	778.17
District Library	40	19,396.68	-	21,715.19	41,111.87	19,396.68	-	21,715.19	-	-	-
Improvement of Instruction	41	889.53	-	200.00	1,089.53	-	-	1,089.53	-	-	-
School District	42	330,490.79	26,620,998.81	378,769.13	27,330,258.73	-	26,652,792.71	677,466.02	-	-	-
Area School or Community College	43	8,192.20	755,855.08	-	764,047.28	-	753,592.28	10,455.00	-	-	-
Fines	44	83,814.42	-	398,453.16	482,267.58	-	378,769.13	103,498.45	-	-	-
Corporation	45	72,084.87	3,057,523.22	-	3,129,608.09	-	3,069,381.33	60,226.76	-	-	-
Township	46	352.46	8,753.38	-	9,105.84	-	8,810.77	295.07	-	-	-
Fire District	46	1,124.67	54,886.44	-	56,011.11	-	54,818.14	1,192.97	-	-	-
City Special Assessment	47	8,457.26	-	144,752.49	153,209.75	-	100,811.19	52,398.56	-	-	-
Sanitary Sewer District	48	178.89	14,565.31	-	14,744.20	-	14,178.64	565.56	-	-	-
Mobile Homes	49	-	-	280,219.28	280,219.28	-	280,219.28	-	-	-	-
State Tax Credit	50	-	16.22	3,140,676.46	3,140,692.68	-	3,136,730.52	3,962.16	-	-	-
Auto Licenses and Use Tax	51	303,341.06	-	6,926,064.56	7,229,405.62	-	6,862,026.64	367,378.98	-	-	-
Other	52	-	16,774.66	1,953.60	18,728.26	2,023.17	16,774.66	(69.57)	-	-	69.57
Subtotal - Trust and Agency		<u>943,361.60</u>	<u>31,064,996.02</u>	<u>11,469,327.28</u>	<u>43,477,684.90</u>	<u>372,447.77</u>	<u>41,410,966.25</u>	<u>1,694,270.88</u>	<u>412,810.00</u>	<u>-</u>	<u>28,668.44</u>
Grand total		<u>\$ 6,782,174.85</u>	<u>37,517,622.79</u>	<u>25,911,570.38</u>	<u>70,211,368.02</u>	<u>16,437,575.43</u>	<u>46,209,720.15</u>	<u>7,564,072.44</u>	<u>14,644,271.95</u>	<u>-</u>	<u>364,397.87</u>

SCOTT COUNTY

General Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 746,693.61

RECEIPTS:

Current taxes	\$ 1,178,404.94	
Delinquent taxes	<u>7,897.21</u>	1,186,302.15
County Auditor's fees - Exhibit B	6,778.52	
County Treasurer's fees - Exhibit C - Auto License and Use Tax	195,052.72	
County Recorder's fees - Exhibit D	141,544.05	
County Sheriff's fees - Exhibit E	32,351.87	
Clerk of District Court's fees - Exhibit F	103,267.61	
County Magistrates and Scheduled Violations - Exhibit G	173,400.72	
Cost overpayments to State withheld	<u>17,474.21</u>	669,869.70
Franchise Tax Credits	68,936.87	
Interest and Penalty on Delinquent taxes	104,329.99	
Sale of supplies	747.50	
Rent	1,651.33	
Telephone refunds	14,302.46	
Care of prisoners	928.91	
Licenses and Permits	62,471.50	
Interest on investments	324,574.75	
Reimbursements - Other Agencies	6,839.97	
Auto postage	9,292.50	
Insurance claims and refunds	1,567.95	
Sales and Use Tax refund	911.85	
Tax searches and Tax Deeds	331.40	
Liquor license refunds	9,035.00	
Crime Commission	3,203.15	
Xerox copies	5,287.46	
Unclaimed fees	10,178.26	
Reimbursement - Salaries and Wages	57,301.98	
City special costs	24.75	
Other	<u>98.30</u>	682,015.88
Transfers from Funds:		
Aid to Disabled	172,562.55	
Aid to Dependent Children	172,562.58	
Employment training	1,048.07	

SCOTT COUNTY

General Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

RECEIPTS (continued):

Transfers from Funds (continued):

Fairground Aid	30,000.00	
Election Expense	<u>100,000.00</u>	<u>476,173.20</u>
Total to account for		3,761,054.54

DISBURSEMENTS:

Auditor's Warrants Issued - Schedule 3-A		2,863,089.96
--	--	--------------

Transfers to Funds:

Fairground Aid	30,000.00	
Local Board of Health	437,535.91	
Secondary Roads	247.22	
Civil Defense	10,370.00	
Improvement of Instruction	<u>200.00</u>	<u>478,353.13</u>

Treasurer's disbursement

22.67

Total disbursements

3,341,465.76

Fund balance June 30, 1976

\$ 419,588.78

SCOTT COUNTY

Auditor's Warrants Issued - General Fund

Fiscal year ended June 30, 1976

	Total	Supervisors	Auditor	Treasurer	Recorder	Attorney	Sheriff	Zoning	Friend of the Court	Buildings and Grounds	Clerk of District Court	Other
Salaries:												
Officers	\$ 148,867.20	54,500.00	15,150.00	15,379.92	15,150.00	19,000.00	15,999.84	13,687.44	-	-	-	-
Deputies	820,084.72	-	34,844.99	123,465.96	35,602.50	148,382.80	477,788.47	-	-	-	-	-
Others	509,045.75	28,867.60	72,564.28	188,916.17	42,111.84	23,044.74	47,711.33	25,879.76	-	41,784.59	-	38,165.44
Mileage and expense	7,027.84	2,050.65	229.80	277.50	519.75	-	-	3,061.83	-	83.85	-	804.46
School of Instruction	7,802.69	914.96	705.65	2,168.88	799.73	1,186.25	2,027.22	-	-	-	-	-
Bonds	854.00	189.00	76.00	87.50	60.00	16.50	289.00	-	-	-	-	136.00
Printing and supplies	58,436.57	148.62	1,626.22	8,817.08	13,123.66	1,195.04	2,376.88	446.25	-	6,694.68	-	24,008.14
Data processing	324,526.36	-	109,776.23	206,950.13	-	-	7,800.00	-	-	-	-	-
Photostat and Addressograph	31,138.96	-	-	-	-	-	-	-	-	-	-	31,138.96
Furniture, fixtures and equipment	10,516.41	-	750.75	762.50	2,801.89	1,903.93	3,893.34	-	-	-	-	404.00
Postage and freight	46,257.75	-	-	-	-	590.00	-	-	-	-	-	45,667.75
Telephone, utilities and water	132,434.70	-	-	-	-	-	-	-	-	43,281.10	-	89,153.60
Guns, uniforms, etc.	15,383.44	-	-	-	-	-	15,383.44	-	-	-	-	-
Sheriff's quarters	750.00	-	-	-	-	-	-	-	-	-	-	750.00
Jail expense	138,974.72	-	-	-	-	-	138,974.72	-	-	-	-	-
Sheriff's cars and helicopter	121,831.30	-	-	-	-	-	121,831.30	-	-	-	-	-
Insurance	101,397.91(1)	-	-	-	-	-	-	-	-	-	-	101,397.91
Maintenance Agreements	7,074.63	-	-	-	-	-	-	-	-	-	-	7,074.63
State Audit	29,598.54	-	-	-	-	-	-	-	-	-	-	29,598.54
Bi-State Metro Planning	45,450.00	-	-	-	-	-	-	-	-	-	-	45,450.00
Computer Commission	109,728.51	-	-	-	-	-	-	-	-	-	-	109,728.51
Hays Associates - Consultants	16,337.96	-	-	-	-	-	-	-	-	-	-	16,337.96
Storing and moving voting machines	5,883.25	-	-	-	-	-	-	-	-	-	-	5,883.25
Township Officers	895.65	-	-	-	-	-	-	-	-	-	-	895.65
Vital statistics	1,820.60	-	-	-	-	-	-	-	-	-	-	1,820.60
Care of Veterans' graves	1,739.44	-	-	-	-	-	-	-	-	-	-	1,739.44
Social Welfare Board	316.75	-	-	-	-	-	-	-	-	-	-	316.75
Coroner expense	8,563.40	-	-	-	-	-	-	-	-	-	-	8,563.40
Snow removal and weed cutting	2,825.96	-	-	-	-	-	-	-	-	-	-	2,825.96
Medical Insurance	28,000.00	-	-	-	-	-	-	-	-	-	-	28,000.00

SCOTT COUNTY

Auditor's Warrants Issued - General Fund

Fiscal year ended June 30, 1976

	Total	Supervisors	Auditor	Treasurer	Recorder	Attorney	Sheriff	Zoning	Friend of the Court	Buildings and Grounds	Clerk of District Court	Other
Bee inspection and refunds	270.00	-	-	-	-	-	-	-	-	-	-	270.00
Dues - National Association of Counties	1,737.00	-	-	-	-	-	-	-	-	-	-	1,737.00
Dues - Iowa State Association of Counties	2,220.81	-	-	-	-	-	-	-	-	-	-	2,220.81
Capital expenditures	28,620.30	-	-	-	-	-	-	-	-	-	-	28,620.30
Cleaning and window service	71,481.50	-	-	-	-	-	-	-	-	71,481.50	-	-
Library	1,347.39	-	-	-	-	1,347.39	-	-	-	-	-	-
Elevator service	4,202.16	-	-	-	-	-	-	-	-	4,202.16	-	-
Alarm protection	2,840.61	-	-	-	-	-	-	-	-	2,840.61	-	-
Warrants charged in error	6,567.67	-	-	-	-	-	-	-	-	-	-	6,567.67
Other	10,237.51	71.93	-	65.00	-	54.25	2,296.46	9.92	-	5,861.16	-	1,878.79
Total	\$ 2,863,089.96	86,742.76	235,723.92	546,890.64	110,169.37	196,720.90	836,372.00	43,085.20	-	176,229.65	-	631,155.52

Budget \$ 3,480,222.00* Each office budget by resolution of June 21, 1976, was for amount expended.

Three-Year Comparison of the Total Expenditures in the General Fund

12-Months ended Jun 30, 1976	\$ 2,863,089.96	86,742.76	235,723.92	546,890.64	110,169.37	196,720.90	836,372.00	43,085.20	-	176,229.65	-	631,155.52
18-Months ended Jun 30, 1975	\$ 4,595,079.47	88,608.07	189,285.17	482,835.83	139,721.81	261,040.88	881,025.23	110,048.79	15,174.78	216,984.95	-	2,210,353.96
12-Months ended Dec 31, 1973	\$ 1,869,228.41	55,594.78	117,252.43	305,433.62	84,610.27	124,414.19	359,916.38	31,408.92	-	132,841.05	16,449.40	641,307.37

(1) Includes \$32,717.09 Workmen's Compensation and Errors and Omissions Insurance.

SCOTT COUNTY

Court Expense Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975

\$ 175.22

RECEIPTS:

Current taxes	\$ 1,129,527.73	
Delinquent taxes	<u>5,382.24</u>	1,134,909.97
Reimbursements - Transportation	186.10	
- Employment training	11,266.02	
- Court Appointed Attorneys	95.70	
- Court Reporters' salaries	57,808.33	
Refunds	<u>566.42</u>	<u>69,922.57</u>
Total to account for		<u>1,205,007.76</u>

DISBURSEMENTS:

	<u>Clerk of Court</u>	<u>District Court</u>	<u>Probation Office</u>	<u>Magistrate Court</u>
Salaries:				
Officers	15,150.00	-	16,188.00	-
Deputies	189,042.90	-	66,642.57	-
Bailiffs	-	29,636.50	-	-
Court Reporters	-	158,924.05	-	-
Others	46,637.09	-	33,820.76	2,315.41
Attorney fees	-	97,984.55	-	-
Witness fees	-	4,870.87	-	-
Jurors' fees	-	67,646.57	-	-
Mileage and expense	-	3,787.11	3,928.62	-
Postage	-	-	159.90	-
Telephone	-	988.16	-	-
Equipment and supplies	22,518.66	1,316.77	2,273.72	-
Retirement - FICA and IPERS	26,666.11	-	-	-
Repairs and maintenance	2,818.23	-	-	-
Medical Insurance	6,260.80	-	2,620.80	-
Court Librarian	-	650.00	-	-
Publications and printing	-	14,651.03	-	-
Criminal transcripts	-	20,537.52	-	-
Prisoner medical	-	15,500.16	-	-
Blood tests	-	2,510.00	-	-
Commitments - Sheriff	-	16,584.85	-	-
Friend of Court	-	3,056.30	-	-

SCOTT COUNTY

Court Expense Fund

Receipts and Disbursements
Fiscal year ended June 30, 1976

	<u>Clerk of Court</u>	<u>District Court</u>	<u>Probation Office</u>	<u>Magistrate Court</u>	
<u>DISBURSEMENTS (continued):</u>					
School of Instruction	692.58	-	2,956.64	-	
Other	<u>-</u>	<u>474.00</u>	<u>724.61</u>	<u>-</u>	
Total	<u>\$ 309,786.37</u>	<u>439,118.44</u>	<u>129,315.62</u>	<u>2,315.41</u>	880,535.84
Warrants paid from wrong fund - Corrected by Transfer No. 101					<u>(3,344.21)</u>
Total Warrants Issued					<u>877,191.63</u>
Fund balance June 30, 1976					<u>\$ 327,816.13</u>

Three-Year Comparison of Total Expenditures in the Court Expense Fund

<u>12-Months 1973</u>	<u>18-Months 1974-75</u>	<u>12-Months 1975-76</u>
<u>\$ 745,248.19</u>	<u>1,345,756.25</u>	<u>877,191.63</u>

SCOTT COUNTY

Court Expense Fund

Court Appointed Attorneys

Fiscal year ended June 30, 1976

<u>Name</u>	<u>Number of Cases</u>	<u>Amount</u>
Mark Abbott	7	\$ 519.00
John R. Aitken	42	2,000.00
Ralph D. Beal	11	1,075.80
James W. Berry	6	1,245.95
John A. Bowman	3	135.00
Robert C. Bradfield	2	540.00
Roy A. Bush	1	100.00
Arthur L. Buzzell	5	1,089.00
Patricia Cepican	13	895.00
John V. Chapman	1	34.00
Charles A. Coppolla	1	90.00
Joseph C. Creen	1	160.00
Thomas F. Daley	1	300.00
Jack D. Darland	1	60.00
William E. Davis	4	1,598.10
David A. Dettman	2	391.25
Donald E. Doyle	11	5,052.23
Burton H. Fagan	2	75.00
John L. Fortini	2	170.00
Marc Gellerman	8	1,452.50
Harlan H. Giese, Jr.	24	2,391.75
Clarence A. Glotfelty	1	45.00
Phil L. Goedkin	2	80.00
Jorge Gomez, Jr.	9	577.50
Joseph A. Grubisich	3	1,717.50
Edward B. Harris	1	100.00
J. A. Hellstrom	9	2,453.45
James D. Hoffman	39	4,352.50
James M. Hood	6	3,760.63
Loren T. Hora	23	3,763.57
Kent Hutcheson	1	4,724.40
Dennis D. Jasper	62	6,689.67
Mary Ellen Kerr	3	377.50
S. Craig Kiser	12	1,320.25
Gary K. Koos	33	4,139.95
Walter E. Kroeger	2	280.00
Martin D. Lehr	6	220.00
Michael Liebbe	16	2,256.25
Harold C. Loundsberry	1	1,699.98
Dudley C. Lowry	1	50.00

SCOTT COUNTY

Court Expense Fund

Court Appointed Attorneys

Fiscal year ended June 30, 1976

<u>Name</u>	<u>Number of Cases</u>	<u>Amount</u>
Paul R. Macek	4	1,255.90
Elliott R. McDonald	2	593.75
William E. McNally	2	395.00
Bertram B. Metcalf	32	8,911.68
David P. Miller	4	1,608.75
John E. Molyneaux	17	870.00
Vincent J. Motto	38	2,958.00
C. J. Munson	1	83.00
John T. Murray	12	2,695.80
Linda K. Newman	9	424.39
John W. Newport	18	1,177.50
Patricia D. Rhodes	1	100.00
Ralph D. Sauer	1	50.00
Carl Schultz	4	2,263.73
Thomas R. Schulz	4	574.50
Gerald P. Schutte	2	115.00
Doren Shifley	14	1,397.00
Ronald E. Silver	6	526.00
L. Ted Sloane	1	480.00
John D. Stonebraker	1	50.00
Morton A. Teitle	1	1,411.86
Don D. Thuline	10	1,267.55
Frank D. Tucker, Jr.	1	255.00
Eugene P. Van Driel	12	4,100.00
Samuel J. Walker	27	5,777.41
C. Dana Waterman	1	35.00
Clemens A. Werner, Jr.	2	625.00
 Total	 <u>605</u>	 <u>\$ 97,984.55</u>

SCOTT COUNTY

Poor Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 1,273,286.69

RECEIPTS:

Delinquent taxes		2,857.92
Foster Care reimbursements	\$ 27,271.51	
Food Stamp Credits - State	33,351.19	
Employment and Training Program	6,760.65	
Social Services reimbursements	17,818.26	
Salary and Office reimbursements	13,516.76	
Refunds and Other	<u>392.63</u>	99,111.00
Transfers from Funds:		
Orphans	63,167.01	
County Mental Health and Institutions	<u>1,468.31</u>	<u>64,635.32</u>
Total to account for		1,439,890.93

DISBURSEMENTS:

General Relief:		
Relief Director - Salary	14,220.00	
Case Workers	27,528.00	
Office supplies	946.09	
Mileage and postage	590.67	
Ambulance and burials	1,200.40	
Drugs and oxygen	3,107.52	
Provisions	298.92	
Medical, dental and glasses	3,437.17	
Rent	10,628.50	
Utilities	1,036.72	
Food Stamps	3,791.50	
Transportation	71.02	
Hospitals	3,002.82	
Medical Insurance	1,312.00	
Other	<u>5,147.17</u>	76,318.50
Food Stamp Program:		
Rent and supplies	1,794.10	
Security	499.80	
Equipment	1,251.41	
Issuance Staff	<u>57,600.62</u>	61,145.93

SCOTT COUNTY

Poor Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

DISBURSEMENTS (continued):

Welfare expenses:			
Supplies	16,441.26		
Rent	29,293.06		
Staff development	1,980.59		
Utilities	6,422.92		
Postage	<u>7,087.52</u>	61,225.35	
Purchase of service	9,301.54		
Foster care	1,917.74		
Orphans Fund	<u>19,300.30</u>		<u>30,519.58</u>
Total Warrants issued			229,209.36
Transfer from Fund:			
Secondary Road			<u>967.50</u>
Total disbursements			<u>230,176.86</u>
Fund balance June 30, 1976			<u>\$ 1,209,714.07</u>

Five-Year Comparison of Total Disbursements of the Poor Fund

<u>12-Months</u> <u>1971</u>	<u>12-Months</u> <u>1972</u>	<u>12-Months</u> <u>1973</u>	<u>18-Months</u> <u>1974-75</u>	<u>12-Months</u> <u>1975-76</u>
<u>\$ 1,784,464.43</u>	<u>2,038,986.67</u>	<u>1,526,403.59</u>	<u>784,447.31</u>	<u>230,176.86</u>

The Board of Supervisors' attention is directed to the fund balance in comparison to the 12 months disbursements.

SCOTT COUNTY

Orphans Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 62,998.11

RECEIPTS:

Delinquent taxes 168.90
Total to account for 63,167.01

DISBURSEMENTS:

Transfer to Fund:
General 63,167.01

Fund balance June 30, 1976 \$ -

SCOTT COUNTY

Aid to Dependent Children and Aid to Disabled Funds

Fiscal year ended June 30, 1976

	<u>Aid to Dependent Children</u>	<u>Aid to the Disabled</u>	<u>Total</u>
Fund balance June 30, 1975	\$ 172,562.58	172,562.55	345,125.13
<u>RECEIPTS:</u>			
None	-	-	-
Total to account for	<u>172,562.58</u>	<u>172,562.55</u>	<u>345,125.13</u>
<u>DISBURSEMENTS:</u>			
Transfer to Fund:			
General	<u>172,562.58</u>	<u>172,562.55</u>	<u>345,125.13</u>
Fund balance June 30, 1976	\$ <u> -</u>	<u> -</u>	<u> -</u>

SCOTT COUNTY

County Mental Health and Institutions Fund

Fiscal year ended June 30, 1976

Fund balance July 1, 1976 \$ 1,687,595.96

RECEIPTS:

Current taxes	\$ 1,499,784.14	
Delinquent taxes	<u>16,144.70</u>	1,515,928.84
Paid by residents	399,537.05	
Liquor licenses from State	1,044.00	
Health Care Facility collections	14,046.48	
Handicap Development Center	43,729.26	
Rent reimbursements	2,852.32	
Insurance claim	709.04	
Sale of property	396.00	
Refunds and other	<u>622.26</u>	462,936.41
Transfer from Fund:		
Federal Revenue Sharing Trust		<u>100,000.00</u>
Total to account for		3,766,461.21

DISBURSEMENTS:

State Facilities:		
Mount Pleasant - Mental Health Institute	269,859.22	
Independence - Mental Health Institute	9,590.40	
Woodward - State Hospital School	22,145.00	
Glenwood - State Hospital School	420,382.53	
Oakdale - State Sanitorium	44,527.02	
Toledo - State Juvenile Home	32,690.74	
Clarinda - Mental Health Institute	95.00	
Iowa Security Medical Center	73,484.20	
Council Bluffs - School for the Deaf	<u>728.57</u>	873,502.68
Institutional Placement:		
Salaries	24,084.00	
Facility costs	25,552.51	
Drugs and services	2,243.08	
Hospital	346.24	
Board and lodging	102,937.70	
Supplies	<u>331.53</u>	155,495.06
Commitment Costs:		
Commissioners	2,675.00	
Appointed Attorney fees	3,420.90	
Appointed Physician fees	5,610.00	

SCOTT COUNTY

County Mental Health and Institutions Fund

Fiscal year ended June 30, 1976

DISBURSEMENTS (continued):

Commitment Costs:		
Sheriff's service	19.00	
Transportation	748.85	
Office supplies	263.55	
Hospital costs	20,756.01	
Pre-Hearing costs	<u>13,600.90</u>	47,094.21
Health Care Facility:		
Salary - Administrator	14,581.92	
Staff salaries	309,100.79	
Capitol items	502.10	
General supplies	12,958.30	
Provisions	28,611.41	
Maintenance	7,199.44	
Drugs	7,267.74	
Telephone	3,419.16	
Utilities	18,196.47	
Therapy	2,602.83	
Medical and ambulance	17,661.29	
Education	436.00	
Clothing	465.14	
Medical Insurance	10,960.00	
Office expense	1,608.90	
Hay Associates - Job classification	<u>1,977.50</u>	437,548.99
Handicap Development Center:		
Workshop services	299,484.89	
Residential care	100,000.00	
Group homes	<u>35,040.48</u>	434,525.37
Alcoholism Treatment:		
Appropriation		71,892.28
Community Mental Health Centers:		
Appropriation		<u>543,549.00</u>
Total Warrants issued		2,563,607.59
Transfer to Fund:		
Poor		<u>1,468.31</u>
Total disbursements		<u>2,565,075.90</u>
Fund balance June 30, 1976		\$ <u>1,201,385.31</u>

SCOTT COUNTY

County Mental Health and Institutions Fund

Fiscal year ended June 30, 1976

Three-Year Comparison of Total Expenditures in the County Mental Health and
Institutions Fund

<u>12-Months</u> <u>1973</u>	<u>18-Months</u> <u>1974-75</u>	<u>12-Months</u> <u>1975-76</u>
\$ <u>2,239,026.47</u>	<u>3,325,215.54</u>	<u>2,565,075.90</u>

SCOTT COUNTY

County Mental Health and Institutions Fund

County Care Facility - Resident Accounts

Period Covered - July 1, 1975 to May 9, 1977

Fund balance July 1, 1975 \$ 1,352.77

RECEIPTS:

Resident deposits 7,105.68
Total to account for 8,458.45

DISBURSEMENTS:

Resident withdrawals 7,685.70

Fund balance May 9, 1977 \$ 772.75

SCOTT COUNTY

County Mental Health and Institutions Fund

Resident Account

To Date - May 9, 1977

<u>Resident Numbers</u>	Fund Balance <u>Jul 1, 1976</u>	<u>Receipts</u>	<u>Disbursed</u>	Fund Balance <u>May 9, 1977</u>
1	\$ -	22.40	22.40	-
2	3.00	116.02	111.89	7.13
3	-	109.46	20.00	89.46
4	3.00	156.00	159.00	Closed -
5	67.58	50.00	117.58	Closed -
6	201.03	205.87	208.70	198.20
7	27.30	15.44	39.84	2.90
8	90.00	70.00	160.00	-
9	-	4.55	2.55	2.00
10	-	159.59	159.59	Closed -
11	-	169.10	169.10	-
12	-	252.09	252.09	-
13	85.94	-	85.94	Closed -
14	26.11	134.44	160.55	-
15	-	183.00	123.00	60.00
16	29.23	113.34	142.57	-
17	-	10.00	4.00	6.00
18	1.59	114.44	104.75	11.28
19	-	33.00	33.00	-
20	-	169.54	162.65	6.89
21	81.50	-	81.50	Closed -
22	-	183.13	177.48	5.65
23	-	34.94	34.94	-
24	-	88.36	88.36	-
25	4.77	113.00	24.77	93.00
26	6.95	10.00	16.95	-
27	3.00	169.28	172.28	-
28	51.32	7.44	58.76	Closed -
29	-	1.00	1.00	-
30	1.55	172.79	174.34	Closed -
31	-	10.00	10.00	Closed -
32	3.95	-	3.95	-
33	2.00	-	2.00	Closed -
34	-	2.13	-	2.13
35	-	40.00	-	40.00
36	3.77	92.60	96.37	-
37	-	35.00	30.00	5.00
38	36.50	-	36.50	-
39	.02	-	.02	Closed -
40	-	461.81	220.70	241.11

SCOTT COUNTY

County Mental Health and Institutions Fund

Resident Account

To Date - May 9, 1977

<u>Resident Numbers</u>	Fund Balance <u>Jul 1, 1976</u>	<u>Receipts</u>	<u>Disbursed</u>	Fund Balance <u>May 9, 1977</u>
41	-	23.00	21.00	2.00
42	<u>21.46</u>	<u>80.52</u>	<u>101.98</u>	<u>-</u>
Total	\$ <u>751.57</u>	<u>3,613.28</u>	<u>3,592.10</u>	<u>772.75</u>

SCOTT COUNTY

County Health Care Facility

Pine Knoll Care Facility

Fiscal year ended June 30, 1976

COMMENTS AND RECOMMENDATIONS

Item 1 - Resident Accounts:

1. The Field Auditor noted that the bookkeeper at the County Care Facility is still handling the resident accounts on file cards and keeping the resident's money in separate envelopes. Since there was no reconciliation of the accounts at the close of the fiscal year, it was necessary to extend the examination of resident accounts to May 9, 1977.

2. The State Auditor's office has previously recommended that a ledger be set up with a separate sheet for each resident, and a control sheet for the account. It was further recommended that a checking account be maintained in a bank, and a petty cash box kept in the office to handle the routine deposits and withdrawals. Where practical, a savings account should be opened when a resident's account reaches approximately \$200.00.

These items were discussed with the administrator and bookkeeper, and recommendations were complied with on May 10, 1977.

Item 2 - County Care Facility Canteen Fund:

1. An audit of the claims in the County Mental Health and Institutions Fund reveals that a total of 2,010 cases of pop (48,240 bottles) were purchased for the Pine Knoll Health Care Facility during the fiscal year at a cost of \$5,596.40.

2. A total of 542 cartons of cigarettes (5,420 packs) were purchased at a cost of \$2,134.44.

SCOTT COUNTY

County Health Care Facility

Pine Knoll Care Facility

Fiscal year ended June 30, 1976

COMMENTS AND RECOMMENDATIONS
(continued)

Item 2 - County Care Facility Canteen Fund (continued):

3. Also, a total of 95 boxes of candy and 16 cartons of chewing gum were purchased at a cost of \$392.70.

4. Following are receipts from Canteen Fund which were paid to the County Treasurer:

(1) August 27, 1975 included in "Various Coll." Miscellaneous Receipt No. 10668	\$ 661.44
(2) April 29, 1976 included in "Various Coll." Miscellaneous Receipt No. 11630	<u>1,300.00</u>
Total	<u>\$ 1,961.44</u>

5. The average cost paid for a bottle of pop is 12 cents. It is dispensed in a vending machine for 10 cents (a loss of two cents per bottle). The average cost paid for a pack of cigarettes is 39 cents. They are sold for 45 cents in the machine. This does not take into account any bottle breakage or loss which would further increase the costs to the County.

6. Resident capacity at the County Care Facility is 70; the average number of residents during the year was 47.

7. Residents occupy the second and third floors of the County Care Facility, with the third floor confined to an average of 15 residents who need special care and treatment. These residents are given incentive tokens for good behavior and voluntarily assuming responsibility for their own personal hygiene. In turn,

SCOTT COUNTY

County Health Care Facility

Pine Knoll Care Facility

Fiscal year ended June 30, 1976

COMMENTS AND RECOMMENDATIONS
(continued)

Item 2 - County Care Facility Canteen Fund (continued):

these tokens can be used to purchase "free" canteen items.

8. Residents who are qualified work at odd jobs in the County Care Facility and are paid a nominal wage from the Canteen Fund. A total of \$3,996.90 was paid out for wages during the fiscal year. In addition, \$149.50 in "free items" was given to residents who had no money to purchase them.

9. Approximately \$2,000.00 remains unaccounted for between the purchase of canteen items (\$8,123.54) and reimbursements (\$6,107.04). It is our opinion that the free token program outlined in Item 7 above would account for this amount.

Appropriate recommendations were made for good bookkeeping and leaving audit trails, and the County Care Facility informed the Field Auditor they would comply.

SCOTT COUNTY

Veterans' Affairs Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 41,304.22

RECEIPTS:

Current taxes	\$ 13,198.36	
Delinquent taxes	<u>355.50</u>	13,553.86
Other receipts:		
Refunds		<u>19.75</u>
Total to account for		54,877.83

DISBURSEMENTS:

Salaries:		
Clerk-typist	10,110.84	
Executive Secretary	1,754.10	
Per Diem - Commissioners	167.40*	
Travel expense	253.08	
Retirement - FICA and IPERS	1,441.56	
Postage	98.07	
Equipment and Office supplies	<u>43.18</u>	
Total Administrative expense		13,868.23
Aid Administered:		
Provisions	1,492.28	
Rent and utilities	5,751.86	
Hospital, medical and drugs	525.80	
Grave markers, burials and ambulance	207.55	
Other aid - Medical Insurance Program	<u>307.50</u>	
Total Expenditure for Aid		<u>8,284.99</u>
Total disbursements		<u>22,153.22</u>

Fund balance June 30, 1976 \$ 32,724.61

Assistance given to 98 families consisting of 244 individuals for the year
July 1, 1975 - June 30, 1976.

SCOTT COUNTY

Veterans' Affairs Fund

Fiscal year ended June 30, 1976

Total number of people in for all services		2,754
VA	1644	
Relief	879	
Bonus	231	
Total number of telephone calls for all services		1,583
VA	901	
Relief	645	
Bonus	37	

For information purposes only, we refer you to the following:

*If an Executive Secretary has been employed, the three Commissioners are limited to thirteen meetings per year for a total of \$65.00 each, as per Section 250.5.

SCOTT COUNTY

Secondary Roads Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975		\$ 471,512.43
<u>RECEIPTS:</u>		
Current taxes	\$ 841,407.62	
Delinquent taxes	<u>4,844.60</u>	846,252.22
Canceled warrant		5,549.50
Refunds	13,011.00	
Funding	2,167.74	
Flood control	839.90	
Permits	155.00	
Road Use Tax from State	667,321.29	
Sale of materials and service	<u>45,180.07</u>	728,675.00
Transfers from Funds:		
Poor	967.50	
Road Clearing	2,588.50	
General	<u>247.22</u>	<u>3,803.22</u>
Total to account for		2,055,792.37
<u>DISBURSEMENTS:</u>		
Administration	44,923.94	
Engineering	94,776.02	
Construction	437,181.77	
Maintenance	435,664.36	
Traffic services and Control expenses	48,154.71	
New equipment expenditures	83,455.49	
Equipment operations	159,903.93	
Tools, materials and supplies	39,697.06	
Property and Assessment expenditures	66,436.54	
Holding account	<u>55,275.87</u>	
Total disbursements		<u>1,465,469.69*</u>
Fund balance June 30, 1976		\$ <u>.590,322.68</u>

*Three-Year Comparison of Expenditures in the Secondary Roads Fund

<u>12-Months</u> <u>1973</u>	<u>18-Months</u> <u>1974-75</u>	<u>12-Months</u> <u>1975-76</u>
\$ <u>1,275,297.63</u>	<u>2,046,273.78</u>	<u>1,465,469.69*</u>

SCOTT COUNTY

Secondary Roads Fund

New Equipment

Fiscal Year Ending June 30, 1976

<u>Items Purchased</u>	<u>Amount</u>	<u>Less Trade-in</u>	<u>Amount Paid</u>
Carl Cleve, rustproofing new Survey Truck	\$		\$ 186.00
Lujack Schierbrock Chevrolet, Survey Truck	4,855.06		4,855.06
Auto Parts Co, parts cleaner machine			491.98
International Harvester 3 - 1976 1800 Cab & Chassis	26,530.23	8,930.23	17,600.00
1 - 1975 1800 Cab & Chassis	8,865.51	2,665.51	6,200.00
Eldridge Hardware Paint for new survey truck			12.45
Fiberglas Products, Inc. Salt spreader	3,029.10		3,029.10
Herb's Lawnmower Service Chain Saw	349.99	109.99	240.00
Alter & Sons, air compressor	1,286.78	136.78	1,150.00
Herman M. Brown, Motor Grader	65,366.00	25,371.00	39,995.00
H. E. Lund - 2 Chevrolet trucks	8,560.00		8,560.00
Carl Cleve, Ziebarting 2 trucks			240.00
Eldridge Welding, Channel iron for trucks			27.87
County Labor, Directly chargeable to new equipment			868.03
Total for Fiscal Year			\$ <u>83,455.49</u>

SCOTT COUNTY

Secondary Roads Fund

Contracts

Fiscal Year Ending June 30, 1976

<u>Name of Contractor</u>	<u>Project</u>	<u>Payment</u>	<u>Amount</u>
Quad City Construction Company	L-174	\$ 20,335.92	20,335.92
	L-669	23,266.99	23,266.99
Thor Fisko	L-675	10,170.00	
	L-675	<u>12,330.00</u>	<u>22,500.00</u>
Fiscal Year Total			\$ <u>66,102.91</u>

SCOTT COUNTY

Road Clearing Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 2,588.50

RECEIPTS:

None
Total to account for 2,588.50

DISBURSEMENTS:

Transfer to Fund:
Secondary Roads 2,588.50

Fund balance June 30, 1976 \$ -

SCOTT COUNTY

Bangs Disease Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 9,554.18

RECEIPTS:

Current taxes	5,059.77
Transfer from Fund:	
Bovine tuberculosis	<u>158.40</u>
Total to account for	<u>14,772.35</u>

DISBURSEMENTS:

Indemnity	<u>2,332.24</u>
-----------	-----------------

Fund balance June 30, 1976 \$ 12,440.11

SCOTT COUNTY

Bovine Tuberculosis Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975	\$ 6,757.93
<u>RECEIPTS:</u>	
None	-
Total to account for	<u>6,757.93</u>
<u>DISBURSEMENTS:</u>	
Indemnity	3,394.08
Transfer to Fund:	
Bangs Disease	<u>158.40</u>
Total disbursements	<u>3,552.48</u>
Fund balance June 30, 1976	\$ <u><u>3,205.45</u></u>

SCOTT COUNTY

Domestic Animal Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 65,466.03

RECEIPTS:

From Auditor	\$ 9,219.00	
From Treasurer	5,839.00	
From State	<u>3.50</u>	<u>15,061.50</u>
Total to account for		80,527.53

DISBURSEMENTS:

Indemnities paid		14,341.98
Transfer to Fund:		
City Assessor		<u>509.80</u>
Total disbursements		<u>14,851.78</u>

Fund balance June 30, 1976 \$ 65,675.75

Note: The Auditor of State recommends that \$50,000.00 be transferred to the General Fund. (See Section 352.6 - Code of Iowa.)

SCOTT COUNTY

Election Expense Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 26,561.38

RECEIPTS:

Current taxes	\$ 195,332.61	
Delinquent taxes	<u>628.39</u>	195,961.00
Reimbursements:		
Cities	32,996.14	
Schools	13,832.43	
Other	<u>921.24</u>	47,749.81
Sale of supplies		119.39
Sale of service		1,955.70
Transfer from Fund:		
Voter Registration		<u>4.87</u>
Total to account for		272,352.15

DISBURSEMENTS:

Salaries - Precinct workers	30,343.36	
Salaries - Judges and Clerks	30,332.57	
Supplies and printing	1,051.94	
Mileage and expense	119.83	
General expense	52,301.89	
Data processing	25,295.87	
Medical expense	<u>770.00</u>	140,215.46
Transfer to Fund:		
General - Temporary		<u>100,000.00</u>
Total disbursements		240,215.46

Fund balance June 30, 1976 \$ 32,136.69

SCOTT COUNTY

Courthouse Expansion Fund

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 20,091.76

RECEIPTS:

None

—

Fund balance June 30, 1976 \$ 20,091.76

SCOTT COUNTY

Fairground Aid Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975		\$ 2,667.65
<u>RECEIPTS:</u>		
Current taxes	\$ 97,632.65	
Delinquent taxes	<u>673.14</u>	98,305.79
Reimbursements		1,597.46
Transfer from Fund:		
General - Temporary		<u>30,000.00</u>
Total to account for		<u>132,570.90</u>
<u>DISBURSEMENTS:</u>		
Warrants issued to Fair Board		99,032.46
Transfer to Fund:		
General - Temporary		<u>30,000.00</u>
Total disbursements		<u>129,032.46</u>
Fund balance June 30, 1976		\$ <u><u>3,538.44</u></u>

SCOTT COUNTY

Civil Defense Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1976 \$ 10,872.40

RECEIPTS:

State of Iowa	\$ 14,981.91	
U.S. Government	19,155.73	
Cities	52,552.30	
Refunds	<u>1,009.77</u>	87,699.71
Canceled warrant		9.00
Transfer from Fund:		
General		<u>10,370.00</u>
Total to account for		<u>108,951.11</u>

DISBURSEMENTS:

Salaries:		
Director	14,744.00	
Others	11,334.57	
Retirement - FICA and IPERS	1,995.86	
Accident and Health insurance	1,303.19	
Rent	1,680.00	
Telephone and postage	2,966.59	
Office supplies	261.61	
Training equipment and supplies	1,373.12	
Radio equipment and repairs	5,101.50	
Travel expense	1,516.72	
Utilities	728.37	
Capital equipment	51,941.00	
Other	<u>887.67</u>	
Total disbursements		<u>95,834.20</u>

Fund balance June 30, 1976 \$ 13,116.91

SCOTT COUNTY

Local Board of Health Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 - Deficit (17,556.42)

RECEIPTS:

State of Iowa	\$ 185,738.58	
Permits	12,812.00	
Reimbursements	<u>1,612.65</u>	200,163.23
Transfer from Fund:		
General		<u>437,535.91</u>
Total to account for		<u>620,142.72</u>

DISBURSEMENTS:

Director's salary	19,272.19	
Nurses and Environmental Health salaries	110,195.35	
Clerk-Typist salaries	18,066.01	
Other salaries	21,597.35	
VD Clinic	10,984.61	
Equipment and supplies - Lab office	9,368.57	
Mileage, conference and dues	21,472.60	
Other expense	4,171.85	
Medical Insurance	<u>4,000.00</u>	219,128.53
Local Board of Health Agencies:		
Visiting Nurses Association	76,600.00	
Homemaker's Service	6,757.05	
Ambulance Service	21,336.00	
Commission on Aging	85,420.00	
Regional Air Pollution	2,550.00	
Children and Youth Project	<u>200,147.67</u>	392,810.72
Other		<u>335.70</u>
Total disbursements		<u>612,274.95</u>

Fund balance June 30, 1976 \$ 7,867.77

SCOTT COUNTY

Health Center Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975		\$	1,689.62
---------------------------	--	----	----------

RECEIPTS:

Current taxes			647,568.07
---------------	--	--	------------

Rent	\$	1,845.00	
Refund		<u>30.00</u>	1,875.00

Transfer from Fund:			
Federal Revenue Sharing Trust			<u>1,603,820.00</u>
Total to account for			2,254,952.69

DISBURSEMENTS:

Salaries		16,182.56	
Retirement - FICA and IPERS		1,705.50	
Construction		1,124,444.88	
Mileage		221.33	
Supplies		367.17	
Other		<u>1,288.87</u>	
Total Warrants issued			<u>1,144,210.31</u>

Fund balance June 30, 1976		\$	<u>1,110,742.38</u>
----------------------------	--	----	---------------------

SCOTT COUNTY

County Library Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 52,782.14

RECEIPTS:

Current taxes	\$ 142,175.85	
Delinquent taxes	<u>1,358.26</u>	143,534.11
Sale of service		2,000.00
Funding		1,000.00
Refund		<u>1.60</u>
Total to account for		199,317.85

DISBURSEMENTS:

Salaries	79,385.21	
Supplies	3,377.22	
Audiovisual	3,681.96	
Books, binding and printing	23,860.98	
Station and truck expense	29,902.42	
Travel	61.93	
Rent	11,525.46	
Lights, fuel and telephone	3,193.11	
Insurance and janitor supplies	4,393.14	
Furniture and equipment	531.46	
Retirement - FICA and IPERS	9,362.28	
Membership, postage, etc.	<u>3,710.75</u>	
Total Warrants issued		172,985.92
Transfer to Fund:		
District Library		<u>3,757.81</u>
Total disbursements		<u>176,743.73</u>
Fund balance June 30, 1976		\$ <u>22,574.12</u>

SCOTT COUNTY

Voter Registration Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 4.87

RECEIPTS:

None -
Total to account for 4.87

DISBURSEMENTS:

Transfer to Fund:
Election Expense 4.87

Fund balance June 30, 1976 \$ -

SCOTT COUNTY

Grant Law Library Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 - Deficit \$ (90.98)

RECEIPTS:

Scott County Bar Association	9,832.43
Total to account for	<u>9,741.45</u>

DISBURSEMENTS:

Librarian	\$ 1,600.00	
Retirement - FICA and IPERS	217.60	
Lawbooks and supplies	<u>6,596.81</u>	
Total Warrants issued		<u>8,414.41</u>

Fund balance June 30, 1976 \$ 1,327.04

SCOTT COUNTY

Retirement Funds - FICA and IPERS

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 117,170.62

RECEIPTS:

Current taxes	\$ 260,093.22	
Delinquent taxes	<u>1,678.54</u>	261,771.76
Employees' withholding and County matching various funds	98,731.00	
Reimbursements	<u>279.85</u>	<u>99,010.85</u>
Total to account for		477,953.23

DISBURSEMENTS:

Warrants issued		<u>400,298.95</u>
Fund balance June 30, 1976		\$ <u><u>77,654.28</u></u>

For information purposes only, we refer you to the following:

Note: Section 97B.9, Paragraphs Two (2) and Three (3), and Section 97C.10, provides that these funds be used when necessary as an Emergency Fund. The above funds should be discontinued if the County's share can be raised from the regular payroll Funds.

SCOTT COUNTY

Payroll Clearing Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975		\$ 47,202.59
---------------------------	--	--------------

RECEIPTS:

Received from Other Funds for:

Net payroll	\$ 3,716,869.63	
Federal withtholding	105,507.56	
State withtholding	212.94	
Savings Bonds	110.20	
United Way	6.00	
Total to account for		<u>3,822,706.33</u>
		3,869,908.92

DISBURSEMENTS:

Warrants issued	3,741,966.69	
Treasurer's disbursements	<u>121,082.24</u>	
Total disbursements		<u>3,863,048.93</u>

Fund balance June 30, 1976		\$ <u><u>6,859.99</u></u>
----------------------------	--	---------------------------

SCOTT COUNTY

Employment Training Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 - Deficit \$ (64,847.55)

RECEIPTS:

U.S. Government	\$ 961,307.87	
State of Iowa	<u>123,857.03</u>	<u>1,085,164.90</u>
Total to account for		<u>1,020,317.35</u>

DISBURSEMENTS:

Salaries:		
Director	14,440.32	
Administrative assistant	9,031.20	
Manpower specialist	19,417.95	
Office supplies - Equipment	2,029.66	
Travel expense	2,235.53	
Medical Insurance	338.40	
Retirement - FICA and IPERS	4,750.85	
Telephone	1,765.50	
Postage	71.45	
Contracts/subcontracts	69,120.27	
Iowa State Employment Service	205,987.60	
TRAIN	230,412.09	
City of Davenport	126,557.93	
City of Bettendorf	41,928.85	
Scott County	29,307.01	
Conservation Board	156,058.51	
Summer Youth Camp	146,421.50	
Data processing	28,259.83	
Other	<u>2,086.93</u>	
Total Warrants issued		1,090,221.38
Transfer to Fund:		
General		<u>1,048.07</u>
Total disbursements		<u>1,091,269.45</u>

Fund balance June 30, 1976 - Deficit \$ (70,952.10)

SCOTT COUNTY

Medical Insurance Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975	\$ 7,486.25
<u>RECEIPTS:</u>	
Payroll deductions and matching paid by Employing Agency	<u>78,943.80</u>
Total to account for	86,430.05
<u>DISBURSEMENTS:</u>	
Warrants issued for Medical Insurance and Refunds	<u>84,561.55</u>
Fund balance June 30, 1976	\$ <u><u>1,868.50</u></u>

SCOTT COUNTY

Conservation Board Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 117,456.58

RECEIPTS:

Current taxes	\$ 300,567.60	
Delinquent taxes	<u>2,017.83</u>	302,585.43
Other receipts:		
Pool	34,408.13	
Camping	35,469.64	
Cody Homestead	5,452.67	
Reimbursements and refunds	7,235.85	
Electric meters	86.75	
Park concessions	118.78	
Wood	17.00	
Phone	13.13	
Other	<u>1,325.40</u>	<u>84,127.35</u>
Total to account for		504,169.36

DISBURSEMENTS:

Administrative:		
Salaries	167,289.44	
Retirement - FICA and IPERS	17,295.45	
Medical Insurance	2,618.84	
Travel and expense	1,589.33	
Office supplies and printing	4,090.09	
Postage and telephone	<u>1,862.39</u>	194,745.54
Pool and Park expense:		
Maintenance	33,775.96	
Supplies	<u>8,892.68</u>	42,668.64
Other Operating expense:		
Equipment and tools	18,490.77	
Truck and equipment maintenance	10,091.45	
Gas, oil and electricity	25,695.13	
Insurance	12,528.04	
Seed, nursery and service	2,966.52	
Capital improvements	78,957.00	
Cody Home supplies	4,359.95	
Lumber, crushed rock and signs	4,076.77	
Uniforms	531.22	

SCOTT COUNTY

Conservation Board Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

DISBURSEMENTS (continued):

Other Operating expense:		
Secondary Roads	1,035.96	
Other	<u>1,822.63</u>	<u>160,555.44</u>
Total disbursements		<u>397,969.62</u>
Fund balance June 30, 1976		\$ <u><u>106,199.74</u></u>

Three-Year Comparison of Total Expenditures in the Conservation Board Fund

<u>12-Months</u> <u>1973</u>	<u>18-Months</u> <u>1974-75</u>		<u>12-Months</u> <u>1975-76</u>
\$ <u><u>392,210.94</u></u>	<u><u>647,617.06</u></u>	Conservation	\$ 397,969.62
		Construction	30,987.73
		Sinking	<u>91,978.75</u>
			\$ <u><u>520,936.10</u></u>

SCOTT COUNTY

Conservation Construction Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975

\$ 45,389.55

RECEIPTS:

Land rent	\$ 15,475.50	
Building rent	4,183.98	
Sewer rent	5,387.40	
BOR	1,438.14	
EPA	35,890.00	
DEQ	25,302.00	
Interest	<u>5,333.32</u>	
Total to account for		<u>93,010.34</u>
		138,399.89

DISBURSEMENTS:

Engineering	222.34	
Capital improvement	27,528.27	
County Engineer	103.29	
Crushed rock	2,711.98	
Secondary Roads	<u>421.85</u>	
Total disbursements		<u>30,987.73</u>

Fund balance June 30, 1976

\$ 107,412.16

SCOTT COUNTYConservation Sinking Fund
Receipts and Disbursements
Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 73,339.90

RECEIPTS:Current taxes 90,000.00
Interest 1,375.00
Total to account for 164,714.90DISBURSEMENTS:Bonds paid \$ 50,000.00
Interest paid 41,978.75
Total disbursements 91,978.75Fund balance June 30, 1976 \$ 72,736.15

SCOTT COUNTY

Conservation Sinking Funds

Fiscal year ended June 30, 1976

Schedule of Bond Maturities

<u>Maturity Date</u>		<u>Interest Rate</u>		<u>Amount</u>
Oct 1, 1976	(61-70)	5.600%	\$	50,000.00
Oct 1, 1977	(71-80)	5.600		50,000.00
Oct 1, 1978	(81-90)	5.600		50,000.00
Oct 1, 1979	(91-101)	5.600		55,000.00
Oct 1, 1980	(102-112)	5.600		55,000.00
Oct 1, 1981	(113-123)	5.750		55,000.00
Oct 1, 1982	(124-134)	5.750		55,000.00
Oct 1, 1983	(135-145)	5.750		55,000.00
Oct 1, 1984	(146-156)	5.875		55,000.00
Oct 1, 1985	(157-167)	6.000		55,000.00
Oct 1, 1986	(168-178)	6.000		55,000.00
Oct 1, 1987	(179-189)	6.000		55,000.00
Oct 1, 1988	(190-200)	6.000		55,000.00
Total			\$	<u>700,000.00</u>

Original Bond Issue

<u>Date</u>	<u>Amount</u>
Oct 1, 1969	\$ <u>1,000,000.00</u>

Outstanding Coupons

<u>Coupon Number</u>	<u>Bond Number</u>	<u>Maturity Date</u>		<u>Amount</u>
13	102	Apr 1, 1976	\$	140.00
13	103	Apr 1, 1976		140.00
13	104	Apr 1, 1976		140.00
Total			\$	<u>420.00</u>

SCOTT COUNTY

County Indemnification Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 - Deficit \$(2,389.13)

RECEIPTS:

Current taxes	\$ 7,813.06	
Delinquent taxes	<u>53.92</u>	<u>7,866.98</u>
Total to account for		5,477.85

DISBURSEMENTS:

To State Treasurer		<u>5,364.28</u>
Fund balance June 30, 1976		\$ <u><u>113.57</u></u>

SCOTT COUNTY

Federal Revenue Sharing Trust Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975		\$ 659,528.45
---------------------------	--	---------------

RECEIPTS:

U.S. Government	\$ 243,501.00	
Interest on investments	34,519.57	
Scott County EDA Project 05-11-01329	<u>791,600.00*</u>	<u>1,069,620.57</u>
Total to account for		<u>1,729,149.02</u>

DISBURSEMENTS:

Transfers to Funds:		
County Mental Health and Institutions	100,000.00	
Health Center	<u>1,603,820.00</u>	
Total disbursements		<u>1,703,820.00</u>
Fund balance June 30, 1976		\$ <u><u>25,329.02</u></u>

*The first three checks of Federal Revenue Sharing for this fiscal period were put directly into the Scott County EDA Fund and later, by Miscellaneous Receipts 11157 and 11801, were credited to the Federal Revenue Sharing Trust Fund. The Revenue Sharing payments are now being properly handled beginning with the check of April 5, 1976.

SCOTT COUNTY

EDA Project No. 05-11-01329 Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975		\$ 28,395.56
---------------------------	--	--------------

RECEIPTS:

Federal Grants	\$ 453,300.00	
Bonds cashed	768,000.00	
Interest on investments	13,843.01	
From Federal Revenue Sharing	791,600.00	
County Landfill Commission	8,746.20	
Sale proceeds	<u>197,741.89</u>	<u>2,233,231.10</u>
Total to account for		<u>2,261,626.66</u>

DISBURSEMENTS:

Federal Revenue Sharing Trust Fund	791,600.00	
A. Oetzel Construction	696,496.95	
Rittmer, Inc. - Grading	243,654.12	
Engineering Service	89,065.49	
Iowa, Illinois Gas and Electric	5,655.00	
Davenport Electric	27,852.78	
Publications	<u>377.37</u>	<u>1,854,701.71</u>

Fund balance June 30, 1976		\$ <u>406,924.95</u>
----------------------------	--	----------------------

SCOTT COUNTY

County Government Assistance Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975

\$ -

RECEIPTS:Federal Government
Total to account for

61,387.30

DISBURSEMENTS:

None

Fund balance June 30, 1976

\$ 61,387.30

SCOTT COUNTY

County Hospital Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

	<u>General Maintenance</u>	<u>Improvement</u>	<u>Total</u>
Fund balance July 1, 1975	\$ 24,633.67	92,494.01	117,127.68
<u>RECEIPTS:</u>			
Current taxes	52,741.40	-	52,741.40
Delinquent taxes	364.53	-	364.53
Interest	-	5,336.20	5,336.20
Transfer from Fund:			
County Hospital General Maintenance	-	40,000.00	40,000.00
Total to account for	<u>77,739.60</u>	<u>137,830.21</u>	<u>215,569.81</u>
<u>DISBURSEMENTS:</u>			
Salaries for Secretary and Engineering Services	3,300.00	-	3,300.00
Maintenance	943.60	-	943.60
Travel and expense	483.79	-	483.79
Postage, printing and supplies	74.90	-	74.90
Xerox	822.09	-	822.09
Tree removal and professional services	583.00	-	583.00
Notary Bond	27.50	-	27.50
Transfer to Fund:			
County Hospital Improvement	40,000.00	-	40,000.00
Total disbursements	<u>46,234.88</u>	<u>-</u>	<u>46,234.88</u>
Fund balance June 30, 1976	<u>\$ 31,504.72</u>	<u>137,830.21</u>	<u>169,334.93</u>

SCOTT COUNTY

Agricultural Extension Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975		\$ 580.67
---------------------------	--	-----------

RECEIPTS:

Current taxes	\$ 40,243.17	
Delinquent taxes		<u>40,530.39</u>
Total to account for	<u>287.22</u>	<u>41,111.06</u>

DISBURSEMENTS:

Orders paid by County Treasurer		<u>40,522.06</u>
Fund balance June 30, 1976		\$ <u><u>589.00</u></u>

SCOTT COUNTY

Agricultural Extension Fund

County Extension Records

Receipts and Disbursements

Fiscal year ended June 30, 1976

Cash balance July 1, 1975 \$ 13,945.63

RECEIPTS:

Taxes from County	40,522.06
Total to account for	<u>54,467.69</u>

	<u>Director</u>	<u>Assistants</u>	<u>Home Economist</u>	
<u>DISBURSEMENTS:</u>				
Salaries	\$ 2,200.02	18,342.20	2,200.02	22,742.24
Travel expense	1,415.33	2,144.34	990.43	4,550.10
Other salaries				3,300.00
Rent, utilities and janitor				8,623.47
Equipment and repairs				495.34
Project activities				421.96
Postage and telephone				2,699.11
Office supplies				3,333.71
Insurance, Legal Notice and Bond				653.83
Retirement - FICA and IPERS				<u>1,804.58</u>
Total operating expense				<u>48,624.34</u>
Cash balance June 30, 1976				<u>\$ 5,843.35</u>

The State Auditor's office recommends that the Extension Director give continued attention to the number and length of long distance telephone calls made by Staff Members, and, where possible, conduct routine matters by correspondence.

SCOTT COUNTY

County Assessor Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 56,907.76

RECEIPTS:

Current taxes	135,004.61
Delinquent taxes	755.19
Listing dogs	130.10
Sale of supplies	460.95
Canceled warrants	13.30
Total to account for	<u>193,271.91</u>

DISBURSEMENTS:

Salaries:	
Assessor	20,700.00
Deputy or Deputies	25,200.00
Field Assessors	5,546.64
Others	36,600.00
Mileage and expense	2,572.52
Retirement - FICA and IPERS	7,731.99
Board of Review	1,110.00
Supplies and printing	3,107.45
Postage and telephone	962.96
Equipment and repairs	256.60
School of Instruction	652.87
Association dues	85.00
Insurance	1,886.00
Rent	435.00
Reappraisal Contract	590.00
Bi-State Computer	8,662.53
Total disbursements	<u>116,099.56</u>

Fund balance June 30, 1976 \$ 77,172.35Three-Year Comparison of Total Expenditures in the County Assessor Fund

<u>12-Months</u> <u>1973</u>	<u>18-Months</u> <u>1974-75</u>	<u>12-Months</u> <u>1975-76</u>
\$ <u>91,144.19</u>	<u>151,859.51</u>	<u>116,099.56</u>

SCOTT COUNTY

City Assessor Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 50,587.98

RECEIPTS:

Current taxes	\$ 196,379.05	
Delinquent taxes	<u>1,081.54</u>	197,460.59
Sale of supplies		570.00
Listing dogs		561.00
Transfer from Fund:		
Domestic Animal - To correct error		<u>509.80</u>
Total to account for		<u>249,689.37</u>

DISBURSEMENTS:

Salaries:		
Assessor	20,299.92	
Deputy or Deputies	27,330.00	
Field Assessors (Appraisers)	22,053.24	
Others	56,358.36	
Mileage, expense and autos	2,417.96	
Retirement - FICA and IPERS	11,890.18	
Board of Review	5,000.00	
Supplies and printing	8,313.15	
Postage and telephone	1,297.38	
Equipment and repairs	1,648.00	
School of Instruction	863.03	
Association dues	215.00	
Surety Bond	150.00	
Computer Service (Bi-State)	11,813.88	
Insurance	2,920.20	
Other	1,179.62	
Reappraisal contract	<u>41,673.00</u>	
Total disbursements		<u>215,422.92</u>

Fund balance June 30, 1976 \$ 34,266.45Three-Year Comparison of Total Expenditures in the City Assessor Fund

<u>12-Months</u>	<u>18-Months</u>	<u>12-Months</u>
<u>1973</u>	<u>1974-75</u>	<u>1975-76</u>
\$ <u>131,389.07</u>	<u>258,220.41</u>	<u>215,422.92</u>

SCOTT COUNTY

City Assessor Fund

Fiscal year ended June 30, 1976

COMMENTS AND RECOMMENDATIONS

In checking the City Assessor's claims, it was noted that claims for mileage were not itemized. The State Auditor's office believes that Code Section 79.13 applies to all County Officers, as well as to the County Sheriff and his deputies. The Code Section states, in part:

"The Board of Supervisors shall not approve any claim for mileage or other traveling expenses presented by any peace officer, including the Sheriff and his deputies, unless the destinations and number of miles covered in each trip are given."

It was recommended to the City Assessor that future mileage claims designate the destination or purpose of trip along with miles covered.

The above item was reviewed with the City Assessor, and he stated that in the future the recommendation would be complied with.

SCOTT COUNTY

Board of Education Fund - Muscatine-Scott

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 - Deficit \$(110,165.32)

RECEIPTS:

Current taxes	\$ 97,623.41	
Delinquent taxes	<u>11,142.78</u>	108,766.19
Taxes from Other Counties - Muscatine	5,821.09	
U.S. Government:		
Funding	14,667.92	
Flood control	46.91	
State of Iowa:		
Reimbursements	60,848.21	
Flood control	1,959.78	
Contract services	<u>45,598.15</u>	<u>128,942.06</u>
Total to account for		<u>127,542.93</u>

DISBURSEMENTS:

Warrants issued	13,270.56	
Treasurer's disbursements	<u>1,538.90</u>	
Total disbursements		<u>14,809.46</u>
Fund balance June 30, 1976		\$ <u>112,733.47*</u>

*On September 30, 1976, the balance in this fund was disbursed to Area Education Association.

SCOTT COUNTY

District Library Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 19,396.68

RECEIPTS:

School interest from State	17,957.38
Transfer from Fund:	
Library - Correction	<u>3,757.81</u>
Total to account for	<u>41,111.87</u>

DISBURSEMENTS:

Warrants issued to Area Agency	<u>19,396.68</u>
Fund balance June 30, 1976	\$ <u><u>21,715.19</u></u>

SCOTT COUNTY

Improvement of Instruction Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 889.53

RECEIPTS:

None

Transfer from Fund:

General

Total to account for

-
200.00
1,089.53DISBURSEMENTS:

None

Fund balance June 30, 1976

\$ 1,089.53

School
Receipt
Fiscal year

Districts

Bettendorf Community

Davenport Community

North Scott Community

Pleasant Valley Community

Bennett Community

Durant Community

Wheatland Community

Total

SCOTT COUNTY

Area School or Community College Funds

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975		\$ 8,192.20
<u>RECEIPTS:</u>		
Current taxes	\$ 751,778.51	
Delinquent taxes	<u>4,076.57</u>	<u>755,855.08</u>
Total to account for		764,047.28
<u>DISBURSEMENTS:</u>		
Treasurer's orders paid		<u>753,592.28</u>
Fund balance June 30, 1976		\$ <u>10,455.00</u>

SCOTT COUNTY

Fines Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975		\$ 83,814.42
---------------------------	--	--------------

RECEIPTS:

Fines received in 1975-76 from:

County Magistrates - Exhibit G

\$ 373,335.66

County Clerk of District Court's office

25,117.50

Total to account for

398,453.16

482,267.58

DISBURSEMENTS:

Fines apportioned to School Districts

378,769.13

Fund balance June 30, 1976

\$ 103,498.45

SCOTT COUNTY

Corporation Funds

Receipts and Disbursements

Fiscal year ended June 30, 1976

<u>Cities</u>	Balance due Corporations <u>Jul 1, 1975</u>	<u>Receipts</u>	• Orders Paid to <u>Corporations</u>	Balance due Corporations <u>Jun 30, 1976</u>
Bettendorf	\$ 20,092.40	2,155,766.64	2,152,206.15	23,652.89
Blue Grass	201.17	35,670.05	35,391.48	479.74
Buffalo	910.34	114,249.00	114,154.42	1,004.92
Davenport	39,045.25	118,172.88	134,881.34	22,336.79
Dixon	310.50	11,792.60	10,923.37	1,179.73
Donahue	-	8,139.06	7,933.45	205.61
Eldridge	1,647.21	159,075.38	159,851.60	870.99
Le Claire	5,611.52	133,865.20	134,622.51	4,854.21
Long Grove	565.63	9,204.22	9,089.25	680.60
Maysville	467.10	8,108.89	8,539.92	36.07
McCausland	136.34	15,468.57	15,152.96	451.95
New Liberty	54.82	965.16	951.19	68.79
Panorama Park	79.01	6,583.05	6,593.60	68.46
Plainview	-	626.68	626.68	-
Princeton	1,109.33	46,444.69	45,913.54	1,640.48
Riverdale	9.22	151,998.96	151,990.80	17.38
Walcott	<u>1,845.03</u>	<u>81,392.19</u>	<u>80,559.07</u>	<u>2,678.15</u>
Total	\$ <u>72,084.87</u>	<u>3,057,523.22</u>	<u>3,069,381.33</u>	<u>60,226.76</u>

SCOTT COUNTY

Township Funds

Receipts and Disbursements

Fiscal year ended June 30, 1976

<u>Townships</u>	Balance due Townships <u>Jul 1, 1975</u>	<u>Receipts</u>	Orders Paid to Townships	Balance due Townships <u>Jun 30, 1976</u>
Allen's Grove	\$ 77.24	2,013.45	2,071.94	18.75
Buffalo	9.57	-	-	9.57
Butler	31.88	1,201.85	1,170.58	63.15
Cleona	11.63	.10	11.63	.10
Le Claire	8.04	967.94	949.17	26.81
Liberty	1.60	810.41	781.89	30.12
Lincoln	6.92	510.01	506.25	10.68
Pleasant Valley	193.02	2,761.55	2,838.42	116.15
Princeton	12.56	488.07	480.89	19.74
Winfield	-	-	-	-
Total	\$ <u>352.46</u>	<u>8,753.38</u>	<u>8,810.77</u>	<u>295.07</u>

Fire Districts

<u>Fire Districts</u>	Balance due Townships <u>Jul 1, 1975</u>	<u>Receipts</u>	Orders Paid to Townships	Balance due Townships <u>Jun 30, 1976</u>
Nos. 1	\$ 226.80	13,537.46	13,205.19	559.07
2	74.72	3,672.11	3,605.71	141.12
3	407.03	18,221.38	18,470.46	157.95
4	177.37	7,094.56	7,015.86	256.07
5	204.64	3,786.42	3,931.66	59.40
6	34.11	8,574.51	8,589.26	19.36
Total	\$ <u>1,124.67</u>	<u>54,886.44</u>	<u>54,818.14</u>	<u>1,192.97</u>

SCOTT COUNTY

City Special Assessment Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

<u>Funds</u>	<u>Fund Balance Jul 1, 1975</u>	<u>Tax</u>	<u>Interest</u>	<u>Costs</u>	<u>Total to Account For</u>	<u>Orders Paid</u>	<u>Transfer Costs</u>	<u>Total Disbursed</u>	<u>Fund Balance Jun 30, 1976</u>
<u>Bettendorf:</u>									
Sewer	\$ 122.68	26,217.68	3,555.11	2.25	29,897.72	24,166.88	2.25	24,169.13	5,728.59
Paving	2,533.60	68,018.62	25,202.77	4.50	95,759.49	51,514.29	4.50	51,518.79	44,240.70
Sidewalk	578.26	4,920.38	567.71	-	6,066.35	6,018.34	-	6,018.34	48.01
Sewer Rental	2,645.78	3,399.66	577.15	12.75	6,635.34	6,139.16	12.75	6,151.91	483.43
Lighting and Beautification	-	2,949.54	1,199.18	5.25	4,153.97	3,248.83	5.25	3,254.08	899.89
Weed Cutting	-	162.50	38.93	-	201.43	201.43	-	201.43	-
Tree Cutting	1,143.18	-	-	-	1,143.18	1,143.18	-	1,143.18	-
House Razing	-	935.00	112.20	-	1,047.20	1,047.20	-	1,047.20	-
<u>Walcott:</u>									
Street	419.29	705.66	246.99	-	1,371.94	863.44	-	863.44	508.50
Sewer	-	2,532.16	-	-	2,532.16	2,532.16	-	2,532.16	-
<u>Long Grove:</u>									
Sewer	934.47	2,530.73	398.45	-	3,863.65	3,374.21	-	3,374.21	489.44
<u>Le Claire:</u>									
Sewer	80.00	154.00	2.19	-	236.19	236.19	-	236.19	-
<u>Princeton:</u>									
Sewer	-	301.13	-	-	301.13	301.13	-	301.13	-
Total	\$ 8,457.26	112,827.06	31,900.68	24.75	153,209.75	100,786.44	24.75	100,811.19	52,398.56

SCOTT COUNTYSanitary Sewer District Fund
Receipts and DisbursementsFiscal year ended June 30, 1976

Fund balance July 1, 1975 \$ 178.89

RECEIPTS:

Current taxes

Total to account for

14,565.3114,744.20DISBURSEMENTS:Paid to Sanitary Sewer District by
Treasurer's orders14,178.64

Fund balance June 30, 1976

\$ 565.56

SCOTT COUNTY

Mobile Homes Fund

Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975	\$ -
<u>RECEIPTS:</u>	
Mobile Homes taxes	<u>280,219.28</u>
Total to account for	<u>280,219.28</u>
<u>DISBURSEMENTS:</u>	
Apportioned to Tax Districts	<u>280,219.28</u>
Fund balance June 30, 1976	\$ <u><u>-</u></u>

SCOTT COUNTY

State Tax Credit Funds

Receipts and Disbursements

Fiscal year ended June 30, 1976

<u>Funds</u>	Fund Balance <u>Jul 1, 1975</u>	<u>Receipts</u>	<u>Disburse- ments</u>	Fund Balance <u>Jun 30, 1976</u>
Homestead Tax Credits	\$ -	1,831,266.10	1,831,266.10	-
Military Tax Credits	-	166,428.25	166,428.25	-
Agricultural Land Tax Credits	-	209,242.21	205,280.05	3,962.16
Personal Property Tax Credits	-	778,213.15	778,213.15	-
Moneys and Credits Replacement Taxes	-	69,115.09	69,115.09	-
Livestock Tax Credits	-	<u>86,427.88</u>	<u>86,427.88</u>	-
Total	\$ <u>-</u>	<u>3,140,692.68</u>	<u>3,136,730.52</u>	<u>3,962.16</u>

SCOTT COUNTY

Auto Licenses and Use Tax Funds

Receipts and Disbursements

Fiscal year ended June 30, 1976

	<u>Auto Licenses</u>	<u>Use Tax</u>	<u>Total</u>
Fund balance July 1, 1975	\$ 103,276.56	200,064.50	303,341.06
<u>RECEIPTS:</u>			
Sale of Auto Licenses	4,565,347.76	-	4,565,347.76
Use Tax collected	-	<u>2,360,716.80</u>	<u>2,360,716.80</u>
Total to account for	<u>4,668,624.32</u>	<u>2,560,781.30</u>	<u>7,229,405.62</u>
<u>DISBURSEMENTS:</u>			
State	4,359,910.77	2,307,063.15	6,666,973.92
County General Fund	<u>186,591.40</u>	<u>8,461.32</u>	<u>195,052.72</u>
Total disbursements	<u>4,546,502.17</u>	<u>2,315,524.47</u>	<u>6,862,026.64</u>
Fund balance June 30, 1976	\$ <u>122,122.15</u>	<u>245,256.83</u>	<u>367,378.98</u>

SCOTT COUNTY

Other Funds

Receipts and Disbursements

Fiscal year ended June 30, 1976

<u>Funds</u>	Fund Balance <u>Jul 1, 1975</u>	<u>Receipts</u>	<u>Disburse- ments</u>	Fund Balance <u>Jun 30, 1976</u>
State General	\$ -	16,774.66	16,774.66	-
Refunds	-	<u>1,953.60</u>	<u>2,023.17</u>	<u>(69.57)</u>
Total	\$ -	<u>18,728.26</u>	<u>18,797.83</u>	<u>(69.57)</u>

Chapter 11, Section 11.11 SCOPE OF EXAMINATIONS

"All examinations shall be made without notice to the office examined. On every examination inquiry shall be made as to the financial condition and resources of the county, school or city; whether the cost price for improvements and material in said county, school or city is in excess of the cost price for like things in other counties, schools or cities of the state; whether the county, school, or city authorities are complying with the law; and whether the accounts and reports are being accurately kept."

Chapter 11, Section 11.14 REPORTS---PUBLIC INSPECTION

". . .All reports shall be open to public inspection, including copies on file in the office of the state auditor, and refusal on the part of any public official to permit such inspection when such reports have been filed with him shall constitute a misdemeanor and shall be punishable by a fine not to exceed fifty dollars or by imprisonment in the county jail not to exceed fifteen days.

In addition to the foregoing, notice that the report has been filed shall be forwarded immediately to each newspaper, radio station or television station located in the county, municipality or school district which is under investigation or audit; except that if there is no newspaper, radio station or television station located therein, such notice shall be sent to the official newspapers of the county."