

SCOTT COUNTY

AUDITORS' REPORT

FISCAL YEAR ENDED JUNE 30, 1977

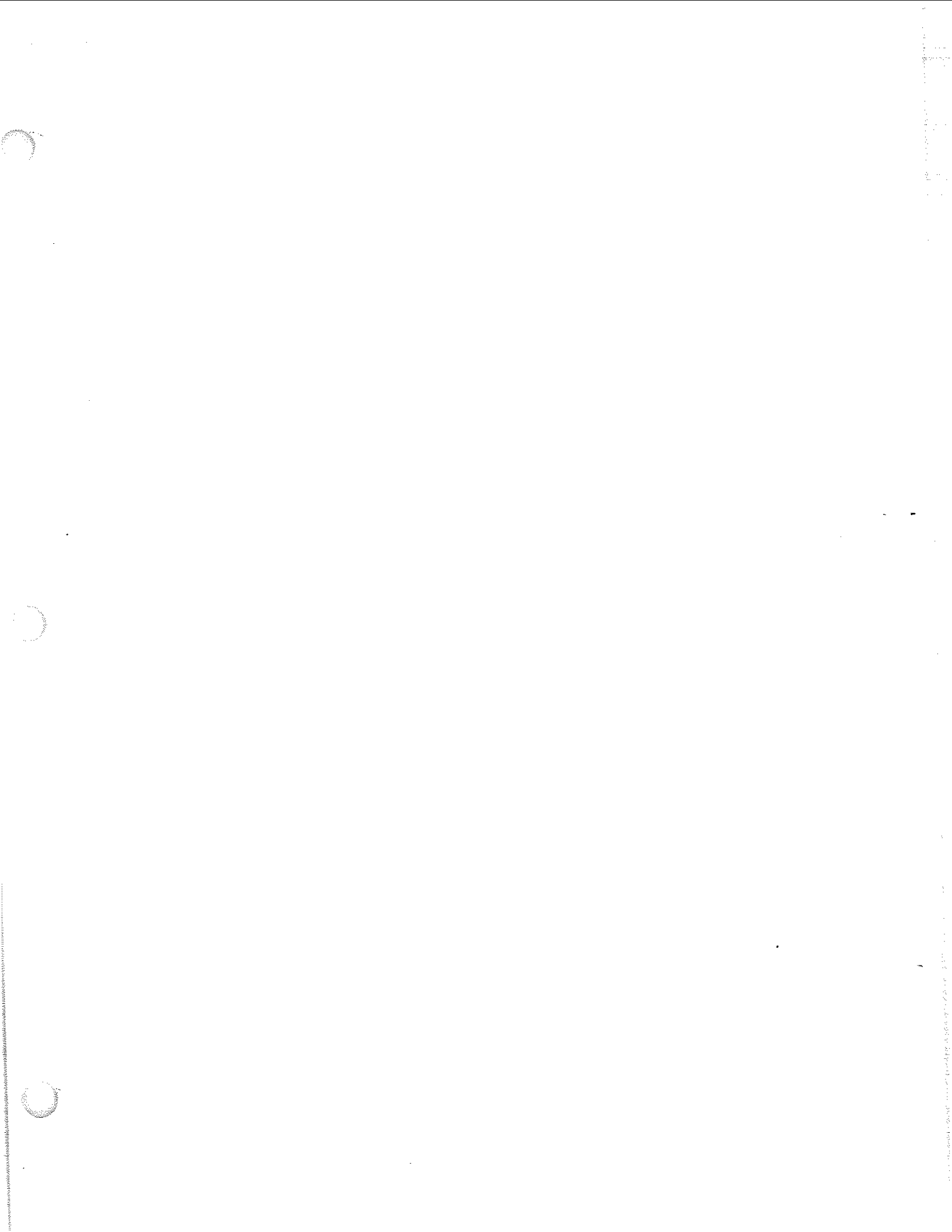


Table of Contents

	<u>Page</u>
<u>AUDITOR'S LETTER</u>	1
 <u>COUNTY OFFICERS' CONTROL ACCOUNTS:</u>	
General Information - Exhibit 1	2
County Board of Supervisors - Exhibit A	3-6-C
County Auditor - Exhibit B	7-11
County Treasurer - Exhibit C	12-20
County Recorder - Exhibit D	21-24
County Sheriff - Exhibit E	25-28
County Clerk of District Court - Exhibit F	29-33
County Magistrates - Clerk of District Court Scheduled Violations - Exhibit G	34-35
County Magistrates - Individual Accounts - Exhibit G-1	36
County Attorney - Exhibit H	37-38
 <u>FINANCIAL STATEMENTS:</u>	
Combined Statement of Receipts and Disbursements - All Funds - Schedule 1	39-40
General Fund - Schedule 2	41-42
Auditor's Warrants Issued - General Fund - Schedule 2-A	43-44
Court Expense Fund - Schedule 3	45-48
Poor Fund - Schedule 4	49-50
County Mental Health and Institutions Fund - Schedule 5	51-54
Pine Knoll Health Care Facility - Schedule 5-A	55
Veterans' Affairs Fund - Schedule 6	56-57
Secondary Roads Fund - Schedule 7	58-61
Bangs Disease Fund - Schedule 8	62
Bovine Tuberculosis Fund - Schedule 9	63
Domestic Animal Fund - Schedule 10	64
Election Expense Fund - Schedule 11	65
Courthouse Expansion Fund - Schedule 12	66
Fairground Aid Fund - Schedule 13	67
Civil Defense Fund - Schedule 14	68
Local Board of Health Fund - Schedule 15	69
Health Center Fund - Schedule 16	70
County Library Fund - Schedule 17	71
Grant Law Library Fund - Schedule 18	72
Retirement Funds - FICA and IPERS - Schedule 19	73
Payroll Clearing Fund - Schedule 20	74
Employment Training Fund - Schedule 21	75
Medical Insurance Fund - Schedule 22	76
Conservation Board Fund - Schedule 23	77-78
Conservation Construction Fund - Schedule 24	79
Conservation Sinking Fund - Schedule 25	80-81

Table of Contents  
(continued)

	<u>Page</u>
<u>FINANCIAL STATEMENTS:</u>	
County Indemnification Fund - Schedule 26	82
Economic Development Administration - Project 05-11-01329 Fund - Schedule 27	83
Federal Revenue Sharing Trust Fund - Schedule 28	84
County Government Assistance Fund - Schedule 29	85
Federal Antirecession Fiscal Assistance Fund - Schedule 30	86
County Hospital Fund - Schedule 31	87
Agricultural Extension Fund - Schedule 32	88-89
County Assessor Fund - Schedule 33	90
City Assessor Fund - Schedule 34	91
District Library Fund - Schedule 35	92
Improvement of Instruction Fund - Schedule 36	93
School District Funds - Schedule 37	94
Area School or Community College Funds - Schedule 38	95
Fines Fund - Schedule 39	96
Corporation Funds - Schedule 40	97
Townships and Fire District Funds - Schedule 41	98-99
City Special Assessment Funds - Schedule 42	100
Sanitary Sewer District Fund - Schedule 43	101
State Tax Credit Funds - Schedule 44	102
Auto Licenses and Use Tax Funds - Schedule 45	103
Other Funds - Schedule 46	104
<u>AUDIT STAFF</u>	105



STATE OF IOWA  
OFFICE OF AUDITOR OF STATE

Des Moines

June 21, 1978

LLOYD R. SMITH  
AUDITOR OF STATE

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

To the above named officials:

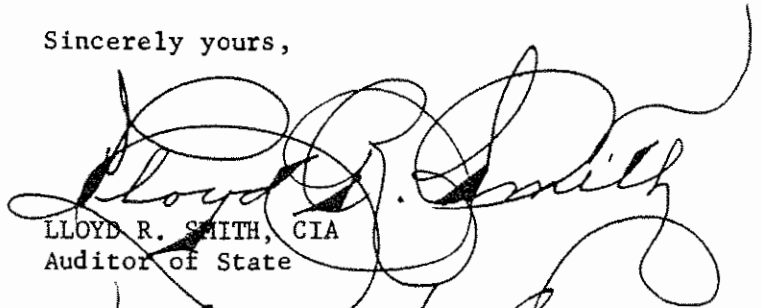
We have examined the financial statements of the various funds and account groups arising from cash transactions of Scott County for the fiscal year ended June 30, 1977. Our examination was made in accordance with generally accepted auditing standards and Chapter 11 of the Code of Iowa, and accordingly included such tests of the accounting records and other such auditing procedures as we considered necessary in the circumstances.

In accordance with policies generally followed by County Government of the State of Iowa, the accompanying statements do not reflect accounts receivable, accounts payable or other accrued and deferred items. Historical data on fixed assets is not readily available. Consequently, this report does not include a balance sheet.


Quarterly reports detailing receipts as required by Chapter 342.3 of the Code of Iowa, were not filed by the County Auditor's office for the first three quarters, and the County Auditor's cash exceeded the book balance and the difference could not be reconciled. In addition, the sum of the expenditure classifications, in some funds, did not agree with the total expenditures. The cash records of the County Sheriff's office had been impounded by the Iowa Bureau of Criminal Investigation, and consequently, were not available for audit. The County Clerk of District Court's accounting system was inadequate, and reconciliation of bank accounts could not be completed. See comments and recommendations in the report.

Due to the deficiencies stated in paragraph 3, on the preceding page, we are precluded from expressing an overall opinion on the fairness of the accompanying statements and schedules of cash transactions and fund balances of Scott County for the year ended June 30, 1977.

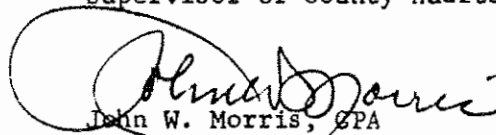
Sincerely yours,



LLOYD R. SMITH, CIA  
Auditor of State



William E. Kelso  
Supervisor of County Audits



John W. Morris, CPA  
Audit Review Department

SCOTT COUNTY

General Information

Assessed Valuation of Property - January 1, 1975

Payable fiscal year ended June 30, 1977

	<u>City</u>	<u>Rural</u>	<u>Total</u>
Real Estate	\$ 1,343,759,209.00	218,219,678.00	1,561,978,887.00
Personal	116,000,020.00	15,090,518.00	131,090,538.00
Railroad	1,382,118.00	1,305,580.00	2,687,698.00
Telephone and Telegraph	13,913,705.00	8,829,388.00	22,743,093.00
Electric Companies	77,330,058.00	371,376.00	77,701,434.00
Transmission Lines	35,348.00	9,329,422.00	9,364,770.00
Gas Companies	23,437,244.00	-	23,437,244.00
Pipelines	242,654.00	4,608,120.00	4,850,774.00
Waterworks	13,647,650.00	108,974.00	13,756,624.00
Common, General and/or Miscellaneous	<u>71,677.00</u>	<u>265,214.00</u>	<u>336,891.00</u>
Total	\$ <u>1,589,819,683.00</u>	<u>258,128,270.00</u>	<u>1,847,947,953.00</u>

Population of Scott County is 146,295.

<u>Three Year Comparison Of:</u>	<u>18-Months 1974-75</u>	<u>12-Months 1975-76</u>	<u>12-Months 1976-77</u>
Federal Revenue Sharing	\$ <u>1,575,754.00</u>	<u>1,035,101.00</u>	<u>843,088.00</u>
Liquor Refund	\$ <u>7,554.62</u>	<u>9,035.00</u>	<u>9,701.25</u>
Road Use Tax	\$ <u>1,061,300.68</u>	<u>667,321.29</u>	<u>747,453.13</u>

SCOTT COUNTY

County Board of Supervisors

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1977

<u>Name and Title</u>		<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>	<u>12-Months ended Jun 30, 1977</u>
Robert B. Meyer, Supervisor	Salary	\$ 4,950.00	10,900.00	11,749.90
	Mileage	-	184.50	236.25
Judd E. Mills, Supervisor	Salary	1,802.00	10,900.00	4,396.52
	Mileage	-	-	307.21
Lester R. Schick, Supervisor	Salary	4,950.00	10,900.00	11,749.90
	Mileage	-	530.25	367.15
Robert J. Duax, Supervisor	Salary	14,850.00	5,449.92	-
	Mileage	-	434.85	-
George R. Thuenen, Supervisor	Salary	14,850.00	10,900.00	11,749.90
	Mileage	-	901.05	871.71
John H. Jebens, Supervisor	Salary	12,581.25	-	-
	Mileage	-	-	-
Arnold R. Kakert, Supervisor	Salary	9,900.00	-	-
	Mileage	-	-	-
William S. Sloan, Supervisor	Salary	9,900.00	-	-
	Mileage	-	-	-
Robert E. Petersen, Supervisor	Salary	-	5,450.00	11,749.90
	Mileage	-	-	789.00
William E. Gluba, Supervisor	Salary	-	-	7,592.24
	Mileage	-	-	-
Warren K. Wood, Coordinator	Salary	-	24,228.72	24,228.72
	Mileage	-	-	-
Odetta M. Moore, Secretary	Salary	6,210.00	4,638.96	4,922.87
	Mileage	-	-	-
School of Instruction		3,120.68	914.96	757.21
Mileage		3,579.25	-	-



SCOTT COUNTY

County Board of Supervisors

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1977

	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>	<u>12-Months ended Jun 30, 1977</u>
Medical insurance	-	-	1,629.95
Supplies	327.46	148.62	193.21
Bonds	417.00	189.00	116.50
Equipment	613.00	-	681.75
Other	<u>557.43</u>	<u>71.93</u>	<u>300.28</u>
Total	\$ <u>88,608.07</u>	<u>86,742.76</u>	<u>94,390.17</u>

SCOTT COUNTY

County Board of Supervisors

Fiscal year ended June 30, 1977

COMMENTS AND RECOMMENDATIONS

1. With the exception of the quarterly reports from the Sheriff, no other quarterly reports were acknowledged in the Board of Supervisor's minutes as being received. Copies of quarterly reports were found in the offices of the Clerk of District Court and Recorder.
2. The index to the Board of Supervisor's minutes was not kept current. No reports shown in the minutes appeared in the index.
3. A new building maintenance contract was put into effect in January, 1978. It represents a substantial savings over a two-year period. It is recommended that the Board of Supervisors continue to review these services.
4. The resolution naming depositories did not include County Auditor, Recorder, Sheriff or Clerk of District Court. A new resolution should be acted upon at the first meeting in July, 1978, naming depositories, including all County offices.

Additional comments and recommendations: It was observed that Warrant No. 12092 was issued to pay Claim No. 9144 on June 20, 1977. This was a prepayment for 1000 V.D. patients, and as such, represented a grant of money in advance. The State Auditor's office believes that expenditures should be made for purchase of services only, rather than giving grants. (See Exhibit A-1-2-3 pages 6-A-B-C for photostat copies concerning this comment).

General Comments:

The State Auditor's office recommends that the Board of Supervisors continue each year to review their vehicles and equipment on hand.

Attention is directed to Schedule 2-A for three-year comparison of cost of General Fund.

SCOTT COUNTY

County Board of Supervisors  
Fiscal year ended June 30, 1977

COMMENTS AND RECOMMENDATIONS  
(continued)

General Comments:

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

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

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 cooperation during this audit.

## ENVIRONMENTAL PROTECTION

*National Pollution Discharge Elimination System Permit Delegation.* Chapter 455B, Division III, as amended by House File 1477, Acts, 66th G.A., 2nd Session; Iowa law grants such authority to the Iowa Department of Environmental Quality as will qualify it to administer NPDES permit program under Environmental Protection Agency guidelines. (Davis to Crane, Executive Director, Department of Environmental Quality, 9-27-76) #76-9-32

*Public Access to Air Quality Commission Records.* §§68A.1, 68A.2, 68A.7, 69A.9, 455B.16, Code of Iowa, 1975, and §§400-51.1(2), 400-51.1(3), 400-52.3, 400-52.9, Iowa Administrative Code. Privileged communications which may not be disclosed to the public under §455B.16 and §68A.7 are limited to those types of communications which are traditionally protected from disclosure by the courts; words "other privileged communications" in §455B.16 do not create a broad exception to Chapter 68A but are limited to communications similar in kind to trade secrets; Department of Environmental Quality rules are consistent with federal rule 40 C.F.R. 60.9 as to the availability of information. (Dent to Crane, Executive Director, Department of Environmental Quality, 9-9-76) #76-9-19

## GENERAL ASSEMBLY

*Public Bidding.* Senate File 1251, Acts, 66th G.A., 2nd Session (1976); §23.18, Code of Iowa, 1975. The Peace Officers Retirement Systems Study Committee may hire an actuarial firm without reopening public bidding after the Committee's "good faith" efforts to secure bids has failed. (Kelly to Redmond, State Senator, 9-28-76) #76-9-33

*Legislative Council; Contracts; Committees.* Article III, §1, Constitution of Iowa; §§2.43, 2.12, 2.42 and 2.45, Code of Iowa, 1975. (1) The Legislative Council has no power to establish a computerized interactive budgeting and monitoring system consisting of "software" and services for the benefit of the Executive Department and the General Assembly after the project has been submitted to the General Assembly in the form of a bill for an appropriation for that purpose but which was not passed. Such a system is not "legislative equipment and supplies" reasonably necessary to properly carry out the functions of the General Assembly, which the Legislative Council is authorized to purchase from a standing appropriation for that purpose. A \$473,000 contract for consulting services for the project is void. (2) Committees created by the Legislative Council to implement the program are *ultra vires* to the extent that they delegate executive functions and are not properly authorized by the General Assembly. (Turner to Selden, State Comptroller, 9-8-76) #76-9-18

## LOCAL GOVERNMENT

*Public funds.* Public funds may not be spent to support voluntary programs provided by nonprofit private agencies. However, the services provided by such agencies may be obtained under Chapter 28E agreements where joint exercise of governmental power is warranted. (Nolan to Hansen, State Representative, 9-1-76) #76-9-2

## MOTOR VEHICLES

*Reckless Driving.* §§321.277 and 321.228, Code of Iowa, 1975. Non-consent of a property owner is not an element of the crime of reckless driving. (Linge to Criswell, Warren County Attorney, 9-7-76) #76-9-15

I hereby certify that the within account is a just, lawful and correct claim against Scott County, Iowa, and that the service therein mentioned was rendered at our request and on our order given before the said service was rendered.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ } Township Trustees

Claim No. 9111

Warrant No. 2092

Session JAN 60 1911

Filed \_\_\_\_\_

Claim of \_\_\_\_\_

Community Health Care, Inc.

Address Scott County Health Department

\_\_\_\_\_

VS.  
SCOTT COUNTY

Fund Local Health - 100137

Amount Allowed, \$ 5,500.00

For Pre-payment for 1000 VD Patients

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

DATE

6-14-77

Barthelme Parsons

Claim Approved By

See AGO

Page 2

Sept 1976

Davenport, Iowa, June 14, 1977

SCOTT COUNTY

In Account With Community Health Care, Inc.  
 P. O. Address Scott County Health Department

120137

DE	ALL BILLS MUST BE ITEMIZED	AMOUNT		
	Pre-payment for medical services provided for 1,000 venereal disease cases referred to Community Health Care, Inc. by Scott County Health Department.		5,500.00	
	Total		5,500.00	

*(Handwritten signature and scribbles)*

STATE OF IOWA, Scott County, ss.

I do solemnly swear that the several items mentioned in the annexed account are just, true and wholly unpaid. I make this statement for the purpose of obtaining payment of said claim.

*(Handwritten signature)*

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

County Auditor

Deputy—Notary Public

SCOTT COUNTY

County Auditor

Receipts and Disbursements

Fiscal year ended June 30, 1977

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

RECEIPTS:

Office fees:		
Transfer fees	\$ 7,581.00	
Change of Title fees	266.00	
Redemption fees	102.00	
Tax Sale fees	232.50	
Other Office fees	592.50	
Affidavits	<u>176.10</u>	8,950.10
Other receipts:		
Dog licenses - Number issued <u>8,313</u>	8,563.50	
Tax Sale redemptions	69,963.88	
Other receipts	156.00	
Fejervary Trust	1,240.22	
Cemetery Trust	<u>400.00</u>	<u>80,323.60</u>
Total receipts		<u>89,273.70</u>
Total to account for		<u>124,981.56</u>

DISBURSEMENTS:

Office fees to General Fund	7,200.35	
Dog licenses to Domestic Animal Fund	5,529.00	
Tax Sale redemptions paid out	57,301.17	
Trust Funds paid out	400.00	
Other disbursements	<u>181.00</u>	
Total disbursements		<u>70,611.52</u>

Balance per Auditor's cashbook June 30, 1977 \$ 54,370.04

The above balance held in trust by the County Auditor at June 30, 1977, was reconciled as follows:

<u>Assets - Cash</u>		<u>Liabilities - Amounts due others</u>	
Checking account	\$ 9,649.36	Office fees	\$ 2,827.25
Outstanding checks	(1,695.22)	Trust Funds	28,521.24
Variance in cash -		Dog licenses	4,101.50
Long (1)	(1,362.74)	Tax sale redemptions	<u>18,920.05</u>
Savings Accounts	28,311.21		
Deposits in transit	<u>19,467.43</u>	Total	\$ <u>54,370.04</u>
Total	\$ <u>54,370.04</u>	(1) Unidentified long cash of \$1,362.74	

was turned in to the General Fund as unclaimed fees on Miscellaneous Receipt No. 14911 dated April 24, 1978.

SCOTT COUNTY

County Auditor

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1977

<u>Name and Title</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>	<u>12-Months ended Jun 30, 1977</u>
Karen L. Fitzsimmons, Auditor	\$ -	-	8,500.05
George W. Oxley, Auditor	20,475.00	15,150.00	8,743.54
J. Neff Wells, Deputy	16,380.00	12,120.00	6,575.20
Helen M. Feyen, Deputy	15,411.51	11,362.50	11,929.91
Verda D. Wolfe, Deputy	15,415.56	11,962.50	6,464.02
Richard H. Hansen, Budget and levy director	19,157.00	15,131.52	12,700.80
Debbie J. Dahl, Key punch	4,397.26	-	-
JoAnn M. Denklau, Machine Operator	10,768.95	8,094.52	8,625.67
Inarose Hazlett, Clerk	7,952.76	5,010.14	6,564.47
Linda D. Hintermeister, Clerk	7,663.07	1,698.74	-
Mary M. Jones, Platbooks	9,747.94	7,770.97	8,087.85
Darleen B. Kitzman, Clerk	7,958.35	5,854.46	6,226.43
Nancy Muhs Schebler, Clerk	6,252.44	5,803.66	1,271.40
Kathryn J. Santee, Machine Operator	10,723.79	8,066.02	8,478.67
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	1,715.00
Yvonne A. Leidenfrost, Clerk	-	4,389.39	6,281.28
Jeannine Stiteler, Extra Help	-	859.38	-
Kathleen T. Bowe, Machine Operator	1,385.10	-	-
Catherine R. Daley, Clerk	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 Rosenburrough, Extra Help	336.00	-	-
Joyce P. Snicker, Extra Help	86.40	-	-
Linda K. Stanger, Clerk	3,315.04	-	-
Vera M. Thorson, Clerk	3,587.68	-	-
Brenda Wiese, Clerk	456.33	-	-
David L. Wiese, Draftsman	2,144.00	-	-
C. Ray Wierson, Budget and levy Director	-	-	6,051.80
Janet Schultz, Deputy	-	-	4,909.66



SCOTT COUNTY

County Auditor

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1977

<u>Name and Title</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>	<u>12-Months ended Jun 30, 1977</u>
Patrick F. Walton, Deputy	-	-	6,852.44
Aurora Behan, Clerk	-	-	2,576.46
Mae Jane Duben, Clerk	-	-	784.50
Extra Help	<u>1,001.58</u>	<u>1,500.99</u>	<u>226.04</u>
Total salaries	<u>179,706.76</u>	<u>122,559.27</u>	<u>123,565.19</u>
Mileage and expense	24.00	229.80	437.80
School of Instruction	1,746.97	705.65	1,088.36
Bonds	80.50	76.00	55.00
Supplies and printing	4,111.22	1,626.22	2,698.75
Equipment and machines	3,380.27	750.75	1,223.41
Contract labor	235.45	-	-
Data processing	-	109,776.23	165,752.00
Medical insurance	<u>-</u>	<u>-</u>	<u>2,400.33</u>
 Total	 <u>\$ 189,285.17</u>	 <u>235,723.92</u>	 <u>297,220.84</u>

Number of Warrants issued is about 13,000 for Claims and 21,000 for Salaries.

SCOTT COUNTY

County Auditor

Fiscal year ended June 30, 1977

COMMENTS AND RECOMMENDATIONS

1. On the budget report (expenditure record) most funds have a classified breakdown of expenditures. It is recommended that all funds be broken down into expenditure classifications. The total of classified expenditures in some funds did not agree with the total expended for the entire fund. The County Auditor's office was aware of this situation on March 15, 1978, but had not found and corrected the errors.
2. No quarterly reports were filed by the Auditor's office for the first three quarters of fiscal 1976-77. A quarterly report for the fourth quarter was filed on July 20, 1977.
3. Quarterly reports for the Clerk of District Court and the Recorder's office could not be found on file in the Auditor's office. Xerox copies were taken from office copies in March, 1978, and are now on file.

The Code of Iowa 343.5 and 343.6 provides sanctions for failure to make the quarterly reports. We suggest that the County Board of Supervisors familiarize themselves with these sections of the Code and enforce the reporting requirement of 342.2.

Quarterly reports detailing receipts as required by Chapter 342.3 of the Code of Iowa were not filed by the Auditor's office for the first three quarters, and the Auditor's cash exceeded the book balance and the difference could not be reconciled. In addition, the sum of the expenditure classifications in some funds, did not agree with the total expenditures.

SCOTT COUNTY

County Auditor

Fiscal year ended June 30, 1977

COMMENTS AND RECOMMENDATIONS  
(continued)

General Comments:

All cash receipts and expenditures were examined, and selected claims were verified and all cash receipts were accounted for. The expenses charged to the County Auditor's office are presented in Schedule 2-A.

SCOTT COUNTY

County Treasurer's

Reconciliation of Property Tax Receipts

Fiscal year ended June 30, 1977

Taxes due in fiscal year July 1, 1976 to June 30, 1977:

Taxpayers	\$ 35,424,488.57
Homestead Tax Credits - State Department of Revenue	2,959,742.90
Agricultural Land Tax Credits - State Comptroller	533,835.89
Military Tax Credits - State Department of Revenue	166,761.16
Moneys and Credits Replacement Taxes - State Comptroller	69,115.09
Personal Property Tax Credits - State Comptroller	845,592.90
Mobile Homes Tax	285,686.10
Livestock Tax Credits - State Comptroller	86,427.88
Interest registered as consolidated tax	17.23
Long collections	377.36
Added to Current Tax list:	
Previous corrections	4,133.14
Total to account for	<u>40,376,178.22 (2)</u>

Deductions:

Carried to Delinquent Tax list:		
Real Estate	\$ 203,666.24	
Personal	42,617.71	
Total delinquent	<u>246,283.95 (1)</u>	
Taxes abated	49,501.66	
Suspended taxes	3,013.75	
Public bidder	31,359.00	
Refunds	94.12	
Short collections	191.87	
Total Current Taxes collected		<u>330,444.35</u>
Delinquent Taxes collected		<u>40,045,733.87</u>
		<u>230,873.79</u>
Total taxes apportioned		\$ <u>40,276,607.66</u>

(1) .633 percent (%) Of delinquent taxes.

(2) 11.99 percent (%) Of total taxes paid by State.

SCOTT COUNTY

Reconciliation of County Treasurer's

Cash and Fund Balances

Fiscal year ended June 30, 1977

<u>Name of Banks</u>	<u>Maximum Deposit Authorized</u>	<u>Checking Account</u>	<u>Interest Bearing</u>	<u>Total</u>
Davenport Bank and Trust Davenport, Iowa	\$ 15,000,000.00	* Reg. 1,463,810.14 EDA 11,516.01	2,181,952.00 810,000.00	3,645,762.14 821,516.01
First National Bank, Davenport, Iowa	5,000,000.00	26,885.15	249,226.03	276,111.18
First Trust and Savings Bank, Davenport, Iowa	5,000,000.00	52,080.74	177,224.00	229,304.74
Northwest Bank and Trust Company, Davenport, Iowa	5,000,000.00	32,346.26	632,087.12	664,433.38
Bettendorf Bank and Trust Company, Bettendorf, Iowa	2,000,000.00	32,577.91	300,000.00	332,577.91
Blue Grass Savings Bank, Blue Grass, Iowa	1,000,000.00	16,074.12	100,000.00	116,074.12
Buffalo Savings Bank, Buffalo, Iowa	1,000,000.00	12,981.13	100,000.00	112,981.13
First Trust and Savings Bank of Wheatland, Dixon, Iowa	1,000,000.00	11,262.34	-	11,262.34
Farmers Savings Bank, Princeton, Iowa	1,000,000.00	23,729.87	200,000.00	223,729.87
LeClaire State Bank, LeClaire, Iowa	1,000,000.00	23,074.37	50,000.00	73,074.37
Liberty Trust and Savings Bank, New Liberty, Iowa	1,000,000.00	12,475.15	-	12,475.15

SCOTT COUNTY

Reconciliation of County Treasurer's

Cash and Fund Balances

Fiscal year ended June 30, 1977

<u>Name of Banks</u>	<u>Maximum Deposit Authorized</u>	<u>Checking Account</u>	<u>Interest Bearing</u>	<u>Total</u>
Walcott Trust and Savings Bank, Walcott, Iowa	1,000,000.00	22,348.10	100,000.00	122,348.10
Security State Trust and Savings Bank, Bettendorf, Iowa	1,000,000.00	33,941.77	232,166.41	266,108.18
Donahue Savings Bank, Donahue, Iowa	1,000,000.00	10,438.11	-	10,438.11
Central Trust and Savings Bank, Eldridge, Iowa	1,000,000.00	<u>34,726.30</u>	<u>100,000.00</u>	<u>134,726.30</u>
Total		<u>\$ 1,820,267.47</u>	<u>5,232,655.56</u>	7,052,923.03
Cash on hand per Supervisors' count at June 30, 1977				87,918.74 (1)
Outstanding checks				(1,465.66)
U.S. Treasury bills				5,000.00
Interest in bank, but not in Treasurer's book				(17,190.80)
Bank error (Corrected July 6, 1977)				(65.25)
Correction of apportionment error				(1,303.55)
Treasurer's balance June 30, 1977				<u>7,125,816.51</u>
Outstanding Warrants June 30, 1977				<u>(822,448.37)</u>
Total fund balances June 30, 1977				<u>\$ 6,303,368.14</u>

(1) Figure differs from actual count as \$26,687.99 was listed as a deposit in transit fact cash on hand.

\* Regular and EDA.

SCOTT COUNTY

County Treasurer

Fiscal year ended June 30, 1977

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

As shown on Schedule 38, there was \$ 874,967.54, Current and Delinquent taxes collected and accounted for Area Schools or Community Colleges.

As shown on Schedule 37, there was \$ 29,057,939.87, Current and Delinquent taxes collected for Schools.

As shown on Schedule 40, there was \$ 3,226,396.31, Current and Delinquent taxes collected for Cities.

In all the above cases each individual taxing district was audited for collections by reconciling all receipts to abstract of taxes due.

Reliable accounting procedures were followed to provide assurance that all individual tax receipts were registered into proper district and abated taxes were proper.

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

SCOTT COUNTY

County Treasurer

Fiscal year ended June 30, 1977

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

<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>12-Months</u> <u>1976-77</u>	<u>Total</u>
\$ <u>108,989.92</u>	<u>184,476.12</u>	<u>584,174.92</u>	<u>324,574.75</u>	<u>242,825.59</u>	\$ <u>1,445,041.30</u>

Four-Year Comparison of Total Interest Received in 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>12-Months</u> <u>1976-77</u>	<u>Total</u>
\$ <u>73,067.50</u>	<u>71,689.94</u>	<u>34,519.57</u>	<u>41,628.28</u>	\$ <u>220,905.29</u>



SCOTT COUNTY

County Treasurer

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1977

<u>Name and Title</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>	<u>12-Months ended Jun 30, 1977</u>
Kenneth W. Gaines, Treasurer	\$ 20,819.88	15,379.92	16,749.74
Henry C. Wollenberg, Comptroller	19,753.49	14,914.08	8,880.49
Clarence R. Anderson, Deputy	16,418.07	8,990.15	-
Mary K. Ament, Deputy	15,594.86	10,739.59	11,930.41
Phila L. Anderson, Deputy	15,369.69	11,362.32	13,604.65
Maye L. Irwin, Deputy	15,356.16	11,362.32	11,930.41
Lucille Lewis, Deputy	15,363.54	11,362.32	11,930.41
Carol A. Roman, Deputy	15,586.25	11,362.32	11,930.41
Dennis R. Kresin, Deputy	14,632.99	11,362.32	11,930.41
Maurine Thoem, Deputy	12,391.33	9,210.84	9,084.99
Susan D. Giese, Clerk	8,928.72	6,772.33	6,795.50
Janice L. Hinke, Clerk	7,846.87	6,141.03	6,442.17
Shirley J. Kessel, Deputy	14,200.70	11,362.32	11,919.36
Patricia A. Kristin, Deputy	12,306.25	9,153.16	9,197.94
Paulette Kuehl, Clerk	9,562.76	7,021.15	7,373.04
Mae A. Marker, Clerk	7,814.40	6,155.04	6,312.94
Jeanette M. Puck, Deputy	12,340.14	9,067.05	9,056.04
Kathleen L. Rodgers, Clerk	8,543.64	6,144.72	6,446.04
Myrtle E. Wertz, Cashier	12,413.98	9,196.87	11,362.32
Evelyn C. Westland, Clerk	8,035.92	6,164.63	518.79
Mary E. Shields, Cashier	8,464.98	6,300.51	-
Margaret M. Fitzgerald, Clerk	8,220.17	6,648.28	7,042.88
Eva Mae G. Jackson, Clerk	8,022.94	6,137.91	6,438.42
Marie I. Coghill, Clerk	8,776.72	5,079.05	327.87
Alice M. Cameron, Clerk	6,734.55	2,925.76	-
Lucille M. Stanage, Clerk	6,293.77	5,725.35	628.15
Judith R. Brock, Typist	5,696.93	5,600.92	879.10
Pamelia S. Lorenz, Typist	5,585.05	1,400.57	-
Patti Rensberger, Clerk	5,369.02	5,692.51	6,134.09
Cindy Duax, Clerk	3,511.49	699.95	-
Barbara A. Smith, Clerk	5,556.60	6,153.46	6,459.96
Susan Hughes, Clerk	5,268.70	5,607.06	6,194.29
Mary E. Dailey, Clerk	5,355.02	5,488.06	5,771.82
Pamela Newcomb, Extra Help	2,002.72	5,245.76	6,158.49
Judith M. Van Hyfte, Clerk	2,533.19	-	-
Mary E. Davis, Clerk	4,112.97	5,697.60	2,245.63
Penni Paget, Clerk	3,727.89	-	-
Kathryn Van Zandberger, Clerk	3,962.83	5,684.99	6,522.07

SCOTT COUNTY

County Treasurer

Cost of Office Comparison for Three Year

Fiscal year ended June 30, 1977

<u>Name and Title</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>	<u>12-Months ended Jun 30, 1977</u>
Patricia A. Baker, Clerk	2,351.75	-	-
Phyllis M. Kramer, Clerk	657.12	-	-
Pamela S. Holst, Clerk	3,897.75	5,488.20	1,512.82
Johanna B. Kleider-Portz, Clerk	3,239.61	4,490.15	4,902.27
Blanche Y. Rauch, Clerk	3,653.84	2,241.90	-
Laura A. Bloomingdale, Clerk	3,648.58	2,491.73	-
Mary A. Gosch, Clerk	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. Carlson, Clerk	-	174.96	-
Vickie L. Collier, Clerk	-	3,065.89	4,808.49
Kimbra A. Cooper, Clerk	-	3,145.16	3,775.12
Kathleen Flynn, Clerk	-	4,883.41	5,843.23
Peg E. Garbarena, Clerk	-	2,573.07	-
Janis M. Hein, Clerk	-	65.61	-
Julie A. Jurgens, Clerk	-	77.01	1,983.50
Debbie D. Kottmann, Clerk	-	2,647.33	1,781.75
JoAnn M. LaFond, Clerk	-	2,626.38	4,410.24
Martha L. Lott, Clerk	-	4,545.48	2,940.49
Arla Mae M. Peters, Clerk	-	4,972.68	6,087.01
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	3,389.84	-	-
Debra J. Fedderson, Clerk	2,572.43	-	-
Cathy L. Fier, Clerk	3,552.07	-	-
Geraldine H. Flenker, Clerk	4,273.22	-	-
Debbie A. Fusco, Clerk	1,471.14	-	-
Dorothy Gregory, Clerk	321.44	-	-
Linda R. Hartman, Clerk	2,231.33	-	-
Christine A. Helmers, Clerk	567.05	-	-
Janet R. Hunziker, Typist	752.80	-	-
Gilberta Leavell, Typist	2,114.20	-	-
Mary R. Linqvist, Clerk	481.13	-	-
Pamela D. Lofgren, Clerk	1,663.79	-	-
Pamela D. Martin, Typist	905.73	-	-

SCOTT COUNTY

County Treasurer

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1977

<u>Name and Title</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>	<u>12-Months ended Jun 30, 1977</u>
Mary L. Miller, Clerk	589.38	-	-
Patricia A. Orman, Clerk	2,367.87	-	-
Nicky D. Oswalt, Clerk	2,437.49	-	-
Kerry L. Palmer, Clerk	694.12	-	-
Susan K. Peters, Clerk	2,410.56	-	-
Janice M. Rasmussen, Clerk	157.32	-	-
Melodia Redies, Clerk	1,406.60	-	-
Laurie A. Scling, Clerk	430.07	-	-
Carol M. Schave, Clerk	273.81	-	-
Mary E. Wells, Clerk	2,868.39	-	-
Joanna L. Wiggins, Clerk	1,781.54	-	-
Julianne Matthews, Clerk	2,144.41	-	-
Janine A. Hesse, Extra Help	234.09	-	-
George W. Oxley, Deputy	-	-	6,699.94
Linzee K. McCray, Clerk	-	-	3,325.72
Joni M. Rose, Clerk	-	-	3,426.74
Ursula Schindler, Clerk	-	-	4,756.61
Jill A. Burmeister, Clerk	-	-	3,979.69
Lori L. Sloan, Clerk	-	-	2,781.09
Kathy A. Smith, Clerk	-	-	4,299.58
Judith A. Swetland, Clerk	-	-	3,978.94
Cheryl Aye, Extra Help	-	-	184.00
Harriet Denger, Clerk	-	-	2,549.68
Karen S. Englin, Extra Help	-	-	235.92
Christina M. Hoyt, Extra Help	-	-	471.84
Jodie A. Lehenbauer, Extra Help	-	-	165.03
Nitz A. Robison, Clerk	-	-	2,361.41
Total salaries	432,624.34	327,762.05	315,459.94
Mileage and expense	188.43	277.50	488.75
School of Instruction	3,340.25	2,168.88	1,543.19
Bonds	3,615.00	87.50	793.50
Supplies, printing and postage	16,048.33	8,817.08	8,685.24
Furniture and fixtures	26,939.48	762.50	926.15
Contract labor	80.00	65.00	-
Data Processing	-	206,950.13	188,918.08
Medical insurance	-	-	9,268.35
 Total	 <u>\$ 482,835.83</u>	 <u>546,890.64</u>	 <u>526,083.20</u>

SCOTT COUNTY

County Treasurer

Fiscal year ended June 30, 1977

COMMENTS AND RECOMMENDATIONS

Printouts of miscellaneous receipts contained some inaccuracies. Also, repeated payments received were not always classified the same. This inconsistency necessitated reference to the actual receipt itself for information and verification. Some of the duplicate receipts were illegible (mostly due to failure to change carbons). In addition, some receipts did not contain proper or sufficient facts to effect correct classification. Posting of receipts to the proper classification should be consistent and accurate, and the person making out miscellaneous receipts should obtain the information necessary to explain the transaction. The carbons should be changed more often, enough so that the duplicate receipts are legible.

SCOTT COUNTY

County Recorder

Receipts and Disbursements

Fiscal year ended June 30, 1977

Balance per Recorder's cashbook July 1, 1976 \$ 74,563.09

RECEIPTS:

Office fees:

Deeds	\$ 20,764.50	
Real Estate mortgages	38,173.50	
Uniform Commercial Code	15,323.00	
Releases and assignments	13,390.50	
Dangerous Weapons permits	2,965.00	
Certified copies	1,538.50	
Snowmobile fees	361.50	
Boat fees	3,987.00	
Real Estate Revenue Stamps - County's share	58,164.20	
Miscellaneous receipts	25,678.00	
Duplicate Hunting and Fishing licenses	108.00	
Total Office fees		180,453.70

Other receipts:

Hunting and Fishing licenses - <u>34,039</u> issued	215,386.50	
Boat registrations - <u>7,985</u> issued	56,074.00	
Snowmobile registrations - <u>701</u> issued	4,657.00	
Real Estate Revenue Stamps - <u>5,934</u> issued - State's share	166,610.80	
Transfer fees for County Auditor	7,606.00	
Use Tax	9,144.88	
Total Other receipts		459,479.18
Total receipts		639,932.88
Total to account for		714,495.97

DISBURSEMENTS:

Office fees to General Fund	167,463.92	
License receipts to State	230,293.75	
Registration receipts to State	57,867.00	
Transfer fees to County Auditor	7,606.00	
Use Tax to State	10,373.57	
Real Estate Revenue Stamps to State	142,555.04	
Total disbursements		616,159.28

Balance per Recorder's cashbook June 30, 1977 \$ 98,336.69

SCOTT COUNTY

County Recorder

Receipts and Disbursements

Fiscal year ended June 30, 1977

The preceding balance held in trust by the County Recorder at June 30, 1977,  
was reconciled as follows:

<u>Assets - Cash and receivables</u>		<u>Liabilities - Amounts due others</u>	
Checking accounts	\$ 81,279.94	Office fees due General Fund	\$ 57,242.70
Cash in office	8,967.09	Petty cash	50.00
Outstanding checks	(8,221.09)	License fees due State	13,772.75
Accounts receivable	1,242.50	Registration fees due State	2,864.00
Deposits in transit	<u>15,068.25</u>	Real Estate Revenue Stamps due State	24,055.76
Total	\$ <u>98,336.69</u>	Use Tax due State	<u>351.48</u>
		Total	\$ <u>98,336.69</u>

SCOTT COUNTY

County Recorder

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1977

<u>Name and Title</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>	<u>12-Months ended Jun 30, 1977</u>
Richard F. Hagen, Recorder	\$ 6,825.00	15,150.00	16,749.97
Clarence E. Hagen, Recorder and Extra Help	13,650.00	167.50	-
Elaine Higgins, Deputy	16,380.00	12,120.00	13,257.60
Geraldine M. Baltimore, Deputy	15,400.44	11,362.50	12,259.18
Leona Peterson, Deputy	16,380.00	12,120.00	4,392.94
Lois Darell, Clerk	7,565.60	5,887.30	6,824.73
Frances A. Fedrick, Clerk	7,957.47	6,139.94	4,338.50
Hazel A. Gilbert, Clerk	2,408.17	-	-
Anna B. Feuchter, Clerk	653.02	-	-
Dawn Granbois, Clerk	8,701.28	6,977.05	7,665.06
Romelle M. Jeys, Clerk	7,653.00	5,690.05	5,828.74
Adeline E. Kinneman, Extra Help	206.05	270.40	270.40
Brenda Wiese	2,958.66	5,694.15	6,933.17
Lorraine L. Oertel, Clerk	6,735.43	5,692.10	2,732.72
Sherlyn Huber, Clerk	2,143.80	5,593.35	6,493.28
Mary A. Moore, Clerk	954.00	-	-
Debra Schafnit	-	-	2,391.19
Christine A. Baugh	-	-	3,048.62
Phebe Cheaney	-	-	707.76
Cassandra A. Wilson	-	-	2,713.08
Lucille M. Stange	-	-	5,484.00
Total salaries	<u>116,571.92</u>	<u>92,864.34</u>	<u>102,090.94</u>
Mileage and expense	131.40	519.75	595.20
School of Instruction	517.19	799.73	965.67
Bonds	464.00	60.00	-
Supplies	17,034.58	13,123.66	14,575.42
Equipment and machines	5,002.72	2,801.89	2,735.84
Medical insurance	-	-	2,672.55
Total	<u>\$ 139,721.81</u>	<u>110,169.37</u>	<u>123,635.62</u>

SCOTT COUNTY

County Recorder

Fiscal year ended June 30, 1977

COMMENTS

Cash receipts in the County Recorder's office were reconciled to the individual receipt books and other records for office fees, Hunting licenses, Fishing licenses, Federal Revenue stamps, Snowmobile licenses, Boat licenses, and Use Tax funds. In addition, methods and procedures of selected transactions were examined for reliability and accuracy. The expenses charged to the County Recorder's office are presented in Schedule 2-A.



SCOTT COUNTY

## County Sheriff

## Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1977

<u>Name and Title</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>	<u>12-Months ended Jun 30, 1977</u>
Kenneth R. Paulsen, Sheriff	\$ 21,750.08	15,999.84	18,500.20
Kenneth W. Anderson, Deputy	17,250.08	12,600.00	13,230.09
James Y. Bentley, Deputy	17,250.08	12,600.00	13,230.09
Richard L. Castro, Deputy	16,500.04	12,049.92	12,653.10
Bennie L. Clark, Deputy	15,691.68	11,474.88	12,636.12
Dennis J. Conard, Deputy	14,625.00	11,474.88	12,049.00
John N. Cone, Deputy	15,916.64	12,049.92	12,653.10
Michael J. Conger, Deputy	14,625.00	11,474.88	12,049.00
Robert G. Cox, Deputy	16,500.04	12,049.92	12,653.10
Albert P. Epperly, Deputy	18,487.52	13,599.84	15,699.90
Henry D. Farber, Deputy	16,500.04	12,049.92	12,653.10
Richard J. Fee, Deputy	16,500.04	12,049.92	13,213.72
Terry D. Glandon, Deputy	8,525.00	11,410.30	12,049.00
Dale L. Hackett, Deputy	16,850.04	13,099.92	15,014.13
Dennis J. Hammill, Deputy	15,075.00	11,017.72	12,453.28
Randall V. Hein, Deputy	11,012.50	11,474.88	12,049.00
Lester J. Jurgens, Deputy	15,750.00	7,649.92	-
Glen L. Lamp, Deputy	15,750.00	11,474.88	12,636.12
Charlie J. Lewis, Deputy	16,500.04	12,049.92	2,068.65
Lamar E. Lucas, Deputy	17,250.08	12,600.00	1,277.68
Claude W. McCollom, Deputy	14,625.00	11,474.88	12,049.00
Richard W. Moritz, Deputy	17,850.04	13,099.92	14,193.13
Ivan B. Risley, Deputy	15,750.00	11,474.88	12,049.00
Carl Simms, Deputy	15,750.00	11,474.88	12,453.28
James W. Vanfossen, Deputy	17,850.04	13,099.92	14,193.13
Charles K. Vollmer, Deputy	16,500.04	12,049.92	13,039.20
Janice A. Carroll, Deputy	12,583.89	10,964.48	12,049.00
Melvin E. Puck, Deputy	4,050.00	10,964.48	12,049.00
Larry D. Foote, Deputy	-	6,442.40	11,689.00
James C. Hartog, Deputy	-	3,333.28	11,317.72
Roberta M. Potter, Deputy	9,790.00	-	-
Clifford N. Small, Deputy	-	5,349.96	11,598.22
Nancy J. Arneson, Matron	3,751.55	9,985.48	5,860.88
Patricia L. Bain, Secretary	9,490.00	7,348.56	7,715.59
Robert L. Bricker, Helicopter Mechanic	655.00	-	1,515.00
Helen L. Britton, Secretary	11,640.00	8,690.40	9,125.49
Carole J. Castro, Secretary	9,790.00	7,348.56	1,347.56

Referring to Regular Schedule of County Sheriff - Exhibit E - See Comments  
(Receipts and Disbursements)

SCOTT COUNTY

County Sheriff

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1977

<u>Name and Title</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>	<u>12-Months ended Jun 30, 1977</u>
George W. Clark, Jailer	-	4,503.94	183.36
Shirley M. Clark, Records Clerk	550.00	1,347.21	-
Harold D. Clearman, Jailer	-	11,467.06	6,940.20
Harold D. Clearman, Jr., Jailer	-	12,043.64	7,455.48
Joann M. Court, Matron	6,101.82	5,823.59	3,809.83
Lynne L. Davie, Stenographer	-	1,433.70	350.00
Wellesley L. Dickinson, Turnkey	-	3,380.70	-
Ricky G. Downs, Jailer	-	7,618.99	5,830.84
C. Clinton Elmore, Jailer/ Radio operator	-	8,256.93	5,652.07
Patricia A. Miller, Stenographer	4,671.66	2,854.48	2,231.68
Robert A. Ertz, Helicopter Mechanic	242.50	-	430.00
Arthur Fryxell, Turnkey	-	2,191.26	1,523.51
William A. Fryxell, Deputy	-	9,775.38	11,075.97
Roberta A. Gripp, Stenographer	-	4,762.90	6,458.82
Ronald J. Gross, Jailer	-	2,177.40	-
James C. Hartog, Deputy	-	3,333.28	-
Joanne M. Heppe, Matron	13,618.51	9,639.77	6,061.69
Earl J. Hierseman, Deputy	16,070.76	5,356.92	-
Arthur L. Miller, Jailer	-	9,832.72	6,205.47
Diane Rashid, Matron	13,218.46	10,107.72	6,250.99
Thomas J. Rashid, Jailer	-	5,730.00	-
Holly E. Rupe, Secretary	9,790.00	7,348.56	7,428.70
Constance M. Skelley, Clerk	-	4,963.27	6,614.91
William J. Straw, Jailer	-	5,779.66	4,710.10
Janet M. Van Ert, Stenographer	5,010.00	1,613.46	-
Raymond R. Woods, Turnkey	-	4,652.72	731.30
Raymond A. Yoder, Turnkey	-	9,882.34	6,052.31
Gage D. Adams, Deputy	9,125.02	-	-
Jesse L. Beadle, Deputy	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	-	-
Donald G. Justman, Sr., Bailiff	809.20	-	-

SCOTT COUNTY

County Sheriff

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1977

<u>Name and Title</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>	<u>12-Months ended Jun 30, 1977</u>
Albert Ament, Custodian	-	-	4,111.44
Mark Benson, Deputy	-	-	11,235.04
Horace W. Collins, Jr., Custodian	-	-	3,912.33
Bruce Cusack	-	-	3,809.50
Daniel D. Dirksen, Deputy	-	-	10,784.03
Virgil J. Ramsey, Jailer	-	-	4,992.85
Gertrude M. Gott	-	-	6,280.30
Robert M. Potter	-	-	10,867.63
Robert A. Schmidt	-	-	7,455.48
Rebecca M. Porth, Attendant	-	-	3,015.52
E. R. Peterson, Jailer	-	-	5,605.85
Doris M. Hebel, Clerk/Stenographer	-	-	5,594.89
Richard D. Duff	-	-	7,818.21
Rodney G. Sprout, Jailer	-	-	5,818.59
Irene A. Stoffa, Radio Operator	-	-	165.54
Michael A. Thompson, Deputy	-	-	11,235.04
Thomas J. Hart, Records Clerk	-	-	560.62
Barbara Hesselberg, Records Clerk	-	-	935.00
Anthony Kilby, Records Clerk	-	-	1,318.86
Kathy Kotleba, Clerk/Stenographer	-	-	660.00
Other salaries	238.40	2,268.58	354.24
<u>Total salaries</u>	<u>599,069.73</u>	<u>541,499.64</u>	<u>593,540.77</u>
Medical insurance	-	-	10,624.54
School of Instruction	1,551.27	2,027.22	3,017.87
Bonds	352.80	289.00	1,148.50
Jail expense	117,512.89	138,974.72	205,115.20
Guns and uniforms	-	15,383.44	12,141.04
Supplies	4,851.27	2,376.88	18,582.36
Equipment and machines	-	3,893.34	3,220.65
Repairs and maintenance	14,412.09	-	-
Furniture and fixtures	7,837.71	-	-
Data Processing	-	7,800.00	-
Sheriff's cars and helicopter	130,840.51	121,831.30	138,183.04
Other	4,596.96	2,296.46	1,674.46
 Total	 <u>\$ 881,025.23</u>	 <u>836,372.00</u>	 <u>987,248.43</u>

SCOTT COUNTY

County Sheriff

Fiscal year ended June 30, 1977

COMMENTS

No cash audit was made, as the books were impounded by the Bureau of Criminal investigation in May, 1977.

A two-year audit will be done during the next fiscal audit.

General Comments:

In addition to an examination of the cash transactions, all expenses were scrutinized for compliance with applicable law and as an indication of the efficiency and economy of the operations in the Sheriff's office. The expenses charged to the County Sheriff's office are presented in Schedule 2-A.

SCOTT COUNTY

County Clerk of District Court

Receipts and Disbursements

Fiscal year ended June 30, 1977

Balance per Clerk of District Court's cashbook July 1, 1976 \$ 270,757.96

RECEIPTS:

Office fees:

Probate fees	\$ 38,750.60	
District Court fees	34,577.48	
Marriage licenses - 1,389 issued	6,945.00	
Transcript and Copy fees	23,894.42	
Reporter and Jury fees	6,087.30	
Total Office fees	<u>110,254.80</u>	

Other receipts:

House file fees	6,268.00	
Bar Association - Copy fees	8,820.11	
Workers' Compensation Trusts	46,794.98	
Criminal restitution	5,301.78	
Alimony and Child Support	2,943,340.23	
Trust Funds	548,066.38	
Fines from Clerk of District Court - Number of Cases filed <u>55</u>	<u>18,747.40</u>	
Total Other receipts		<u>3,577,338.88</u>
Total receipts		<u>3,687,593.68</u>
Total to account for		<u>3,958,351.64</u>

DISBURSEMENTS:

House file fees to State	5,901.00	
Office fees to General Fund	109,774.23	
Fines to Fines Fund	14,684.20	
Trust Funds paid out	549,759.95	
Workers' Compensation Trusts paid out	16,559.22	
Copy fees to Scott County Bar Association	8,806.11	
Alimony and Child Support	2,943,340.23	
Criminal Restitution	<u>1,585.37</u>	
Total disbursements		<u>3,650,410.31</u>

Balance per Clerk of District Court's cashbook June 30, 1977 \$ 307,941.33

The above balance held in trust by the Clerk of District Court at June 30, 1977, was reconciled as follows:

SCOTT COUNTY

County Clerk of District Court

Receipts and Disbursements

Fiscal year ended June 30, 1977

<u>Assets - Cash</u>		<u>Liabilities - Amounts due others</u>	
Checking and Savings Account	\$ 459,491.79	Office fees to General Fund	\$ 29,535.92
Cash in office	10,642.45	Workers' Compensation	121,005.75
Outstanding checks	(162,195.91)	Criminal Restitution	6,021.11
Variance needed to balance	<u>3.00</u>	Fines to Fines Fund	9,474.70
		Trust Funds	141,853.85
		Petty cash	<u>50.00</u>
Total	\$ <u>307,941.33</u>	Total	\$ <u>307,941.33</u>

SCOTT COUNTY

County Clerk of District Court

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1977

<u>Name and Title</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>	<u>12-Months ended Jun 30, 1977</u>
David H. Dahlin, Clerk of District Court	\$ 20,475.00	15,150.00	16,749.97
Irma Anderson, Deputy	16,380.00	6,090.00	-
Lauretta A. Countryman, Deputy	10,581.12	8,337.12	8,752.17
Wilbur K. Hetzell, Deputy	15,356.16	853.12	-
William R. Kruse, Deputy	15,413.04	11,362.56	9,462.40
Aaron L. Lake, Deputy	16,380.00	12,120.00	12,726.03
Isabelle G. Larson, Deputy	10,923.12	9,096.00	9,551.03
Marie H. Lemburg, Assistant to Chief Judge	17,760.24	13,040.16	13,711.92
Luella M. Rekemeyer, Deputy	10,581.12	8,337.12	8,752.17
Clara H. Smith, Deputy	12,288.00	9,474.00	9,852.03
Lois I. Stamp, Deputy	10,581.12	8,337.12	8,752.17
Opel M. Van Winkle, Deputy	11,094.94	9,096.00	9,551.03
William C. Wulf, Deputy	9,981.87	8,937.12	10,127.17
Marlene K. Nelson, Deputy	11,298.00	9,096.00	9,551.03
Donna M. Erps, Deputy	10,581.12	8,337.12	8,752.17
Sylvia L. Eickstaedt, Deputy	10,875.60	9,096.00	9,551.03
Nancy J. Kelley, Deputy	11,235.52	9,096.00	9,551.03
Yvonne M. Simpson, Deputy	12,384.00	9,305.84	9,086.43
Jane E. Danico, Deputy	11,473.24	9,096.00	9,551.03
Mary J. Heddinger, Deputy	12,298.24	9,637.00	9,114.23
Delores A. Gress, Deputy	9,159.22	8,130.84	8,752.17
Vivian D. Creswell, Deputy	10,882.28	-	-
Iola W. Morgan, Deputy	2,238.48	-	-
Judy R. Gust, Deputy	5,617.99	-	-
Josephine A. King, Deputy	5,488.00	-	-
Judith A. Conner, Clerk	4,627.34	-	-
Rae J. Berger, Clerk	7,588.00	7,481.70	7,954.12
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	7,917.34
Harriet L. Denger, Clerk	3,066.98	5,687.94	1,753.52
Patricia C. O'Connor, Clerk	1,978.57	4,666.69	1,252.50
Candace Spurrier, Clerk	123.23	5,733.04	6,558.89
Glenda M. Bernhardt, Clerk	1,941.50	-	-
Cheryl D. Cogo, Clerk	2,168.44	-	-
Paula K. Haas, Clerk	633.00	-	-
Richard H. Hansen, Comptroller	876.68	-	-
Susan K. Peters, Clerk	431.59	-	-
Noel A. Benson, Clerk	-	2,694.52	649.85

SCOTT COUNTY

County Clerk of District Court

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1977

<u>Name and Title</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>	<u>12-Months ended Jun 30, 1977</u>
Mary A. Dierick, Clerk	-	4,506.63	6,636.34
David Geisler, Extra Help	-	420.00	268.00
Ed H. Osburn, Referee	-	291.78	-
Barbara M. Meyer, Clerk	-	5,687.94	1,420.34
Linda L. Nicholas, Clerk	-	4,746.88	6,815.24
Paulina R. Rorah, Clerk	-	820.38	3,702.34
Patricia A. Sisk, Clerk	-	2,133.00	6,108.17
Mark J. Smith, Clerk	-	2,724.96	10,682.02
Vanita M. Tylor, Clerk	-	324.41	-
Nancy A. Erskine	-	-	4,475.27
Marie B. Hall	-	-	3,791.99
Cathy Johnson	-	-	429.87
Linda S. Petrucelli	-	-	641.73
Susan Raymond	-	-	1,719.44
Jacquelyn J. Schroeder	-	-	1,289.58
Diana L. Hansen	-	-	851.24
Brenda M. Juarez	-	-	752.24
Vida Dee Leyland	-	-	2,844.10
Leona C. Lightner	-	-	2,401.51
Lila L. Partin	-	-	1,643.21
Barbara J. Shannon	-	-	472.85
Total salaries	<u>329,362.44</u>	<u>250,829.99</u>	<u>274,928.91</u>
School of Instruction	475.59	692.58	87.33
Postage	110.00	-	250.00
Supplies	35,029.88	20,179.49	32,300.95
Equipment and machines	-	2,339.17	-
Repairs and maintenance	-	2,818.23	3,112.70
Retirement - FICA and IPERS	-	26,666.11	35,144.92
Medical insurance	-	6,260.80	7,486.90
Other	1,663.08	-	-
Microfilming	-	-	22,463.80
Total	<u>\$ 366,640.99</u>	<u>309,786.37</u>	<u>375,775.51</u>



SCOTT COUNTY

County Clerk of District Court

Fiscal year ended June 30, 1977

COMMENTS AND RECOMMENDATIONS

The examination of records of the Clerk of District Court and Associate Court offices required an extra amount of time. Because of the inadequacy of the bookkeeping system and the records available, no reconciliation could be made. Neither could an accurate figure be determined for outstanding checks or outstanding Trusts. Any in-depth audit is a matter of futility and the cost to the County would be prohibitive.

As has been recommended in the last two audits, accounts should be balanced monthly, listing outstanding checks as well as Trusts on hand. Some attempts have been made to comply, but so far have not brought about the desired results.

The seriousness of this matter was discussed with the officer and personnel involved. The Field Auditor was informed that new bank accounts were opened on July 1, 1977, and that the list of outstanding checks is now available on the computer. Also, continuing effort will be made toward the development of an accurate monthly listing of outstanding Trusts.

General Comments:

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.

SCOTT COUNTY

County Magistrates - Clerk of District Court Scheduled Violations

Receipts and Disbursements

Fiscal year ended June 30, 1977

Balance on hand July 1, 1976 \$ 113,577.96

RECEIPTS:

State fines - From Exhibit G-1	\$ 27,573.49	
City fines - From Exhibit G-1	101,681.13	
Filing fees and costs - From Exhibit G-1	22,820.00	
Additional fees - From Exhibit G-1	15,457.00	
Scheduled fines and costs - No. of cases <u>19,101</u>	846,488.59	
Bonds and trusts	<u>451,516.74</u>	
Total receipts		<u>1,465,536.95</u>
Total to account for		<u>1,579,114.91</u>

DISBURSEMENTS:

To - General Fund - Two-fifths (2/5) filing fee	47,098.00	
- State - Three-fifths (3/5) filing fee	70,647.00	
General Fund additional cost	120,332.81	
Ten percent (10%) City fines to General Fund	31,890.49	
State fines to Fines Fund	412,623.67	
City fines (90%) to Cities:		
Davenport	166,818.96	
Bettendorf	48,843.13	
Blue Grass	18,444.60	
Buffalo	16,925.22	
LeClaire	20,111.85	
Eldridge	10,372.50	
McCausland	815.85	
Princeton	954.45	
Riverdale	1,125.90	
Walcott	2,602.35	
Other - Bonds and Trusts	<u>456,873.82</u>	
Total disbursements		<u>1,426,480.60</u>

Balance on hand June 30, 1977 \$ 152,634.31

The above balance held in trust by the Clerk of District Court at June 30, 1977, was reconciled as follows:

SCOTT COUNTY

County Magistrates - Clerk of District Court Scheduled Violations

Receipts and Disbursements

Fiscal year ended June 30, 1977

<u>Assets - Cash</u>		<u>Liabilities - Amounts due others</u>	
Checking account	\$ 157,606.30	Three-fifths (3/5) costs to State	\$ 6,744.00
Cash in office	4,859.72	Two-fifths (2/5) costs to County	4,496.00
Outstanding checks	<u>(9,831.71)</u>	Fines to School Fund	45,900.10
Total	\$ <u>152,634.31</u>	Additional costs to County	12,204.14
		Ten percent (10%) City fines to County	2,623.55
		Fees to Bar Association	20.00
		House file to State	804.00
		Ninety percent (90%) City fines to Cities	23,611.95
		Bonds and Trusts	56,030.57
		Cash in cash drawers	<u>200.00</u>
		Total	\$ <u>152,634.31</u>

SCOTT COUNTY  
 County Magistrates  
 Individual Accounts  
Fiscal year ended June 30, 1977

	Number of Cases	Balance on Hand Jul 1, 1976	Fines		Fees Collected	Adjustment of Beginning Balance	Bonds Received	Total to Account For	State Fines to Clerk	City Fines to Clerk	Filing fees and Costs to Clerk	Additional Fees to Clerk	Bonds Disbursed	Balance on Hand Jun 30, 1977
			State	City										
<u>Magistrates:</u>														
Bettendorf Court	2,827	\$ 9,941.50	19,090.00	56,872.63	23,017.20	20.00	90,542.72	199,484.05	18,820.50	50,517.63	12,280.00	8,237.20	91,129.89	18,498.83
Eldridge Court	301	1,044.00	874.00	7,469.00	2,388.50	-	1,328.50	13,104.00	1,009.00	7,269.00	1,445.00	1,016.50	1,295.50	1,069.00
LeClaire Court	1,069	2,562.50	4,251.49	19,784.00	8,585.30	-	4,835.50	40,018.79	4,174.99	20,097.50	5,050.00	3,536.30	5,372.50	1,787.50
Buffalo Court	860	2,653.00	4,494.50	23,067.50	6,747.00	-	7,392.00	44,354.00	3,569.00	23,797.00	4,045.00	2,667.00	7,720.50	2,555.50
<b>Total</b>	<b>5,057</b>	<b>\$ 16,201.00</b>	<b>28,709.99</b>	<b>107,193.13</b>	<b>40,738.00</b>	<b>20.00</b>	<b>104,098.72</b>	<b>296,960.84</b>	<b>27,573.49</b>	<b>101,681.13</b>	<b>22,820.00</b>	<b>15,457.00</b>	<b>105,518.39</b>	<b>23,910.83</b>

<u>Reconcilement of Balance on Hand</u>		<u>Reconcilement of Balance on Hand</u>		<u>Reconcilement of Balance on Hand</u>		<u>Reconcilement of Balance on Hand</u>	
Magistrate's Court	<u>Bettendorf</u>	Magistrate's Court	<u>Eldridge</u>	Magistrate's Court	<u>LeClaire</u>	Magistrate's Court	<u>Buffalo</u>
Bank balance	\$ 20,013.16	Bank balance	\$ 982.24	Bank balance	\$ 1,842.61	Bank balance	\$ 2,753.90
Deposit in transit	334.00	Cash items:		Less outstanding check	(28.50)	Less outstanding check	(322.65)
Cash items; NSF checks	352.50	NSF checks	28.50	Cash items	45.89	Cash items:	
Less outstanding checks	(2,199.00)	Correction due from Eldridge	62.00	Cash on hand due others	(79.00)	NSF check	28.50
Variance - Long	(1.83)	Variance - Long	(3.74)	Variance needed to balance	6.50	Correction due from Buffalo	91.50
<b>Total balance</b>	<b>\$ 18,498.83</b>	<b>Total balance</b>	<b>\$ 1,069.00</b>	<b>Total balance</b>	<b>\$ 1,787.50</b>	Variance needed to balance	4.25
						<b>Total balance</b>	<b>\$ 2,555.50</b>

SCOTT COUNTY

County Attorney

## Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1977

<u>Name and Title</u>	<u>18-Months ended Jun 30, 1975</u>	<u>12-Months ended Jun 30, 1976</u>	<u>12-Months ended Jun 30, 1977</u>
Edward N. Wehr, County Attorney	\$ 26,750.04	19,000.00	19,500.64
A. Fred Berger, Jr., Assistant	22,737.12	16,150.00	17,815.08
Henry C. Filseth, Assistant	21,050.04	14,500.00	14,867.01
Robert G. Gallagher, Assistant	6,700.08	5,000.00	5,417.26
Gary M. Lane, Assistant	21,400.08	15,200.00	16,425.92
Realf H. Ottesen, Assistant	21,400.08	15,200.00	16,425.92
Stephen C. Schalk, Assistant	19,278.00	13,356.00	14,633.22
Thomas G. Schebler, Assistant	21,400.08	15,200.00	16,425.92
Richard M. Jennings, Assistant	7,600.08	15,200.00	14,907.52
James W. Shapley, Assistant	5,700.06	15,200.16	8,959.38
Robert C. Bradfield, Assistant	-	4,333.28	10,031.59
Harold J. DeLange, Assistant	-	1,780.00	13,372.68
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	9,121.79
Nancy L. Dorton, Secretary	9,171.60	6,965.04	7,459.92
Paula K. White, Secretary	7,651.62	3,714.00	-
Cynthia S. Jensen, Secretary	-	3,521.00	7,654.58
Gary L. Sissel, Assistant	21,300.00	15,000.00	15,890.65
Marilyn Owens, Secretary	505.00	-	-
Celeste F. Bremer, Intern	-	650.00	910.00
William F. Post, Intern	1,440.00	-	-
Laura N. Smith, Intern	1,440.00	-	-
Carol Lea Pruden, Clerk/Typist	-	-	4,741.02
Laura J. Vandello	-	-	1,570.79
James D. Hoffman	-	-	403.85
Gary K. Koos	-	-	2,396.11
Joann M. Page	-	-	114.76
Total salaries	<u>246,455.18</u>	<u>190,427.54</u>	<u>219,045.61</u>
Mileage and expense	-	-	54.06
Supplies	9,285.69	1,195.04	2,097.05
School of Instruction	3,832.63	1,186.25	2,029.27
Medical insurance	-	-	3,959.75
Bonds	762.00	16.50	70.00

SCOTT COUNTY

County Attorney

Cost of Office Comparison for Three Years

Fiscal year ended June 30, 1977

	18-Months ended <u>Jun 30, 1975</u>	12-Months ended <u>Jun 30, 1976</u>	12-Months ended <u>Jun 30, 1977</u>
Furniture, fixtures and equipment	-	1,903.93	1,075.19
Postage and freight	-	590.00	435.00
Library	-	1,347.39	1,310.01
Other	<u>705.38</u>	<u>54.25</u>	<u>-</u>
Total	\$ <u>261,040.88</u>	<u>196,720.90</u>	<u>230,075.94</u>

FINES

Total Number of State Cases Filed in  
District Court on Which Fines Were Paid

Amount  
Collected

55

\$ 18,747.40

## SCOTT COUNTY

## Combined Statement of Receipts and Disbursements - All Funds

Fiscal year ended June 30, 1977

Funds	Schedule Number	Fund Balance Jul 1, 1976	Receipts		Total to Account For	Disbursements		Fund Balance Jun 30, 1977	Budget		Outstanding Warrants Jun 30, 1977
			Current and Delinquent Taxes	Other Sources and Transfers		Warrants Issued	Other Orders and Transfers		Appropriated	Excess Expenditures	
General	2	\$ 419,588.78	1,473,245.51	1,975,261.87	3,868,096.16	3,095,486.50	596,375.79	176,233.87	4,236,578.00	-	198,012.27
Court Expense	3	327,816.13	1,177,337.64	45,573.04	1,550,726.81	1,023,020.04	3,394.61	524,312.16	1,085,680.00	-	103,110.80
Poor	4	1,209,714.07	-	78,983.53	1,288,697.60	209,570.25	-	1,079,127.35	479,593.00	-	7,946.31
County Mental Health and Institutions	5	1,201,385.31	1,367,834.89	575,483.84	3,144,704.04	2,754,258.35	4,568.55	385,877.14	3,133,638.00	-	48,674.58
Veterans' Affairs	6	32,724.61	22,245.63	86.50	55,056.74	26,657.58	20.50	28,378.66	46,313.00	-	1,751.42
Secondary Roads	7	590,322.68	916,018.20	1,066,677.65	2,573,018.53	1,600,753.65	-	972,264.88	2,245,370.00	-	73,798.07
Bangs Disease	8	12,440.11	5,067.80	176.50	17,684.41	2,274.00	-	15,410.41	5,000.00	-	295.50
Bovine Tuberculosis	9	3,205.45	6,056.84	-	9,262.29	4,766.30	-	4,495.99	6,000.00	-	-
Domestic Animal	10	65,675.75	6,369.00	5,529.00	77,573.75	17,463.22	-	60,110.53	17,500.00	-	-
Election Expense	11	32,136.69	171,771.81	14,279.95	218,188.45	171,920.39	-	46,268.06	172,188.00	-	2,648.30
Courthouse Expense	12	20,091.76	-	-	20,091.76	-	-	20,091.76	-	-	-
Fairground Aid	13	3,538.44	100,921.46	-	104,459.90	75,000.00	-	29,459.90	75,000.00	-	-
Civil Defense	14	13,116.91	-	47,460.04	60,576.95	48,415.22	-	12,161.73	-	-	3,246.00
Local Board of Health	15	7,867.77	-	685,246.96	693,114.73	693,033.92	-	80.81	693,034.00	-	43,773.26
Health Center	16	1,110,742.38	145,154.02	406,930.00	1,662,826.40	1,507,726.38	1,122.62	153,977.40	2,000,000.00	-	10,895.20
County Library	17	22,574.12	168,972.15	1,998.39	193,544.66	170,094.97	-	23,449.69	170,095.00	-	10,249.24
Grant Law Library	18	1,327.04	-	13,640.50	14,967.54	14,468.77	-	498.77	-	-	150.00
Retirement - FICA and IPERS	19	77,654.28	444,088.95	84,621.19	606,364.42	411,857.84	-	194,506.58	460,000.00	-	-
Payroll Clearing	20	6,859.99	-	3,741,095.00	3,747,954.99	4,198,738.65	-	(450,783.66)	-	-	171,015.44
Employment Training	21	(70,952.10)	-	995,338.79	924,386.69	1,026,207.14	-	(101,820.45)	1,026,208.00	-	72,971.93
Medical Insurance	22	1,868.50	-	94,517.33	96,385.83	92,939.87	-	3,445.96	-	-	-
Conservation Board	23	106,199.74	345,983.11	149,519.86	601,702.71	470,162.85	-	131,539.86	640,972.00	-	39,551.59
Conservation Construction	24	107,412.16	-	39,779.29	147,191.45	74,803.84	-	72,387.61	-	-	-
Conservation Sinking	25	72,736.15	90,000.00	2,250.00	164,986.15	-	88,778.75	76,207.40	-	-	-
County Indemnification	26	113.57	9,318.93	6,263.54	15,696.04	-	-	15,696.04	9,239.00	-	-
Economic Development Administration - Project 05-11-01329	27	406,924.95	-	599,628.78	1,006,553.73	-	185,037.72	821,516.01	-	-	-
Federal Revenue Sharing Trust	28	25,329.02	-	884,716.28	910,045.30	-	651,446.51	258,598.79	-	-	-
County Government Assistance	29	61,387.30	-	61,443.70	122,831.00	-	-	122,831.00	-	-	-
Federal Antirecession	30	-	-	31,450.00	31,450.00	-	23,421.00	8,029.00	-	-	-
Subtotal - County		<u>5,869,801.56</u>	<u>6,450,385.94</u>	<u>11,607,951.53</u>	<u>23,928,139.03</u>	<u>17,689,619.73</u>	<u>1,554,166.05</u>	<u>4,684,353.25</u>	<u>16,502,408.00</u>	<u>-</u>	<u>788,089.91</u>

SCOTT COUNTY

Combined Statement of Receipts and Disbursements - All Funds

Fiscal year ended June 30, 1977

Funds	Schedule Number	Fund Balance Jul 1, 1976	Receipts		Total to Account For	Disbursements		Fund Balance Jun 30, 1977	Budget		Outstanding Warrants Jun 30, 1977
			Current and Delinquent Taxes	Other Sources and Transfers		Warrants Issued	Other Orders and Transfers		Appropriated	Excess Expenditures	
County Hospital - General											
Maintenance	31	31,504.72	52,890.29	-	84,395.01	49,802.63	10,000.00	24,592.38	52,390.00	-	-
- Improvement	31	137,830.21	-	18,414.80	156,245.01	-	-	156,245.01	-	-	-
Agricultural Extension	32	589.00	40,571.68	-	41,160.68	-	40,741.53	419.15	-	-	-
County Assessor	33	77,172.35	134,547.74	187.30	211,907.39	130,034.15	-	81,873.24	144,137.00	-	19,820.11
City Assessor	34	34,266.45	298,990.49	1,126.70	334,383.64	241,201.88	-	93,181.76	298,166.00	-	14,536.35
District Library	35	21,715.19	-	6,153.72	27,868.91	-	21,715.19	6,153.72	-	-	-
Improvement of Instruction	36	1,089.53	-	-	1,089.53	667.00	-	422.53	-	-	-
School District	37	677,466.02	29,057,939.87	396,889.72	30,132,295.61	-	29,552,004.55	580,291.06	-	-	-
Area School or Community College	38	10,455.00	874,967.54	-	885,422.54	-	876,381.48	9,041.06	-	-	-
Fines	39	103,498.45	-	427,307.87	530,806.32	-	396,889.72	133,916.60	-	-	-
Corporation	40	60,226.76	3,226,396.31	-	3,286,623.07	-	3,225,252.04	61,371.03	-	-	-
Township	41	295.07	40,385.79	-	40,680.86	-	39,117.26	1,563.60	-	-	-
Fire District	41	1,192.97	66,525.35	-	67,718.32	-	66,789.74	928.58	-	-	-
City Special Assessment	42	52,398.56	-	115,353.78	167,752.34	-	159,376.25	8,376.09	-	-	-
Sanitary Sewer District	43	565.56	16,426.75	-	16,992.31	-	16,243.72	748.59	-	-	-
State Tax Credit	44	3,962.16	-	4,665,706.33	4,669,668.49	-	4,669,668.49	-	-	-	-
Auto Licenses and Use Tax	45	367,378.98	-	7,712,062.69	8,079,441.67	-	7,638,566.65	440,875.02	-	-	-
Other	46	112,663.90	16,579.91	315,232.50	444,476.31	1,121.81	424,339.03	19,015.47	-	-	2.00
Subtotal - Trust and Agency		<u>1,694,270.88</u>	<u>33,826,221.72</u>	<u>13,658,435.41</u>	<u>49,178,928.01</u>	<u>422,827.47</u>	<u>47,137,085.65</u>	<u>1,619,014.89</u>	<u>494,693.00</u>	<u>-</u>	<u>34,358.46</u>
Grand total		<u>\$ 7,564,072.44</u>	<u>40,276,607.66</u>	<u>25,266,386.94</u>	<u>73,107,067.04</u>	<u>18,112,447.20</u>	<u>48,691,251.70</u>	<u>6,303,368.14</u>	<u>16,997,101.00</u>	<u>-</u>	<u>822,448.37</u>



## SCOTT COUNTY

## Auditor's Warrants Issued - General Fund

Fiscal year ended June 30, 1977

	<u>Total</u>	<u>Supervisors</u>	<u>Auditor</u>	<u>Treasurer</u>	<u>Recorder</u>	<u>Sheriff</u>	<u>Zoning</u>	<u>Attorney</u>	<u>Friend of The Court</u>	<u>Buildings and Grounds</u>	<u>Other</u>
Salaries:											
Officers	\$ 161,782.59	58,987.16	17,233.59	16,749.74	16,749.97	18,500.20	12,394.69	21,167.24	-	-	-
Deputies	814,613.16	-	35,523.24	123,560.87	33,122.26	455,321.28	-	167,085.51	-	-	-
Others	587,493.96	29,152.79	70,808.36	175,149.33	52,218.71	119,719.29	27,312.09	30,792.86	-	43,812.94	38,527.59
Mileage and expense	7,661.47	2,571.32	437.80	488.75	595.20	-	3,424.56	54.06	-	89.78	-
School of Instruction	9,637.67	757.21	1,088.36	1,543.19	965.67	3,017.87	236.10	2,029.27	-	-	-
Bonds	2,614.50	116.50	55.00	793.50	-	1,148.50	-	70.00	-	-	431.00
Publications	41,371.40	-	-	-	-	-	210.40	-	-	-	41,161.00
Photostat	38,205.57	-	-	-	-	-	-	-	-	-	38,205.57
Supplies and printing	56,745.56	193.21	2,698.75	8,685.24	14,575.42	18,582.36	421.47	2,097.05	-	9,492.06	-
Postage and freight	59,261.20	-	-	-	-	-	-	435.00	-	-	58,826.20
Guns, uniforms, etc.	12,141.04	-	-	-	-	12,141.04	-	-	-	-	-
Furniture, fixtures and equipment	16,465.75	681.75	1,223.41	926.15	2,735.84	3,220.65	-	1,075.19	-	6,602.76	-
Sheriff's cars and helicopter	138,183.04	-	-	-	-	138,183.04	-	-	-	-	-
Telephone	95,872.40	-	-	-	-	-	-	-	-	-	95,872.40
Jail expense	205,115.20	-	-	-	-	205,115.20	-	-	-	-	-
Utilities	50,246.88	-	-	-	-	-	-	-	-	50,246.88	-
Maintenance agreements	7,672.93	-	-	-	-	-	-	-	-	-	7,672.93
Repairs and maintenance	699.39	-	-	-	-	-	-	-	-	-	699.39
Eastern Iowa Area Crime Commission	2,293.75	-	-	-	-	-	-	-	-	-	2,293.75
Insurance	149,741.53	-	-	-	-	-	-	-	-	-	149,741.53
Hay and Associates - Consultants	1,061.81	-	-	-	-	-	-	-	-	-	1,061.81
General Services	47,564.70	-	-	-	-	-	-	-	-	-	47,564.70
Data Pool	35,043.86	-	-	-	-	-	-	-	-	-	35,043.86
Computer Commission	354,670.08	-	165,752.00	188,918.08	-	-	-	-	-	-	-
Veterans' Graves	2,447.81	-	-	-	-	-	-	-	-	-	2,447.81
Bi-State Metro Plan	43,314.44	-	-	-	-	-	-	-	-	-	43,314.44
Weed cutting and Snow removal	3,609.66	-	-	-	-	-	-	-	-	-	3,609.66
Coroner	9,043.83	-	-	-	-	-	-	-	-	-	9,043.83
Elevator Service	5,294.35	-	-	-	-	-	-	-	-	5,294.35	-
Vital Statistics	1,870.50	-	-	-	-	-	-	-	-	-	1,870.50

SCOTT COUNTY

Auditor's Warrants Issued - General Fund

Fiscal year ended June 30, 1977

	<u>Total</u>	<u>Supervisors</u>	<u>Auditor</u>	<u>Treasurer</u>	<u>Recorder</u>	<u>Sheriff</u>	<u>Zoning</u>	<u>Attorney</u>	<u>Friend of the Court</u>	<u>Buildings and Grounds</u>	<u>Other</u>
Cleaning and Window Service	68,651.12	-	-	-	-	-	-	-	-	68,651.12	-
Social Welfare Board	254.95	-	-	-	-	-	-	-	-	-	254.95
Medical insurance	34,262.42	1,629.95	2,400.33	9,268.35	2,672.55	10,624.54	705.10	3,959.75	-	816.15	2,185.70
Library	1,310.01	-	-	-	-	-	-	1,310.01	-	-	-
Alarm protection	2,461.50	-	-	-	-	-	-	-	-	2,461.50	-
Township Officers	793.00	-	-	-	-	-	-	-	-	-	793.00
Refunds (Cigarette and Beer permits)	122.50	-	-	-	-	-	-	-	-	-	122.50
Voting machine storage	4,000.00	-	-	-	-	-	-	-	-	-	4,000.00
State and National dues	3,957.81	-	-	-	-	-	-	-	-	-	3,957.81
Refund(Overpayment Moneys and Credits Replacement)	13,793.01	-	-	-	-	-	-	-	-	-	13,793.01
Other	4,140.15	300.28	-	-	-	1,674.46	-	-	-	-	2,165.41
<b>Total</b>	<b>\$ 3,095,486.50</b>	<b>94,390.17</b>	<b>297,220.84</b>	<b>526,083.20</b>	<b>123,635.62</b>	<b>987,248.43</b>	<b>44,704.41</b>	<b>230,075.94</b>	<b>-</b>	<b>187,467.54</b>	<b>604,660.35</b>
<b>Budget</b>	<b>\$ 4,236,578.00</b>	<b>99,183.00</b>	<b>297,220.85</b>	<b>574,305.00</b>	<b>123,635.65</b>	<b>1,026,008.00</b>	<b>49,806.00</b>	<b>251,190.00</b>	<b>-</b>	<b>198,492.00</b>	<b>1,616,737.50</b>
<u>Three-Year Comparison of Expenditures in the General Fund</u>											
12-Months ended Jun 30, 1977	\$ 3,095,486.50	94,390.17	297,220.84	526,083.20	123,635.62	987,248.43	44,704.41	230,075.94	-	187,467.54	604,660.35
12-Months ended Jun 30, 1976	\$ 2,863,089.96	86,742.76	235,723.92	546,890.64	110,169.37	836,372.00	43,085.20	196,720.90	-	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	881,025.23	110,048.79	261,040.88	15,174.78	216,984.95	2,210,353.96

SCOTT COUNTY

## General Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976		\$ 419,588.78
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RECEIPTS:

Current taxes	\$ 1,465,174.20	
Delinquent taxes	<u>8,071.31</u>	1,473,245.51
County - Auditor's fees - Exhibit B	7,200.35	
- Treasurer's fees - Schedule 45	204,284.33	
- Recorder's fees - Exhibit D	167,463.92	
- Sheriff's fees - Exhibit E	40,554.00	
- Clerk of District Court's fees - Exhibit F	109,771.23	
- County Magistrates - Clerk of District Court Scheduled Violations - Exhibit G	<u>199,321.30</u>	728,595.13
Interest on investments	242,825.59	
Franchise tax	62,127.90	
Interest and penalty on delinquent taxes	82,941.40	
Postage	18,415.38	
Care of prisoners	4,900.00	
Liquor license refunds	9,701.25	
Telephone refunds	9,995.26	
Bi-State computer payments	150,000.00	
Xerox copies	8,821.72	
Rent	1,143.33	
Licenses and permits	30,333.00	
Employment and training	81,189.89	
Salary reimbursements	15,329.30	
Unclaimed fees	442.62	
Sale of supplies and materials	4,978.52	
Canceled warrants	235.57	
Insurance claims and refunds	11,191.26	
City special costs	18.75	
Tax searches and deeds	271.55	
Vending machines	<u>19.70</u>	734,881.99
Transfers from Funds:		
Federal Revenue Sharing Trust	502,897.51	
Health Center	1,122.62	
Court Expense	3,344.21	
County Mental Health and Institutions	<u>4,420.41</u>	511,784.75
Total receipts		<u>3,448,507.38</u>
Total to account for		3,868,096.16

SCOTT COUNTY

General Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

DISBURSEMENTS:

Auditor's Warrants Issued - Schedule 2-A		3,095,486.50
Transfers to Funds:		
Local Board of Health	504,500.00	
Civil Defense	10,606.00	
Medical Insurance	79.90	
Employment and Training	81,189.89	
Total disbursements		<u>596,375.79</u>
		<u>3,691,862.29</u>
Fund balance June 30, 1977		\$ <u>176,233.87</u>

SCOTT COUNTY

## Court Expense Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 327,816.13

RECEIPTS:

Current taxes	\$ 1,170,733.11	
Delinquent taxes	<u>6,604.53</u>	1,177,337.64
Canceled warrants	90.25	
Reimbursements - Employment training	1,429.71	
- Court reporters salaries	40,372.50	
- Court appointed attorneys	1,260.00	
- Other	1,999.80	
Refunds	<u>272.64</u>	45,424.90
Transfer from Fund:		
County Mental Health and Institutions		148.14
Total receipts		<u>1,222,910.68</u>
Total to account for		<u>1,550,726.81</u>

	<u>Clerk of</u>	<u>District</u>	<u>Probation</u>
	<u>Court</u>	<u>Court</u>	<u>Office</u>

DISBURSEMENTS:

Salaries:			
Officers	\$ 16,749.97	-	17,300.10
Deputies	197,643.01	-	66,458.68
Bailiffs	-	30,442.96	-
Court Reporters	-	179,589.86	-
Others	60,535.93	-	34,795.91
Attorney fees	-	137,364.39	-
Witness fees	-	7,524.87	-
Jurors fees	-	71,506.70	-
Mileage and expense	-	6,113.98	7,468.05
Postage	250.00	-	104.00
Telephone	-	1,250.35	-
Equipment and supplies	32,300.95	5,555.11	3,001.78
Retirement - FICA and IPERS	35,144.92	-	-
Repairs and maintenance	3,112.70	-	-
Medical insurance	7,486.90	3,781.00	2,297.05
Microfilming	22,463.80	-	-
Court Librarian	-	650.00	-

SCOTT COUNTY

Court Expense Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

	<u>Clerk of Court</u>	<u>District Court</u>	<u>Probation Office</u>	
<u>DISBURSEMENTS:</u>				
Publications and printing	-	11,553.96	-	
Criminal transcripts	-	18,265.21	-	
Prisoner medical	-	9,575.09	-	
School of Instruction	87.33	-	4,559.33	
Blood tests	-	3,512.00	-	
Commitments - Sheriff	-	23,773.52	-	
Other	-	-	800.63	
	<hr/>	<hr/>	<hr/>	
Total warrants issued \$	<u>375,775.51</u>	<u>510,459.00</u>	<u>136,785.53</u>	1,023,020.04
Transfers to Funds:				
General			\$ 3,344.21	
Medical Insurance			50.40	3,394.61
Total disbursements			<hr/>	<u>1,026,414.65</u>
Fund balance June 30, 1977				\$ <u>524,312.16</u>

Three-Year Comparison of Total Expenditures in Court Expense Fund

<u>18-Months 1974-75</u>	<u>12-Months 1975-76</u>	<u>12-Months 1976-77</u>
\$ <u>1,345,756.25</u>	<u>877,191.63</u>	<u>1,026,414.65</u>

SCOTT COUNTY

Court Expense Fund

Court Appointed Attorneys

Fiscal year ended June 30, 1977

<u>Name</u>	<u>Number of Cases</u>	<u>Amount</u>
A. Jackson Allen	3	\$ 467.50
John R. Aitken	47	2,905.00
Robert Bartels	1	3,815.00
Ralph D. Beal	4	480.66
James W. Berry	1	137.50
Arthur L. Buzzell	4	8,199.69
John A. Bowman	8	652.50
Mark B. Abbott	1	65.00
Joseph C. Creen	1	1,669.97
J. Hobart Darbyshire	6	5,723.18
Charles A. Coppola	4	617.50
Frank W. Cappola	13	898.00
James W. Cappola	1	55.00
Lynn B. Clark	17	1,285.00
William E. Davis	6	1,737.20
Patricia R. Cepican	15	2,544.00
Donald E. Doyle	5	3,974.16
John L. Fortini	16	5,190.35
Jorge Gomez, Jr.	24	2,505.00
Marc Gellerman	14	2,218.60
J. A. Hellstrom	6	427.50
James D. Hoffman	71	5,032.50
Harlan H. Giese	34	3,507.50
George A. Goebel	1	90.00
James M. Hood	10	4,139.46
Loren T. Hora	7	1,589.71
Burton Fagen	1	68.50
Phil L. Goedkin	3	377.00
Gary K. Koos	36	5,460.01
Dennis D. Jasper	59	4,752.80
Michael W. Liebbe	17	3,114.75
Bertram B. Metcalf	21	5,033.11
David P. Miller	1	2,034.48
John E. Molyneaux	27	3,353.39
Vincent J. Motto	25	1,385.00
Linda K. Neuman	1	227.50
John T. Murray	3	430.00
Elliott McDonald, Jr.	4	1,539.25
Mary E. Kerr	1	61.80

SCOTT COUNTY

Court Expense Fund

Court Appointed Attorneys

Fiscal year ended June 30, 1977

<u>Name</u>	<u>Number of Cases</u>	<u>Amount</u>
Ronald A. May	4	155.00
Robert A. Hughes	1	175.00
Patrick J. Kelly	1	55.00
Thomas M. Kelly, Jr.	21	10,394.30
H. T. Lewis	1	30.00
John W. Newport	23	1,095.00
Stephen Pelz	5	450.00
Vincent R. Petrucelli	12	2,225.63
Lowell May	1	75.00
Michael E. Rock	1	75.00
Carl W. Schultz	2	503.50
Gerald P. Shutte	1	694.00
Doren Shifley	25	4,913.50
James W. Shapley	9	982.50
Gerald Feuerbach	13	631.25
Larry L. Shepler	2	1,112.18
Ronald E. Silver	13	918.00
Frank D. Tucker	2	393.00
Edward A. Voci	7	695.34
Eugene P. VanDriel	23	14,961.67
Samuel J. Walker	24	4,105.00
Thomas J. Yeggy	8	3,295.70
Jose C. Olvera	15	1,166.25
William Vanderpool	2	147.50
Michael Woods	<u>4</u>	<u>350.00</u>
Total	<u>739</u>	<u>\$ 137,364.39</u>



SCOTT COUNTY

## Poor Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976

\$ 1,209,714.07

RECEIPTS:

Foster Care reimbursements	\$ 17,652.70	
Food Stamp Credits - State	24,150.56	
Social Services reimbursements	11,666.09	
Salary and Office reimbursements	24,900.50	
Sale of supplies and materials	109.80	
Refunds	<u>289.53</u>	78,769.18
Canceled warrants		<u>214.35</u>
Total receipts		<u>78,983.53</u>
Total to account for		<u>1,288,697.60</u>

DISBURSEMENTS:

General Relief:		
Director salary	14,930.82	
Case workers and typist	29,118.07	
Office supplies	1,252.95	
Mileage and postage	556.79	
Ambulance	101.44	
Drugs and oxygen	2,515.18	
Provisions	201.00	
Medical, dental and glasses	5,183.82	
Rent	15,353.99	
Utilities	3,912.68	
Food stamps	4,803.75	
Hospital	2,577.31	
Medical insurance	1,443.75	
Other	<u>7,482.32</u>	89,433.87
Food Stamp Program:		
Rent and supplies	1,278.05	
Security	463.50	
Issuance staff	51,602.76	
Equipment	<u>733.54</u>	54,077.85

SCOTT COUNTY

Poor Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

DISBURSEMENTS:

Welfare Office Expense:		
Supplies and rental	36,130.76	
Staff development	252.45	
Utilities	7,257.04	
Postage	7,839.85	
Building maintenance	<u>1,269.45</u>	52,749.55
 Purchase of service		 <u>13,308.98</u>
Total disbursements		<u>209,570.25</u>
 Fund balance June 30, 1977		 \$ <u><u>1,079,127.35</u></u>

Five-Year Comparison of Total Disbursements of Poor Fund

<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>12-Months</u> <u>1976-77</u>
\$ <u><u>2,038,986.67</u></u>	<u><u>1,526,403.59</u></u>	<u><u>784,447.31</u></u>	<u><u>230,176.86</u></u>	<u><u>209,570.25</u></u>

SCOTT COUNTY

## County Mental Health and Institutions Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 1,201,385.31

RECEIPTS:

Current taxes	\$ 1,360,161.72	
Delinquent taxes	<u>7,673.17</u>	1,367,834.89
Liquor licenses from State	2,229.68	
State reimbursements	297,979.71	
Paid by patients	251,259.73	
Insurance claims	573.12	
Canceled warrants	<u>20.60</u>	552,062.84
Transfer from Fund:		
Federal Antirecession Fiscal Assistance		<u>23,421.00</u>
Total receipts		<u>1,943,318.73</u>
Total to account for		<u>3,144,704.04</u>

DISBURSEMENTS:

State Facilities:		
Mental Health Institute - Mt. Pleasant	438,070.09	
- Independence	1,455.59	
- Clarinda	280.00	
State Hospital-School - Woodwood	16,280.37	
- Glenwood	344,105.64	
State Sanatorium - Oakdale	7,879.98	
State Juvenile Home - Toledo	66,072.49	
Iowa Security Medical Center	59,772.82	
School for the Deaf - Council Bluffs	<u>733.01</u>	934,649.99
Institutional Placement:		
Salaries	26,988.38	
Facility costs	24,335.11	
Drugs - Services - Hospital	4,461.29	
Board and lodgeng	89,897.28	
Supplies	196.40	
Equipment	131.50	
Medical insurance	<u>631.80</u>	146,641.76

SCOTT COUNTY

County Mental Health and Institutions Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

DISBURSEMENTS:

Handicapped Development Center:		
Center services	451,999.12	
Group Homes	<u>31,112.66</u>	483,111.78
Alcoholism Treatment:		
Scott County Alcoholism Research Foundation	45,328.57	
Hospital	449.61	
Out of County	<u>3,526.06</u>	49,354.24
Community Mental Health Center:		
Appropriation		606,821.00
Commitment Costs:		
Referee	4,246.00	
Advocate, Attorneys	5,926.19	
Appointed Physician fees	7,107.50	
Sheriff service (Notices)	541.00	
Transportation	667.73	
Hospital	29,783.21	
Mileage	320.58	
Mental Health hearings	<u>52.50</u>	48,644.71
Health Care Facility:		
Administrator salary	16,342.89	
Staff salaries	362,061.70	
Capitol items	76.48	
General supplies	11,160.02	
Provisions	25,133.42	
Maintenance	7,059.57	
Drugs	7,837.76	
Telephone	3,711.76	
Utilities	21,721.28	
Therapy	2,239.59	
Medical	10,730.95	
Education	1,213.96	
Clothing	975.36	
Medical insurance	12,746.22	
Other	<u>2,023.91</u>	485,034.87

SCOTT COUNTY  
County Mental Health and Institutions Fund  
Receipts and Disbursements  
Fiscal year ended June 30, 1977

DISBURSEMENTS:

Transfers to Funds:		
General	4,420.41	
Court Expense	<u>148.14</u>	4,568.55
Total disbursements		<u>2,758,826.90</u>
Fund balance June 30, 1977		\$ <u><u>385,877.14</u></u>

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

<u>18-Months</u> <u>1974-75</u>	<u>12-Months</u> <u>1975-76</u>	<u>12-Months</u> <u>1976-77</u>
\$ <u><u>3,325,215.54</u></u>	<u><u>2,565,075.90</u></u>	<u><u>2,758,826.90</u></u>

SCOTT COUNTY

County Mental Health and Institutions Fund

Resident Accounts

Receipts and Disbursements

Fiscal year ended June 30, 1977

<u>Resident Numbers</u>	<u>Balance May 9, 1977</u>	<u>Receipts</u>	<u>Disburse- ments</u>	<u>Balance Jun 30, 1977</u>
1	\$ -	22.00	22.00	-
2	7.13	20.00	23.00	4.13
3	89.46	-	89.46	-
4	198.20	41.13	239.33	-
5	2.90	-	2.06	.84
6	2.00	20.00	13.70	8.30
7	-	17.78	10.00	7.78
8	60.00	20.00	50.00	30.00
9	6.00	-	-	6.00
10	11.28	10.00	20.00	1.28
11	6.89	30.00	28.89	8.00
12	5.65	-	5.65	-
13	-	2.00	2.00	-
14	-	5.00	5.00	-
15	93.00	20.00	30.00	83.00
16	2.13	-	-	2.13
17	-	160.00	-	160.00
18	40.00	16.00	50.00	6.00
19	5.00	-	-	5.00
20	241.11	32.62	273.73	-
21	2.00	-	2.00	-
<b>Total</b>	\$ <u>772.75</u>	<u>416.53</u>	<u>866.82</u>	<u>322.46</u>

SCOTT COUNTY

Pine Knoll Health Care Facility

County Mental Health and Institutions Fund

Fiscal year ended June 30, 1977

	<u>At County Care Facility</u>	
	<u>Normal Number Resident Days</u>	<u>Mental Number Resident Days</u>
July	-	1,398
August	-	1,360
September	-	1,319
October	-	1,261
November	-	1,170
December	-	1,134
January	-	1,099
February	-	838
March	-	845
April	-	750
May	-	716
June	-	<u>723</u>
Total	-	<u>12,613</u>

Total number of resident days is 12,613 divided into gross expense which is \$485,034.87 equals \$38.46 cost per day, per resident.

The cost per day, per resident as shown above is \$38.46 times 365, equals \$14,037.90 per year, per resident.

The Pine Knoll Health Care Facility capacity was 60\* times 365, equals 21,900 number of capacity days available.

\* This figure was before start of construction of new care Facility when part of old building that was demolished, reducing capacity to 30. This multiples to 10,950 capacity days per year. The above monthly figures reflect this decrease.

SCOTT COUNTY

## Veterans' Affairs Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 32,724.61

RECEIPTS:

Current taxes	\$ 22,120.84	
Delinquent taxes	<u>124.79</u>	22,245.63
Other receipts:		
Refunds and reimbursements		<u>86.50</u>
Total Other receipts		<u>22,332.13</u>
Total to account for		55,056.74

DISBURSEMENTS:

Salaries:		
Executive Secretary	8,341.09	
Per Diem - Commissioners	189.00	
Other salaries	5,978.65	
Travel expense	201.20	
Retirement - FICA and IPERS	1,127.97	
Postage	89.70	
Equipment and Office supplies	286.50	
Medical insurance	<u>368.90</u>	
Total Administrative expense		16,583.01
Aid Administered:		
Provisions	1,467.47	
Rent and utilities	7,386.08	
Hospital, medical and drugs	1,221.02	
Transfer to Fund:		
Medical Insurance	<u>20.50</u>	
Total Expenditure for aid		<u>10,095.07</u>
Total disbursements		<u>26,678.08</u>
Fund balance June 30, 1977		\$ <u>28,378.66</u>



SCOTT COUNTY

Veterans' Affairs Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Assistance was given to 84 families, consisting of 187 individuals.

Total number of people in for all services 2,491

VA	1,468
Relief	759
Bonus	264

Total number of telephone calls for all services 1,620

VA	778
Relief	784
Bonus	58

Three Year Comparison of Expenditures of Veterans' Affairs Fund

<u>18-Months</u> <u>1974-75</u>	<u>12-Months</u> <u>1975-76</u>	<u>12-Months</u> <u>1976-77</u>
\$ <u>35,903.40</u>	<u>22,153.22</u>	<u>26,678.08</u>

SCOTT COUNTY

## Secondary Roads Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 590,322.68

RECEIPTS:

Current taxes	\$ 911,315.93	
Delinquent taxes	<u>4,702.27</u>	916,018.20
Canceled warrants		600.00
Funding	31,822.08	
Flood control	1,031.36	
Refunds and reimbursements	99,533.22	
Permits	180.00	
Road Use Tax from State	747,453.13	
Sale of materials and services	<u>37,508.86</u>	917,528.65
Transfer from Fund:		
Federal Revenue Sharing Trust		<u>148,549.00</u>
Total receipts		<u>1,982,695.85</u>
Total to account for		<u>2,573,018.53</u>

DISBURSEMENTS:

Administration	45,842.41	
Engineering	114,797.74	
Construction	666,814.83	
Maintenance	387,724.27	
Traffic services and control expenses	62,561.34	
New equipment expenditures	49,276.17	
Equipment operations	168,025.10	
Tools, materials and supplies	9,308.84	
Property and Assessment expenditures	87,734.00	
Medical insurance	<u>8,668.95</u>	
Total disbursements		<u>1,600,753.65*</u>

Fund balance June 30, 1977 \$ 972,264.88

SCOTT COUNTY

Secondary Roads Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Total expenditures	\$ 1,600,753.65*
Less reimbursable expenditures	<u>24,029.49</u>
Net expenditures	\$ <u><u>1,576,724.16</u></u>

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

<u>18-Months</u> <u>1974-75</u>	<u>12-Months</u> <u>1975-76</u>	<u>12-Months</u> <u>1976-77</u>
\$ <u><u>2,046,273.78</u></u>	<u><u>1,465,469.69</u></u>	<u><u>1,600,753.65*</u></u>

SCOTT COUNTY

Secondary Roads Fund

New Equipment and Contracts

Fiscal year ended June 30, 1977

NEW EQUIPMENT

<u>Items Purchased</u>	<u>Amount</u>	<u>Less</u> <u>Trade-in</u>	<u>Amount</u> <u>Paid</u>
Industrial Engineering, parts for salt spreader	\$ -	-	27.89
International Harvester, 2 new trucks	-	-	18,025.00
Auto Parts, paint for salt spreader	-	-	15.70
Gierke-Robinson, Metal cut-off saw, Item #175	-	-	1,010.20
H. E. Lund, Chevrolet Pickup, Item #22	-	-	4,484.95
Quint Cities Ford, new bridge truck, Item #26A	10,091.46	1,500.00	8,591.46
Carl Cleve & Sons, Ziebert and splash guards for truck #22	-	-	153.00
Moline Body, Tool box for truck #22	-	-	98.00
Moline Body, Tool box for truck #24	-	-	98.00
Stew Hansen Dodge City, Dodge truck #27	-	-	4,559.99
Gabus Ford, Ford truck # 29A	-	-	4,679.46
Moline Body, new body for truck #29A	-	-	1,092.00
Quint City Rental & Sales, Salt spreader #156G	-	-	4,203.87
Moline Body, Pump and tank for salt spreader # 156G	-	-	403.44

SCOTT COUNTY

Secondary Roads Fund

New Equipment and Contracts

Fiscal year ended June 30, 1977

<u>Items Purchased</u>	<u>NEW EQUIPMENT</u> <u>Amount</u>	<u>Less</u> <u>Trade-in</u>	<u>Amount</u> <u>Paid</u>
Tri-City Fabricating, flat and angle iron for salt spreader #156G	-	-	330.60
Eldredge Hardware, paint and materials for salt spreader #156G	-	-	25.06
County Labor directly chargeable to new equipment	-	-	1,477.55
Total for fiscal year			\$ <u>49,276.17</u>

<u>Name of Contractor</u>	<u>Project</u>	<u>Payment</u>	<u>Amount</u>
I-80 Investment Company	L-573	\$ 4,500.00	4,500.00
Edward Kraemer & Sons	L-276	35,770.15	35,770.15
	L-376	20,269.86	20,269.86
	L-476	25,463.05	25,463.05
Quad City Construction Company	L-976	<u>467,635.02</u>	<u>467,635.02</u>
Total for fiscal year			\$ <u>553,638.08</u>

SCOTT COUNTY

Bangs Disease Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976		\$ 12,440.11
<u>RECEIPTS:</u>		
Current taxes	\$ 5,039.37	
Delinquent taxes	<u>28.43</u>	5,067.80
Canceled warrant		<u>176.50</u>
Total receipts		<u>5,244.30</u>
Total to account for		<u>17,684.41</u>
<u>DISBURSEMENTS:</u>		
Testing		<u>2,274.00</u>
Fund balance June 30, 1977		\$ <u>15,410.41</u>

SCOTT COUNTY

Bovine Tuberculosis Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 3,205.45

RECEIPTS:

Current taxes	\$ 6,022.86	
Delinquent taxes	<u>33.98</u>	
Total receipts		<u>6,056.84</u>
Total to account for		<u>9,262.29</u>

DISBURSEMENTS:

Indemnity		<u>4,766.30</u>
Fund balance June 30, 1977		\$ <u><u>4,495.99</u></u>

SCOTT COUNTY

## Domestic Animal Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 65,675.75

RECEIPTS:

From Auditor	\$ 5,529.00	5,529.00
Current taxes	5,851.00	
Delinquent taxes	518.00	6,369.00
Total receipts		<u>11,898.00</u>
Total to account for		<u>77,573.75</u>

DISBURSEMENTS:

Indemnities paid	2,464.00	
Scott County Humane Society	13,500.00	
City Assessor for listing dogs	517.30	
County Assessor for listing dogs	187.30	
Rabies observations	794.62	
Total disbursements		<u>17,463.22</u>

Fund balance June 30, 1977 \$ 60,110.53



SCOTT COUNTY

## Election Expense Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976		\$ 32,136.69
<u>RECEIPTS:</u>		
Current taxes	\$ 170,808.17	
Delinquent taxes	<u>963.64</u>	171,771.81
Reimbursements:		
Cities	696.00	
Schools	10,527.62	
Other	<u>386.18</u>	11,609.80
Sale of material	558.33	
Sale of service	2,051.82	
Canceled warrant	<u>60.00</u>	2,670.15
Total receipts		<u>186,051.76</u>
Total to account for		<u>218,188.45</u>
<u>DISBURSEMENTS:</u>		
Salaries	25,522.50	
Salaries - Precinct workers'	28,849.32	
Extra help	10,606.75	
Supplies and printing	42,094.83	
Data processing	23,904.45	
Mileage and expense	237.44	
Voting machines	40,000.00	
Medical insurance	<u>705.10</u>	
Total disbursements		<u>171,920.39</u>
Fund balance June 30, 1977		\$ <u><u>46,268.06</u></u>

SCOTT COUNTY

Courthouse Expansion Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976

\$ 20,091.76

RECEIPTS:

None

Total to account for

          -  
20,091.76

DISBURSEMENTS:

None

Fund balance June 30, 1977

          -  
\$ 20,091.76

SCOTT COUNTY

Fairground Aid Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 3,538.44

RECEIPTS:

Current taxes	\$ 100,355.32	
Delinquent taxes	<u>566.14</u>	
Total receipts		<u>100,921.46</u>
Total to account for		<u>104,459.90</u>

DISBURSEMENTS:

Warrants issued to Fair Board		<u>75,000.00</u>
Fund balance June 30, 1977	\$	<u><u>29,459.90</u></u>

SCOTT COUNTY

## Civil Defense Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 13,116.91

RECEIPTS:

State of Iowa	\$ 16,222.32	
U.S. Government	5,707.86	
Cities	13,628.00	
Refunds	<u>1,238.36</u>	36,796.54
Canceled warrant		57.50
Transfer from Fund:		
General		<u>10,606.00</u>
Total receipts		<u>47,460.04</u>
Total to account for		60,576.95

DISBURSEMENTS:

Salaries:		
Director	16,396.24	
Others	12,624.88	
Retirement - FICA and IPERS	1,977.78	
Accident and Health insurance	1,592.88	
Rent	1,680.00	
Telephone and postage	2,685.78	
Office supplies	120.56	
Training equipment and supplies	3,838.00	
Equipment, maintenance and supplies	951.42	
Travel expense	1,201.12	
Radio equipment and repairs	4,232.20	
Utilities	1,001.25	
Other	<u>113.11</u>	
Total disbursements		<u>48,415.22</u>

Fund balance June 30, 1977 \$ 12,161.73

SCOTT COUNTY

Local Board of Health Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 7,867.77

RECEIPTS:

State of Iowa	\$ 99,883.73	
U.S. Government	63,466.86	
Licenses and permits	13,541.25	
Refunds and reimbursements	972.12	
Sale of supplies and services	<u>2,523.00</u>	180,386.96
Canceled warrants		360.00
Transfer from Fund:		
General		<u>504,500.00</u>
Total receipts		<u>685,246.96</u>
Total to account for		<u>693,114.73</u>

DISBURSEMENTS:

Salaries:		
Director	20,236.33	
Nurses and Environmental Health	147,217.58	
Clerk/Typists	20,182.53	
Others	17,091.19	
V.D. Clinic	11,488.40	
Health insurance	4,905.15	
Conference and dues	20,958.72	
Lead program	27,717.06	
Sub supplies and equipment	9,029.96	
Office equipment and printing	367.85	
Medical supplies	4,088.00	
Other expense	<u>2,313.59</u>	285,596.36
Local Board of Health Agencies:		
Visiting Nurses Association	84,260.00	
Homemaker's Service	16,759.31	
Ambulance Service	27,386.00	
Commission on Aging	107,170.00	
Regional Air Pollution	3,235.00	
Children and Youth Project	<u>168,627.25</u>	<u>407,437.56</u>
Total disbursements		<u>693,033.92</u>

Fund balance June 30, 1977 \$ 80.81

See comment under Supervisors concerning Warrant No. 12092 in regard to grant money.

SCOTT COUNTY

## Health Center Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 1,110,742.38

RECEIPTS:

Current taxes	\$ 144,339.76	
Delinquent taxes	<u>814.26</u>	145,154.02
State of Iowa	396,000.00	
Rent	<u>10,930.00</u>	<u>406,930.00</u>
Total receipts		<u>552,084.02</u>
Total to account for		<u>1,662,826.40</u>

DISBURSEMENTS:

Salaries	30,811.47	
Services performed by existing Agencies other than Health Center personnel	31,979.90	
Construction	1,307,326.24	
Furniture and fixtures	75,277.11	
Operating supplies and services	41,422.02	
Utilities and maintenance	<u>20,909.64</u>	1,507,726.38
Transfer to Fund:		
General		<u>1,122.62</u>
Total disbursements		<u>1,508,849.00</u>

Fund balance June 30, 1977 \$ 153,977.40

SCOTT COUNTY

## County Library Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 22,574.12

RECEIPTS:

Current taxes	\$ 167,816.19	
Delinquent taxes	<u>1,155.96</u>	168,972.15
City of Durant	1,500.00	
Refunds and reimbursements	<u>10.05</u>	1,510.05
Canceled warrants		488.34
Total receipts		<u>170,970.54</u>
Total to account for		<u>193,544.66</u>

DISBURSEMENTS:

Salaries	91,133.09	
Books, binding and printing	28,989.19	
Furniture and fixtures	2,617.84	
Library supplies	2,787.08	
Audiovisual	4,219.92	
Station and Truck expense	7,444.30	
Travel and convention	916.51	
Rent	12,479.36	
Utilities	4,130.89	
Insurance and Janitor supplies	5,353.59	
Retirement - FICA and IPERS	6,839.69	
Memberships and dues	<u>3,183.51</u>	
Total disbursements		<u>170,094.97</u>

Fund balance June 30, 1977 \$ 23,449.69

SCOTT COUNTY

Grant Law Library Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 1,327.04

RECEIPTS:

Scott County Bar Association	\$ 13,445.50	
Refund	<u>195.00</u>	
Total receipts		<u>13,640.50</u>
Total to account for		<u>14,967.54</u>

DISBURSMENTS:

Librarian	1,950.00	
Retirement - FICA and IPERS	206.46	
Law books and supplies	<u>12,312.31</u>	
Total disbursements		<u>14,468.77</u>
Fund balance June 30, 1977		\$ <u><u>498.77</u></u>



SCOTT COUNTY

Retirement Funds - FICA and IPERS

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976		\$ 77,654.28
<u>RECEIPTS:</u>		
Current taxes	\$ 441,597.73	
Delinquent taxes	<u>2,491.22</u>	444,088.95
Employees withholding and County matching various funds	84,215.93	
Refunds	<u>405.26</u>	<u>84,621.19</u>
Total receipts		<u>528,710.14</u>
Total to account for		<u>606,364.42</u>
<u>DISBURSEMENTS:</u>		
Warrants issued		<u>411,857.84</u>
Fund balance June 30, 1977		\$ <u>194,506.58</u>

SCOTT COUNTY

## Payroll Clearing Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976		\$	6,859.99
<u>RECEIPTS:</u>			
Payroll from Funds	\$ 3,737,081.71		
Refunds	<u>45.00</u>		3,737,126.71
Canceled warrants			<u>3,968.29</u>
Total receipts			<u>3,741,095.00</u>
Total to account for			3,747,954.99
<u>DISBURSEMENTS:</u>			
Warrants issued			<u>4,198,738.65</u>
Fund balance June 30, 1977 - Deficit		\$	<u>(450,783.66)</u>

The above ending balance was corrected by a transfer from funds in July, 1977.

SCOTT COUNTY

Employment Training Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 - Deficit \$ (70,952.10)

RECEIPTS:

Federal Government	914,114.60
Canceled warrants	34.30
Transfer from Fund:	
General	<u>81,189.89</u>
Total receipts	<u>995,338.79</u>
Total to account for	<u>924,386.69</u>

DISBURSEMENTS:

Salaries:		
Director	\$	12,974.87
Administrative assistant		7,653.34
Manpower specialist		17,255.93
Secretary		9,423.36
Office supplies and equipment		5,140.73
Travel expense		2,147.95
Medical insurance		855.20
Retirement - FICA and IPERS		7,408.98
Telephone and postage		2,736.94
Contracts - Sub contracts		42,387.96
Iowa State Employment Service		131,162.53
Teachers, Rehabilitates, Aids for Iowans Neglected		199,900.51
Summer Youth Program		89,114.24
City of Davenport		226,055.11
City of Bettendorf		6,614.67
Job Training		247,079.39
Scott County		5,732.84
Other		<u>12,562.59</u>
Total disbursements		<u>1,026,207.14</u>
Fund balance June 30, 1977 - Deficit	\$	<u>(101,820.45)</u>

SCOTT COUNTY

## Medical Insurance Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976	\$ 1,868.50
---------------------------	-------------

RECEIPTS:

Payroll deductions and matching paid by Employing Agency	94,366.53
Transfers from Funds:	
General	\$ 79.90
Court Expense	50.40
Veterans' Affairs	20.50
Total receipts	<u>150.80</u>
Total to account for	<u>94,517.33</u>
	96,385.83

DISBURSEMENTS:

Warrants issued for medical insurance and refunds	<u>92,939.87</u>
Fund balance June 30, 1977	\$ <u>3,445.96</u>

SCOTT COUNTY

## Conservation Board Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 106,199.74

RECEIPTS:

Current taxes	\$ 343,537.37	
Delinquent taxes	<u>2,445.74</u>	345,983.11
Canceled warrants		473.17
Federal Government	53,000.00	
Camping	42,579.28	
Pool	32,552.67	
Cody Homestead	5,779.53	
Reimbursements and refunds	694.82	
Concessions	2,327.20	
Rent	8,555.25	
Other	<u>3,557.94</u>	149,046.69
Total receipts		<u>495,502.97</u>
Total to account for		601,702.71

DISBURSMENTS:

Administrative:		
Salaries	192,472.86	
Retirement - FICA and IPERS	12,247.05	
Medical insurance	3,297.70	
Postage and telephone	2,083.79	
Mileage and expense	855.40	
Office supplies and printing	<u>5,238.01</u>	216,194.81
Pool, Park and Other Operating Expenses:		
Maintenance	45,355.90	
Supplies	17,264.98	
Gas, oil and electricity	27,029.38	
Insurance	22,295.91	
Equipment	28,419.02	
Seed, nursery and service	1,862.29	
Lumber, crushed rock and signs	8,781.91	
Capitol improvements	48,630.27	
Secondary Roads	4,328.38	
Iowa Highway Commission	<u>50,000.00</u>	253,968.04
Total disbursements		<u>470,162.85</u>

Fund balance June 30, 1977 \$ 131,539.86

SCOTT COUNTY

Conservation Board Fund

Fiscal year ended June 30, 1977

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

<u>18-Months</u> <u>1974-75</u>	<u>12-Months</u> <u>1975-76</u>	<u>12-Months</u> <u>1976-77</u>
\$ <u>428,536.49</u>	<u>397,969.62</u>	<u>470,162.85</u>

SCOTT COUNTY

## Conservation Construction Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 107,412.16

RECEIPTS:

Land rent	\$ 5,909.00	
Building rent	4,291.76	
Sewer rent	7,092.00	
BOR	17,380.10	
Interest	4,916.66	
Refunds	179.77	
Other	<u>10.00</u>	
Total receipts		<u>39,779.29</u>
Total to account for		<u>147,191.45</u>

DISBURSEMENTS:

Recreation equipment	12,929.75	
Engineering	2,874.09	
Land acquisition	<u>59,000.00</u>	
Total disbursements		<u>74,803.84</u>

Fund balance June 30, 1977 \$ 72,387.61

SCOTT COUNTY

Conservation Sinking Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976		\$ 72,736.15
<u>RECEIPTS:</u>		
Current taxes	\$ <u>90,000.00</u>	90,000.00
Interest		<u>2,250.00</u>
Total receipts		<u>92,250.00</u>
Total to account for		<u>164,986.15</u>
<u>DISBURSEMENTS:</u>		
Bonds paid	50,000.00	
Interest paid	<u>38,778.75</u>	
Total disbursements		<u>88,778.75</u>
Fund balance June 30, 1977		\$ <u><u>76,207.40</u></u>



SCOTT COUNTY

Conservation Sinking Fund

Fiscal year ended June 30, 1977

Schedule of Bond Maturities

<u>Maturity Date</u>	<u>Bond Number</u>	<u>Interest Rate</u>	<u>Amount</u>
Oct 1, 1977	(71-80)	5.6 %	\$ 50,000.00
Oct 1, 1978	(81-90)	5.6	50,000.00
Oct 1, 1979	(91-101)	5.6	55,000.00
Oct 1, 1980	(102-112)	5.6	55,000.00
Oct 1, 1981	(113-123)	5.75	55,000.00
Oct 1, 1982	(124-134)	5.75	55,000.00
Oct 1, 1983	(135-145)	5.75	55,000.00
Oct 1, 1984	(146-156)	5.875	55,000.00
Oct 1, 1985	(157-167)	6.0	55,000.00
Oct 1, 1986	(168-178)	6.0	55,000.00
Oct 1, 1987	(179-189)	6.0	55,000.00
Oct 1, 1988	(190-200)	6.0	<u>55,000.00</u>
Total			\$ <u>650,000.00</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>
15	102	Apr 1, 1977	\$ 140.00
15	103	Apr 1, 1977	140.00
15	104	Apr 1, 1977	140.00
15	180	Apr 1, 1977	150.00
15	181	Apr 1, 1977	<u>150.00</u>
Total			\$ <u>720.00</u>

SCOTT COUNTY

County Indemnification Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 113.57

RECEIPTS:

Current taxes	\$ 9,266.66	
Delinquent taxes	<u>52.27</u>	9,318.93
Canceled warrants		<u>6,263.54</u>
Total receipts		<u>15,582.47</u>
Total to account for		<u>15,696.04</u>

DISBURSEMENTS:None -Fund balance June 30, 1977 \$ 15,696.04

SCOTT COUNTY

Economic Development Administration

Project 05-11-01329 Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1 1976 \$ 406,924.95

RECEIPTS:

Federal grants	\$ 164,200.00	
Interest on investments	28,274.84	
County Landfill Commission	8,017.35	
Sale proceeds	398,936.59	
Settlement fee	200.00	
Total receipts		<u>599,628.78</u>
Total to account for		<u>1,006,553.73</u>

DISBURSEMENTS:

Oetzel Construction	126,485.44	
Davenport Electric	27,024.84	
Engineering Service	8,894.16	
Inspection fees	9,048.00	
Attorney fees	2,170.00	
Sale Commission	10,465.28	
Appraisal fee	950.00	
Total disbursements		<u>185,037.72</u>

Fund balance June 30, 1977 \$ 821,516.01

SCOTT COUNTY

## Federal Revenue Sharing Trust Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 25,329.02

RECEIPTS:

U.S. Government	\$ 843,088.00	
Interest on investments	<u>41,628.28</u>	
Total receipts		<u>884,716.28</u>
Total to account for		<u>910,045.30</u>

DISBURSEMENTS:

Transfers to Funds:		
General	502,897.51	
Secondary Roads	<u>148,549.00</u>	
Total disbursements		<u>651,446.51</u>
Fund balance June 30, 1977		\$ <u>258,598.79</u>

The following Federal Revenue Sharing schedules from previous audit reports are for information purposes only, to assist in giving a complete picture of Federal Revenue Sharing to date.

SCOTT COUNTY

## Federal Revenue Sharing Trust Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1976

Fund balance July 1, 1975		\$ 659,528.45
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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>
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\*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

## Federal Revenue Sharing Trust Fund

Fiscal Year Ending June 30, 1975

Fund balance January 1, 1974		\$ 1,168,399.08
<u>RECEIPTS:</u>		
From Federal Government	\$ 1,575,754.00	
Interest earned	<u>71,689.94</u>	<u>1,647,443.94</u>
Total to account for		2,815,843.02
<u>DISBURSEMENTS:</u>		
Transfers to Funds:		
General	1,659,381.11	
Health Center	493,498.27	
Secondary Roads	<u>3,435.19</u>	
Total disbursements		<u>2,156,314.57</u>
Fund balance June 30, 1975		\$ <u>659,528.45</u>

Separate report being made for details.

SCOTT COUNTY

## Federal Revenue Sharing Trust Fund

Year ended December 31, 1973

Fund balance January 1, 1973 \$ 484,844.00

RECEIPTS:

U.S. Treasurer	\$ 1,013,697.00	
Interest on investments	<u>73,067.50</u>	1,086,764.50
Deposited directly to Funds:		
Conservation Board -	\$ 180,176.34*	
Secondary Roads -	40,476.66*	
Total to account for		<u>1,571,608.50</u>

DISBURSEMENTS:

Transfer to Funds:		
General	177,041.76	
Poor	122,925.00	
Conservation Board	13,242.66	
Emergency	<u>90,000.00</u>	<u>403,209.42</u>

Fund balance December 31, 1973 \$ 1,168,399.08

\*Total receipts and disbursement do not include one check from the United States Treasurer, which was deposited directly to funds on order of the Board of Supervisors.

SCOTT COUNTY

County Government Assistance Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 61,387.30

RECEIPTS:

State of Iowa 61,443.70  
Total to account for 122,831.00

DISBURSEMENTS:

None -

Fund balance June 30, 1977 \$ 122,831.00



SCOTT COUNTY

Federal Antirecession Fiscal Assistance Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976

\$ -

RECEIPTS:

Federal Government  
Total to account for

31,450.00  
31,450.00

DISBURSEMENTS:

Transfer to Fund:  
County Mental Health and Institutions

23,421.00

Fund balance June 30, 1977

\$ 8,029.00

SCOTT COUNTY

## County Hospital Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

	<u>Hospital General Maintenance</u>	<u>Hospital Improvement</u>	<u>Total</u>
Fund balance July 1, 1976	\$ 31,504.72	137,830.21	169,334.93
<u>RECEIPTS:</u>			
Current taxes	52,593.60	-	52,593.60
Delinquent taxes	296.69	-	296.69
Interest	-	8,414.80	8,414.80
Transfer from Fund:			
Hospital General Maintenance	-	10,000.00	10,000.00
Total receipts	<u>52,890.29</u>	<u>18,414.80</u>	<u>71,305.09</u>
Total to account for	84,395.01	156,245.01	240,640.02
<u>DISBURSEMENTS:</u>			
Salaries for Secretary and Engineering	3,300.00	-	3,300.00
Xerox	1,305.25	-	1,305.25
Soenke & Wayland Architects	36,036.43	-	36,036.43
Printing and supplies	417.96	-	417.96
Demolition	8,273.00	-	8,273.00
Maintenance	470.00	-	470.00
Transfer to Fund:			
Hospital Improvement	10,000.00	-	10,000.00
Total disbursements	<u>59,802.63</u>	<u>-</u>	<u>59,802.63</u>
Fund balance June 30, 1977	\$ <u>24,592.38</u>	<u>156,245.01</u>	<u>180,837.39</u>

SCOTT COUNTY

Agricultural Extension Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 589.00

RECEIPTS:

Current taxes	\$ 40,344.09	
Delinquent taxes	<u>227.59</u>	
Total receipts		<u>40,571.68</u>
Total to account for		<u>41,160.68</u>

DISBURSEMENTS:

Orders paid by County Treasurer		<u>40,741.53</u>
Fund balance June 30, 1977		\$ <u>419.15</u>

SCOTT COUNTY

Agricultural Extension Fund

County Extension Records

Receipts and Disbursements

Fiscal year ended June 30, 1977

Cash balance July 1, 1976 \$ 5,843.35

RECEIPTS:

Taxes from County	\$ 40,741.53	
Receipts from Other sources (Refunds)	<u>17.68</u>	
Total receipts		<u>40,759.21</u>
Total to account for		46,602.56

	<u>Director</u>	<u>Assistants</u>	<u>Home Economist</u>
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DISBURSEMENTS:

Travel expense	\$ 933.98	1,131.27	577.88	2,643.13
Other salaries				20,591.90
Rent, utilities and janitor				8,553.21
Equipment and repairs				785.07
Project activities				773.33
Postage and telephone				3,098.58
Office supplies				2,971.49
Insurance, Legal notice and bond				905.69
Retirement - FICA and IPERS				2,093.94
Interest				37.57
Other				<u>108.60</u>
Total Operating expense				<u>42,562.51</u>

Cash balance June 30, 1977 \$ 4,040.05

SCOTT COUNTY

## County Assessor Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 77,172.35

RECEIPTS:

Current taxes	\$ 133,824.45	
Delinquent taxes	<u>723.29</u>	134,547.74
Listing dogs		<u>187.30</u>
Total receipts		<u>134,735.04</u>
Total to account for		211,907.39

DISBURSEMENTS:

Salaries:		
Assessor		20,699.82
Deputy or Deputies		29,412.80
Field Assessors		5,012.00
Others		39,515.87
Mileage and expense		2,813.80
Retirement - FICA and IPERS		7,770.40
Board of Review		1,050.00
Supplies and printing		2,749.84
Postage		1,311.79
Equipment and repairs		431.85
School of Instruction		1,275.09
Insurance (Medical)		1,598.45
Bi-State Computer service		9,783.88
Other		420.06
Reappraisal contract		<u>6,188.50</u>
Total disbursements		<u>130,034.15</u>

Fund balance June 30, 1977 \$ 81,873.24Three-Year Comparison of Total Expenditures in the County Assessor Fund

<u>18-Months</u>	<u>12-Months</u>	<u>12-Months</u>
<u>1974-75</u>	<u>1975-76</u>	<u>1976-77</u>
\$ <u>141,859.51</u>	<u>116,099.56</u>	<u>130,034.15</u>

SCOTT COUNTY

## City Assessor Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976		\$ 34,266.45
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RECEIPTS:

Current taxes	\$ 297,253.59	
Delinquent taxes	<u>1,736.90</u>	298,990.49
Listing dogs		517.30
Sale of used equipment		<u>609.40</u>
Total receipts		<u>300,117.19</u>
Total to account for		<u>334,383.64</u>

DISBURSEMENTS:

Salaries:		
Assessor		20,299.95
Deputy or Deputies		27,851.77
Field Assessors (Appraisers)		23,681.12
Others		57,388.89
Mileage and expense		10,684.27
Retirement - FICA and IPERS		10,742.87
Board of Review		3,500.00
Supplies and printing		5,603.15
Postage		2,169.70
School of Instruction		1,139.27
Surety bond		75.00
Insurance (Medical)		2,316.60
Bi-State Computer service		11,369.21
Other		1,568.08
Reappraisal contract		<u>62,812.00</u>
Total disbursements		<u>241,201.88</u>

Fund balance June 30, 1977		\$ <u>93,181.76</u>
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Three-Year Comparison of Total Expenditures in the City Assessor Fund

<u>18-Months</u> <u>1974-75</u>	<u>12-Months</u> <u>1975-76</u>	<u>12-Months</u> <u>1976-77</u>
\$ <u>258,220.41</u>	<u>215,422.92</u>	<u>241,201.88</u>

SCOTT COUNTY

## District Library Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 21,715.19

RECEIPTS:

School interest from State 6,153.72  
Total to account for 27,868.91

DISBURSEMENTS:

Warrants issued to Area Agency 21,715.19  
Fund balance June 30, 1977 \$ 6,153.72

SCOTT COUNTY

Improvement of Instruction Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 1,089.53

RECEIPTS:

None

Total to account for

-  
1,089.53

DISBURSEMENTS:

Warrants issued

667.00 - -

Fund balance June 30, 1977

\$ 422.53

The Auditor of State's office recommends that Section 272.5 of the Code of Iowa be complied with.



SCOTT

School Dis

Receipts and

Fiscal year end

<u>Districts</u>	Fund Balance <u>Jul 1, 1976</u>	Cu D ---
Communities:		
Bettendorf	\$ 63,646.31	4
Davenport	540,443.81	16
North Scott	51,501.14	3
Pleasant Valley	17,643.37	3
Bennett	3,099.47	
Durant	-	
Wheatland	<u>1,131.92</u>	---
Total	\$ <u><u>677,466.02</u></u>	<u>28</u>

SCOTT COUNTY

## Area School or Community College Funds

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 10,455.00

RECEIPTS:

Current taxes	\$ 870,059.33	
Delinquent taxes	<u>4,908.21</u>	
Total receipts		<u>874,967.54</u>
Total to account for		885,422.54

DISBURSEMENTS:

Treasurer's orders paid to:		
Eastern Iowa Community College		<u>876,381.48</u>
Fund balance June 30, 1977		\$ <u><u>9,041.06</u></u>

SCOTT COUNTY

Fines Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976 \$ 103,498.45

RECEIPTS:

Fines received in 1976-77 from:

County - Magistrates - Exhibit G \$ 412,623.67

- Clerk of District Court's office -

Exhibit F 14,684.20

Total receipts 427,307.87

Total to account for 530,806.32

DISBURSEMENTS:

Fines apportioned to School Districts 396,889.72

Fund balance June 30, 1977 \$ 133,916.60

SCOTT COUNTY

## Corporation Funds

## Receipts and Disbursements

Fiscal year ended June 30, 1977

<u>Cities</u>	<u>Balance due Corporations Jul 1, 1976</u>	<u>Receipts</u>	<u>Orders Paid to Corporations</u>	<u>Balance due Corporations Jun 30, 1977</u>
Bettendorf	\$ 23,652.89	2,140,593.61	2,147,512.31	16,734.19
Blue Grass	479.74	57,927.06	57,726.88	679.92
Buffalo	1,004.92	108,243.28	108,949.78	298.42
Davenport	22,336.79	124,418.15	116,319.55	30,435.39
Dixon	1,179.73	11,441.75	12,526.31	95.17
Donahue	205.61	13,511.34	13,711.77	5.18
Eldridge	870.99	183,913.37	182,760.24	2,024.12
LeClaire	4,854.21	162,606.87	165,116.61	2,344.47
Long Grove	680.60	11,365.60	11,860.78	185.42
Maysville	36.07	10,609.81	8,283.24	2,362.64
McCausland	451.95	18,388.12	18,611.08	228.99
New Liberty	68.79	1,035.93	1,073.32	31.40
Panorama Park	68.46	16,121.74	15,937.87	252.33
Plainview	-	736.14	736.14	-
Princeton	1,640.48	54,485.11	53,856.27	2,269.32
Riverdale	17.38	177,520.38	177,496.29	41.47
Walcott	<u>2,678.15</u>	<u>133,478.05</u>	<u>132,773.60</u>	<u>3,382.60</u>
Total	\$ <u>60,226.76</u>	<u>3,226,396.31</u>	<u>3,225,252.04</u>	<u>61,371.03</u>

SCOTT COUNTY

## Township Funds

## Receipts and Disbursements

Fiscal year ended June 30, 1977

<u>Townships</u>	Balance due Townships <u>Jul 1, 1976</u>	<u>Receipts</u>	Orders Paid to Townships	Balance due Townships <u>Jun 30, 1977</u>
Allen's Grove	\$ 18.75	2,700.06	2,698.88	19.93
Blue Grass	-	5,778.15	5,396.12	382.03
Buffalo	9.57	8,287.74	7,898.35	398.96
Butler	63.15	1,805.75	1,808.83	60.07
Cleonia	.10	2,121.92	2,090.24	31.78
Hickory Grove	-	4,628.20	4,621.67	6.53
LeClaire	26.81	1,117.16	1,131.11	12.86
Liberty	30.12	8,085.85	7,977.24	138.73
Lincoln	10.68	304.95	312.76	2.87
Pleasant Valley	116.15	3,741.30	3,810.71	46.74
Princeton	19.74	512.27	519.97	12.04
Sheridan	-	851.38	851.38	-
Winfield	-	-	-	-
Posting error June, 1977, (Corrected by Treasurer's Transfer No. 616 in August, 1977)	-	<u>451.06</u>	<u>-</u>	<u>451.06</u>
Total	\$ <u>295.07</u>	<u>40,385.79</u>	<u>39,117.26</u>	<u>1,563.60</u>

SCOTT COUNTY

Fire District Fund

Receipts and Disbursements

Fiscal year ended June 30, 1977

<u>Fire Districts</u>	Balance due Townships <u>Jul 1, 1976</u>	<u>Receipts</u>	<u>Townships</u>	Balance due Townships <u>Jun 30, 1977</u>
Nos. 1	\$ 559.07	18,419.42	18,560.93	417.56
2	141.12	5,233.23	5,050.80	323.55
3	157.95	18,310.98	18,202.93	266.00
4	256.07	10,467.24	10,435.97	287.34
5	59.40	5,342.85	5,339.65	62.60
6	19.36	9,202.69	9,199.46	22.59
Posting error June, 1977 (Corrected by Treasurer's transfer No. 616 in August, 1977.)	<u>-</u>	<u>(451.06)</u>	<u>-</u>	<u>(451.06)</u>
Total	\$ <u>1,192.97</u>	<u>66,525.35</u>	<u>66,789.74</u>	<u>928.58</u>

SCOTT  
 City Special A  
 Receipts and  
Fiscal year end

	Fund Balance <u>Jul 1, 1976</u>
Bettendorf:	
Sewer	\$ 5,728.59
Paving	44,240.70
Sidewalk	48.01
Sewer Rental	483.43
Lighting and Beautification	899.89
Water Service	-
Weed Cutting	-
Walcott:	
Sewer Rental	-
Paving	508.50
Sewer	-
Refuse Disposal	-
Long Grove:	
Sewer	489.44
LeClaire:	
Sewer	-
Eldridge:	
Paving	<u>-</u>
Total	<u>\$ 52,398.56</u>

SCOTT COUNTY

## Sanitary Sewer District Fund

## Receipts and Disbursements

Fiscal year ended June 30, 1977

Fund balance July 1, 1976		\$	565.56
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RECEIPTS:

Current taxes	\$ 16,407.83	
Delinquent taxes	<u>18.92</u>	
Total receipts		<u>16,426.75</u>
Total to account for		16,992.31

DISBURSEMENTS:

Paid to Sanitary Sewer District by Treasurer's orders			<u>16,243.72</u>
Fund balance June 30, 1977		\$	<u>748.59</u>



SCOTT COUNTY

## State Tax Credit Funds

## Receipts and Disbursements

Fiscal year ended June 30, 1977

<u>Funds</u>	Fund Balance <u>Jul 1, 1976</u>	<u>Receipts</u>	<u>Disbursements</u>	Fund Balance <u>Jun 30, 1977</u>
Homestead Tax Credits	\$ -	2,959,745.84	2,959,745.84	-
Military Tax Credits	-	166,773.66	166,773.66	-
Agricultural Land Tax Credits	3,962.16	536,788.71	540,750.87	-
Personal Property Tax Credits	-	846,855.15	846,855.15	-
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>3,962.16</u>	<u>4,665,706.33</u>	<u>4,669,668.49</u>	-

SCOTT COUNTY

## Auto Licenses and Use Tax Funds

## Receipts and Disbursements

Fiscal year ended June 30, 1977

	<u>Auto Licenses</u>	<u>Use Tax</u>	<u>Total</u>
Fund balance July 1, 1976	\$ 122,122.15	245,256.83	367,378.98
<u>RECEIPTS:</u>			
Sale of Auto Licenses	4,926,456.66	-	4,926,456.66
Use Tax collected	-	2,785,606.03	2,785,606.03
Total receipts	<u>4,926,456.66</u>	<u>2,785,606.03</u>	<u>7,712,062.69</u>
Total to account for	5,048,578.81	3,030,862.86	8,079,441.67
<u>DISBURSEMENTS:</u>			
State	4,712,940.53	2,721,341.79	7,434,282.32
County General Fund	195,429.45	8,854.88	204,284.33
Total disbursements	<u>4,908,369.98</u>	<u>2,730,196.67</u>	<u>7,638,566.65</u>
Fund balance June 30, 1977	\$ <u>140,208.83</u>	<u>300,666.19</u>	<u>440,875.02</u>

SCOTT COUNTY

## Other Funds

## Receipts and Disbursements

Fiscal year ended June 30, 1977

<u>Funds</u>	<u>Fund Balance Jul 1, 1976</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Fund Balance Jun 30, 1977</u>
Mobile Homes Tax	\$ -	296,370.65	295,025.65	1,345.00
Advance Tax	-	14,377.72	-	14,377.72
Board of Education, Scott and Muscatine	112,733.47	3,294.75	112,733.47	3,294.75 - -
State General	-	16,579.91	16,579.91	-
Refunds	<u>(69.57)</u>	<u>1,199.38</u>	<u>1,121.81</u>	<u>(2.00)</u>
Total	\$ <u>112,663.90</u>	<u>331,812.41</u>	<u>425,460.84</u>	<u>19,015.47</u>

SCOTT COUNTY

Audit Staff

Fiscal year ended June 30, 1977

The field work for this audit report was under the supervision of John K. Schulz, Assistant State Auditor III, Lynn K. Frantz, Assistant State Auditor I, and Robert W. Schumacher, Assistant State Auditor I.

The work papers for this audit are on file in the office of the Auditor of State.

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."