

SCOTT COUNTY
AUDITORS' REPORT
JUNE 30, 1978

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STATE OF IOWA
OFFICE OF AUDITOR OF STATE

Des Moines

RICHARD D. JOHNSON
AUDITOR OF STATE

AUDITORS' REPORT

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

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, 1978. 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 such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1, Notes to Financial Statements, the County's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenue and related assets are recognized when received, and certain expenses are recognized when paid rather than when the obligation is incurred. Historical data on fixed assets were not readily available. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

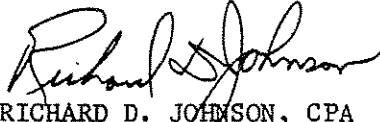
The deficiencies in the accounting system of the Clerk of District Court office as reported under the heading "Comments and Recommendations" preclude an expression of an opinion on the office.

In our opinion, subject to the limitations stated in paragraphs 2 and 3 above, the accompanying statements, except the Clerk of Court Office, present fairly the assets and liabilities of Scott County at June 30, 1978, and the results of the cash transactions and fund balances for the year then ended, on a basis consistent with that of the prior fiscal year.

Schedules 1 through 29-A are presented primarily for supplemental analysis purposes and are not considered necessary for a fair presentation of the results of the cash transactions and fund balances. These data have been tested in connection with our examination of the statement of fund transactions and, in our opinion, are stated fairly in all material respects when considered in conjunction with the financial statement.

Scott County
Davenport, Iowa
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In connection with our examination, we also (1) made a study and evaluation of the Scott County System of Internal Control, (2) performed tests of compliance with the Revenue Sharing and Antirecession Fiscal Assistance Acts and regulations as required by Sections II.C.3. and III.C.3. of the Audit Guide and Standards for Revenue Sharing and Antirecession Fiscal Assistance Fund recipients, issued by the Office of Revenue Sharing, U.S. Department of the Treasury, and (3) compared the data on the Bureau of Census forms to the records of the County. Our findings are set forth under the heading "Comments and Recommendations" in this report.


RICHARD D. JOHNSON, CPA
Auditor of State

Des Moines, Iowa
June 14, 1979

SCOTT COUNTY

Balance Sheet

June 30, 1978

	County Auditor	County Treasurer	County Recorder	County Sheriff	Clerk of District Court	Scheduled Violations Clerk of Court and Magistrates	General Fund	Revenue Sharing	Debt Service	All Other Funds	Long-Term Debt
<u>Assets and Other Debits</u>											
Cash on hand	\$ 20.00	47,871.26	37,373.00	-	24,421.36	200.00	-	-	-	-	-
Cash in bank	40,705.88	366,983.09	65,481.64	29,152.93	369,812.29	210,617.65	-	-	-	-	-
Investments	-	7,744,024.26	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	1,018.00	-	-	-	-	-	-	-	-
Taxes receivable-delinquent(2)	-	245,059.61	-	-	-	-	-	-	-	-	-
Due from - other funds	-	202,737.97	-	-	-	-	-	-	-	-	-
- County Treasurer	-	-	-	-	-	-	955,952.15	(55,536.19)	74,507.40	6,963,519.00	-
Amount available for retirement of bonds	-	-	-	-	-	-	-	-	-	-	74,507.40
Amount to be provided for retirement of bonds	-	-	-	-	-	-	-	-	-	-	525,492.60
Total assets and other debits	\$ 40,725.88	8,606,676.19	103,872.64	29,152.93	394,233.65	210,817.65	955,952.15	(55,536.19)	74,507.40	6,963,519.00	600,000.00
<u>Liabilities</u>											
Warrants payable	\$ -	421,374.14	-	-	-	-	-	-	-	-	-
Due - State of Iowa	-	-	49,530.48	-	-	7,395.00	-	-	-	476,541.29	-
- other governments	-	-	-	-	-	27,209.25	-	-	-	877,219.32	-
- other funds	7,373.70	7,938,442.86	54,285.66	16,000.24	55,862.23	69,216.14	-	-	-	-	-
Trust accounts	33,352.18	-	-	13,240.84	338,376.57	107,136.89	-	-	-	-	-
Bonds payable	-	-	-	-	-	-	-	-	-	-	600,000.00
Total liabilities	40,725.88	8,359,817.00	103,816.14	29,241.08	394,238.80	210,957.28	-	-	-	1,353,760.61	600,000.00
Reserves and fund balances:											
Reserve for - cash (short) long	-	1,799.58	6.50	(88.15)	(5.15)	(139.63)	-	-	-	-	-
- delinquent taxes	-	245,059.61	-	-	-	-	-	-	-	-	-
- petty cash	-	-	50.00	-	-	-	-	-	-	-	-
Fund balances	-	-	-	-	-	-	955,952.15	(55,536.19)	74,507.40	5,609,758.39	-
Total reserves and fund balances	-	246,859.19	56.50	(88.15)	(5.15)	(139.63)	955,952.15	(55,536.19)	74,507.40	5,609,758.39	-
Total liabilities, reserves and fund balances	\$ 40,725.88	8,606,676.19	103,872.64	29,152.93	394,233.65	210,817.65	955,952.15	(55,536.19)	74,507.40	6,963,519.00	600,000.00

See Notes to Financial Statements.

<u>Fund</u>	<u>Schedule Number</u>	<u>Fund Balance Jul 1, 1977</u>
General	1	\$ 176,233.87
Court Expense	2	524,312.16
Poor	3	1,079,127.35
County Mental Health and Institutions	4	385,877.14
Veterans' Affairs	5	28,378.66
Secondary Roads	6	972,264.88
Domestic Animal	7	60,110.53
Election Expense	8	46,268.06
Scott County Economic Development Administration - Project 05-11-01329	9	821,516.01
Disaster Service	10	12,161.73
Local Board of Health	11	80.81
County Library	12	23,449.69
Grant Law Library	13	498.77
Retirement - FICA and IPERS	14	194,506.58
Conservation Construction	15	72,387.61
Conservation Board	16	131,539.86
Conservation Sinking	16-A	76,207.40
Federal Revenue Sharing Trust	17	258,598.79
County Government Assistance	18	122,831.00
Other	19	(301,997.65)
Subtotal County		<u>4,684,353.25</u>
County Agricultural Extension	20	419.15
County Assessor	21	81,873.24
District Library	22	6,153.72
School Districts	23	580,291.06
Area Schools or Community Colleges	24	9,041.06
Fines	25	133,916.60
Corporations	26	61,371.03
Townships	27	1,563.60
Auto Licenses and Use Tax	28	440,875.02
Other	29	303,510.41
Subtotal Trust and Agency		<u>1,619,014.89</u>
Total		\$ <u><u>6,303,368.14</u></u>

SCOTT COUNTY

Combined Statement of Receipts, Disbursements, Transfers and Balances
All Funds

Year ended June 30, 1978

Receipts			Total to Account For	Disbursements			Fund Balance Jun 30, 1978	Audit Adjustments	Adjusted Balance Jun 30, 1978
Current and Delinquent Taxes	Other Sources	Transfers- in		Warrants Issued	Other	Transfers- out			
1 581,158.38	1,759,609.99	843,860.00	4,360,862.24	3,120,327.80	25,000.00	412,206.29	803,328.15	152,624.00	955,952.15
1,445,617.62	43,087.24	-	2,013,017.02	1,484,013.42	-	300.00	528,703.60	-	528,703.60
-	88,938.82	-	1,168,066.17	243,046.36	-	-	925,019.81	-	925,019.81
2,753,738.43	581,002.51	397,856.00	4,118,474.08	3,813,652.09	-	45,821.59	259,000.40	-	259,000.40
9,344.29	-	-	37,722.95	37,754.91	-	-	(31.96)	-	(31.96)
966,849.72	757,175.27	-	2,696,289.87	1,133,820.74	-	-	1,562,469.13	-	1,562,469.13
5,664.00	9,601.00	-	75,375.53	19,742.60	-	-	55,632.93	4,924.50	60,557.43
187,730.38	50,478.61	-	284,477.05	150,256.01	-	-	134,221.04	-	134,221.04
-	134,651.38	-	956,167.39	-	198,329.55	-	757,837.84	-	757,837.84
-	36,525.05	10,955.00	59,641.78	43,444.08	-	-	16,197.70	-	16,197.70
-	213,406.91	375,029.00	588,516.72	588,152.28	-	-	364.44	-	364.44
174,160.00	10,869.16	-	208,478.85	176,611.76	-	-	31,867.09	-	31,867.09
-	16,406.20	300.00	17,204.97	15,719.11	-	-	1,485.86	63.00	1,548.86
393,331.34	180,201.75	-	768,039.67	503,891.69	-	-	264,147.98	-	264,147.98
-	14,008.85	-	86,396.46	47,329.61	-	39,066.85	-	-	-
381,031.01	120,166.78	39,066.85	671,804.50	483,223.42	10,250.00	-	178,331.08	-	178,331.08
84,878.75	-	-	161,086.15	-	86,578.75	-	74,507.40	-	74,507.40
-	1,078,519.02	-	1,337,117.81	-	-	1,191,216.00	145,901.81	(201,438.00)	(55,536.19)
-	61,443.70	-	184,274.70	-	-	50,500.00	133,774.70	-	133,774.70
457,960.62	8,402,348.39	-	8,558,311.36	8,524,086.53	-	8,029.00	26,195.83	-	26,195.83
8,441,464.54	13,558,440.63	1,667,066.85	28,351,325.27	20,385,072.41	320,158.30	1,747,139.73	5,898,954.83	(43,826.50)	5,855,128.33
67,471.04	-	-	67,890.19	-	67,232.44	-	657.75	-	657.75
141,936.32	199.89	-	224,009.45	134,236.94	-	-	89,772.51	-	89,772.51
-	6,729.45	-	12,883.17	-	6,153.72	-	6,729.45	-	6,729.45
31,076,755.02	-	548,069.58	32,205,115.66	-	31,403,021.01	-	802,094.65	-	802,094.65
799,441.78	-	-	808,482.84	-	799,462.03	-	9,020.81	-	9,020.81
-	564,177.51	-	698,094.11	-	-	548,069.58	150,024.53	60,869.60	210,894.13
3,571,623.79	-	-	3,632,994.82	-	3,569,256.40	-	63,738.42	-	63,738.42
37,883.23	-	-	39,446.83	-	36,630.33	451.06	2,365.44	-	2,365.44
-	8,522,136.16	-	8,963,011.18	-	8,215,388.95	255,337.81	492,284.42	(15,743.13)	476,541.29
404,233.53	5,793,761.47	80,072.88	6,581,578.29	360,688.45	5,799,257.36	132.40	421,500.08	-	421,500.08
36,099,344.71	14,887,004.48	628,142.46	53,233,506.54	494,925.39	49,896,402.24	803,990.85	2,038,188.06	45,126.47	2,083,314.53
44,540,809.25	28,445,445.11	2,295,209.31	81,584,831.81	20,879,997.80	50,216,560.54	2,551,130.58	7,937,142.89	1,299.97	7,938,442.86

SCOTT COUNTY

Comparison of Total Expenditures to Budget

Year ended June 30, 1978

<u>Fund</u>	<u>Total</u> <u>Expenditures</u>	<u>Budget</u>
General	\$ 3,557,534.09	3,927,251.00
Court Expense	1,484,313.42	1,565,190.00
Poor	243,046.36	560,565.00
County Mental Health and Institutions	3,859,473.68	3,874,562.00
Veterans' Affairs	37,754.91	47,355.00
Secondary Roads	1,133,820.74	2,000,000.00
Bangs Disease	2,421.50	16,500.00
Bovine Tuberculosis	3,383.30	12,500.00
Election Expense	150,256.01	172,285.00
Fairground Aid	105,000.00	105,000.00
County Library	176,611.76	180,282.00
Retirement - FICA and IPERS	503,891.69	524,000.00
Conservation Board	493,473.42	627,000.00
County Agricultural Extension	67,232.44	70,850.00
County Assessor	134,236.94	153,280.00

SCOTT COUNTY

County Auditor

Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Auditor's cash balance July 1, 1977		\$ 54,370.04
Adjustment		<u>20.00</u>
		<u>54,390.04</u>
Receipts:		
Office fees:		
Transfer fees	\$ 7,930.20	
Change of title fees	341.00	
Redemption fees	102.00	
Other office fees	<u>709.33</u>	
Total office fees		9,082.53
Other receipts:		
Dog licenses	10,404.00	
Tax sale redemptions	33,145.16	
Sale of plat books	342.00	
Fejervary trust	1,329.76	
Cemetery trust	<u>245.00</u>	
Total other receipts		<u>45,465.92</u>
Total receipts		<u>54,548.45</u>
Total to account for		<u>108,938.49</u>
Disbursements:		
Office fees to General Fund	9,460.58	
Dog licenses to Domestic Animal Fund	9,601.00	
Tax sale redemption paid out	48,409.03	
Plat books	342.00	
Cemetery trust	<u>400.00</u>	
Total disbursements		<u>68,212.61</u>
Auditor's cash balance June 30, 1978		\$ <u><u>40,725.88</u></u>

SCOTT COUNTY

County Treasurer
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Treasurer's balance July 1, 1977		\$ 7,125,816.51
Receipts:		
Net taxes due from taxpayers	\$ 44,241,661.63	
Current tax adjustments	<u>14,171.11</u>	
	44,255,832.74	
Less:		
Carried to delinquent tax list:		
Real estate	\$ 226,298.97	
Personal	18,760.64	
Taxes abated	7,733.30	
Taxes suspended	1,437.34	
State personal property appropriation difference - public bidder	<u>20,879.32</u>	<u>275,109.57</u>
Total current property tax collected		<u>43,980,723.17</u>
Mobile home tax		<u>287,556.61</u>
Credits received from State:		
Homestead tax	3,246,667.76	
Agricultural land tax	479,057.30	
Military tax	174,080.53	
Moneys and credits replacement tax	69,115.09	
Mobile home tax credit	4,139.00	
Personal property tax	959,108.40	
Livestock tax	86,427.88	
Total credits from State	<u>5,018,595.96</u>	
Delinquent tax collected	<u>272,529.47</u>	
Total current and delinquent tax collected	49,559,405.21	
Receipts from other sources	<u>23,160,331.03</u>	
Total receipts		<u>72,719,736.24</u>
Total to account for		<u>79,845,552.75</u>
Disbursements:		
Warrants redeemed	21,280,725.18	
Treasurer's disbursements	<u>50,206,310.54</u>	
Total disbursements		<u>71,487,035.72</u>
Treasurer's balance June 30, 1978		\$ <u>8,358,517.03</u>

SCOTT COUNTY

Reconciliation of County Treasurer's
Cash and Fund Balances

Year ended June 30, 1978

<u>Name of Bank</u>	<u>Maximum Deposit Authorized</u>	<u>Checking Account</u>	<u>Interest Bearing</u>	<u>Total</u>
Davenport Bank & Trust	\$ 30,000,000.00	175,615.66	2,229,464.08	2,405,079.74
Davenport Bank & Trust - EDA account		14,837.84	743,000.00	757,837.84
Davenport Bank & Trust - bank list		162.56	-	162.56
- First National Bank, Davenport, Iowa	5,000,000.00	974.80	409,143.62	410,118.42
First Trust & Savings, Davenport, Iowa	5,000,000.00	1,412.83	522,966.75	524,379.58
Northwest Bank & Trust Davenport, Iowa	5,000,000.00	17,587.93	530,830.32	548,418.25
- Bettendorf Bank & Trust, Bettendorf, Iowa	5,000,000.00	8,460.64	251,527.34	259,987.98
- Blue Grass Savings, Blue Grass, Iowa	3,000,000.00	10,566.73	100,000.00	110,566.73
Buffalo Savings, Buffalo, Iowa	3,000,000.00	15,668.81	,000.00	115,668.81
First Trust & Savings - Wheatland, Wheatland, Iowa	3,000,000.00	6,856.07	25,000.00	31,856.07
Farmers Savings, Princeton, Iowa	3,000,000.00	6,981.58	500,000.00	506,981.58
- Le Claire State Bank, Le Claire, Iowa	3,000,000.00	20,791.54	301,026.13	321,817.67
- Liberty Trust & Savings, Durant, Iowa	3,000,000.00	2,234.33	25,000.00	27,234.33
Walcott Trust & Savings, Walcott, Iowa	3,000,000.00	14,437.84	100,000.00	114,437.84
- Security State Trust & Savings, Bettendorf, Iowa	5,000,000.00	11,730.17	1,376,066.02	1,387,796.19
- Central Trust & Savings, Eldridge, Iowa	3,000,000.00	22,665.20	525,000.00	547,665.20
Series H Bond		-	5,000.00	5,000.00
Total		\$ 330,984.53	7,744,024.26	8,075,008.79
Cash on hand per Supervisors' count at June 30, 1978				47,714.61✓
Deposits in transit				51,215.00
Unidentified cash in office				156.65✓
July, 1978 Federal Revenue Sharing Entitlement received in June, 1978				201,438.00
Outstanding checks				(1,182.46)
Interest not receipted into general ledger				(14,033.98)
Variance - unidentified long cash				(1,799.58)
Treasurer's balance June 30, 1978				8,358,517.03
Outstanding warrants June 30, 1978				421,374.14
Total fund balances June 30, 1978				\$ 7,937,142.89

SCOTT COUNTY

County Recorder
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Recorder's cash balance July 1, 1977 \$ 98,336.69

Receipts:

Office fees:

Deeds	\$ 20,820.00	
Real estate mortgages	43,806.50	
Uniform Commercial Code	16,042.50	
Releases and assignments	14,429.00	
Certified copies	1,712.00	
Snowmobile fees	386.75	
Boat fees	737.75	
Real estate revenue stamps - County share	69,617.00	
Other receipts	<u>36,255.75</u>	203,807.25

Other receipts:

Hunting and fishing licenses	225,530.25	
Boat registrations	10,020.50	
Snowmobile registrations	5,426.25	
Real estate revenue stamps - State share	208,851.10	
Transfer fee for County Auditor	7,643.00	
Use tax	<u>5,844.41</u>	
Total other receipts		463,315.51
Total to account for		<u>765,459.45</u>

Disbursements:

Office fees to General Fund	208,166.94	
License receipts to State	213,723.25	
Registration receipts to State	15,787.00	
Transfer fees to County Auditor	7,643.00	
Use tax to State	6,072.35	
Real estate revenue stamps to State	210,328.67	
Other fees - office account	<u>1,124.50</u>	
Total disbursements		<u>662,845.71</u>

Recorder's cash balance June 30, 1978 \$ 102,613.74

SCOTT COUNTY

County Sheriff
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Sheriff' cash balance July 1, 1977		\$ 27,734.72
Receipts:		
Office fees		41,666.40
Other receipts:		
Mileage - private cars	\$ 27,529.50	
- County cars	5,941.91	
Work release	3,667.72	
Trust funds	<u>374,548.58</u>	
Total other receipts		<u>411,687.71</u>
Total to account for		<u>481,088.83</u>
Disbursements:		
Office fees to General Fund	41,301.90	
Mileage to Sheriff	27,529.50	
Mileage to County General Fund	860.25	
Work release to - General Fund	1,540.00	
- others	2,126.64	
Trust funds	378,337.54	
Other	<u>151.92</u>	
Total disbursements		<u>451,847.75</u>
Sheriff's cash balance June 30, 1978		\$ <u><u>29,241.08</u></u>

SCOTT COUNTY

County Clerk of District Court
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Clerk of District Court cash balance July 1, 1977		\$	316,612.33
Receipts:			
Office fees:			
Probate fees	\$	40,676.75	
District Court fees		39,333.64	
Marriage licenses		7,695.00	
Reporter and jury fees		7,788.50	
Interest on investments		9,703.56	
Other office fees		<u>25,845.23</u>	
Total office fees			131,042.68
Other receipts			
Trust funds		12,941,025.37	
Fines from Clerk of District Court		28,883.25	
Criminal restitution		9,710.89	
Workers' Compensation Trust		<u>27,580.58</u>	
Total other receipts			<u>13,007,200.09</u>
Total to account for			<u>13,454,855.10</u>
Disbursements:			
Office fees to General Fund		113,368.37	
Fines to Fines Fund		29,705.95	
Trust funds paid out		12,886,389.00	
Criminal restitution		7,093.38	
Workers' Compensation Trust		<u>24,059.60</u>	
Total disbursements			<u>13,060,616.30</u>
Clerk of District Court cash balance June 30, 1978		\$	<u><u>394,238.80</u></u>

SCOTT COUNTY

County Magistrates - Clerk of District Court Scheduled Violations
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Balance on hand July 1, 1977		\$ 152,634.31
Receipts:		
State fines from Exhibit H-1	\$ 30,367.83	
City fines from Exhibit H-1	90,620.60	
Fees and costs - Exhibit H-1	30,341.30	
Scheduled fines and costs	966,610.33	
Small Claims costs	10,345.50	
Trust fund	<u>645,710.64</u>	
Total receipts		<u>1,773,996.20</u>
Total to account for		1,926,630.51
Disbursements:		
To General Fund - two-fifths (2/5) filing fee	48,279.80	
Additional costs to County	129,146.73	
To State - three-fifths (3/5) filing fee	72,419.70	
Ten percent (10%) City fines to General Fund	33,784.58	
State fines to Fines Fund	534,471.56	
City fines to Cities:		
Bettendorf	60,135.30	
Blue Grass	12,730.47	
Buffalo	15,247.08	
Eldridge	7,205.85	
Le Claire	12,044.34	
McCausland	731.70	
Princeton	952.65	
Riverdale	441.90	
Walcott	825.30	
Davenport	193,746.95	
Small Claims cost	10,122.50	
Trust fund	<u>602,663.32</u>	
Total disbursements		<u>1,734,949.73</u>
Balance on hand June 30, 1978		\$ <u><u>191,680.78</u></u>

SCOTT COUNTY

County Magistrates and Scheduled Violations
Individual AccountsYear ended June 30, 1978

	<u>Bettendorf Court</u>	<u>Buffalo Court</u>	<u>Eldridge Court</u>	<u>Le Claire Court</u>	<u>Total</u>
Balance on hand July 1, 1977	\$ <u>18,498.83</u>	<u>2,555.50</u>	<u>1,069.00</u>	<u>1,787.50</u>	<u>23,910.83</u>
Receipts:					
Fines:					
State	24,223.33	2,196.50	1,444.50	2,049.00	29,913.33
City	56,676.00	12,878.00	5,378.50	10,783.60	85,716.10
Fees collected	17,993.80	3,449.50	1,740.50	3,866.00	27,049.80
Bonds	94,914.00	4,569.50	993.50	1,809.50	102,286.50
Total receipts	<u>193,807.13</u>	<u>23,093.50</u>	<u>9,557.00</u>	<u>18,508.10</u>	<u>244,965.73</u>
Total to account for	<u>212,305.96</u>	<u>25,649.00</u>	<u>10,626.00</u>	<u>20,295.60</u>	<u>268,876.56</u>
Disbursements:					
State fines to clerk	23,920.83	3,027.00	1,349.50	2,070.50	30,367.83
City fines to clerk	62,108.50	12,167.00	5,733.00	10,612.10	90,620.60
Fees and costs to clerk	20,929.80	3,505.50	1,844.00	4,062.00	30,341.30
Bonds disbursed	90,918.33	4,524.00	993.50	1,834.50	98,270.33
Total disbursements	<u>197,877.46</u>	<u>23,223.50</u>	<u>9,920.00</u>	<u>18,579.10</u>	<u>249,600.06</u>
Balance on hand June 30, 1978	\$ <u>14,428.50</u>	<u>2,425.50</u>	<u>706.00</u>	<u>1,716.50</u>	<u>19,276.50</u>

SCOTT COUNTY

Notes to Financial Statements

June 30, 1978

(1) Summary of Significant Accounting Policies

The accounting policies of Scott County conform to generally accepted accounting principles as applicable to governmental units.

Fund Accounting - The accounts of the County are organized on the basis of funds or groups of accounts, each fund being an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with related liabilities, obligations, reserves and equities.

Basis of Accounting - The cash basis of accounting, under which revenues are recorded when received in cash and expenditures are recorded when claims are approved and warrants are drawn on the County Treasurer, is followed for all the funds.

General Fixed Assets - Historical costs of general fixed assets are not available and are not included in financial statements.

- (2) Taxes receivable-delinquent represents current year's delinquent taxes only.
- (3) Receipts from the State of Iowa reimbursing the County for Homestead and Agricultural Land Credits allowed property owners included Federal Revenue Sharing Funds as follows:

		Paid by	
Total	State	Federal Revenue Sharing	
Homestead Credit	\$ 3,246,667.76		
Agricultural Land Credit	479,057.30		
Total	\$ 3,725,725.06	2,842,516.78	883,208.28

- (4) The employees of the County, except any possible elective officials for which compensation is on a fee basis, elected officials in part-time positions, or County medical examiners or their deputies are covered under Iowa Public Employees Retirement System (IPERS). Contributions are as follows:

	Rate of Contribution*	
	To July 1, 1979	Thereafter
Employee	3.60%	3.70%
Employer	5.25	5.75

* For first \$20,000.00 of compensation in calendar year. The actuarially computed value of vested benefits for the County was not available, but it did not exceed the total of the Pension Fund. There were no significant changes in IPERS during the year.

SUPPLEMENTAL DATA

SCOTT COUNTY

General Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:

Current taxes	\$ 1,571,967.91	
Delinquent taxes	<u>9,190.47</u>	\$ 1,581,158.38
County Auditor's fees - Exhibit C	9,432.93	
County Recorder's fees - Exhibit E	208,166.94	
County Sheriff's fees - Exhibit F	42,162.15	
Clerk of District Court fees - Exhibit G	113,368.37	
County Magistrates and Scheduled Violations - Exhibit H	<u>211,211.11</u>	584,341.50
Canceled warrant		15.00
Interest on investments	340,109.10	
Auto licenses and use tax	255,337.81	
Franchise tax credits	75,530.18	
Interest and penalty on delinquent taxes	105,738.39	
Social Welfare reimbursements	86,889.26	
Telephone refunds	22,267.14	
Licenses and permits	43,508.83	
Liquor refund	6,762.95	
Auto postage	14,417.50	
Sale of supplies	2,895.35	
Photocopies	18,167.50	
Refunds and reimbursements	24,477.35	
Employment and training	91,212.67	
Unclaimed fees	6,014.25	
Alcohol Safety Action Program	27,959.02	
Warrant written from wrong fund	25,000.00	
Moneys and Credits Replacement Tax	27,646.04	
Other	<u>1,320.15</u>	1,175,253.49
Transfers from other funds:		
County Government Assistance	50,500.00	
Federal Revenue Sharing Trust	<u>793,360.00</u>	<u>843,860.00</u>
Total receipts		<u>4,184,628.37</u>

Disbursements:

Auditor's Warrants Issued - Schedule 1-A		3,120,327.80
Other disbursements		25,000.00
Transfers to other funds:		
Civil Defense	10,955.00	
County Institute	400.00	
Financial Systems	33,851.29	
Local Board of Health	<u>367,000.00</u>	<u>412,206.29</u>
Total disbursements		<u>3,557,534.09</u>

SCOTT COUNTY

General Fund

Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Receipts over (under) disbursements	627,094.28
Fund balance July 1, 1977	<u>176,233.87</u>
Fund balance June 30, 1978	\$ <u><u>803,328.15</u></u>

SCOTT COUNTY

Auditor's Warrants Issued - General Fund

Year ended June 30, 1978

	<u>Total</u>	<u>Supervisors</u>	<u>Auditor</u>	<u>Treasurer</u>	<u>Recorder</u>	<u>Sheriff</u>	<u>Attorney</u>	<u>Buildings and Grounds</u>	<u>Zoning</u>	<u>General Services</u>	<u>CETA Program</u>	<u>Other</u>
Salaries:												
Officers	\$ 149,499.04	57,112.32	17,307.75	17,307.75	16,827.00	19,230.75	20,966.37	-	-	-	747.10	-
Deputies	780,412.92	-	34,765.05	95,907.97	27,467.64	439,000.92	183,271.34	-	-	-	-	-
Others	685,531.87	22,476.97	70,684.83	203,448.04	61,420.19	56,303.92	27,530.52	38,321.21	53,461.86	44,868.16	103,939.14	3,077.03
Mileage and expense	8,123.00	3,704.08	153.00	249.03	255.45	-	-	78.55	3,264.00	418.89	-	-
School of Instruction	9,190.18	557.57	21.00	1,694.33	1,044.16	970.62	4,722.14	-	180.36	-	-	-
Publications	40,693.48	-	-	-	-	-	-	-	503.18	124.52	-	40,065.78
Bonds	1,558.00	129.50	287.00	152.50	142.50	499.00	347.50	-	-	-	-	-
Supplies	46,861.21	208.86	2,953.14	7,606.59	18,389.37	2,036.30	2,369.42	12,325.79	474.15	497.59	-	-
Postage and freight	47,017.20	159.12	3,166.67	37,671.06	2,419.53	2,002.02	916.05	-	275.95	406.80	-	-
Furniture, fixtures and equipment	38,468.96	651.75	1,577.31	10,273.44	2,325.71	1,999.91	2,105.44	-	-	19,535.40	-	-
Sheriffs' cars and helicopter	185,325.41	-	-	-	-	185,325.41	-	-	-	-	-	-
Telephone	124,410.56	-	-	-	-	-	-	-	-	-	-	124,410.56
Utilities	42,101.62	-	-	-	-	-	-	42,101.62	-	-	-	-
Repairs and maintenance	10,798.16	-	-	-	-	-	-	9,503.49	-	-	1,294.67	-
Maintenance agreements	5,615.35	-	-	-	-	-	-	-	-	-	-	5,615.35
Insurance	204,078.73	-	-	-	-	-	-	-	-	-	-	204,078.73
Computer	250,766.02	-	17,651.97	209,352.80	-	11,120.00	-	-	-	12,741.25	-	-
Medical insurance	46,858.01	1,438.40	2,963.55	11,552.51	3,681.30	13,093.80	4,921.60	1,004.80	1,204.65	2,405.35	4,592.05	-
Social Welfare Board	252.80	-	-	-	-	-	-	-	-	-	-	252.80
Medical Examiner	11,096.97	-	-	-	-	-	-	-	-	-	-	11,096.97
Township officers	856.00	-	-	-	-	-	-	-	-	-	-	856.00
State audit	22,874.75	-	-	-	-	-	-	-	-	-	-	22,874.75
Library	1,681.33	-	-	-	-	-	1,681.33	-	-	-	-	-
Records and I.D. supplies	4,655.23	-	-	-	-	4,655.23	-	-	-	-	-	-
Guns, uniforms, etc.	11,364.12	-	-	-	-	11,364.12	-	-	-	-	-	-
Civil Service Commission	1,472.09	-	-	-	-	1,472.09	-	-	-	-	-	-
Bi-State Metro Plan	43,918.00	-	-	-	-	-	-	-	43,918.00	-	-	-
Extermination	107.75	-	-	-	-	-	-	107.75	-	-	-	-
Elevator service	6,195.23	-	-	-	-	-	-	6,195.23	-	-	-	-
Window service	335.00	-	-	-	-	-	-	335.00	-	-	-	-
Water	6,077.88	-	-	-	-	-	-	6,077.88	-	-	-	-
Alarm protection	2,701.90	-	-	-	-	-	-	2,701.90	-	-	-	-
Cleaning service	55,084.40	-	-	-	-	-	-	55,084.40	-	-	-	-
Reproduction supplies	65,151.25	-	-	-	-	-	-	-	-	65,151.25	-	-
Microfilm expense	10,560.64	-	-	-	-	-	-	-	-	10,560.64	-	-
Association dues - State and												
National	4,017.96	-	-	-	-	-	-	-	-	-	-	4,017.96
Data pool	171,526.73	-	-	-	-	-	-	-	-	-	-	171,526.73
Weed cutting and snow removal	8,428.21	-	-	-	-	-	-	-	-	-	-	8,428.21

SCOTT COUNTY
Auditor's Warrants Issued - General Fund
Year ended June 30, 1978

	Total	Supervisors	Auditor	Treasurer	Recorder	Sheriff	Attorney	Buildings and Grounds	Zoning	General Services	CETA Program	Other
Vital statistics	1,501.00	-	-	-	-	-	-	-	-	-	-	1,501.00
Veterans' graves	714.23	-	-	-	-	-	-	-	-	-	-	714.23
Eastern Iowa Criminal Commission	4,616.77	-	-	-	-	-	-	-	-	-	-	4,616.77
Directories	1,474.00	-	-	-	-	-	-	-	-	-	-	1,474.00
Management analysis	1,000.00	-	-	-	-	-	-	-	-	-	-	1,000.00
Other	5,353.84	-	-	-	-	1,792.40	5.09	-	-	-	2,269.52	1,286.83
Total	\$ 3,120,327.80	86,438.57	151,531.27	595,216.02	133,972.85	750,766.49	248,836.80	173,837.62	103,282.15	156,709.85	112,842.48	606,893.70
											(1)	
Budget	\$ 3,847,251.00	93,398.00	183,053.00	714,314.00	147,647.00	777,054.00	278,228.00	191,206.00	112,482.00	134,111.00	-	1,215,758.00

(1) Not included in budget.

SCOTT COUNTY

Court Expense Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:					
Current taxes				\$ 1,437,615.37	
Delinquent taxes				<u>8,002.25</u>	\$ 1,445,617.62
Canceled warrants				331.85	
Reimbursements - Eastern Iowa Crime Commission				9,708.50	
- Court reporter salaries				30,242.69	
- Prisoner care				1,471.20	
- other				703.52	
Refunds				<u>629.50</u>	<u>43,087.24</u>
Total receipts					<u>1,488,704.86</u>
	Clerk of Court	District Court	Probation Office	Magistrates Court	
Disbursements:					
Salaries:					
Officers	\$ 16,827.00	-	18,500.00	-	
Deputies	217,658.26	-	-	-	
Bailiffs	-	35,988.36	-	-	
Court reporters	-	190,137.31	-	-	
Others	43,862.03	-	107,734.79	1,440.73	
Attorney fees	-	107,115.59	-	-	
Witness fees	-	9,772.45	-	-	
Jurors' fees	-	72,973.80	-	-	
Mileage and expense	-	3,995.98	7,694.69	-	
Postage	6,724.01	-	1,561.56	-	
Telephone	-	12,925.39	-	-	
Equipment and supplies	23,682.38	4,453.90	3,651.97	-	
Retirement - FICA and IPERS	85,657.02	-	-	-	
Maintenance and repairs	2,981.27	-	-	-	
School of Instruction	394.00	-	4,485.53	-	
Other - see Schedule 2 (continued)	<u>10,581.95</u>	<u>488,859.80</u>	<u>4,353.65</u>	-	
Total warrants issued	\$ <u>408,367.92</u>	<u>926,222.58</u>	<u>147,982.19</u>	<u>1,440.73</u>	1,484,013.42
Transfer to Grant Law Library					300.00
Total disbursements					<u>1,484,313.42</u>
Receipts over (under) disbursements					4,391.44
Fund balance July 1, 1977					<u>524,312.16</u>
Fund balance June 30, 1978					\$ <u>528,703.60</u>

SCOTT COUNTY

Court Expense Fund
Breakdown of Other Disbursements

Year ended June 30, 1978

	<u>Clerk of Court</u>	<u>District Court</u>	<u>Probation Office</u>
Other disbursements:			
Medical insurance	\$ 9,081.95	3,492.95	2,983.55
Microfilm reader-print	1,500.00	-	-
Court librarian	-	300.00	-
Court publications	-	2,303.96	-
Criminal transcript	-	37,977.22	-
Prisoner medical	-	19,690.78	-
Conciliation (divorce)	-	970.00	-
Court costs	-	17,347.19	-
Blood tests	-	668.50	-
Commitments - Sheriff	-	29,531.87	-
Court Administrator Grant	-	23,524.67	-
Jail expense:			
Salaries	-	211,257.03	-
Provisions	-	57,425.98	-
Medical	-	20,339.70	-
Repairs	-	6,047.30	-
Utilities	-	11,356.56	-
Supplies	-	13,055.73	-
Furniture and fixtures	-	5,519.81	-
Extermination	-	583.00	-
Jail improvements	-	22,062.31	-
Medical insurance	-	5,141.65	-
Other	-	263.59	<u>1,370.10</u>
 Total	 <u>\$ 10,581.95</u>	 <u>488,859.80</u>	 <u>4,353.65</u>

SCOTT COUNTY

Poor Fund

Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Receipts:		
Social Services reimbursements	\$ 46,430.46	
Food stamp credits - State	31,381.03	
General Relief - reimbursements	10,427.92	
Refunds	<u>699.41</u>	
Total receipts		\$ 88,938.82
Disbursements:		
General Relief:		
Salaries	46,192.30	
Medical and drugs	4,696.83	
Provisions and clothing	6,023.50	
Postage and telephone	774.12	
Supplies and printing	2,310.73	
Mileage and expense	45.65	
Utilities	3,735.43	
Rent	27,395.46	
Hospital and ambulance	6,790.04	
Medical insurance	1,975.70	
Transient care	4,500.00	
Other	<u>1,585.08</u>	106,024.84
Food Stamp Program:		
Rent	1,297.84	
Supplies	489.42	
Security	641.00	
Issuance staff	<u>52,468.47</u>	54,896.73
Welfare Office expense:		
Supplies	10,673.34	
Rent	30,807.36	
Staff development	117.70	
Utilities	7,059.80	
Postage	6,714.09	
Building maintenance	<u>1,238.65</u>	56,610.94
Purchase of service	25,316.05	
Other	<u>197.80</u>	25,513.85
Total disbursements		<u>243,046.36</u>
Receipts over (under) disbursements		(154,107.54)
Fund balance July 1, 1977		<u>1,079,127.35</u>
Fund balance June 30, 1978		\$ <u>925,019.81</u>

SCOTT COUNTY

County Mental Health and Institutions Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:		
Current taxes	\$ 2,741,219.00	
Delinquent taxes	<u>12,519.43</u>	\$ 2,753,738.43
Sunday liquor sales	12,888.32	
State payments	451,344.33	
Paid by residents	109,623.03	
Refunds and reimbursements	<u>7,146.83</u>	581,002.51
Transfer from fund:		
Federal Revenue Sharing Trust		<u>397,856.00</u>
Total receipts		<u>3,732,596.94</u>
Disbursements:		
Mental Health Institute - Mt. Pleasant	522,533.65	
- Independence	326.51	
- Clarinda	60.00	
State Hospital/School - Woodward	20,793.84	
- Glenwood	412,157.40	
State Juvenile Home - Toledo	36,815.77	
Iowa Security Medical Center	37,361.74	
School for the Deaf - Council Bluffs	<u>182.88</u>	1,030,231.79
Institutional placement:		
Salaries	25,307.12	
Facility costs	32,247.20	
Drugs, services and hospital	3,559.76	
Board and lodging	101,310.29	
Supplies	187.21	
Equipment	297.64	
Medical insurance	799.50	
Postage	<u>326.53</u>	164,035.25
Commitment costs:		
Referee	7,500.00	
Advocate attorneys	6,360.13	
Appointed physician fees	9,536.00	
Sheriffs' notices	25.50	
Transportation	1,084.43	
Hospital	47,371.32	
Mileage	859.16	
Mental health meetings	<u>98.00</u>	72,834.54

SCOTT COUNTY

County Mental Health and Institutions Fund
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Disbursements (continued):

Health Care Facility:

Personnel	336,367.86	
Capital items	880,591.88	
General supplies	10,981.97	
Provisions	14,207.03	
Maintenance	7,206.35	
Drugs	1,017.69	
Telephone	4,797.91	
Utilities	18,964.83	
Therapy	2,067.31	
Medical	8,357.26	
Education	1,552.81	
Clothing	1,129.03	
Advertising	1,318.25	
Petty cash	800.83	
Medical insurance	11,697.05	
Dental insurance	2,597.36	
Other	<u>685.36</u>	1,304,340.78

Handicapped Development Center:

Center services - Title XX	540,241.73	
County services	<u>19,598.08</u>	559,839.81

Alcoholism treatment:

Scott County Alcoholism Research Foundation	31,647.85	
Out of County	<u>1,274.07</u>	32,921.92

Community Mental Health Center:

Appropriation		649,448.00
Total warrants issued		<u>3,859,473.68</u>

Transfers to other funds:

Juvenile Care	45,294.71	
Family and Children's Services	<u>526.88</u>	45,821.59
Total disbursements		<u>3,859,473.68</u>

Receipts over (under) disbursements (126,876.74)
Fund balance July 1, 1977 385,877.14

Fund balance June 30, 1978 \$ 259,000.40

SCOTT COUNTY

County Mental Health and Institutions Fund
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Normal number of resident days - None
Mental number of resident days - 7,239

Resident Accounts - Pine Knoll Health Care Facility

<u>Balance</u> <u>Jul 1, 1977</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>Jun 30, 1978</u>
\$ <u>322.46</u>	\$ <u>3,222.52</u>	\$ <u>3,112.00</u>	\$ <u>432.98</u>

SCOTT COUNTY

Veterans' Affairs Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:		
Current taxes	\$ 9,247.03	
Delinquent taxes	<u>97.26</u>	
Total receipts		\$ <u>9,344.29</u>
Disbursements:		
Salaries:		
Executive secretary	8,591.94	
Per diem - commissioners	156.60	
Other	6,498.27	
Travel expense - commissioners	192.55	
Retirement - FICA and IPERS	1,678.71	
Postage and telephone	94.90	
Office supplies and equipment	151.74	
Medical insurance	<u>319.80</u>	
Total administrative expense		17,684.51
Aid administered:		
Provisions	3,888.15	
Rent	11,212.00	
Utilities	2,043.68	
Hospital, medical and drugs	<u>2,926.57</u>	
Total expenditures for aid		<u>20,070.40</u>
Total disbursements		<u>37,754.91</u>
Receipts over (under) disbursements		(28,410.62)
Fund balance July 1, 1977		<u>28,378.66</u>
Fund balance June 30, 1978 - deficit		\$ <u><u>(31.96)</u></u>

SCOTT COUNTY

Secondary Roads Fund
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Receipts:		
Current taxes	\$ 962,858.93	
Delinquent taxes	<u>3,990.79</u>	\$ 966,849.72
Road use tax from State	735,435.24	
Sales and use tax refunds	30.87	
Insurance claims	2,110.00	
Permits	180.00	
Work done for others	10,458.70	
Patronage refund	14.16	
Other refunds	1,798.20	
Sale of materials	5,904.66	
Sale of vehicle	<u>1,243.44</u>	<u>757,175.27</u>
Total receipts		<u>1,724,024.99</u>
Disbursements:		
Administration	35,228.99	
Engineering	111,652.18	
Construction	106,106.34	
Maintenance	397,872.90	
Traffic services and control expense	97,091.04	
New equipment expenditures	116,368.45	
Equipment operations	178,838.51	
Tools, materials and supplies	24,726.38	
Property and assessment expenditures	9,035.76	
Holding account	<u>56,900.19</u>	
Total disbursements		<u>1,133,820.74</u>
Receipts over (under) disbursements		590,204.25
Fund balance July 1, 1977		<u>972,264.88</u>
Fund balance June 30, 1978		<u>\$ 1,562,469.13</u>

SCOTT COUNTY

Domestic Animal Fund
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Receipts:		
From - Auditor	\$ 9,601.00	
Current taxes	5,650.00	
Delinquent taxes	<u>14.00</u>	
Total receipts		\$ 15,265.00
Disbursements:		
Indemnities paid	685.00	
Animal hospital	1,614.50	
Rabies observations	1,225.00	
Scott County Humane Society	15,500.00	
City Assessor - listing dogs	527.60	
County Assessor - listing dogs	188.50	
Refund	<u>2.00</u>	
Total disbursements		<u>19,742.60</u>
Receipts over (under) disbursements		(4,477.60)
Fund balance July 1, 1977		<u>60,110.53</u>
Fund balance June 30, 1978		<u>\$ 55,632.93</u>

SCOTT COUNTY

Election Expense Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:		
Current taxes	\$ 186,632.54	
Delinquent taxes	<u>1,097.84</u>	\$ 187,730.38
Reimbursements from Cities and Schools:		
Schools	10,202.38	
Cities	27,271.32	
Sale of supplies and service	12,439.24	
Other	<u>565.67</u>	<u>50,478.61</u>
Total receipts		238,208.99
Disbursements:		
Salaries - personnel	34,149.92	
- judges and clerks	27,448.46	
Rent	1,666.64	
Supplies and printing	2,435.31	
Mileage and expense	194.49	
Delivery of voting machines	4,580.27	
Voting machine supplies	41,790.35	
Data processing	25,745.63	
Medical expense	1,414.25	
Voting machines and postage	10,787.94	
Other	<u>42.75</u>	
Total disbursements		<u>150,256.01</u>
Receipts over (under) disbursements		87,952.98
Fund balance July 1, 1977		<u>46,268.06</u>
Fund balance June 30, 1978		\$ <u><u>134,221.04</u></u>

SCOTT COUNTY

Economic Development Administration
 Project 05-11-01329 Fund
 Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Receipts:			
Error in posting	\$	612.50	
Sale proceeds		80,250.00	
Interest on investments		48,686.93	
Landfill		<u>5,101.95</u>	
Total receipts			\$ 134,651.38
Disbursements:			
Construction		157,429.51	
Engineering fees		10,888.65	
Davenport City Treasurer		239.25	
Clerk of District Court		4,010.00	
Inspection fees		65.25	
Iowa-Illinois Gas and Electric		84.39	
Certificate of Deposit correction		25,000.00	
Error in posting		<u>612.50</u>	
Total disbursements			<u>198,329.55</u>
Receipts over (under) disbursements			(63,678.17)
Fund balance July 1, 1977			<u>821,516.01</u>
Fund balance June 30, 1978			\$ <u>757,837.84</u>

SCOTT COUNTY

Disaster Service Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:		
State of Iowa	\$ 19,823.55	
U.S. Government	1,557.44	
Cities	14,929.38	
Refunds	<u>214.68</u>	\$ 36,525.05
Transfer from other fund:		
General		<u>10,955.00</u>
Total receipts		47,480.05
Disbursements:		
Salaries:		
Director	16,054.80	
Assistant	7,300.00	
Other	5,200.00	
Retirement - FICA and IPERS	2,953.70	
Office supplies	266.58	
Utilities	824.66	
Telephone	2,407.02	
Postage	323.75	
Equipment, maintenance and supplies	3,470.03	
Rent	1,680.00	
Insurance	1,637.34	
Publications	42.30	
Travel expense	<u>1,283.90</u>	
Total disbursements		<u>43,444.08</u>
Receipts over (under) disbursements		4,035.97
Fund balance July 1, 1977		<u>12,161.73</u>
Fund balance June 30, 1978		<u>\$ 16,197.70</u>

SCOTT COUNTY

Local Board of Health Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:		
Services	\$ 61,343.44	
State of Iowa	54,070.82	
U.S. Government	90,018.55	
Refunds and reimbursements	<u>7,974.10</u>	\$ 213,406.91
Transfers from other funds:		
General	367,000.00	
Federal Antirecession Fiscal Assistance	<u>8,029.00</u>	<u>375,029.00</u>
Total receipts		588,435.91
Disbursements:		
Salaries:		
Director of nurses	20,210.52	
Others	205,889.99	
Life and health insurance	9,395.20	
Mileage and expense	25,718.83	
Supplies and laboratory	4,709.65	
Equipment	3,968.80	
VD Clinic	8,410.88	
Lead poisoning project	101,135.05	
Agencies	204,385.17	
Miscellaneous	3,812.00	
Other	<u>516.19</u>	
Total disbursements		<u>588,152.28</u>
Receipts over (under) disbursements		283.63
Fund balance July 1, 1977		<u>80.81</u>
Fund balance June 30, 1978		\$ <u><u>364.44</u></u>
Breakdown of Agency Expenditures:		
Visiting Nurses Association	\$ 61,983.00	
Homemaker Services	19,105.81	
Ambulance Services	26,800.00	
Commission on Aging	91,170.00	
Regional Air Pollution	<u>5,326.36</u>	
Total	\$ <u><u>204,385.17</u></u>	

SCOTT COUNTY

County Library Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:		
Current taxes	\$ 173,235.63	
Delinquent taxes	<u>924.37</u>	\$ 174,160.00
City of Durant	4,500.00	
Refunds and reimbursements	<u>6,369.16</u>	<u>10,869.16</u>
Total receipts		<u>185,029.16</u>
Disbursements:		
Salaries	100,939.44	
Library supplies	2,003.43	
Audiovisual	3,889.16	
Books, binding - printing	20,535.68	
Station and truck expense	4,128.30	
Travel	111.54	
Rent	16,343.02	
Lights, fuel and telephone	4,631.21	
Janitor supplies and insurance	5,221.79	
Furniture and equipment	3,870.97	
Retirement - FICA and IPERS	11,021.14	
Memberships, postage, etc.	<u>3,916.08</u>	
Total disbursements		<u>176,611.76</u>
Receipts over (under) disbursements		8,417.40
Fund balance July 1, 1977		<u>23,449.69</u>
Fund balance June 30, 1978		<u>\$ 31,867.09</u>

SCOTT COUNTY

Grant Law Library Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:		
Scott County Bar Association	\$ 16,400.00	
Refunds	<u>6.20</u>	\$ 16,406.20
Transfer from other fund:		
Court Expense		<u>300.00</u>
Total receipts		<u>16,706.20</u>
Disbursements:		
Librarian	1,054.66	
Retirement - FICA and IPERS	225.78	
Lawbooks and supplies	<u>14,438.67</u>	
Total disbursements		<u>15,719.11</u>
Receipts over (under) disbursements		987.09
Fund balance July 1, 1977		<u>498.77</u>
Fund balance June 30, 1978		\$ <u><u>1,485.86</u></u>

SCOTT COUNTY

Retirement Funds - FICA and IPERS
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:		
Current taxes	\$ 390,768.88	
Delinquent taxes	<u>2,562.46</u>	\$ 393,331.34
Employees' withholding and County matching various funds	176,333.90	
Refunds	<u>3,867.85</u>	<u>180,201.75</u>
Total receipts		573,533.09
Disbursements:		
Warrants issued	<u>503,891.69</u>	
Total disbursements		<u>503,891.69</u>
Receipts over (under) disbursements		69,641.40
Fund balance July 1, 1977		<u>194,506.58</u>
Fund balance June 30, 1978		\$ <u><u>264,147.98</u></u>

SCOTT COUNTY

Conservation Construction Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:		
Interest	\$ 3,756.85	
Other	<u>2.00</u>	\$ 3,758.85
Canceled warrant		<u>10,250.00</u>
Total receipts		<u>14,008.85</u>
Disbursements:		
Construction	47,329.61	
Transfer to Conservation Board Fund	<u>39,066.85</u>	
Total disbursements		<u>86,396.46</u>
Receipts over (under) disbursements		(72,387.61)
Fund balance July 1, 1977		<u>72,387.61</u>
Fund balance June 30, 1978		\$ <u><u>-</u></u>

SCOTT COUNTY

Conservation Board Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:		
Current taxes	\$ 378,276.01	
Delinquent taxes	<u>2,755.00</u>	\$ 381,031.01
State Comptroller - Senior Citizen Recreation	5,950.84	
Camping	35,304.39	
Pool	31,288.69	
Cody Homestead	4,334.45	
Rent	33,140.94	
Insurance claims	1,569.80	
Employment Training - reimbursement	6,131.34	
Other	<u>2,446.33</u>	120,166.78
Transfer from other fund:		
Conservation Construction		<u>39,066.85</u>
Total receipts		<u>540,264.64</u>
Disbursements:		
Director	18,097.10	
Bookkeeper	8,930.00	
Other salaries	145,297.97	
Mileage and expense	1,391.88	
Retirement - FICA and IPERS	18,274.69	
Medical insurance	4,280.96	
Other insurance	28,624.71	
Supplies and materials	5,362.11	
Repairs	654.85	
Dues	<u>381.00</u>	231,295.27
Park expenses:		
Park ranger	12,177.92	
Utilities	21,107.51	
Equipment	43,501.36	
Construction	87,078.08	
Capital improvement	19,578.10	
Maintenance and supplies	65,513.06	
Condemnation	505.50	
Other	<u>2,466.62</u>	251,928.15
Warrant originally written from		
Conservation Construction		<u>10,250.00(1)</u>
Total disbursements		<u>493,473.42</u>

SCOTT COUNTY
Conservation Sinking Fund
Year ended June 30, 1978

Schedule of Bond Maturities

<u>Maturity Date</u>	<u>Bond Number</u>	<u>Interest Rate</u>	<u>Amount</u>
Oct 1, 1978	81-90	5.60%	\$ 50,000.00
Oct 1, 1979	91-101	5.60	55,000.00
Oct 1, 1980	102-112	5.60	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	5.75	55,000.00
Oct 1, 1985	157-167	6.00	55,000.00
Oct 1, 1986	168-178	6.00	55,000.00
Oct 1, 1987	179-189	6.00	55,000.00
Oct 1, 1988	190-200	6.00	55,000.00
Total			\$ <u>600,000.00</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>
17	102	Apr 1, 1978	\$ 140.00
17	103	Apr 1, 1978	140.00
17	104	Apr 1, 1978	140.00
Total			\$ <u>420.00</u>

SCOTT COUNTY

Conservation Board Fund
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Receipts over (under) disbursements	46,791.22
Fund balance July 1, 1977	<u>131,539.86</u>
Fund balance June 30, 1978	<u>\$ 178,331.08</u>

- (1) This warrant was originally written from the Conservation Construction Fund. By Board Resolution, the Conservation Construction Fund was closed, and the Treasurer's balance remaining in the fund was transferred to the Conservation Board Fund.

SCOTT COUNTY

Conservation Sinking Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:		
Current taxes	\$ <u>84,878.75</u>	
Total receipts		\$ 84,878.75
Disbursements:		
Bonds paid	50,000.00	
Interest paid	<u>36,578.75</u>	
Total disbursements		<u>86,578.75</u>
Receipts over (under) disbursements		(1,700.00)
Fund balance July 1, 1977		<u>76,207.40</u>
Fund balance June 30, 1978		\$ <u><u>74,507.40</u></u>

SCOTT COUNTY

Federal Revenue Sharing Trust Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:		
U.S. Government	\$ 1,006,321.00(1)	
Interest on investments	<u>72,198.02</u>	
Total receipts		\$ 1,078,519.02
Disbursements:		
Transfers to other funds:		
General	793,360.00	
County Mental Health and Institutions	<u>397,856.00</u>	
Total disbursements		<u>1,191,216.00</u>
Receipts over (under) disbursements		(112,696.98)
Fund balance July 1, 1977		<u>258,598.79</u>
Fund balance June 30, 1978		\$ <u><u>145,901.81</u></u>

(1) This includes a July, 1978 payment of \$201,438.00 received in June, 1978.

SCOTT COUNTY

Federal Revenue Sharing Trust Fund
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Following is a categorization of expenditures of Revenue Sharing monies for the 1977-1978 fiscal year for Scott County:

General Fund:

Personnel - salaries	\$ 291,250.67	
Data pool	105,000.00	
Committee on aging	91,170.00	
Helicopter maintenance	10,414.51	
Reproduction supplies	50,000.00	
Medical insurance	9,405.35	
Postage	406.30	
Bi-State metro planning	43,918.00	
Board meetings	14,000.00	
Computer expense	12,000.00	
V.N.A.	61,983.00	
Ambulance service	26,550.00	
Homemaker service	19,105.81	
Equipment	12,647.80	
VD Clinic	5,500.00	
Supplies	5,207.24	
Association dues	4,000.00	
Mileage - conferences	23,943.41	
Regional air pollution	3,000.00	
Other	<u>3,857.91</u>	\$ 793,360.00

County Mental Health and Institutions Fund:

Pine Knoll Health Care Facility - construction project		<u>397,856.00</u>
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Total expenditures for fiscal year		<u>\$ 1,191,216.00</u>
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SCOTT COUNTY

County Government Assistance Fund
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Receipts:		
Received from State of Iowa	\$ <u>61,443.70</u>	\$ 61,443.70
Total receipts		
Disbursements:		
Transfer to other fund:		
General	<u>50,500.00</u>	<u>50,500.00</u>
Total disbursements		
Receipts over (under) disbursements		10,943.70
Fund balance July 1, 1977		<u>122,831.00</u>
Fund balance June 30, 1978		\$ <u><u>133,774.70</u></u>

SCOTT COUNTY

Other County Funds
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Fund	Receipts			Total Receipts	Disbursements			Total Disbursements	Receipts Over (Under) Disbursements	Fund Balance Jul 1, 1977	Fund Balance Jun 30, 1978
	Current and Delinquent Taxes	Other Sources	Transfers-in		Warrants Issued	Other	Transfers-out				
Bangs Disease	\$ 15.68	-	-	15.68	2,421.50	-	-	2,421.50	(2,405.82)	15,410.41	13,004.59
Bovine Tuberculosis	8,053.34	-	-	8,053.34	3,383.30	-	-	3,383.30	4,670.04	4,495.99	9,166.03
Courthouse Expansion	-	-	-	-	-	-	-	-	-	20,091.76	20,091.76
Fairground Aid	75,686.78	-	-	75,686.78	105,000.00	-	-	105,000.00	(29,313.22)	29,459.90	146.68
Health Service Center* #15 1078-74	374,175.81	412,589.80	-	786,765.61	779,511.35	-	-	779,511.35	7,254.26	153,977.40	161,231.66
New Payroll	-	2,351,710.86	-	2,351,710.86	2,310,502.11	-	-	2,310,502.11	41,208.75	-	41,208.75
Payroll Clearing	-	3,015,060.37	-	3,015,060.37	2,573,862.13	-	-	2,573,862.13	441,198.24	(450,783.66)	(9,585.42)
County Indemnification	29.01	-	-	29.01	-	-	-	-	29.01	15,696.04	15,725.05
Employment Training	-	2,499,882.56	-	2,499,882.56	2,626,250.34	-	-	2,626,250.34	(126,367.78)	(101,820.45)	(228,188.23)
Medical Insurance	-	123,104.80	-	123,104.80	123,155.80	-	-	123,155.80	(51.00)	3,445.96	3,394.96
Federal Antirecession Fiscal Assistance**	-	-	-	-	-	-	8,029.00	8,029.00	(8,029.00)	8,029.00	-
Total	\$ 457,960.62	8,402,348.39	-	8,860,309.01	8,524,086.53	-	8,029.00	8,532,115.53	328,193.48	(301,997.65)	26,195.83

* See Schedule 19-A for further breakdown.

** Entire amount transferred to General Fund and expended for salaries.

SCOTT COUNTY

Health Center Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:		
Current taxes	\$ 372,601.59	
Delinquent taxes	<u>1,574.22</u>	\$ 374,175.81
State of Iowa	214,500.00	
Scott County Public Works	137,500.00	
Rent	60,000.00	
Other	<u>589.80</u>	412,589.80
Total receipts		<u>786,765.61</u>
Disbursements:		
Personnel	11,982.80	
County funding	186,000.00	
Construction	528,161.40	
Utilities	24,807.35	
Building supplies	763.27	
Medical insurance	589.90	
Elevator service	361.45	
Water	1,769.53	
Cleaning service	17,862.00	
Telephone	3,589.40	
Relocation and miscellaneous	2,664.56	
Retirement - FICA and IPERS	936.47	
Other	<u>23.22</u>	
Total disbursements		<u>779,511.35</u>
Receipts over (under) disbursements		7,254.26
Fund balance July 1, 1977		<u>153,977.40</u>
Fund balance July 1, 1978		\$ <u><u>161,231.66</u></u>

SCOTT COUNTY

County Agricultural Extension Fund
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Receipts:		
Current taxes	\$ 67,142.36	
Delinquent taxes	<u>328.68</u>	
Total receipts		\$ 67,471.04
Disbursements:		
Orders paid by County Treasurer	<u>67,232.44</u>	
Total disbursements		<u>67,232.44</u>
Receipts over (under) disbursements		238.60
Fund balance July 1, 1977		<u>419.15</u>
Fund balance June 30, 1978		\$ <u><u>657.75</u></u>

SCOTT COUNTY

County Agricultural Extension Office
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:				
Taxes from County				\$ 67,232.44
Refunds				<u>375.37</u>
Total receipts				\$ <u>67,607.81</u>
	<u>Director</u>	<u>Assistants</u>	<u>Home Economist</u>	
Disbursements:				
Salaries	\$ 2,858.31	4,287.47	4,899.96	12,045.74
Travel expense	1,126.23	960.18	1,461.59	3,548.00
Other salaries				23,725.13
Rent, utilities and janitor				10,245.89
Equipment and repairs				2,778.69
Project activities				685.04
Postage and telephone				4,037.16
Office supplies				3,004.90
Insurance, legal notice and bond				785.80
Retirement - FICA and IPERS				2,383.04
Area specialists				812.04
Interest				70.44
Total disbursements				<u>64,121.87</u>
Receipts over (under) disbursements				3,485.94
Cash balance July 1, 1977				<u>4,040.05</u>
Cash balance June 30, 1978				\$ <u><u>7,525.99</u></u>

SCOTT COUNTY

County Assessor Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:		
Current taxes	\$ 141,142.80	
Delinquent taxes	<u>793.52</u>	\$ 141,936.32
Listing dogs		<u>199.89</u>
Total receipts		<u>142,136.21</u>
Disbursements:		
Salaries:		
Assessor	20,625.00	
Field assessors	3,526.00	
Others	68,429.60	
Mileage and expense	2,331.15	
Retirement - FICA and IPERS	10,143.39	
Supplies and printing	3,883.42	
Postage	2,495.15	
Equipment and repairs	4,075.79	
School of Instruction	1,342.14	
Insurance	2,060.70	
Reappraisal	7,507.50	
Miscellaneous	420.00	
Computer	<u>7,397.10</u>	
Total disbursements		<u>134,236.94</u>
Receipts over (under) disbursements		7,899.27
Fund balance July 1, 1977		<u>81,873.24</u>
Fund balance June 30, 1978		<u>\$ 89,772.51</u>

SCOTT COUNTY

District Library Fund
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Receipts:		
School interest from State	\$ <u>6,729.45</u>	\$ 6,729.45
Total receipts		
Disbursements:		
Warrants issued to Area Education Agency	<u>6,153.72</u>	<u>6,153.72</u>
Total disbursements		
Receipts over (under) disbursements		575.73
Fund balance July 1, 1977		<u>6,153.72</u>
Fund balance June 30, 1978		\$ <u><u>6,729.45</u></u>

SCOTT COUNTY

School Districts Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

<u>Districts</u>	<u>Fund Balance Jul 1, 1977</u>	<u>Current and Delinquent Taxes</u>	<u>Fines</u>	<u>Total to Account For</u>	<u>Orders Paid to Schools</u>	<u>Fund Balance Jun 30, 1978</u>
Bettendorf	\$ 41,019.77	5,306,785.08	82,074.44	5,429,879.29	5,367,224.88	62,654.41
Davenport	465,828.49	17,619,304.43	378,936.51	18,464,069.43	17,778,567.24	685,502.19
North Scott	54,242.65	3,868,104.99	45,856.95	3,968,204.59	3,933,854.38	34,350.21
Pleasant Valley	17,386.45	3,834,973.10	36,255.45	3,888,615.00	3,869,851.34	18,763.66
Bennett	164.55	144,011.85	2,201.14	146,377.54	145,656.93	720.61
Durant	1,649.15	250,110.46	2,175.83	253,935.44	253,831.87	103.57
Wheatland	-	53,465.11	569.26	54,034.37	54,034.37	-
Total	<u>580,291.06</u>	<u>31,076,755.02</u>	<u>548,069.58</u>	<u>32,205,115.66</u>	<u>31,403,021.01</u>	<u>802,094.65</u>

SCOTT COUNTY

Area Schools or Community Colleges Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

<u>School or College</u>	<u>Fund Balance Jul 1, 1977</u>	<u>Current and Delinquent Taxes</u>	<u>Total to Account For</u>	<u>Orders Paid to Schools</u>	<u>Fund Balance Jun 30, 1978</u>
Eastern Iowa Community College	\$ <u>9,041.06</u>	<u>799,441.78</u>	<u>808,482.84</u>	<u>799,462.03</u>	<u>9,020.81</u>

SCOTT COUNTY

Fines Fund

Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Receipts:

Fines received from:

County Magistrates - Exhibit H

\$ 535,471.56

Clerk of District Court office - Exhibit G

28,705.95

Total receipts

\$ 564,177.51

Disbursements:

Fines apportioned to School Districts

548,069.58

Total disbursements

548,069.58

Receipts over (under) disbursements

16,107.93

Fund balance July 1, 1977

133,916.60

Fund balance June 30, 1978

\$ 150,024.53

SCOTT COUNTY

Corporations Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

<u>Cities</u>	<u>Fund Balance Jul 1, 1977</u>	<u>Receipts</u>	<u>Orders Paid to Corporations</u>	<u>Fund Balance Jun 30, 1978</u>
Bettendorf	\$ 16,734.19	2,428,726.99	2,421,907.75	23,553.43
Blue Grass	679.92	49,547.93	49,646.91	580.94
Buffalo	298.42	126,077.73	125,961.40	414.75
Davenport	30,435.39	117,699.10	120,240.13	27,894.36
Dixon	95.17	11,757.61	11,718.64	134.14
Donahue	5.18	14,373.66	14,015.37	363.47
Eldridge	2,024.12	215,375.81	217,092.85	307.08
Le Claire	2,344.47	120,115.90	119,981.92	2,478.45
Long Grove	185.42	14,151.81	14,208.39	128.84
Maysville	2,362.64	10,811.67	12,831.87	342.44
McCausland	228.99	19,508.33	19,412.44	324.88
New Liberty	31.40	1,021.15	1,036.30	16.25
Panorama Park	252.33	9,600.89	7,640.72	2,212.50
Plainview	-	722.41	722.41	-
Princeton	2,269.32	59,120.15	59,408.01	1,981.46
Riverdale	41.47	235,085.27	234,965.95	160.79
Walcott	<u>3,382.60</u>	<u>137,927.38</u>	<u>138,465.34</u>	<u>2,844.64</u>
Total	\$ <u>61,371.03</u>	<u>3,571,623.79</u>	<u>3,569,256.40</u>	<u>63,738.42</u>

SCOTT COUNTY

Townships Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

<u>Townships</u>	Fund Balance Jul 1, 1977	Receipts	Orders Paid to Townships	Fund Balance Jun 30, 1978
Allen's Grove	\$ 19.93	3,179.88	3,197.80	2.01
Blue Grass	382.03	5,933.72	5,964.26	351.49
Buffalo	398.96	7,153.87	5,793.47	1,759.36
Butler	60.07	1,641.28	1,654.20	47.15
Cleonia	31.78	2,126.85	2,158.41	.22
Hickory Grove	6.53	4,663.38	4,639.98	29.93
Le Claire	12.86	1.85	12.86	1.85
Liberty	138.73	8,191.05	8,299.66	30.12
Lincoln	2.87	301.86	296.72	8.01
Pleasant Valley	46.74	3,304.27	3,231.31	119.70
Princeton	12.04	505.20	501.64	15.60
Sheridan	-	880.02	880.02	-
Posting error (June, 1977, corrected by transfer in August, 1977)	451.06	-	451.06	-
Total	\$ <u>1,563.60</u>	<u>37,883.23</u>	<u>37,081.39</u>	<u>2,365.44</u>

SCOTT COUNTY

Auto Licenses and Use Tax Funds
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

	<u>Postage</u>	<u>Auto License</u>	<u>Use Tax</u>	<u>Total</u>
Receipts:				
Sale of auto licenses	\$ -	5,264,128.74	-	5,264,128.74
Use tax collected	-	-	3,258,007.42	3,258,007.42
Postage	14,417.50	-	-	14,417.50
Total receipts	<u>14,417.50</u>	<u>5,264,128.74</u>	<u>3,258,007.42</u>	<u>8,536,553.66</u>
Disbursements:				
State	-	5,020,161.82	3,195,227.13	8,215,388.95
General Fund	-	246,217.98	9,119.83	255,337.81
Postage to General Fund	14,417.50	-	-	14,417.50
Total disbursements	<u>14,417.50</u>	<u>5,266,379.80</u>	<u>3,204,346.96</u>	<u>8,485,144.26</u>
Receipts over (under) disbursements	-	(2,251.06)	53,660.46	51,409.40
Fund balance July 1, 1977	-	140,208.83	300,666.19	440,875.02
Fund balance June 30, 1978	<u>-</u>	<u>137,957.77</u>	<u>354,326.65</u>	<u>492,284.42 (1)</u>

(1) See Schedule 28 (continued).

SCOTT COUNTY

Auto Licenses and Use Tax Funds

Year ended June 30, 1978

	<u>Auto License</u>	<u>Use Tax</u>	<u>Total</u>
Due - State of Iowa	\$ 123,228.62	353,332.92	476,561.54
- General Fund	<u>14,729.15</u>	<u>993.73*</u>	<u>15,722.88</u>
Total June 30, 1978	<u>\$ 137,957.77</u>	<u>354,326.65</u>	<u>492,284.42</u>

* \$ 973.48 Transferred to General Fund July, 1978.
20.25 Transferred to General Fund February 28, 1979.

\$ 993.73 Total

SCOTT COUNTY

Other Trust and Agency Funds
Statement of Receipts, Disbursements, Transfers and Balances

Year ended June 30, 1978

Fund	Receipts			Total Receipts	Disbursements			Total Disbursements	Receipts Over (Under) Disbursements	Fund Balance Jul 1, 1977	Fund Balance Jun 30, 1978
	Current and Delinquent Taxes	Other Sources	Transfers-in		Warrants Issued	Other	Transfers-out				
Hospital - General Maintenance	\$ 165.01	-	-	165.01	3,492.26	-	-	3,492.26	(3,327.25)	24,592.38	21,265.13
- Improvement	-	10,070.48	-	10,070.48	-	-	-	-	10,070.48	156,245.01	166,315.49
City Assessor*	310,541.92	527.60	-	311,069.52	188,395.48	-	-	188,395.48	122,674.04	93,181.76	215,855.80
Improvement of Instruction	-	-	400.00	400.00	-	165.00	-	165.00	235.00	422.53	657.53
Fire Districts	66,882.35	451.06	-	67,333.41	-	67,187.27	-	67,187.27	146.14	928.58	1,074.72
City Special Assessments	-	386,574.93	-	386,574.93	-	383,096.44	132.40	383,228.84	3,346.09	8,376.09	11,722.18
Sanitary Sewer Districts	20,768.01	-	-	20,768.01	-	21,008.03	-	21,008.03	(240.02)	748.59	508.57
Mobile Home	-	291,947.99	-	291,947.99	-	293,292.99	-	293,292.99	(1,345.00)	1,345.00	-
Agricultural Land Credit	-	479,057.30	-	479,057.30	-	479,057.30	-	479,057.30	-	-	-
Military Credit	-	174,080.53	-	174,080.53	-	174,080.53	-	174,080.53	-	-	-
Personal Property Credit	-	959,108.40	-	959,108.40	-	959,108.40	-	959,108.40	-	-	-
Moneys and Credits Replacement	-	69,115.09	-	69,115.09	-	69,115.09	-	69,115.09	-	-	-
Homestead Credit	-	3,246,697.76	-	3,246,697.76	-	3,246,697.76	-	3,246,697.76	-	-	-
Livestock Credit	-	86,427.88	-	86,427.88	-	86,427.88	-	86,427.88	-	-	-
Advance Tax	-	-	-	-	-	14,144.43	-	14,144.43	(14,144.43)	14,377.72	233.29
Board of Education, Scott-Muscatine	-	2,289.42	-	2,289.42	-	-	-	-	2,289.42	3,294.75	5,584.17
Refunds	-	3,581.69	-	3,581.69	5,296.49	-	-	5,296.49	(1,714.80)	(2.00)	(1,716.80)
Financial Systems	-	81,356.34	33,851.29	115,207.63	115,207.63	-	-	115,207.63	-	-	-
State General	5,876.24	-	-	5,876.24	-	5,876.24	-	5,876.24	-	-	-
Juvenile Care Facility	-	-	45,294.71	45,294.71	45,294.71	-	-	45,294.71	-	-	-
Family and Children's Services	-	2,475.00	526.88	3,001.88	3,001.88	-	-	3,001.88	-	-	-
Total	\$ 404,233.53	5,793,761.47	80,072.88	6,278,067.88	360,688.45	5,799,257.36	132.40	6,160,078.21	117,989.67	303,510.41	421,500.08

* See Schedule 29-A for further breakdown.

SCOTT COUNTY

City Assessor Fund
Statement of Receipts, Disbursements, Transfers and BalancesYear ended June 30, 1978

Receipts:		
Current taxes	\$ 308,582.56	
Delinquent taxes	<u>1,959.36</u>	\$ 310,541.92
Listing dogs		<u>527.60</u>
Total receipts		311,069.52
Disbursements:		
Salaries:		
Field assessors	20,625.00	
Other	86,804.73	
Retirement - FICA and IPERS	14,678.03	
Board of Review	5,480.24	
Supplies and printing	6,005.80	
Postage	5,342.38	
School of Instruction	1,149.09	
Insurance	3,111.60	
Appraiser	24,573.37	
Computer	16,792.46	
Reappraisal	578.00	
Transfers to other funds:		
Car Allowance	1,394.88	
Miscellaneous	<u>1,859.90</u>	
Total disbursements		188,395.48
Receipts over (under) disbursements		122,674.04
Fund balance July 1, 1977		<u>93,181.76</u>
Fund balance June 30, 1978		\$ <u>215,855.80</u>

COMMENTS AND RECOMMENDATIONS

SCOTT COUNTY

Comments and Recommendations

June 30, 1978

Revenue Sharing and Antirecession Fiscal Assistance Funds

Our study and evaluation of compliance of Scott County with Revenue Sharing and Antirecession Fiscal Assistance Acts and regulations as required by Sections II.C.3. and III.C.3. of the "Audit Guide and Standards for Revenue Sharing and Antirecession Fiscal Assistance Fund Recipients" disclosed the following:

- (A) In the public notice required to announce the proposed use hearing for entitlement funds, the amount of the unappropriated fund balance and the amount of anticipated receipts for the next fiscal year was not included (Section 51.13 (b)).
- (B) Thirty days after the enactment of the budget, a notice was not published in a newspaper regarding the availability of same to the public (Section 51.14 (g)).

The above items were discussed with the person in charge of Revenue Sharing and Antirecession Fiscal Assistance, and future compliance was indicated.

As of March 14, 1979, only one Civil Rights complaint was on file with the Davenport Civil Rights Commission against Scott County, specifically, the Board of Health.

SCOTT COUNTY

Comments and Recommendations

June 30, 1979

County Treasurer

Monthly bank reconciliations were not correct, as the outstanding check totals were not correct. Some receipts and some disbursements had not been recorded. Checking accounts and investment accounts were carried in one account, "Treasurer's Accounts With Banks," the first nine months of the year. Revenue Sharing entitlement funds were not recorded on the date actually received, causing distortion of the cash balance. For instance, the July 7, 1978 receipt of Revenue Sharing entitlement amounting to \$201,438.00 was entered in June, 1979, not only a different month but a different fiscal year.

We recommend that due care be exercised in recording receipts and disbursements, recognizing receipts when they are actually received; that all bank accounts be reconciled to book balances monthly; that investments be recorded in an investment control account rather than combined with other cash in one account.

On June 30, 1978, there was a balance in the Advance Tax Fund of \$233.29. This is actually a partial payment of delinquent tax being held in this fund.

Upon recommendation to the tax deputy, in the Treasurer's Office, that a delinquent tax receipt be written for this amount and apportioned with the delinquent taxes, she stated that she expected to receive the balance of the tax soon and that she would then apportion the full amount.

During fiscal year 1977-1978, \$14,417.50 auto postage was received and credited to the General Fund. We were unable to test several days' receipts, since the cards on which the charges were made had been destroyed.

SCOTT COUNTY

Comments and Recommendations

June 30, 1978

County Treasurer
(continued)

We recommend that all such records be kept until after the audit for the fiscal year is completed.

The Treasurer's semiannual reports were not on file in the County Auditor's Office. Due to an error that existed between the Treasurer's balance and the bank's balance, the semiannual reports were not prepared pending a State audit to reconcile the differences.

SCOTT COUNTY

Comments and Recommendations

June 30, 1978

County Auditor

The County Auditor is responsible for the Fejervary Trust Account, which is money that was bequested to the County in 1890, to be used for the care of indigent persons at Mercy Hospital. The County has been paying for such care out of the Poor Fund, even though \$14,523.09 is available from the Fejervary Trust. It is recommended that the Fejervary Trust be used in accordance with the bequest, whenever applicable.

It is recommended that ledger sheets be set up and maintained for both the Fejervary Trust and Cemetery Trust Accounts in order to discharge the responsibilities of trustees and provide for proper accounting for both funds.

SCOTT COUNTY

Comments and Recommendations

June 30, 1978

County Recorder

Observations

All the cash on hand in the Recorder's Office had not been counted by the Board of Supervisors at the fiscal year end. Verification was made by other audit procedures; however, we recommend that all funds be counted at future fiscal-year endings.

SCOTT COUNTY

Comments and Recommendations

June 30, 1978

County Clerk of District Court

The Clerk of District Court and Associate Court records were again found to be incomplete and inadequate. As mentioned in the previous audit, new bank accounts were opened on July 1, 1977, and a list of outstanding checks was to be available on the computer. This proved to be incomplete; therefore, an accurate figure could not be determined for outstanding checks or trusts on hand.

Some of the problems that were encountered in auditing the Clerk of District Court and the Associate Court are:

1. Canceled checks and bank deposits were separated from the monthly bank statements, making it difficult to determine what checks were outstanding.
2. Duplication of entries for receipts and disbursements in the cashbook.
3. No list or control of trusts were on hand.
4. There was no monthly reconciliation of assets and liabilities.
5. No balances were entered on check stubs.
6. Trust funds contained unidentified accounts amounting to \$69,149.41.

Due to the deficiencies in accounting procedures, missing records and the failure to reconcile or balance the books monthly, it is impossible to report on the financial condition of the Clerk of District Court Office.

It is recommended that there be a complete change of bookkeeping procedure for the Clerk of District Court Office. This would include a separate bookkeeper for each department and making that bookkeeper responsible for reconciling monthly, with a complete list of trusts on hand and outstanding checks as well as a balance

SCOTT COUNTY

Comments and Recommendations

June 30, 1978

County Clerk of District Court
(continued)

with the bank statement. It is further recommended that the bookkeeper be in an isolated section of the office to avoid distractions from traffic at the counter or other office traffic.

As of April 1, 1979, a new bookkeeping system will be initiated so that on June 30, 1979, the last quarter of fiscal year 1978-1979 will be complete. To insure that each department is balancing, we ask that at the end of each month (April, May and June) a copy of the reconciliation of the balance on hand be mailed to the Auditor of State, State Capitol, Des Moines, Iowa 50319.

The comments and recommendations were discussed with the Clerk of District Court, and the recommendations were implemented immediately.

A field auditor worked with each departmental bookkeeper to get them started in their new system and instructed them as to how they must reconcile at the end of each month. New forms were set up, and they were instructed that all entries in the cashbooks be complete, showing month, day and year and each transaction.

The Clerk of District Court and staff were very receptive to the recommendations.

SCOTT COUNTY

Comments and Recommendations

June 30, 1978

County Magistrates

During the course of this audit it was noted that disbursements are not always recorded. Each month there should be a reconciliation of the receipts and disbursements and a determination of the amount of trusts on hand.

There was no record of the deposits made except for the deposit slips that are returned with the bank statement. It is imperative that the deposits be recorded on the check stubs to insure computation of an accurate balance.

The deposit slips must be left within the bank statement. The canceled checks should be placed in numerical order and also left within the bank statement. The bank account should then be reconciled to the books.

The Eldridge Magistrate Court showed a February, 1978 bond forfeiture was recorded in the October, 1977 disbursements, where the bond had been set. Each transaction should be listed according to the date it occurs and then identified by use of reference page and line numbers to the original transaction.

A checkbook running balance must be maintained to assure proper balances with the bank statement each month.

A meeting was held with each magistrate bookkeeper, and it was agreed that the recommendations would be implemented.

SCOTT COUNTY

Comments and Recommendations

June 30, 1978

County Agricultural Extension Office

The County Extension Office is operated under the authority of Chapter 176A of the Code of Iowa and serves as an agency of the State of Iowa. This fund is administered by an extension council separate and distinct from County operations and, consequently, is not included in Exhibits A or B. Schedule 20-A is presented to show the disposition of County funds paid to the extension office.

SCOTT COUNTY

Audit Staff

June 30, 1978

The field work for this audit report was under the supervision of John L. Harms, Assistant Auditor II and Charles Segerstrom, Assistant Auditor II, with the assistance of the following:

Rodney Paxton	Assistant Auditor I
Gary Hanson	Assistant Auditor I
Barbara Blair	Assistant Auditor I
Robert Schumacher	Assistant Auditor I
Gordon Thompson	Assistant Auditor I

The working papers and the completed audit report have been reviewed and edited by John W. Morris, CPA, in the General Office.

The Auditor of State and his staff wish to thank the employees of Scott County for their assistance and courtesy during the conduct of this audit.



William E. Kelso
Supervisor of County Audits