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SCOTT COUNTY

AUDITORS' REPORT
FINANCIAL STATEMENTS AND SUPPLEMENTAL DATA
COMMENTS AND RECOMMENDATIONS

YEAR ENDED JUNE 30, 1979

Table of Contents

		<u>Page</u>
<u>Officials</u>		3
<u>Auditors' Report</u>		5
 <u>Financial Statements:</u>	<u>Exhibit</u>	
Balance Sheet	A	8-9
Statement of Cash Transactions - All Funds	B	10-11
Comparison of Total Expenditures to Budget	C	12
Statement of Cash Transactions:		
County Auditor	D	13
County Treasurer	E	14-16
County Recorder	F	17
County Sheriff	G	18
County Clerk of District Court	H	19
County Magistrates - Clerk of District Court Scheduled Violations	I	20
Individual Magistrates and Associate Courts	J	21
Notes to Financial Statements		22-23
 <u>Supplemental Data:</u>	<u>Schedule</u>	
Statement of Cash Transactions - General Fund	1	27-28
Auditor's Warrants Issued - General Fund	2	30-31
Statement of Cash Transactions:		
Court Expense Fund	3	32
Poor Fund	4	33
County Mental Health and Institutions Fund	5	34-35
Veterans' Affairs Fund	6	36
Secondary Roads Fund	7	37
Domestic Animal Fund	8	38
Election Expense Fund	9	39
Disaster Service Fund	10	40
Local Board of Health Fund	11	41
County Library Fund	12	42
Retirement Funds - FICA and IPERS	13	43
Conservation Board Fund	14	44
Federal Revenue Sharing Trust Fund	15	45
Antirecession Fiscal Assistance Fund	16	46
County Government Assistance Fund	17	47
Other County Funds	18	48-49
County Agricultural Extension Education Fund	19	50
County Extension Office	20	51
County Assessor Fund	21	52
Auto Licenses and Use Tax Funds	22	53
Other Trust and Agency Funds	23	54-55
 <u>Comments and Recommendations</u>		58-69
 <u>Audit Staff</u>		70

SCOTT COUNTY

Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
William Gluba	Board of Supervisors	1980
James Francis	Board of Supervisors	1982
Thomas Hart	Board of Supervisors	1982
Robert Petersen	Board of Supervisors	1980
Margaret Tinsman	Board of Supervisors	1982
Karen Fitzsimmons	County Auditor	1980
David H. Dahlin	Clerk of Court	1980
William P. Cusack, Jr.	County Treasurer	1982
Richard Hagen	County Recorder	1982
Forrest Ashcraft	County Sheriff	1980
William E. Davis	County Attorney	1982
Robert L. Wiese	County Assessor	

SCOTT COUNTY



STATE OF IOWA
OFFICE OF AUDITOR OF STATE

STATE CAPITOL BUILDING
DES MOINES, IOWA 50319

RICHARD D. JOHNSON, CPA
AUDITOR OF STATE

To the Board of Supervisors,
County Auditor, Treasurer, Clerk,
Recorder, Sheriff and Attorney:

We have examined the financial statements of the County Officials and the various funds and account groups of Scott County for the year ended June 30, 1979. 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.

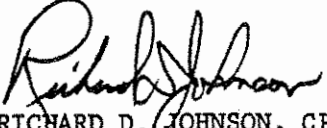
As described in note 1, the County's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenue and the related assets are recognized when received, and certain expenses are recognized when paid rather than when the obligation is incurred. Also, 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.

Due to deficiencies in the accounting records of the Clerk of District Court for the period July 1, 1978 through March 31, 1979, and the Bettendorf Magistrate Court for the year ended June 30, 1979, we were unable to satisfy ourselves as to the fair presentation of the statements of cash transactions of those offices, and, accordingly, we do not express an opinion on those statements.

In our opinion, the accompanying financial statements, except for those of the Clerk of District Court and the Bettendorf Magistrate Court, present fairly the cash transactions of Scott County for the year ended June 30, 1979, and the assets, liabilities and fund balances at June 30, 1979, arising from those transactions, on a basis consistent with that of the preceding year.

In connection with our examination, we also (1) made a study and evaluation of the County's 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.

The supplemental data included in Schedules 1 through 25 are presented for supplemental analysis purposes and are not necessary for a fair presentation of the cash transactions and resulting financial position of Scott County. The supplemental data have been subjected to the auditing procedures applied in the examinations of the basic financial statements and, in our opinion, are stated fairly in all material respects only when considered in conjunction with the financial statements taken as a whole.


RICHARD D. JOHNSON, CPA
Auditor of State

December 7, 1979

FINANCIAL STATEMENTS

SCOTT COUNTY

Balance Sheet

June 30, 1979

	<u>County Auditor</u>	<u>County Treasurer</u>	<u>County Recorder</u>	<u>County Sheriff</u>	<u>Clerk of District Court</u>
<u>Assets and Other Debits</u>					
Cash on hand	\$ 20	103,546	25,029	1,161	50,371
Cash in bank	11,388	300,332	43,790	37,017	239,204
Investments	30,941	7,370,501	-	-	129,311
Accounts receivable	-	-	1,292	-	-
Taxes receivable (note 2)	-	337,858	-	-	-
Due from:					
Other offices	-	196,897	-	-	-
County Treasurer	-	-	-	-	-
Amount available for retirement of bonds	-	-	-	-	-
Amount to be provided for retirement of bonds	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ <u>42,349</u>	<u>8,309,134</u>	<u>70,111</u>	<u>38,178</u>	<u>418,886</u>
<u>Liabilities</u>					
Warrants payable	\$ -	990,555	-	-	-
Due:					
State of Iowa	-	-	43,692	-	737
Other governments	-	-	-	-	1,143
County Treasurer	8,031	-	26,258	18,317	56,233
County funds	-	6,980,725	-	-	-
Trust accounts	34,318	-	-	19,807	360,773
Bonds payable	-	-	-	-	-
	<u>42,349</u>	<u>7,971,280</u>	<u>69,950</u>	<u>38,124</u>	<u>418,886</u>
Reserves and fund balances:					
Reserve for:					
Cash (short) long	-	(4)	11	54	-
Delinquent taxes	-	337,858	-	-	-
Petty cash	-	-	150	-	-
Fund balances	-	-	-	-	-
	<u>-</u>	<u>337,854</u>	<u>161</u>	<u>54</u>	<u>-</u>
Total	\$ <u>42,349</u>	<u>8,309,134</u>	<u>70,111</u>	<u>38,178</u>	<u>418,886</u>

See notes to financial statements.

<u>Scheduled Violations Clerk of Court and Magistrates</u>	<u>General Fund</u>	<u>Revenue Sharing and Antirecession</u>	<u>Debt Service</u>	<u>All Other Funds</u>	<u>General Long-Term Debt</u>
75	-	-	-	-	-
227,114	-	-	-	-	-
-	-	-	-	-	-
547	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,101,531	392,458	870	5,485,866	-
-	-	-	-	-	870
-	-	-	-	-	<u>549,130</u>
<u>227,736</u>	<u>1,101,531</u>	<u>392,458</u>	<u>870</u>	<u>5,485,866</u>	<u>550,000</u>
-	-	-	-	-	-
8,619	-	-	-	418,964	-
31,633	-	-	-	452,705	-
88,058	-	-	-	-	-
-	-	-	-	-	-
97,368	-	-	-	-	-
-	-	-	-	-	<u>550,000</u>
<u>225,678</u>	-	-	-	<u>871,669</u>	<u>550,000</u>
2,058	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,101,531	392,458	870	4,614,197	-
<u>2,058</u>	<u>1,101,531</u>	<u>392,458</u>	<u>870</u>	<u>4,614,197</u>	-
<u>227,736</u>	<u>1,101,531</u>	<u>392,458</u>	<u>870</u>	<u>5,485,866</u>	<u>550,000</u>

SCOTT COUNTY

Statement of Cash Transactions
All Funds

Year ended June 30, 1979

<u>Fund</u>	<u>Receipts</u>		<u>Transfers-</u> <u>in</u>	<u>Disburse</u>
	<u>Property</u> <u>Taxes</u>	<u>Other</u>		<u>Warrants</u> <u>Issued</u>
County:				
General	\$ 1,728,539	2,303,167	381,940	3,830,383
Court Expense	1,500,504	134,973	-	1,780,726
Poor	-	54,058	-	368,652
County Mental Health and Institutions	3,317,058	1,392,745	35,548	4,234,278
Veterans' Affairs	60,908	-	-	48,372
Secondary Roads	862,637	883,152	-	2,490,040
Domestic Animal	-	11,396	-	41,690
Election Expense	74,283	25,555	-	146,205
Disaster Service	-	34,846	11,466	45,282
Local Board of Health	-	269,992	644,726	805,735
County Library	212,858	8,946	-	215,531
Retirement - FICA and IPERS	437,782	65,976	-	663,181
Conservation Board	437,292	154,755	-	501,073
Federal Revenue Sharing Trust	-	606,889	-	-
Antirecession Fiscal Assistance	-	6,223	-	-
County Government Assistance	-	61,443	-	-
Other	569,887	7,242,558	43,535	7,370,484
	<u>9,201,748</u>	<u>13,258,674</u>	<u>1,117,215</u>	<u>22,541,632</u>
Trust and Agency:				
County Agricultural Extension				
Education	71,987	-	-	-
County Assessor	144,675	58	-	127,896
Auto Licenses and Use Tax	-	8,865,892	-	-
Other	38,726,883	2,024,340	610,719	288,825
	<u>38,943,545</u>	<u>10,890,290</u>	<u>610,719</u>	<u>416,721</u>
 Total	 \$ <u>48,145,293</u>	 <u>24,148,964</u>	 <u>1,727,934</u>	 <u>22,958,353</u>

See notes to financial statements.

<u>ments</u>	<u>Transfers-</u> <u>out</u>	<u>Net</u>	<u>Balances</u>		<u>Adjustments</u>	<u>Adjusted</u> <u>Balance</u>
			<u>Beginning</u> <u>of Year</u>	<u>End of</u> <u>Year</u>		
-	422,401	160,862	803,328	964,190	137,341	1,101,531
-	600	(145,849)	528,704	382,855	(1,644)	381,211
-	-	(312,594)	925,020	612,426	(2,049)	610,377
-	-	511,073	259,000	770,073	-	770,073
-	-	12,536	(32)	12,504	(367)	12,137
-	129	(744,380)	1,562,469	818,089	-	818,089
-	-	(30,294)	55,633	25,339	5,674	31,013
-	-	(46,367)	134,221	87,854	-	87,854
-	-	1,030	16,198	17,228	37	17,265
-	-	108,983	364	109,347	306	109,653
-	-	6,273	31,867	38,140	251	38,391
-	-	(159,423)	264,148	104,725	14,992	119,717
-	-	90,974	178,331	269,305	(6,145)	263,160
-	360,333	246,556	145,902	392,458	-	392,458
-	6,223	-	-	-	-	-
-	-	61,443	133,775	195,218	-	195,218
964,762	64,213	(543,479)	860,027	316,548	-	316,548
<u>964,762</u>	<u>853,899</u>	<u>(782,656)</u>	<u>5,898,955</u>	<u>5,116,299</u>	<u>148,396</u>	<u>5,264,695</u>
71,839	-	148	658	806	-	806
-	-	16,837	89,773	106,610	(5,380)	101,230
8,661,344	264,248	(59,700)	492,284	432,584	(13,620)	418,964
<u>40,791,274</u>	<u>609,787</u>	<u>(327,944)</u>	<u>1,455,473</u>	<u>1,127,529</u>	<u>67,501</u>	<u>1,195,030</u>
<u>49,524,457</u>	<u>874,035</u>	<u>(370,659)</u>	<u>2,038,188</u>	<u>1,667,529</u>	<u>48,501</u>	<u>1,716,030</u>
<u>50,489,219</u>	<u>1,727,934</u>	<u>(1,153,315)</u>	<u>7,937,143</u>	<u>6,783,828</u>	<u>196,897</u>	<u>6,980,725</u>

SCOTT COUNTY

Comparison of Total Expenditures to Budget

Year ended June 30, 1979

<u>Fund</u>	<u>Total Expenditures</u>	<u>Budget</u>
General	\$ 3,830,383	3,894,162
Court Expense	1,780,726	1,826,272
Poor	368,652	795,985
County Mental Health and Institutions	4,234,278	4,283,986
Veterans' Affairs	48,372	49,950
Secondary Roads	2,490,040	2,650,000
Bangs Disease	2,298	13,410
Bovine Tuberculosis	2,732	14,496
Election Expense	146,205	176,320
Fairground Aid	125,000	125,000
County Library	215,531	218,109
Retirement - FICA and IPERS	663,181	670,230
Tort Liability Insurance	109,424	100,000
Conservation Board	501,073	655,000
County Agricultural Extension Education	71,838	78,575
County Assessor	127,896	164,383

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions
County Auditor

Year ended June 30, 1979

Receipts:

Office fees:

Transfer fees	\$ 6,554	
Change of title fees	311	
Redemption fees	124	
Affidavits	367	
Tax sale fees	200	
Other office fees	<u>381</u>	\$ 7,937

Other receipts:

Dog licenses	10,532	
Tax sale redemptions	29,539	
Ferjervary Trust	1,300	
Cemetery trust	380	
Other	<u>915</u>	<u>42,666</u>
		<u>50,603</u>

Disbursements:

Office fees to General Fund	8,029	
Dog licenses to Domestic Animal Fund	9,783	
Tax sale redemption paid out	30,366	
Cemetery trust	380	
Other	<u>422</u>	<u>48,980</u>

Net

Balance beginning of year 40,726

Balance end of year \$ 42,349

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions
County Treasurer

Year ended June 30, 1979

Receipts:

Net taxes due from taxpayers		\$ 42,960,776
Current tax adjustments		<u>51,853</u>
		43,012,629

Less:

Delinquent real estate taxes	\$ 324,901	
Delinquent personal property taxes	7,728	
Public bidder		
Taxes abated		
Taxes suspended	<u>95,816</u>	<u>428,445</u>
		42,584,184

Mobile home tax		275,549
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Credits received from State:

Homestead tax	3,276,649	
Agricultural land tax	503,355	
Military tax	176,599	
Personal property tax	925,482	
Livestock tax	86,428	
Moneys and credits replacement tax	69,115	
Mobile home credit	<u>4,761</u>	5,042,389

Delinquent tax collected		<u>270,816</u>
		48,172,938

Receipts from other sources		<u>24,121,315</u>	\$ 72,294,253
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Disbursements:

Warrants redeemed	22,389,173	
Treasurer's disbursements	<u>50,489,218</u>	<u>72,878,391</u>

Net		(584,138)
Balance beginning of year		<u>8,358,517</u>

Balance end of year		\$ <u><u>7,774,379</u></u>
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SCOTT COUNTY

Statement of Cash Transactions
County Treasurer

Year ended June 30, 1979

Composition of Balance at End of Year

<u>Name of Bank</u>	<u>Maximum Deposit Authorized</u>	<u>Checking Account</u>	<u>Interest Bearing</u>	<u>Total</u>
Davenport Bank & Trust: Davenport, Iowa	\$ 30,000,000	236,527	2,829,204	3,065,731
First National Bank, Davenport, Iowa	5,000,000	7,165	500,263	507,428
First Trust and Savings, Davenport, Iowa	5,000,000	3,473	800,301	803,774
Northwest Bank & Trust, Davenport, Iowa	5,000,000	1,987	589,364	591,351
Bettendorf Bank & Trust, Bettendorf, Iowa	5,000,000	6,327	1,527	7,854
Blue Grass Savings Blue Grass, Iowa	3,000,000	11,996	100,000	111,996
Buffalo Savings, Buffalo, Iowa	3,000,000	13,838	100,000	113,838
First Trust & Savings, Wheatland, Iowa	3,000,000	4,832	25,000	29,832
Farmers Savings, Princeton, Iowa	3,000,000	3,867	200,000	203,867
Le Claire State, Le Claire	3,000,000	3,133	301,291	304,424
Liberty Trust & Savings, Durant, Iowa	3,000,000	4,113	25,000	29,113
Walcott Trust & Savings, Walcott, Iowa	3,000,000	7,133	200,000	207,133
Security Trust & Savings, Bettendorf, Iowa	5,000,000	893	1,393,551	1,394,444
Central Trust & Savings, Eldridge, Iowa	3,000,000	10,157	300,000	310,157
Series H Bond		-	5,000	5,000
Total		\$ <u>315,441</u>	<u>7,370,501</u>	7,685,942
Cash on hand per Supervisors' count				103,546
Deposit in transit				75,000
Outstanding checks				(76,617)
Deposit in June by bank and credited by Treasurer in July, 1979				(369)

SCOTT COUNTY
Statement of Cash Transactions
County Treasurer

Year ended June 30, 1979

Composition of Balance at End of Year
(continued)

Unrecorded interest	(13,124)
Variance - short	4
Bank error (service charge)	<u>1</u>
Balance end of year	7,774,383
Outstanding warrants	<u>990,555</u>
Net balance end of year	\$ <u>6,783,828</u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions
County Recorder

Year ended June 30, 1979

Receipts:

Office fees:

Deeds	\$ 21,767	
Real estate mortgages	54,007	
Uniform Commercial Code	15,179	
Releases and assignments	16,381	
Certified copies	1,864	
Snowmobile fees	549	
Boat fees	4,110	
Real estate revenue stamps - County share	65,333	
Other receipts	<u>41,535</u>	\$ 220,725

Other receipts:

Hunting and fishing licenses	270,347	
Boat registrations	58,852	
Snowmobile registrations	7,000	
Real estate revenue stamps - State share	196,000	
Transfer fee for County Auditor	6,554	
Use tax	5,516	
Interest from investments	2,525	
Other	<u>100</u>	<u>546,894</u>
		767,619

Disbursements:

To General Fund:

Writing fees	431	
Office fees	247,400	

To State:

License receipts	285,609	
Registration receipts	60,507	
Use tax	4,843	
Real estate revenue stamps	191,609	
Snowmobile fees to Conservation Board Fund	506	
Transfer fees to County Auditor	6,554	
Interest from investments	<u>2,525</u>	<u>799,984</u>

Net		(32,365)
Balance beginning of year		<u>102,463</u>
Balance end of year		\$ <u>70,098</u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions
County Sheriff

Year ended June 30, 1979

Receipts:		
Office fees		\$ 45,031
Other receipts:		
Mileage - County cars	\$ 19,295	
Work release	2,120	
Trust funds	680,770	
Weapons permits	<u>5,201</u>	<u>707,386</u>
		752,417
Disbursements:		
General Fund:		
Office fees	44,575	
Mileage	19,789	
Work release	699	
Weapons permits	4,232	
Trust funds	<u>674,239</u>	<u>743,534</u>
Net		8,883
Balance beginning of year		<u>29,241</u>
Balance end of year		\$ <u><u>38,124</u></u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions
County Clerk of District Court

Year ended June 30, 1979

Receipts:

Office fees:

Probate fees	\$ 47,800	
District Court fees	43,467	
Marriage licenses	8,140	
Reporter and jury fees	8,004	
Interest on investments	10,642	
Other office fees	<u>27,208</u>	\$ 145,261

Other receipts:

Trust funds	1,295,784	
Fines from Clerk of District Court	10,012	
State judicial fee to State	7,998	
Copy fees to Law Library	9,594	
Workers' Compensation	43,535	
Criminal restitution	46,301	
Child support	<u>4,162,037</u>	<u>5,575,261</u>
		<u>5,720,522</u>

Disbursements:

Office fees to General Fund	131,069	
Fines to Fines Fund	13,052	
Trust funds paid out	<u>5,554,044</u>	<u>5,698,165</u>

Net		22,357
Balance beginning of year		<u>396,529</u>
Balance end of year		<u>\$ 418,886</u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions
County Magistrates - Clerk of District Court Scheduled Violations

Year ended June 30, 1979

Receipts:		
State fines	\$ 622,447	
City fines	287,695	
Fees and costs	231,995	
State judicial fee	9,902	
Law Library	568	
Interest on investments	3,801	
Trusts	<u>648,185</u>	\$ 1,804,593
Disbursements:		
To General Fund:		
Filing fee	42,726	
City fines	27,996	
Additional costs	120,239	
To State:		
Filing fee	64,089	
State judicial fee	9,956	
State fines to Fines Fund	612,352	
Law Library	587	
Trusts	661,855	
City fines to cities	<u>251,967</u>	<u>1,791,767</u>
Net		12,826
Balance beginning of year		<u>191,681</u>
Balance end of year		\$ <u><u>204,507</u></u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions
Individual Magistrates and Associate CourtsYear ended June 30, 1979

	Magistrates				Total
	<u>Eldridge</u>	<u>LeClair</u>	<u>Buffalo</u>	<u>Bettendorf</u>	
Receipts:					
State fines	\$ 1,379	718	1,164	16,800	20,061
City fines	6,236	10,206	9,440	56,596	82,478
Fees collected	1,493	2,806	2,381	12,650	19,330
Other	1,054	2,397	1,308	83,195	87,954
	<u>10,162</u>	<u>16,127</u>	<u>14,293</u>	<u>169,241</u>	<u>209,823</u>
Disbursements:					
To Clerk:					
State fines	325	-	305	3,386	4,016*
City fines	905	277	2,210	9,814	13,206*
Fees	289	80	606	2,166	3,141*
Fines and fees paid to others	8,263	12,813	12,164	73,106	106,346*
Other	753	2,317	1,298	76,852	81,220
	<u>10,535</u>	<u>15,487</u>	<u>16,583</u>	<u>165,324</u>	<u>207,929</u>
Net	(373)	640	(2,290)	3,917	1,894
Balance beginning of year	<u>706</u>	<u>1,717</u>	<u>2,426</u>	<u>14,429</u>	<u>19,278</u>
Balance end of year	\$ <u>333</u>	<u>2,357</u>	<u>136</u>	<u>18,346</u>	<u>21,172</u>

See notes to financial statements.

SCOTT COUNTY

Notes to Financial Statements

Year ended June 30, 1979

(1) Summary of Significant Accounting Policies

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.

Investments - Investments which consist of certificates of deposit and savings accounts are stated at cost, which approximates market value.

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

(2) Taxes Receivable - Taxes receivable represents current year's delinquent taxes only.

(3) Credits Received from State - 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	
	<u>Total</u>	<u>State</u>	<u>Federal Revenue Sharing</u>
Homestead Credit	\$ 3,276,649		
Agricultural Land Credit	<u>503,375</u>		
Total	\$ <u>3,780,024</u>	<u>2,913,590</u>	<u>866,434</u>

SCOTT COUNTY

Notes to Financial Statements

Year ended June 30, 1979

- (4) Retirement System - The employees of the County, except any elective officials paid compensation 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*	
	<u>To Jul 1, 1979</u>	<u>Thereafter</u>
Employee	3.60%	3.70%
Employer	5.25	5.75

*For first \$20,000 of compensation in calendar year.

The County's responsibility is limited to payment of the contributions required under rates set by the State of Iowa. The State is required by the Code of Iowa to determine the contribution rates, based on an annual actuarial valuation, to fully fund all benefits and retirement allowance currently earned and to amortize in level installments by July 1, 1998, the unfunded liability for service prior to July 4, 1953. The employer's contribution paid by the County for the year ended June 30, 1979, totaled \$291,929

- (5) Employee Benefits - County employees accumulate vacation and sick leave days for subsequent use; however, these days are lost upon retirement, death or termination of employment. These accumulations are not recognized as expenditures by the County until they are used.

SCOTT COUNTY

SUPPLEMENTAL DATA

SCOTT COUNTY

SCOTT COUNTY

Statement of Cash Transactions
General FundYear ended June 30, 1979

Receipts:

Property taxes		\$ 1,728,539
County Auditor's fees	\$ 8,029	
County Recorder's fees	247,400	
County Sheriff's fees	64,364	
Clerk of District Court fees	131,069	
County Magistrates and Associate Courts	190,961	
Interest on investments	555,384	
Auto postage	48,561	
Franchise tax credits	54,226	
Interest and penalty on delinquent taxes	111,333	
Social Services reimbursements	46,942	
Sales of supplies	32,399	
Telephone refunds	35,494	
Licenses and permits	48,226	
Liquor refund	319	
Moneys and credits replacement tax	27,646	
Sale of property	9,725	
CETA reimbursement	55,912	
Alcohol Safety Action Program	42,943	
Copying services	22,671	
Rental income	12,195	
Other interest	218,213	
State Comptroller	153,578	
Insurance refunds	109,469	
Other receipts	75,677	
Writing fees	431	
		<u>2,303,167</u>
		4,031,706

Transfers from other funds:

Courthouse Expansion	20,092	
Payroll	7,891	
Federal Revenue Sharing Trust	83,483	
Antirecession Fiscal Assistance	6,223	
City Special Assessment	3	
Auto Licenses and Use Tax	264,248	
		<u>381,940</u>
		4,413,646

Disbursements:

Auditor's warrants issued		3,830,383
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SCOTT COUNTY

Statement of Cash Transactions
General Fund

Year ended June 30, 1979

Transfers to other funds:		
County Public Hospital Improvement	935	
Disaster Service	11,466	
Local Board of Health	<u>410,000</u>	<u>422,401</u>
		<u>4,252,784</u>
Net		160,862
Balance beginning of year		<u>803,328</u>
Balance end of year		\$ <u>964,190</u>

See accompanying auditors' report.

SCOTT COUNTY

SCOTT COUNTY

Auditor's Warrants Issued - General Fund

Year ended June 30, 1979

	<u>Total</u>	<u>Supervisors</u>	<u>Auditor</u>	<u>Treasurer</u>
Salaries:				
Officers	\$ 172,146	63,605	19,058	19,058
Deputies	834,010	-	44,614	29,636
Others	877,990	12,476	99,673	345,139
Mileage and expense	3,348	1,716	-	339
School of Instruction	14,028	1,906	514	1,500
Publications	26,173	-	-	210
Dues and subscriptions	4,906	-	-	-
Uniforms	13,965	-	-	-
Supplies	133,989	804	32,356	15,536
Postage and freight	84,692	155	2,453	75,000
Furniture, fixtures and equipment	122,955	564	1,697	22,481
Computer	546,814	-	5,876	270,077
Telephone	138,016	-	-	-
Utilities	63,145	-	-	-
Repairs and maintenance	74,970	-	-	-
Bonds	3,800	593	205	1,179
Insurance	250,609	-	-	-
Medical insurance	57,773	1,850	4,809	14,800
Social Services Board	198	-	-	-
Medical Examiner	10,998	-	-	-
Law Library	1,610	-	-	-
Refunds and reimbursements	8,804	-	-	-
Sheriff's vehicle expense	117,157	-	-	-
Zoning Commission	98,293	-	-	-
Weed Commissioner	6,373	-	-	-
Vital statistics	1,867	-	-	-
Township officers	345	-	-	-
State audit	22,156	-	-	-
Contingency	26,551	-	-	-
Plat room expense	5,817	-	-	-
Civil Service Commission	1,458	-	-	-
Jail improvements	47,257	-	-	-
Courthouse construction	36,227	-	-	-
Consultant and recruitment services	8,700	-	-	-
Victim Witness Service	1,966	-	-	-
Custodial Work Program	3,282	-	-	-
Other	<u>7,995</u>	<u>507</u>	<u>570</u>	<u>707</u>
Total	\$ <u>3,830,383</u>	<u>84,176</u>	<u>211,825</u>	<u>795,662</u>
Budget	\$ <u>3,894,162</u>	<u>84,945</u>	<u>212,871</u>	<u>822,635</u>

See accompanying auditors' report.

<u>Recorder</u>	<u>Sheriff</u>	<u>Attorney</u>	<u>Buildings and Grounds</u>	<u>General Services</u>	<u>Personnel Department</u>	<u>Other</u>
18,557	22,051	29,817	-	-	-	-
28,847	510,436	220,477	-	-	-	-
80,059	106,573	46,723	42,745	114,551	29,827	224
510	-	358	-	366	59	-
1,162	5,008	3,888	-	50	-	-
-	-	-	-	-	-	25,963
-	-	-	-	108	-	4,798
-	13,965	-	-	-	-	-
18,351	9,793	2,203	11,199	41,161	542	2,044
3,010	1,964	780	-	1,202	128	-
4,903	9,622	3,211	7,784	72,537	156	-
-	12,013	-	-	14,129	-	244,719
-	-	-	-	126,147	-	11,869
-	-	-	63,145	-	-	-
-	-	-	70,505	4,465	-	-
400	919	504	-	-	-	-
1,024	-	-	-	-	-	249,585
5,131	17,759	7,714	1,480	3,490	740	-
-	-	-	-	-	-	198
-	-	-	-	-	-	10,998
-	-	1,610	-	-	-	-
-	-	-	-	-	-	8,804
-	-	-	-	-	-	117,157
-	-	-	-	-	-	98,293
-	-	-	-	-	-	6,373
-	-	-	-	-	-	1,867
-	-	-	-	-	-	345
-	-	-	-	-	-	22,156
-	-	-	-	-	-	26,551
-	-	-	-	-	-	5,817
-	-	-	-	-	-	1,458
-	-	-	-	-	-	47,257
-	-	-	-	-	-	36,227
-	-	-	-	-	8,700	-
-	-	-	-	-	-	1,966
-	-	-	-	-	-	3,282
-	1,483	991	-	-	42	3,695
<u>161,954</u>	<u>711,586</u>	<u>318,276</u>	<u>196,858</u>	<u>378,206</u>	<u>40,194</u>	<u>931,646</u>
<u>172,257</u>	<u>742,181</u>	<u>353,717</u>	<u>173,521</u>	<u>305,716</u>	<u>32,781</u>	<u>993,538</u>

SCOTT COUNTY

Statement of Cash Transactions
Court Expense FundYear ended June 30, 1979

Receipts:

Property taxes				\$ 1,500,504
Reimbursements:				
Eastern Iowa Crime Commission	\$	22,989		
Court reporter salaries		85,154		
Care of prisoners		6,507		
Court expenses		4,162		
State Comptroller		14,442		
Refunds		<u>1,719</u>		<u>134,973</u>
				<u>1,635,477</u>

Disbursements:

	<u>Clerk of Court</u>	<u>District Court</u>	<u>Probation Office</u>	
Salaries:				
Officer	\$ 18,558	-	18,789	
Deputies	50,483	-	-	
Bailiffs	-	35,369	-	
Court reporters	-	226,377	-	
Others	254,715	54,692	118,302	
Attorney fees	-	126,123	-	
Witness fees	-	8,259	-	
Mileage and expense	130	1,374	4,576	
Postage	7,375	-	1,554	
Telephone	-	22,173	-	
Equipment and supplies	26,471	3,363	6,079	
Retirement - FICA and IPERS	-	2,268	-	
Other	<u>34,709</u>	<u>749,872</u>	<u>9,115</u>	
Total	\$ <u>392,441</u>	<u>1,229,870</u>	<u>158,415</u>	1,780,726

Transfers to other funds:

Grant - Law Library				600
				<u>1,781,326</u>

Net

Balance beginning of year			(145,849)
			<u>528,704</u>
Balance end of year			\$ <u>382,855</u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
Poor FundYear ended June 30, 1979

Receipts:		
Social Services reimbursements	\$ 31,546	
Food stamp credits	19,328	
General Relief reimbursements	5,091	
Other	<u>93</u>	\$ 56,058
Disbursements:		
General Relief:		
Salaries	55,550	
Medical and drugs	7,567	
Provisions and clothing	11,492	
Equipment and repairs	774	
Postage and telephone	343	
Supplies and printing	2,700	
Mileage and expense	522	
Utilities	24,553	
Rent	80,880	
Medical insurance	1,849	
Food stamps	6,613	
Purchase of services	8,000	
Burials	<u>2,696</u>	
	<u>203,539</u>	
Social Services Office:		
Supplies	10,059	
Repairs and maintenance	2,180	
Equipment	37,924	
Rent	19,628	
Utilities	10,974	
Postage	7,024	
Moving expense	<u>3,332</u>	
	<u>91,121</u>	
Child Support Recovery:		
Salaries	42,069	
Supplies and miscellaneous	295	
Mileage and expense	422	
Medical insurance	228	
Retirement - FICA and IPERS	1,913	
Sheriff services - notices	<u>265</u>	
	<u>45,192</u>	
Food Stamp Program	11,118	
Purchase of services	223	
Cemetery maintenance	8,500	
Shelter - detention and care	<u>8,959</u>	
	<u>28,800</u>	368,652
Net		(312,594)
Balance beginning of year		<u>925,020</u>
Balance end of year		\$ <u>612,426</u>
See accompanying auditors' report.		

SCOTT COUNTY

Statement of Cash Transactions
County Mental Health and Institutions FundYear ended June 30, 1979

Receipts:

Property taxes		\$ 3,317,058
Sunday liquor permits	\$ 1,759	
Paid by residents	112,313	
Reimbursements from State	424,875	
Economic Development Administration	<u>853,798</u>	<u>1,392,745</u>
		<u>4,709,803</u>

Transfers from other funds:

Juvenile Care Facility		<u>35,548</u>
		<u>4,745,351</u>

Disbursements:

Mental Health Institutes	613,237	
State Hospital/School	470,560	
State Juvenile Home	52,380	
Iowa Security Medical Center	36,986	
Other State institutions	25,541	
Mental health care	720,958	
Alcohol treatment	455	
Hospital, medical care and drugs	44,261	
Commitment cost	158,482	
Institutional placements:		
Salaries	31,874	
Office supplies and equipment	1,342	
Board and lodging	64,639	
Title XX - 75% reimbursement	11,559	
Handicapped development	61,117	
Title XX	457,768	
Substance abuse	30,688	
Juvenile Care Facility	40,837	
Family and Children's Services	55,336	
Capital improvements - Pine Knoll	797,031	
Health insurance	<u>1,110</u>	3,676,161

Pine Knoll Health Care Facility:

Salaries	433,782
Office supplies and postage	760
Office equipment	1,629
School of Instruction	602
Medical insurance	18,267
Repairs and maintenance	8,234
Utilities	21,784

SCOTT COUNTY

Statement of Cash Transactions
County Mental Health and Institutions Fund

Year ended June 30, 1979

Disbursements (continued):

Pine Knoll Health Care Facility:		
Telephone	13,830	
Medical, drugs and hospital	21,689	
Provisions	16,307	
Supplies and equipment	12,083	
Clothing	649	
Capital improvements	6,253	
Recruitment	680	
Miscellaneous	<u>1,568</u>	
		<u>558,117</u>
		<u>4,234,278</u>
Net		511,073
Balance beginning of year		<u>259,000</u>
Balance end of year		\$ <u><u>770,073</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
Veterans' Affairs Fund

Year ended June 30, 1979

Receipts:		
Property taxes		\$ <u>60,908</u>
Disbursements:		
Salaries:		
Executive secretary	\$ 10,313	
Per diem - commissioners	176	
Others	7,586	
Retirement - FICA and IPERS	1,531	
Postage and telephone	96	
Supplies	117	
School of Instruction	157	
Insurance	<u>725</u>	20,701
Aid administered:		
Provisions	3,685	
Food stamps	968	
Rent	15,110	
Utilities	6,405	
Hospital, medical and drugs	1,197	
Transportation	<u>306</u>	<u>27,671</u>
		<u>48,372</u>
Net		12,536
Balance beginning of year		<u>(32)</u>
Balance end of year		\$ <u>12,504</u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
Secondary Roads FundYear ended June 30, 1979

Receipts:

Property taxes		\$ 862,637
Road use tax from State	\$ 757,922	
Permits	150	
Work done for others	56,691	
Refunds	6,798	
Sale of materials	6,950	
Tax refunds on gas	5,385	
State Comptroller	<u>49,256</u>	
		<u>883,152</u>
		<u>1,745,789</u>

Disbursements:

Administration	53,486	
Engineering	126,930	
Construction	1,173,562	
Maintenance	557,780	
Traffic services and control expenses	188,787	
New equipment expenditures	47,927	
Equipment operations	220,026	
Tools, materials and supplies	7,187	
Property and assessment expenditures	24,600	
Holding Account	<u>89,755</u>	
		2,490,040

Transfers to other funds:

Payroll		<u>129</u>
		<u>2,490,169</u>

Net

Balance beginning of year		(744,380)
		<u>1,562,469</u>

Balance end of year		\$ <u><u>818,089</u></u>
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See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
Domestic Animal FundYear ended June 30, 1979

Receipts:

From:

Auditor	\$ 9,783	
Treasurer	1,498	
Refunds	<u>115</u>	\$ 11,396

Disbursements:

Indemnities paid	4,086	
Assessor	454	
Humane Society funding	36,000	
Rabies observation	<u>1,150</u>	<u>41,690</u>

Net		(30,294)
Balance beginning of year		<u>55,633</u>

Balance end of year		<u>\$ 25,339</u>
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See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
Election Expense Fund

Year ended June 30, 1979

Receipts:	
Property taxes	\$ 74,283
Reimbursements from cities and schools	<u>25,555</u>
	99,838
Disbursements:	
Salaries:	
Judges and clerks	\$ 28,080
Others	35,739
Rent	2,400
Supplies and printing	16,570
Mileage and expense	514
Publications - official notices	5,240
Data processing	38,992
Insurance	1,850
Postage	3,880
Voting machine transfers	10,649
Other	<u>2,291</u>
	<u>146,205</u>
Net	(46,367)
Balance beginning of year	<u>134,221</u>
Balance end of year	\$ <u>87,854</u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
Disaster Service FundYear ended June 30, 1979

Receipts:		
State of Iowa	\$ 19,384	
U.S. Government	423	
Cities	14,896	
Refunds	<u>143</u>	\$ 34,846
Transfers from other funds:		
General		<u>11,466</u>
		<u>46,312</u>
Disbursements:		
Travel expense	1,290	
Salaries:		
Director	17,502	
Others	13,770	
Office supplies and postage	316	
Insurance	1,674	
Repairs and maintenance	2,232	
Utilities	1,274	
Telephone	2,217	
Retirement - FICA and IPERS	3,283	
Rent	1,680	
Other	<u>44</u>	<u>45,282</u>
Net		1,030
Balance beginning of year		<u>16,198</u>
Balance end of year		\$ <u><u>17,228</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
Local Board of Health FundYear ended June 30, 1979

Receipts:		
State of Iowa	\$ 71,965	
U.S. Government	91,832	
Local	61,030	
Licenses and permits	37,603	
Refunds and reimbursements	<u>7,562</u>	\$ 269,992
Transfers from other funds:		
General	410,000	
Federal Revenue Sharing Trust	<u>234,726</u>	<u>644,726</u>
		914,718
Disbursements:		
Local Health Department:		
Salaries:		
Director of nurses	23,702	
Others	287,693	
Life and health insurance	12,476	
Mileage and expense	25,862	
Office supplies	3,927	
Office equipment	2,822	
Dues and subscriptions	686	
Insurance	2,986	
Medical and health supplies	12,707	
Miscellaneous	5,139	
Lead Poisoning Program	137,405	
Visiting Nurses Association	90,888	
Homemaker Service	67,803	
Ambulance Service	28,750	
Commission on Aging	92,101	
Lead Preventive Abatement Program	<u>10,788</u>	<u>805,735</u>
Net		108,983
Balance beginning of year		<u>364</u>
Balance end of year		<u>\$ 109,347</u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
County Library FundYear ended June 30, 1979

Receipts:

Property taxes		\$ 212,858
City of Durant	\$ 2,250	
Refunds and reimbursements	<u>6,696</u>	<u>8,946</u>
		<u>212,804</u>

Disbursements:

Salaries	115,041	
Office supplies, equipment and postage	6,234	
Travel	660	
Insurance	5,819	
Utilities and telephone	5,391	
Janitorial and other supplies	3,396	
Library materials and memberships	44,324	
Rent	15,912	
Binding/printing	1,543	
Station/truck	4,680	
Retirement - FICA and IPERS	<u>12,531</u>	<u>215,531</u>

Net		6,273
Balance beginning of year		<u>31,867</u>
Balance end of year		\$ <u><u>38,140</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
Retirement Funds - FICA and IPERSYear ended June 30, 1979

Receipts:		
Property taxes		\$ 437,782
Other receipts:		
Employees' withholding taxes and County share	\$ 64,137	
Refunds and reimbursements	<u>1,839</u>	<u>65,976</u>
		503,758
Disbursements:		
Warrants issued		<u>663,181</u>
Net		(159,423)
Balance beginning of year		<u>264,148</u>
Balance end of year		\$ <u>104,725</u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
Conservation Board FundYear ended June 30, 1979

Receipts:		
Property taxes		\$ 437,292
Camping fees	\$ 37,770	
Rent	36,443	
Cody Homestead	4,495	
Mississippi Bend Area - grant	36,000	
Pool	27,366	
Other	<u>12,681</u>	<u>154,755</u>
		<u>592,047</u>
Disbursements:		
Salaries:		
Director	19,124	
Others	184,282	
Mileage and expense	855	
School of Instruction	394	
Medical insurance	4,700	
Other insurance	31,107	
Supplies and materials	3,590	
Dues, subscriptions and notices	2,009	
Telephone	2,367	
Retirement - FICA and IPERS	13,733	
Park expenses:		
Equipment	29,298	
Supplies	26,921	
Repairs and maintenance	57,492	
Uniforms	888	
Utilities	34,031	
Construction	<u>90,282</u>	<u>501,073</u>
Net		90,974
Balance beginning of year		<u>178,331</u>
Balance end of year		\$ <u>269,305</u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
Federal Revenue Sharing Trust FundYear ended June 30, 1979

Receipts:		
Federal revenue sharing entitlement	\$ 563,152	
Interest on investments	<u>43,737</u>	\$ <u>606,889</u>
Disbursements:		
None		-
Transfers to other funds:		
Local Board of Health	234,726	
General	83,484	
Health Center	<u>42,123</u>	<u>360,333</u>
		<u>360,333</u>
Net		246,556
Balance beginning of year		<u>145,902</u>
Balance end of year		\$ <u>392,458</u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
Antirecession Fiscal Assistance Fund

Year ended June 30, 1979

Receipts:	
Antirecession fiscal assistance	\$ 6,223
Disbursements:	
None	-
Transfers to other funds:	
General	<u>6,223</u>
	<u>6,223</u>
Net	-
Balance beginning of year	<u>-</u>
Balance end of year	\$ <u><u>-</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
County Government Assistance Fund

Year ended June 30, 1979

Receipts:		
State of Iowa		\$ 61,443
Disbursements:		
None		<u> -</u>
Net		61,443
Balance beginning of year		<u>133,775</u>
Balance end of year		\$ <u>195,218</u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
Other County Funds

Year ended June 30, 1979

<u>Fund</u>	<u>Receipts</u>		<u>Transfers-</u> <u>in</u>
	<u>Property</u> <u>Taxes</u>	<u>Other</u>	
Bovine Tuberculosis	\$ 5,041	-	-
Bangs Disease	-	-	-
Fairground Aid	125,256	-	-
Courthouse Expansion	-	-	-
Health Center	264,885	114,427	42,123
Medical Insurance	-	196,644	-
Errors and Omissions	-	-	-
Payroll	-	5,547,646	812
Conservation Sinking Fund	-	9,391	-
Economic Development Administration	-	210,122	-
Grant - Law Library	-	11,300	600
Employment and Training Act	-	1,117,480	-
Tort Liability Insurance	149,748	-	-
Unemployment Compensation	24,957	-	-
Juvenile Care Facility	-	35,548	-
Total	\$ 569,887	7,242,558	43,535

See accompanying auditors' report.

Disbursements		Transfers- out	Net	Balances	
Warrants Issued	Other			Beginning of Year	End of Year
2,732	-	-	2,309	9,166	11,475
2,298	-	-	(2,298)	13,004	10,706
125,000	-	-	256	147	403
-	-	20,092	(20,092)	20,092	-
473,938	-	-	(52,503)	161,232	108,729
200,039	-	-	(3,395)	3,395	-
-	15,725	-	(15,725)	15,725	-
5,571,508	-	8,573	(31,623)	31,623	-
-	83,028	-	(73,637)	74,507	870
-	866,008	-	(655,886)	757,838	101,952
14,622	-	-	(2,722)	1,486	(1,236)
866,748	-	-	250,732	(228,188)	22,544
109,424	-	-	40,324	-	40,324
4,176	-	-	20,781	-	20,781
-	-	<u>35,548</u>	-	-	-
<u>7,370,485</u>	<u>964,761</u>	<u>64,213</u>	<u>(543,479)</u>	<u>860,027</u>	<u>316,548</u>

SCOTT COUNTY

Statement of Cash Transactions
County Agricultural Extension Education Fund

Year ended June 30, 1979

Receipts:	
Property taxes	\$ 71,986
Disbursements:	
Orders paid by County Treasurer	<u>71,838</u>
Net	148
Balance beginning of year	<u>658</u>
Balance end of year	\$ <u><u>806</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
County Extension OfficeYear ended June 30, 1979

Receipts:

Taxes from County				\$ 71,838
Interest income				223
				<u>72,061</u>

	<u>Director</u>	<u>Assistants</u>	<u>Home Economist</u>	
Disbursements:				
Salaries	\$ 5,200	5,200	4,330	14,730
Travel expense	1,980	1,560	1,330	4,870
Other salaries				25,576
Rent, utilities and janitor				13,057
Equipment and repairs				2,195
Project activities				996
Postage and telephone				4,415
Office supplies				3,825
Insurance, legal notice and bond				738
Retirement - FICA and IPERS				2,839
Area specialists				1,216
Interest				107
Other				66
				<u>74,630</u>
Net				(2,569)
Balance beginning of year				<u>7,526</u>
Balance end of year				\$ <u>4,957</u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
County Assessor FundYear ended June 30, 1979

Receipts:		
Property taxes		\$ 144,675
Refund		<u>58</u>
		144,738
Disbursements:		
Salaries:		
Assessor	\$ 22,665	
Field assessors	736	
Others	78,014	
Mileage and expense	2,785	
Retirement - FICA and IPERS	5,860	
Board of Review	1,125	
Supplies and printing	4,792	
Postage	1,268	
Equipment and repairs	217	
School of Instruction	1,179	
Insurance	673	
Computer	5,959	
Appraiser	1,878	
Other	<u>745</u>	127,896
Net		16,837
Balance beginning of year		<u>89,773</u>
Balance end of year		\$ <u>106,610</u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
Auto Licenses and Use Tax FundsYear ended June 30, 1979

	<u>Auto Licenses</u>	<u>Use Tax</u>	<u>Total</u>
Receipts:			
Sale of auto licenses	\$ 5,517,778	-	5,517,778
Use tax collected	-	3,348,114	3,348,114
	<u>5,517,778</u>	<u>3,348,114</u>	<u>8,865,892</u>
Disbursements:			
State	5,276,852	3,384,492	8,661,344
Transfers to other funds:			
General	254,975	9,273	264,248
	<u>5,531,827</u>	<u>3,393,765</u>	<u>8,925,592</u>
Net	(14,049)	(45,651)	(59,700)
Balance beginning of year	<u>137,957</u>	<u>354,327</u>	<u>492,284</u>
Balance end of year	<u>\$ 123,908</u>	<u>308,676</u>	<u>432,584</u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions
Other Trust and Agency Funds

Year ended June 30, 1979

<u>Fund</u>	<u>Receipts</u>	
	<u>Property Taxes</u>	<u>Other</u>
Refunds	\$ 2,391	160
Military Tax Credit	-	176,599
Personal Property Tax Credit	-	925,482
County Public Hospital	-	-
County Public Hospital Improvement	-	11,540
City Assessor	318,307	1,277
Muscatine - Scott Board of Education	-	3,656
District Library	-	12,646
Improvement of Instruction	-	-
School Districts	33,063,925	-
Fines	-	643,198
Area Schools or Community Colleges	897,539	-
Corporations	4,306,345	-
Townships	44,323	-
Fire Districts	67,865	-
Sanitary Sewer Districts	7,955	-
City Special Assessment	-	249,721
Advance Tax	-	61
State General	<u>18,233</u>	<u>-</u>
Total	\$ <u>38,726,883</u>	<u>2,024,340</u>

See accompanying auditors' report.

Transfers- in	Disbursements		Transfers- out	Net	Balances	
	Warrants Issued	Other			Beginning of Year	End of Year
-	834	-	-	1,717	(1,717)	-
-	-	176,724	-	(125)	-	(125)
-	-	925,760	-	(278)	-	(278)
-	-	-	-	-	21,265	21,265
935	-	-	-	12,475	166,315	178,790
-	280,980	-	-	38,604	215,856	254,460
-	-	-	-	3,656	5,584	9,240
-	6,729	-	-	5,917	6,729	12,646
-	282	-	-	(282)	658	376
609,784	-	34,104,228	-	(430,519)	802,095	371,576
-	-	-	609,784	33,414	150,025	183,439
-	-	896,627	-	912	9,021	9,933
-	-	4,302,248	-	4,097	63,738	67,835
-	-	43,328	-	995	2,365	3,360
-	-	67,239	-	626	1,075	1,701
-	-	8,197	-	(242)	509	267
-	-	251,716	3	(1,998)	11,722	9,724
-	-	-	-	61	233	294
-	-	15,207	-	3,026	-	3,026
<u>610,719</u>	<u>288,825</u>	<u>40,791,274</u>	<u>609,787</u>	<u>(327,944)</u>	<u>1,455,473</u>	<u>1,127,529</u>

SCOTT COUNTY

COMMENTS AND RECOMMENDATIONS

SCOTT COUNTY

Comments and Recommendations

Year ended June 30, 1979

Federal Revenue Sharing Trust
and Antirecession Fiscal Assistance Funds

Our study and evaluation of Scott County internal control and tests of compliance 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 no instance of noncompliance with the regulations except for possible violation of the regulations regarding nondiscrimination. A letter from the Employment Opportunity Commission reported two open cases on file against Scott County. Investigation is being conducted by the State of Iowa.

County Board of Supervisors

Expenditure Over Budget

All funds except the Tort Liability Insurance Fund were within budgetary limitations. This fund should have been amended in accordance with Chapter 24.9 of the Code of Iowa.

Recommendation

Budget amendment should be properly adopted when necessary.

Response

This new fund was levied for the first time in 1978-79 for the single purpose of covering the liability portion of insurance premiums paid from the General Fund. The amount levied for 1978-79 in the Tort Liability Insurance Fund was \$150,000 with an appropriation of \$100,000.

The transfer at year-end to the General Fund amounted to \$109,423.82, \$9,423.82 over the appropriation amount. The fact that this was a new fund contributed to the oversight in amendment procedures.

Conclusion

Response accepted.

SCOTT COUNTY

Comments and Recommendations

Year ended June 30, 1979

County Board of Supervisors
(continued)

Cash Count

Cash counts by the Board of Supervisors on June 30, 1979, were found to be incomplete for the County Recorder, County Sheriff, and County Magistrates. The cash count is necessary to provide an accurate accounting of the activity of each of these offices during each fiscal year.

Recommendation

All cash and cash items should be counted in all offices as of the close of business on June 30 of each year and also for the Treasurer only on December 31 of each year.

Response

It is our understanding that our statutory obligations are limited to bi-annual (sic) settlements with the County Treasurer, per Section 452.6 of the Code of Iowa. If it is the State Auditor's desire for Boards of Supervisors to assist in "un-biased" (sic) year-end cash counts of various offices, we suggest that forms and instructions be sent to counties outlining procedures to be followed, and offices to be included in the cash counts.

Conclusion

Although there is no specific statutory provision requiring these year-end cash counts, the Board of Supervisors have general responsibility for all County activities. One method to satisfy this responsibility is to perform the year-end cash counts to provide additional independent verification of financial activities in the various offices. The counts should include all items composing the year-end cash balances of all offices, as well as all other assets arising from the offices' activities.

SCOTT COUNTY

Comments and Recommendations

Year ended June 30, 1979

County Treasurer

Balancing Taxes

The Treasurer's Office does not balance taxes by taxing district. Any possible errors, therefore, would probably not be found until the annual audit is conducted.

Recommendation

To enhance internal control, taxes should be balanced to the County Auditor's abstract. This should be done for every district by using yearly totals.

Response

We will comply with the above.

Conclusion

Response accepted.

County Auditor

In auditing the claims for the fiscal year 1978-1979, some errors were noted which could be avoided with a tighter system of internal control.

Recommendation

During the preaudit, the claims should be checked for validity of the expenditure, accuracy of amounts on invoices, and legality of the expenditure according to the Code of Iowa, in addition to other tests currently being made.

Response

A tighter system of internal control has been implemented and, with the hiring of a new Budget & Accounting Supervisor (effective Dec. 10, 1979), the controls on claims auditing should be even tighter.

Conclusion

Response accepted.

SCOTT COUNTY

Comments and Recommendations

Year ended June 30, 1979

County Auditor
(continued)

Retirement Funds - FICA and IPERS

In reviewing the receipts and expenditures of the Retirement Funds - FICA and IPERS, it was noted that eight different funds were charged the wrong amounts for these expenses.

Retirement Funds - FICA and IPERS expense for several other funds and departments was paid directly from the Retirement Funds - FICA and IPERS, without the expense being charged back to the appropriate cost centers.

Recommendation

Expenses should be charged to the individual cost centers so that more accurate information can be provided as to the actual cost of various departments.

Response

The Director of budget planning and control stated that this is already scheduled for implementation for the 1980-81 fiscal year and transfers are being made so that the 1978-79 balance in respective funds is correct.

Conclusion

Response accepted.

Cemetery Trust

The Auditor is responsible for a Cemetery Trust Account and a Fejervary Trust Fund.

Recommendation

Ledger sheets should be set up and maintained for these trusts in order to discharge the responsibilities of trustees and provide for proper accounting for both funds.

SCOTT COUNTY

Comments and Recommendations

Year ended June 30, 1979

County Auditor
(continued)

Cemetery Trust

Response

Fejervary and Cemetery Trust Funds...The ledger sheets have been set up and approved by Chris. (State Auditor).

Conclusion

Response accepted.

Surety Bonds

Surety bonds for all employees at an approximate annual cost of \$4,000 are being purchased. Substantial amounts may be saved if a blanket bond for all employees were purchased.

Response

Supervisors are currently researching the matter through Davenport Association of Insurance Agents.

Conclusion

Response accepted.

County Recorder

Hunting and Fishing Fees

All fees collected by the Recorder are to be recorded in the fee book. The Recorder collects fees for hunting and fishing licenses, but does not record them in the fee book. The fees were kept separate from other items and transferred directly to the Treasurer without being included in the fee book.

Recommendation

Writing fees for hunting and fishing licenses should be recorded in the fee book.

SCOTT COUNTY

Comments and Recommendations

Year ended June 30, 1979

County Recorder
(continued)

Hunting and Fishing Fees

Response

The County Recorder stated that the fees will be recorded as recommended.

Conclusion

Response accepted.

County Sheriff

Weapons Permits Account

No cash journal was kept for the Weapons Permits Account, and in many instances there were no records of money received. This was also noted in the previous audit of the Sheriff's Office for the period ending September 30, 1978. At that time, a cash journal which would insure proper bookkeeping and controls for the Weapons Permits Account was recommended, and we were informed that it would be implemented. However, as of October 25, 1979, these forms have still not been used, and a proper audit trail and control are missing. Cash received for weapons permits was not deposited regularly in the checking account. Checks included in the cash count on October 25, 1979, were dated as far back as February of 1979.

Recommendation

A cash journal should be utilized with money to be deposited in the bank on a regular basis; a complete record should be kept of all receipts and disbursements and the cash journal and bank balance should be reconciled monthly.

SCOTT COUNTY

Comments and Recommendations

Year ended June 30, 1979

County Sheriff
(continued)

Weapons Permits Account

Response

The responsibility for this account is being transferred to the person who keeps the cashbook. A new receipt form and machine have been purchased; a cash journal is being kept, and reports and deposits will be made regularly. This account will be reconciled monthly.

Conclusion

Response accepted.

Work Release Account

A cash count for the Work Release Account on October 25, 1979, revealed \$1,260.97 on hand. This count included several checks which were dated as far back as April of 1979. Deposits had not been made regularly, and disbursements have often been made in cash rather than by check.

Recommendation

The Chief Jailer, who is in charge of this department, should make deposits on a regular basis; all money should be disbursed by check, and the cashbook should be reconciled monthly.

Response

This money will be deposited regularly and all monies distributed by check. The cashbook and checking account will be reconciled monthly.

Conclusion

Response accepted.

SCOTT COUNTY

Comments and Recommendations

Year ended June 30, 1979

County Sheriff
(continued)

Reconciliation of Cashbook

The cashbook has not been reconciled each month with the checkbook.

Recommendation

The bookkeeper should reconcile monthly using the reconciliation form provided.

Response

We appreciate the assistance provided in the monthly reconciliation of cash and checkbooks. The form provided will be used to provide better monthly control.

Conclusion

Response accepted.

Clerk of District Court

Criminal Restitution Account

The Clerk of District Court now has the authority to invest idle funds.

Recommendation

The June 30, 1979 balance of \$25,548 in the Criminal Restitution Fund should be invested at the rate of interest as set by the Treasurer of the State of Iowa.

Response

In compliance with your recommendation, the criminal restitution fund has been invested as of October 6th, 1979, at a rate of interest in compliance with the office of the Treasurer of the State of Iowa.

Conclusion

Response accepted.

SCOTT COUNTY

Comments and Recommendations

Year ended June 30, 1979

Clerk of District Court
(continued)

Child Support

A running total only of outstanding checks is maintained and is not supported by a detailed list of the individual items comprising the total outstanding balance.

Recommendation

To assist in the proper accountability and control of these funds, a detailed outstanding check list should be prepared at the end of each month.

Response

An outstanding check list has been prepared and handed to the Auditors, and your recommendation has been complied with to the letter.

Conclusion

Response accepted.

County Magistrates

Le Clair, Buffalo and Eldridge Courts

The cashbook did not contain complete entries nor was it reconciled monthly.

Recommendation

All disbursements should be recorded in the cashbook and should show the date, name of payee, total amount, and check number (or line and page number that a forfeiture is recorded as a receipt in fines and fees).

The cashbook should be reconciled with the bank statement monthly.

Response

All comments and recommendations made by the State Auditors have been noted, and all recommendations are now being complied with to the letter.

Conclusion

Response accepted.

SCOTT COUNTY

Comments and Recommendations

Year ended June 30, 1979

County Magistrates
(continued)

Bettendorf Court

The following problems were encountered during the examination of the Bettendorf Court:

1. The bank statements and cancelled checks were lost for some of the months.
2. The check stubs for July, August, and September, 1978, could not be found.
3. There was no list or control of trusts on hand.
4. There was no list of outstanding checks, and one could not be made due to the missing statements and check stubs.
5. No reconciliation was ever made between bank statements and cashbook.
6. The two-fifths costs to the County and additional County costs for the month of October, 1978, were never paid out.

These deficiencies seriously hamper the Magistrates' ability to present accurate financial data. By obtaining some records from alternate sources, we were able to arrive at ending balances which we feel are materially correct. However, major improvements are necessary in the accounting procedures of the Bettendorf Court.

Recommendation

1. All disbursements must be recorded in the cashbook stating date, name of payee, amount, and check number (or line and page number that the bond forfeiture was recorded in receipts).
2. The cashbook must be balanced monthly and reconciled to the bank statement.
3. A list of bonds on hand and outstanding checks must be made monthly.

SCOTT COUNTY

Comments and Recommendations

Year ended June 30, 1979

County Magistrates
(continued)

Bettendorf Court

Recommendation

4. The next monthly disbursement of fines and fees to Associate Court must include the \$298 in two-fifths costs to the County and the \$48 in additional costs to the County that were not paid out in October, 1978 payment.

Response

With the change of personnel at Bettendorf Magistrate Court, a new bookkeeper having been employed, all recommendations and requirements as to bookkeeping procedures will be complied with and the records kept strictly according to all your recommendations.

Conclusion

Response accepted.

County 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 is presented to show the disposition of County funds paid to the extension office.

At various times during the fiscal year 1978-1979, funds were borrowed at a 6% interest rate. This is in violation of the Code of Iowa. The legal limit is 5%; however, after January 1, 1980, the limit will be 6%.

Recommendation

The Code of Iowa should be followed in the future.

SCOTT COUNTY

Comments and Recommendations

Year ended June 30, 1979

County Extension Office
(continued)

Response

The 6% interest charged by Central Trust and Savings Bank was thought by the director to meet the State Code. Code will be followed hereafter.

Conclusion


Response accepted.


SCOTT COUNTY

Audit Staff

This report was prepared by:

Gary H. Hanson, Senior State Auditor
Charles E. Segerstrom, Senior State Auditor
Gordon D. Thompson, Senior State Auditor
Darryl Brumm, Assistant State Auditor
Lynn K. Frantz, Assistant State Auditor
Christine Kilpatrick, Assistant State Auditor
Rodney G. Paxton, Assistant State Auditor


William E. Kelso, Director
Bureau of County Audits


Warren G. Jenkins, CPA
Deputy Auditor of State