

RAY WIERSON

SCOTT COUNTY

AUDITORS' REPORT  
FINANCIAL STATEMENTS AND SUPPLEMENTAL DATA  
COMMENTS AND RECOMMENDATIONS

YEAR ENDED JUNE 30, 1980

RECEIVED MAR 5 1982

HC 1111

13

## Table of Contents

		<u>Page</u>
<u>Officials</u> . . . . .		3
<u>Auditors' Report</u> . . . . .		5
<u>Financial Statements:</u>	<u>Exhibit</u>	
Balance Sheets and Statement of Group of Accounts . . . . .	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	14-15
County Recorder . . . . .	F	16
County Sheriff . . . . .	G	17
County Clerk of District Court . . . . .	H	19
County Magistrates - Clerk of District Court Scheduled Violations . . . . .	I	20
Individual Associate Courts . . . . .	J	21
Notes to Financial Statements . . . . .		22-23
<u>Supplemental Data:</u>	<u>Schedule</u>	
Statement of Cash Transactions - General Fund . . . . .	1	26-27
Auditor's Warrants Issued - General Fund . . . . .	2	28-29
Statement of Cash Transactions:		
Court Expense Fund . . . . .	3	30-33
Poor Fund . . . . .	4	35
County Mental Health and Institutions Fund . . . . .	5	36-37
Veterans' Affairs Fund . . . . .	6	38
Secondary Roads Fund . . . . .	7	39
Election Expense Fund . . . . .	8	40
Disaster Services Fund . . . . .	9	41
Local Board of Health Fund . . . . .	10	42
County Library Fund . . . . .	11	43
Retirement Funds - FICA and IPERS . . . . .	12	45
Conservation Board Fund . . . . .	13	46-47
Federal Revenue Sharing Trust Fund . . . . .	14	48
County Government Assistance Fund . . . . .	15	49
Other County Funds . . . . .	16.	50-51
County Agricultural Extension Education Fund . . . . .	17	52
County Extension Office . . . . .	18	53
County Assessor Fund . . . . .	19	54
City Assessor Fund . . . . .	20	55
Auto Licenses and Use Tax Funds . . . . .	21	57
Other Trust and Agency Funds . . . . .	22	58-59
<u>Comments and Recommendations</u> . . . . .		63-68
<u>Audit Staff</u> . . . . .		69

SCOTT COUNTY

Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Bill Fennelly	Board of Supervisors	1984
Edwin G. Winborn	Board of Supervisors	1984
Robert E. Petersen	Board of Supervisors	1984
Margaret N. Tinsman	Board of Supervisors	1982
Thomas W. Hart	Board of Supervisors	1982
Karen L. Fitzsimmons	County Auditor	1984
David H. Dahlin	Clerk of District Court	1984
William P. Cusack, Jr.	County Treasurer	1982
Richard Hagen	County Recorder	1982
Forrest Ashcraft	County Sheriff	1984
William E. Davis	County Attorney	1982
Robert L. Wiese	County Assessor	1985
Nicholas R. Doenges	City Assessor	1984

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:

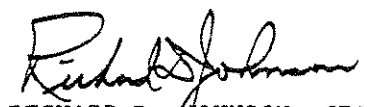
We have examined the financial statements of the County Officials and the various funds and group of accounts of Scott County for the year ended June 30, 1980. Our examination was made in accordance with generally accepted auditing standards and Chapter 11 of the Code of Iowa, and accordingly included 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.

In our opinion, the accompanying financial statements present fairly the cash transactions of Scott County for the year ended June 30, 1980, and the assets, liabilities and fund balances at June 30, 1980, arising from those transactions, on a basis consistent with that of the preceding year.

The examination referred to above was directed primarily toward formulating an opinion on the financial statements of Scott County taken as a whole. The supplemental data included in Schedules 1 through 22 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 examination 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.

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. Based on these procedures, except as noted in the comments and recommendations, we found no instances of noncompliance with the regulations.

  
RICHARD D. JOHNSON, CPA  
Auditor of State

April 9, 1981

SCOTT COUNTY

FINANCIAL STATEMENTS

SCOTT COUNTY

Balance Sheets and Statement of Group of Accounts

June 30, 1980

	<u>County Auditor</u>	<u>County Treasurer</u>	<u>County Recorder</u>	<u>County Sheriff</u>
<u>Assets</u>				
Cash on hand	\$ 425	154,453	4,191	-
Cash in bank	21,628	1,296,645	34,491	37,994
Investments	32,737	6,761,731	-	-
Accounts receivable	-	-	1,907	-
Taxes receivable (note 2)	-	401,754	-	-
Due from:				
Other offices	-	156,182	-	-
County Treasurer	-	-	-	-
Amount available in Debt Service Fund	-	-	-	-
Amount to be provided for retirement of bonds	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total	\$ <u>54,790</u>	<u>8,770,765</u>	<u>40,589</u>	<u>37,994</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Warrants payable	\$ -	906,413	-	-
Orders payable	-	739,446	-	-
Due:				
State of Iowa	-	-	25,679	20
Other governments	9,057	-	-	-
County Treasurer	7,724	-	14,760	19,870
County funds	-	6,716,318	-	-
Trust accounts	38,009	-	-	18,290
Bonds payable	-	-	-	-
	<u>54,790</u>	<u>8,362,177</u>	<u>40,439</u>	<u>38,180</u>
Fund balances:				
Reserved for:				
Cash (short) long	-	-	-	(186)
Delinquent taxes	-	401,754	-	-
Unrecorded interest	-	6,834	-	-
Petty cash	-	-	150	-
Unreserved	-	-	-	-
	<u>          </u>	<u>408,588</u>	<u>150</u>	<u>(186)</u>
Total	\$ <u>54,790</u>	<u>8,770,765</u>	<u>40,589</u>	<u>37,994</u>

See notes to financial statements.



<u>County Clerk of District Court</u>	<u>Scheduled Violations Clerk of Court and Associate Courts</u>	<u>General Fund</u>	<u>Federal Revenue Sharing Trust Fund</u>	<u>Debt Service Fund</u>	<u>Other County Funds</u>	<u>Trust and Agency Funds</u>	<u>General Long-Term Debt</u>
299,051	69,805	-	-	-	-	-	-
16,688	152,999	-	-	-	-	-	-
-	-	-	-	-	-	-	-
231	1,151	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,976,647	639,345	3,076	3,078,171	1,019,081	-
-	-	-	-	-	-	-	3,076
-	-	-	-	-	-	-	491,924
<u>315,970</u>	<u>223,955</u>	<u>1,976,647</u>	<u>639,345</u>	<u>3,076</u>	<u>3,078,171</u>	<u>1,019,081</u>	<u>495,000</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
762	8,566	-	-	-	-	334,450	-
-	27,957	-	-	-	-	267,177	-
50,834	62,994	-	-	-	-	-	-
-	-	-	-	-	-	-	-
264,443	120,160	-	-	-	-	-	-
-	-	-	-	-	-	-	495,000
<u>316,039</u>	<u>219,677</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>601,627</u>	<u>495,000</u>
(69)	4,278	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,976,647	639,345	3,076	3,078,171	417,454	-
<u>(69)</u>	<u>4,278</u>	<u>1,976,647</u>	<u>639,345</u>	<u>3,076</u>	<u>3,078,171</u>	<u>417,454</u>	<u>-</u>
<u>315,970</u>	<u>223,955</u>	<u>1,976,647</u>	<u>639,345</u>	<u>3,076</u>	<u>3,078,171</u>	<u>1,019,081</u>	<u>495,000</u>

SCOTT COUNTY

Statement of Cash Transactions  
All Funds

Year ended June 30, 1980

<u>Fund</u>	<u>Receipts</u>		<u>Transfers- in</u>	<u>Disburse</u>
	<u>Property Taxes</u>	<u>Other</u>		<u>Warrants Issued</u>
<b>County:</b>				
General	\$ 1,867,147	3,620,139	569,580	4,689,656
Court Expense	1,873,906	336,770	-	2,353,081
Poor	-	161,429	-	374,118
County Mental Health and Institutions	3,399,495	512,827	36,000	4,043,044
Veterans' Affairs	47,934	804	309	38,436
Secondary Roads	931,644	834,531	-	1,756,586
Election Expense	82,964	51,919	-	170,516
Disaster Services	-	34,124	12,334	49,369
Local Board of Health	-	328,045	450,306	886,802
County Library	208,744	20,485	451	227,077
Retirement - FICA and IPERS	564,679	90,461	16,122	699,578
Conservation Board	585,817	166,735	-	840,937
Federal Revenue Sharing Trust	-	804,512	-	-
County Government Assistance	-	76,805	-	-
Other	535,673	240,376	271,556	904,984
	<u>10,098,003</u>	<u>7,279,962</u>	<u>1,356,658</u>	<u>17,034,184</u>
<b>Trust and Agency:</b>				
County Agricultural Extension Education	87,202	-	-	-
County Assessor	157,418	892	-	152,131
City Assessor	329,273	630	150	274,468
Auto Licenses and Use Tax	-	8,926,202	-	-
Other	41,390,630	1,144,509	705,419	-
	<u>41,964,523</u>	<u>10,072,233</u>	<u>705,569</u>	<u>426,599</u>
<b>Total</b>	<b>\$ <u>52,062,526</u></b>	<b><u>17,352,195</u></b>	<b><u>2,062,227</u></b>	<b><u>17,460,783</u></b>

See notes to financial statements.

ments				Balances		Adjusted Balance
	Other	Transfers-out	Net	Beginning of Year	End of Year	
-	462,419	904,791	964,190	1,868,981	107,666	1,976,647
-	1,868	(144,273)	382,855	238,582	-	238,582
-	2,049	(214,738)	612,426	397,688	285	397,973
-	-	(94,722)	770,073	675,351	-	675,351
-	677	9,934	12,504	22,438	-	22,438
-	-	9,589	818,089	827,678	-	827,678
-	-	(35,633)	87,854	52,221	-	52,221
-	29	(2,940)	17,228	14,288	-	14,288
-	-	(108,451)	109,347	896	-	896
-	199	2,404	38,140	40,544	-	40,544
-	1,131	(29,447)	104,725	75,278	-	75,278
-	20,644	(109,029)	269,305	160,276	5	160,281
-	557,625	246,887	392,458	639,345	-	639,345
-	53,114	23,691	195,218	218,909	-	218,909
88,991	41,000	12,630	341,887	354,517	2,289	356,806
<u>88,991</u>	<u>1,140,755</u>	<u>470,693</u>	<u>5,116,299</u>	<u>5,586,992</u>	<u>110,245</u>	<u>5,697,237</u>
86,517	-	685	806	1,491	(1,491)	-
-	5,380	799	106,610	107,409	-	107,409
-	-	55,585	254,460	310,045	-	310,045
9,008,494	-	(82,292)	432,584	350,292	(11,753)	338,539
<u>42,254,182</u>	<u>916,092</u>	<u>70,284</u>	<u>873,069</u>	<u>943,353</u>	<u>(680,265)</u>	<u>263,088</u>
<u>51,349,193</u>	<u>921,472</u>	<u>45,061</u>	<u>1,667,529</u>	<u>1,712,590</u>	<u>(693,509)</u>	<u>1,019,081</u>
<u>51,438,184</u>	<u>2,062,227</u>	<u>515,754</u>	<u>6,783,828</u>	<u>7,299,582</u>	<u>(583,264)</u>	<u>6,716,318</u>

SCOTT COUNTY

Comparison of Total Expenditures to Budget

Year ended June 30, 1980

<u>Fund</u>	<u>Expend- itures</u>	<u>Encum- brances</u>	<u>Total Charged to Budget</u>	<u>Budget</u>
General	\$ 4,689,656	163,294	4,852,950	4,855,254
Court Expense	2,353,081	-	2,353,081	2,362,593
Poor	374,118	-	374,118	466,879
County Mental Health and Institutions	4,043,044	59,240	4,102,284	4,471,078
Veterans' Affairs	38,436	-	38,436	44,563
Secondary Roads	1,756,586	-	1,756,586	2,065,500
Election Expense	170,516	-	170,516	185,690
Disaster Services	49,369	-	49,369	55,711
Local Board of Health	886,802	200	887,002	887,141
County Library	227,077	-	227,077	235,789
Retirement - FICA and IPERS	699,578	-	699,578	699,700
Conservation Board	840,938	-	840,938	859,160
Federal Revenue Sharing Trust	-	-	-	1
Other	904,984	143,168	1,048,152	1,120,003
County Agricultural Extension Service	80,064	-	80,064	85,812
County Assessor	152,131	-	152,131	176,678
City Assessor	274,468	-	274,468	342,280

See notes to financial statements.

## SCOTT COUNTY

Statement of Cash Transactions  
County AuditorYear ended June 30, 1980

## Receipts:

## Office fees:

Transfer fees	\$ 5,682	
Change of title fees	342	
Redemption fees	105	
Affidavits	223	
Tax sale fees	269	
Miscellaneous	440	\$ 7,061

## Other receipts:

Dog licenses	21,851	
Tax sale redemptions	38,275	
Property auction	3,380	
Fejeruary trust	1,235	
Cemetery trusts	886	
Miscellaneous	1,659	67,286
		<u>74,347</u>

## Disbursements:

Office fees to General Fund	7,612	
Dog licenses to Domestic Animal Fund	12,835	
Tax sale redemptions paid out	39,262	
Cemetery trusts paid out	380	
Miscellaneous	1,817	61,906

Net		12,441
Balance beginning of year		<u>42,349</u>
Balance end of year		\$ <u>54,790</u>

See notes to financial statements.

## SCOTT COUNTY

Statement of Cash Transactions  
County TreasurerYear ended June 30, 1980

## Receipts:

Net taxes due from taxpayers		\$ 46,353,560
Current tax adjustments		<u>64,670</u>
		46,418,230

## Less:

Delinquent real estate taxes	\$ 386,862	
Delinquent personal property taxes	14,893	
Public bidder	6,035	
Taxes abated	30,295	
Taxes suspended	8,440	
Abated personal property tax credit	<u>108,682</u>	<u>555,207</u>
		45,863,023

## Mobile home tax

289,566

## Credits received from State:

Homestead tax	3,426,193	
Agricultural land tax	468,656	
Military tax	178,404	
Personal property tax	1,136,099	
Livestock tax	86,428	
Elderly tax	<u>258,192</u>	<u>5,553,972</u>
Delinquent tax		<u>355,965</u>
		52,062,526

## Receipts from other sources

17,352,195 \$ 69,414,721

## Disbursements:

Warrants redeemed	17,544,921	
Treasurer's disbursements	<u>51,438,184</u>	<u>68,983,105</u>

## Net

431,616

## Balance beginning of year

7,774,379

## Balance end of year

\$ 8,205,995

SCOTT COUNTY

Statement of Cash Transactions  
County Treasurer

Year ended June 30, 1980

Composition of Balances 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 and Trust Co., Davenport, Iowa	\$ 3,000,000	532,161	304,819	836,980
Brenton First National Bank, Davenport, Iowa	5,000,000	145,975	200,263	346,238
First Trust and Savings Bank, Davenport, Iowa	5,000,000	555,162	788,809	1,343,971
Northwest Bank and Trust Co., Davenport, Iowa	5,000,000	6,986	756,566	763,552
Bettendorf Bank and Trust Co., Bettendorf, Iowa	5,000,000	8,052	-	8,052
Security State Trust and Savings, Bettendorf, Iowa	5,000,000	200,573	4,111,274	4,311,847
Blue Grass Savings Bank, Blue Grass, Iowa	3,000,000	3,228	100,000	103,228
Buffalo Savings Bank, Buffalo, Iowa	3,000,000	3,527	100,000	103,527
First Trust and Savings Bank, Dixon, Iowa	3,000,000	4,677	-	4,677
Central Trust and Savings Bank, Eldridge, Iowa	3,000,000	3,971	-	3,971
LeClaire State Bank, LeClaire, Iowa	3,000,000	3,978	100,000	103,978
Liberty Trust and Savings Bank, Durant, Iowa	3,000,000	4,205	-	4,205
Farmer's Savings Bank, Princeton, Iowa	3,000,000	6,115	100,000	106,115
Walcott Trust and Savings Bank, Walcott, Iowa	3,000,000	<u>4,891</u>	<u>200,000</u>	<u>204,891</u>
Total		\$ <u>1,483,501</u>	<u>6,761,731</u>	8,245,232
Cash on hand per Supervisors' count				154,453
Deposit in transit				25,919
Outstanding checks				(201,920)
Advance deposit				(3,439)
Unrecorded interest				(6,834)
Prepostings to General Ledger				<u>(7,416)</u>
Balance end of year				8,205,995
Outstanding warrants				<u>(906,413)</u>
Net balance end of year				\$ <u>7,299,582</u>

SCOTT COUNTY

Statement of Cash Transactions  
County Recorder

Year ended June 30, 1980

Receipts:

Office fees:

Deeds	\$ 22,423	
Real estate mortgages	44,541	
Uniform Commercial Code	13,583	
Releases and assignments	16,374	
Snowmobile fees	557	
Boat fees	900	
County share of real estate revenue stamps	61,945	
Hunting and fishing fees	638	
Other receipts	<u>47,474</u>	\$ 208,435

Other receipts:

Hunting and fishing	303,740	
Boat registrations	9,773	
Snowmobile registrations	7,331	
State share of real estate revenue stamps	185,836	
Transfer fees	5,697	
Use tax	<u>4,942</u>	<u>517,319</u>
		725,754

Disbursements:

Transfer fees to County Auditor	5,682	
Office fees to General Fund	219,987	
Snowmobile fees to Conservation Board Fund	1,844	
To State:		
License receipts	298,517	
Registration receipts	20,112	
Use tax	5,653	
Real estate revenue stamps	<u>203,468</u>	<u>755,263</u>

Net		(29,509)
Balance beginning of year		<u>70,098</u>
Balance end of year		\$ <u><u>40,589</u></u>

See notes to financial statements.



SCOTT COUNTY

Statement of Cash Transactions  
County Sheriff

Year ended June 30, 1980

Receipts:		
Office fees		\$ 45,169
Other receipts:		
County car mileage	\$ 21,462	
Gun permits	2,435	
Work release	300	
Trusts	<u>523,818</u>	<u>548,015</u>
		593,184
Disbursements:		
To General Fund:		
Office fees	43,823	
Mileage	19,761	
Gun permits	2,231	
Gun permits to State	290	
Work release	1,722	
Trusts paid out	<u>525,301</u>	<u>593,128</u>
Net		56
Balance beginning of year		<u>38,124</u>
Balance end of year		\$ <u>38,180</u>

See notes to financial statements.

SCOTT COUNTY

SCOTT COUNTY

Statement of Cash Transactions  
County Clerk of District Court

Year ended June 30, 1980

Receipts:

Office fees:

Probate fees	\$	53,001	
District Court fees		48,190	
Marriage licenses		8,425	
Reporter and jury fees		15,119	
Interest on investments		38,744	
Miscellaneous		<u>28,867</u>	\$ 192,346

Other receipts:

Trusts		922,253	
Fines		50,814	
Law library		10,627	
Restitutions		49,965	
State judicial fees		7,915	
Workers' compensation		21,264	
Alimony and child support		<u>4,796,164</u>	<u>5,859,002</u>
			<u>6,051,348</u>

Disbursements:

To General Fund:

Office fees		156,212	
Interest on investments		59,088	
Fines to Fines Fund		44,038	
Trusts paid out		917,048	
Alimony and child support		4,796,164	
Law library		10,720	
Restitutions		65,034	
State judicial fees		7,891	
Workers' compensation		<u>98,000</u>	<u>6,154,195</u>

Net

(102,847)

Balance beginning of year

418,886

Balance end of year

\$ 316,039

See notes to financial statements.

SCOTT COUNTY

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

Year ended June 30, 1980

Receipts:		
State fines	\$ 619,524	
City fines	439,634	
Fees and costs	289,395	
Bonds	651,093	
State judicial fee	<u>11,245</u>	\$ 2,010,891
Disbursements:		
To General Fund:		
Filing fees	192,055	
City fines	43,916	
Interest	5,334	
Filing fees to State	97,872	
State fines to Fines Fund	634,945	
City fines to Cities:		
Bettendorf	56,188	
Blue Grass	14,228	
Buffalo	9,087	
Davenport	284,682	
Eldridge	10,032	
LeClaire	13,930	
McCausland	478	
Princeton	3,799	
Riverdale	333	
Walcott	2,484	
Bonds disbursed	629,494	
State judicial fees	11,211	
Law library	<u>619</u>	<u>2,010,687</u>
Net		204
Balance beginning of year		<u>204,507</u>
Balance end of year		\$ <u><u>204,711</u></u>

See notes to financial statements.

## SCOTT COUNTY

Statement of Cash Transactions  
Individual Associate CourtsYear ended June 30, 1980

	Associate Courts				Total
	<u>Bettendorf</u>	<u>Buffalo</u>	<u>Eldridge</u>	<u>LeClaire</u>	
Receipts:					
State fines	\$ 27,644	1,813	1,208	1,551	32,216
City fines	55,095	11,020	3,976	13,868	83,959
Fees	13,667	2,737	1,210	3,621	21,235
Miscellaneous	66,008	2,097	100	4,346	72,551
	<u>162,414</u>	<u>17,667</u>	<u>6,494</u>	<u>23,386</u>	<u>209,961</u>
Disbursements:					
To Clerk:					
State fines	28,764	1,728	1,208	1,681	33,381
City fines	58,447	10,585	3,976	15,463	88,471
Fees	14,955	2,629	1,210	4,109	22,903
Miscellaneous	64,954	2,082	300	4,076	71,412
	<u>167,120</u>	<u>17,024</u>	<u>6,694</u>	<u>25,329</u>	<u>216,167</u>
Net	(4,706)	643	(200)	(1,943)	(6,206)
Balance beginning of year	<u>18,346</u>	<u>136</u>	<u>333</u>	<u>2,357</u>	<u>21,172</u>
Balance end of year	\$ <u>13,640</u>	<u>779</u>	<u>133</u>	<u>414</u>	<u>14,966</u>

See notes to financial statements.

SCOTT COUNTY

Notes to Financial Statements

Year ended June 30, 1980

(1) Summary of Significant Accounting Policies

Fund Accounting - The accounts of the County are organized on the basis of funds or group 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 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 the financial statements.

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

(3) Credits Received from State - Receipts from the State of Iowa reimbursing the County for Homestead Tax and Agricultural Land Tax 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 Tax Credit	\$ 3,426,193		
Agricultural Land Tax Credit	468,656		
Total	\$ 3,894,849	2,992,284	902,565

SCOTT COUNTY

Notes to Financial Statements

Year ended June 30, 1980

- (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 3.70% by the employee and 5.75% by the employer on the first \$20,000 of compensation in the 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, 1980, totaled \$339,253.

SCOTT COUNTY



SUPPLEMENTAL DATA

## SCOTT COUNTY

Statement of Cash Transactions  
General FundYear ended June 30, 1980

## Receipts:

Property taxes		\$ 1,867,147
County Auditor's fees	\$ 7,612	
County Recorder's fees	219,987	
County Sheriff's fees	65,815	
Clerk of District Court fees	156,212	
County Magistrates and Scheduled Violations	235,971	
Interest on investments	1,173,741	
Auto licenses, use tax and postage	274,907	
Franchise tax credits	121,723	
Interest and penalty on delinquent taxes	121,421	
Social Services reimbursements	83,049	
Sale of supplies	22,901	
Telephone refunds	86,454	
Licenses and permits	27,842	
Liquor refunds	7,920	
Moneys and credits replacement tax	31,641	
Data processing	284,394	
Mileage	21,107	
Insurance reimbursements	198,893	
Child support reimbursements	105,521	
Rent	55,735	
Unclaimed fees	3,017	
Grants	102,661	
Comprehensive Employment Training Act	66,768	
Copying services	92,464	
OSOS inventory reimbursement	52,279	
Miscellaneous	104	
		<u>3,620,139</u>
		<u>5,487,286</u>

## Transfers from other funds:

Health Center	5,000	
County Public Hospital	21,265	
County Public Hospital Improvement	189,032	
Improvement of Instruction	376	
Federal Revenue Sharing Trust	300,793	
County Government Assistance	53,114	
		<u>569,580</u>
		<u>6,056,866</u>

## Disbursements:

Auditor's warrants issued		4,689,656
---------------------------	--	-----------

SCOTT COUNTY

Statement of Cash Transactions  
General Fund

Year ended June 30, 1980

Transfers to other funds:		
City Assessor	150	
Disaster Services	12,269	
Local Board of Health	<u>450,000</u>	<u>462,419</u>
		<u>5,152,075</u>
Net		904,791
Balance beginning of year		<u>964,190</u>
Balance end of year		\$ <u><u>1,868,981</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Auditor's Warrants Issued - General Fund

Year ended June 30, 1980

	<u>Total</u>	<u>Supervisors</u>	<u>Auditor</u>	<u>Treasurer</u>
<b>Salaries:</b>				
Officers	\$ 177,758	66,874	20,446	20,446
Deputies	847,112	-	47,026	-
Others	1,148,240	15,452	106,035	405,243
Travel	20,652	2,392	43	2,851
Training	7,513	1,394	100	230
Publications	21,302	18,662	1,430	-
Dues	5,253	-	-	344
Supplies	162,045	1,273	7,072	17,224
Postage and freight	42,783	171	2,456	34,067
Furniture, fixtures and equipment	52,541	574	955	8,942
Telephone	136,221	-	-	-
Utilities	65,709	-	-	-
Repairs and maintenance	66,268	-	-	-
Radio equipment and maintenance	43,276	-	-	-
Professional services	79,373	-	-	-
Insurance	313,030	63	137	1,218
Data processing	590,345	-	54,771	226,704
Printing	25,652	1,152	5,018	4,937
Medical examiner	11,652	-	-	-
Rent and leases	32,367	-	-	-
Township officers	632	-	-	-
Weed commissioner	10,236	-	-	-
Group insurance	84,415	2,748	7,270	20,563
Uniforms	11,869	-	-	-
Vehicles and operations	119,503	-	-	-
Audit	52,351	-	-	-
Grants	114,938	-	-	-
Recruitment	7,551	-	-	-
In-house cleaning	43,502	-	-	-
Civil Service Commission	2,306	-	-	-
Capital improvements	360,611	-	-	-
Miscellaneous	<u>32,650</u>	<u>4</u>	<u>452</u>	<u>114</u>
 Total	 \$ <u>4,689,656</u>	 <u>110,759</u>	 <u>253,211</u>	 <u>742,883</u>
 Budget	 \$ <u>4,855,254</u>	 <u>112,826</u>	 <u>256,227</u>	 <u>742,895</u>

See accompanying auditors' report.

<u>Recorder</u>	<u>Sheriff</u>	<u>Attorney</u>	<u>Build- ing Maint- enance</u>	<u>General Services</u>	<u>Adminis- tration</u>	<u>Person- nel Depart- ment</u>	<u>Zoning and Build- ing</u>	<u>Other</u>
19,946	24,854	25,192	-	-	-	-	-	-
30,918	560,576	208,592	-	-	-	-	-	-
86,159	128,173	61,449	47,330	132,215	76,418	38,249	50,466	1,051
1,512	2,512	2,241	702	643	521	295	2,094	4,846
186	3,004	1,411	-	108	10	615	455	-
-	-	-	-	-	582	-	628	-
-	-	-	-	152	-	-	139	4,618
12,485	8,496	6,322	20,757	84,290	2,085	1,275	766	-
2,206	1,888	838	-	369	206	94	488	-
3,361	11,061	4,325	-	10,300	6,128	2,239	4,656	-
-	-	-	-	136,221	-	-	-	-
-	-	-	65,709	-	-	-	-	-
-	-	1,362	44,590	11,679	-	-	-	8,637
-	28,276	-	-	-	-	-	-	15,000
-	-	-	26,728	-	-	6,600	273	45,772
84	817	258	-	-	-	-	-	310,453
-	16,026	-	-	12,002	-	-	-	280,842
611	4,532	3,871	62	1,660	1,305	480	897	1,127
-	-	-	-	-	-	-	-	11,652
-	-	-	-	29,181	1,500	-	1,686	-
-	-	-	-	-	-	-	-	632
-	-	-	-	-	-	-	-	10,236
6,549	24,402	8,362	1,975	6,932	2,160	1,038	2,368	48
-	11,869	-	-	-	-	-	-	-
-	119,503	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	52,351
-	-	-	-	-	-	-	44,460	70,478
-	-	-	-	-	-	7,551	-	-
-	-	-	-	-	-	-	-	43,502
-	-	-	-	-	-	-	-	2,306
-	-	-	-	-	-	-	-	360,611
-	511	2,316	-	-	98	367	-	28,788
<u>164,017</u>	<u>946,500</u>	<u>326,539</u>	<u>207,853</u>	<u>425,752</u>	<u>91,013</u>	<u>58,803</u>	<u>109,376</u>	<u>1,252,950</u>
<u>164,252</u>	<u>946,512</u>	<u>326,549</u>	<u>211,369</u>	<u>429,268</u>	<u>91,019</u>	<u>60,329</u>	<u>111,620</u>	<u>1,402,388</u>

SCOTT COUNTY

Statement of Cash Transactions  
Court Expense Fund

Year ended June 30, 1980

Receipts:

Property taxes  
Reimbursements:  
  Court reporter salaries  
  Care of prisoners  
  CETA reimbursement  
  Child support  
  State Grant  
  Juvenile Justice Program  
  Miscellaneous

	<u>Clerk of Court</u>	<u>District Court</u>	<u>Probation Office</u>
<b>Disbursements:</b>			
<b>Salaries:</b>			
Officers	\$ 19,946	-	-
Deputies	46,114	14,889	-
Bailiffs	-	-	-
Court reporters	-	-	-
Others	281,654	35,747	158,440
Attorney fees	-	179,066	-
Witness fees	-	7,606	-
Juror fees	-	75,056	-
Travel	1,142	-	3,786
Postage	8,783	-	1,491
Telephone	-	24,083	-
Equipment and supplies	30,034	4,066	6,372
Retirement - FICA and IPERS	-	-	-
Repairs	6,324	-	327
Group insurance	15,712	2,034	5,594
Training	779	-	10,350
Blood tests	-	2,280	-
Transportation	-	-	-
Transcripts	-	22,943	-
Out-of-County court expense	-	17,790	-
Medical service	-	5,152	-
Provisions	-	-	-
Data processing	10,654	-	-
Printing	5,515	544	3,354
Publishing notices	-	1,459	-
Hearings	-	-	-
Treatment and care	-	-	-

\$ 1,873,906

\$ 164,772  
 4,797  
 14,332  
 2,740  
 123,155  
 22,468  
4,506  
336,770  
2,210,676

<u>District Court Administrator</u>	<u>Juvenile Justice Program</u>	<u>Jail</u>	<u>Other</u>
-	-	-	-
-	-	-	-
-	-	-	42,943
-	-	-	225,450
28,869	-	439,611	5,653
-	28,689	-	-
-	-	-	-
-	-	-	-
2,509	-	-	20,205
-	-	-	-
2,541	-	-	-
6,587	-	28,486	6,022
720	-	-	-
-	-	39,349	-
731	-	18,110	8,781
2,981	-	546	-
-	-	-	-
-	2,945	-	-
-	-	-	7,360
-	-	-	-
-	-	58,435	-
-	-	81,397	-
-	-	-	210,532
-	-	381	-
-	-	-	-
-	5,592	-	-
-	22,794	-	-

SCOTT COUNTY

Statement of Cash Transactions  
Court Expense Fund

Year ended June 30, 1980

	<u>Clerk of Court</u>	<u>District Court</u>	<u>Probation Office</u>
Disbursements (continued):			
Miscellaneous	-	3,135	704
Dues and subscriptions	-	6,038	1,064
Utilities	-	-	-
Uniforms	-	-	-
Commitment costs	-	-	-
Total	\$ <u>426,657</u>	<u>401,888</u>	<u>191,482</u>

Transfers to other funds:  
Grant Law Library  
Retirement - FICA and IPERS

Net  
Balance beginning of year

Balance end of year

See accompanying auditors' report.



<u>District Court Administrator</u>	<u>Juvenile Justice Program</u>	<u>Jail</u>	<u>Other</u>	
274	-	2,543	5,962	
-	-	-	-	
-	-	16,689	-	
-	-	4,320	-	
-	-	-	5,047	
<u>45,212</u>	<u>60,020</u>	<u>689,867</u>	<u>537,955</u>	2,353,081

225	
<u>1,643</u>	<u>1,868</u>
	<u>2,354,949</u>
	(144,273)
	<u>382,855</u>
\$	<u>238,582</u>

SCOTT COUNTY

SCOTT COUNTY

Statement of Cash Transactions  
Poor Fund

Year ended June 30, 1980

Receipts:

State Social Services	\$ 49,042	
Care and keep	11,144	
Comprehensive Employment Training Act	10,309	
Child support recovery	87,588	
Sale of property	1,375	
Miscellaneous	<u>1,971</u>	\$ <u>161,429</u>

Disbursements:

Salaries	62,670	
Group insurance	3,225	
Medical and drugs	3,094	
Provisions and clothing	4,665	
Equipment and repairs	435	
Postage and telephone	326	
Supplies and printing	1,631	
Burials	1,223	
Utilities	10,586	
Rent	50,214	
Administration	174	
Hospital and ambulance	1,258	
Transportation	458	
Purchase of services	9,100	
Social Services	109,712	
Child support recovery	106,762	
Cemetery maintenance	8,485	
Miscellaneous	<u>100</u>	374,118

Transfers to other funds:

Retirement - FICA and IPERS		<u>2,049</u>
		<u>376,167</u>

Net	(214,738)
Balance beginning of year	<u>612,426</u>
Balance end of year	\$ <u><u>397,688</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Statement of Cash Transactions  
County Mental Health and Institutions FundYear ended June 30, 1980

## Receipts:

Property taxes		\$ 3,399,495
Paid by residents	\$ 71,322	
Sunday liquor permits	861	
Client fees	1,310	
Family and Children's Services Grant	72,732	
Capital improvement reimbursements	16,716	
State reimbursements	344,827	
Refunds	4,151	
Miscellaneous	<u>908</u>	<u>512,827</u>
		<u>3,912,322</u>

## Transfers from other funds:

Economic Development Administration		<u>36,000</u>
		<u>3,948,322</u>

## Disbursements:

Mental Health Institutes	728,859
State Hospital/School	431,888
State Juvenile Home	21,753
State Sanatorium - Oakdale	44,955
Mental health care	1,318,785
Alcohol treatment	2,563
Hospital, medical care and drugs	43,093
Commitment cost	132,908
Other care centers	97,251
Family and Children's Services	76,969
Pine Knoll capital improvements	199,902
Purchased services	163,718
Administration	<u>31,233</u>
	<u>3,293,877</u>

## Pine Knoll Health Care Facility:

## Salaries:

Administrator	23,600
Others	475,428
Retirement and insurance	21,678
Provisions	26,591
Clothing	933
Medical and drugs	20,599
Equipment and supplies	23,110
Furniture and fixtures	2,910
Repairs	9,527

SCOTT COUNTY

Statement of Cash Transactions  
County Mental Health and Institutions Fund

Year ended June 30, 1980

Disbursements (continued):

Pine Knoll Health Care Facility:

Utilities	35,654	
Telephone and office expense	7,274	
Therapeutic activities	1,865	
Purchase of services	91,272	
Recruitment	788	
Capital improvements	6,657	
Travel and training	1,281	
	<u>749,167</u>	<u>4,043,044</u>

Net		(94,722)
Balance beginning of year		<u>770,073</u>
Balance end of year		\$ <u><u>675,351</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Statement of Cash Transactions  
Veterans' Affairs FundYear ended June 30, 1980

Receipts:			
Property taxes		\$ 47,934	
Refunds		<u>804</u>	
			<u>48,738</u>
Transfers from other funds:			
Retirement - FICA and IPERS			<u>309</u>
			<u>49,047</u>
Disbursements:			
Salaries:			
Commissioners' per diem	\$	190	
Executive Secretary		11,065	
Travel		157	
Retirement - FICA and IPERS		963	
Postage		96	
Office supplies		136	
Furniture and equipment		138	
Group insurance		516	
Printing		180	
Surety and notary bonds		<u>108</u>	
			<u>13,549</u>
Aid administered:			
Provisions		1,001	
Rent		18,266	
Utilities		2,967	
Hospital, medical and drugs		2,374	
Burial		77	
Transportation		<u>202</u>	
			<u>24,887</u>
			38,436
Transfers to other funds:			
Retirement - FICA and IPERS			<u>677</u>
			<u>39,113</u>
Net			9,934
Balance beginning of year			<u>12,504</u>
Balance end of year			\$ <u><u>22,438</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions  
Secondary Roads Fund

Year ended June 30, 1980

Receipts:		
Property taxes		\$ 931,644
Road use tax from State	\$ 770,741	
Permits	612	
Refunds	60,517	
Sale of materials	1,625	
Federal government	<u>1,036</u>	<u>834,531</u>
		1,766,175
Disbursements:		
Administration	53,586	
Engineering	130,686	
Construction	403,268	
Maintenance	508,471	
Traffic services and control	81,440	
Equipment	235,678	
Equipment operations	241,381	
Tools, materials and supplies	18,720	
Property and assessment expenditures	<u>83,356</u>	<u>1,756,586</u>
Net		9,589
Balance beginning of year		<u>818,089</u>
Balance end of year		\$ <u><u>827,678</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Statement of Cash Transactions  
Election Expense FundYear ended June 30, 1980

## Receipts:

Property taxes		\$ 82,964
Reimbursements from cities and schools	\$ 45,623	
Sale of supplies and services	3,744	
CETA reimbursement	2,444	
Miscellaneous	<u>108</u>	<u>51,919</u>
		134,883

## Disbursements:

Salaries:		
Judges and clerks	23,269	
Others	58,517	
Supplies and printing	27,717	
Travel	579	
Publications	10,734	
Postage	2,530	
Data processing	30,115	
Rent and storage	7,730	
Furniture and fixtures	260	
Group insurance	2,428	
Voting machine transfer	5,307	
Training	295	
Miscellaneous	<u>1,035</u>	<u>170,516</u>

Net		(35,633)
Balance beginning of year		<u>87,854</u>
Balance end of year		\$ <u><u>52,221</u></u>

See accompanying auditors' report.



## SCOTT COUNTY

Statement of Cash Transactions  
Disaster Services FundYear ended June 30, 1980

Receipts:		
Federal shared revenue	\$ 17,422	
Local matching funds	16,453	
Refunds and reimbursements	<u>249</u>	34,124
Transfers from other funds:		
General	12,269	
Retirement - FICA and IPERS	<u>65</u>	<u>12,334</u>
		<u>46,458</u>
Disbursements:		
Salaries:		
Director	18,634	
Secretary	14,541	
Retirement - FICA and IPERS	3,518	
Insurance	1,695	
Supplies	753	
Travel	1,099	
Equipment and repairs	2,757	
Postage	266	
Telephone	2,236	
Utilities	1,387	
Rent	1,680	
Group insurance	770	
Miscellaneous	<u>33</u>	49,369
Transfers to other funds:		
Retirement - FICA and IPERS		<u>29</u>
		<u>49,398</u>
Net		(2,940)
Balance beginning of year		<u>17,228</u>
Balance end of year		\$ <u>14,288</u>

See accompanying auditors' report.

## SCOTT COUNTY

Statement of Cash Transactions  
Local Board of Health FundYear ended June 30, 1980

Receipts:		
Grants	\$ 248,474	
Refunds	12,310	
CETA reimbursement	16,898	
Licenses and permits	50,279	
Miscellaneous	84	\$ 328,045
		<hr/>
Transfers from other funds:		
General	450,000	
Retirement - FICA and IPERS	306	450,306
		<hr/>
		778,351
Disbursements:		
Salaries:		
Administrator	26,475	
Others	290,623	
Life and health insurance	13,311	
Training	2,893	
Office supplies	2,775	
Office equipment	1,125	
Medical supplies	4,261	
Vehicles	29,447	
Printing	3,792	
Lead preventive abatement program	2,339	
Venereal disease test	9,695	
Lead poisoning program	129,179	
Visting nurses and homemaker service	221,179	
Ambulance service	49,593	
Commission on Aging	98,548	
Miscellaneous	1,567	886,802
		<hr/>
Net		(108,451)
Balance beginning of year		<hr/> 109,347
Balance end of year		\$ <hr/> <hr/> 896

See accompanying auditors' report.

## SCOTT COUNTY

Statement of Cash Transactions  
County Library FundYear ended June 30, 1980

## Receipts:

Property taxes		\$ 208,744
Fines	\$ 5,300	
Sale of supplies	9,250	
CETA reimbursement	5,654	
Refunds	<u>281</u>	<u>20,485</u>
		<u>229,229</u>

## Transfers from other funds:

Retirement - FICA and IPERS		<u>451</u>
		<u>229,680</u>

## Disbursements:

Salaries	121,533	
Retirement - FICA and IPERS	14,255	
Group insurance	3,808	
Insurance	3,415	
Rent	18,908	
Travel	857	
Library materials	36,076	
Utilities	4,046	
Bookmobile	6,732	
Postage and telephone	2,304	
Other	3,328	
Supplies and equipment	<u>11,815</u>	<u>227,077</u>

## Transfers to other funds:

Retirement - FICA and IPERS		<u>199</u>
		<u>227,276</u>

Net

2,404

Balance beginning of year

38,140

Balance end of year

\$ 40,544

See accompanying auditors' report.

SCOTT COUNTY

## SCOTT COUNTY

Statement of Cash Transactions  
Conservation Board FundYear ended June 30, 1980

## Receipts:

Property taxes		\$ 585,817
Park fees	\$ 75,387	
Snowmobile fees	1,844	
Land and building rent	37,458	
Nature Center Project	32,400	
Refunds	1,866	
Sewer income	7,512	
Miscellaneous	<u>10,268</u>	<u>166,735</u>
		<u>752,552</u>

## Disbursements:

## Salaries:

Director	20,441
Others	209,551
Travel	1,636
Retirement - FICA and IPERS	22,764
Group insurance	6,648
Supplies and materials	2,988
Repairs	300
Telephone and postage	3,166
Gasoline and oil	17,642
Utilities	28,431
Bonds and insurance	30,007
Office equipment and maintenance	226
Published notices	468
Printing	<u>3,386</u>
	<u>347,654</u>

## Park expense:

Equipment	35,163	
Repairs and maintenance	60,163	
Highway Commission	65,300	
Development	162,211	
Bonds and interest	71,039	
Nature Center Project	69,895	
Supplies and materials	28,040	
Uniforms	1,240	
Miscellaneous	<u>232</u>	
	<u>493,283</u>	840,937

## SCOTT COUNTY

Statement of Cash Transactions  
Conservation Board FundYear ended June 30, 1980

## Receipts:

Property taxes		\$ 585,817
Park fees	\$ 75,387	
Snowmobile fees	1,844	
Land and building rent	37,458	
Nature Center Project	32,400	
Refunds	1,866	
Sewer income	7,512	
Miscellaneous	<u>10,268</u>	<u>166,735</u>
		<u>752,552</u>

## Disbursements:

Salaries:		
Director	20,441	
Others	209,551	
Travel	1,636	
Retirement - FICA and IPERS	22,764	
Group insurance	6,648	
Supplies and materials	2,988	
Repairs	300	
Telephone and postage	3,166	
Gasoline and oil	17,642	
Utilities	28,431	
Bonds and insurance	30,007	
Office equipment and maintenance	226	
Published notices	468	
Printing	<u>3,386</u>	
	<u>347,654</u>	

## Park expense:

Equipment	35,163	
Repairs and maintenance	60,163	
Highway Commission	65,300	
Development	162,211	
Bonds and interest	71,039	
Nature Center Project	69,895	
Supplies and materials	28,040	
Uniforms	1,240	
Miscellaneous	<u>232</u>	
	<u>493,283</u>	840,937

SCOTT COUNTY

Statement of Cash Transactions  
Conservation Board Fund

Year ended June 30, 1980

Transfers to other funds:		
Retirement - FICA and IPERS	6,145	
Conservation Sinking Fund	<u>14,499</u>	<u>20,644</u>
		<u>861,581</u>
Net		(109,029)
Balance beginning of year		<u>269,305</u>
Balance end of year		\$ <u><u>160,276</u></u>

Schedule of Bond Maturities

County Conservation Bonds

<u>Year Ending</u> <u>June 30,</u>	<u>Interest</u> <u>Rates</u>	<u>Amount</u>
1981	5.60%	\$ 55,000
1982	5.75	55,000
1983	5.75	55,000
1984	5.75	55,000
1985	5.75	55,000
1986	6.00	55,000
1987	6.00	55,000
1988	6.00	55,000
1989	6.00	<u>55,000</u>
Total		\$ <u><u>495,000</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Statement of Cash Transactions  
Federal Revenue Sharing Trust FundYear ended June 30, 1980

Receipts:		
Federal revenue sharing entitlement	\$ 773,185	
Interest on investments	<u>31,327</u>	\$ <u>804,512</u>
Disbursements:		
None		-
Transfers to other funds:		
General	300,793	
Health Center	<u>256,832</u>	<u>557,625</u>
Net		246,887
Balance beginning of year		<u>392,458</u>
Balance end of year		\$ <u><u>639,345</u></u>

See accompanying auditors' report.



SCOTT COUNTY

Statement of Cash Transactions  
County Government Assistance Fund

Year ended June 30, 1980

Receipts:	
State of Iowa	\$ <u>76,805</u>
Disbursements:	
None	-
Transfers to other funds:	
General	<u>53,114</u>
	<u>53,114</u>
Net	23,691
Balance beginning of year	<u>195,218</u>
Balance end of year	\$ <u><u>218,909</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions  
Other County Funds

Year ended June 30, 1980

<u>Fund</u>	<u>Receipts</u>		<u>Transfers- in</u>
	<u>Property Taxes</u>	<u>Other</u>	
Bangs Disease	\$ -	-	-
Bovine Tuberculosis	25	-	-
Fairground Aid	134,395	-	-
Domestic Animal	-	19,001	-
Health Center	280,224	6,310	256,832
Conservation Sinking	-	71,039	14,499
Unemployment Compensation Insurance	20,147	-	-
Economic Development Administration	-	126,273	-
Grant Law Library	-	17,753	225
Comprehensive Employment and Training Act	-	-	-
Tort Liability Insurance	<u>100,882</u>	<u>-</u>	<u>-</u>
Total	\$ <u>535,673</u>	<u>240,376</u>	<u>271,556</u>

See accompanying auditors' report.

<u>Disbursements</u>		<u>Transfers-</u> <u>out</u>	<u>Net</u>	<u>Balances</u>	
<u>Warrants</u> <u>Issued</u>	<u>Other</u>			<u>Beginning</u> <u>of Year</u>	<u>End of</u> <u>Year</u>
2,518	-	-	(2,518)	10,706	8,188
4,158	-	-	(4,133)	11,475	7,342
133,750	-	-	645	403	1,048
44,103	-	-	(25,102)	25,339	237
568,741	-	5,000	(30,375)	108,729	78,354
-	83,332	-	2,206	870	3,076
12,768	-	-	7,379	20,781	28,160
-	5,659	36,000	84,614	101,952	186,566
16,402	-	-	1,576	(1,236)	340
22,544	-	-	(22,544)	22,544	-
100,000	-	-	882	40,324	41,206
<u>904,984</u>	<u>88,991</u>	<u>41,000</u>	<u>12,630</u>	<u>341,887</u>	<u>354,517</u>

SCOTT COUNTY

Statement of Cash Transactions  
County Agricultural Extension Education Fund

Year ended June 30, 1980

Receipts:	
Property taxes	\$ 87,202
Disbursements:	
Orders paid by County Treasurer	<u>86,517</u>
Net	685
Balance beginning of year	<u>806</u>
Balance end of year	\$ <u><u>1,491</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Statement of Cash Transactions  
County Extension OfficeYear ended June 30, 1980

## Receipts:

Taxes from County	\$ 86,517		
Interest on investments	225		
Telephone refund	<u>476</u>	\$	<u>87,218</u>

	<u>Director</u>	<u>Assistants</u>	<u>Home</u> <u>Economist</u>	
Disbursements:				
Salaries	\$ 5,500	34,720	2,794	43,014
Travel	2,107	2,451	679	5,237
Rent, utilities and janitor				14,039
Equipment and repairs				3,268
Project activities				2,192
Postage and telephone				4,120
Office supplies				3,917
Insurance, legal notice and bond				708
Retirement - FICA and IPERS				3,403
Interest				91
Miscellaneous				<u>75</u>
				<u>80,064</u>
Net				7,154
Balance beginning of year				<u>4,957</u>
Balance end of year				\$ <u>12,111</u>

See accompanying auditors' report.

## SCOTT COUNTY

Statement of Cash Transactions  
County Assessor FundYear ended June 30, 1980

Receipts:		
Property taxes		\$ 157,418
Refunds	\$ 110	
Sale of supplies and services	<u>782</u>	<u>892</u>
		<u>158,310</u>
Disbursements:		
Salaries:		
Assessor	24,988	
Others	79,073	
Travel	2,925	
Retirement - FICA and IPERS	11,844	
Supplies and printing	5,107	
Postage	1,660	
Equipment and repairs	168	
Training	994	
Insurance	268	
Data processing	3,094	
Group insurance	3,195	
Professional services	17,692	
Rent	600	
Published notices	500	
Miscellaneous	<u>23</u>	152,131
Transfers to other funds:		
Retirement - FICA and IPERS		<u>5,380</u>
		<u>157,511</u>
Net		799
Balance beginning of year		<u>106,610</u>
Balance end of year		\$ <u>107,409</u>

See accompanying auditors' report.

## SCOTT COUNTY

Statement of Cash Transactions  
City Assessor FundYear ended June 30, 1980

Receipts:		
Property taxes		\$ 329,273
Refunds		<u>630</u>
		329,903
Transfers from other funds:		
General		<u>150</u>
		330,053
Disbursements:		
Salaries:		
Assessor	\$ 25,000	
Deputies	18,800	
Others	148,969	
Travel	4,115	
Office supplies	11,028	
Postage	5,333	
Retirement - FICA and IPERS	15,193	
Hospitalization	5,946	
Data processing	17,600	
Training	4,011	
Professional services	17,158	
Miscellaneous	<u>1,315</u>	274,468
Net		55,585
Balance beginning of year		<u>254,460</u>
Balance end of year		\$ <u>310,045</u>

See accompanying auditors' report.

SCOTT COUNTY



## SCOTT COUNTY

Statement of Cash Transactions  
Auto Licenses and Use Tax FundsYear ended June 30, 1980

Receipts:		
Sale of auto licenses	\$ 5,817,024	
Use tax collected	3,094,019	
Postage	<u>15,159</u>	\$ 8,926,202
Disbursements:		
State	8,733,587	
General Fund:		
Auto licenses	252,010	
Use tax	7,738	
Postage	<u>15,159</u>	9,008,494
Net		(82,292)
Balance beginning of year		<u>432,584</u>
Balance end of year		\$ <u><u>350,292</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Statement of Cash Transactions  
Other Trust and Agency Funds

Year ended June 30, 1980

<u>Fund</u>	<u>Receipts</u>	
	<u>Property Taxes</u>	<u>Other</u>
District Library	\$ -	-
School Districts	35,358,777	-
Fines	-	678,983
Area Schools or Community Colleges Corporations	954,840	-
Townships	4,923,982	-
Fire Districts	48,176	-
City Special Assessments	71,081	-
Sanitary Sewer Districts	-	425,315
Military Tax Credit	23,787	-
Personal Property Tax Credit	-	125
Elderly Credit	-	278
County Public Hospital	-	130
County Public Hospital Improvement	-	-
Advance Tax	-	10,242
Muscatine-Scott Board of Education Improvement of Instruction	-	8,374
General State	-	21,062
	9,987	-
<b>Total</b>	<b>\$ <u>41,390,630</u></b>	<b><u>1,144,509</u></b>

See accompanying auditors' report.

<u>Transfers-</u> <u>in</u>	<u>Disbursements</u> <u>Other</u>	<u>Transfers-</u> <u>out</u>	<u>Net</u>	<u>Balances</u>	
				<u>Beginning</u> <u>of Year</u>	<u>End of</u> <u>Year</u>
18,645	12,646	-	5,999	12,646	18,645
686,774	35,802,399	-	243,152	371,576	614,728
-	-	686,774	(7,791)	183,439	175,648
-	948,449	-	6,391	9,933	16,324
-	4,892,958	-	31,024	67,835	98,859
-	46,019	-	2,157	3,360	5,517
-	70,508	-	573	1,701	2,274
-	425,696	-	(381)	9,724	9,343
-	23,801	-	(14)	267	253
-	-	-	125	(125)	-
-	4,220	-	(3,942)	(278)	(4,220)
-	-	-	130	-	130
-	-	21,265	(21,265)	21,265	-
-	-	189,032	(178,790)	178,790	-
-	5,233	-	3,141	294	3,435
-	9,240	18,645	(6,823)	9,240	2,417
-	-	376	(376)	376	-
-	13,013	-	(3,026)	3,026	-
<u>705,419</u>	<u>42,254,182</u>	<u>916,092</u>	<u>70,284</u>	<u>873,069</u>	<u>943,353</u>

SCOTT COUNTY

COMMENTS AND RECOMMENDATIONS

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 Scott County for the year ended June 30, 1980, and have issued our report thereon dated April 9, 1981. As a part of our examination, we made a study and evaluation of the County's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purposes of such evaluation are to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements and to assist the auditor in planning and performing the examination of the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management with respect either to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, and that the degree of compliance with the procedures may deteriorate.

Our examination of the financial statements made in accordance with generally accepted auditing standards, including the study and evaluation of the County's system of internal accounting control for the year ended June 30, 1980, that was made for the purposes set forth in the first paragraph of this report, would not necessarily disclose all weaknesses in the system because it was based on selective tests of accounting records and related data. However, such study and evaluation disclosed the following conditions that we believe warrant your attention.

Released  
April 9, 1981



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 instances of noncompliance with the regulations.

Segregation of Duties

One important aspect of internal accounting control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible.

Recommendation

We realize that with a limited number of office employees, segregation of duties is difficult. However, we recommend that the County officials review their operating procedures to obtain the maximum internal control possible under the circumstances.

Response

The Board is currently reviewing existing operating procedures for internal control deficiencies. Changes will be made where necessary and feasible to do so.

Conclusion

Response accepted.

County Auditor

Publication of Board Minutes

The Board minutes were not published on a timely basis.

Chapter 349.18 of the Code of Iowa requires Board minutes to be published within one week of the Board meeting.

Recommendation

Board minutes should be published on a basis in compliance with the Code.

Response

Chapter 349.18, 1981 Code of Iowa, is being fully complied with.

Conclusion

Response accepted.



County Auditor  
(continued)

Surety Bonds

Individual surety bonds for all employees are presently being purchased.

Recommendation

Scott County should consider the purchase of a blanket bond as a means to reduce insurance coverage costs.

Response

Scott County not only has considered the purchase, Scott County has purchased...effective July 1, 1981.

Conclusion

Response accepted.

County Treasurer

Publishing Report of County Treasurer

Required reports of the County Treasurer were not submitted and published. Chapter 349.16(3) of the Code of Iowa states that reports of the County Treasurer should be published. The reports should include a schedule of receipts and expenditures, current cash balance in each fund and the warrants outstanding against each fund.

Recommendation

The report of the County Treasurer as required by Chapter 349.16(3) of the Code of Iowa should be published.

Response

The required reports of the County Treasurer were not submitted and published for the year ended June 30, 1980 because we were unaware that Chapter 349.16(3) of the Code of Iowa requires this. We do not intend to publish the year end report for June 30, 1980 due to the fact that this information is available in the Auditor's Office and the information is almost obsolete now and would certainly be of little interest to anyone at this time. The reports for the year ended June 30, 1981 have been published and I am submitting a copy of same in a separate letter and we do intend to have these reports published semi-annually from now on in order to comply with Chapter 349.16(3). I might add that this publication, in order to comply with this law, is estimated to cost Scott County taxpayers \$1,500 annually. I trust this explanation is sufficient to satisfy your office.

Conclusion

Response accepted.

## County Sheriff

### Reconciliation of Cashbook

The reconciliations of the cashbook with the bank account were inaccurate and incomplete.

### Recommendation

The bookkeeper should reconcile the cashbook with the bank account monthly. Any variances noted should be investigated and corrected in a timely manner.

### Response

Certain discrepancies which have been carried on our books for a period of years will be resolved. We will maintain a system of reconciliation of accounts as suggested by your office.

We hope to satisfactorily comply with your recommendations.

### Conclusion

Response accepted.

### Jail Accounts

Separate bank accounts are maintained for inmate funds and commissary funds. Records of inmate fund transactions were incomplete and the balance in the inmate fund bank account was not reconciled to amounts due inmates. A total amount due to individual inmates was established during the audit, and the excess amount in the inmate fund bank account was transferred to the commissary fund bank account.

Some payments were made in cash from commissary funds.

### Recommendation

Each bank account should be used only for the purposes for which the account was established and all disbursements should be made by check.

Separate ledger cards should be established to record all transactions relating to individual inmates and a control card should be used to record total transactions by day. The balances due individual inmates should be reconciled to the control and the bank account plus cash on hand on a monthly basis.

### Response

The above remarks concerning the accounts maintained by the jail are appreciated. Separate ledger cards are in use for inmates' funds at this time; all other recommendations are being implemented in the near future or have already been implemented.

County Sheriff  
(continued)

Jail Accounts

Conclusion

Response accepted.

Clerk of District Court

Inactive Accounts

The Clerk has inactive accounts totaling \$10,383 for child support, \$116,300 for trusts and \$10,052 for bonds.

Recommendation

Any items in these inactive accounts not able to be processed should be remitted to the General Fund. Any items subsequently processed would then be refunded from the General Fund.

Response

All inactive checking accounts were closed. The inactive trusts or bonds were turned over to the County Treasurer, along with old child support. With the exception of those that were turned over to the proper individual or to the active trust account, all of this is reflected in the 1980-81 audit.

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


\* \* \* \* \*

The foregoing conditions were considered in determining the nature, timing and extent of audit tests to be applied in our examinations of the financial statements, and this report of such conditions does not modify our report, dated April 9, 1981, on such financial statements.

The comments about the County's operations for the year ended June 30, 1980, are based exclusively on knowledge obtained from procedures performed during our independent examination of the financial statements for the year ended June 30, 1980. Since our examination was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily examined. The comments involving statutory and other legal matters are not intended to constitute legal interpretations.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of Scott County during the course of our examination.

Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

  
RICHARD D. JOHNSON, CPA  
Auditor of State

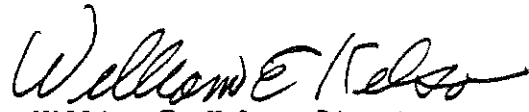
April 9, 1981

SCOTT COUNTY

Audit Staff

This report was prepared by:

Christine A. Kilpatrick, Senior State Auditor  
Robert W. Schumacher, Senior State Auditor  
Charles E. Segerstrom, Senior State Auditor  
Barbara J. Blair, Assistant State Auditor  
Darryl J. Brumm, Assistant State Auditor  
Teresa A. Larson, Assistant State Auditor



William E. Kelso, Director  
Bureau of County Audits



Warren G. Jenkins, CPA  
Deputy Auditor of State



1. The first part of the document  
 2. discusses the importance of  
 3. maintaining accurate records  
 4. and the role of the  
 5. auditor in this process.  
 6. It also highlights the  
 7. need for transparency and  
 8. accountability in financial  
 9. reporting.

