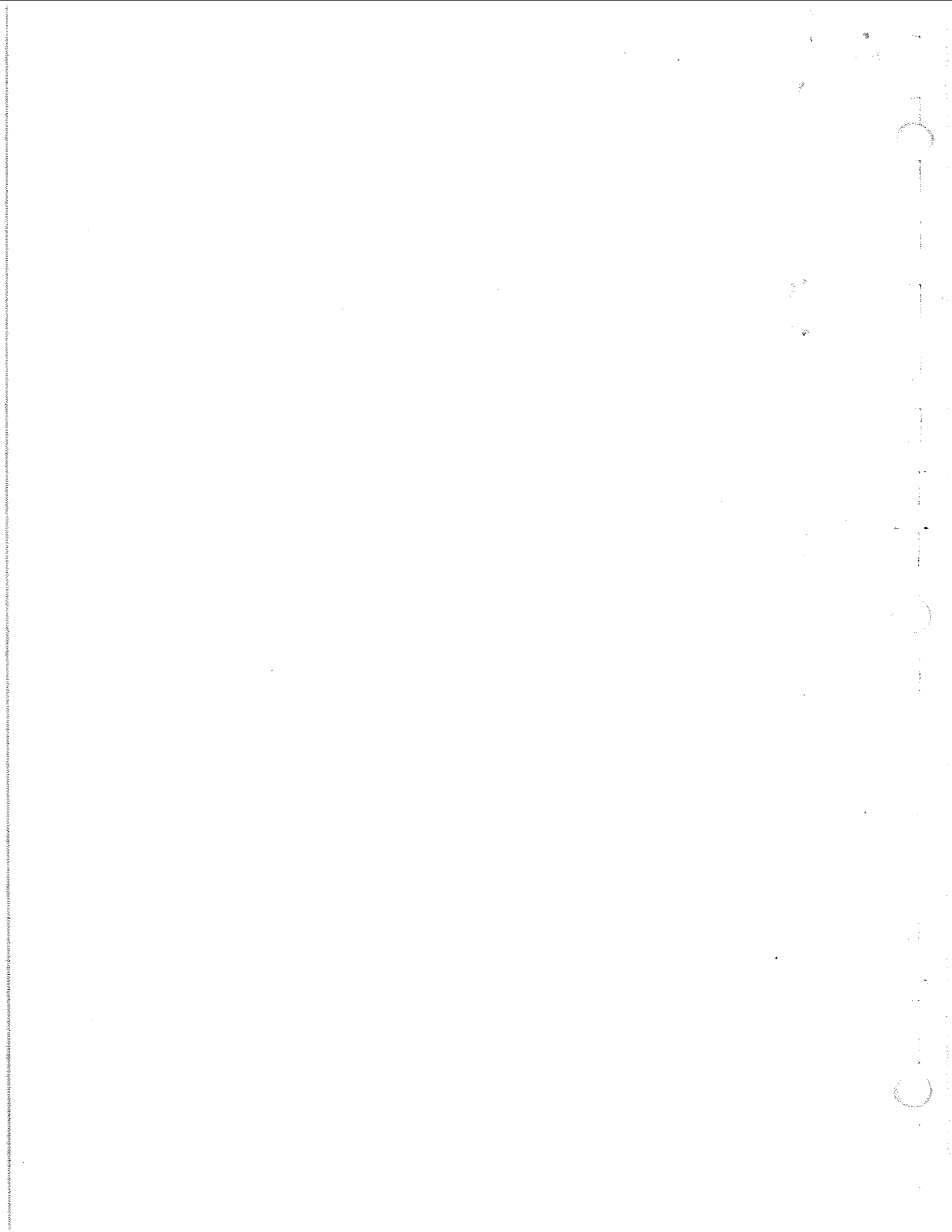


COUNTY OF SCOTT, IOWA
Davenport, Iowa

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

JUNE 30, 1981



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COUNTY OF SCOTT, IOWA

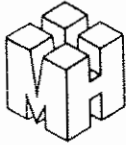
COUNTY OFFICIALS

June 30, 1981

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
William Fennelly	Board of Supervisors	1984
Thomas Hart	Board of Supervisors	1982
Robert Peterson	Board of Supervisors	1984
Margaret Tinsman	Board of Supervisors	1982
Edwin Winborn	Board of Supervisors	1982
Forrest Ashcraft	County Sheriff	1984
William P. Cusack, Jr.	County Treasurer	1982
David H. Dahlin	Clerk of District Court	1984
William E. Davis	County Attorney	1982
Karen L. Fitzsimmons	County Auditor	1984
Richard F. Hagen	County Recorder	1982

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McGladrey Hendrickson & Co.
CERTIFIED PUBLIC ACCOUNTANTS



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

We have examined the balance sheet, all funds and general long-term debt account group, of the County of Scott, Iowa as of June 30, 1981, and the statements of cash receipts and disbursements of the County funds, as listed in the table of contents of this report, for the year ended June 30, 1981. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As explained in Note 1 to the financial statements, the County does not maintain an adequate historical cost record of its general fixed assets and, accordingly, a statement of general fixed assets, as required by generally accepted accounting principles, is not included in this report.

Also, as described in Note 1 to the financial statements, the accompanying statements of cash receipts and disbursements of the County funds are prepared on the cash basis of accounting and, accordingly, they are not intended to be presented in conformity with generally accepted accounting principles.

The County has not grouped all funds by generic fund type in the balance sheet, all funds and general long-term debt account group, as required by generally accepted accounting principles and, accordingly, that statement does not present the financial position of the County of Scott, Iowa as of June 30, 1981, in accordance with generally accepted accounting principles.

In our opinion, the balance sheet referred to in the first paragraph presents fairly the financial position of the funds and the general long-term debt group of accounts of County of Scott, Iowa as of June 30, 1981, in conformity with generally accepted accounting principles applied on a basis consistent with the preceding year, and the statements of cash receipts and disbursements of the County funds referred to in the first paragraph present fairly the cash transactions of the funds, as listed in the table of contents of this report, of the

County of Scott, Iowa for the year ended June 30, 1981, in conformity with the County's cash basis accounting policies, as described in Note 1 to the financial statements, applied on a basis consistent with the preceding year.

Our examination was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information for the year ended June 30, 1981, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

McCladrey Hendrickson & Co.

Davenport, Iowa
January 6, 1982

COUNTY OF SCOTT, IOWA
 COMBINED BALANCE SHEET
 ALL FUNDS AND GENERAL LONG-TERM DEBT ACCOUNT GROUP
 June 30, 1981

ASSETS	County Offices Funds				Clerk Of District Court Scheduled Violations Account		General Fund	Federal Revenue Sharing Fund	Other Funds	Trust And Agency Funds	General Long-Term Debt Group Of Accounts	Total (Memorandum Only)
	County Auditor	County Treasurer	County Recorder	County Sheriff	General Account	Violations Account						
Cash and temporary cash investments	\$ 17,703	\$7,362,568	\$ 80,752	\$ --	\$ 66,262	\$ 146,983	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 7,674,268
Restricted trust account cash	30,500	--	--	51,959	291,994	128,887	--	--	--	--	--	503,340
Funds held by County Treasurer	--	--	--	--	--	--	1,957,947	923,219	2,633,774	1,847,608	--	7,362,568
Receivables, net of allowance for uncollectible amounts:												
Property taxes	--	642,268	--	--	--	--	--	--	--	--	--	642,268
Accrued interest	--	--	--	--	--	--	90,287	--	--	--	--	90,287
State and federal grants and entitlements	--	--	--	--	--	--	40,441	223,862	175,595	--	--	439,898
Other	--	--	1,754	--	--	--	--	--	--	--	--	1,754
Amounts due from other County offices	--	186,701	--	--	--	--	111,046	--	30,281	87,496	--	415,524
Amount to be provided for retirement of general obligation bonds	--	--	--	--	--	--	--	--	--	--	440,000	440,000
	<u>\$ 48,203</u>	<u>\$8,191,537</u>	<u>\$ 82,506</u>	<u>\$ 51,959</u>	<u>\$ 358,256</u>	<u>\$ 275,870</u>	<u>\$2,199,721</u>	<u>\$1,147,101</u>	<u>\$2,839,650</u>	<u>\$1,935,104</u>	<u>\$ 440,000</u>	<u>\$17,569,907</u>
LIABILITIES AND COUNTY EQUITY												
Liabilities:												
Accounts payable	\$ 1,127	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 70,602	\$ --	\$ 590,468	\$ --	\$ --	\$ 662,197
Contracts payable	--	--	--	--	--	--	--	--	295,914	--	--	295,914
Due to other governmental units	3,552	84,898	60,225	--	1,367	60,482	--	--	--	1,538,871	--	1,749,395
Funds held for Other Funds	--	7,362,568	--	--	--	--	--	--	--	--	--	7,362,568
Amounts due to other County offices	13,024	228,823	22,281	--	64,895	86,501	--	--	--	--	--	415,524
Deferred revenue	--	515,248	--	--	--	--	--	--	6,500	--	--	521,748
Trust accounts	30,500	--	--	51,959	291,994	128,887	--	--	--	--	--	503,340
General obligation bonds	--	--	--	--	--	--	--	--	--	--	440,000	440,000
Total liabilities	<u>\$ 48,203</u>	<u>\$8,191,537</u>	<u>\$ 82,506</u>	<u>\$ 51,959</u>	<u>\$ 358,256</u>	<u>\$ 275,870</u>	<u>\$ 70,602</u>	<u>\$ --</u>	<u>\$ 892,882</u>	<u>\$1,538,871</u>	<u>\$ 440,000</u>	<u>\$11,950,686</u>
County equity, fund balances	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$2,129,119	\$1,147,101	\$1,946,768	\$ 396,233	\$ --	\$ 5,619,221
	<u>\$ 48,203</u>	<u>\$8,191,537</u>	<u>\$ 82,506</u>	<u>\$ 51,959</u>	<u>\$ 358,256</u>	<u>\$ 275,870</u>	<u>\$2,199,721</u>	<u>\$1,147,101</u>	<u>\$2,839,650</u>	<u>\$1,935,104</u>	<u>\$ 440,000</u>	<u>\$17,569,907</u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

SUMMARY STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
ALL FUNDS OTHER THAN COUNTY OFFICES
Year Ended June 30, 1981

Fund	Receipts		Disbursements	Transfers From Other Funds	Transfers To Other Funds	Increase (Decrease) In Funds Being Held By County Treasurer	Balance Of Funds Held By (Due To) County Treasurer	
	Property	Other					Beginning	Ending
	Taxes							
General	\$ 2,016,499	\$ 3,047,558	\$ 4,893,873	\$ 764,528	\$ 845,746	\$ 88,966	\$ 1,868,981	\$ 1,957,947
Federal Revenue Sharing	--	1,062,497	--	--	778,603	283,894	639,345	923,239
Other:								
Court	2,476,939	314,707	2,860,747	75,000	--	5,899	238,582	244,481
Detention Home	48,052	55,283	127,029	--	--	(23,694)	--	(23,694)
Mental Health and Institutions	4,178,837	306,985	4,018,684	--	--	467,138	675,352	1,142,490
Poor	--	208,797	411,620	--	--	(202,823)	397,688	194,865
Veterans' Affairs	35,439	162	34,897	--	--	704	22,438	23,142
Historical Society	--	--	6,500	6,500	--	--	--	--
Tort Liability	88,822	--	--	--	130,028	(41,206)	41,206	--
Unemployment Compensation	2,995	--	--	--	31,000	(28,005)	28,160	155
FICA	87,614	4,009	--	--	155,000	(63,377)	63,518	141
IPERS	98,723	3,058	--	--	113,500	(11,719)	11,759	40
Health Center	351,622	6,210	396,773	--	--	(38,941)	78,354	39,413
Local Board of Health	--	253,851	1,113,447	859,000	--	(596)	896	300
Capital Improvements	--	199,681	1,033,339	928,912	--	95,254	--	95,254
Secondary Roads	1,058,411	810,211	2,089,968	--	--	(221,346)	827,678	606,332
Election	246,481	28,437	262,557	--	--	12,361	52,221	64,582
Domestic Animal	809	9,794	43,119	36,000	--	3,484	239	3,723
TB Eradication	--	--	3,041	--	--	(3,041)	7,342	4,301
Bangs Eradication	2,995	--	2,353	--	--	642	8,188	8,830
Fairgrounds	145,480	--	145,790	--	--	(310)	1,048	738
County Library	224,594	23,606	242,938	--	--	5,262	40,544	45,806
Conservation	524,063	225,365	719,275	--	82,459	(52,306)	160,276	107,970
Grant Law Library	--	3,530	17,399	13,529	--	(340)	340	--
Disaster Services	--	38,852	62,712	18,217	--	(5,643)	14,288	8,645
County Government Assistance	--	79,222	--	--	231,871	(152,649)	218,909	66,260
Trust and Agency:								
City Assessor	359,913	381	420,903	--	--	(60,609)	310,045	249,436
County Assessor	194,155	160	170,467	--	--	23,848	107,409	131,257
Treasurer's Tax Clearing	44,631,207	16,756,101	61,071,690	713,857	1,047,336	(17,861)	1,484,776	1,466,915
	<u>\$56,773,650</u>	<u>\$23,438,457</u>	<u>\$80,149,121</u>	<u>\$ 3,415,543</u>	<u>\$ 3,415,543</u>	<u>\$ 62,986</u>	<u>\$ 7,299,582</u>	<u>\$ 7,362,568</u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

STATEMENT OF CASH DISBURSEMENTS BY FUND,
 BUDGETED FUNDS, BUDGET AND ACTUAL
 Year Ended June 30, 1981

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
General	\$ 5,574,292	\$ 4,893,873	\$ 680,419
Court	3,036,673	2,860,747	175,926
Detention Home	205,480	127,029	78,451
Mental Health and Institutions	4,874,831	4,018,684	856,147
Poor	451,291	411,620	39,671
Veterans' Affairs	44,110	34,897	9,213
Historical Society	6,500	6,500	- -
Unemployment Compensation	18,000	- -	18,000
Health Center	432,328	396,773	35,555
Local Board of Health	1,188,529	1,113,447	75,082
Capital Improvements	1,454,000	1,033,339	420,661
Secondary Roads	2,522,640	2,089,968	432,672
Election	300,498	262,557	37,941
Domestic Animal	44,050	43,119	931
TB Eradication	9,000	3,041	5,959
Bangs Eradication	11,000	2,353	8,647
Fairgrounds	145,790	145,790	- -
County Library	248,423	242,938	5,485
Conservation	801,425	719,275	82,150
Grant Law Library	20,000	17,399	2,601
Disaster Services	143,624	62,712	80,912
	<u>\$21,532,484</u>	<u>\$18,486,061</u>	<u>\$ 3,046,423</u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 COUNTY AUDITOR FUND
 Year Ended June 30, 1981

RECEIPTS

Office fees:

Deeds	\$ 22,993	
Change of title fees	1,297	
Tax sale fees	395	
Redemption fees	111	
Miscellaneous	<u>686</u>	\$ 25,482

Other:

Dog licenses	\$ 23,941	
Tax sale redemptions	114,541	
Miscellaneous	<u>1,496</u>	139,978
		<u>\$165,460</u>

DISBURSEMENTS

Office fees to General Fund	\$ 24,608
Dog licenses to local governments	24,835
Tax sale redemptions paid out	118,789
Miscellaneous	<u>3,815</u>
	<u>\$172,047</u>

Receipts (under) disbursements \$ (6,587)

CASH BALANCE, BEGINNING 54,790

CASH BALANCE, ENDING* \$ 48,203

* Composition of cash balance ending:

Cash and temporary cash investments	\$ 17,703
Restricted trust account cash	<u>30,500</u>
	<u>\$ 48,203</u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 COUNTY TREASURER FUND
 Year Ended June 30, 1981

RECEIPTS

Property taxes:

Net taxes due from taxpayers		\$51,032,100
Current tax adjustments		<u>10,619</u>
		\$51,042,719

Less:

Delinquent real estate taxes	\$ 471,845	
Delinquent personal property taxes	32,632	
Taxes abated	12,911	
Taxes suspended	<u>2,433</u>	519,821
		<u>\$50,522,898</u>
Mobile home tax		313,370

Credits received from State:

Homestead tax	\$ 3,577,168	
Agricultural land tax	420,365	
Military tax	173,234	
Elderly tax	279,767	
Personal property tax	1,032,853	
Livestock tax	82,452	
Monies and credits replacement tax	49,717	
Mobile home credit	<u>5,251</u>	5,620,807
Delinquent tax collected		<u>316,575</u>
Total property taxes		\$56,773,650
Other sources		<u>23,438,457</u>
		\$80,212,107

DISBURSEMENTS

Receipts over disbursements

80,149,121
 \$ 62,986

CASH AND TEMPORARY CASH INVESTMENTS
 BALANCE, BEGINNING

7,299,582

CASH AND TEMPORARY CASH INVESTMENTS
 BALANCE, ENDING

\$ 7,362,568

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 COUNTY RECORDER FUND
 Year Ended June 30, 1981

RECEIPTS

Office fees:

Transfer fees	\$ 52,661	
Deeds	18,630	
Real estate mortgages	41,394	
Uniform Commercial Code	12,356	
Releases and assignments	13,251	
Snowmobile fees	2,907	
Boat fees	9,019	
Duplicate fees	142	
Hunting and fishing fees	727	
Miscellaneous	<u>46,495</u>	\$197,582

Other:

Hunting and fishing	\$349,075	
Boat registrations	72,626	
Snowmobile registrations	16,229	
Real estate revenue stamps - State share	210,645	
Transfer fees	26,103	
Use tax	<u>2,910</u>	<u>677,588</u>
		<u>\$875,170</u>

DISBURSEMENTS

Transfer fees to County Auditor		\$ 23,323
Office fees to General Fund		194,773
Snowmobile fees to Conservation Fund		3,721
Writing fees to County		63,616
To State:		
License receipts	\$322,311	
Registration receipts	71,518	
Use tax	2,611	
Real estate revenue stamps	<u>153,134</u>	<u>549,574</u>
		<u>\$835,007</u>

Receipts over disbursements \$ 40,163

CASH AND TEMPORARY CASH INVESTMENTS

BALANCE, BEGINNING 40,589

CASH AND TEMPORARY CASH INVESTMENTS

BALANCE, ENDING \$ 80,752

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 COUNTY SHERIFF FUND
 Year Ended June 30, 1981

RECEIPTS

Office fees		\$ 66,542
Other:		
Mileage	\$ 23,216	
Gun permit fees	1,648	
Trusts	<u>879,812</u>	<u>904,676</u>
		<u>\$971,218</u>

DISBURSEMENTS

To General Fund:		
Office fees		\$ 85,591
Gun permit fees		<u>2,164</u>
		\$ 87,755
Gun permit fees to State		366
Mileage		23,216
Trusts paid out		<u>846,102</u>
		<u>\$957,439</u>

Receipts over disbursements \$ 13,779

CASH, RESTRICTED TRUST ACCOUNT, BEGINNING 38,180

CASH, RESTRICTED TRUST ACCOUNT, ENDING \$ 51,959

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 CLERK OF DISTRICT COURT FUND
 GENERAL ACCOUNT
 Year Ended June 30, 1981

RECEIPTS

Office fees:

Probate fees	\$ 49,011	
District Court fees	54,505	
Marriage licenses	8,575	
Reporter and jury fees	<u>18,460</u>	\$ 130,551

Other:

Trust funds	\$1,361,280	
Fines from Clerk of District Court	60,829	
State judicial fee to State	10,611	
Copy fees to Law Library	7,581	
Workers' compensation	20,917	
Criminal restitution	35,957	
Child support	5,504,956	
Interest on investments	39,785	
Miscellaneous	<u>30,683</u>	<u>7,072,599</u>
		<u>\$7,203,150</u>

DISBURSEMENTS

Office fees to General Fund	\$ 169,722
Interest on investments to General Fund	39,785
Fines to Fines Fund	51,750
Trust funds paid out	6,944,378
State judicial fee to State	10,501
Copy fees to Law Library	<u>8,135</u>
	<u>\$7,224,271</u>

Receipts (under) disbursements \$ (21,121)

CASH BALANCE, BEGINNING 379,377**

CASH BALANCE, ENDING* \$ 358,256

* Composition of cash balance, ending:

Cash and temporary cash investments	\$ 66,262
Restricted trust account cash	<u>291,994</u>
	<u>\$ 358,256</u>

** Beginning cash balance includes \$115,963 certificates of deposit held deposit in trust by the District Court.

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 CLERK OF DISTRICT COURT FUND
 SCHEDULED VIOLATIONS ACCOUNT
 Year Ended June 30, 1981

	Clerk Of District Court	Magistrates	Elimination Of Magistrates' Receipts Transferred To Clerk Of District Court	Total
RECEIPTS				
State fines	\$ 615,911	\$ 24,687	\$ 24,248	\$ 616,350
City fines	489,133	86,501	81,310	494,324
Fees and costs	325,356	23,743	22,244	326,855
State judicial fee	19,916	--	--	19,916
Interest	10,383	--	--	10,383
Trusts	694,468	40,013	53,119	681,362
	<u>\$2,155,167</u>	<u>\$ 174,944</u>	<u>\$ 180,921</u>	<u>\$2,149,190</u>
DISBURSEMENTS				
To General Fund:				
Filing fees	\$ 63,535	\$ --	\$ --	\$ 63,535
City fines	47,788	--	--	47,788
Other costs	141,075	--	--	141,075
To State:				
Filing fee	122,581	--	--	122,581
State judicial fee	17,590	--	--	17,590
State fines to Fines Fund	598,302	--	--	598,302
Grant Library Fund	124	--	--	124
Trusts	661,531	--	--	661,531
City fines to cities	430,088	--	--	430,088
Interest	10,383	--	--	10,383
Transfer to Clerk of District Court:				
State fines	--	24,248	24,248	--
City fines	--	81,310	81,310	--
Fees and costs	--	22,244	22,244	--
Trusts	--	53,119	53,119	--
	<u>\$2,092,997</u>	<u>\$ 180,921</u>	<u>\$ 180,921</u>	<u>\$2,092,997</u>
Receipts over (under) disbursements	<u>\$ 62,170</u>	<u>\$ (5,977)</u>	<u>\$ --</u>	<u>\$ 56,193</u>
CASH BALANCE, BEGINNING				<u>219,677</u>
CASH BALANCE, ENDING*				<u>\$ 275,870</u>
* Composition of cash balance, ending:				
Cash and temporary cash investments			\$ 146,983	
Restricted trust account cash			<u>128,887</u>	
			<u>\$ 275,870</u>	

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 GENERAL FUND
 Year Ended June 30, 1981

RECEIPTS

Property taxes		\$2,016,499
State of Iowa:		
Franchise taxes		179,911
State grants		90,097
Reimbursements		183,827
Child support		105,670
Fees		793,241
Licenses and permits		29,714
Interest and penalties		1,309,531
Comprehensive Employment Training Act		62,013
Refund and repayments		145,138
Sale of material and supplies		111,761
Other		36,655
		<u>\$5,064,057</u>

DISBURSEMENTS

Salaries and wages	\$2,636,241	
Retirement	329,735	
Health and life insurance	128,042	
Maintenance and improvements	200,440	
Insurance	376,136	
Data processing	458,608	
Telephone and utilities	173,019	
Supplies and materials	267,675	
Other	323,977	
	<u>4,893,873</u>	

Receipts over disbursements \$ 170,184

TRANSFERS

From other funds	764,528
(To) other funds	<u>(845,746)</u>

Increase in funds held by County Treasurer \$ 88,966

FUNDS HELD BY COUNTY TREASURER
 BALANCE, BEGINNING

1,868,981

FUNDS HELD BY COUNTY TREASURER
 BALANCE, ENDING

\$1,957,947

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FEDERAL REVENUE SHARING FUND
 Year Ended June 30, 1981

RECEIPTS	
U. S. government	\$ 862,683
Interest	<u>199,814</u>
	\$1,062,497
TRANSFER to other fund	<u>778,603</u>
Increase in funds held by County Treasurer	\$ 283,894
FUNDS HELD BY COUNTY TREASURER BALANCE, BEGINNING	<u>639,345</u>
FUNDS HELD BY COUNTY TREASURER BALANCE, ENDING	<u><u>\$ 923,239</u></u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 COURT FUND
 Year Ended June 30, 1981

RECEIPTS

Property taxes	\$2,476,939
U. S. government	105,296
Juvenile Justice program	35,312
Child support reimbursement	15,727
State of Iowa	6,691
Court reporter reimbursement	108,387
District Court administration	16,128
Other refunds and reimbursements	27,166
	<u>\$2,791,646</u>

	Clerk Of Court	District Court	Correctional Services	
DISBURSEMENTS				
Salaries and wages	\$ 404,663	\$ 358,754	\$ 720,131	
Retirement	49,011	43,403	86,813	
Health and life insurance	19,588	17,543	33,472	
Maintenance and improvements	9,321	1,661	57,125	
Data processing charges	9,944	88,544	--	
Utilities	--	--	24,429	
Telephone	6,800	13,367	6,125	
Fees and expenses	--	95,814	--	
Supplies and materials	27,733	17,087	39,091	
Printing and postage	15,613	5,114	8,713	
Travel and mileage	741	8,196	23,690	
Medical	--	--	70,771	
Treatment and care costs	--	--	16,871	
Rental	3,730	--	4,064	
Legal transcripts	--	47,137	--	
Medical affiliation contract	--	--	29,767	
Professional services	--	267,008	50,497	
Provisions	--	--	139,244	
Miscellaneous	3,014	13,950	22,208	
	<u>\$ 550,158</u>	<u>\$ 977,578</u>	<u>\$1,333,011</u>	<u>2,860,747</u>
Receipts (under) disbursements				\$ (69,101)
TRANSFER from other funds				<u>75,000</u>
Increase in funds held by County Treasurer				\$ 5,899
FUNDS HELD BY COUNTY TREASURER BALANCE, BEGINNING				<u>238,582</u>
FUNDS HELD BY COUNTY TREASURER BALANCE, ENDING				<u>\$ 244,481</u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 DETENTION HOME FUND
 Year Ended June 30, 1981

RECEIPTS

Property taxes	\$ 48,052
U. S. government	52,026
Refunds	3,257
	<u>\$103,335</u>

DISBURSEMENTS

Salaries and wages	\$ 84,105
Retirement	10,320
Health insurance	5,188
Equipment	14,265
Supplies and materials	9,138
Miscellaneous	4,013
	<u>\$127,029</u>

Receipts (under) disbursements	\$(23,694)
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FUNDS HELD BY (DUE TO) COUNTY TREASURER
 BALANCE, BEGINNING

- -

FUNDS (DUE TO) COUNTY TREASURER
 BALANCE, ENDING

\$(23,694)

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

POOR FUND

Year Ended June 30, 1981

RECEIPTS

Social Services reimbursements		\$ 67,503
Child support reimbursements		111,465
Other reimbursements		13,325
Rent		15,174
Sale of County property		1,330
		<u>\$ 208,797</u>

DISBURSEMENTS

General relief:			
Salaries and wages	\$ 58,716		
Retirement	6,947		
Health benefits	2,940		
Provisions	5,502		
Equipment and repairs	900		
Postage and telephone	1,398		
Supplies and printing	1,488		
Medical expense	3,597		
Utilities	20,235		
Rent	67,737		
Burials	6,358		
Miscellaneous	403		
			\$ 176,221
Social Services office:			
Supplies and printing	\$ 11,672		
Repairs and maintenance	5,201		
Equipment	3,314		
Rent	13,909		
Utilities	9,941		
Postage	5,884		
Telephone	27,735		
Miscellaneous	1,071		
			78,727
Child support recovery:			
Salaries and wages	\$ 124,422		
Retirement	15,113		
Health and life insurance	4,672		
Supplies and miscellaneous	3,980		
			148,187
Cemetery maintenance			8,485
			<u>\$ 411,620</u>

Receipts (under) disbursements \$ (202,823)

FUNDS HELD BY COUNTY TREASURER

BALANCE, BEGINNING 397,688

FUNDS HELD BY COUNTY TREASURER

BALANCE, ENDING \$ 194,865

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 VETERANS' AFFAIRS FUND
 Year Ended June 30, 1981

RECEIPTS		
Property taxes		\$ 35,439
Refunds		<u>162</u>
		<u>\$ 35,601</u>
DISBURSEMENTS		
Salaries and wages		\$ 12,168
Retirement		1,463
Miscellaneous		1,199
Aid administered:		
Rent		12,035
Utilities		4,128
Hospital, medical and drugs		2,472
Miscellaneous		<u>1,432</u>
		<u>\$ 34,897</u>
Receipts over disbursements		\$ 704
FUNDS HELD BY COUNTY TREASURER		
BALANCE, BEGINNING		<u>22,438</u>
FUNDS HELD BY COUNTY TREASURER		
BALANCE, ENDING		<u><u>\$ 23,142</u></u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 HISTORICAL SOCIETY FUND
 Year Ended June 30, 1981

RECEIPTS	\$ - -
DISBURSEMENTS, contributions to agencies	<u>6,500</u>
Receipts (under) disbursements	\$ (6,500)
TRANSFER from other fund	<u>6,500</u>
Change in funds held by County Treasurer	\$ - -
FUNDS HELD BY COUNTY TREASURER	
BALANCE, BEGINNING	<u>- -</u>
FUNDS HELD BY COUNTY TREASURER	
BALANCE, ENDING	<u><u>\$ - -</u></u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
TORT LIABILITY FUND
Year Ended June 30, 1981

RECEIPTS, property taxes	\$ 88,822
TRANSFER to other fund	<u>130,028</u>
(Decrease) in funds held by County Treasurer	\$ (41,206)
FUNDS HELD BY COUNTY TREASURER BALANCE, BEGINNING	<u>41,206</u>
FUNDS HELD BY COUNTY TREASURER BALANCE, ENDING	<u><u>\$ - -</u></u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
UNEMPLOYMENT COMPENSATION FUND
Year Ended June 30, 1981

RECEIPTS, property taxes	\$ 2,995
TRANSFER to other fund	<u>31,000</u>
(Decrease) in funds held by County Treasurer	\$(28,005)
FUNDS HELD BY COUNTY TREASURER BALANCE, BEGINNING	<u>28,160</u>
FUNDS HELD BY COUNTY TREASURER BALANCE, ENDING	<u>\$ 155</u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FICA FUND
 Year Ended June 30, 1981

RECEIPTS	
Property taxes	\$ 87,614
Refunds	<u>4,009</u>
	\$ 91,263
TRANSFER to other fund	<u>155,000</u>
(Decrease) in funds held by County Treasurer	 \$(63,377)
FUNDS HELD BY COUNTY TREASURER BALANCE, BEGINNING	 <u>63,518</u>
FUNDS HELD BY COUNTY TREASURER BALANCE, ENDING	 <u><u>\$ 141</u></u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 IPERS FUND
 Year Ended June 30, 1981

RECEIPTS	
Property taxes	\$ 98,723
Refunds	<u>3,058</u>
	\$101,781
 TRANSFER to other fund	 <u>113,500</u>
(Decrease) in funds held by County Treasurer	 \$(11,719)
 FUNDS HELD BY COUNTY TREASURER	
BALANCE, BEGINNING	 <u>11,759</u>
 FUNDS HELD BY COUNTY TREASURER	
BALANCE, ENDING	 <u>\$ 40</u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 HEALTH CENTER FUND
 Year Ended June 30, 1981

RECEIPTS

Property taxes	\$351,622
Other	<u>6,210</u>
	<u>\$357,832</u>

DISBURSEMENTS

Salaries and wages	\$ 20,537
Retirement	2,494
Health and life insurance	1,130
Equipment	7,133
Building and equipment maintenance	51,417
Utilities	40,768
Telephone	15,935
Printing	6,497
Postage	5,739
Supplies and materials	10,063
Rental	3,574
Service contracts	3,920
Contribution to agencies	225,000
Miscellaneous	<u>2,566</u>
	<u>\$396,773</u>

Receipts (under) disbursements	\$(38,941)
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FUNDS HELD BY COUNTY TREASURER

BALANCE, BEGINNING	<u>78,354</u>
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FUNDS HELD BY COUNTY TREASURER

BALANCE, ENDING	<u><u>\$ 39,413</u></u>
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See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 LOCAL BOARD OF HEALTH FUND
 Year Ended June 30, 1981

RECEIPTS

U. S. government	\$ 88,527
State of Iowa	98,146
Local	5,010
Fees	60,468
Other	1,700
	<u>\$ 253,851</u>

DISBURSEMENTS

Salaries and wages	\$ 388,310
Retirement	46,057
Life and health insurance	16,846
Equipment purchases	22,491
Equipment rentals	13,296
Medical affiliation contract	13,478
Reimbursable allotment	112,750
Contribution to agencies	453,805
Supplies and materials	12,370
Professional services	9,419
Telephone	8,618
Printing and postage	4,783
Miscellaneous	11,224
	<u>\$1,113,447</u>

Receipts (under) disbursements \$ (859,596)

TRANSFER from other funds 859,000

(Decrease) in funds held by County Treasurer \$ (596)

FUNDS HELD BY COUNTY TREASURER

BALANCE, BEGINNING 896

FUNDS HELD BY COUNTY TREASURER

BALANCE, BEGINNING \$ 300

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 CAPITAL IMPROVEMENTS FUND
 Year Ended June 30, 1981

RECEIPTS

Sale of County property	\$ 100,560
U. S. government	4,851
State of Iowa	50,000
Local government	35,107
Use taxes	7,740
Other	1,423
	<u>\$ 199,681</u>

DISBURSEMENTS

Courthouse renovation	\$ 5,916
Bicentennial building - 3rd floor	269,430
Bicentennial building - 4th floor, 6th floor and cooling tower	269,037
Juvenile Detention Center	238,431
Communication tower	12,780
Courthouse window replacement	13,877
Pine Knoll retaining wall	11,724
Pine Knoll equipment	7,092
Jail ventilation and roofing	19,228
Detention Center	181,989
Industrial park lots	3,601
Miscellaneous	234
	<u>\$1,033,339</u>

Receipts (under) disbursements \$ (833,658)

TRANSFER from other funds 928,912

Increase in funds held by County
Treasurer \$ 95,254

FUNDS HELD BY COUNTY TREASURER
BALANCE, BEGINNING

 --

FUNDS HELD BY COUNTY TREASURER
BALANCE, ENDING

\$ 95,254

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 SECONDARY ROADS FUND
 Year Ended June 30, 1981

RECEIPTS

Property taxes	\$1,058,411
Road use tax from State	736,119
Refunds	72,729
U. S. government	1,208
Permits	155
	<u>\$1,868,622</u>

DISBURSEMENTS

Administration	\$ 51,603
Engineering	130,182
Construction	611,806
Maintenance	535,714
Traffic services and control	86,458
New equipment	215,683
Equipment repair and services	262,906
Tools, materials and supplies	25,434
Property and assessment expenditures	6,813
Retirement	70,835
Other payroll costs	92,534
	<u>\$2,089,968</u>

Receipts (under) disbursements \$ (221,346)

FUNDS HELD BY COUNTY TREASURER
 BALANCE, BEGINNING

827,678

FUNDS HELD BY COUNTY TREASURER
 BALANCE, ENDING

\$ 606,332

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 ELECTION FUND
 Year Ended June 30, 1981

RECEIPTS	
Property taxes	\$246,481
Refunds	21,152
Fees	7,285
	<u>\$274,918</u>
DISBURSEMENTS	
Salaries and wages	\$ 67,004
Retirement	8,132
Rent	17,917
Data processing	47,845
Supplies and printing	6,007
Postage	7,845
Publications - official notices	13,107
Commercial services	18,393
Precinct workers	48,341
Services contracts	22,534
Miscellaneous	5,432
	<u>\$262,557</u>
Receipts over disbursements	\$ 12,361
FUNDS HELD BY COUNTY TREASURER	
BALANCE, BEGINNING	<u>52,221</u>
FUNDS HELD BY COUNTY TREASURER	
BALANCE, ENDING	<u>\$ 64,582</u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 DOMESTIC ANIMAL FUND
 Year Ended June 30, 1981

RECEIPTS		
Property taxes		\$ 809
Dog licenses		9,794
		<u>\$ 10,603</u>
DISBURSEMENTS		
Contribution to agencies		\$ 36,000
Dead animal claims		4,750
Professional services		2,011
Assessor's fees		358
		<u>\$ 43,119</u>
Receipts (under) disbursements		\$(32,516)
TRANSFER from other fund		<u>36,000</u>
Increase in funds held by County Treasurer		\$ 3,484
FUNDS HELD BY COUNTY TREASURER		
BALANCE, BEGINNING		<u>239</u>
FUNDS HELD BY COUNTY TREASURER		
BALANCE, ENDING		<u><u>\$ 3,723</u></u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
TB ERADICATION FUND
Year Ended June 30, 1981

RECEIPTS	\$ --
DISBURSEMENTS, professional services	<u>3,041</u>
Receipts (under) disbursements	\$ (3,041)
FUNDS HELD BY COUNTY TREASURER BALANCE, BEGINNING	<u>7,342</u>
FUNDS HELD BY COUNTY TREASURER BALANCE, ENDING	<u>\$ 4,301</u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
BANGS ERADICATION FUND
Year Ended June 30, 1981

RECEIPTS, property taxes	\$ 2,995
DISBURSEMENTS, professional services	<u>2,353</u>
Receipts over disbursements	\$ 642
FUNDS HELD BY COUNTY TREASURER BALANCE, BEGINNING	<u>8,188</u>
FUNDS HELD BY COUNTY TREASURER BALANCE, ENDING	<u><u>\$ 8,830</u></u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FAIRGROUNDS FUND
Year Ended June 30, 1981

RECEIPTS, property taxes	\$145,480
DISBURSEMENTS, contributions to agencies	<u>145,790</u>
Receipts (under) disbursements	\$ (310)
FUNDS HELD BY COUNTY TREASURER BALANCE, BEGINNING	<u>1,048</u>
FUNDS HELD BY COUNTY TREASURER BALANCE, ENDING	<u><u>\$ 738</u></u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 COUNTY LIBRARY FUND
 Year Ended June 30, 1981

RECEIPTS

Property taxes	\$224,594
U. S. government	5,132
Fees	18,474
	<u>\$248,200</u>

DISBURSEMENTS

Salaries and wages	\$132,469
Retirement	15,360
Health insurance	4,147
Equipment	12,400
Rental	19,690
Books and periodicals	37,943
Utilities	5,148
Telephone	1,947
Insurance premiums	3,663
Supplies	4,156
Memberships	2,415
Commercial services	2,217
Miscellaneous	1,383
	<u>\$242,938</u>

Receipts over disbursements	\$ 5,262
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FUNDS HELD BY COUNTY TREASURER

BALANCE, BEGINNING	<u>40,544</u>
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FUNDS HELD BY COUNTY TREASURER

BALANCE, ENDING	<u>\$ 45,806</u>
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See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 CONSERVATION FUND
 Year Ended June 30, 1981

RECEIPTS

Property taxes	\$524,063
State of Iowa	45,225
Fees:	
Camping	47,041
Pool income	34,681
West Lake Beach	28,544
Park entrance	15,988
Other	10,698
Rentals	23,829
Refunds	19,359
	<u>\$749,428</u>

DISBURSEMENTS

Salaries and wages	\$261,134
Retirement	25,092
Health and life insurance	8,877
Equipment	32,055
Capital improvements	132,939
Maintenance	59,618
Utilities	30,798
Telephone	3,916
Travel	2,036
Professional services	4,192
Iowa Highway Commission	62,300
Insurance	34,629
Supplies and materials	57,584
Miscellaneous	4,105
	<u>\$719,275</u>

Receipts over disbursements \$ 30,153

TRANSFER to other fund 82,459

(Decrease) in funds held by County
Treasurer \$(52,306)

FUNDS HELD BY COUNTY TREASURER
BALANCE, BEGINNING 160,276

FUNDS HELD BY COUNTY TREASURER
BALANCE, ENDING \$107,970

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 GRANT LAW LIBRARY FUND
 Year Ended June 30, 1981

RECEIPTS		
Local government	\$ 3,067	
Other	463	
	<u>\$ 3,530</u>	
DISBURSEMENTS		
Salaries and wages	\$ 2,100	
Books and periodicals	15,165	
Miscellaneous	134	
	<u>\$ 17,399</u>	
Receipts (under) disbursements	\$(13,869)	
TRANSFER from other fund	<u>13,529</u>	
(Decrease) in funds held by County Treasurer	\$ (340)	
FUNDS HELD BY COUNTY TREASURER		
BALANCE, BEGINNING	<u>340</u>	
FUNDS HELD BY COUNTY TREASURER		
BALANCE, ENDING	<u><u>\$ - -</u></u>	

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 DISASTER SERVICES FUND
 Year Ended June 30, 1981

RECEIPTS

U. S. government	\$ 22,437
Local government	16,114
Refunds	301
	<u>\$ 38,852</u>

DISBURSEMENTS

Salaries and wages	\$ 34,958
Retirement	4,710
Insurance	2,087
Supplies and materials	1,034
Equipment and maintenance	11,759
Utilities	1,559
Telephone	2,426
Rent	1,680
Miscellaneous	2,499
	<u>\$ 62,712</u>

Receipts (under) disbursements \$(23,860)

TRANSFER from other fund 18,217

(Decrease) in funds held by County Treasurer \$ (5,643)

FUNDS HELD BY COUNTY TREASURER
 BALANCE, BEGINNING 14,288

FUNDS HELD BY COUNTY TREASURER
 BALANCE, ENDING \$ 8,645

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
COUNTY GOVERNMENT ASSISTANCE FUND
Year Ended June 30, 1981

RECEIPTS, State of Iowa	\$ 79,222
TRANSFER to other funds	<u>231,871</u>
(Decrease) in funds held by County Treasurer	\$(152,649)
FUNDS HELD BY COUNTY TREASURER BALANCE, BEGINNING	<u>218,909</u>
FUNDS HELD BY COUNTY TREASURER BALANCE, ENDING	<u>\$ 66,260</u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 CITY ASSESSOR FUND
 Year Ended June 30, 1981

RECEIPTS

Property taxes	\$359,913
Other	381
	<u>\$360,294</u>

DISBURSEMENTS

Salaries and wages	\$276,987
Retirement	32,435
Health insurance	8,436
Data processing charges	31,181
Professional services	28,073
Office supplies	14,046
Postage	8,201
Travel	6,372
Schools	5,966
Rent	3,300
Commercial services	2,368
Insurance	1,365
Miscellaneous	2,173
	<u>\$420,903</u>

Receipts (under) disbursements	\$(60,609)
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FUNDS HELD BY COUNTY TREASURER

BALANCE, BEGINNING	<u>310,045</u>
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FUNDS HELD BY COUNTY TREASURER

BALANCE, ENDING	<u><u>\$249,436</u></u>
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See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 COUNTY ASSESSOR FUND
 Year Ended June 30, 1981

RECEIPTS

Property taxes	\$194,155
Other	160
	<u>\$194,315</u>

DISBURSEMENTS

Salaries and wages	\$114,735
Retirement	13,380
Health insurance	4,021
Data processing charges	13,900
Supplies and materials	4,337
Professional services	9,800
Postage	3,525
Travel	3,235
Schools	2,181
Miscellaneous	1,353
	<u>\$170,467</u>

Receipts over disbursements	\$ 23,848
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FUNDS HELD BY COUNTY TREASURER

BALANCE, BEGINNING	<u>107,409</u>
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FUNDS HELD BY COUNTY TREASURER

BALANCE, ENDING	<u>\$131,257</u>
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See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

SUMMARY STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
TREASURER'S TAX CLEARING FUNDS
Year Ended June 30, 1981

Fund	Receipts		Disbursements	Transfers From Other Funds	Transfers To Other Funds	Increase (Decrease) In Balance Of Funds Being Held By County Treasurer	Balance Of Funds Held By (Due To) County Treasurer	
	Property Taxes	Other					Beginning	Ending
Motor Vehicle Fees	\$ --	\$ 6,264,158	\$ 5,977,875	\$ --	\$ 256,535	\$ 29,748	\$ 106,998	\$ 136,746
Motor Vehicle Use Tax	--	3,147,902	3,077,778	--	8,926	61,198	243,293	304,491
Mobile Home Tax	--	318,635	318,635	--	--	--	--	--
Mobile Home Credit	--	5,251	5,251	--	--	--	--	--
Delinquent Tax	--	367,036	367,036	--	--	--	--	--
Homestead Credit	--	3,577,168	3,577,168	--	--	--	--	--
Military Service Credit	--	173,234	173,234	--	--	--	--	--
Agricultural Land Credit	--	420,365	420,365	--	--	--	--	--
Personal Property Credit	--	1,032,853	1,027,869	--	--	4,984	(4,220)	764
Monies and Credits	--	65,936	49,717	--	--	16,219	--	16,219
Bond Sinking	--	--	85,535	82,459	--	(3,076)	3,076	--
Agricultural Extension	99,931	--	99,737	--	--	194	1,491	1,685
Muscatine - Scott Board of Education	--	2,818	2,468	--	--	350	2,417	2,767
District Library	--	--	18,645	--	--	(18,645)	18,645	--
School Districts	37,907,841	--	38,506,958	631,398	--	32,281	614,728	647,009
Fines	--	652,396	--	--	631,398	20,998	175,648	196,646
Eastern Iowa Community Colleges Corporations	1,021,007	--	1,020,115	--	--	892	16,324	17,216
Townships	5,443,025	--	5,419,928	--	--	23,097	98,859	121,956
Fire Districts	56,749	--	60,714	--	--	(3,965)	5,517	1,552
State General	72,391	--	73,155	--	--	(764)	2,274	1,510
Scott County EDA	6,230	--	6,230	--	--	--	--	--
Sanitary Sewer District	--	--	35,107	--	150,309	(185,416)	185,416	--
Livestock Tax Exemption	23,790	--	23,248	--	--	542	253	795
EDA Escrow	--	82,452	82,452	--	--	--	--	--
Advance Tax	--	63	--	--	--	63	1,149	1,212
Elderly Tax Credit	--	1,428	4,480	--	--	(3,052)	3,435	383
City Special Assessments	--	279,767	279,042	--	--	725	130	855
Refund	--	364,639	358,705	--	168	5,766	9,343	15,109
	243	--	243	--	--	--	--	--
	<u>\$44,631,207</u>	<u>\$16,756,101</u>	<u>\$61,071,690</u>	<u>\$ 713,857</u>	<u>\$ 1,047,336</u>	<u>\$ (17,861)</u>	<u>\$ 1,484,776</u>	<u>\$ 1,466,915</u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Operations, Description of Funds
and Groups of Accounts, and Significant
Accounting Policies

Nature of operations:

The County provides a broad range of services to its citizens, including general government, public safety, secondary roads, health, cultural and park facilities, and social services.

Description of funds and account groups:

The accounts of the County are organized on the basis of funds or groups of accounts, each of which is considered to be an independent fiscal and accounting entity. The operations of each fund and account group are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, equity, receipts and disbursements. The various funds and account groups are presented as follows:

Funds

County Auditor Fund - accounts primarily for the collection of property deed fees, dog licenses, and tax sale redemptions, and their remittances to other governmental units, individuals, and the County Treasurer.

County Treasurer Fund - accounts for the collection of property taxes and other County receipts, and disburses funds for the various County operations.

County Recorder Fund - accounts primarily for the collection of transfer fees, boat and snowmobile licenses, hunting and fishing licenses and use taxes, and their remittances to other governmental units, individuals and the County Treasurer.

County Sheriff Fund - accounts for the operations of the County Sheriff office and sale of weapon permits.

Clerk of District Court Fund - is separated into two accounts - general, which accounts for the operations of the District Court, and scheduled violations, which accounts for the operations of the Associate Court and local magistrates.

General Fund - accounts for all financial resources and transactions except those required to be accounted for in other funds or account groups.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

Court Fund - accounts for the operations of the County's court system.

Detention Home Fund - accounts for the operations of the County's Detention Home.

Mental Health and Institutions Fund - accounts for the operations of the County Mental Health Program and the Pine Knoll Health Care Facility.

Poor Fund - accounts for the operations of Child Support Recovery, General Relief and Social Services of the County.

Veterans' Affairs Fund - accounts for the operations of the Veterans' Affairs Administration and Veterans' Relief.

Historical Society Fund - accounts for the operations of the County Historical Society.

Tort Liability Fund - accounts for the property tax receipts relating to tort liability for the County.

Unemployment Compensation Fund - accounts for the property tax receipts relating to unemployment compensation for the County.

FICA Fund - accounts for property tax receipts and refunds relating to FICA payments for County employees.

IPERS Fund - accounts for property tax receipts and refunds relating to Iowa Public Employees' Retirement System payments for County employees.

Health Care Fund - accounts for operations of the County's Health Center and contributions to associated health agencies.

Local Board of Health Fund - accounts for operations of the County's local health program.

Capital Improvements Fund - accounts for financial resources to be used for the acquisition or construction of major capital facilities and improvements.

Secondary Roads Fund - accounts for the construction and maintenance of secondary roads in Scott County.

Election Fund - accounts for expenditures of the County elections.

Domestic Animal Fund - accounts for the expenditures of the County Animal Claim investigator and Humane Society fundings.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

TB Eradication Fund - accounts for prevention of tuberculosis in Scott County.

Bangs Eradication Fund - accounts for prevention of Bangs disease in Scott County.

Fairgrounds Fund - accounts for the operations of the County fairgrounds.

County Library Fund - accounts for the operations of the County library.

Conservation Fund - accounts for the operations and maintenance of County parks, recreational areas and historical sites.

Grant Law Library Fund - accounts for the operations of the County supported law library.

Disaster Services Fund - accounts for the administration and coordination of all civil defense and emergency planning matters throughout the County, both as to manmade disasters and natural disasters.

Federal Revenue Sharing Fund - accounts for the funds received from the U. S. government in the form of revenue sharing.

County Government Assistance Fund - accounts for the funds received from the State of Iowa for the general operations of the County.

City Assessor Fund - accounts for the operations of the City Assessor's office.

County Assessor Fund - accounts for the operations of the County Assessor's office.

Treasurer's Tax Clearing Funds - accounts for the assets held in a trustee or agency capacity. These include expendable trust and non-expendable trust funds. The purpose of the individual funds is apparent from their titles.

Account Groups

General Fixed Asset Account Group - information is not included in this report because the County has not maintained adequate historical cost records of its general fixed assets.

General Long-Term Debt Account Group - accounts for all general obligation long-term debt of the County.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Significant accounting policies:

Basis of Accounting

The balance sheet of the funds is presented using the modified accrual basis of accounting. The modified accrual basis of accounting recognizes revenue when it becomes both available and measurable, and recognizes expenditures when the liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized as a liability only when it becomes due.

The County's operations are accounted for using the cash basis, reflecting only cash received and disbursed. Therefore, receivables and payables, inventories, accrued income and expenses and property and equipment, which are material in amount, are not reflected and the statements of cash receipts and disbursements are not intended to present the results of operations of the funds in conformity with generally accepted accounting principles.

Other Accounting Policies and
Accounting and Reporting Purposes

Investments - are accounted for at cost. Substantially all County investment activity, except for those funds required to maintain their investments separately, is conducted by the Treasurer in a pooled investment account.

Property taxes receivable - represents only the current year's delinquent taxes.

The presentation of the balance sheet has combined several generic fund types into one total which is not in accordance with generally accepted accounting principles. The County also has not grouped all funds by generic fund type in the balance sheet, as required by generally accepted accounting principles.

Property tax receipts - represent the 1980 tax levy which is collected during the year ended June 30, 1981, and any prior levies collected during the year ended June 30, 1981.

Unpaid vacation and sick pay - are not recognized in the financial statements until paid.

Note 2. Budgets

Budgets are prepared for County funds on the cash basis. Budgets presented in this report represent the originally adopted budget as amended.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

Note 3. Contracts Payable

Contracts payable included in the Capital Improvements Fund at June 30, 1981, consisted of the following:

	<u>Total Contract</u>	<u>Remitted At June 30, 1981</u>	<u>Payable At June 30, 1981</u>
Phase I remodeling of the 3rd floor, Bicentennial Building	\$376,370	\$290,067	\$ 16,414
Window replacement, County courthouse	279,500	- -	279,500
	<u>\$655,870</u>	<u>\$290,067</u>	<u>\$295,914</u>

Note 4. General Obligation Bonds

Unmatured conservation bonds totaling \$440,000 are outstanding at June 30, 1981. These bonds were issued during the year ended June 30, 1970 for the purpose of acquiring and developing land for public recreation and conservation. These bonds bear interest rates of 5.6% to 6.0% and are due serially in numerical order through October 1, 1988. During the year ended June 30, 1981, \$55,000 of these conservation bonds were redeemed.

The annual debt service requirements on the bond issue are as follows:

<u>For The Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1982	\$ 55,000	\$ 24,338	\$ 79,338
1983	55,000	21,175	76,175
1984	55,000	18,013	73,013
1985	55,000	14,816	69,816
1986	55,000	11,550	66,550
1987	55,000	8,250	63,250
1988	55,000	4,950	59,950
1989	55,000	1,650	56,650
	<u>\$440,000</u>	<u>\$104,742</u>	<u>\$544,742</u>

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

Note 5. Pension Plan

All County employees, except part-time employees, are members of the Iowa Public Employees' Retirement System (IPERS). Pension contributions are made to the program by both the employee and the employer. During the year ended June 30, 1981, the County made contributions to the program equal to 5.75% of employee covered wages and employees made contributions equal to 3.7% of covered wages, except for law enforcement employees where the County made contributions equal to 5.41% covered wages and employees made contributions equal to 8.41% of covered wages. Covered wages include all wages paid to any one employee not in excess of \$20,000 per calendar year. The County's disbursements for employee pension costs during the year were \$393,602.

Information about the excess, if any, of the actuarially computed value of vested benefits over the total of the Pension Fund is not available.

The County pays contributions required under rates set by the State of Iowa. The State is required by statute to determine the contribution rates, based on an annual actuarial valuation, to fully fund all benefits and retirement allowances currently earned, and to amortize in level installments, by July 1, 1998, the unfunded liability for service prior to July 4, 1953.

Note 6. Subsequent Events

In December, 1981, the County issued \$4,600,000 of General Obligation County Jail Bonds. The proceeds from this issue will be used to reconstruct, remodel, and equip the existing County jail, and to construct and equip an addition to the County jail.

SUPPLEMENTARY INFORMATION

COUNTY OF SCOTT, IOWA

COMPOSITION OF CASH AND TEMPORARY CASH INVESTMENT
BALANCE OF COUNTY TREASURER
June 30, 1981

Name Of Bank	Maximum Deposit Authorized	Composition Of Balance		
		Checking Account (Excess Of Issued Warrants Over Account Balance)	Interest Bearing	Total
Davenport Bank & Trust, Davenport, Iowa	\$30,000,000	\$ (230,004)	\$ 825,090	\$ 595,086
First National Bank, Davenport, Iowa	5,000,000	620	500,000	500,620
First Trust and Savings, Davenport, Iowa	5,000,000	2,684	200,000	202,684
Northwest Bank & Trust, Davenport, Iowa	10,000,000	2,666	3,373,862	3,376,528
Bettendorf Bank & Trust, Bettendorf, Iowa	5,000,000	2,199	- -	2,199
Blue Grass Savings, Blue Grass, Iowa	3,000,000	1,048	100,000	101,048
Buffalo Savings, Buffalo, Iowa	3,000,000	2,703	100,000	102,703
First Trust & Savings, Dixon, Iowa	3,000,000	1,498	- -	1,498
Farmers Savings, Princeton, Iowa	3,000,000	3,586	450,000	453,586
LeClaire State, LeClaire, Iowa	3,000,000	1,345	250,000	251,345
Liberty Trust & Savings, Durant, Iowa	3,000,000	942	- -	942
Walcott Trust & Savings, Walcott, Iowa	3,000,000	2,984	100,000	102,984
Security State Trust & Savings, Bettendorf, Iowa	7,500,000	2,924	1,500,000	1,502,924
Central Trust & Savings, Eldridge, Iowa	3,000,000	376	100,000	100,376
Total		<u>\$ (204,429)</u>	<u>\$ 7,498,952</u>	<u>\$ 7,294,523</u>
Cash on hand				<u>68,045</u>
Cash and temporary cash investment balance, June 30, 1981				<u>\$ 7,362,568</u>

COUNTY OF SCOTT, IOWA

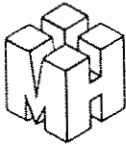
DISBURSEMENTS DETAIL
GENERAL FUND

Year Ended June 30, 1981

	Total	Supervisors	Auditor	Treasurer	Recorder	County Attorney	Sheriff	General Services	Building Maintenance	Adminis- tration	General Data Processing	Other
Salaries and wages:												
Officials and depart- ment heads	\$ 346,428	\$ 74,667	\$ 22,775	\$ 22,775	\$ 22,753	\$ 27,346	\$ 25,156	\$ 18,568	\$ 17,708	\$ 38,285	\$ 13,712	\$ 62,683
Deputies	951,639	--	55,929	--	35,268	226,528	629,068	--	--	--	--	4,846
AFSCME union	776,419	--	82,606	287,723	82,055	62,963	92,169	61,859	42,206	--	--	64,838
Others	561,755	15,689	35,983	157,008	2,912	14,079	158,671	45,505	12,171	53,780	--	65,957
Retirement	329,735	10,971	22,824	55,770	17,107	39,382	127,086	14,548	8,647	9,148	1,665	22,587
Health and life insurance	128,042	5,926	8,533	23,020	7,898	16,890	38,525	8,430	3,355	4,278	583	10,604
Maintenance and improvements:												
Vehicles and equipment	74,873	653	1,023	2,198	555	3,943	8,166	1,434	1,913	814	--	54,174
Repairs and maintenance	121,914	99	1,755	21,925	2,736	544	1,303	8,589	21,921	144	9,077	53,821
Capital improvements	3,653	--	--	3,653	--	--	--	--	--	--	--	--
Insurance	376,136	287	323	1,379	167	243	1,335	--	--	--	--	372,402
Data processing charges	458,608	--	35,440	181,820	324	--	18,377	8,995	--	--	212,033	1,619
Telephone	83,354	2,969	3,927	5,827	3,525	9,127	20,644	27,390	560	3,446	--	5,939
Utilities	89,665	--	--	--	--	--	--	--	89,665	--	--	--
Supplies and materials:												
Office	60,685	482	6,611	15,166	8,199	2,908	4,490	18,689	--	1,738	--	2,402
Gasoline and motor oil	77,157	--	--	100	--	--	--	350	800	--	--	75,907
Inventory replacement	6,336	--	--	--	--	--	--	6,336	--	--	--	--
Clothing	12,522	--	--	--	--	--	12,522	--	--	--	--	--
Construction	9,723	--	--	--	--	--	--	--	9,717	--	--	6
Institutional	6,964	--	--	--	--	--	83	--	--	--	--	6,881
Postage	41,709	162	2,382	28,096	2,670	1,043	1,868	3,926	--	314	--	1,248
Other	8,324	272	54	436	--	3,365	391	3,222	--	386	--	198
Printing	44,255	846	6,355	17,234	1,672	4,153	4,380	1,155	50	3,875	--	4,535
Other:												
Professional services	81,011	--	--	--	--	--	--	--	--	--	--	81,011
Contributions to agencies	60,929	--	--	--	--	--	--	--	--	--	--	60,929
Rental	20,246	--	--	--	--	381	3,637	9,681	852	2,100	--	3,595
Public notices	30,247	--	--	3,697	300	--	--	70	--	--	--	26,180
Soil conservation match	29,900	--	--	--	--	--	--	--	--	--	--	29,900
Crime commission planning	18,542	--	--	--	--	--	--	--	--	--	--	18,542
Travel and mileage	15,717	3,079	39	1,486	1,171	1,438	734	358	14	1,040	1,334	5,024
Services contracts	11,815	--	--	1,319	--	--	--	--	6,467	--	--	4,029
Commercial services	11,316	--	--	--	--	2,289	4,285	--	3,852	--	--	890
Schools of instruction	9,745	1,038	45	342	396	1,778	987	263	167	312	595	3,822
Reimbursable allotment	9,750	--	--	--	--	--	--	--	--	--	--	9,750
Judgment and claims	7,435	--	--	--	1,169	--	--	--	--	--	--	6,266
Recruitment	5,911	--	--	--	--	--	--	--	--	--	--	5,911
Memberships	5,674	260	50	25	50	249	--	--	--	--	--	5,040
Miscellaneous	5,739	333	227	200	--	173	766	--	--	72	--	3,968
	<u>\$4,893,873</u>	<u>\$ 117,733</u>	<u>\$ 286,881</u>	<u>\$ 831,199</u>	<u>\$ 190,927</u>	<u>\$ 418,822</u>	<u>\$1,154,643</u>	<u>\$ 239,368</u>	<u>\$ 220,065</u>	<u>\$ 119,732</u>	<u>\$ 238,999</u>	<u>\$1,075,504</u>

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McGladrey Hendrickson & Co.
CERTIFIED PUBLIC ACCOUNTANTS



To the Board of Supervisors
County of Scott, Iowa

We have examined the financial statements of County of Scott, Iowa for the year ended June 30, 1981, and have issued our report thereon, dated January 6, 1982. 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. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary to express an opinion on the County's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The elected officials and administration of the County is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the County taken as a whole. However, our study and evaluation disclosed the following conditions that we believe result in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements of County of Scott, Iowa may occur and not be detected within a timely period.

Segregation of duties:

One of the basic requirements for an adequate system of internal accounting control is to segregate duties in such a manner that no one individual can control a transaction from beginning to end. There are several areas in the County's offices where, due to the limited personnel available, segregation of duties is inadequate.

In the Sheriff's office, the Clerk of Court's offices, the Magistrate's office, the Recorder's office, the Auditor's office, and the Treasurer's office, one individual performs nearly all bookkeeping functions including handling and recording cash receipts, preparing and recording cash disbursements (and in some cases signing checks), and reconciling bank accounts.

While we understand that this condition is primarily due to the limited number of personnel available and that it is probably impractical from a cost/benefit standpoint to employ a sufficient number of personnel under the existing structure to effect a good system of segregation of duties from the standpoint of internal accounting control, we do believe that improvement could be made by increased review of the work of these individuals by supervisory personnel. In addition, within the Clerk of Court's offices and the Treasurer's office, we believe that there are sufficient personnel available to reassign some of the functions which represent incompatible duties. As a minimum for all offices, someone who does not have access to or record cash transactions should prepare the bank reconciliations and trace the reconciled cash balances to the fund balance in the accounting records.

Also, one individual receives payroll data from department heads, enters file maintenance transactions and weekly payroll data on the computer, receives output from the computer including payroll warrants, operates the mechanical check signer, and distributes payroll warrants to department heads.

To improve control in this area, we believe output from the computer should be returned to a different individual. This individual should check the file maintenance report against the payroll authorizations and the warrants against the payroll records. A third individual within the office who is not involved with cash disbursements or the accounting records should have control of the mechanical check signer and account for usage of the machine.

In addition, the payroll register and warrants should be reviewed for overall reasonableness by the Auditor or a Deputy Auditor. This same person should distribute the warrants directly to department heads or designee.

In addition to the above, we noted that one individual can receive the claims submitted by the departments, perform the review of the documentation, approve the claims for payment, enter the claims into the computer system, correct the edit reports, enter vendor file maintenance transactions, handle the printed warrants, operate the mechanical check signer, mail the warrants, prepare the Board Reports, and occasionally prepare the list of outstanding warrants.

Response:

All offices concerned are reviewing their current internal accounting controls for possible reassignment of duties.

Property tax system:

The current property tax system does not provide an audit trail on file maintenance transactions or control totals of the property taxes receivable. Due to this situation, unauthorized changes could possibly be made to the assessed valuation, payment history, property taxes due or special assessment due on any parcel.

Due to the absence of control totals, property tax and special assessment revenue and receivables are balanced only once a year and cannot be easily reconciled.

Finally, we noted that the Treasurer's office does not balance delinquent taxes by taxing district. To ensure proper apportionment of delinquent taxes among the districts, taxes should be balanced yearly.

Response:

The property tax system is currently under review in anticipation of a complete rewrite of the existing automated system.

Better controls will be implemented as a result of this rewrite. In addition, the cost effectiveness of immediate changes to the current system will be reviewed.

Claims processing:

As a result of our review of the County's system of claim processing, the following came to our attention:

- (1) The supply of blank warrants and the signature plates for the check signing machine are kept in an unlocked cabinet to which all office employees and the public have easy access.
- (2) Each month a number of warrants are distributed to the vendors by various County employees rather than being mailed directly to the vendors.
- (3) Vendors' invoices are not cancelled when paid.

Response:

All blank warrants and signature plates are now kept in a locked cabinet. All warrants are now mailed directly to the vendors (except warrants payable to County employees).

The County's automated payables system checks for duplicate invoices; however, the procedure of actually stamping invoices paid is also being explored.

EDP system development cycle:

Program changes are not adequately controlled. Some are made on a very informal basis, others are made on a formal change request basis. Documentation of the various programs as well as some change information is imbedded within the program but old listings prior to changes are not always kept. Changes to programs affect the entire system of EDP controls and lack of control over changes defeats the purpose of good system development controls by increasing the likelihood of inaccurate or unauthorized changes being made.

Response:

The former Bi-State Metropolitan Computer Commission which previously provided computer services to the County has been taken over by Scott County. All systems development controls and procedures are currently under review.

Control of terminal access:

Due to the number of terminals connected to your EDP system, employees from several offices have access to data stored in the computer. The terminal identification and user identification procedures provide a record of computer usage; however, they are not effective safeguards to prevent unauthorized changes to data, unauthorized inquiries, etc.

Response:

A thorough review of current privacy and security policies, including terminal access, is in progress.

General ledger system:

During the course of our examination, we noted the following regarding the general accounting system:

- (1) The Warrant Clearing Fund had not been reconciled to the underlying liabilities since before the current fiscal year.
- (2) We noted that not all property tax receipts and interfund transfers were being recorded in the computer system general ledger. In addition, the general ledger had not been reconciled during the year to manual records of receipts, disbursements, and fund balances kept by the Treasurer's office. This resulted in several funds being out of balance with the Treasurer's records during the year and at year-end.
- (3) In several instances, no detailed documentation of the reasons for or the amount of transfers was kept.
- (4) Corrections and adjusting journal entries posted in the general ledger did not have any explanation or documentation prepared to support them. Also, entries are not identified by type or reference number in the general ledger file.

We suggest the following procedures be established to provide adequate documentation in the general ledger and aid in keeping accurate records:

- (1) To insure that errors and suspended items are corrected on a timely basis, the Warrant Clearing Fund should be reconciled monthly to the underlying liabilities.
- (2) The following items should be reconciled monthly between the manual records and the computer system general ledger:
 - (a) Property tax receipts.
 - (b) Miscellaneous receipts.
 - (c) Interfund transfers.
 - (d) Warrants issued.
 - (e) Fund balance.
- (3) Journal entries and transfers should be identified within the general ledger by type, source and number.

Some form of standard documentation such as a voucher form should be required for all transfers and unusual journal entries. The documentation should include:

- (a) Reason for and source of transaction.
- (b) Authorization.
- (c) Computation of amount.

Response:

The implementation of a new general ledger software system caused a six-month delay in processing data through use of the computer due to programming problems with the software. This necessitated essentially a manual system during the year, which made it extremely difficult to reconcile to the automated system.

Data for fiscal year 1981-82 is now completely on the automated general ledger system and monthly reconciliations are currently being made.

Receipt of goods purchased:

The County is not using any form of receiving report to control receipt of goods purchased. This situation could result in the County paying for goods never delivered or returned to the vendor.

We believe that the County Administration should consider implementing the following:

- (1) Standardized receiving reports to document checking shipments for discrepancies and receipt of goods.

- (2) Centralized receiving department to receive vendor shipments and distribute the goods to the appropriate department.
- (3) Include copies of the purchase order and receiving report in the claim processing so the accounts payable clerk can compare them with the vendor invoice as part of the auditor's review of claims.

Response:

The County is in the process of automating its purchasing procedures. All forms and procedures will be reviewed, including a centralized receiving concept, in the development of this system.

Cash and investment control:

To improve control over cash receipts, we recommend that all checks be restrictively endorsed when mail is opened and, further, that the County's certificates of deposit be held in safekeeping by a financial institution.

Response:

All certificates of deposit are now held in safekeeping by each financial institution. The procedure of restrictively endorsing checks when the mail is opened is under review and consideration.

These conditions were considered in determining the nature, timing, and extent of the audit tests to be applied in our examination of the financial statements for the year ended June 30, 1981, and this report does not affect our report on these financial statements dated January 6, 1982.

The following compliance exceptions came to our attention during our examination of the County's financial statements for the year ended June 30, 1981. Since our examination was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily examined.

Claims processing:

- (1) We noted five claims which did not have a departmental signature.
- (2) We noted two claims which did not have an auditor's office signature.
- (3) We noted a series of claims which were entered into the general ledger under claim numbers which had previously been used.

Payroll processing:

- (1) Blue Cross-Blue Shield premiums were paid for an employee after his absence from employment for over 30 days.
- (2) Due to clerical errors in recording employee pay rates, two employees were overpaid for a short period of time.

This report is intended solely for the use of the elected officials and administration of the County and should not be used for any other purpose.

Mc Gladry Hendrickson, C.

Davenport, Iowa
January 6, 1982

