

SCOTT COUNTY

AUDITORS' REPORT
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION
COMMENTS AND RECOMMENDATIONS

YEAR ENDED JUNE 30, 1982

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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	County 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

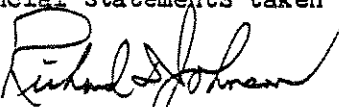
To the Officials of Scott County:

We have examined the financial statements of the County Officials and the individual funds and group of accounts, listed as exhibits in the table of contents of this report, of Scott County, Iowa, as of and for the year ended June 30, 1982. 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.

The County has not maintained a record of its general fixed assets, and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included. As described in note 1, the financial statements are prepared on the basis of cash receipts and disbursements; consequently, revenues are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred. Also, the County has not prepared combined financial statements that show the financial position of Scott County at June 30, 1982, as required by generally accepted accounting principles. Thus, in our opinion, the financial statements listed in the table of contents do not present fairly the financial position of Scott County at June 30, 1982, or the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In our opinion, however, the accompanying financial statements present fairly the results of the cash transactions of the County Officials and the individual funds of Scott County, Iowa, for the year ended June 30, 1982, and the indebtedness of Scott County as of June 30, 1982, on the basis of accounting described in the preceding paragraph applied 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 the County Officials and the individual funds and group of accounts of Scott County, Iowa, taken as a whole. The supplemental information included in Schedules 1 through 24 is presented for supplemental analysis purposes and is not necessary for a fair presentation of the financial position or the results of the cash transactions of the County Officials and the individual funds and group of accounts of Scott County, Iowa. The supplemental information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is stated fairly in all material respects only when considered in conjunction with the financial statements taken as a whole.


RICHARD D. JOHNSON, CPA
Auditor of State

October 25, 1982

SCOTT COUNTY

FINANCIAL STATEMENTS

SCOTT COUNTY

Balance Sheets and Statement of Group of Accounts

June 30, 1982

	<u>County</u> <u>Auditor</u>	<u>County</u> <u>Treasurer</u>	<u>County</u> <u>Recorder</u>	<u>County</u> <u>Sheriff</u>
<u>Assets</u>				
Current assets:				
Cash on hand	\$ -	43,592	6,290	9
Cash in bank	12,412	776,168	33,481	86,069
Investments (at cost)	34,254	11,659,967	-	-
Receivables:				
Accounts	1,935	-	1,651	-
Delinquent property tax	-	802,033	-	-
Due from:				
Other offices	-	193,721	-	-
County Treasurer	-	-	-	-
Amount available in Debt Service	-	-	-	-
Fund and Conservation Sinking Fund	-	-	-	-
To be provided by future taxation	-	-	-	-
and other sources	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	\$ <u>48,601</u>	<u>13,475,481</u>	<u>41,422</u>	<u>86,078</u>
<u>Liabilities and Fund Balances</u>				
Current liabilities:				
Excess of outstanding checks over				
bank balance	\$ -	-	-	-
Warrants payable	-	541,788	-	-
Orders payable	-	9,546	-	-
Due:				
State of Iowa	-	-	20,738	-
Other governments	9,184	-	-	-
County Treasurer	5,164	-	20,684	24,789
County funds	-	12,122,114	-	-
Trusts	34,253	-	-	61,289
Bond interest due and unpaid	-	-	-	-
Long-term liabilities:				
Bonds payable (note 2)	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>48,601</u>	<u>12,673,448</u>	<u>41,422</u>	<u>86,078</u>
Fund balances:				
Reserved for delinquent property tax	-	802,033	-	-
Unreserved	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	\$ <u>48,601</u>	<u>13,475,481</u>	<u>41,222</u>	<u>86,078</u>

See notes to financial statements.

Exhibit A

<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>
20,846	50	-	-	-	-	-	-
-	143,085	-	-	-	-	-	-
373,724	105,000	-	-	-	-	-	-
-	234	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	2,005,436	1,163,609	98,535	6,472,517	2,382,017	-
-	-	-	-	-	-	-	91,672
-	-	-	-	-	-	-	<u>4,583,328</u>
<u>394,570</u>	<u>248,369</u>	<u>2,005,436</u>	<u>1,163,609</u>	<u>98,535</u>	<u>6,472,517</u>	<u>2,382,017</u>	<u>4,675,000</u>
127,113	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,523	18,071	-	-	-	-	458,627	-
-	48,501	-	-	-	-	1,145,779	-
51,816	91,268	-	-	-	-	-	-
-	-	-	-	-	-	-	-
210,118	90,529	-	-	-	-	260,781	-
-	-	-	-	6,863	-	-	-
-	-	-	-	-	-	-	<u>4,675,000</u>
<u>394,570</u>	<u>248,369</u>	<u>-</u>	<u>-</u>	<u>6,863</u>	<u>-</u>	<u>1,865,187</u>	<u>4,675,000</u>
-	-	-	-	-	-	-	-
-	-	2,005,436	1,163,609	91,672	6,472,517	516,830	-
-	-	2,005,436	1,163,609	91,672	6,472,517	516,830	-
<u>394,570</u>	<u>248,369</u>	<u>2,005,436</u>	<u>1,163,609</u>	<u>98,535</u>	<u>6,472,517</u>	<u>2,382,017</u>	<u>4,675,000</u>

SCOTT COUNTY

Statement of Cash Transactions
All Funds

Year ended June 30, 1982

<u>Fund</u>	<u>Receipts</u>		<u>Transfers-</u> <u>in</u>	<u>Disbursements</u>
	<u>Property</u> <u>Tax</u>	<u>Miscel-</u> <u>laneous</u>		<u>Warrants</u> <u>Issued</u>
County:				
General	\$ 2,213,921	3,792,600	745,592	6,071,349
Court Expense	3,053,752	402,569	-	3,459,626
Poor	127,947	122,977	-	260,339
County Mental Health and Institutions	4,166,078	172,258	-	4,543,003
Veterans' Affairs	53,837	1,580	-	48,290
Secondary Roads	1,227,242	862,213	-	2,079,000
Election Expense	220,440	100,088	-	292,829
Debt Service	591,143	59,967	-	552,875
Disaster Services	-	43,825	17,107	59,104
Local Board of Health	-	219,371	843,123	1,024,235
County Library	251,109	21,473	-	270,830
Retirement - FICA and IPERS	401,401	-	-	-
Conservation Board	628,270	172,231	100,000	824,209
Federal Revenue Sharing Trust	-	963,257	-	-
County Government Assistance	-	105,578	-	-
Other	⁰⁻⁵⁰ 1,166,016	4,862,613	722,225	2,430,407
	<u>14,101,156</u>	<u>11,902,600</u>	<u>2,428,047</u>	<u>21,916,096</u>
Trust and Agency:				
County Agricultural Extension Education	99,765	-	-	98,189
County Assessor	226,665	162	-	194,075
City Assessor	519,031	412	-	418,256
Auto Licenses and Use Tax	-	9,263,152	-	9,232,188
Other	48,111,954	2,075,663	761,727	49,866,385
	<u>48,957,415</u>	<u>11,339,389</u>	<u>761,727</u>	<u>59,809,093</u>
 Total	 \$ <u>63,058,571</u>	 <u>23,241,989</u>	 <u>3,189,774</u>	 <u>81,725,189</u>

See notes to financial statements.

<u>Transfers-</u> <u>out</u>	<u>Net</u>	<u>Balances</u>		<u>Adjustments</u>	<u>Adjusted</u> <u>Balance</u>
		<u>Beginning</u> <u>of Year</u>	<u>End of</u> <u>Year</u>		
760,230	(79,466)	1,957,947	1,878,481	126,955	2,005,436
-	(3,305)	244,481	241,176	9,021	250,197
-	(9,415)	194,865	185,450	(12,009)	173,441
-	(204,667)	1,142,490	937,823	-	937,823
-	7,127	23,142	30,269	-	30,269
-	10,455	606,332	616,787	-	616,787
-	27,699	64,582	92,281	-	92,281
-	98,235	-	98,235	-	98,235
-	1,828	8,645	10,473	-	10,473
-	38,259	300	38,559	-	38,559
-	1,752	45,806	47,558	-	47,558
401,582	(181)	181	-	-	-
79,338	(3,046)	107,970	104,924	-	104,924
722,887	240,370	923,239	1,163,609	-	1,163,609
111,318	(5,740)	66,260	60,520	-	60,520
<u>352,692</u>	<u>3,967,755</u>	<u>128,720</u>	<u>4,096,475</u>	<u>13,510</u>	<u>4,109,985</u>
<u>2,428,047</u>	<u>4,087,660</u>	<u>5,514,960</u>	<u>9,602,620</u>	<u>137,477</u>	<u>9,740,097</u>
-	1,576	1,685	3,261	(1,657)	1,604
-	32,752	131,257	164,009	-	164,009
-	101,187	249,436	350,623	-	350,623
-	30,964	441,237	472,201	(13,574)	458,627
<u>761,727</u>	<u>321,232</u>	<u>1,023,993</u>	<u>1,345,225</u>	<u>61,929</u>	<u>1,407,154</u>
<u>761,727</u>	<u>487,711</u>	<u>1,847,608</u>	<u>2,335,319</u>	<u>46,698</u>	<u>2,382,017</u>
<u>3,189,774</u>	<u>4,575,371</u>	<u>7,362,568</u>	<u>11,937,939</u>	<u>184,175</u>	<u>12,122,114</u>

SCOTT COUNTY

Comparison of Expenditures to Budget

Year ended June 30, 1982

<u>Fund</u>	<u>Expenditures</u>
General	\$ 6,831,579
Court Expense	3,459,626
Poor	260,339
County Mental Health and Institutions	4,543,003
Veterans' Affairs	48,290
Secondary Roads	2,079,000
Election Expense	292,829
Debt Service	552,875
Disaster Services	59,104
Local Board of Health	1,024,235
County Library	270,830
Retirement - FICA and IPERS	401,582
Conservation Board	903,547
Federal Revenue Sharing Trust	722,887
County Government Assistance	111,318
Bangs Disease	1,759
Bovine Tuberculosis	161
Fairground Aid	160,400
Domestic Animal	25,988
Health Center	487,975
Conservation Sinking	79,038
Unemployment Compensation Insurance	39,592
Detention Home	190,789
Capital Improvements	1,548,297
Tort Liability Insurance	249,100
County Agricultural Extension Education	103,292
County Assessor	194,075
City Assessor	418,256

See notes to financial statements.

<u>Encumbrances</u>		<u>Total Charged to Budget</u>	<u>Budget</u>
<u>Jun 30, 1981</u>	<u>Jun 30, 1982</u>		
(152,460)	198,349	6,877,468	7,717,370
(30,825)	60,815	3,489,616	3,721,464
(576)	-	259,763	261,156
(7,623)	3,790	4,539,170	4,692,620
-	-	48,290	57,036
-	-	2,079,000	2,331,000
(2,825)	14,836	304,840	328,851
-	-	552,875	593,290
-	-	59,104	159,522
(169)	38,558	1,062,624	1,116,048
-	-	270,830	290,129
-	-	401,582	402,865
-	-	903,547	910,225
-	-	722,887	1,088,150
-	-	111,318	136,000
-	-	1,759	11,000
-	-	161	7,000
-	-	160,400	160,400
-	-	25,988	30,245
(2,398)	4,730	490,307	620,559
-	-	79,038	-
-	-	39,592	40,000
(1,978)	1,550	190,361	207,143
(380,558)	4,294,642	5,462,381	5,622,150
-	-	249,100	250,000
-	-	103,292	106,200
-	3,500	197,575	221,648
-	-	418,256	641,510

SCOTT COUNTY

SCOTT COUNTY

Statement of Cash Transactions
County AuditorYear ended June 30, 1982

Receipts:

Office fees:

Transfer fees	\$ 22,750	
Change of title fees	1,960	
Miscellaneous	<u>1,036</u>	\$ 25,746

Miscellaneous:

Dog licenses	17,403	
Property auction	17,185	
Fejervary trust	3,754	
Cemetery trusts	803	
Miscellaneous	<u>7,363</u>	<u>46,508</u>
		72,254

Disbursements:

Office fees to General Fund	34,615	
Dog licenses to:		
Domestic Animal Fund	7,004	
City of Davenport	3,979	
Property auction sales distribution	17,185	
Cemetery trusts paid out	803	
Miscellaneous	<u>8,337</u>	<u>71,923</u>

Net

Balance beginning of year		331
		<u>48,203</u>

Balance end of year		\$ <u><u>48,534</u></u>
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See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions
County Treasurer

Year ended June 30, 1982

Receipts:		
Property tax:		
Assessed to taxpayers		\$ 57,648,598
Less:		
Current year delinquent tax:		
Real estate	\$ 750,885	
Personal property	51,148	
Public bidder tax	93,649	
Abated tax	49,019	
Abated personal property		
tax credits	<u>175,329</u>	<u>1,120,030</u>
		56,528,568
Mobile home tax		312,573
Prior year delinquent tax		400,742
Tax credits received from State:		
Homestead	3,787,975	
Agricultural land	399,334	
Military	168,443	
Personal property	1,097,077	
Livestock	86,428	
Elderly	<u>277,431</u>	<u>5,816,688</u>
		63,058,571
Miscellaneous		<u>23,241,989</u> , \$ 86,300,560
Disbursements:		
Warrants and orders redeemed		<u>82,002,129</u>
Net		4,298,431
Balance beginning of year		<u>8,181,296</u>
Balance end of year		\$ <u><u>12,479,727</u></u>

SCOTT COUNTY

Statement of Cash Transactions
County Treasurer

Year ended June 30, 1982

Composition of Balances at End of Year

<u>Name of Bank</u>	<u>Demand Deposits</u>	<u>Investments</u>	<u>Total</u>	<u>Maximum Deposit Authorized</u>
Davenport Bank and Trust Co., Davenport, Iowa	\$ 762,784	300,000	1,062,784	30,000,000
Brenton First National Bank, Davenport, Iowa	1,000	1,000,000	1,001,000	5,000,000
First Trust and Savings Bank, Davenport, Iowa	1,000	200,000	201,000	5,000,000
Northwest Bank and Trust Co., Davenport, Iowa	2,000	5,659,967	5,661,967	20,000,000
Bettendorf Bank and Trust Co., Bettendorf, Iowa	1,000	200,000	201,000	5,000,000
Security State Trust and Savings, Bettendorf, Iowa	1,000	2,900,000	2,901,000	7,500,000
Blue Grass Savings Bank, Blue Grass, Iowa	1,000	100,000	101,000	3,000,000
Buffalo Savings Bank, Buffalo, Iowa	1,210	100,000	101,210	3,000,000
First Trust and Savings Bank, Dixon, Iowa	1,970	200,000	201,970	3,000,000
Central Trust and Savings Bank, Eldridge, Iowa	1,000	100,000	101,000	3,000,000
LeClaire State Bank, LeClaire, Iowa	1,000	200,000	201,000	3,000,000
Liberty Trust and Savings Bank, Durant, Iowa	1,000	-	1,000	3,000,000
Farmer's Savings Bank, Princeton, Iowa	1,000	500,000	501,000	3,000,000
Walcott Trust and Savings Bank, Walcott, Iowa	1,000	200,000	201,000	3,000,000
Total	\$ <u>777,964</u>	<u>11,659,967</u>	12,437,931	<u>96,500,000</u>
Cash on hand per Supervisors' count			43,592	
Outstanding checks			(1,796)	
Balance end of year			<u>12,479,727</u>	
Outstanding warrants			(541,788)	
Net balance end of year			\$ <u>11,937,939</u>	

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions
County RecorderYear ended June 30, 1982

Receipts:

Office fees:

Deeds	\$ 18,975	
Real estate mortgages	30,147	
Uniform Commercial Code	14,953	
Releases and assignments	15,166	
Snowmobile fees	380	
Boat fees	1,972	
County share of real estate revenue stamps	42,479	
Hunting and fishing fees	650	
Miscellaneous	<u>45,218</u>	\$ 169,940

Miscellaneous:

Hunting and fishing	300,142	
Boat registrations	11,171	
Snowmobile registrations	3,231	
State share of real estate revenue stamps	169,916	
Transfer fees	20,320	
Use tax	<u>3,209</u>	507,989
		<u>677,929</u>

Disbursements:

Transfer fees to County Auditor	21,025	
Office fees to General Fund	169,011	
To State:		
Licenses	332,392	
Registrations	17,560	
Use tax	3,212	
Real estate revenue stamps	174,021	
Miscellaneous	<u>38</u>	<u>717,259</u>

Net	(39,330)
Balance beginning of year	<u>80,752</u>
Balance end of year	\$ <u><u>41,422</u></u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions
County Sheriff

Year ended June 30, 1982

Receipts:		
Office fees		\$ 94,588
Miscellaneous:		
County car mileage	\$ 29,425	
Gun permits	962	
Trusts	<u>901,744</u>	<u>932,131</u>
		1,026,719
Disbursements:		
To General Fund:		
Office fees	75,713	
Mileage	23,565	
Gun permits	549	
Gun permits to State	331	
Trusts paid out	<u>892,413</u>	<u>992,571</u>
Net		34,148
Balance beginning of year		<u>51,959</u>
Balance end of year		\$ <u><u>86,107</u></u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions
County Clerk of District Court

Year ended June 30, 1982

Receipts:

Office fees:

Probate fees	\$ 67,952	
District Court fees	46,573	
Marriage licenses	8,070	
Reporter and jury fees	8,287	
Interest on investments	42,179	
Miscellaneous	<u>49,583</u>	\$ 222,644

Miscellaneous:

Trusts	1,108,251	
Fines	6,503	
Law library	3,142	
Restitutions	47,415	
State judicial fees	50,504	
Workers' compensation	21,781	
Alimony and child support	<u>6,010,557</u>	<u>7,248,153</u>
		<u>7,470,797</u>

Disbursements:

To General Fund:

Office fees	177,508	
Interest on investments	42,179	
Fines to Fines Fund	22,818	
Trusts paid out	1,196,134	
Alimony and child support	6,010,557	
Law library	3,359	
Restitutions	41,582	
State judicial fees	45,852	
Workers' compensation	<u>21,607</u>	<u>7,561,596</u>

Net		(90,799)
Balance beginning of year		<u>358,256</u>
Balance end of year		\$ <u><u>267,457</u></u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions
County Magistrates - Clerk of District Court Scheduled ViolationsYear ended June 30, 1982

Receipts:

State fines	\$ 776,494	
City fines	474,990	
Fees and costs	342,552	
Interest on investments	15,332	
State judicial fees	34,055	
Trusts	<u>406,535</u>	\$ 2,049,958

Disbursements:

To General Fund:		
Filing fees	209,368	
City fines	46,249	
Interest	15,332	
Parking fines	9,803	
State fines to Fines Fund	774,747	
Filing fees to State	119,942	
City fines to cities:		
Bettendorf	64,146	
Blue Grass	9,899	
Buffalo	11,234	
Davenport	312,008	
Eldridge	7,016	
LeClaire	8,063	
McCausland	558	
Princeton	1,357	
Riverdale	27	
Walcott	1,763	
Trusts paid out	445,910	
State judicial fees	32,887	
Law library	<u>2</u>	<u>2,070,311</u>

Net	(20,353)
Balance beginning of year	<u>252,956</u>
Balance end of year	\$ <u><u>232,603</u></u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions
Small Claims and Individual Associate Courts

Year ended June 30, 1982

	<u>Small Claims</u>	<u>Bettendorf</u>
Receipts:		
State fines	\$ -	23,389
City fines	-	43,763
Fees	50,698	14,064
Trusts	<u>267,966</u>	<u>24,032</u>
	<u>318,664</u>	<u>105,248</u>
Disbursements:		
To Clerk:		
State fines	-	23,721
City fines	-	49,868
Fees	51,024	15,442
Trusts paid out	<u>268,050</u>	<u>23,016</u>
	<u>319,074</u>	<u>112,047</u>
Net	(410)	(6,799)
Balance beginning of year	<u>4,871</u>	<u>14,277</u>
Balance end of year	<u>\$ 4,461</u>	<u>7,478</u>

See notes to financial statements.

Associate Courts

<u>Buffalo</u>	<u>Eldridge</u>	<u>LeClaire</u>	<u>Total</u>
348	1,409	1,897	27,043
9,112	3,317	7,703	63,895
2,535	1,133	2,521	70,951
1,199	776	2,069	296,042
<u>13,194</u>	<u>6,635</u>	<u>14,190</u>	<u>457,931</u>
245	1,487	2,022	27,475
8,958	3,428	7,689	69,943
2,341	1,181	2,569	72,557
1,153	750	2,195	295,164
<u>12,697</u>	<u>6,846</u>	<u>14,475</u>	<u>465,139</u>
497	(211)	(285)	(7,208)
<u>1,662</u>	<u>643</u>	<u>1,461</u>	<u>22,914</u>
<u>2,159</u>	<u>432</u>	<u>1,176</u>	<u>15,706</u>

SCOTT COUNTY

Notes to Financial Statements

Year ended June 30, 1982

(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, repurchase agreements and savings accounts are stated at cost, which approximates market value.

Bond Interest Due and Unpaid - Interest on long-term bonded indebtedness is recorded as a liability when the interest is due.

Taxes Receivable - Taxes receivable represent current year delinquent taxes only.

(2) Bonds Payable - Details of the County's June 30, 1982 bonded indebtedness are as follows:

Year Ending Jun 30,	<u>Conservation Bond</u>		<u>County Jail Bond</u>		<u>Total</u>
	<u>Interest Rates</u>	<u>Amount</u>	<u>Interest Rates</u>	<u>Amount</u>	
1983	5.750%	\$ 55,000	11.500%	\$ 75,000	\$ 130,000
1984	5.750	55,000	11.500	85,000	140,000
1985	5.875	55,000	11.500	95,000	150,000
1986	6.000	55,000	11.500	110,000	165,000
1987	6.000	55,000	11.500	120,000	175,000
1988	6.000	55,000	11.500	135,000	190,000
1989	6.000	55,000	11.500	150,000	205,000
1990	-	-	10.200	170,000	170,000
1991	-	-	9.600	190,000	190,000
1992	-	-	9.800	215,000	215,000
1993	-	-	10.000	240,000	240,000
1994	-	-	10.250	270,000	270,000

SCOTT COUNTY

Notes to Financial Statements

Year ended June 30, 1982

(2) Bonds Payable (continued)

Year Ending Jun 30,	<u>Conservation Bond</u>		<u>County Jail Bond</u>		<u>Total</u>
	<u>Interest Rates</u>	<u>Amount</u>	<u>Interest Rates</u>	<u>Amount</u>	
1995	-	-	10.500	300,000	300,000
1996	-	-	11.000	335,000	335,000
1997	-	-	11.000	375,000	375,000
1998	-	-	11.000	420,000	420,000
1999	-	-	11.000	475,000	475,000
2000	-	-	11.000	530,000	530,000
Total		\$ <u>385,000</u>		\$ <u>4,290,000</u>	\$ <u>4,675,000</u>

(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:

	<u>Total</u>	<u>Paid by</u>	
		<u>State</u>	<u>Federal Revenue Sharing</u>
Homestead Tax Credit	\$ 3,787,975		
Agricultural Land Tax Credit	<u>399,334</u>		
Total	\$ <u>4,187,309</u>	<u>3,217,663</u>	<u>969,646</u>

(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 the 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, except for law enforcement employees in which case the percentages are 5.41% and 8.41%, respectively.

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, 1982, totaled \$445,507.

SCOTT COUNTY

Notes to Financial Statements

Year ended June 30, 1982

- (5) Employee Benefits - Unpaid vacation and sick pay are not recognized in the financial statements until paid.
- (6) Commitment - Scott County has entered into a contract for the construction of a detention center with a total contract price of \$4,519,772. As of June 30, 1982, \$777,246 has been paid. The remaining \$3,742,526 will be paid as work on the project progresses.

SUPPLEMENTAL INFORMATION

SCOTT COUNTY

SCOTT COUNTY

Schedule of Cash Transactions
General FundYear ended June 30, 1982

Receipts:

Property tax		\$ 2,213,921
Office fees and collections:		
County Auditor	\$ 34,615	
County Recorder	169,011	
County Sheriff	99,827	
County Clerk of District Court	219,687	
Scheduled Violations, Small Claims and Associate Court fees	280,752	
Interest on investments	1,443,980	
Auto licenses, use tax and postage	280,089	
Franchise tax credits	60,004	
Interest and penalty on delinquent tax	174,336	
Reimbursements:		
General services	29,374	
State programs	35,071	
Child support recovery	99,561	
Monies and credits replacement tax	6,102	
Data processing services	571,586	
Insurance refunds	18,897	
Rent	75,541	
Unclaimed fees	18,527	
Grants	114,797	
Licenses and permits	29,903	
Miscellaneous	30,940	
		<u>3,792,600</u>
		6,006,521
Transfers from other funds:		
Retirement - FICA and IPERS	401,582	
County Government Assistance	55,318	
Unemployment Compensation Insurance	39,592	
Tort Liability Insurance	249,100	
		<u>745,592</u>
		6,752,113
Disbursements:		
Warrants issued		6,071,349
Transfers to other funds:		
Disaster Services	17,107	
Local Board of Health	743,123	
		<u>760,230</u>
		6,831,579
Net		(79,466)
Balance beginning of year		<u>1,957,947</u>
Balance end of year		\$ <u>1,878,481</u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Auditor's Warrants Issued - General Fund

Year ended June 30, 1982

	<u>Total</u>	<u>Supervisors</u>	<u>Auditor</u>	<u>Treasurer</u>	<u>Recorder</u>
Salaries:					
Officers	\$ 233,356	88,186	26,947	28,412	26,947
Deputies	1,138,845	-	40,473	65,461	41,768
Other	1,649,243	5,903	126,791	420,263	90,657
FICA and IPERS	385,758	11,690	23,216	62,368	19,194
Group insurance	191,662	6,316	10,811	31,210	10,693
Travel	23,376	2,401	1,330	2,287	2,037
Training	11,751	615	260	405	363
Publications	6,039	64	305	580	-
Dues	8,521	-	125	110	50
Supplies	106,330	2,079	7,612	20,062	12,894
Postage and freight	63,799	256	2,944	50,074	2,271
Furniture, fixtures and equipment	57,969	-	3,354	12,992	1,560
Telephone	83,970	3,289	4,268	6,455	3,661
Utilities	113,476	-	-	-	-
Repair and maintenance	190,468	-	17,031	23,378	3,859
Radio equipment and maintenance	31,351	-	-	-	-
Professional services	100,413	-	-	1,320	-
Insurance	408,339	52	100	1,163	84
Data processing	515,144	-	179,668	268,259	-
Printing	49,735	1,091	3,174	7,345	912
Judgments and claims	39,744	-	-	-	-
Rent and leases	343,104	-	-	934	-
Weed commissioner	10,053	-	-	-	-
Uniforms	12,174	-	-	-	-
Vehicles and operation	171,281	-	-	-	-
Contributions to agencies	65,385	-	-	-	-
Recruitment	11,546	-	-	-	-
In-house cleaning	86,901	-	-	-	-
Civil Service Commission	3,486	-	-	-	-
Soil conservation	9,502	-	-	-	-
Miscellaneous	11,836	237	11	147	-
	<u>6,134,557</u>	<u>122,179</u>	<u>448,320</u>	<u>1,003,225</u>	<u>216,950</u>
Less: Interdepartment allocations	<u>(63,208)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ <u>6,071,349</u>	<u>122,179</u>	<u>448,320</u>	<u>1,003,225</u>	<u>216,950</u>
Appropriation	\$ <u>7,717,370</u>	<u>140,421</u>	<u>491,480</u>	<u>1,037,864</u>	<u>242,680</u>

See accompanying auditors' report.

Schedule 2

<u>Sheriff</u>	<u>Attorney</u>	<u>Budget and Information Processing</u>	<u>Building Maintenance</u>	<u>General Services</u>	<u>Administration</u>	<u>Personnel Department</u>	<u>Zoning and Building</u>	<u>Other</u>
28,632	34,232	-	-	-	-	-	-	-
701,509	289,634	-	-	-	-	-	-	-
303,392	102,872	139,763	83,380	112,261	115,751	68,961	64,430	14,819
146,697	51,068	17,296	10,265	13,644	13,653	8,378	7,134	1,155
62,354	29,413	9,873	6,208	9,517	5,897	4,319	5,098	253
3,511	1,708	815	36	433	3,207	413	2,280	2,918
4,029	1,898	-	25	78	795	757	670	1,856
-	2,981	316	-	217	560	545	358	113
-	1,869	-	-	215	446	-	235	5,471
4,110	2,964	14,357	8,456	29,855	1,336	857	1,506	242
2,412	1,861	2,431	1	417	394	220	508	110
11,101	3,069	-	7,025	9,332	8,535	282	719	-
29,439	9,396	17,299	918	2,240	3,395	1,502	2,108	-
-	-	11,449	102,027	-	-	-	-	-
1,487	778	103,791	29,212	8,947	144	175	384	1,282
31,351	-	-	10,670	-	-	-	-	-
-	-	-	-	-	-	9,738	-	78,685
90	15	712	-	-	-	-	-	406,123
32,399	1,712	-	-	10,187	20,000	2,919	-	-
3,816	4,041	1,280	79	1,657	1,967	990	1,037	22,346
-	-	-	-	-	-	-	-	39,744
3,815	333	333,388	675	3,069	450	-	325	115
-	-	-	-	-	-	-	-	10,053
12,174	-	-	-	-	-	-	-	-
171,281	-	-	-	-	-	-	48,675	16,710
-	-	-	-	-	-	10,835	-	711
-	-	-	-	-	-	-	-	86,901
-	-	-	-	-	-	-	-	3,486
-	-	-	-	-	-	-	-	9,502
5,979	1,335	-	1,691	21	117	310	320	1,668
<u>1,559,578</u>	<u>541,179</u>	<u>652,470</u>	<u>260,668</u>	<u>202,090</u>	<u>176,547</u>	<u>111,201</u>	<u>135,787</u>	<u>704,263</u>
-	-	(46,846)	-	(16,362)	-	-	-	-
<u>1,559,578</u>	<u>541,179</u>	<u>605,624</u>	<u>260,668</u>	<u>185,728</u>	<u>176,647</u>	<u>111,201</u>	<u>135,787</u>	<u>704,263</u>
<u>1,615,386</u>	<u>591,447</u>	<u>622,815</u>	<u>249,400</u>	<u>714,391</u>	<u>192,547</u>	<u>114,559</u>	<u>150,505</u>	<u>1,553,875</u>

SCOTT COUNTY

Schedule of Cash Transactions
Court Expense Fund

Year ended June 30, 1982

Receipts:

- Property tax
- Reimbursements:
 - Court reporter salaries
 - Care of prisoners
 - Automated court information system
 - Child support recovery
 - District court administration
 - Juvenile justice programs
- Miscellaneous

	<u>Clerk of Court</u>	<u>District Court</u>	<u>Probation Office</u>
Disbursements:			
Salaries:			
Officers	\$ 26,947	-	-
Deputies	61,978	-	-
Bailiffs	-	-	-
Court reporters	-	-	-
Other	401,678	-	242,763
FICA and IPERS	60,510	-	29,730
Group insurance	34,482	-	15,739
Professional services	-	284,989	525
Witness fees	-	3,400	-
Juror fees	-	108,357	-
Travel	3,653	-	4,774
Postage and freight	14,915	-	2,413
Telephone	6,612	-	6,483
Equipment and supplies	23,712	887	9,903
Repair and maintenance	5,954	-	682
Training	2,215	-	4,287
Legal assistance	-	-	-
Transcripts	-	42,198	-
Rent	5,236	-	3,357
Medical service	-	-	-
Provisions	-	-	-
Data processing	36,150	-	-
Printing	7,465	-	1,569
Publications	-	-	704
Hearings	-	-	-
Treatment and care	-	-	-

\$ 3,053,752

\$ 106,082
 17,441
 75,035
 137,438
 20,198
 30,028
16,347
 402,569
3,456,321

<u>District Court Administration</u>	<u>Juvenile Justice Program</u>	<u>County Jail</u>	<u>Child Support Recovery</u>	<u>Other</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	53,826
-	-	-	-	251,082
61,976	14,667	578,390	122,017	17,717
7,696	1,822	71,675	14,353	38,557
4,780	837	40,212	6,705	17,172
1,000	38,651	48,922	2,946	12,390
-	-	-	-	-
-	-	-	-	-
167	4,976	-	590	4,598
2,866	12	-	233	-
5,761	-	-	-	9,092
3,474	805	42,237	1,391	12,291
-	-	27,802	-	1,153
345	-	1,782	80	-
-	-	-	-	9,149
-	-	-	34	3,278
2,833	-	52	-	-
-	-	66,512	-	-
-	-	132,906	-	-
1,319	-	-	-	166,187
808	235	2,043	259	382
-	-	-	-	20,797
-	4,280	-	-	-
-	11,518	-	-	-

SCOTT COUNTY

Schedule of Cash Transactions
Court Expense Fund

Year ended June 30, 1982

	<u>Clerk of Court</u>	<u>District Court</u>	<u>Probation Office</u>
Disbursements (continued):			
Commitment costs	-	-	-
Dues and subscriptions	-	-	565
Utilities	-	-	-
Uniforms	-	-	-
Miscellaneous	-	-	563
	<hr/>	<hr/>	<hr/>
Total	\$ <u>691,507</u>	<u>439,831</u>	<u>324,057</u>

Net

Balance beginning of year

Balance end of year

See accompanying auditors' report.

Schedule 3
(continued)

<u>District Court Administration</u>	<u>Juvenile Justice Program</u>	<u>County Jail</u>	<u>Child Support Recovery</u>	<u>Other</u>	
-	-	-	-	14,935	
-	-	-	-	-	
-	-	24,319	-	-	
-	-	6,065	-	-	
-	-	2,838	15	6,419	
<u>93,025</u>	<u>77,803</u>	<u>1,045,755</u>	<u>148,623</u>	<u>639,025</u>	<u>3,459,626</u>
					(3,305)
					<u>244,481</u>
					\$ <u>241,176</u>

SCOTT COUNTY

Schedule of Cash Transactions
Poor FundYear ended June 30, 1982

Receipts:

Property tax		\$ 127,947
State reimbursements	\$ 105,044	
Sale of property	1,140	
Miscellaneous	<u>16,793</u>	<u>122,977</u>
		250,924

Disbursements:

Salaries	63,883	
FICA and IPERS	7,881	
Group insurance	4,363	
Medical care	3,808	
Provisions and clothing	6,316	
Postage and telephone	2,039	
Printing	1,229	
Burials	8,265	
Utilities	31,150	
Rent assistance	117,626	
Office equipment and supplies	1,647	
Ambulance	3,121	
Transportation	352	
Training	164	
Cemetery maintenance	<u>8,495</u>	<u>260,339</u>

Net

Balance beginning of year		(9,415)
		<u>194,865</u>
Balance end of year		\$ <u><u>185,450</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
County Mental Health and Institutions FundYear ended June 30, 1982

Receipts:

Property tax		\$ 4,166,078
Resident care	\$ 126,933	
Sunday liquor permits	19,999	
Client fees	4,431	
Comprehensive Employment Training Act	3,083	
Refunds and reimbursements	<u>17,812</u>	<u>172,258</u>
		<u>4,338,336</u>

Disbursements:

Mental health institutes	908,762
State hospital/school	428,640
State juvenile home	74,278
State sanatorium	47,659
Mental health care	415,192
Hospital and medical care	189,119
Other care centers	35,835
Contribution to agencies	1,227,745
Professional services	33,668
Administration	68,411
Miscellaneous	476
	<u>3,429,785</u>

Pine Knoll Health Care Facility:

Salaries:

Administrator	20,784	
Other	662,803	
FICA and IPERS	83,484	
Group insurance	33,776	
Clothing and provisions	47,857	
Medical care	35,729	
Equipment and supplies	22,905	
Furniture and fixtures	22,678	
Printing	1,659	
Utilities	47,661	
Telephone and office operation	10,519	
Purchase of services	2,735	
Medical affiliation contract	107,747	
Travel and training	12,150	
Miscellaneous	731	
	<u>1,113,218</u>	
		<u>4,543,003</u>

Net

Balance beginning of year

(204,667)

1,142,490

Balance end of year

\$ 937,823

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
Veterans' Affairs FundYear ended June 30, 1982

Receipts:			
Property tax			\$ 53,837
Refunds			<u>1,580</u>
			55,417
Disbursements:			
Salaries:			
Commissioner per diem		\$ 775	
Executive Secretary		14,114	
FICA and IPERS		1,754	
Group insurance		704	
Travel		359	
Postage		96	
Office supplies		<u>726</u>	
		18,528	
Aid administered:			
Provisions		445	
Rent		19,180	
Utilities		6,310	
Hospital and medical care		2,458	
Burials		1,110	
Transportation		<u>259</u>	
		29,762	
			<u>48,290</u>
Net			7,127
Balance beginning of year			<u>23,142</u>
Balance end of year			\$ <u>30,269</u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
Secondary Roads FundYear ended June 30, 1982

Receipts:

Property tax		\$ 1,227,242
Road use tax allocation	\$ 783,317	
Refunds and reimbursements	77,644	
Miscellaneous	<u>1,252</u>	<u>862,213</u>
		2,089,455

Disbursements:

Administration	56,173	
Engineering	142,069	
Construction	237,770	
Maintenance	646,154	
Traffic services and control	140,317	
Equipment	319,612	
Equipment operation	312,070	
Tools, materials and supplies	30,099	
Property and assessments	5,576	
FICA and IPERS	82,219	
Group insurance	31,034	
Vacation, sick leave and holiday pay	<u>75,907</u>	<u>2,079,000</u>

Net

Balance beginning of year		10,455
		<u>606,332</u>

Balance end of year

\$ 616,787

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
Election Expense FundYear ended June 30, 1982

Receipts:		
Property tax		\$ 220,440
Reimbursements from cities and schools	\$ 78,539	
Sale of supplies and services	12,108	
Miscellaneous	<u>9,441</u>	<u>100,088</u>
		320,528
Disbursements:		
Salaries:		
Deputy	20,210	
Other	61,523	
FICA and IPERS	10,088	
Group insurance	4,503	
Supplies and printing	51,074	
Precinct workers	53,090	
Publications	17,118	
Postage and telephone	17,940	
Data processing	32,690	
Rent and storage	12,574	
Machine maintenance	2,016	
Training	613	
Miscellaneous	<u>9,390</u>	<u>292,829</u>
Net		27,699
Balance beginning of year		<u>64,582</u>
Balance end of year		\$ <u>92,281</u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
Debt Service Fund

Year ended June 30, 1982

Receipts:		
Property tax		\$ 591,143
Interest on investments		<u>59,967</u>
		651,110
Disbursements:		
Bonds redeemed	\$ 310,000	
Interest coupons paid	<u>242,875</u>	<u>552,875</u>
Net		98,235
Balance beginning of year		<u> </u>
Balance end of year		\$ <u>98,235</u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
Disaster Services FundYear ended June 30, 1982

Receipts:			
Federal grant	\$ 27,100		
Local matching funds	16,503		
Refunds and reimbursements	<u>222</u>	\$ 43,825	
Transfers from other funds:			
General			<u>17,107</u>
			60,932
Disbursements:			
Salaries:			
Director	21,185		
Secretary	17,315		
FICA and IPERS	4,347		
Group insurance	1,103		
Insurance	2,029		
Supplies	1,674		
Travel	1,178		
Equipment and repair	3,108		
Postage	193		
Telephone	2,747		
Utilities	1,840		
Rent	1,540		
Miscellaneous	<u>845</u>	59,104	
Net			1,828
Balance beginning of year			<u>8,645</u>
Balance end of year		\$	<u><u>10,473</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
Local Board of Health FundYear ended June 30, 1982

Receipts:			
Grants	\$	149,742	
Rent		5,545	
Reimbursements		5,285	
Licenses and permits		<u>58,799</u>	\$ 219,371
Transfers from other funds:			
General		743,123	
County Government Assistance		36,000	
Capital Improvements		<u>64,000</u>	<u>843,123</u>
			1,062,494
Disbursements:			
Salaries:			
Administrator		33,029	
Other		382,527	
FICA and IPERS		50,268	
Group insurance		19,067	
Training		4,319	
Office equipment		15,545	
Equipment rental		11,331	
Vehicles		8,642	
Printing and postage		6,212	
Telephone		7,870	
Repair and maintenance		7,462	
Contributions to agencies		364,575	
Reimbursable allotment		89,981	
Medical affiliation contract		13,811	
Professional services		7,813	
Miscellaneous		<u>1,783</u>	<u>1,024,235</u>
Net			38,259
Balance beginning of year			<u>300</u>
Balance end of year	\$		<u><u>38,559</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
County Library FundYear ended June 30, 1982

Receipts:

Property tax		\$ 251,109
Fines	\$ 7,000	
Sale of supplies	12,000	
CETA reimbursement	<u>2,473</u>	<u>21,473</u>
		272,582

Disbursements:

Salaries	144,945	
FICA and IPERS	17,314	
Group insurance	5,606	
Insurance	3,506	
Rent	20,114	
Memberships	3,738	
Library materials	43,420	
Utilities	6,981	
Bookmobile maintenance	9,785	
Postage and telephone	2,765	
Supplies and equipment	9,638	
Miscellaneous	<u>3,018</u>	<u>270,830</u>

Net		1,752
Balance beginning of year		<u>45,806</u>
Balance end of year		\$ <u><u>47,558</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
Retirement Funds - FICA and IPERS

Year ended June 30, 1982

Receipts:	
Property tax	\$ <u>401,401</u>
Disbursements:	
None	-
Transfers to other funds:	
General	<u>401,582</u>
	<u>401,582</u>
Net	(181)
Balance beginning of year	<u>181</u>
Balance end of year	\$ <u><u>-</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
Conservation Board FundYear ended June 30, 1982

Receipts:

Property tax		\$ 628,270
Park fees	\$ 20,116	
Camping fees	44,486	
Land and building rent	26,015	
Swimming pool	35,383	
West Lake Beach	26,786	
Miscellaneous	<u>19,445</u>	<u>172,231</u>
		800,501

Transfers from other funds:

Federal Revenue Sharing Trust		<u>100,000</u>
		<u>900,501</u>

Disbursements:

Salaries:

Director	24,680
Other	258,255
FICA and IPERS	28,660
Group insurance	12,932
Travel	1,156
Office supplies	3,476
Professional services	15,875
Telephone and postage	3,245
Gasoline and oil	26,262
Utilities	42,574
Bonds and insurance	48,099
Office equipment and maintenance	1,195
Publications	1,377
Printing	<u>974</u>
	<u>468,760</u>

Parks:

Equipment	34,593	
Repair and maintenance	65,488	
Highway Commission	59,300	
Capital improvements	157,529	
Supplies and materials	36,183	
Uniforms	1,693	
Miscellaneous	<u>663</u>	
	<u>355,449</u>	824,209

SCOTT COUNTY

Schedule of Cash Transactions
Conservation Board Fund

Year ended June 30, 1982

Transfers to other funds: Conservation Sinking	<u>79,338</u> <u>903,547</u>
Net Balance beginning of year	(3,046) <u>107,970</u>
Balance end of year	\$ <u>104,924</u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
Federal Revenue Sharing Trust Fund

Year ended June 30, 1982

Receipts:			
Federal revenue sharing entitlement	\$ 824,967		
Interest on investments	<u>138,290</u>	\$	<u>963,257</u>
Disbursements:			
None			-
Transfers to other funds:			
Conservation Board	100,000		
Capital Improvements	<u>622,887</u>		<u>722,887</u>
			<u>722,887</u>
Net			240,370
Balance beginning of year			<u>923,239</u>
Balance end of year		\$	<u>1,163,609</u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
County Government Assistance FundYear ended June 30, 1982

Receipts:		
State allocation		\$ <u>105,578</u>
Disbursements:		
None		-
Transfers to other funds:		
General	\$ 55,318	
Local Board of Health	36,000	
Domestic Animal	<u>20,000</u>	<u>111,318</u>
		<u>111,318</u>
Net		(5,740)
Balance beginning of year		<u>66,260</u>
Balance end of year		\$ <u>60,520</u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
Other County Funds

Year ended June 30, 1982

<u>Fund</u>	<u>Receipts</u>		<u>Transfers- in</u>
	<u>Property Tax</u>	<u>Miscel- laneous</u>	
Bangs Disease	\$ 4,965	-	-
Bovine Tuberculosis	-	-	-
Fairground Aid	159,810	-	-
Domestic Animal	-	7,287	20,000
Health Center	525,741	10,680	-
Conservation Sinking	-	-	79,338
Unemployment Compensation Insurance	39,437	-	-
Detention Home	186,963	99,988	-
Capital Improvements	-	4,744,658	622,887
Tort Liability Insurance	249,100	-	-
Total	\$ <u>1,166,016</u>	<u>4,862,613</u>	<u>722,225</u>

See accompanying auditors' report.

<u>Disbursements</u>		<u>Balances</u>		
<u>Warrants Issued</u>	<u>Transfers- out</u>	<u>Net</u>	<u>Beginning of Year</u>	<u>End of Year</u>
1,759	-	3,206	8,830	12,036
161	-	(161)	4,301	4,140
160,400	-	(590)	738	148
25,988	-	1,299	3,723	5,022
487,975	-	48,446	39,413	87,859
79,038	-	300	-	300
-	39,592	(155)	155	-
190,789	-	96,162	(23,694)	72,468
1,484,297	64,000	3,819,248	95,254	3,914,502
-	<u>249,100</u>	-	-	-
<u>2,430,407</u>	<u>352,692</u>	<u>3,967,755</u>	<u>128,720</u>	<u>4,096,475</u>

SCOTT COUNTY

Schedule of Cash Transactions
County Agricultural Extension Education Fund

Year ended June 30, 1982

Receipts:	
Property tax	\$ 99,765
Disbursements:	
Orders paid by County Treasurer	<u>98,189</u>
Net	1,576
Balance beginning of year	<u>1,685</u>
Balance end of year	\$ <u>3,261</u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
County Extension OfficeYear ended June 30, 1982

Receipts:

Property tax from County	\$ 99,847	
Insurance refund	<u>50</u>	<u>99,897</u>

	<u>Director</u>	<u>Assistants</u>	<u>Home Economist</u>	
Disbursements:				
Salaries	\$ 6,300	50,842	3,150	60,292
Travel	2,287	3,362	1,480	7,129
FICA and IPERS				5,047
Rent, utilities and janitor				14,302
Equipment and repair				2,876
Project activities				1,772
Postage and telephone				5,173
Office supplies				5,732
Insurance, legal notice and bond				834
Miscellaneous				<u>135</u>
				<u>103,292</u>
Net				(3,395)
Balance beginning of year				<u>15,398</u>
Balance end of year				\$ <u>12,003</u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
County Assessor FundYear ended June 30, 1982

Receipts:

Property tax		\$ 226,665
Refunds		<u>162</u>
		226,827

Disbursements:

Salaries:

Assessor	\$ 30,442	
Other	104,409	
FICA and IPERS	15,938	
Group insurance	5,648	
Travel	3,189	
Supplies and printing	2,245	
Postage	1,371	
Equipment and repair	199	
Training	2,764	
Data processing	15,335	
Professional services	11,388	
Rent	375	
Publications	537	
Miscellaneous	<u>235</u>	<u>194,075</u>

Net		32,752
Balance beginning of year		<u>131,257</u>
Balance end of year		\$ <u><u>164,009</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
City Assessor FundYear ended June 30, 1982

	<u>Assessment Expense</u>	<u>Special Appraisal</u>	<u>Total</u>
Receipts:			
Property tax	\$ 369,833	149,198	519,031
Refunds	412	-	412
	<u>370,245</u>	<u>149,198</u>	<u>519,443</u>
Disbursements:			
Salaries:			
Assessor	30,661	-	30,661
Deputies	24,114	-	24,114
Other	201,220	-	201,220
FICA and IPERS	27,008	-	27,008
Group insurance	11,269	-	11,269
Travel	8,815	-	8,815
Office supplies	16,396	4,298	20,694
Rent	-	8,725	8,725
Utilities	-	796	796
Postage and telephone	4,165	1,111	5,276
Professional services	7,764	37,017	44,781
Data processing	17,481	-	17,481
Training	8,968	-	8,968
Miscellaneous	8,024	424	8,448
	<u>365,885</u>	<u>52,371</u>	<u>418,256</u>
Net	4,360	96,827	101,187
Balance beginning of year	<u>249,436</u>	<u>-</u>	<u>249,436</u>
Balance end of year	\$ <u>253,796</u>	<u>96,827</u>	<u>350,623</u>

See accompanying auditors' report.

SCOTT COUNTY

SCOTT COUNTY

Schedule of Cash Transactions
Auto Licenses and Use Tax FundsYear ended June 30, 1982

Receipts:		
Sale of auto licenses	\$ 6,219,768	
Use tax collected	3,024,768	
Postage	<u>18,616</u>	\$ 9,263,152
Disbursements:		
State	8,952,099	
General Fund:		
Auto licenses	254,024	
Use tax	7,449	
Postage	<u>18,616</u>	<u>9,232,188</u>
Net		30,964
Balance beginning of year		<u>441,237</u>
Balance end of year		\$ <u><u>472,201</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions
Other Trust and Agency Funds

Year ended June 30, 1982

<u>Fund</u>	<u>Receipts</u>	
	<u>Property Tax</u>	<u>Miscel- laneous</u>
School Districts	\$ 40,748,335	-
Fines	-	797,565
Area Schools or Community Colleges Corporations	1,125,220	-
Townships	6,076,002	9,153
Fire Districts	60,297	-
City Special Assessments	77,734	-
Sanitary Sewer Districts	-	637,507
Monies and Credits	24,366	-
Personal Property Tax Credit	-	-
Elderly Credit	-	-
EDA Escrow	-	277,431
Tax Sale Redemption	-	63
Advance Tax	-	88,845
Muscatine-Scott Board of Education	-	1,654
Condemnation	-	2,664
	<hr/>	<hr/>
Total	\$ <u>48,111,954</u>	<u>2,075,663</u>

See accompanying auditors' report.

<u>Transfers-</u> <u>in</u>	<u>Disbursements</u>	<u>Transfers-</u> <u>out</u>	<u>Net</u>	<u>Balances</u>	
	<u>Warrants</u> <u>Issued</u>			<u>Beginning</u> <u>of Year</u>	<u>End of</u> <u>Year</u>
761,727	41,496,143	-	13,919	647,009	660,928
-	-	761,727	35,838	196,646	232,484
-	1,124,345	-	875	17,216	18,091
-	6,063,441	-	21,714	121,956	143,670
-	60,193	-	104	1,552	1,656
-	76,534	-	1,200	1,510	2,710
-	632,096	-	5,411	15,109	20,520
-	22,974	-	1,392	795	2,187
-	16,219	-	(16,219)	16,219	-
-	764	-	(764)	764	-
-	281,401	-	(3,970)	855	(3,115)
-	1,275	-	(1,212)	1,212	-
-	84,061	-	4,784	-	4,784
-	1,508	-	146	383	529
-	5,431	-	(2,767)	2,767	-
-	-	-	260,781	-	260,781
<u>761,727</u>	<u>49,866,385</u>	<u>761,727</u>	<u>321,232</u>	<u>1,023,993</u>	<u>1,345,225</u>

SCOTT COUNTY

Schedule of Active Awards

Year ended June 30, 1982

<u>Grant Title</u>	<u>Grant Number</u>	<u>Receipts</u>	<u>Expenditures</u>
Federal Revenue Sharing	16-1-082-082	\$ 824,967	722,887
Alcohol Safety Action Program	82-00-01: 1H3	101,196	94,607
Juvenile Detention Center	720A-80-07-8200-74-02	98,240	209,282
Automated Court Information Systems	702-77-07-0007-52-02	25,174	166,280
Juvenile Law Program	702-79-07-8200-73-01	21,352	21,352

See accompanying auditors' report.



STATE OF IOWA
OFFICE OF AUDITOR OF STATE
STATE CAPITOL BUILDING
DES MOINES, IOWA 50319

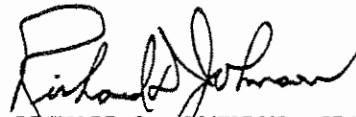
RICHARD D. JOHNSON, CPA
AUDITOR OF STATE

To the Officials of Scott County:

We have examined the financial statements of Scott County for the year ended June 30, 1982, and have issued our report thereon dated October 25, 1982. Our examination was made in accordance with generally accepted auditing standards; the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, promulgated by the U.S. Comptroller General, as they pertain to financial and compliance audits; the provisions of the Office of Management and Budget's (OMB) Compliance Supplement - Uniform Requirements of Programs for Grants to State and Local Governments, the provisions of OMB's Circular A-102, Uniform Administrative Requirements for Grants-in-Aid to State and Local Governments, Attachment P, Audit Requirements, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our examination, we found that, for the items tested, Scott County complied with the material terms and conditions of the Federal award agreements, except as noted in the comments and recommendations. Further, based on our examination and the procedures referred to above, no other matters came to our attention to indicate that Scott County had not complied with the significant compliance terms and conditions of the awards referred to above.

This report is intended solely for the use of Scott County, the cognizant audit agency, and other Federal audit agencies and should not be used for any other purpose.


RICHARD D. JOHNSON, CPA
Auditor of State

October 25, 1982

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 Officials of Scott County:

We have examined the financial statements of Scott County for the year ended June 30, 1982, and have issued our report thereon dated October 25, 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 and the standards for financial and compliance audits contained in the U.S. General Accounting Office's Standards for Audit of Governmental Organizations, Programs, Activities and Functions. For the purpose of this report, we have classified the significant internal accounting controls in the following categories:

Cycles of the Entity's Activity

Revenue/Receipts
Purchases/Disbursements
External Financial Reporting

Our study included all of the control categories listed above. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing 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 officials of the County are responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by the officials 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 Scott 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 Scott County may occur and not be detected within a timely period.

(A) Segregation of Duties

Comment - 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.

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.

Recommendation - We understand that this condition is primarily due to the limited number of personnel available. However, we recommend that the County officials review their operating procedures to obtain the maximum internal control under the circumstances.

We believe that increased review of the work of individuals handling incompatible duties by supervisory personnel is essential. In addition, such review should be documented. Documentation could take the form of, for example, initialling and dating bank reconciliations.

Response - The above recommendation will be discussed with the appropriate personnel. In addition the standardized accounting procedure manual (see Comment E) will also address this concern.

Conclusion - Response accepted.

(B) General Ledger and Detail Reconciliations

Comment - The following items should be reconciled monthly with the general ledger:

- (1) Property tax receipts.
- (2) Miscellaneous receipts.
- (3) Interfund transfers.

(B) General Ledger and Detail Reconciliations (continued)

Comment

(4) Warrants issued.

(5) Subsidiary ledgers.

Recommendation - The aforementioned items should be reconciled monthly with the general ledger. Reconciling items should be isolated and identified. Error corrections, if any, should be cross-referenced from the reconciliation to the correcting entry. In addition, the County Treasurer should balance the current taxes to the County Auditor's abstract to complete the documentation of the tax records and to insure proper posting of the receipts among the various tax districts.

Response - Each of the above components is now on computer and directly interfaces with our general ledger system. This should assure all systems are balanced accordingly.

Conclusion - Response accepted.

(C) Patient's Checking Accounts

Comment - County employees are handling individual checking accounts for patients at health care facilities who are unable to handle their own accounts. No one reviews or reconciles the disbursements made from the individual's accounts.

Recommendation - The receipts, disbursements and bank statements should be reviewed by the department head or another functionally independent individual for all accounts on a monthly basis.

Response - The above recommendation has been discussed with the appropriate personnel and will also be incorporated in the county's standardized accounting procedure manual.

Conclusion - Response accepted.

(D) Cash Handling Procedures

Comment - The County Human Resources Department and Pine Knoll Health Care Facility handle cash for individuals under their care. The person's earnings or social security payments are deposited by and personal checks written for them by a County employee.

In both of these departments, one individual is responsible for handling the cash, preparing the checks and reconciling the people's accounts.

(D) Cash Handling Procedures (continued)

Recommendation - The internal control for these accounts would be improved by having an employee who does not handle the cash accounts prepare the monthly bank reconciliations and review the receipts and disbursements transactions.

Response - The above recommendation has been discussed with the appropriate personnel and will also be included in the county's accounting procedure manual.

Conclusion - Response accepted.

(E) Accounting Procedure Manual

Comment - Office procedure and standardized accounting manuals are not presently utilized for all County offices.

Recommendation - We encourage the development of office procedures and standardized accounting manuals for all County offices. These manuals should provide the following benefits:

- (1) Aid in training additional or replacement personnel.
- (2) Help achieve uniformity in accounting and in the application of policies and procedures.
- (3) Save supervisory time by recording decisions so that they will not have to be made each time the same, or a similar, situation arises.

Response - A project team for the above recommended accounting procedure manual has been appointed to plan, design and coordinate the project.

We sincerely believe that this effort will greatly enhance the county's efficiency in the various operating departments.

Conclusion - Response accepted.

(F) Grant Administration

Comment - Individual departments negotiate and enter into grant agreements. The individual departments monitor grant compliance, submit the required performance reports and claims and receive the grant monies.

(F) Grant Administration

Recommendation - To improve grant compliance, accurate reporting to grantor agencies, and proper recording and use of grant receipts, we recommend that all County grants be centralized and administered by the County Administrator or his designate. This would also insure that the Board of Supervisors are informed about and approve all of the grants in which the County is participating.

Response - All grants now are coordinated by the Financial Services Coordinator. In addition this employee has gained training in administering grants in compliance with Circular A-102.

Conclusion - Response accepted.

(G) Property Tax System

Comment - The current property tax system does not provide an audit trail on file maintenance transactions or control totals. Due to the absence of control totals, property tax and special assessments cannot be easily reconciled.

Recommendation - We understand that the property tax system is to be rewritten within the next two years. We recommend that the rewritten system include the following controls and reports:

- (1) Daily file maintenance reports showing charges to:
 - (a) Assessed evaluation.
 - (b) Balance due fields of special assessment and property tax records.
 - (c) Addition and deletion of parcel records.
- (2) Daily balancing reports with control totals for:
 - (a) Outstanding property tax and special assessment receivable.
 - (b) Number of parcel records.

These reports should be reviewed by an individual having no incompatible duties and unusual transactions or reconciliation problems should be resolved. The development process of the new property tax system

(G) Property Tax System (continued)

Recommendation

should include new user documentation. As a minimum, the following should be included:

- (1) Policies.
- (2) Procedures.
- (3) Sample forms and instructions.
- (4) Description of the system.
- (5) Description of input and output.
- (6) Sample reports.
- (7) Control procedures and personnel responsible.
- (8) Error correction procedures.

Response - The above recommendations will be referred to the committee assigned to rewriting the tax system.

Conclusion - Response accepted.

These conditions were considered in determining the nature, timing and extent of audit tests to be applied in our examination of the financial statements, and this report does not affect our report on these financial statements dated October 25, 1982.

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

The following comments about the County's operations for the year ended June 30, 1982, are based exclusively on knowledge obtained from procedures performed during our independent examination of the financial statements of Scott County for the year ended June 30, 1982. 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 of those statutes.

- (1) Depository Banks - Resolutions naming official depository banks are on file with the State Treasurer. The maximum deposit amounts stated in the resolutions were not exceeded during the year ended June 30, 1982, except at the First Trust and Savings Bank, Davenport, Iowa by the County Treasurer.

The amounts deposited should be reviewed periodically and the resolution naming depositories should be amended as necessary to preclude exceeding the maximum deposit authorized.

- (2) Certified Budget - A budget was not adopted for the Conservation Sinking Fund. Budgets should be adopted for all funds with anticipated expenditures under the control of the Board of Supervisors, as required by Chapter 24.3 of the Code of Iowa.

Expenditures during the year ended June 30, 1982 did not exceed the amounts budgeted.

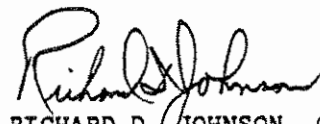
- (3) Entertainment Expense - We noted no expenditures for parties, banquets or other entertainment for employees that we believe may constitute an unlawful expenditure from public funds as defined in an Attorney General's opinion dated April 25, 1979.
- (4) Travel Expense - No expenditures of County money for travel expenses of spouses of County officials or employees were noted.
- (5) Business Transactions - No business transactions between the County and County officials or employees were noted.
- (6) Fixed Assets Records - A detailed record of fixed assets is not maintained. To facilitate the proper insurance, maintenance and safeguarding of these assets, such a record should be established and kept. An inventory of all property and equipment should be taken at least once each year and checked against the fixed assets records.
- (7) Bond Coverage - Surety bond coverage of County officials and employees is in accordance with statutory provisions. However, we recommend that the amount of coverage be reviewed annually to insure that the coverage is adequate for current operations.
- (8) Board Minutes - No transactions were found that we believe should have been approved in the Board minutes but were not.
- (9) Investments - The County has a systematic investment program. During the year ended June 30, 1982, the investments resulted in interest recorded of \$1,582,270.
- (10) Revenue Sharing - An audit of Federal revenue sharing funds received by Scott County for the fiscal year ended June 30, 1982, has been included in the County's regular annual audit. The examination disclosed that one civil rights case was pending against Scott County at June 30, 1982. In addition, the following instance of non-compliance was noted:

The notice of the budget hearing for 1981-1982 expenditures did not specify that revenue sharing funds would be discussed nor how the county intended to use its entitlement funds as required by Section 51.14(c) of the regulations.

- (11) 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 19 is presented to show the disposition of County funds paid to the extension office.

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

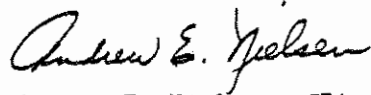
October 25, 1982

SCOTT COUNTY

Audit Staff

This report was prepared by:

Kevin J. Borchert, CPA, State Audit Supervisor
Robert W. Schumacher, Senior State Auditor
Phillip B. Orth, Assistant State Auditor
John G. McMichael, Assistant State Auditor
K. David Voy, Assistant State Auditor



Andrew E. Nielsen, CPA
Director of County Audits

