

SCOTT COUNTY

AUDITORS' REPORT  
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION  
AUDITORS' REPORT ON COMPLIANCE  
COMMENTS AND RECOMMENDATIONS

YEAR ENDED JUNE 30, 1983

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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	1986
Thomas W. Hart	Board of Supervisors	1986
Karen L. Fitzsimmons	County Auditor	1984
David H. Dahlin	County Clerk of District Court	1984
William P. Cusack, Jr.	County Treasurer	1986
Richard Hagen	County Recorder	1986
Forrest Ashcraft	County Sheriff	1984
William E. Davis	County Attorney	1986
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:

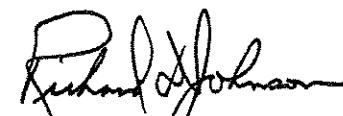
We have examined the financial statements of the County Officials and the individual funds and group of accounts, listed as exhibits in the table of contents of this report, of Scott County, Iowa, as of and for the year ended June 30, 1983. Our examination was made in accordance with generally accepted auditing standards, Chapter 11 of the Code of Iowa, 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, Office of Management and Budget (OMB) Circular A-102, Uniform Administrative Requirements for Grants-in-Aid to State and Local Governments, Attachment P, Audit Requirements, and OMB's Compliance Supplement for Single Audits of State and Local Governments and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in note 5, a variance of \$35,557 between the records of the County Treasurer and County Auditor was not reconciled by the County Treasurer and County Auditor at June 30, 1983.

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. Accordingly, the County has not prepared combined financial statements that show the financial position of Scott County at June 30, 1983, 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, 1983, or the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In our opinion, however, except for the effects of the unreconciled variance, the accompanying financial statements present fairly the results of the cash transactions of the County Officials and the individual funds of Scott County for the year ended June 30, 1983, and the assets and liabilities as of June 30, 1983 arising from those transactions, on the basis of accounting described in the preceding paragraph applied in a manner 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 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. 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

June 5, 1984

SCOTT COUNTY

FINANCIAL STATEMENTS

SCOTT COUNTY

Statements of Assets and Liabilities Arising from Cash Transactions

June 30, 1983

	<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	\$ 75	99,222	21,398	1,226
Cash in bank	49,080	557,169	34,763	36,468
Investments (at cost)	-	10,113,368	-	-
Receivables:				
Accounts	2,545	-	1,623	42
Delinquent property tax	-	1,037,542	-	-
Due from:				
Other offices	-	144,956	-	-
County Treasurer	-	-	-	-
Amount available in Debt Service Fund	-	-	-	-
To be provided by future taxation and other sources	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total	\$ <u>51,700</u>	<u>11,952,257</u>	<u>57,784</u>	<u>37,736</u>
<u>Liabilities and Fund Balances</u>				
Current liabilities:				
Warrants payable	\$ -	966,292	-	-
Due:				
State of Iowa	-	-	32,801	-
Other governments	7,037	-	-	-
County Treasurer	6,655	-	24,983	7,461
County funds	-	9,948,423	-	-
Trusts	38,008	-	-	30,275
Bond interest due and unpaid	-	-	-	-
Long-term liabilities:				
Bonds payable (note 2)	-	-	-	-
	<u>51,700</u>	<u>10,914,715</u>	<u>57,784</u>	<u>37,736</u>
Fund balances:				
Reserved for delinquent property tax	-	1,037,542	-	-
Unreserved	-	-	-	-
	<u>51,700</u>	<u>1,037,542</u>	<u>-</u>	<u>-</u>
 Total	\$ <u>51,700</u>	<u>11,952,257</u>	<u>57,784</u>	<u>37,736</u>

See notes to financial statements.



<u>County Clerk of District Court</u>	<u>Scheduled Violations Clerk of Court and Associate Courts</u>	<u>General Fund</u>	<u>Federal Revenue Sharing Trust Fund</u>	<u>Debt Service Fund</u>	<u>Other County Funds</u>	<u>Trust and Agency Funds</u>	<u>General Long-Term Debt</u>
25,967	4,813	-	-	-	-	-	-
403,649	258,793	-	-	-	-	-	-
-	-	-	-	-	-	-	-
200	496	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,674,974	1,184,775	547,498	4,245,775	2,295,401	-
-	-	-	-	-	-	-	542,785
-	-	-	-	-	-	-	4,002,215
<u>429,816</u>	<u>264,102</u>	<u>1,674,974</u>	<u>1,184,775</u>	<u>547,498</u>	<u>4,245,775</u>	<u>2,295,401</u>	<u>4,545,000</u>
-	-	-	-	-	-	-	-
6,302	21,297	-	-	-	-	647,457	-
-	35,762	-	-	-	-	1,025,936	-
16,788	89,069	-	-	-	-	-	-
-	-	-	-	-	-	-	-
406,726	117,974	-	-	-	-	239,781	-
-	-	-	-	4,713	-	-	-
-	-	-	-	-	-	-	4,545,000
<u>429,816</u>	<u>264,102</u>	<u>-</u>	<u>-</u>	<u>4,713</u>	<u>-</u>	<u>1,913,174</u>	<u>4,545,000</u>
-	-	-	-	-	-	-	-
-	-	1,674,974	1,184,775	542,785	4,245,775	382,227	-
-	-	1,674,974	1,184,775	542,785	4,245,775	382,227	-
<u>429,816</u>	<u>264,102</u>	<u>1,674,974</u>	<u>1,184,775</u>	<u>547,498</u>	<u>4,245,775</u>	<u>2,295,401</u>	<u>4,545,000</u>

SCOTT COUNTY

Statement of Cash Transactions  
All Funds

Year ended June 30, 1983

<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	\$ 2,395,923	4,715,759	91,718	7,162,664
Court Expense	3,628,502	367,638	9,021	3,849,314
Poor	77,716	6,132	-	479,422
County Mental Health and Institutions	4,546,240	217,135	-	4,815,858
Veterans' Affairs	51,454	580	-	76,479
Secondary Roads	1,400,216	981,508	-	2,329,857
Election Expense	193,151	29,950	-	255,591
Debt Service	535,475	443,082	87,256	616,550
Disaster Services	-	61,285	17,824	64,394
Local Board of Health	-	306,057	929,500	1,299,267
County Library	264,644	22,550	-	286,312
Retirement - FICA and IPERS	405,881	-	-	-
Conservation Board	678,550	260,262	100,000	1,004,564
Federal Revenue Sharing Trust	-	1,048,322	-	-
County Government Assistance	-	110,719	-	-
Other	1,625,376	621,777	945,666	4,706,259
	<u>15,803,128</u>	<u>9,192,756</u>	<u>2,180,985</u>	<u>26,946,531</u>
Trust and Agency:				
County Agricultural Extension Education	109,386	-	-	111,231
County Assessor	216,568	52	-	235,177
City Assessor	612,466	1,468	-	728,185
Auto Licenses and Use Tax	-	10,233,839	-	10,047,721
Other	52,672,585	1,714,954	799,166	54,596,259
	<u>53,611,005</u>	<u>11,950,313</u>	<u>799,166</u>	<u>65,718,573</u>
 Total	 \$ <u>69,414,133</u>	 <u>21,143,069</u>	 <u>2,980,151</u>	 <u>92,665,104</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>		
308,548	(267,812)	1,878,481	1,610,669	64,305	1,674,974
-	155,847	241,176	397,023	(64,219)	332,804
12,104	(407,678)	185,450	(222,228)	-	(222,228)
-	(52,483)	937,823	885,340	-	885,340
-	(24,445)	30,269	5,824	-	5,824
-	51,867	616,787	668,654	-	668,654
-	(32,490)	92,281	59,791	-	59,791
-	449,263	98,235	547,498	-	547,498
-	14,715	10,473	25,188	-	25,188
-	(63,710)	38,559	(25,151)	-	(25,151)
-	882	47,558	48,440	-	48,440
-	405,881	-	405,881	-	405,881
76,175	(41,927)	104,924	62,997	-	62,997
1,027,156	21,166	1,163,609	1,184,775	-	1,184,775
98,124	12,595	60,520	73,115	-	73,115
<u>658,878</u>	<u>(2,172,318)</u>	<u>4,096,475</u>	<u>1,924,157</u>	<u>963</u>	<u>1,925,120</u>
<u>2,180,985</u>	<u>(1,950,647)</u>	<u>9,602,620</u>	<u>7,651,973</u>	<u>1,049</u>	<u>7,653,022</u>
-	(1,845)	3,261	1,416	-	1,416
-	(18,557)	164,009	145,452	-	145,452
-	(114,251)	350,623	236,372	-	236,372
-	186,118	472,201	658,319	(14,767)	643,552
<u>799,166</u>	<u>(208,720)</u>	<u>1,345,225</u>	<u>1,136,505</u>	<u>132,104</u>	<u>1,268,609</u>
<u>799,166</u>	<u>(157,255)</u>	<u>2,335,319</u>	<u>2,178,064</u>	<u>117,337</u>	<u>2,295,401</u>
<u>2,980,151</u>	<u>(2,107,902)</u>	<u>11,937,939</u>	<u>9,830,037</u>	<u>118,386</u>	<u>9,948,423</u>

SCOTT COUNTY

Comparison of Expenditures to Budget

Year ended June 30, 1983

<u>Fund</u>	<u>Expenditures</u>
General	\$ 7,471,212
Court Expense	3,849,314
Poor	491,526
County Mental Health and Institutions	4,815,858
Veterans' Affairs	76,479
Secondary Roads	2,329,857
Election Expense	255,591
Debt Service	616,550
Disaster Services	64,394
Local Board of Health	1,299,267
County Library	286,312
Conservation Board	1,080,739
Federal Revenue Sharing Trust	1,027,156
County Government Assistance	98,124
Bangs Disease	2,015
Fairground Aid	38
Domestic Animal	173,232
Health Center	1,101,447
Detention Home	203,932
Capital Improvements	3,858,060
County Agricultural Extension Education	110,833
County Assessor	235,177
City Assessor:	
Assessment Expense	429,711
Special Appraisal	298,474

See notes to financial statements.

<u>Encumbrances</u>		<u>Total Charged to Budget</u>	<u>Budget</u>
<u>Jun 30, 1982</u>	<u>Jun 30, 1983</u>		
(127,863)	211,713	7,555,062	8,102,248
(10,985)	17,569	3,855,898	4,074,441
-	-	491,526	484,168
(2,895)	28,485	4,841,448	5,210,631
-	-	76,479	76,618
-	-	2,329,857	2,425,000
(14,787)	7,200	248,004	288,620
-	-	616,550	538,225
-	21,461	85,855	128,054
(35,065)	5,209	1,269,411	1,386,161
-	-	286,312	286,820
-	-	1,080,739	1,094,750
-	-	1,027,156	1,352,885
-	-	98,124	104,115
-	-	2,015	5,500
-	-	38	5,000
-	-	173,232	173,232
-	-	26,113	31,000
(4,727)	5,809	1,102,529	1,142,101
(685)	1,865	205,112	210,141
(3,650,975)	994,962	1,202,047	2,257,000
-	-	110,833	112,992
(3,500)	-	231,677	232,373
-	-	429,711	463,674
-	-	298,474	302,900

SCOTT COUNTY

Statement of Cash Transactions  
County Auditor

Year ended June 30, 1983

Receipts:		
Office fees:		
Transfer fees	\$ 21,735	
Miscellaneous	<u>1,785</u>	\$ 23,520
Miscellaneous:		
Dog licenses	14,137	
Fejervary trust	3,659	
Cemetery trusts	738	
Miscellaneous	<u>7,144</u>	<u>25,678</u>
		49,198
Disbursements:		
Office fees to General Fund	28,202	
Dog licenses to:		
Domestic Animal Fund	6,076	
City of Davenport	3,947	
Cemetery trusts paid out	738	
Miscellaneous	<u>7,069</u>	<u>46,032</u>
Net		3,166
Balance beginning of year		<u>48,534</u>
Balance end of year		\$ <u>51,700</u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions  
County Treasurer

Year ended June 30, 1983

Receipts:

Property tax:

Assessed to taxpayers \$ 63,914,570

Less:

Current year delinquent tax	\$ 1,037,542	
Public bidder tax	74,146	
Abated tax	353,317	
Abated personal property tax credits	<u>111,980</u>	<u>1,576,985</u>

62,337,585

Mobile home tax 263,992

Prior year delinquent tax 765,175

63,366,752

Tax credits received from State:

Homestead	3,942,329	
Agricultural land	398,190	
Military	172,766	
Personal property	1,231,919	
Livestock	86,428	
Elderly	<u>215,749</u>	<u>6,047,381</u>

69,414,133

Miscellaneous 21,143,069 \$ 90,557,202

Disbursements:

Warrants and orders redeemed 92,240,600

Net (1,683,398)

Balance beginning of year 12,479,727

Balance end of year \$ 10,796,329

SCOTT COUNTY

Statement of Cash Transactions  
County Treasurer

Year ended June 30, 1983

Composition of Balances at End of Year

<u>Name of Bank</u>	<u>Demand</u> <u>Deposits</u>	<u>Investments</u>	<u>Total</u>	<u>Maximum</u> <u>Deposit</u> <u>Authorized</u>
Davenport Bank and Trust Co., Davenport, Iowa	\$ 945,652	6,602,751	7,548,403	30,000,000
Brenton First National Bank, Davenport, Iowa	1,000	503,381	504,381	10,000,000
First Trust and Savings Bank, Davenport, Iowa	201,000	805,550	1,006,550	10,000,000
Northwest Bank and Trust Co., Davenport, Iowa	-	301,686	301,686	20,000,000
Bettendorf Bank and Trust Co., Bettendorf, Iowa	1,000	100,000	101,000	5,000,000
Security State Trust and Savings, Bettendorf, Iowa	201,000	-	201,000	10,000,000
Blue Grass Savings Bank, Blue Grass, Iowa	1,000	100,000	101,000	3,000,000
Buffalo Savings Bank, Buffalo, Iowa	1,000	100,000	101,000	3,000,000
First Trust and Savings Bank, Dixon, Iowa	1,000	100,000	101,000	3,000,000
Central Trust and Savings Bank, Eldridge, Iowa	1,001	100,000	201,001	3,000,000
LeClaire State Bank, LeClaire, Iowa	1,301	200,000	1,301	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	900,000	901,000	3,000,000
Walcott Trust and Savings Bank, Walcott, Iowa	<u>1,000</u>	<u>100,000</u>	<u>101,000</u>	<u>3,000,000</u>
	1,357,954	9,813,368	11,171,322	\$ <u><u>109,000,000</u></u>
American Federal Savings and Loan, Davenport, Iowa	-	100,000	100,000	



SCOTT COUNTY

Statement of Cash Transactions  
County Treasurer

Year ended June 30, 1983

Composition of Balances at End of Year

<u>Name of Bank</u>	<u>Demand Deposits</u>	<u>Investments</u>	<u>Total</u>
Citizens Federal Savings and Loan, Davenport, Iowa	-	100,000	100,000
First Federal Savings and Loan, Davenport, Iowa	-	100,000	100,000
Total	\$ <u>1,357,954</u>	<u>10,113,368</u>	11,471,322
Cash on hand per Supervisors' count			99,222
Unrecorded interest			(8,987)
Outstanding checks			(800,785)
Unreconciled variance (note 5)			<u>35,557</u>
Balance end of year			10,796,329
Outstanding warrants			<u>(966,292)</u>
Net balance end of year			\$ <u>9,830,037</u>

See notes to financial statements.

SCOTT COUNTY  
Statement of Cash Transactions  
County Recorder

Year ended June 30, 1983

## Receipts:

## Office fees:

Deeds	\$ 15,015	
Real estate mortgages	39,567	
Uniform Commercial Code	15,130	
Releases and assignments	15,792	
Snowmobile fees	1,246	
Boat fees	8,936	
County share of real estate revenue stamps	40,209	
Hunting and fishing fees	701	
Miscellaneous	<u>42,121</u>	\$ 178,717

## Miscellaneous:

Hunting and fishing	304,696	
Boat registrations	64,504	
Snowmobile registrations	15,478	
State share of real estate revenue stamps	120,627	
Transfer fees	21,805	
Use tax	<u>1,958</u>	529,068
		<u>707,785</u>

## Disbursements:

Transfer fees to County Auditor	21,125	
Office fees to General Fund	175,098	
To State:		
Licenses	303,382	
Registrations	76,250	
Use tax	2,111	
Real estate revenue stamps	<u>113,457</u>	691,423

Net		16,362
Balance beginning of year		<u>41,422</u>
Balance end of year		\$ <u><u>57,784</u></u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions  
County Sheriff

Year ended June 30, 1983

Receipts:		
Office fees		\$ 63,134
Miscellaneous:		
County car mileage	\$ 21,489	
Gun permits	916	
Trusts	<u>822,020</u>	<u>844,425</u>
		907,559
Disbursements:		
To General Fund:		
Office fees	76,294	
Mileage	25,604	
Gun permits	515	
Gun permits to State	397	
Trusts paid out	<u>853,033</u>	<u>955,843</u>
Net		(48,284)
Balance beginning of year		<u>86,107</u>
Balance end of year		\$ <u>37,823</u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions  
County Clerk of District Court

Year ended June 30, 1983

Receipts:

Office fees:

Probate fees	\$	62,068	
District Court fees		52,297	
Marriage licenses		16,630	
Reporter and jury fees		6,410	
Interest on investments		24,480	
Miscellaneous		<u>58,865</u>	\$ 220,750

Miscellaneous:

Trusts		1,641,077	
Fines		1,050	
Law library		1,414	
Restitutions		17,779	
State judicial fees		65,662	
Workers' compensation		30,563	
Alimony and child support		<u>6,263,266</u>	<u>8,020,811</u>
			<u>8,241,561</u>

Disbursements:

To General Fund:

Office fees		217,586	
Interest on investments		24,480	
Fines to Fines Fund		6,201	
Trusts paid out		1,431,614	
Alimony and child support		6,263,241	
Law library		1,606	
Restitutions		30,821	
State judicial fees		65,858	
Marriage licenses		7,340	
Workers' compensation		<u>30,463</u>	<u>8,079,210</u>

Net

Balance beginning of year 162,351

Balance end of year \$ 429,808

See notes to financial statements.

SCOTT COUNTY

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

Year ended June 30, 1983

Receipts:		
State fines	\$ 750,159	
City fines	451,234	
Fees and costs	305,862	
Interest on investments	10,080	
State judicial fees	7,661	
Trusts	359,147	
Surcharges	<u>94,495</u>	\$ 1,978,638
Disbursements:		
To General Fund:		
Filing fees	173,325	
City fines	46,998	
Interest on investments	10,080	
Parking fines	10,400	
Fines and surcharges to Court Expense Fund	69,037	
State fines to Fines Fund	683,596	
Filing fees and surcharges to State	203,496	
Fines and surcharges to cities:		
Bettendorf	57,318	
Blue Grass	7,915	
Buffalo	7,434	
Davenport	329,703	
Eldridge	2,919	
LeClaire	4,196	
Long Grove	1,831	
McCausland	27	
Princeton	530	
Riverdale	91	
Walcott	9,666	
Trusts paid out	333,401	
State judicial fees	<u>10,809</u>	<u>1,962,772</u>
Net		15,866
Balance beginning of year		<u>232,603</u>
Balance end of year		<u>\$ 248,469</u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions  
Small Claims and Individual Associate Courts

Year ended June 30, 1983

	Small Claims	Bettendorf
<b>Receipts:</b>		
State fines	\$ -	24,674
City fines	-	24,897
Fees	29,979	8,930
Trusts	234,499	32,154
Surcharges	-	4,530
	264,478	95,185
<b>Disbursements:</b>		
To Clerk:		
State fines and surcharges	-	9,006
City fines and surcharges	-	10,417
Fees	14,709	3,465
To General Fund:		
Filing fees	11,690	2,817
City fines	-	1,544
Surcharges to Court Expense Fund	-	130
State fines to Fines Fund	-	15,527
Filing fees and surcharges to State	5,220	5,304
Fines and surcharges to cities	-	13,844
Trusts paid out	231,924	33,034
	263,543	95,088
Net	935	97
Balance beginning of year	4,461	7,478
Balance end of year	\$ 5,396	7,575

See notes to financial statements.

Associate Courts

<u>Buffalo</u>	<u>Eldridge</u>	<u>LeClaire</u>	<u>Total</u>
360	370	1,060	26,464
9,902	5,115	7,174	47,088
2,369	1,289	2,043	44,610
151	137	267	267,208
929	436	771	6,666
<u>13,711</u>	<u>7,347</u>	<u>11,315</u>	<u>392,036</u>
649	184	846	10,685
6,147	1,285	2,765	20,614
1,547	327	924	20,972
489	378	440	15,814
478	362	443	2,827
1	2	4	137
170	295	435	16,427
1,142	863	1,149	13,678
4,345	3,290	4,031	25,510
121	118	313	265,510
<u>15,089</u>	<u>7,104</u>	<u>11,350</u>	<u>392,174</u>
(1,378)	243	(35)	(138)
<u>2,159</u>	<u>432</u>	<u>1,176</u>	<u>15,706</u>
<u>781</u>	<u>675</u>	<u>1,141</u>	<u>15,568</u>

SCOTT COUNTY

Notes to Financial Statements

Year ended June 30, 1983

(1) Summary of Significant Accounting Policies

The accounts of the County are organized on the basis of funds or group of accounts according to statutory requirements, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, receipts and disbursements.

Scott County maintains its financial records on the cash basis. The financial statements of the County are prepared on a cash basis except for the statements of assets and liabilities arising from cash transactions which are prepared on a modified cash basis by making memorandum adjusting entries to the cash basis financial records. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. Accordingly, the statements of cash transactions do not present the results of operations of such funds in accordance with generally accepted accounting principles.

(2) Bonds Payable

Details of the County's June 30, 1983 bonded indebtedness are as follows:

Year Ending June 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>	
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
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
<b>Total</b>		<b>\$ 330,000</b>		<b>\$ 4,215,000</b>	<b>\$ 4,545,000</b>



SCOTT COUNTY

Notes to Financial Statements

Year ended June 30, 1983

(3) 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, 1983, totaled \$479,756.

(4) Employee Benefits

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

(5) Unreconciled Variance

An unreconciled variance of \$35,557 existed in the reconciliation of the County Auditor's general ledger with the County Treasurer's cash balance, at June 30, 1983.

SCOTT COUNTY

SUPPLEMENTAL INFORMATION

SCOTT COUNTY

## SCOTT COUNTY

Schedule of Cash Transactions  
General FundYear ended June 30, 1983

## Receipts:

Property tax		\$ 2,395,923
Office fees and collections:		
County Auditor	\$ 28,202	
County Recorder	175,098	
County Sheriff	102,413	
County Clerk of District Court	242,066	
Scheduled Violations, Small Claims and Associate Court fees	259,444	
Interest on investments	1,100,142	
Auto licenses, use tax and postage	285,268	
Franchise tax credits	85,326	
Interest and penalty on delinquent tax	272,205	
Reimbursements:		
General services	1,030,503	
Child support recovery	157,670	
Monies and credits replacement tax	36,663	
Data processing services	588,512	
Insurance refunds	135,090	
Rent	98,204	
Alcohol Safety Action Program grants	48,897	
Licenses and permits	29,472	
Miscellaneous	40,584	
		<u>4,715,759</u>
		<u>7,111,682</u>
Transfers from other funds:		
Federal Revenue Sharing Trust	17,660	
County Government Assistance	74,058	
		<u>91,718</u>
		<u>7,203,400</u>
Disbursements:		
Warrants issued		7,162,664
Transfers to other funds:		
Court Expense	9,021	
Debt Service	11,081	
Disaster Services	17,824	
Local Board of Health	270,622	
		<u>308,548</u>
		<u>7,471,212</u>
Net		(267,812)
Balance beginning of year		<u>1,878,481</u>
Balance end of year		\$ <u><u>1,610,669</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Auditor's Warrants Issued - General Fund

Year ended June 30, 1983

	<u>Total</u>	<u>Supervisors</u>	<u>Auditor</u>	<u>Treasurer</u>	<u>Recorder</u>
<b>Salaries:</b>					
Officers	\$ 243,833	89,275	28,176	30,105	28,176
Deputies	1,237,782	-	40,564	69,242	43,673
Other	2,044,317	-	146,938	453,368	93,760
FICA and IPERS	435,676	11,115	25,563	66,444	19,542
Group insurance	263,475	6,861	12,498	39,998	14,685
Travel	29,923	2,807	913	2,383	727
Training	26,517	1,092	1,715	665	628
Publications	28,236	-	141	6,455	311
Supplies	163,350	219	5,021	15,477	11,520
Postage and freight	134,580	168	3,313	50,884	4,341
Furniture, fixtures and equipment	67,507	76	-	3,455	206
Telephone	132,971	-	-	-	-
Utilities	126,222	-	-	-	-
Repair and maintenance	336,780	11	950	5,728	6,828
Professional services	75,392	-	-	-	-
Insurance	395,721	-	-	-	-
Data processing	561,824	-	233,080	262,700	12,000
Printing	29,218	515	3,055	6,693	1,162
Judgments and claims	28,653	-	-	-	-
Rent and leases	524,304	-	-	-	-
Uniforms	15,638	-	-	-	-
Vehicles and operation	140,493	-	-	-	-
Contributions to agencies	30,798	-	-	-	-
Recruitment	7,810	-	-	-	-
Soil conservation	37,786	-	-	-	-
Miscellaneous	<u>43,858</u>	<u>106</u>	<u>94</u>	<u>2,262</u>	<u>138</u>
<b>Total</b>	<b>\$ <u>7,162,664</u></b>	<b><u>112,245</u></b>	<b><u>502,021</u></b>	<b><u>1,015,859</u></b>	<b><u>237,697</u></b>
<b>Appropriation</b>	<b>\$ <u>8,102,248</u></b>	<b><u>119,795</u></b>	<b><u>519,576</u></b>	<b><u>1,066,765</u></b>	<b><u>247,067</u></b>

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>
31,223	36,878	-	-	-	-	-	-	-
762,663	321,640	-	-	-	-	-	-	-
306,041	103,756	360,963	96,339	147,447	96,977	76,063	72,126	90,539
151,909	53,475	42,897	11,386	17,774	8,575	9,011	7,735	10,250
80,777	33,970	24,115	11,913	13,076	4,070	4,886	6,856	9,770
4,801	4,539	7,474	-	682	2,067	699	1,438	1,393
3,634	1,095	9,652	55	240	612	3,831	1,613	1,685
-	-	205	-	80	38	-	474	20,532
6,262	6,148	57,094	18,897	33,935	2,428	1,423	1,387	3,539
2,362	2,467	1,678	4	68,146	433	245	485	54
20,247	2,237	-	-	39,201	104	-	1,237	744
3,746	-	33,776	-	95,449	-	-	-	-
-	-	-	126,222	-	-	-	-	-
24,410	660	259,086	21,867	16,379	164	137	560	-
-	-	-	-	-	-	2,548	-	72,844
-	-	-	-	-	61	-	-	395,660
31,200	1,889	-	-	6,780	-	11,675	2,500	-
4,899	4,043	2,863	130	1,116	2,484	1,102	605	551
-	-	-	-	-	-	-	-	28,653
1,050	-	519,470	583	3,201	-	-	-	-
15,638	-	-	-	-	-	-	-	-
140,493	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	30,798	-
-	-	-	-	-	-	7,197	-	613
-	-	-	-	-	-	-	-	37,786
6,697	3,959	7,097	2,091	429	676	17	793	19,499
<u>1,598,052</u>	<u>576,756</u>	<u>1,326,370</u>	<u>289,487</u>	<u>443,935</u>	<u>118,689</u>	<u>118,834</u>	<u>128,607</u>	<u>694,112</u>
<u>1,657,570</u>	<u>594,008</u>	<u>1,388,001</u>	<u>328,390</u>	<u>611,117</u>	<u>136,155</u>	<u>140,943</u>	<u>163,543</u>	<u>1,129,318</u>

SCOTT COUNTY

Schedule of Cash Transactions  
Court Expense Fund

Year ended June 30, 1983

Receipts:

- Property tax
- Reimbursements:
  - Court reporter salaries
  - Care of prisoners
  - Child support recovery
  - Juvenile justice programs
- Grants:
  - Automated court information systems
  - Juvenile law program
  - Juvenile diversion program
  - Juvenile justice personnel training
- Fines and surcharges
- Miscellaneous

Transfers from other funds:

- General

	Clerk of Court	District Court	Probation Office
<b>Disbursements:</b>			
<b>Salaries:</b>			
Officers	\$ 28,176	-	28,049
Deputies	64,721	-	-
Bailiffs	-	-	-
Court reporters	-	-	-
Other	404,206	-	258,298
FICA and IPERS	60,776	-	32,458
Group insurance	40,698	-	21,007
Professional services	-	348,182	-
Witness fees	-	5,757	-
Juror fees	-	78,878	-
Travel	612	-	2,186
Postage and freight	12,222	-	2,867
Equipment and supplies	26,321	-	8,336
Repair and maintenance	7,069	-	3,817
Training	1,855	-	2,946
Legal assistance	-	-	-
Transcripts	-	36,675	-
Medical affiliation contract	-	-	-
Medical services	-	124	-
Provisions	-	-	-
Data processing	6,306	-	-



\$ 3,628,502

\$ 85,838	
14,384	
90,580	
26,911	
25,176	
20,561	
21,552	
791	
69,174	
<u>12,671</u>	
	<u>367,638</u>
	3,996,140
	<u>9,021</u>
	4,005,161

<u>District Court Administration</u>	<u>Juvenile Justice Program</u>	<u>County Jail</u>	<u>Child Support Recovery</u>	<u>Other</u>
-	-	-	-	-
-	-	-	43,632	-
-	-	-	-	91,015
-	-	-	-	284,808
48,108	-	683,685	72,361	55,689
5,973	-	84,419	13,636	52,111
4,855	-	51,287	8,428	35,606
510	52,400	4,661	2,898	12,092
-	-	-	-	-
-	-	-	-	-
1,452	855	-	115	23,509
2,270	-	-	202	-
6,542	-	62,169	3,760	34,129
-	-	15,034	-	658
1,582	-	1,812	210	3,346
-	-	-	-	5,155
-	-	-	-	-
-	-	45,099	-	-
-	-	43,028	-	-
-	-	148,436	-	-
-	-	12,400	-	270,550

SCOTT COUNTY

Schedule of Cash Transactions  
Court Expense Fund

Year ended June 30, 1983

	Clerk of Court	District Court	Probation Office
Disbursements (continued):			
Printing	-	-	1,604
Hearings	-	-	-
Treatment and care	-	-	-
Utilities	-	-	-
Miscellaneous	241	2,166	6,270
Total	\$ 653,203	471,782	367,838

Net

Balance beginning of year

Balance end of year

See accompanying auditors' report.

<u>District Court Administration</u>	<u>Juvenile Justice Program</u>	<u>County Jail</u>	<u>Child Support Recovery</u>	<u>Other</u>	
1,931	-	1,490	123	245	
-	6,725	-	-	-	
-	4,878	-	-	-	
-	-	37,995	-	-	
<u>50</u>	<u>-</u>	<u>7,572</u>	<u>49</u>	<u>4,946</u>	
<u>73,273</u>	<u>64,858</u>	<u>1,199,087</u>	<u>145,414</u>	<u>873,859</u>	<u>3,849,314</u>
					155,847
					<u>241,176</u>
					\$ <u>397,023</u>

## SCOTT COUNTY

Schedule of Cash Transactions  
Poor FundYear ended June 30, 1983

Receipts:		
Property tax		\$ 77,716
State reimbursements	\$ 4,693	
Sale of property	<u>1,439</u>	<u>6,132</u>
		<u>83,848</u>
Disbursements:		
Salaries	77,598	
FICA and IPERS	9,490	
Group insurance	5,594	
Medical care	11,150	
Provisions and clothing	13,786	
Burials	13,381	
Utilities	23,582	
Rent assistance	304,526	
Cemetery maintenance	8,500	
Miscellaneous	<u>11,815</u>	479,422
Transfers to other funds:		
Health Center		<u>12,104</u>
		<u>491,526</u>
Net		(407,678)
Balance beginning of year		<u>185,450</u>
Balance end of year		\$ <u><u>(222,228)</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
County Mental Health and Institutions FundYear ended June 30, 1983

## Receipts:

Property tax		\$ 4,546,240
Resident care	\$ 147,520	
Sunday liquor permits	22,083	
Client fees	1,347	
State reimbursements	35,349	
Miscellaneous	<u>10,836</u>	<u>217,135</u>
		4,763,375

## Disbursements:

Mental health institutes	769,246
State hospital/school	552,711
State juvenile home	63,546
Commitment costs	116,669
Mental health center	904,256
Hospital and medical care	217,778
Other care centers	456,723
Contribution to agencies	363,490
Rent assistance	30,552
Administration	66,421
Miscellaneous	<u>71,268</u>
	<u>3,612,660</u>

## Pine Knoll Health Care Facility:

Salaries	735,004	
FICA and IPERS	89,716	
Group insurance	57,717	
Clothing and provisions	49,783	
Medical care	31,352	
Equipment and supplies	24,805	
Furniture and fixtures	19,401	
Utilities	55,006	
Telephone and postage	6,888	
Medical affiliation contract	116,367	
Training	10,947	
Miscellaneous	<u>6,212</u>	
	<u>1,203,198</u>	
		<u>4,815,858</u>

Net	(52,483)
Balance beginning of year	<u>937,823</u>
Balance end of year	\$ <u><u>885,340</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
Veterans' Affairs FundYear ended June 30, 1983

## Receipts:

Property tax		\$ 51,454
Refunds		<u>580</u>
		52,034

## Disbursements:

## Salaries:

Commissioner per diem	\$ 775	
Executive Secretary	14,050	
FICA and IPERS	1,749	
Group insurance	652	
Postage and printing	212	
Office supplies and equipment	746	
Miscellaneous	<u>366</u>	
	18,550	

## Aid administered:

Provisions	995	
Rent	47,692	
Utilities	6,045	
Hospital and medical care	989	
Burials	1,966	
Transportation	<u>242</u>	
	57,929	<u>76,479</u>

Net	(24,445)
Balance beginning of year	<u>30,269</u>
Balance end of year	\$ <u>5,824</u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
Secondary Roads FundYear ended June 30, 1983

## Receipts:

Property tax		\$ 1,400,216
Road use tax allocation	\$ 844,735	
Refunds and reimbursements	132,176	
Miscellaneous	<u>4,597</u>	<u>981,508</u>
		<u>2,381,724</u>

## Disbursements:

Administration	54,457	
Engineering	140,902	
Construction	245,643	
Maintenance	754,456	
Traffic services and control	87,839	
Equipment	455,780	
Equipment operation	319,180	
Tools, materials and supplies	34,486	
Property and assessments	5,654	
FICA and IPERS	85,590	
Group insurance	54,253	
Vacation, sick leave and holiday pay	<u>91,617</u>	<u>2,329,857</u>

Net		51,867
Balance beginning of year		<u>616,787</u>
Balance end of year		\$ <u><u>668,654</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
Election Expense FundYear ended June 30, 1983

## Receipts:

Property tax		\$ 193,151
Reimbursements from cities and schools	\$ 29,553	
Sale of supplies and services	<u>397</u>	<u>29,950</u>
		223,101

## Disbursements:

Salaries:		
Deputy	21,132	
Other	66,517	
FICA and IPERS	10,705	
Group insurance	6,602	
Supplies and printing	8,301	
Precinct workers	34,551	
Publications	9,047	
Postage and telephone	4,377	
Data processing	38,120	
Rent and storage	21,968	
Machine maintenance	956	
Purchase of services	31,820	
Miscellaneous	<u>1,495</u>	<u>255,591</u>

Net		(32,490)
Balance beginning of year		<u>92,281</u>
Balance end of year		\$ <u><u>59,791</u></u>

See accompanying auditors' report.



## SCOTT COUNTY

Schedule of Cash Transactions  
Debt Service FundYear ended June 30, 1983

Receipts:		
Property tax		\$ 535,475
Interest on investments	\$ 442,782	
Miscellaneous	<u>300</u>	<u>443,082</u>
		978,557
Transfers from other funds:		
General	11,081	
Conservation Board	<u>76,175</u>	<u>87,256</u>
		1,065,813
Disbursements:		
Bonds redeemed	130,000	
Interest coupons paid	<u>486,550</u>	<u>616,550</u>
Net		
Balance beginning of year		449,263
		<u>98,235</u>
Balance end of year		\$ <u><u>547,498</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
Disaster Services FundYear ended June 30, 1983

Receipts:			
Federal reimbursements	\$ 28,611		
Local matching funds	19,246		
Refunds and reimbursements	267		
Sale of supplies and services	<u>13,161</u>	\$ 61,285	
Transfers from other funds:			
General			<u>17,824</u>
			<u>79,109</u>
Disbursements:			
Salaries:			
Director	25,529		
Secretary	19,223		
FICA and IPERS	4,936		
Group insurance	2,130		
Insurance	1,837		
Supplies	1,466		
Travel	1,768		
Equipment and repair	797		
Postage	448		
Telephone	2,703		
Utilities	1,787		
Rent	1,680		
Miscellaneous	<u>90</u>		
		<u>64,394</u>	
Net			<u>14,715</u>
Balance beginning of year			<u>10,473</u>
Balance end of year		\$ <u>25,188</u>	

See accompanying auditors' report.

## SCOTT COUNTY.

Schedule of Cash Transactions  
Local Board of Health FundYear ended June 30, 1983

## Receipts:

Homemaker/Home Health Aide reimbursement	\$ 208,958	
Hypertension Program grant	21,083	
Rent	797	
Reimbursements	8,923	
Licenses and permits	59,786	
Miscellaneous	<u>6,510</u>	\$ 306,057

## Transfers from other funds:

General	270,622	
Health Center	<u>658,878</u>	<u>929,500</u>
		1,235,557

## Disbursements:

Salaries:		
Administrator	42,539	
Other	397,266	
FICA and IPERS	52,437	
Group insurance	26,726	
Training	3,418	
Office equipment	5,621	
Equipment rental	8,312	
Vehicles and operation	22,899	
Printing and postage	6,295	
Contributions to agencies	495,948	
Reimbursable allotment	211,706	
Medical affiliation contract	14,225	
Miscellaneous	<u>11,875</u>	<u>1,299,267</u>

Net		(63,710)
Balance beginning of year		<u>38,559</u>
Balance end of year		\$ <u><u>(25,151)</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
County Library FundYear ended June 30, 1983

## Receipts:

Property tax		\$ 264,644
Fines	\$ 9,050	
Sale of supplies	6,750	
Miscellaneous	<u>6,750</u>	<u>22,550</u>
		287,194

## Disbursements:

Salaries	159,765	
FICA and IPERS	19,104	
Group insurance	7,492	
Insurance	2,976	
Rent	18,083	
Memberships	2,070	
Library materials	42,728	
Utilities	6,244	
Bookmobile maintenance	9,331	
Postage and telephone	3,666	
Supplies and equipment	11,784	
Miscellaneous	<u>3,069</u>	<u>286,312</u>

Net		882
Balance beginning of year		<u>47,558</u>
Balance end of year		\$ <u><u>48,440</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions  
Retirement Funds - FICA and IPERS

Year ended June 30, 1983

Receipts:	
Property tax	\$ 405,881
Disbursements:	
None	<u>          -</u>
Net	405,881
Balance beginning of year	<u>          -</u>
Balance end of year	\$ <u><u>405,881</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
Conservation Board FundYear ended June 30, 1983

## Receipts:

Property tax		\$ 678,550
Park fees	\$ 18,976	
Camping fees	54,807	
Land and building rent	27,344	
Sale of property	18,239	
Swimming pool	33,777	
West Lake Beach	33,106	
Snowmobile facilities grant	55,165	
Miscellaneous	<u>18,848</u>	<u>260,262</u>
		938,812

## Transfers from other funds:

Federal Revenue Sharing Trust		<u>100,000</u>
		<u>1,038,812</u>

## Disbursements:

## Salaries:

Director	27,839
Other	311,201
FICA and IPERS	34,322
Group insurance	21,326
Travel	1,577
Office supplies	2,518
Professional services	21,963
Telephone and postage	4,895
Vehicles and operation	56,639
Utilities	45,959
Bonds and insurance	33,542
Miscellaneous	<u>5,592</u>
	<u>567,373</u>

## Parks:

Equipment	87,462	
Repair and maintenance	59,594	
Highway Commission	56,300	
Capital improvements	192,500	
Supplies and materials	<u>41,335</u>	
	<u>437,191</u>	1,004,564

## Transfers to other funds:

Debt Service		<u>76,175</u>
		<u>1,080,739</u>

## Net

Balance beginning of year		(41,927)
		<u>104,924</u>
Balance end of year		\$ <u><u>62,997</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
Federal Revenue Sharing Trust FundYear ended June 30, 1983

Receipts:		
Federal revenue sharing entitlement	\$ 914,353	
Interest on investments	<u>133,969</u>	\$ <u>1,048,322</u>
Disbursements:		
None		-
Transfers to other funds:		
General	17,660	
Conservation Board	100,000	
Capital Improvements	<u>909,496</u>	<u>1,027,156</u>
		<u>1,027,156</u>
Net		21,166
Balance beginning of year		<u>1,163,609</u>
Balance end of year		\$ <u><u>1,184,775</u></u>

See accompanying auditors' report.

SCOTT COUNTY



## SCOTT COUNTY

Schedule of Cash Transactions  
County Government Assistance FundYear ended June 30, 1983

Receipts:			
State allocation			\$ <u>110,719</u>
Disbursements:			
None			-
Transfers to other funds:			
General	\$ 74,058		
Capital Improvements	4,066		
Domestic Animal	<u>20,000</u>		
			<u>98,124</u>
			<u>98,124</u>
Net			12,595
Balance beginning of year			<u>60,520</u>
Balance end of year			\$ <u><u>73,115</u></u>
See accompanying auditors' report.			

SCOTT COUNTY

Schedule of Cash Transactions  
Other County Funds

Year ended June 30, 1983

<u>Fund</u>	<u>Receipts</u>		<u>Transfers-</u> <u>in</u>
	<u>Property</u> <u>Tax</u>	<u>Miscel-</u> <u>laneous</u>	
Bangs Disease	\$ -	-	-
Bovine Tuberculosis	2,979	-	-
Fairground Aid	170,702	-	-
Domestic Animal	-	6,199	20,000
Health Center	1,077,824	194,895	12,104
Conservation Sinking	-	-	-
Unemployment Compensation Insurance	44,739	-	-
Detention Home	81,354	145,172	-
Capital Improvements	-	275,511	913,562
Tort Liability Insurance	<u>247,778</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<b>\$ <u>1,625,376</u></b>	<b><u>621,777</u></b>	<b><u>945,666</u></b>

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>
2,015	-	(2,015)	12,036	10,021
38	-	2,941	4,140	7,081
173,232	-	(2,530)	148	(2,382)
26,113	-	86	5,022	5,108
442,569	658,878	183,376	87,859	271,235
300	-	(300)	300	-
-	-	44,739	-	44,739
203,932	-	22,594	72,468	95,062
3,858,060	-	(2,668,987)	3,914,502	1,245,515
-	-	247,778	-	247,778
<u>4,706,259</u>	<u>658,878</u>	<u>(2,172,318)</u>	<u>4,096,475</u>	<u>1,924,157</u>

SCOTT COUNTY

Schedule of Cash Transactions  
County Agricultural Extension Education Fund

Year ended June 30, 1983

Receipts:	
Property tax	\$ 109,386
Disbursements:	
Orders paid by County Treasurer	<u>111,231</u>
Net	(1,845)
Balance beginning of year	<u>3,261</u>
Balance end of year	\$ <u><u>1,416</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
County Extension OfficeYear ended June 30, 1983

## Receipts:

Property tax from County	\$ 109,573	
Insurance refund	<u>23</u>	\$ <u>109,596</u>

	<u>Director</u>	<u>Assistants</u>	<u>Home Economist</u>	
Disbursements:				
Salaries	\$ 6,700	54,295	3,350	64,345
Travel	3,398	4,114	1,307	8,819
FICA and IPERS				5,402
Rent, utilities and janitor				14,786
Equipment and repair				2,266
Project activities				2,367
Postage and telephone				5,936
Office supplies				5,928
Insurance, legal notice and bond				806
Miscellaneous				178
				<u>110,833</u>
Net				(1,237)
Balance beginning of year				<u>12,003</u>
Balance end of year				\$ <u>10,766</u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
County Assessor FundYear ended June 30, 1983

## Receipts:

Property tax	\$ 216,568
Refunds	<u>52</u>
	216,620

## Disbursements:

Salaries:		
Assessor	\$ 32,157	
Other	121,595	
FICA and IPERS	17,636	
Group insurance	8,282	
Travel	3,440	
Supplies and printing	9,464	
Postage	1,828	
Equipment and repair	569	
Training	3,002	
Data processing	14,004	
Professional services	21,905	
Publications	697	
Miscellaneous	<u>598</u>	<u>235,177</u>

Net

(18,557)

Balance beginning of year

164,009

Balance end of year

\$ 145,452

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
City Assessor FundYear ended June 30, 1983

	<u>Assessment Expense</u>	<u>Special Appraisal</u>	<u>Total</u>
Receipts:			
Property tax	\$ 369,127	243,339	612,466
Refunds	1,454	14	1,468
	<u>370,581</u>	<u>243,353</u>	<u>613,934</u>
Disbursements:			
Salaries:			
Assessor	32,704	-	32,704
Deputies	48,214	-	48,214
Other	186,674	-	186,674
FICA and IPERS	29,949	-	29,949
Group insurance	20,468	-	20,468
Travel	14,289	-	14,289
Office supplies and operation	43,420	-	43,420
Rent	-	14,388	14,388
Utilities	-	1,190	1,190
Postage and telephone	3,004	1,749	4,753
Board of Review	19,756	-	19,756
Professional services	-	279,383	279,383
Data processing	17,497	-	17,497
Training	9,837	-	9,837
Miscellaneous	3,899	1,764	5,663
	<u>429,711</u>	<u>298,474</u>	<u>728,185</u>
Net	(59,130)	(55,121)	(114,251)
Balance beginning of year	<u>253,796</u>	<u>96,827</u>	<u>350,623</u>
Balance end of year	\$ <u>194,666</u>	<u>41,706</u>	<u>236,372</u>

See accompanying auditors' report.

SCOTT COUNTY



## SCOTT COUNTY

Schedule of Cash Transactions  
Auto Licenses and Use Tax FundsYear ended June 30, 1983

Receipts:		
Sale of auto licenses	\$ 6,296,972	
Use tax collected	3,918,705	
Postage	<u>18,162</u>	\$ 10,233,839
Disbursements:		
State	9,762,453	
General Fund:		
Auto licenses	259,675	
Use tax	7,746	
Postage	<u>17,847</u>	<u>10,047,721</u>
Net		186,118
Balance beginning of year		<u>472,201</u>
Balance end of year		\$ <u><u>658,319</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions  
Other Trust and Agency Funds

Year ended June 30, 1983

<u>Fund</u>	<u>Receipts</u>	
	<u>Property Tax</u>	<u>Miscel- laneous</u>
School Districts	\$ 44,411,946	-
Fines	-	706,224
Area Schools	1,324,155	-
Corporations	6,756,295	54,995
Townships	66,009	-
Fire Districts	91,287	-
City Special Assessments	-	632,703
Sanitary Sewer Districts	22,893	-
Monies and Credits	-	22,543
Elderly Credit	-	7,020
Tax Sale Redemption	-	257,501
Advance Tax	-	1,440
Muscatine-Scott Board of Education	-	2,500
Condemnation	-	-
Refund	-	30,028
	<hr/>	<hr/>
Total	\$ <u>52,672,585</u>	<u>1,714,954</u>

See accompanying auditors' report.

<u>Transfers-</u> <u>in</u>	<u>Disbursements</u> <u>Warrants</u> <u>Issued</u>	<u>Transfers-</u> <u>out</u>	<u>Net</u>	<u>Balances</u>	
				<u>Beginning</u> <u>of Year</u>	<u>End of</u> <u>Year</u>
799,166	45,290,604	-	(79,492)	660,928	581,436
-	-	799,166	(92,942)	232,484	139,542
-	1,325,090	-	(935)	18,091	17,156
-	6,836,572	-	(25,282)	143,670	118,388
-	66,955	-	(946)	1,656	710
-	93,326	-	(2,039)	2,710	671
-	618,761	-	13,942	20,520	34,462
-	25,029	-	(2,136)	2,187	51
-	22,543	-	-	-	-
-	-	-	7,020	(3,115)	3,905
-	261,765	-	(4,264)	4,784	520
-	1,850	-	(410)	529	119
-	2,500	-	-	-	-
-	21,000	-	(21,000)	260,781	239,781
-	30,264	-	(236)	-	(236)
<u>799,166</u>	<u>54,596,259</u>	<u>799,166</u>	<u>(208,720)</u>	<u>1,345,225</u>	<u>1,136,505</u>

SCOTT COUNTY

Schedule of Grant Activity

Year ended June 30, 1983

<u>Grant Title</u>	<u>Direct or Indirect</u>	<u>Grant Number</u>
Federal Revenue Sharing	Direct	16-1-082-082
Alcohol Safety Action Program:		
County Attorney	Indirect	83-00-01:1F3
County Sheriff	Indirect	83-00-01:1F2
Juvenile Detention Center:		
Juvenile Diversion Program	Indirect	720-81-07-8200-74-01
Juvenile Detention Program		
Automated Court Information Systems	Indirect	702-79-07-0007-52-01
Hypertension Program	Indirect	91-200-03
Juvenile Law Program	Indirect	702-79-07-8200-73-01
Juvenile Justice Personnel Training	Indirect	702-80-07-0000-79-M3
Window Replacement Project	Indirect	06-11-01741.60
See accompanying auditors' report.		

<u>Cash Basis</u>				
<u>Balance Beginning of Year</u>	<u>Grant and Contract Revenue Received</u>	<u>Grantee Matching Contributions and Miscellaneous Related Receipts</u>	<u>Expenditures</u>	<u>Balance End of Year</u>
\$ 1,163,609	914,353	133,969	1,027,156	1,184,775
(4,396)	15,227	605	25,238	(13,802)
(15,166)	33,670	27,417	72,526	(26,605)
(14,091)	21,552	-	7,461	-
(96,445)	140,956	-	48,306	(3,795)
(25,176)	25,176	-	-	-
(2,870)	21,083	-	20,175	(1,962)
(20,561)	20,561	-	-	-
(791)	791	-	-	-
(197,178)	197,178	-	-	-

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:

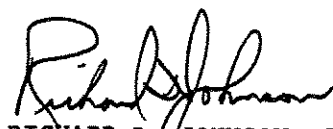
We have examined the financial statements of Scott County for the year ended June 30, 1983, and have issued our report thereon dated June 5, 1984. Our examination was made in accordance with generally accepted auditing standards, Chapter 11 of the Code of Iowa, the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, promulgated by the U.S. Comptroller General, as they pertain to financial and compliance audits, Office of Management and Budget (OMB) Circular A-102, Uniform Administrative Requirements for Grants-in-Aid to State and Local Governments, Attachment P, Audit Requirements and OMB's Compliance Supplement for Single Audits of State and Local Governments and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Certain grant programs are not included in OMB's Compliance Supplement for Single Audits of State and Local Governments. For these programs we viewed the terms and conditions set forth in the grant agreements and determined the major compliance features to be tested.

Attachment P requires that the examination include a determination of whether the required financial reports, including financial status reports, cash reports and claims for advances and reimbursements, prepared by Scott County contain accurate and reliable financial data. We have interpreted the phrase "accurate and reliable financial data" to mean that the required financial reports present the underlying financial data of the grants within limits that are reasonable and practicable to attain under the circumstances.

Based on our examination, we found that for the items tested, Scott County complied with the material terms and conditions of the award agreements and the tested financial reports present the underlying financial information of the grants within the limits described in the preceding paragraph, 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. This restriction is not intended to limit the distribution of this report which is a matter of public record.

  
RICHARD D. JOHNSON, CPA  
Auditor of State

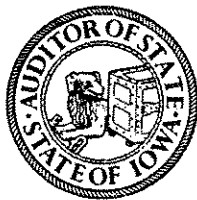
June 5, 1984

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, 1983, and have issued our report thereon dated June 5, 1984. 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.

Comment - During our evaluation of the system of internal accounting control, the existing procedures are evaluated in order to determine that incompatible duties, from a control viewpoint, are not performed by the same employee. This segregation of duties helps to prevent losses from employee error or dishonesty and therefore maximizes the accuracy of the County's financial statements.

General Recommendations - The following general recommendations should be considered to improve the segregation of duties within the County:

- (a) The work of employees on vacation should be performed by another individual.
- (b) All incoming mail should be opened by an employee who is not authorized to make entries to the accounting records. This employee should prepare a listing of cash received. The mail could then be forwarded to the accounting personnel for processing. Later, the same listing should be compared to the record of cash receipts.
- (c) Bank accounts should be reconciled promptly at the end of each month by an individual who does not sign checks, handle or record cash.
- (d) In instances where it is not possible to segregate duties precluding an individual employee from handling duties which are incompatible from a control viewpoint, it is important to increase the review of that work by supervisory personnel.
- (e) Accounting procedure manuals should be prepared.

Response - This comment along with the State Auditor's recommendations have been distributed to all County departments for their information and implementation where possible. The Board of Supervisors also adopted a cash handling procedures policy on February 2, 1984.

Conclusion - Response accepted.

Specific Recommendations - In addition to the general recommendations, we noted specific recommendations concerning segregation of duties which should be considered to improve the internal accounting control of the following offices:

County Auditor

General Ledger Reconciliation with Cash Balance - A variance of \$35,557 was noted in the reconciliation of the County Auditor's general ledger fund balances and the County Treasurer's cash balance. Numerous errors were noted on the County's general ledger control accounts. Examples of errors noted were the posting of a single transfer several times to the same fund, expenditures not properly charged against the fund balance account and taxes not properly posted to a funds receipts account.

The general ledger accounts should be reconciled monthly with all subsidiary records. The monthly reconciliation should isolate and identify all errors. Error corrections should be cross-referenced from the reconciliation to the correcting entry. In addition, the reconciliation should identify all individual fund balances and then properly match the total fund balance with the County Treasurer's cash balance. Again, all variances need to be promptly identified and corrected.

Cash Disbursements

- (a) All invoices and supporting documents should be properly canceled to prevent reuse.
- (b) The payrolls should be reviewed for reasonableness and approved prior to the distribution of warrants by supervisory personnel not otherwise involved in the preparation of the payroll.
- (c) Warrants should be signed by an individual who does not approve disbursements, handle petty cash, record cash receipts or otherwise participate in the preparation of warrants. Prior to signing, the warrants and the supporting documentation should be reviewed for propriety. After signing, the warrants should be mailed without allowing them to return to individuals who prepare the warrants or approve vouchers for payment.

Specific Recommendations (continued)

County Auditor

Response

General Ledger Reconciliation - This recommendation will be implemented July 1, 1984. We are in the process now of setting up control and management reports that will tell us if our books are not balanced. Monthly we will produce a trial balance within each fund and a trial balance which is a grand total of all funds. In addition, we have designed several reports to reconcile the Auditor's Cash Pool and to reconcile the Treasurer's cash balance.

Cash Disbursements

- (a) There is absolutely no evidence to show that invoices and supporting documents are misused or being reused. Claims submitted to this office are not allowed out of the office after the warrants have been paid. There is ample control of the invoices and supporting documents within this office and cancellation of said invoices and documents would be a complete waste of time and effort. This comment by the State Auditor's Office has no basis in fact and is, at best, unreasonable.
- (b) This recommendation will be implemented July 1st, 1984. A Deputy Auditor will review and sign the pertinent payroll documents prior to the issuance of the actual warrants and will compare the warrants to the documents after the warrants have been printed and prior to their issuance.
- (c) All of these suggestions are currently being completed, with the exception of the signing of the County warrants. Beginning July 1st, 1984 this procedure will be assigned to an employee in the tax department who has nothing whatsoever to do with the accounts payable/receivable department.

Conclusion

General Ledger Reconciliation - Response accepted.

Specific Recommendations (continued)

County Auditor

Conclusion

Cash Disbursements

- (a) The recommended procedures would not create additional work. Rather, the recommendation would help prevent improprieties before they arise.
- (b) Response accepted.
- (c) Response accepted.

County Treasurer

Reconciliation of Current Taxes - The County Treasurer should balance the current taxes collected 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.

Cash Reconciliation with the General Ledger - A variance of \$35,557 was noted in the reconciliation of the County Treasurer's cash balance with the County Auditor's general ledger fund balances. A complete reconciliation should be performed on a monthly basis between the cash balance and all individual fund balances to detect and correct errors on a timely basis.

Cash Receipts - All receipts should be deposited daily intact.

Cash Disbursements - Interest coupons paid should be properly canceled to prevent reuse.

Response

Reconciliation of Current Taxes - Since notification by your field staff we have been balancing the current taxes collected to the County Auditor's abstract in order to complete the documentation of the tax records and to insure the proper posting of the receipts among the various taxing districts.

Cash Reconciliation with the General Ledger - Since being made aware of the variance which was noted in the report from the field staff I have assigned two of my employees to work with the Auditor's office to clear up this variance. We are approximately three months into the past fiscal year and are balancing at the end of each month. A complete reconciliation is being performed on a monthly basis between the cash balance and the individual fund balances to make sure these errors will be caught on a timely basis and hopefully will not occur again.

Specific Recommendations (continued)

County Treasurer

Response

Cash Receipts - Beginning on the first of June we are having couriers pick up all monies from my office and depositing them in our general fund account at Davenport Bank and Trust Company of Davenport, Iowa.

Cash Disbursements - All interest coupons are now being properly canceled so as not to reuse them inadvertently at a future time.

Conclusion - Response accepted.

County Recorder

Cash Receipts - A restrictive endorsement (for deposit only) should be placed on all checks when received.

Cash Disbursements

- (a) Checks should be prenumbered by the printer to improve accountability of the checks.
- (b) Checks should be signed by an individual who does not handle petty cash, record cash receipts or otherwise participate in the preparation of warrants. Prior to signing, the warrants and the supporting documentation should be reviewed for propriety. After signing, the warrants should be mailed without allowing them to return to individuals who prepare the warrants or approve vouchers for payment.

Response

Cash Receipts - Has been implemented.

Cash Disbursements

- (a) Will get numbers on checks when we establish new NOW account which we expect shortly.
- (b) If checks are signed by anyone other than the Recorder they will have two signatures.

Conclusion - Response accepted.



Specific Recommendations (continued)

County Sheriff

Cash Receipts

- (a) A restrictive endorsement (for deposit only) should be placed on all checks when received.
- (b) The cashing of checks from cash receipts should be prohibited.

Cash Disbursement - Checks should be signed by an individual who does not approve disbursements, handle petty cash, record cash receipts or otherwise participate in the preparation of checks. Prior to signing, the checks and the supporting documentation should be reviewed for propriety. After signing, the checks should be mailed without allowing them to return to individuals who prepare the checks or approve vouchers for payment.

Response

Cash Receipts

- (a) Has been done.
- (b) Has been done.

Cash Disbursements - Checks will be signed by a second individual. Other parts of recommendation will be complied with to greatest extent possible with existing personnel.

Conclusion - Response accepted.

County Clerk of District Court

Cash Receipts - The cashing of checks from cash receipts should be prohibited.

Response - The cashing of personal checks of employees, from cash receipts is hereby prohibited, however it is necessary from time to time to cash check for the payment of costs etc., this we shall continue to do.

Conclusion - Response accepted.

Specific Recommendations (continued)

Administration Office

Grant Administration - 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 of the grants in which the County is participating.

Response - There were nine grants identified on the State Auditor's work papers for 1982-1983. Eight of the nine grants have or will be ended during the current fiscal year. Federal revenue sharing remains and is centrally administered through the Office of Budget and Information Processing.

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 June 5, 1984.

This report is intended solely for the use of Scott County. This restriction is not intended to limit the distribution of this report which is a matter of public record.

The following comments about the County's operations for the year ended June 30, 1983, 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, 1983. 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, 1983.
- (2) Certified Budget - Expenditures during the year ended June 30, 1983 exceeded the amounts budgeted in the Poor and Debt Service Funds. The budget should have been amended in sufficient amounts in accordance with Chapter 24.9 of the Code of Iowa before expenditures were allowed to exceed the budget.
- (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, 1983, the investments resulted in interest recorded of \$1,676,893.

The County Treasurer has invested County funds in unperfected repurchase agreements. The County Treasurer should only invest in perfected repurchase agreements or in other investments as allowed by Chapter 453.5 of the Code of Iowa.

- (10) Grant Activity - Two civil rights cases were pending against Scott County at June 30, 1983. The following instances of non-compliance with revenue sharing regulations were noted:
  - (a) The notice of the budget hearing for 1982-1983 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
  - (b) The notice of availability of the Actual Use Report was not published as required by section 51.12(c) of the regulations.

(10) Grant Activity (continued)

- (c) We did not examine the financial statements of the Davenport Hospital Ambulance Corporation, Handicapped Development Center, Center for Alcohol and Drug Services and Visiting Nurse/Homemaker Service of Scott County, secondary recipients to whom \$250,000, \$50,000, \$68,267 and \$50,000, respectively, in entitlement funds were transferred during the year ended June 30, 1983. These statements were examined by other auditors. However, there was no indication that the requirements of Section II.C.4 of the "Commentary on the Audit Requirements of the 1980 Amendments to the State and Local Fiscal Assistance Act" were followed. The County should insure that the statements of the secondary recipients are audited in accordance with Section II.C.4 of the "Commentary on the Audit Requirements of the 1980 Amendments to the State and Local Fiscal Assistance Act."

The County should comply with the applicable Federal regulations.

Response

- (a) No response.
- (b) Actual Use Report Public Notice - I have enclosed a copy of the publication giving public notice of our filing of the 1983 Actual Use Report for Federal revenue sharing funds and its availability for inspection by the general public. This was published Wednesday, June 22, 1984. This was overlooked due to the vacancy of the Accounting Supervisor position and the subsequent resulting recruiting period.
- (c) Letters to authorized agencies concerning revenue sharing fund allotments - I have sent letters to our authorized agencies who received Federal revenue sharing allotments in fiscal year 1982-1983. When we receive notification from their respective CPA firms I will forward them to your office for your review.

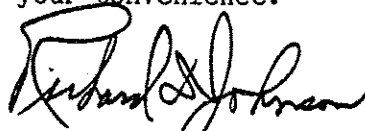
Conclusion - Response accepted.

- (11) Deficit Fund Balance at the End of the Fiscal Year - The Fairground Aid Fund had a deficit of \$2,382 at June 30, 1983. This is in violation of Chapter 331.901(b) of the Code of Iowa, commonly known as the Tuck Law. Payments should not be made when funds are not available.

- (12) Tax Apportionments - During October and April the County Treasurer apportions and remits to four school districts September and March tax collections which are processed during October and April. A District Court has determined that this practice appears to be contrary to Chapters 298.13 and 384.11 of the Code of Iowa. This matter is currently being appealed to the Supreme Court of Iowa.
- (13) 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

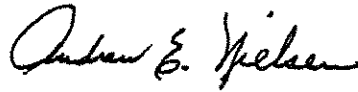
June 5, 1984

SCOTT COUNTY

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