

SCOTT COUNTY

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

YEAR ENDED JUNE 30, 1984

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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, 1984. 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 \$35,159 between the records of the County Treasurer and County Auditor was not reconciled by the County Treasurer and County Auditor at June 30, 1984.

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, 1984, 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, 1984, 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, 1984, and the assets and liabilities as of June 30, 1984 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 23 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

November 20, 1984

SCOTT COUNTY

FINANCIAL STATEMENTS

SCOTT COUNTY

Statements of Assets and Liabilities Arising from Cash Transactions

June 30, 1984

	<u>County Auditor</u>	<u>County Treasurer</u>	<u>County Recorder</u>	<u>County Sheriff</u>
<u>Assets</u>				
Current assets:				
Cash on hand	\$ 75	147,811	10,980	74,937
Cash in bank	30,098	695,090	48,231	106,904
Investments (at cost)	30,500	9,684,386	-	-
Receivables:				
Accounts	2,624	-	1,615	-
Delinquent property tax	-	1,529,343	-	-
Due from:				
Other offices	-	90,650	-	-
County Treasurer	-	-	-	-
Amount available in Debt Service Fund	-	-	-	-
To be provided by future taxation and other sources	-	-	-	-
Total	<u>\$ 63,297</u>	<u>12,147,280</u>	<u>60,826</u>	<u>181,841</u>
<u>Liabilities and Fund Balances</u>				
Current liabilities:				
Warrants payable	\$ -	928,607	-	-
Due:				
State of Iowa	-	-	33,522	22
Other governments	-	-	-	-
County Treasurer	17,553	-	27,304	8,358
County funds	-	9,689,330	-	-
Trusts	45,744	-	-	173,461
Bond interest due and unpaid	-	-	-	-
Long-term liabilities:				
Bonds payable (note 2)	-	-	-	-
Total	<u>63,297</u>	<u>10,617,937</u>	<u>60,826</u>	<u>181,841</u>
Fund balances:				
Reserved for delinquent property tax	-	1,529,343	-	-
Unreserved	-	-	-	-
Total	<u>63,297</u>	<u>12,147,280</u>	<u>60,826</u>	<u>181,841</u>

See notes to financial statements.



Exhibit A

<u>County Clerk of District Court</u>	<u>Small Claims and Individual 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>
39,248	125	-	-	-	-	-	-
867,329	598	-	-	-	-	-	-
100,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,348,680	862,383	617,063	4,113,636	2,747,568	-
-	-	-	-	-	-	-	612,763
-	-	-	-	-	-	-	3,792,237
<u>1,006,577</u>	<u>723</u>	<u>1,348,680</u>	<u>862,383</u>	<u>617,063</u>	<u>4,113,636</u>	<u>2,747,568</u>	<u>4,405,000</u>
-	-	-	-	-	-	-	-
94,373	-	-	-	-	-	1,062,159	-
21,235	-	-	-	-	-	1,075,978	-
37,435	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
853,534	723	-	-	-	-	272,075	-
-	-	-	-	4,300	-	-	-
-	-	-	-	-	-	-	4,405,000
<u>1,006,577</u>	<u>723</u>	<u>-</u>	<u>-</u>	<u>4,300</u>	<u>-</u>	<u>2,410,212</u>	<u>4,405,000</u>
-	-	-	-	-	-	-	-
-	-	1,348,680	862,383	612,763	4,113,636	337,356	-
-	-	1,348,680	862,383	612,763	4,113,636	337,356	-
<u>1,006,577</u>	<u>723</u>	<u>1,348,680</u>	<u>862,383</u>	<u>617,063</u>	<u>4,113,636</u>	<u>2,747,568</u>	<u>4,405,000</u>

SCOTT COUNTY

Statement of Cash Transactions  
All Funds

Year ended June 30, 1984

<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	\$ 2,547,567	5,277,272	124,985	7,645,323
Court Expense	3,647,450	228,984	580	3,874,846
Poor	833,981	201,136	-	992,803
County Mental Health and Institutions	4,963,218	309,384	-	5,267,384
Veterans' Affairs	85,757	456	-	89,594
Secondary Roads	1,500,554	1,237,101	-	2,911,972
Election Expense	214,795	88,768	-	302,551
Debt Service	533,938	-	148,652	613,025
Disaster Services	-	80,088	18,365	112,605
Local Board of Health	-	447,498	450,000	1,356,772
County Library	271,018	27,344	-	304,228
Retirement - FICA and IPERS	466,942	-	-	-
Conservation Board	662,514	229,787	170,000	1,088,204
Federal Revenue Sharing Trust	-	1,040,430	122,800	-
County Government Assistance	-	107,461	-	-
Other	1,166,469	199,594	1,299,030	2,559,427
	<u>16,894,203</u>	<u>9,475,303</u>	<u>2,334,412</u>	<u>27,118,734</u>
Trust and Agency:				
County Agricultural Extension Education	119,155	-	-	119,120
County Assessor	207,034	-	-	240,178
City Assessor	379,208	81	-	396,156
Auto Licenses and Use Tax	-	11,912,845	-	11,507,667
Other	77,524,254	2,406,854	640,461	79,767,158
	<u>78,229,651</u>	<u>14,319,780</u>	<u>640,461</u>	<u>92,030,279</u>
 Total	 \$ <u>95,123,854</u>	 <u>23,795,083</u>	 <u>2,974,873</u>	 <u>119,149,013</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>		
677,923	(373,422)	1,610,669	1,237,247	111,433	1,348,680
64,799	(62,631)	397,023	334,392	-	334,392
-	42,314	(222,228)	(179,914)	-	(179,914)
-	5,218	885,340	890,558	-	890,558
-	(3,381)	5,824	2,443	-	2,443
-	(174,317)	668,654	494,337	-	494,337
-	1,012	59,791	60,803	-	60,803
-	69,565	547,498	617,063	-	617,063
-	(14,152)	25,188	11,036	-	11,036
-	(459,274)	(25,151)	(484,425)	-	(484,425)
-	(5,866)	48,440	42,574	-	42,574
-	466,942	405,881	872,823	-	872,823
73,013	(98,916)	62,997	(35,919)	-	(35,919)
1,485,622	(322,392)	1,184,775	862,383	-	862,383
107,889	(428)	73,115	72,687	-	72,687
-	105,666	1,924,157	2,029,823	2,418	2,032,241
<u>2,409,246</u>	<u>(824,062)</u>	<u>7,651,973</u>	<u>6,827,911</u>	<u>113,851</u>	<u>6,941,762</u>
-	35	1,416	1,451	-	1,451
-	(33,144)	145,452	112,308	-	112,308
-	(16,867)	236,372	219,505	-	219,505
-	405,178	658,319	1,063,497	(24,482)	1,039,015
565,627	238,784	1,136,505	1,375,289	-	1,375,289
565,627	593,986	2,178,064	2,772,050	(24,482)	2,747,568
<u>2,974,873</u>	<u>(230,076)</u>	<u>9,830,037</u>	<u>9,599,961</u>	<u>89,369</u>	<u>9,689,330</u>

9,596,376

SCOTT COUNTY

Comparison of Expenditures to Budget

Year ended June 30, 1984

<u>Fund</u>	<u>Expenditures</u>
General	\$ 8,323,246
Court Expense	3,939,645
Poor	992,803
County Mental Health and Institutions	5,267,384
Veterans' Affairs	89,594
Secondary Roads	2,911,972
Election Expense	302,551
Debt Service	613,025
Disaster Services	112,605
Local Board of Health	1,356,772
County Library	304,228
Conservation Board	1,161,217
Federal Revenue Sharing Trust	1,485,622
County Government Assistance	107,889
Bangs Disease	1,726
Fairground Aid	169,504
Domestic Animal	23,661
Health Center	247,216
Detention Home	207,063
Capital Improvements	1,910,257
County Agricultural Extension Education	114,673
County Assessor	240,178
City Assessor:	
Assessment Expense	375,156
Special Appraisal	21,000

See notes to financial statements.

<u>Encumbrances</u> <u>Jun 30, 1983</u>	<u>Total</u> <u>Charged</u> <u>to Budget</u>	<u>Budget</u>
(112,179)	8,211,067	8,899,159
(3,754)	3,935,891	3,953,109
(1,044)	991,759	1,066,050
(21,838)	5,245,546	5,729,336
-	89,594	96,692
-	2,911,972	2,630,000
(6,008)	296,543	337,365
-	613,025	539,600
(32,552)	80,053	115,961
(4,449)	1,352,323	1,487,284
-	304,228	305,137
(165)	1,161,052	1,174,113
-	1,485,622	1,888,300
-	107,889	100,000
-	1,726	5,500
-	169,504	169,504
-	23,661	26,500
(5,808)	241,408	516,353
(1,662)	205,401	230,945
(904,812)	1,005,445	1,718,300
-	114,673	122,460
-	240,178	259,713
-	375,156	405,826
-	21,000	42,613

SCOTT COUNTY

Statement of Cash Transactions  
County Auditor

Year ended June 30, 1984

Receipts:

Office fees:

Transfer fees	\$ 26,680	
Miscellaneous	<u>5,106</u>	\$ 31,786

Miscellaneous:

Dog licenses	10,041	
Fejervary trust	2,686	
Cemetery trusts	589	
Miscellaneous	<u>3,589</u>	<u>16,905</u>
		<u>48,691</u>

Disbursements:

Office fees to General Fund	22,343	
Dog licenses to:		
Domestic Animal Fund	2,298	
City of Davenport	8,228	
Cemetery trusts paid out	541	
Miscellaneous	<u>3,684</u>	<u>37,094</u>

Net		11,597
Balance beginning of year		<u>51,700</u>

Balance end of year		\$ <u>63,297</u>
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See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions  
County Treasurer

Year ended June 30, 1984

Receipts:

Property tax:

Assessed to taxpayers \$ 88,363,212

Less:

Current year delinquent tax *July 1984* \$ 1,529,343

Public bidder tax 102,502

Abated tax 154,661

Abated State tax credits *collections on current levy* 285,446

2,071,952

86,291,260

Mobile home tax 248,825

Prior year delinquent tax

1,331,501 *Include Bidder Fee*

87,871,586

Tax credits received from State:

Homestead 4,896,334

Agricultural land 454,371

Military 170,909

Personal property 1,340,883

Livestock 86,428

Elderly 303,343

7,252,268

95,123,854

Miscellaneous

23,795,083

\$ 118,918,937

Disbursements:

Warrants and orders redeemed

119,186,698

Net

Balance beginning of year

(267,761) 100,000.00

10,796,329

Balance end of year

\$ 10,528,568

Andy Neilson (515) 281-5515

SCOTT COUNTY

Statement of Cash Transactions  
County Treasurer

Year ended June 30, 1984

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	\$ 687,547	9,081,987	9,769,534	40,000,000
Brenton First National Bank, Davenport, Iowa	1,000	100,000	101,000	5,000,000
First Trust and Savings Bank, Davenport, Iowa	1,001	101,600	102,601	5,000,000
Northwest Bank and Trust Co., Davenport, Iowa	1,000	100,799	101,799	20,000,000
Bettendorf Bank and Trust Co., Bettendorf, Iowa	1,000	-	1,000	5,000,000
Blue Grass Savings Bank, Blue Grass, Iowa	1,500	-	1,500	3,000,000
Buffalo Savings Bank, Buffalo, Iowa	1,000	-	1,000	3,000,000
First Trust and Savings Bank, Wheatland, Iowa	1,000	-	1,000	3,000,000
Central Trust and Savings Bank, Eldridge, Iowa	2,164	-	2,164	3,000,000
LeClaire State Bank, LeClaire, Iowa	1,000	-	1,000	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	-	1,000	3,000,000
Walcott Trust and Savings Bank, Walcott, Iowa	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>3,000,000</u>
	701,212	9,384,386	10,085,598	<u>\$ 99,000,000</u>
American Federal Savings and Loan, Davenport, Iowa	-	100,000	100,000	



SCOTT COUNTY

Statement of Cash Transactions  
County Treasurer

Year ended June 30, 1984

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>
Citizens Federal Savings and Loan, Davenport, Iowa	-	100,000	100,000	
First Federal Savings and Loan, Davenport, Iowa	-	100,000	100,000	
Total	\$ <u>701,212</u>	<u>9,684,386</u>	10,385,598	
Cash on hand per Supervisors' count			147,811	
Unrecorded interest			(27,855)	
Outstanding checks			(6,122)	
Unrecorded receipts			(6,023)	
Unreconciled variance (note 5)			<u>35,159</u>	
Balance end of year			<del>10,528,568</del>	
Outstanding warrants			<u>(928,607)</u>	
Net balance end of year			\$ <u>9,599,961</u>	

See notes to financial statements.

*Handwritten notes:*  
31,574  
10,524,983  
9,596,276

SCOTT COUNTY

Statement of Cash Transactions  
County Recorder

Year ended June 30, 1984

Receipts:

Office fees:

Deeds	\$ 20,706	
Real estate mortgages	56,124	
Uniform Commercial Code	14,562	
Releases and assignments	21,662	
Snowmobile fees	338	
Boat fees	2,111	
County share of real estate revenue stamps	60,208	
Hunting and fishing fees	593	
Miscellaneous	<u>51,003</u>	\$ 227,307

Miscellaneous:

Hunting and fishing	272,357	
Boat registrations	10,710	
Snowmobile registrations	2,624	
State share of real estate revenue stamps	180,624	
Transfer fees	26,525	
Use tax	2,768	
Miscellaneous	<u>150</u>	<u>495,758</u>
		<u>723,065</u>

Disbursements:

Transfer fees to County Auditor	26,835	
Office fees to General Fund	224,826	
To State:		
Licenses	271,205	
Registrations	17,352	
Use tax	2,379	
Real estate revenue stamps	<u>177,426</u>	<u>720,023</u>

Net		3,042
Balance beginning of year		<u>57,784</u>
Balance end of year		\$ <u><u>60,826</u></u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions  
County Sheriff

Year ended June 30, 1984

Receipts:		
Office fees		\$ 62,861
Miscellaneous:		
County car mileage	\$ 22,423	
Gun permits	774	
Trusts	<u>1,223,921</u>	<u>1,247,118</u>
		1,309,979
Disbursements:		
To General Fund:		
Office fees	63,187	
Mileage	22,298	
Gun permits	414	
Gun permits to State	339	
Trusts paid out	<u>1,081,115</u>	<u>1,167,353</u>
Net		142,626
Balance beginning of year		<u>37,823</u>
Balance end of year		\$ <u>180,449</u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions  
County Clerk of District Court

Year ended June 30, 1984

Receipts:

Office fees:

Probate fees	\$ 6,943	
District Court fees	6,290	
Reporter and jury	330	
Interest on investments	1,485	
Miscellaneous	<u>3,339</u>	\$ 18,387

Miscellaneous:

Alimony and child support	7,525,296	
Jury and witness	82,500	
State judicial fees	6,366	
Trusts	3,466,081	
State fines	663,468	
City fines	326,750	
Fees and costs	663,818	
Surcharges	97,025	
Miscellaneous	<u>23,092</u>	<u>12,854,396</u>
		<u>12,872,783</u>

Disbursements:

To General Fund:

Office fees	32,833
Parking fines	16,040
Filing fees	47,737
City fines	5,556
Court revenue distribution	286,374
Surcharges	5,228
State fines to Fines Fund	154,175

To State:

Filing fees	245,154
Fines and surcharges	606,875
Court revenue distribution	77,127

Fines and surcharges to cities:

Bettendorf	38,980
Blue Grass	13,639
Buffalo	8,223
Davenport	228,044
Dixon	546
Eldridge	3,091
Le Claire	8,595
Long Grove	2,008
Princeton	1,187
Walcott	4,314
State judicial fees	11,387
Marriage licenses	985

SCOTT COUNTY

Statement of Cash Transactions  
County Clerk of District Court

Year ended June 30, 1984

Disbursements (continued):		
Alimony and child support	7,368,148	
Reporter, jury and witness fees	62,105	
Trusts paid out	3,309,912	
Miscellaneous	<u>7,774</u>	<u>12,546,037</u>
Net		326,746
Balance beginning of year		<u>678,277</u>
Balance end of year		\$ <u><u>1,005,023</u></u>

See notes to financial statements.

SCOTT COUNTY

Statement of Cash Transactions  
Small Claims and Individual Associate Courts

Year ended June 30, 1984

	<u>Small Claims</u>	<u>Bettendorf</u>
<b>Receipts:</b>		
State fines	\$ -	5,202
City fines	-	4,073
Fees	37	2,135
Trusts	25	3,129
Surcharges	-	938
	<u>62</u>	<u>15,477</u>
<b>Disbursements:</b>		
To General Fund:		
Surcharges	-	41
City fines	-	479
Fees	1,570	655
Court revenue distribution	-	775
State fines to Fines Fund	-	6,645
To State:		
Filing fees and surcharges	640	2,888
Court revenue distribution	-	194
Fines	-	1,793
Fines and surcharges to cities	-	5,392
Trusts paid out	3,198	3,568
	<u>5,408</u>	<u>22,430</u>
Net	(5,346)	(6,953)
Balance beginning of year	<u>5,396</u>	<u>7,575</u>
Balance end of year	\$ <u>50</u>	<u>622</u>

See notes to financial statements.

Associate Courts

<u>Buffalo</u>	<u>Eldridge</u>	<u>LeClaire</u>	<u>Total</u>
50	125	234	5,611
2,729	811	1,774	9,387
736	247	696	3,851
117	219	90	3,580
273	94	199	1,504
<u>3,905</u>	<u>1,496</u>	<u>2,993</u>	<u>23,933</u>
-	-	-	41
139	83	115	816
116	75	122	2,538
281	157	462	1,675
5	10	55	6,715
851	349	752	5,480
70	39	115	418
30	15	50	1,888
2,960	1,178	2,258	11,788
209	265	180	7,420
<u>4,661</u>	<u>2,171</u>	<u>4,109</u>	<u>38,779</u>
(756)	(675)	(1,116)	(14,846)
<u>781</u>	<u>675</u>	<u>1,141</u>	<u>15,568</u>
<u>25</u>	<u>-</u>	<u>25</u>	<u>722</u>

SCOTT COUNTY

Notes to Financial Statements

Year ended June 30, 1984

(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, 1984 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>	
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>\$ <u>275,000</u></b>		<b>\$ <u>4,130,000</u></b>	<b>\$ <u>4,405,000</u></b>



## SCOTT COUNTY

### Notes to Financial Statements

Year ended June 30, 1984

#### (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 \$21,000 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, 1984, totaled \$519,388.

#### (4) Employee Benefits

County employees accumulate sick leave days for subsequent use. Employees are paid for 50% of their sick leave days in excess of 720 hours up to a maximum of 1,680 hours upon retirement or death. This accumulation is not recognized as an expenditure by the County until it is used and is not in excess of a normal year's accumulation.

County employees also accumulate vacation days for subsequent use. Employees separated from County employment are paid for unused vacation leave earned. This accumulation is not recognized as an expenditure by the County until it is used and is not in excess of a normal year's accumulation. The approximate maximum liability for unrecognized accrued vacation and sick leave benefits is \$600,000 at June 30, 1984.

#### (5) Scott County Self-Funded Health Care Plan

Scott County has entered into an administrative service agreement with Prudential Insurance Company to administer an employee health care plan. The agreement was effective July 1, 1983 and will continue in force until terminated by either party upon appropriate notice. Under the administrative services agreement, monthly payments of service fees and contributions to fund the plan are deposited in Scott County's Health Insurance Claim Fund. The administrators submit monthly

SCOTT COUNTY

Notes to Financial Statements

Year ended June 30, 1984

(5) Scott County Self-Funded Health Care Plan (continued)

billings to Scott County indicating the amount of paid claims for health care benefits provided the members and the administrative costs during the preceding month. Scott County makes monthly payments from the Health Insurance Fund to cover these billings. The Scott County Treasurer maintains a separate investment program for the Health Insurance Fund. At June 30, 1984 the Health Insurance Fund had a balance of \$106,969, which represents plan contributions and interest earned.

(6) Unreconciled Variance

An unreconciled variance of \$35,159 existed in the reconciliation of the County Auditor's general ledger with the County Treasurer's cash balance, at June 30, 1984.

SUPPLEMENTAL INFORMATION

## SCOTT COUNTY

Schedule of Cash Transactions  
General FundYear ended June 30, 1984

## Receipts:

Property tax		\$ 2,547,567
Office fees and collections:		
County Auditor	\$ 22,343	
County Recorder	224,826	
County Sheriff	85,899	
County Clerk of District Court	393,768	
Small Claims and Individual Associate Courts	5,070	
Sale of supplies	10,852	
Unclaimed fees	10,913	
Interest on investments	1,454,360	
Auto licenses, use tax and postage	287,266	
Franchise tax credits	51,573	
Interest and penalty on delinquent tax	377,352	
Reimbursements:		
General services	1,081,358	
Child support recovery	294,052	
Monies and credits replacement tax	37,612	
Data processing services	533,346	
Insurance refunds	103,724	
Rent	92,561	
Alcohol Safety Action Program grants	87,618	
Licenses and permits	38,979	
Refunds	34,788	
Miscellaneous	49,012	
		<u>5,277,272</u>
		7,824,839
Transfers from other funds:		
Court Expense	504	
Federal Revenue Sharing Trust	36,092	
County Government Assistance	88,389	
		<u>124,985</u>
		7,949,824
Disbursements:		
Warrants issued		7,645,323
Transfers to other funds:		
Court Expense	580	
Debt Service	75,639	
Disaster Services	18,365	
Local Board of Health	450,000	

SCOTT COUNTY

Schedule of Cash Transactions  
General Fund

Year ended June 30, 1984

Transfers to other funds (continued):

Federal Revenue Sharing Trust  
Health Insurance

122,800  
10,539

677,923  
8,323,246

Net

Balance beginning of year

(373,422)  
1,610,669

Balance end of year

\$ 1,237,247

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Auditor's Warrants Issued - General Fund

Year ended June 30, 1984

	<u>Total</u>	<u>Supervisors</u>	<u>Auditor</u>	<u>Treasurer</u>	<u>Recorder</u>
Salaries:					
Officers	\$ 254,671	92,735	29,316	31,340	29,316
Deputies	391,519	-	65,961	72,084	45,440
Other	3,171,844	-	134,192	436,050	109,593
FICA and IPERS	477,139	11,680	27,182	66,192	22,451
Group insurance	258,683	7,187	14,757	35,008	15,350
Travel	53,217	3,326	-	963	1,549
Training	29,572	619	15	400	228
Publications	27,137	108	413	5,506	75
Supplies	306,334	249	8,983	24,677	14,697
Postage	175,042	680	3,358	51,786	2,629
Furniture, fixtures and equipment	32,857	-	-	10,840	999
Telephone	144,804	-	-	1,507	-
Utilities	88,394	-	-	239	-
Repair and maintenance	406,607	-	1,057	10,606	3,402
Professional services	100,566	-	-	190	-
Insurance	357,765	-	-	1,380	45
Data processing	552,073	-	233,088	262,704	12,000
Printing	28,494	1,102	3,032	8,470	421
Judgments and claims	12,673	-	-	-	-
Rent and leases	547,122	-	-	6,718	-
Vehicles and operation	72,169	-	-	-	-
Contributions to agencies	48,002	-	-	-	-
Recruitment	6,165	-	-	-	-
Soil conservation	44,213	-	-	-	-
Commercial services	25,027	-	712	6,520	-
Memberships	10,583	-	-	-	-
Legal transcripts	7,461	-	-	-	-
Investigations	1,886	-	-	-	-
Service contracts	8,010	-	-	-	-
Miscellaneous	<u>5,294</u>	<u>78</u>	<u>261</u>	<u>365</u>	<u>330</u>
<b>Total</b>	<b>\$ <u>7,645,323</u></b>	<b><u>117,764</u></b>	<b><u>522,327</u></b>	<b><u>1,033,545</u></b>	<b><u>258,525</u></b>
<b>Appropriation</b>	<b>\$ <u>8,899,159</u></b>	<b><u>118,950</u></b>	<b><u>534,400</u></b>	<b><u>1,102,492</u></b>	<b><u>260,577</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>
32,556	39,408	-	-	-	-	-	-	-
208,034	-	-	-	-	-	-	-	-
961,301	578,991	404,195	60,403	207,161	115,475	77,172	86,411	900
167,524	73,349	47,914	7,491	24,666	10,096	9,363	9,169	62
81,807	42,772	24,146	5,169	17,700	3,759	4,675	6,353	-
16,732	9,373	7,415	765	1,352	3,639	1,003	5,013	2,087
7,642	3,053	8,741	-	495	2,250	5,689	440	-
-	-	-	-	12	-	-	1,048	19,975
93,011	8,320	42,904	11,027	98,919	1,206	1,378	963	-
2,313	2,532	1,605	6	108,687	438	342	666	-
15,930	2,676	918	-	1,217	277	-	-	-
12,670	-	40,023	-	90,604	-	-	-	-
-	-	-	88,155	-	-	-	-	-
26,270	1,180	321,307	13,429	28,364	217	65	710	-
1,724	15,494	-	-	-	-	3,387	3,421	76,350
495	15	-	-	-	-	-	-	355,830
26,800	-	-	-	3,309	-	11,676	2,496	-
3,850	3,329	3,338	128	1,793	1,176	1,122	733	-
-	-	-	-	-	-	-	-	12,673
5,230	697	484,546	569	49,141	-	-	221	-
72,169	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	48,002	-
-	-	-	-	-	584	5,581	-	-
-	-	-	-	-	-	-	-	44,213
3,457	1,291	-	9,395	2,194	-	884	574	-
-	2,235	1,443	-	210	727	60	290	5,618
-	7,461	-	-	-	-	-	-	-
-	1,886	-	-	-	-	-	-	-
-	-	-	-	-	-	-	8,010	-
<u>1,411</u>	<u>253</u>	<u>1,056</u>	<u>250</u>	<u>-</u>	<u>106</u>	<u>17</u>	<u>467</u>	<u>700</u>
<u>1,740,926</u>	<u>794,315</u>	<u>1,389,551</u>	<u>196,787</u>	<u>635,824</u>	<u>139,950</u>	<u>122,414</u>	<u>174,987</u>	<u>518,408</u>
<u>1,828,496</u>	<u>814,452</u>	<u>1,461,314</u>	<u>258,317</u>	<u>1,095,198</u>	<u>161,061</u>	<u>136,241</u>	<u>207,810</u>	<u>919,851</u>

SCOTT COUNTY

Schedule of Cash Transactions  
Court Expense Fund

Year ended June 30, 1984

Receipts:

- Property tax
- Reimbursements:
  - Court reporter salaries
  - Care of prisoners
  - Child support recovery
  - Juvenile justice
- Miscellaneous

- Transfers from other funds:
  - General

	<u>Clerk of</u>	<u>Probation</u>
	<u>Court</u>	<u>Office</u>
Disbursements:		
Salaries:		
Officers	\$ 29,316	-
Deputies	34,466	-
Other	473,279	32,798
FICA and IPERS	66,908	3,789
Group insurance	37,794	2,140
Professional services	-	-
Fees:		
Witness	-	-
Juror	-	-
Travel	1,979	196
Postage and freight	13,209	-
Equipment	3,719	-
Repair and maintenance	3,715	-
Training	796	-
Transcripts	-	-
Medical services	-	-
Hearings	-	-
Rental of equipment	3,126	-
Data processing	-	-
Supplies	25,767	-
Commercial services	-	-
Printing	6,695	-
Insurance	-	-
Treatment and care	-	-
Utilities	-	-
Miscellaneous	<u>50</u>	<u>-</u>
Total	\$ <u>700,819</u>	38,923



\$ 3,647,450

\$ 151,773  
 16,522  
 6,521  
 42,730  
11,438

228,984  
3,876,434

580  
3,877,014

<u>District Court Administration</u>	<u>Juvenile Justice Program</u>	<u>County Jail</u>	<u>Bailiffs</u>	<u>Other</u>
-	-	-	-	-
362,610	282,279	765,897	131,122	-
45,689	35,958	96,985	18,142	-
19,905	21,475	48,320	12,154	-
412,626	64,740	3,131	-	100
2,925	-	-	-	2,758
36,190	-	-	-	-
3,375	5,708	4,075	-	1,606
3,236	3,576	-	-	-
26,293	617	4,802	-	-
2,500	731	13,577	-	-
100	1,689	-	-	-
34,051	-	-	-	-
-	-	87,010	-	-
-	5,911	-	-	-
1,222	3,747	-	-	-
268,548	-	12,396	-	-
14,250	5,446	177,054	-	124
-	150	1,901	-	-
1,766	1,740	3,081	-	-
-	478	-	-	-
-	5,258	-	-	-
-	-	72,698	-	-
2,292	694	191	-	205
<u>1,237,578</u>	<u>440,197</u>	<u>1,291,118</u>	<u>161,418</u>	<u>4,793</u>

3,874,846

SCOTT COUNTY

Schedule of Cash Transactions  
Court Expense Fund

Year ended June 30, 1984

Transfers to other funds:

General

Fines

Net

Balance beginning of year

Balance end of year

See accompanying auditors' report.

504	
<u>64,295</u>	<u>64,799</u>
	<u>3,939,645</u>
	(62,631)
	<u>397,023</u>
	\$ <u><u>334,392</u></u>

## SCOTT COUNTY

Schedule of Cash Transactions  
Poor FundYear ended June 30, 1984

## Receipts:

Property tax		\$ 833,981
State reimbursements	\$ 124,566	
Sale of property	1,351	
State grant	45,404	
Rent	23,540	
Miscellaneous	<u>6,275</u>	<u>201,136</u>
		1,035,117

## Disbursements:

Salaries	103,752	
FICA and IPERS	12,674	
Group insurance	7,186	
Medical care	12,159	
Provisions and clothing	24,706	
Utilities	23,361	
Rental assistance	496,768	
Equipment and maintenance	8,174	
Postage and printing	32,601	
Rental of equipment	3,610	
Contributions to agencies	233,347	
Direct assistance	31,307	
Miscellaneous	<u>3,158</u>	<u>992,803</u>

Net	42,314
Balance beginning of year	<u>(222,228)</u>
Balance end of year	\$ <u><u>(179,914)</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
County Mental Health and Institutions FundYear ended June 30, 1984

## Receipts:

Property tax		\$ 4,963,218
Resident care	\$ 189,683	
Sunday liquor permits	24,478	
State reimbursements	18,261	
State grant	59,642	
Miscellaneous	<u>17,320</u>	<u>309,384</u>
		5,272,602

## Disbursements:

Salaries	897,707	
FICA and IPERS	110,001	
Group insurance	58,181	
Equipment	3,324	
Travel	2,419	
Training	1,615	
Resident job training	8,805	
Maintenance	12,046	
Telephone	6,425	
Medical care	163,412	
Utilities	94,214	
Commercial services	9,680	
Rent	37,189	
Professional services	31,414	
Reimbursement	6,621	
Specialized care and treatment	2,159,424	
Contributions to agencies	1,564,001	
Supplies	86,128	
Data processing	5,856	
Printing	980	
Miscellaneous	<u>7,942</u>	<u>5,267,384</u>

Net		5,218
Balance beginning of year		<u>885,340</u>
Balance end of year		\$ <u><u>890,558</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
Veterans' Affairs FundYear ended June 30, 1984

Receipts:		
Property tax		\$ 85,757
Refunds		<u>456</u>
		86,213
Disbursements:		
Salaries:		
Commissioner per diem	\$ 769	
Executive Secretary	8,042	
FICA and IPERS	1,191	
Group insurance	1,022	
Printing	150	
Office supplies and equipment	1,468	
Miscellaneous	<u>670</u>	
	<u>13,312</u>	
Aid administered:		
Provisions	4,889	
Rent	67,741	
Utilities	2,369	
Hospital and medical care	<u>1,283</u>	
	<u>76,282</u>	89,594
Net		(3,381)
Balance beginning of year		<u>5,824</u>
Balance end of year		\$ <u><u>2,443</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
Secondary Roads FundYear ended June 30, 1984

## Receipts:

Property tax		\$ 1,500,554
Road use tax allocation	\$ 948,980	
Refunds and reimbursements	287,645	
Miscellaneous	<u>476</u>	<u>1,237,101</u>
		<u>2,737,655</u>

## Disbursements:

Administration	61,078	
Engineering	170,553	
Construction	536,054	
Maintenance	785,846	
Traffic services and control	152,974	
Equipment	532,350	
Equipment operation	333,115	
Tools, materials and supplies	68,534	
Property and assessments	33,814	
FICA and IPERS	97,797	
Group insurance	53,502	
Vacation, sick leave and holiday pay	<u>86,355</u>	<u>2,911,972</u>

## Net

Balance beginning of year		(174,317)
		<u>668,654</u>
Balance end of year		\$ <u>494,337</u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
Election Expense FundYear ended June 30, 1984

## Receipts:

Property tax		\$ 214,795
Reimbursements from cities and schools	\$ 86,251	
Sale of supplies and services	<u>2,517</u>	<u>88,768</u>
		<u>303,563</u>

## Disbursements:

Salaries	85,354	
FICA and IPERS	10,860	
Group insurance	5,414	
Equipment	1,262	
Travel	280	
Supplies	8,025	
Precinct workers	59,161	
Publications	17,727	
Telephone	3,327	
Data processing	38,124	
Printing	4,126	
Machine maintenance	1,860	
Commercial services	45,499	
Rent	17,481	
Postage	3,944	
Miscellaneous	<u>107</u>	<u>302,551</u>

Net		1,012
Balance beginning of year		<u>59,791</u>
Balance end of year		<u>\$ 60,803</u>

See accompanying auditors' report.



## SCOTT COUNTY

Schedule of Cash Transactions  
Debt Service FundYear ended June 30, 1984

Receipts:		
Property tax		\$ 533,938
Transfers from other funds:		
General	\$ 75,639	
Conservation Board	<u>73,013</u>	<u>148,652</u>
		682,590
Disbursements:		
Bonds redeemed	140,000	
Interest coupons paid	<u>473,025</u>	<u>613,025</u>
Net		69,565
Balance beginning of year		<u>547,498</u>
Balance end of year		\$ <u>617,063</u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
Disaster Services FundYear ended June 30, 1984

Receipts:		
Federal reimbursements	\$ 23,558	
Local matching funds	25,518	
Refunds and reimbursements	24,014	
Sale of supplies and services	618	
State and local supporting materials grant	<u>6,380</u>	\$ 80,088
Transfers from other funds:		
General		<u>18,365</u>
		98,453
Disbursements:		
Salaries:		
Director	21,804	
Secretary	19,905	
FICA and IPERS	4,748	
Group insurance	2,280	
Insurance	2,635	
Supplies and materials	1,296	
Travel	3,500	
Equipment	21,448	
Printing and postage	874	
Telephone	2,405	
Utilities	2,128	
Rent	1,680	
Maintenance	2,446	
Siren	12,760	
Vehicle	5,908	
Miscellaneous	<u>6,788</u>	<u>112,605</u>
Net		(14,152)
Balance beginning of year		<u>25,188</u>
Balance end of year		\$ <u>11,036</u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
Local Board of Health FundYear ended June 30, 1984

## Receipts:

Homemaker/Home Health Aide reimbursement	\$ 327,114	
State grants	7,464	
Local matching	7,160	
Service fees	9,858	
Licenses and permits	64,513	
Hypertension Program grant	27,822	
Miscellaneous	<u>3,567</u>	\$ 447,498

## Transfers from other funds:

General		<u>450,000</u>
		897,498

## Disbursements:

Salaries	460,987	
FICA and IPERS	56,769	
Group insurance	25,591	
Supplies	6,292	
Travel	8,924	
Commercial services	6,034	
Equipment	18,501	
Equipment rental	4,571	
Equipment maintenance	7,851	
Printing and postage	5,746	
Contributions to agencies	408,011	
Reimbursable allotment	340,928	
Professional services	2,922	
Miscellaneous	<u>3,645</u>	<u>1,356,772</u>

## Net

Balance beginning of year	(459,274)
	<u>(25,151)</u>

Balance end of year	\$ <u><u>(484,425)</u></u>
---------------------	----------------------------

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
County Library FundYear ended June 30, 1984

## Receipts:

Property tax		\$ 271,018
Fines	\$ 12,844	
Sale of supplies	<u>14,500</u>	<u>27,344</u>
		298,362

## Disbursements:

Salaries	165,156	
FICA and IPERS	20,191	
Group insurance	5,972	
Insurance	2,983	
Rent	20,391	
Memberships	2,977	
Equipment	38,304	
Utilities	8,529	
Rental of equipment	5,095	
Postage and telephone	4,161	
Supplies and materials	15,972	
Travel	5,622	
Vehicle maintenance	4,322	
Commercial services	4,284	
Miscellaneous	<u>269</u>	<u>304,228</u>

Net		(5,866)
Balance beginning of year		<u>48,440</u>
Balance end of year		\$ <u><u>42,574</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions  
Retirement Funds - FICA and IPERS

Year ended June 30, 1984

Receipts:	
Property tax	\$ 466,942
Disbursements:	
None	<u>          -</u>
Net	466,942
Balance beginning of year	<u>405,881</u>
Balance end of year	\$ <u>872,823</u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
Conservation Board FundYear ended June 30, 1984

## Receipts:

Property tax		\$ 662,514
Park fees	\$ 19,631	
Camping fees	58,749	
Land and building rent	27,189	
Reimbursements	10,590	
Swimming pool	48,718	
West Lake Beach	52,195	
Miscellaneous	<u>12,715</u>	<u>229,787</u>
		892,301

## Transfers from other funds:

Federal Revenue Sharing Trust		<u>170,000</u>
		<u>1,062,301</u>

## Disbursements:

Salaries	383,688
FICA and IPERS	38,900
Group insurance	20,734
Travel	1,723
Professional services	16,056
Telephone and postage	6,468
Utilities	53,361
Insurance	34,827
Miscellaneous	<u>2,755</u>
	<u>558,512</u>

## Parks:

Equipment	40,800	
Repair and maintenance	71,835	
Highway Commission	58,918	
Capital improvements	283,644	
Supplies and materials	<u>74,495</u>	
	<u>529,692</u>	1,088,204

## Transfers to other funds:

Debt Service		<u>73,013</u>
		<u>1,161,217</u>

## Net

Balance beginning of year	(98,916)
	<u>62,997</u>
Balance end of year	\$ <u><u>(35,919)</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
Federal Revenue Sharing Trust FundYear ended June 30, 1984

Receipts:		
Federal revenue sharing entitlement	\$ 940,430	
Reimbursement from Davenport Hospital Ambulance Corporation	<u>100,000</u>	\$ 1,040,430
Transfers from other funds:		
General		<u>122,800</u>
		<u>1,163,230</u>
Disbursements:		
None		-
Transfers to other funds:		
General	36,092	
Conservation Board	170,000	
Capital Improvements	<u>1,279,530</u>	<u>1,485,622</u>
		<u>1,485,622</u>
Net		(322,392)
Balance beginning of year		<u>1,184,775</u>
Balance end of year		\$ <u>862,383</u>

See accompanying auditors' report.

SCOTT COUNTY



SCOTT COUNTY

Schedule of Cash Transactions  
County Government Assistance Fund

Year ended June 30, 1984

Receipts:		
State allocation		\$ <u>107,461</u>
Disbursements:		
None		-
Transfers to other funds:		
General	\$ 88,389	
Domestic Animal	<u>19,500</u>	<u>107,889</u>
		<u>107,889</u>
Net		(428)
Balance beginning of year		<u>73,115</u>
Balance end of year		\$ <u><u>72,687</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions  
Other County Funds

Year ended June 30, 1984

<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	\$ 3,000	-	-
Bovine Tuberculosis	-	-	-
Fairground Aid	174,655	-	-
Domestic Animal	-	2,298	19,500
Health Center	482,993	-	-
Unemployment Compensation Insurance	49,909	-	-
Detention Home	206,398	13,223	-
Capital Improvements	-	184,073	1,279,530
Tort Liability Insurance	249,514	-	-
<b>Total</b>	<b>\$ <u>1,166,469</u></b>	<b><u>199,594</u></b>	<b><u>1,299,030</u></b>

See accompanying auditors' report.

<u>Disbursements</u>		<u>Balances</u>	
<u>Warrants Issued</u>	<u>Net</u>	<u>Beginning of Year</u>	<u>End of Year</u>
1,726	1,274	10,021	11,295
-	-	7,081	7,081
169,504	5,151	(2,382)	2,769
23,661	(1,863)	5,108	3,245
247,216	235,777	271,235	507,012
-	49,909	44,739	94,648
207,063	12,558	95,062	107,620
1,910,257	(446,654)	1,245,515	798,861
-	249,514	247,778	497,292
<u>2,559,427</u>	<u>105,666</u>	<u>1,924,157</u>	<u>2,029,823</u>

SCOTT COUNTY

Schedule of Cash Transactions  
County Agricultural Extension Education Fund

Year ended June 30, 1984

Receipts:	
Property tax	\$ 119,155
Disbursements:	
Orders paid by County Treasurer	<u>119,120</u>
Net	35
Balance beginning of year	<u>1,416</u>
Balance end of year	\$ <u><u>1,451</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
County Extension OfficeYear ended June 30, 1984

## Receipts:

Property tax from County				\$ 119,120
Miscellaneous				<u>61</u>
				\$ <u>119,181</u>

## Disbursements:

	<u>Director</u>	<u>Assistants</u>	<u>Home</u> <u>Economist</u>	
Salaries	\$ 7,400	56,630	3,592	67,622
Travel	2,973	3,220	1,327	7,520
FICA and IPERS				5,629
Rent, utilities and janitor				15,967
Equipment and repair				2,999
Project activities				2,017
Postage and telephone				6,224
Office supplies				5,777
Insurance, legal notice and bond				715
Interest on stamped warrants				160
Miscellaneous				<u>43</u>
				<u>114,673</u>

Net				4,508
Balance beginning of year				<u>10,766</u>
Balance end of year				\$ <u><u>15,274</u></u>

See accompanying auditors' report.

## SCOTT COUNTY

Schedule of Cash Transactions  
County Assessor FundYear ended June 30, 1984

Receipts:		
Property tax		\$ 207,034
Disbursements:		
Salaries:		
Assessor	\$ 40,446	
Other	111,592	
FICA and IPERS	17,805	
Group insurance	8,097	
Travel	2,613	
Supplies and printing	2,042	
Postage	762	
Equipment	894	
Training	3,409	
Data processing	13,200	
Professional services	17,878	
Commercial services	18,900	
Board of Review	1,650	
Miscellaneous	<u>890</u>	<u>240,178</u>
Net		(33,144)
Balance beginning of year		<u>145,452</u>
Balance end of year		\$ <u>112,308</u>
See accompanying auditors' report.		

## SCOTT COUNTY

Schedule of Cash Transactions  
City Assessor FundYear ended June 30, 1984

	<u>Assessment Expense</u>	<u>Special Appraisal</u>	<u>Total</u>
Receipts:			
Property tax	\$ 365,453	13,755	379,208
Refunds	<u>2</u>	<u>79</u>	<u>81</u>
	<u>365,455</u>	<u>13,834</u>	<u>379,289</u>
Disbursements:			
Salaries:			
Assessor	34,617	-	34,617
Deputies	76,040	-	76,040
Other	140,885	-	140,885
FICA and IPERS	30,926	-	30,926
Group insurance	16,417	-	16,417
Travel	4,110	7,020	11,130
Office operation	12,455	1,217	13,672
Rent	-	7,236	7,236
Equipment	-	3,972	3,972
Postage	7,154	-	7,154
Board of Review	18,197	-	18,197
Data processing	19,849	-	19,849
Training	5,753	496	6,249
Assessment appeal	3,061	-	3,061
Unemployment compensation insurance	1,807	-	1,807
Miscellaneous	<u>3,885</u>	<u>1,059</u>	<u>4,944</u>
	<u>375,156</u>	<u>21,000</u>	<u>396,156</u>
Net	(9,701)	(7,166)	(16,867)
Balance beginning of year	<u>194,666</u>	<u>41,706</u>	<u>236,372</u>
Balance end of year	<u>\$ 184,965</u>	<u>34,540</u>	<u>219,505</u>

See accompanying auditors' report.

SCOTT COUNTY



SCOTT COUNTY

Schedule of Cash Transactions  
Auto Licenses and Use Tax Funds

Year ended June 30, 1984

Receipts:		
Sale of auto licenses	\$ 6,533,250	
Use tax	5,360,702	
Postage	<u>18,893</u>	\$ 11,912,845
Disbursements:		
State	11,220,401	
General Fund:		
Auto licenses	261,071	
Use tax	8,100	
Postage	<u>18,095</u>	<u>11,507,667</u>
Net		405,178
Balance beginning of year		<u>658,319</u>
Balance end of year		\$ <u><u>1,063,497</u></u>

See accompanying auditors' report.

SCOTT COUNTY

Schedule of Cash Transactions  
Other Trust and Agency Funds

Year ended June 30, 1984

<u>Fund</u>	<u>Receipts</u>	
	<u>Property Tax</u>	<u>Miscel- laneous</u>
School Districts	\$ 45,950,292	-
Fines	-	426,085
Area Schools	1,394,512	-
Corporations	29,982,821	-
Townships	72,184	-
Fire Districts	98,900	-
City Special Assessments	-	952,253
Sanitary Sewer Districts	25,545	-
Monies and Credits	-	26,849
Elderly Credit	-	-
Tax Sale Redemption	-	174,806
Advance Tax	-	4,990
Area Education	-	2,540
Condemnation	-	-
Refund	-	59,531
Health Insurance	-	738,790
Railroad Trust	-	21,010
	<hr/>	<hr/>
Total	\$ <u>77,524,254</u>	<u>2,406,854</u>

See accompanying auditors' report.

Transfers- in	Disbursements		Transfers- out	Net	Balances	
	Warrants Issued				Beginning of Year	End of Year
565,627	46,534,471		-	(18,552)	581,436	562,884
64,295	-		565,627	(75,247)	139,542	64,295
-	1,394,683		-	(171)	17,156	16,985
-	29,719,175		-	263,646	118,388	382,034
-	71,580		-	604	710	1,314
-	98,497		-	403	671	1,074
-	941,192		-	11,061	34,462	45,523
-	25,178		-	367	51	418
-	26,849		-	-	-	-
-	1,771		-	(1,771)	3,905	<del>2,134</del> (513)
-	173,303		-	1,503	520	2,023
-	1,060		-	3,930	119	4,049
-	2,540		-	-	-	-
-	74,675		-	(74,675)	239,781	165,106
-	59,824		-	(293)	(236)	(529)
10,539	642,360		-	106,969	-	106,969
-	-		-	<del>21,010</del> 20,072	-	<del>21,010</del> 20,072
<u>640,461</u>	<u>79,767,158</u>		<u>565,627</u>	<u>238,784</u>	<u>1,136,505</u>	<u>1,375,289</u> 1,371,704

SCOTT COUNTY

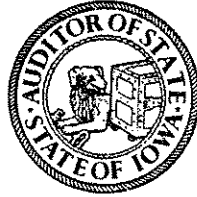
Schedule of Grant Activity

Year ended June 30, 1984

<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	84-02:10
County Sheriff	Indirect	84-02:IN
Juvenile Detention Center	Indirect	720-81-07-8200-74-01
Hypertension Program	Indirect	86-7K66-04
State and Local Supporting Materials	Direct	83-211
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>
\$ 1,184,775	940,430	222,800	1,485,622	862,383
(13,802)	39,763	-	28,269	(2,308)
(26,605)	47,855	29,908	61,158	(10,000)
(3,795)	3,795	-	-	-
(1,962)	27,822	-	28,035	(2,175)
-	6,380	6,380	12,760	-

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, 1984, and have issued our report thereon dated November 20, 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.

A handwritten signature in cursive script that reads "Richard D. Johnson".

RICHARD D. JOHNSON, CPA  
Auditor of State

November 20, 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, 1984, and have issued our report thereon dated November 20, 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 various offices in the County:

- (a) The work of employees on vacation should be performed by other individuals.
- (b) Accounting procedure manuals should be prepared.
- (c) 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.
- (d) Bank accounts should be reconciled promptly at the end of each month by an individual who does not sign checks, handle or record cash.
- (e) 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.

Response - An accounting procedures manual is in the process of being prepared and should be completed in 1985. It is our understanding that the Field Auditors discussed the general comments concerning segregation of duties with each individual office where any weakness occurred. Future timely audits will greatly enhance the monitoring of these procedures.

Conclusion - Response accepted. Although future audits will monitor procedures, the monitoring of internal control procedures is the primary responsibility of the County as an integral part of the establishment and maintenance of a system of internal accounting control.

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

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 - Following a discussion with the Field Auditors it is our understanding that the originating departments could continue to administer their particular grants but would carbon the Administration Office with any and all correspondence regarding same. The number of Federal and State grants received by Scott County has been greatly reduced in recent years.

Conclusion - Response accepted.

County Auditor

General Ledger Reconciliation with Cash Balance - A variance of \$35,159 was noted in the reconciliation of the County Auditor's general ledger fund balances and the County Treasurer's cash balance.

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) Office fees are only being paid twice yearly to the Treasurer. Fees should be paid at least quarterly and a quarterly report made to the Board showing fees collected in accordance with Chapter 331.902(3) of the Code of Iowa.

Specific Recommendations (continued)

County Auditor

Response

General Ledger Reconciliation with Cash Balance - This office and the County Treasurer's Office are currently working on balancing the general ledger for fiscal year 1984-1985. Once that reconciliation is current we will make every effort to reconstruct monthly balances for fiscal year 1982-1983.

Cash Disbursements

- (a) Our response remains the same as the one put forth last year ... and will continue to remain the same, ad infinitum.
- (b) Office fees are currently being deposited with the Treasurer on a quarterly basis and subsequently reported to the Supervisors. At some point during the 1984-1985 fiscal year deposits will be made on a monthly or bimonthly basis.

Conclusion

General Ledger Reconciliation with Cash Balance - Response accepted.

Cash Disbursements

- (a) The recommended procedures would not create additional work. Rather the recommendation would help prevent improprieties before they arise.
- (b) 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 \$35,159 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.

Specific Recommendations (continued)

County Treasurer

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 - We plan to begin implementing this.

Cash Reconciliation with the General Ledger - Our people will continue to search for the reason behind the variance noted in the comment. A monthly reconciliation will be performed between the cash balance and all individual fund balances to detect and correct errors on a timely basis.

Cash Receipts - We will be depositing all receipts on a daily basis using this same beginning balance each day similar to the policy used in the motor vehicle division.

Cash Disbursements - I believe all interest coupons paid since the last audit have been properly canceled, but a review of this procedure has taken place and I have been assured by the employee responsible for these duties that all interest coupons are being canceled to avoid a possible second payment.

Conclusion - Response accepted.

County Sheriff

General

- (a) Cash in the bank in excess of current requirements should be invested.
- (b) The jail bank accounts should be reconciled promptly at the end of each month by an individual who does not sign checks, handles or records cash.

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

Specific Recommendations (continued)

County Sheriff

Cash Disbursements

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

General

- (a) We are looking into this matter with the Scott County Treasurer and different banks.
- (b) The jail accounts will be reconciled by Pat Bain monthly and reviewed periodically.

Cash Disbursements - Checks will be signed by a second individual. The other parts of recommendation have been complied with.

Conclusion - Response accepted.

County Clerk of District Court - Child Support

Cash Disbursements - All voided checks should be retained.

General

- (a) Book balances should be reconciled at the end of each month to bank account balances.
- (b) A summary of receipts and disbursements should be prepared each month.

Response

Cash Disbursements - Our goal is to update the disbursement lists as soon as a void check occurs. We would like to maintain canceled check files in numeric order with the voided checks in with the canceled checks.



Specific Recommendations (continued)

County Clerk of District Court - Child Support

Response

General

- (a) At the beginning of fiscal year July, 1984 this recommendation has been established and will be maintained daily and monthly. A yearly re-cap will be prepared.
- (b) This recommendation will also be maintained daily and monthly beginning with the new fiscal year 1984.

Conclusion - Response accepted.

County Health Department

Cash Receipts

- (a) A restrictive endorsement (for deposit only) should be placed on all checks when received.
- (b) All voided receipts should be properly mutilated and retained.

Response

- (a) These procedures will be implemented.
- (b) These procedures will be implemented.

Conclusion - Response accepted.

Care Facility

General - Book balances should be reconciled promptly at the end of each month to bank account balances, and a list of outstanding checks and trusts on hand should be prepared and maintained.

Cash Receipts - Prenumbered receipts should be issued and accounted for.

Response

General - Trust Accounts are now reconciled to the bank account.

Cash Receipts - Receipts are not feasible. Books have been examined regularly by Social Security personnel and they have not requested such a practice. To implement such a system would require abandonment of the program.

Specific Recommendations (continued)

Care Facility

Conclusion

General - Response accepted.

Cash Receipts - The issuance of prenumbered receipts will increase accountability and control of cash receipts. We are unaware of any reason why implementation of this control procedure would require abandonment of the program.

County Extension Office

General

- (a) The work of employees on vacation should be performed by other individuals.
- (b) Cash not currently needed for operating expenses should be invested in an interest-bearing account.

Cash Disbursements - Unused checks should be adequately safeguarded.

Response

General

- (a) We do have another secretary who can do the books.
- (b) We will check with depository bank about our balance -- it is supposed to go into a NOW Account.

Cash Disbursements - Unused checks will be put in a locked filing cabinet.

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 November 20, 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, 1984, 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, 1984. 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, 1984.
- (2) Certified Budget - Expenditures during the year ended June 30, 1984 exceeded the amounts budgeted in the Secondary Roads, Debt Service and County Government Assistance 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, 1984, the investments resulted in interest recorded of \$1,454,360.  
  
The County Treasurer has invested County funds in unperfected repurchase agreements. The County Treasurer should only invest in investments as allowed by Chapter 453.5 of the Code of Iowa.
- (10) Grant Activity - Five civil rights cases were pending against Scott County at June 30, 1984. The following instances of non-compliance were noted:

(10) Grant Activity (continued)

Revenue Sharing - A complete record of property purchased with entitlement funds was not maintained as required by section 51.73 of the regulations. The County should comply with applicable revenue sharing regulations.

Hypertension Program - The September 1983 claim for reimbursement submitted by the County to the State of Iowa erroneously charged \$175 in excess of actual grant expenditures. The County should refund this amount to the State Department of Health. Further, all claims for reimbursement should be reviewed for propriety by an appropriate official before being submitted.

Response

Revenue Sharing - This record will become a part of the total fixed asset listing as Scott County moves toward full accrual accounting as required by the County Finance Bill.

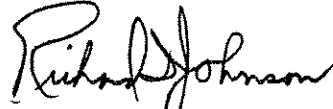
Hypertension Program - The County concurs with the findings. Reimbursement will be made to the State Department of Health.

Conclusion - Response accepted.

- (11) Deficit Fund Balance at the End of the Fiscal Year - The Conservation Board Fund had a deficit of \$35,919 at June 30, 1984. This appears to violate Chapter 331.901(b) of the Code of Iowa, commonly known as the Tuck Law. Expenditures should not be approved for payment 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

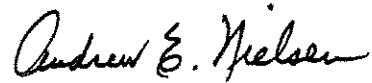
November 20, 1984

SCOTT COUNTY

Audit Staff

This report was prepared by:

Kevin J. Borchert, CPA, Audit Manager  
K. David Voy, Staff Auditor  
John G. McMichael, Staff Auditor  
James L. Van Arkel, CPA, Assistant Auditor  
Robert W. Schumacher, Senior Auditor



Andrew E. Nielsen, CPA  
Director of County Audits