

COUNTY OF SCOTT, IOWA

Comprehensive Annual
Financial Report

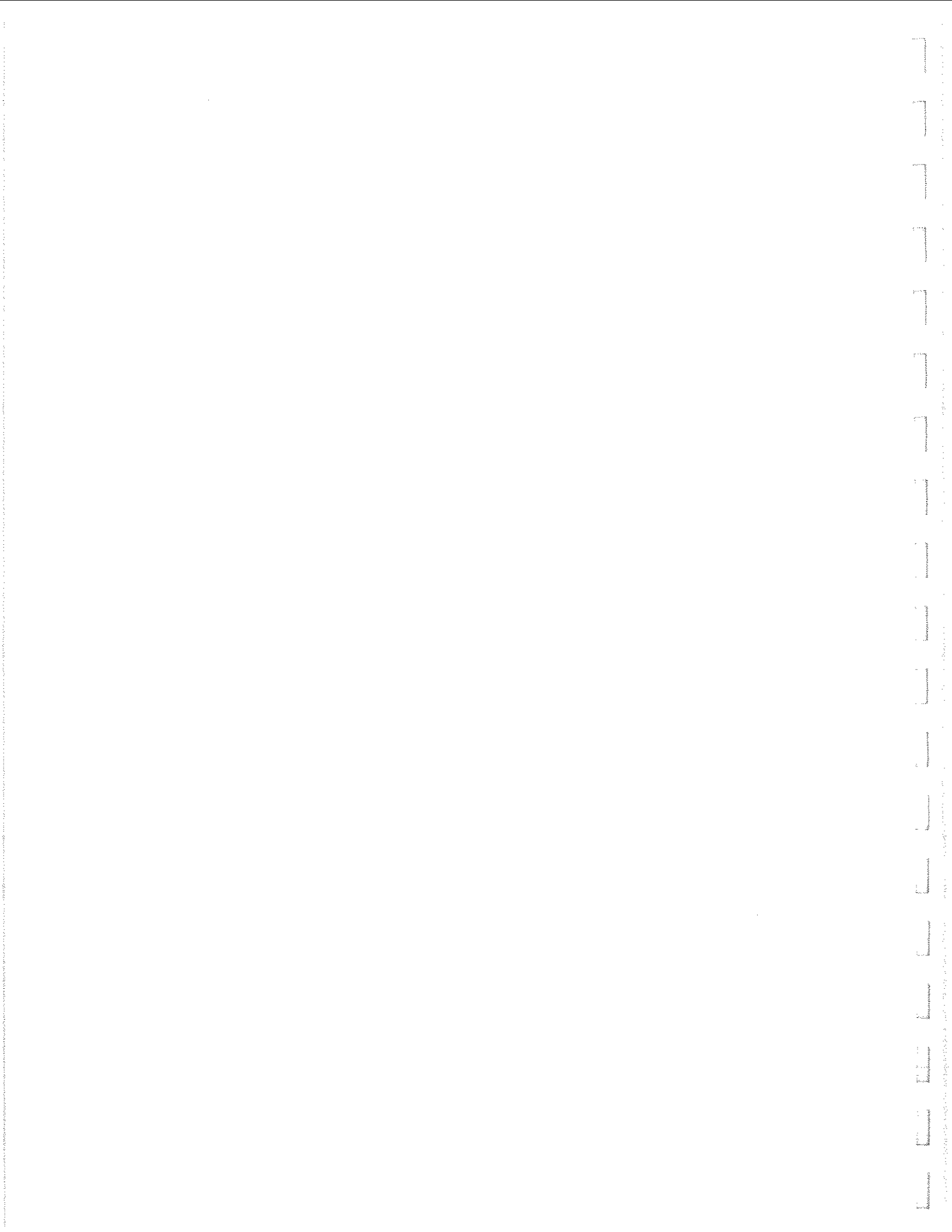
For The Year Ended
June 30, 1987

Prepared By

Diane Winey, Accounting Supervisor,
Office of County Auditor

Carol Barnes, Financial Management Supervisor,
Office of County Treasurer

C. Ray Wierson, Director,
Office of Budget and Information Processing



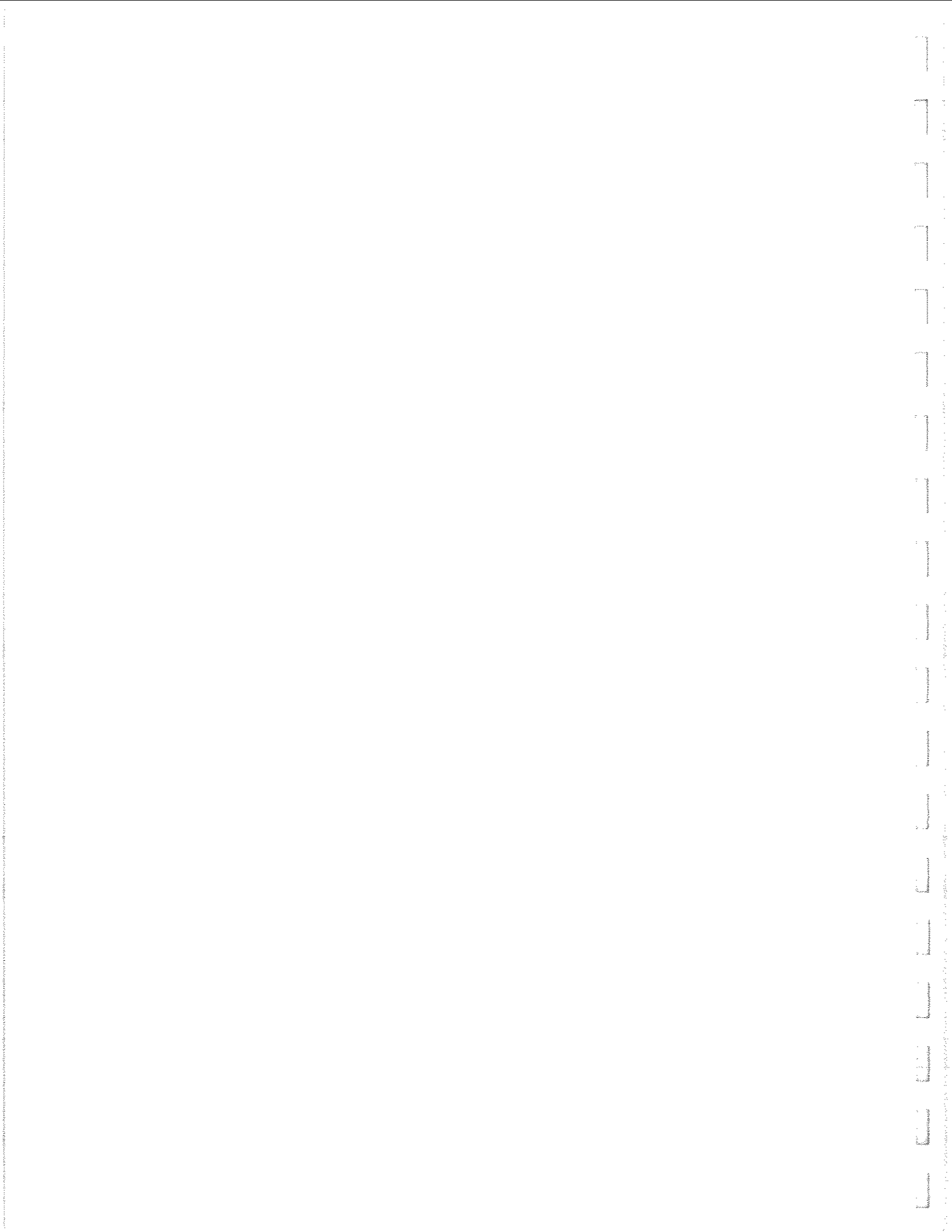
Introductory Section



SCOTT COUNTY, IOWA

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SCOTT COUNTY, IOWA

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SCOTT COUNTY, IOWA

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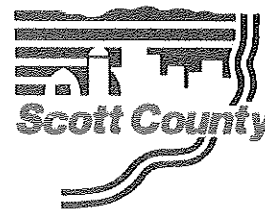
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OFFICE OF THE COUNTY ADMINISTRATOR

416 West Fourth Street
Davenport, Iowa 52801-1187

(319) 326-8702



F. GLEN ERICKSON
County Administrator

December 22, 1987

County Board of Supervisors
County of Scott
Davenport, Iowa 52801

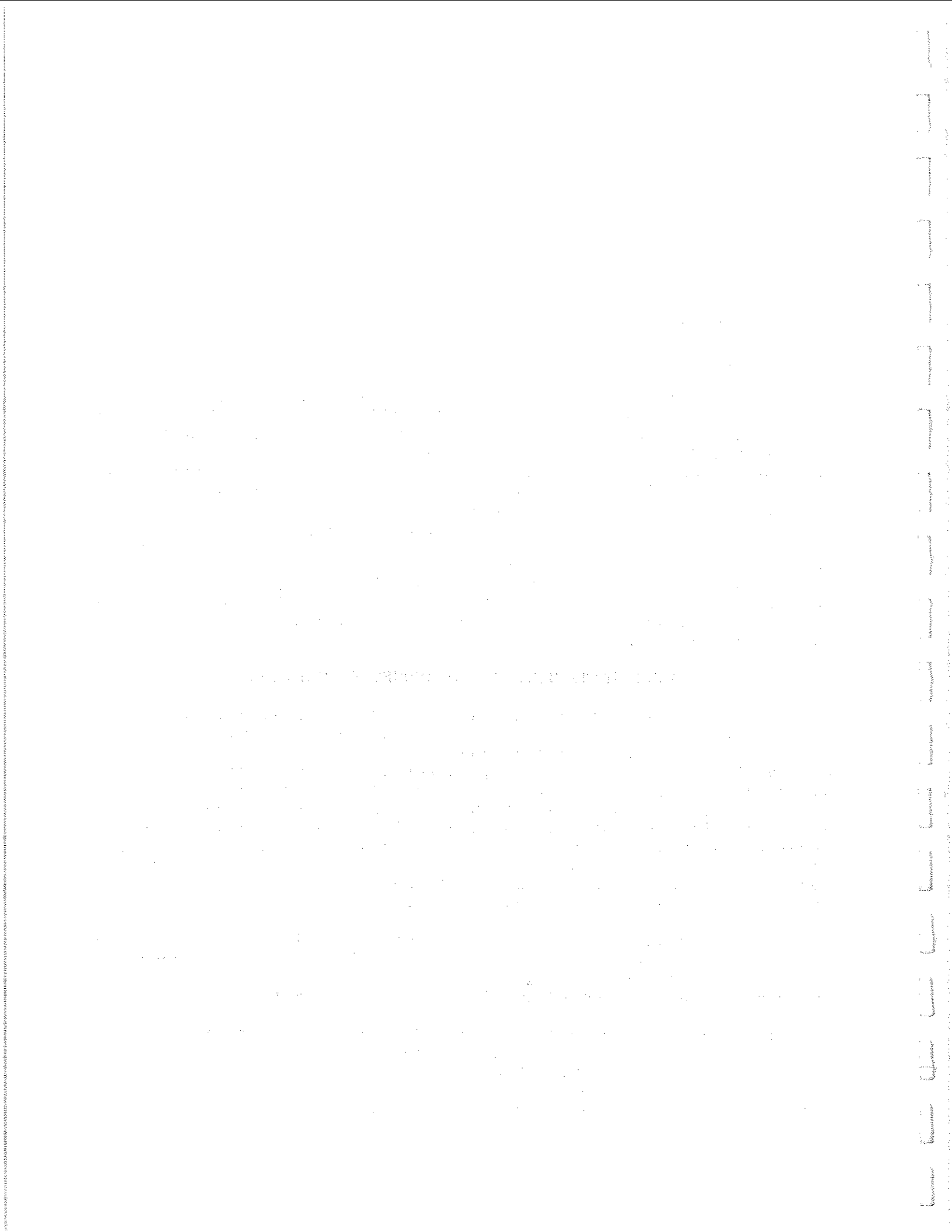
We hereby transmit the Comprehensive Annual Financial Report of Scott County, Iowa as of June 30, 1987 and for the fiscal year then ended. This report was prepared by the County Auditor's office, the County Treasurer's office and the Office of Budget and Information Processing. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. Management believes that the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

In developing and evaluating the County's accounting system consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept for reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgements by management.

All internal control evaluations occur within the above framework. Management believes the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The accounting records of the County are maintained on the modified accrual basis of accounting for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund and Trust and Agency Funds and on the accrual basis of accounting for the Internal Service Funds. In general, under the modified accrual



basis of accounting, revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when liabilities are incurred without regard to receipt or disbursements of cash. An additional explanation of the County's accounting policies is contained in the Notes to Combined Financial Statements, which are an integral part of this report. The Notes explain the basis of accounting for each major financial caption, describe the purpose of the funds used, and provide other significant information.

The County's management team takes a very active role in the financial planning and management of the County for both the short-term daily operations and the long-range planning. The County adopts its annual program budget for all funds with the exception of Internal Service Funds. While budgetary control is exercised at the major object of expenditure basis within department, management control is exercised on a line item expenditure basis. Appropriations, as adopted and amended by the Board of Supervisors, lapse at the end of the fiscal year. Capital projects spanning more than one (1) year are appropriated on an annual basis.

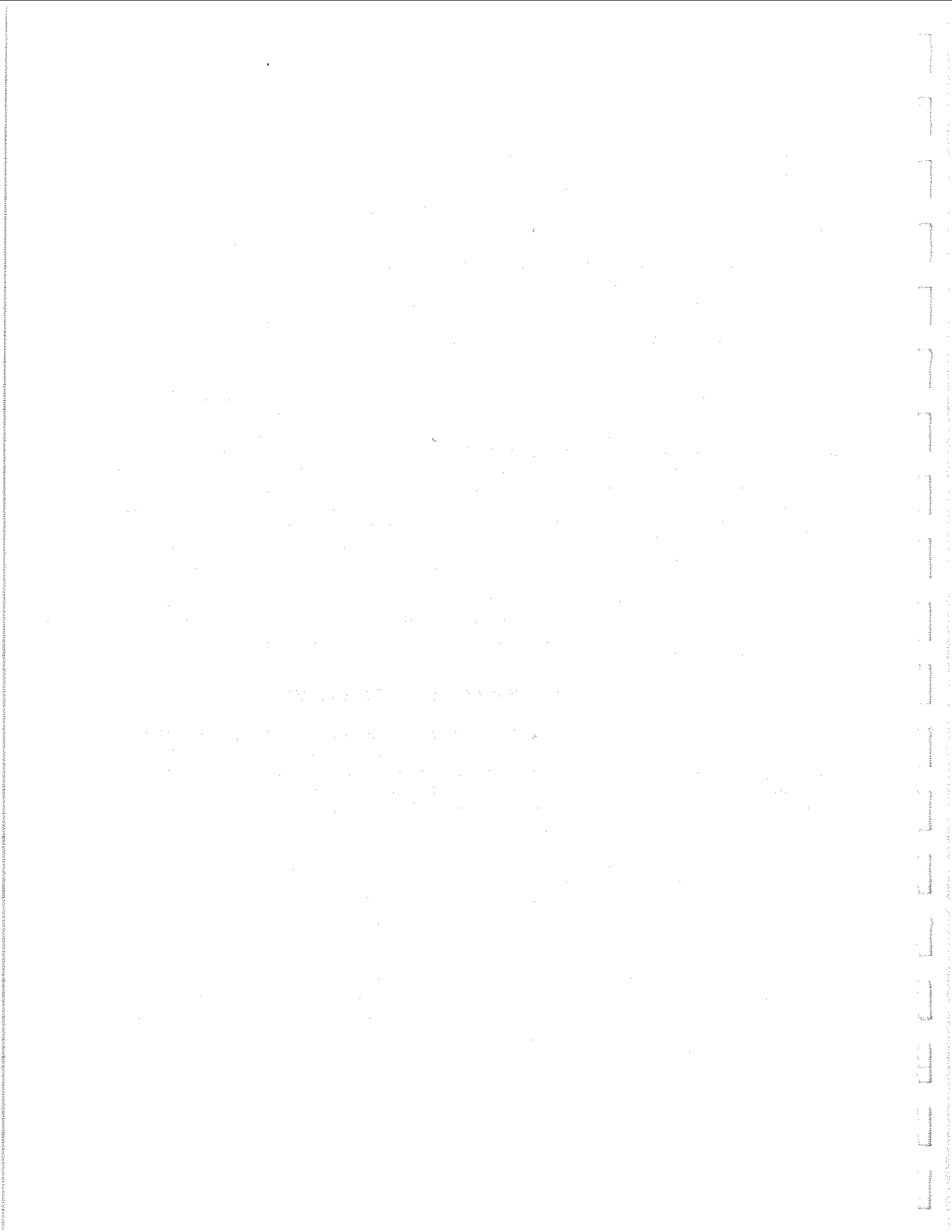
Budgetary control is maintained by special boards for the following five (5) Special Revenue Funds: County Library Fund, Disaster Services Fund, City Assessor Fund, City Assessor Special Fund, and the County Assessor Fund.

THE REPORTING ENTITY AND ITS SERVICES

This report includes all funds, account groups, departments and boards over which the County's elected officials exercise oversight responsibility in accordance with Generally Accepted Accounting Principles (GAAP). Included within this report are the financial statements for the County Library Board, County and City Assessor Conference Boards, and the Disaster Services Board.

The County has operated under its five (5) member Board of Supervisors form of government since 1874. In 1979 the Board of Supervisors hired the County's first County Administrator and subsequently adopted, by ordinance, an administrator form of government.

The County provides many functions and services to citizens, including law enforcement, health and social services, parks and cultural activities, planning and zoning, education and general administrative services. Other activities include operations of a highway department and information processing department.



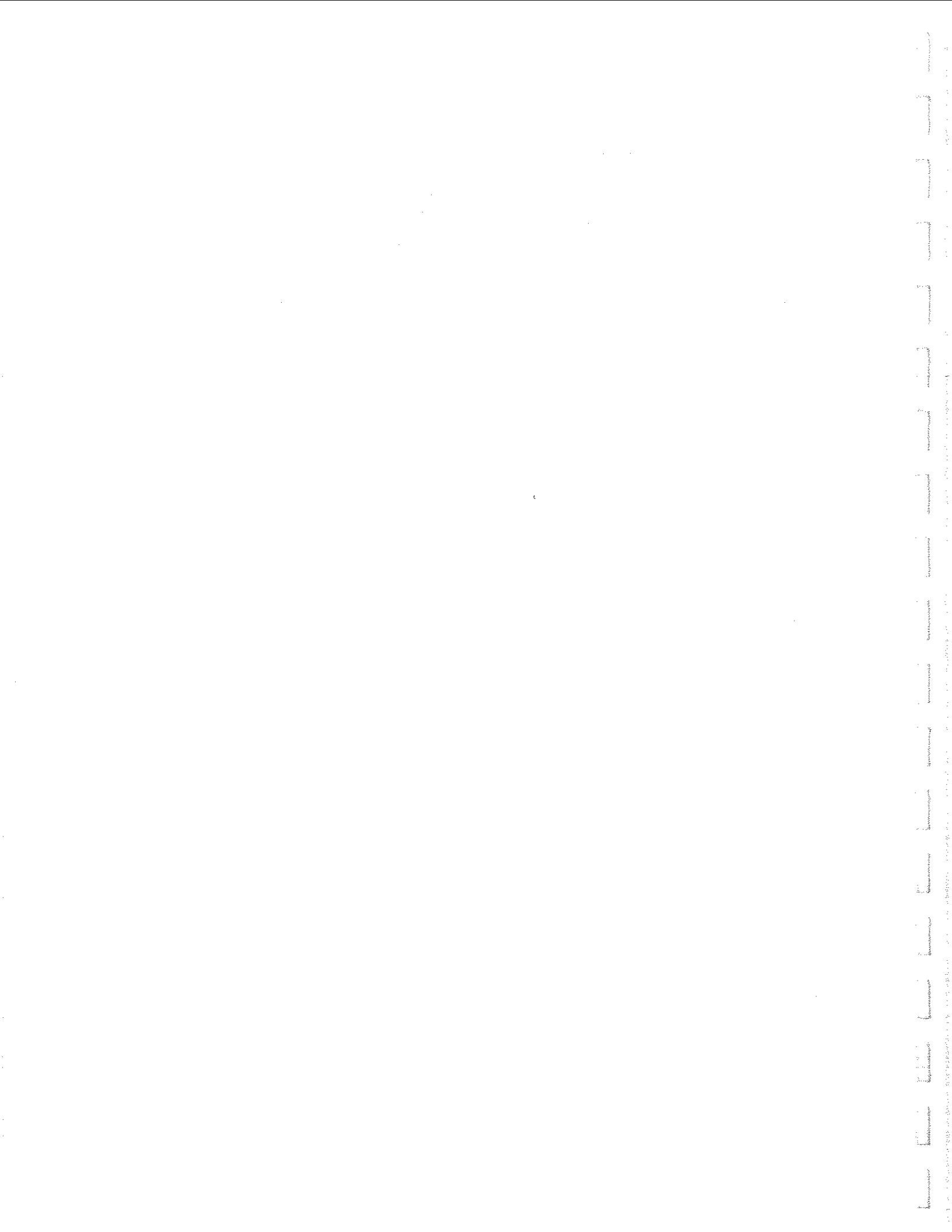
GENERAL GOVERNMENTAL FUNCTIONS

Revenues for general governmental functions which are accounted for in the County's General, Special Revenue and Debt Service Funds totaled \$25,792,530 in fiscal year 1986-87, a decrease of 5.1 percent from fiscal year 1985-86. General property taxes produced 64.7 percent of general revenues compared to 63.0 percent last year. The amount of revenues from various sources and the changes from last fiscal year are shown in the following tabulation:

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent Of Total</u>	<u>Increase (Decrease) From FY 1986</u>	<u>Percent Increase (Decrease) From FY 1986</u>
Property Taxes and Penalties	\$16,544,135	64.1%	(\$ 570,410)	(3.3)%
Other County Taxes	68,400	.3	(19,371)	(22.1)
Inter-Governmental Revenues	5,379,038	20.9	(870,160)	(13.9)
Licenses & Permits	108,245	.4	2,142	(2.0)
Charges for Services	2,135,532	8.3	184,211	9.4
Use of Money and Property	1,174,616	4.5	(199,787)	(14.5)
Other Revenue	382,564	1.5	81,946	27.3
Total	<u>\$25,792,530</u>	<u>100.0%</u>	<u>(\$1,391,429)</u>	<u>(5.1)</u>

Current tax collections were 97 percent of the tax levy, down .6 percent from last year. For over ten years, current property tax collections have exceeded 97 percent. The ratio of total collections (current and delinquent) to the current tax levy was 99.3 percent, unchanged from the prior year. Allocations of the property tax levy by purpose for 1986-87 and the preceding two (2) fiscal years are as follows (amounts per \$1,000/equalized value):

<u>Purpose</u>	<u>FY 1987</u>	<u>FY 1986</u>	<u>FY 1985</u>
General Fund	4.27	4.66	4.82
Debt Service Fund	<u>.11</u>	<u>.16</u>	<u>.16</u>
Sub-Total Corporate Tax	4.38	4.82	4.98

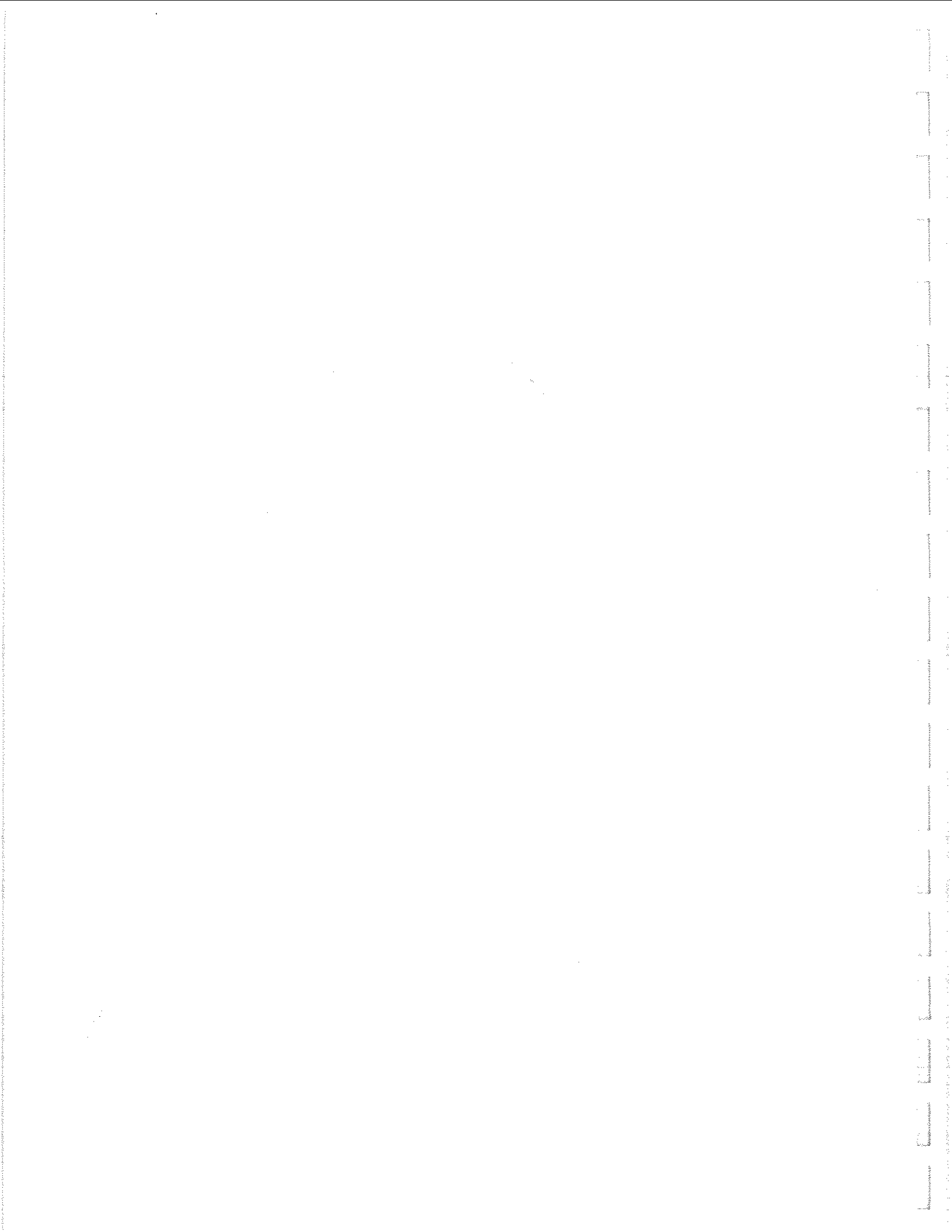


Board of Supervisors
December 22, 1987

<u>Purpose</u>	<u>FY 1987</u>	<u>FY 1986</u>	<u>FY 1985</u>
Rural Services Fund	<u>2.59</u>	<u>2.77</u>	<u>2.77</u>
Total County Rate	<u>6.97</u> =====	<u>7.59</u> =====	<u>7.75</u> =====
City Assessor Rate	<u>.24</u> ===	<u>.22</u> ===	<u>.15</u> ===
County Assessor Rate	<u>.18</u> ===	<u>.18</u> ===	<u>.18</u> ===

Expenditures for general governmental purposes which are accounted for in General, Special Revenue and Debt Service Funds totaled \$25,291,860, a decrease of 3.2 percent below fiscal year 1985-86. Changes in levels of expenditures for major functions of the County from the preceeding year are shown in the following tabulation:

<u>Function</u>	<u>Amount</u>	<u>Percent Of Total</u>	<u>Increase (Decrease) From FY 1986</u>	<u>Percent Increase (Decrease) From FY 1986</u>
Public Safety	\$4,262,790	16.8%	(\$ 88,882)	(2.0)%
Court Services	1,296,260	5.1	(720,394)	(35.7)
Physical Health and Education	1,764,029	7.0	48,461	2.8
Mental Health	6,065,058	24.0	363,475	6.4
Social Services	909,673	3.6	(141,892)	(13.5)
County Environment	1,202,106	4.8	113,178	10.4
Roads and Transportation	2,464,165	9.7	(98,960)	(3.9)
State and Local Government	1,684,956	6.7	(9,909)	(.6)
Inter-Program Serv	4,689,268	18.5	392,633	9.1
Debt Service	469,737	1.9	(58,349)	(11.0)
Capital Projects	483,818	1.9	(632,628)	(56.7)
	-----	-----	-----	-----
Total	<u>\$25,291,860</u> =====	<u>100.0%</u> =====	<u>(\$833,267)</u> =====	<u>(3.2)</u> =====



Unreserved fund balances in the major operating funds were maintained at adequate levels. The General Fund Balance of \$2,694,663 was down \$586,062 from last year. The Debt Service Fund balance of \$18,048 was down \$241 from the preceeding year and the \$2,055,688 balance in Special Revenue Funds was down \$150,367 from the preceeding year.

DEBT ADMINISTRATION

The ratio of net direct bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of the County's debt position to municipal management, citizens, and investors. These data for the County at the end of the 1986-87 fiscal year and the preceeding two (2) years were as follows:

	<u>FY 1987</u>	<u>FY 1986</u>	<u>FY 1985</u>
Net Direct Bonded Debt	\$3,685,000	\$3,865,000	\$4,255,000
Ratio of Net Bonded Debt To Assessed Valuation (%)	.09%	.09%	.10%
Net Bonded Debt Per Capita	\$23.49	\$23.10	\$25.59

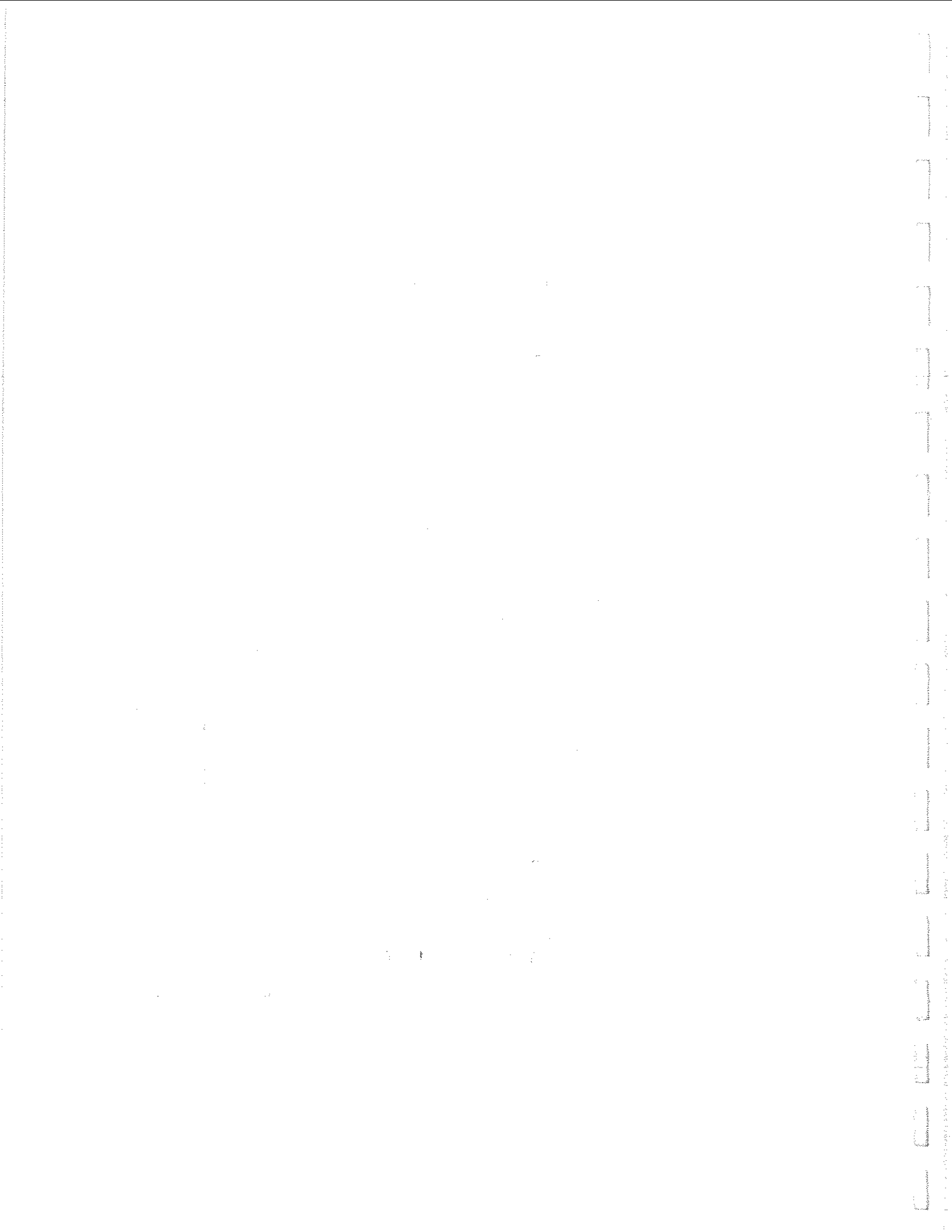
Outstanding general obligation debt at June 30, 1987 totaled \$3,685,000. Notes 6, 7 and 8 in the financial section and tables F through I of the statistical section of this report present more detailed information about the debt position of the County.

On November 20, 1985 the County issued \$3,765,000 in general obligation County Jail refunding bonds with an average interest rate of 6.5% to advance refund \$4,035,000 general obligation County Jail bonds with an average interest rate of 10%. The refunding will save the County aggregate debt service payments of \$794,440 and will result in an economic or present value savings of \$166,000 over the life of the general obligation County Jail refunding bonds.

The County's bond rating from Moody's Investors Service is Aa. The continued stability of this rating has a positive effect on the sale of future County bonds by broadening the County's market and lowering the interest rates for borrowing.

CASH MANAGEMENT

Persuant to the cash management policy of the County, cash temporarily idle during the year was invested in those investments authorized by law and included time deposits or certificates of deposit and demand savings accounts. The average yield on the pool investments was 6.2%.



The County continually reviews and analyzes its cash management practices in order to implement changes that will result in increased interest income and improved efficiency. A written, comprehensive investment policy was developed and implemented by the County during fiscal year 1986-87.

CAPITAL PROJECT FUNDS

The proceeds of general obligation bond issues are accounted for in the capital project fund until improvement projects are completed. Completed projects and uncompleted construction in progress at year end are capitalized in the general fixed assets account group.

The major construction project during fiscal year 1986-87 was the Secondary Roads Maintenance Facility. This facility is scheduled for completion in 1987-88.

The capital project fund balances on hand at June 30, 1987 consisted of \$118,940.

GENERAL FIXED ASSETS

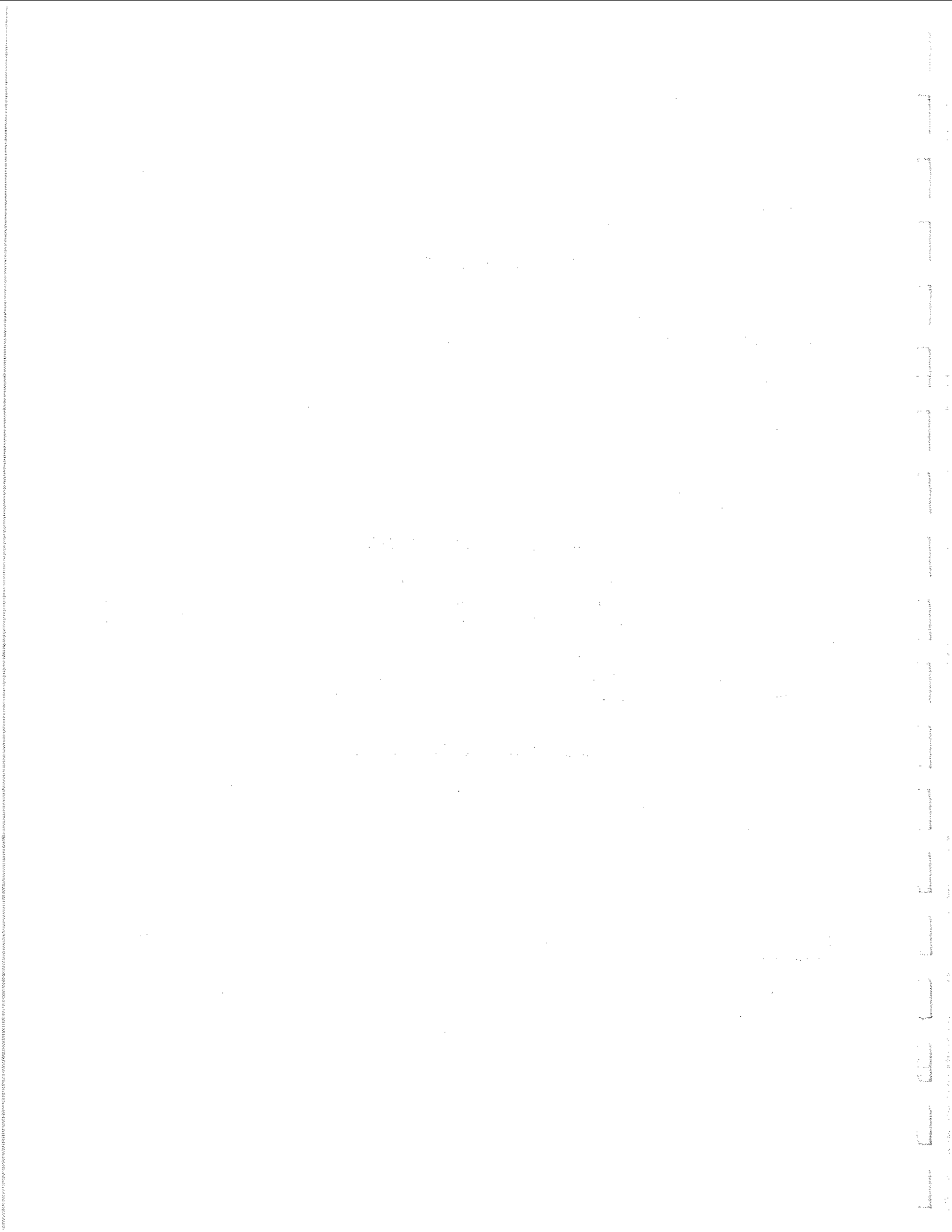
The general fixed assets of the County are those fixed assets used in the performance of general governmental functions and exclude the fixed assets of internal service funds. As of June 30, 1987, the general fixed assets of the County amounted to \$26,196,767. This amount represents the original cost of assets and is considerably less than their present value. Depreciation of general fixed assets is not recognized in the County's accounting system.

PROSPECTS FOR THE FUTURE

Scott County's standards for services are considered excellent and its tax rates compare favorably with other area governments. The development and implementation of the Program Performance Budget System since fiscal year 1983-84 have proved to be a valuable tool in charting and planning fiscal policy.

Several capital projects are being reviewed or planned for in fiscal year 1987-88. They include completion of the Secondary Roads Maintenance Facility, the County's 911 Project and Rural Addressing System.

The County is also converting from a mainframe computer environment to micro-computers connected by Local Area Networks (LANS). Scheduled for completion in 1989 this new micro-computer technology is anticipated to save over \$300,000 annually in computer costs to the County.



Board of Supervisors
December 22, 1987

In summary Scott County is economically and financially sound. The County will continue to maximize the use of its financial resources and continue a level of service which the citizens of Scott County expect.

IOWA PUBLIC EMPLOYEES RETIREMENT SYSTEM (IPERS)

The County's employees are covered by the Iowa Public Employees Retirement System (IPERS). The state sets a tax rate to be contributed by all municipal entities sufficient with local employee contributions to meet the needs of the state plan. With the exception of sheriff deputies, all covered employees are required to contribute 3.7% of their salary-employers contribute 5.75% (prior to July 1, 1975, the rate of contribution was identical). For sheriff deputies, employee contributions amount to 6.32% of their salary with the County contributing 9.78%. There is no allocation of unfunded liability to any municipal entity and upon the retirement of employees IPERS has the sole responsibility for their benefits. In the past several years the state has increased the benefits of the plan basically by raising the maximum salary against which participation is assessed.

INDEPENDENT AUDIT

The state code requires an annual audit of the County's financial condition and financial transactions. This requirement has been complied with and the Auditor's Opinion is included in this report.

For the year ended June 30, 1987 the County completed its single audit under the Single Audit Act of 1984. This report is published separately from the Comprehensive Annual Financial Report and is available upon request. The County feels that this auditing process is an important element in efforts to streamline and simplify the federal grant-in-aid system.

CERTIFICATE OF ACHIEVEMENT

Each year the Government Finance Officer's Association (GFOA) of the United States and Canada awards Certificates of Achievement for Excellence in Financial Reporting to qualifying governmental entities for their Comprehensive Annual Financial Report. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one (1) year only. We believe our current report conforms to Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for the Certificate.



Board of Supervisors
December 22, 1987

REPORT FORMAT

This report is organized into three (3) sections: The Introductory Section, the Financial Section, and the Statistical Section. The Introductory Section contains the names of the principal officers, an organization chart, the table of contents, and this letter of transmittal.

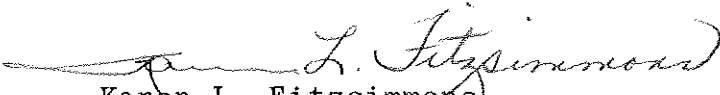
The Financial Section contains the opinion of the independent auditors, the general purpose financial statements and the combining statements by fund type of Scott County for the fiscal year ended June 30, 1987.


The Statistical Section contains comprehensive statistical data which is intended to give the reader a broader and more complete understanding of the financial condition of Scott County. This section includes many comparative schedules.


ACKNOWLEDGEMENTS

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the Accounting Supervisor in the Auditor's office, the Financial Management Supervisor in the Treasurer's office and the Director of Budget and Information Processing. We would like to express our appreciation to all members of our staff who assisted and contributed to its preparation. Appreciation is also expressed for the excellent assistance received from our independent accountants, Deloitte Haskins and Sells. We would also like to thank the County Board of Supervisors for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,


Karen L. Fitzsimmons
County Auditor
County of Scott, Iowa


William P. Cusack
County Treasurer
County of Scott, Iowa


F. Glen Erickson
County Administrator
County of Scott, Iowa

Financial Statement

Income Statement
For the year ended 31st December 1999

Revenue
Cost of sales
Gross profit
Operating expenses
Operating profit

Balance Sheet

Assets
Liabilities
Equity

Current assets
Non-current assets
Current liabilities
Non-current liabilities
Equity

Cash Flow Statement

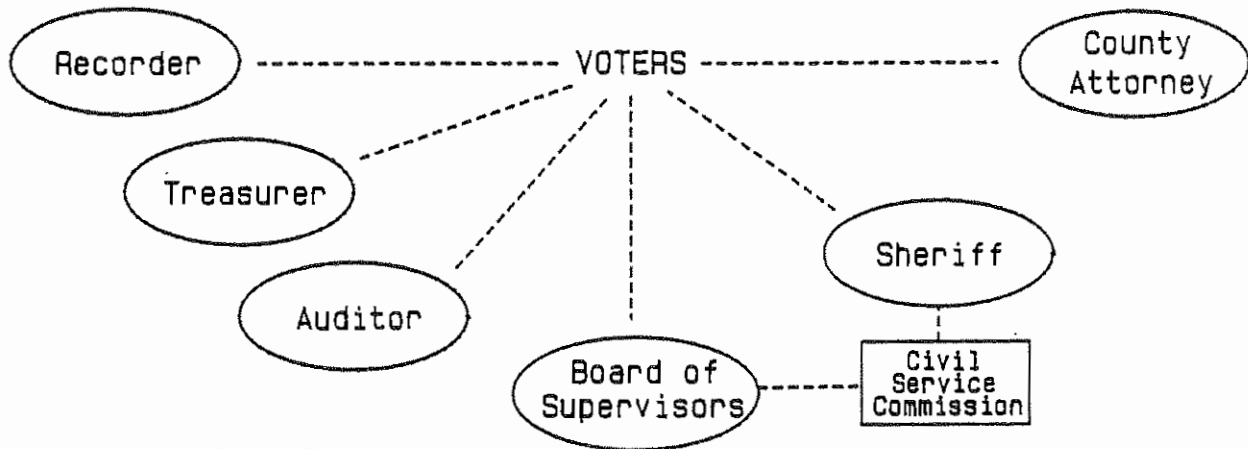
Operating activities
Investing activities
Financing activities
Net change in cash

Notes to the financial statements

COUNTY OF SCOTT
COUNTY OFFICIALS
June 30, 1987

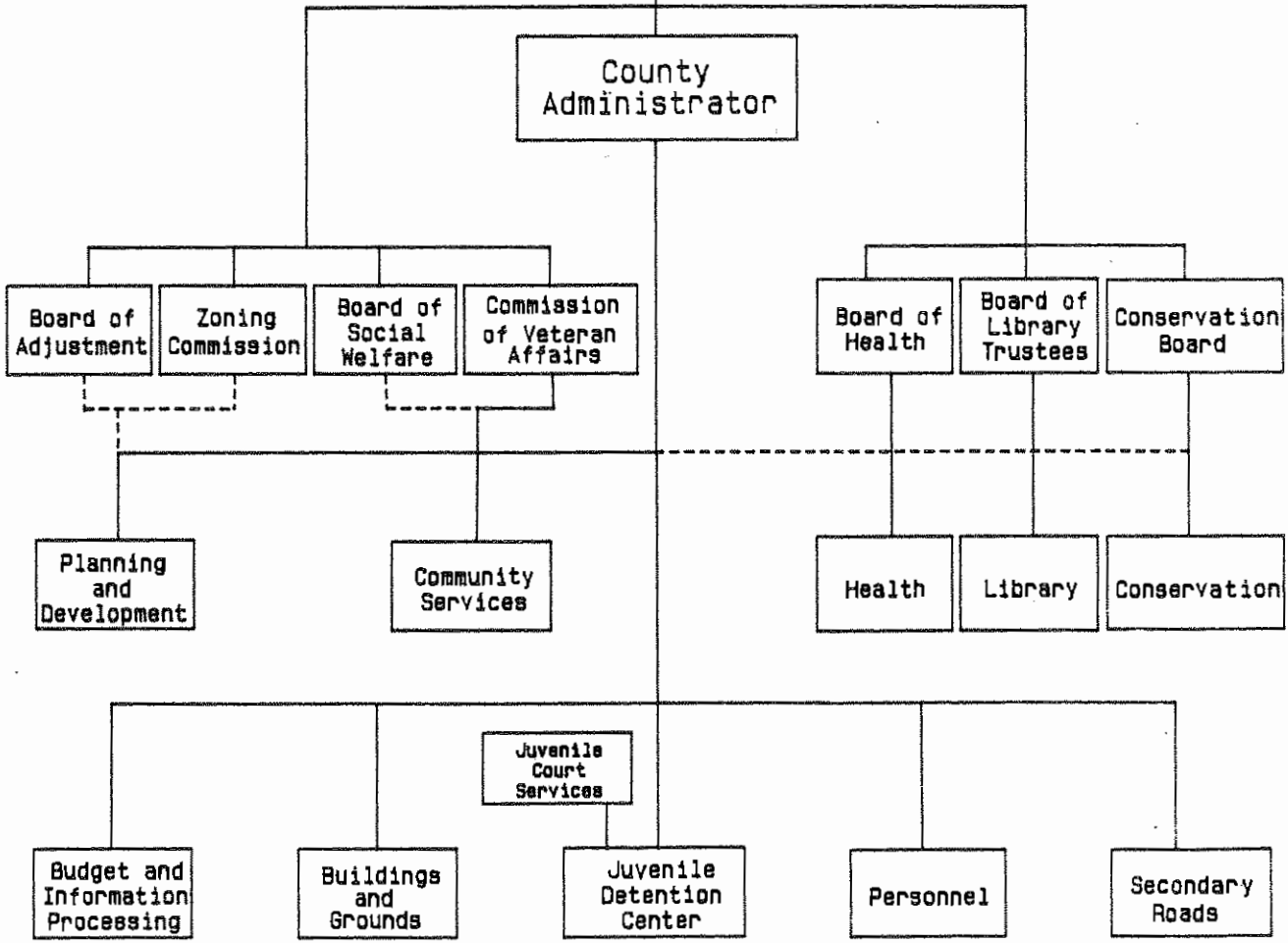
<u>Official Title</u>	<u>Official</u>	<u>Term Expiration Date of Elected Officials</u>
 <u>Elected Officials</u>		
Supervisor, Chair	Margaret N. Tinsman	1/91
Supervisor	Otto L. Ewoldt	1/91
Supervisor	Bill Fennelly	1/89
Supervisor	Robert E. Petersen	1/89
Supervisor	Edwin G. Winborn	1/91
Attorney	William E. Davis	1/91
Auditor	Karen L. Fitzsimmons	1/89
Recorder	Richard F. Hagen	1/91
Sheriff	Forrest F. Ashcraft	1/89
Treasurer	William P. Cusack	1/91
 <u>Administration</u>		
County Administrator	F. Glen Erickson	
 <u>Department Heads</u>		
Budget & Information Processing	C. Ray Wierson	
Buildings and Grounds	Phil Huber	
Community Services	Michael J. Hartman	
Conservation	Dan Nagle	
County Engineer	Robert DeWys	
Health	Lawrence Barker	
Juvenile Court Services	Patricia M. Hendrickson	
Personnel	Kevin F. O'Brien	
Planning and Development	Philip Rovang	

SCOTT COUNTY GOVERNMENT ORGANIZATIONAL CHART



KEY

- Indirect Authority
- Direct Authority
- Elected
- Appointed



Financial Section

Northwest Bank Building
101 West Second Street
Davenport, Iowa 52801-1813
(319) 322-4415
ITT Telex: 4995629

AUDITORS' OPINION

Board of Supervisors
Scott County, Iowa:

We have examined the general purpose financial statements of Scott County, Iowa, as of and for the year ended June 30, 1987, as listed in Section II-B of the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the general purpose financial statements referred to above present fairly the financial position of Scott County, Iowa, at June 30, 1987 and the results of its operations and the changes in financial position of its proprietary fund type for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to the changes, with which we concur, for the additions and reclassifications of certain funds and an account group as described in Note 2 to the general purpose financial statements.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and account group financial statements and schedules listed in Section II-C of the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Scott County, Iowa. The information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The statistical information as listed in Section III of the table of contents was not examined by us and, accordingly, we do not express an opinion on it.

Deloitte Haskins + Sells

November 11, 1987

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General Purpose Financial Statements

SCOTT COUNTY, IOWA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1987

<u>ASSETS</u>	<u>GOVERNMENTAL FUND TYPES</u>		
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>
Pooled cash and investments	\$3,488,640	\$2,181,199	\$12,758
Cash			
Investments			
Receivables:			
Current property taxes	228,781	7,327	1,446
Delinquent property taxes	399,000	55,000	11,000
Accounts	124,192	20,150	
Accrued interest	113,059		
Due from other governments	295,294	121,384	3,844
Due from other funds	117,007		
Land and land improvements			
Buildings and structures			
Furniture and fixtures			
Equipment			
Vehicles			
Construction in progress			
Amount available in debt service fund			
Amount to be provided for:			
Retirement of general obligation debt			
Compensated absences			
TOTAL ASSETS	<u>\$4,765,973</u>	<u>\$2,385,060</u>	<u>\$29,048</u>

<u>CAPITAL PROJECTS</u>	<u>PROPRIETARY FUND TYPE</u>	<u>FIDUCIARY FUND TYPE</u>	<u>ACCOUNT GROUPS</u>		<u>TOTAL (MEMORANDUM ONLY)</u>
	<u>INTERNAL SERVICE</u>	<u>TRUST AND AGENCY</u>	<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM DEBT</u>	
\$543,214	\$1,290,947	\$2,953,267			\$10,470,025
		415,570			415,570
		876,652			876,652
		324,747			562,301✓
40,586		2,417,000			2,882,000
					184,928
					113,059
		831,869			1,252,391
	47,365				164,372
			\$ 1,763,652		1,763,652
			15,685,936		15,685,936
			666,997		666,997
			5,629,308		5,629,308
			1,920,785		1,920,785
			530,089		530,089
				\$ 18,048	18,048
				3,666,952	3,666,952
				145,760	145,760
<u>\$583,800</u>	<u>\$1,338,312</u>	<u>\$7,819,105</u>	<u>\$26,196,767</u>	<u>\$3,830,760</u>	<u>\$46,948,825</u>

(Continued)

SCOTT COUNTY, IOWA

*EWVW
\$4229.07
Fund
Added
twice*

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1987 (CONTINUED)

<u>LIABILITIES AND FUND EQUITY</u>	<u>GOVERNMENTAL FUND TYPES</u>		
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>
LIABILITIES:			
Accounts payable	\$1,076,737	\$ 134,030	
Accrued compensation	195,916	45,977	<i>41,738</i>
Due to other governments			
Due to individuals and private entities			
Due to other funds	47,365		
Deferred property tax revenue	399,000	55,000	\$11,000
General obligation bonds payable			
Compensated absences	352,292	94,365	
Total liabilities	<u>2,071,310</u>	<u>329,372</u>	<u>11,000</u>
FUND EQUITY:			
Contributed capital			
Investment in general fixed assets			
Retained earnings - Unreserved			
Fund balance:			
Reserved for noncurrent receivables			
Reserved for debt service			18,048
Unreserved:			
Designated for vehicle purchases	295,036		
Designated for subsequent year's expenditures		1,222,342	
Undesignated	2,399,627	833,346	
Total fund equity	<u>2,694,663</u>	<u>2,055,688</u>	<u>18,048</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$4,765,973</u>	<u>\$2,385,060</u>	<u>\$29,048</u>

See notes to financial statements.

<u>CAPITAL PROJECTS</u>	<u>PROPRIETARY FUND TYPE</u>	<u>FIDUCIARY FUND TYPE</u>	<u>ACCOUNT GROUPS</u>		<u>TOTAL (MEMORANDUM ONLY)</u>
	<u>INTERNAL SERVICE</u>	<u>TRUST AND AGENCY</u>	<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM DEBT</u>	
\$464,860	\$ 230,365	\$ 7,905			\$ 1,913,897
		4,210,141			241,893
		921,725			4,210,141
		117,007			921,725
		2,417,000			164,372
					2,882,000
				\$3,685,000	3,685,000
				145,760	592,417
<u>464,860</u>	<u>230,365</u>	<u>7,673,778</u>		<u>3,830,760</u>	<u>14,611,445</u>
	860,915				860,915
	247,032		\$26,196,767		26,196,767
					247,032
30,990					30,990
					18,048
87,950					295,036
		145,327			1,310,292
<u>118,940</u>	<u>1,107,947</u>	<u>145,327</u>	<u>26,196,767</u>		<u>3,378,300</u>
<u>\$583,800</u>	<u>\$1,338,312</u>	<u>\$7,819,105</u>	<u>\$26,196,767</u>	<u>\$3,830,760</u>	<u>\$46,948,825</u>

SCOTT COUNTY, IOWA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

	<u>GENERAL</u>
REVENUES:	
Property taxes	\$13,888,699
Other county taxes	55,211
Interest and penalty on taxes	509,782
Intergovernmental revenues	3,351,242
Licenses and permits	108,245
Charges for services	2,104,523
Use of money and property	1,117,570
Miscellaneous revenues	366,245
Total revenues	<u>21,501,517</u>
EXPENDITURES:	
Current:	
Public safety	4,120,435
Court services	1,296,260
Physical health and education	1,399,723
Mental health	6,065,058
Social services	909,673
County environment	1,202,106
Roads and transportation	
State and local government services	965,276
Interprogram services	4,689,268
Non-program services	
Capital outlay	
Debt service:	
Principal retirement	
Interest and fiscal charges	
Total expenditures	<u>20,647,799</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>853,718</u>
OTHER FINANCING SOURCES (USES):	
Operating transfers in <i>County Assist.</i>	61,260
Operating transfers out	<u>(1,067,900)</u>
Total other financing sources (uses)	<u>(1,006,640)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	(152,922)
FUND BALANCE AT JULY 1, 1986 AS RESTATED	3,280,725
RESIDUAL EQUITY TRANSFERS	√ <u>(433,140)</u>
FUND BALANCE AT JUNE 30, 1987	<u>\$ 2,694,663</u>
See notes to financial statements.	

GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE	TOTAL
SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	(MEMORANDUM ONLY)
\$1,778,239	\$367,415			\$16,034,353
12,047	1,142			68,400
1,990,109	37,687			509,782
31,009				5,379,038
57,046				108,245
16,319		\$ 895		2,135,532
<u>3,884,769</u>	<u>406,244</u>	<u>114,021</u>	<u>\$935,744</u>	<u>1,175,511</u>
		<u>114,916</u>	<u>935,744</u>	<u>1,432,329</u>
				<u>26,843,190</u>
142,355				4,262,790
364,306				1,296,260
				1,764,029
				6,065,058
2,464,165				909,673
719,680				1,202,106
				2,464,165
				1,684,956
				4,689,268
483,818		1,298,444	903,476	903,476
				1,782,262
	180,000			180,000
	289,737			289,737
<u>4,174,324</u>	<u>469,737</u>	<u>1,298,444</u>	<u>903,476</u>	<u>27,493,780</u>
<u>(289,555)</u>	<u>(63,493)</u>	<u>(1,183,528)</u>	<u>32,268</u>	<u>(650,590)</u>
1,804,712	63,250	804,202		2,733,424
<u>(1,665,524)</u>				<u>(2,733,424)</u>
<u>139,188</u>	<u>63,250</u>	<u>804,202</u>		
(150,367)	(243)	(379,326)	32,268	(650,590)
2,206,055	18,291	498,266	120,140	6,123,477
			(7,081)	(440,221)
<u>\$2,055,688</u>	<u>\$ 18,048</u>	<u>\$ 118,940</u>	<u>\$145,327</u>	<u>\$ 5,032,666</u>

SCOTT COUNTY, IOWA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (DEFICIT) - REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) -
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1987

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$14,331,107	\$13,926,986	\$ (404,121)
Other county taxes	87,000	55,211	(31,789)
Interest and penalty on taxes	450,000	477,464	27,464
Intergovernmental revenues	2,577,955	3,189,544	611,589
Licenses and permits	103,520	117,442	13,922
Charges for services	1,965,840	2,050,875	85,035
Use of money and property	1,421,601	1,076,956	(344,645)
Miscellaneous revenues	1,510,522	330,248	(1,180,274)
Total revenues	<u>22,447,545</u>	<u>21,224,726</u>	<u>(1,222,819)</u>
EXPENDITURES:			
Current:			
Public safety	4,343,131	4,097,929	245,202
Court services	1,376,291	1,246,030	130,261
Physical health and education	1,485,732	1,397,232	88,500
Mental health	6,351,237	6,170,995	180,242
Social services	1,087,538	911,509	176,029
County environment	1,268,929	1,099,364	169,565
Roads and transportation			
State and local government services	1,036,860	964,960	71,900
Interprogram services	4,932,121	4,275,797	656,324
Non-program services			
Capital outlay			
Debt service:			
Principal retirement			
Interest and fiscal charges			
Total expenditures	<u>21,881,839</u>	<u>20,163,816</u>	<u>1,718,023</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>565,706</u>	<u>1,060,910</u>	<u>495,204</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	54,500	61,260	6,760
Operating transfers out	<u>(1,023,096)</u>	<u>(1,067,900)</u>	<u>(44,804)</u>
Total other financing sources (uses)	<u>(968,596)</u>	<u>(1,006,640)</u>	<u>(38,044)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES) - BUDGETARY BASIS	<u>(402,890)</u>	<u>54,270</u>	<u>457,160</u>

SPECIAL REVENUE FUNDS			DEBT SERVICE FUND		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$1,780,430	\$1,779,023	\$ (1,407)	\$363,288	\$367,821	\$4,533
12,090	12,046	(44)	2,000	1,142	(858)
2,185,360	2,273,342	87,982	41,200	37,334	(3,866)
10,000	31,009	21,009			
	72,976	72,976			
8,920	388	(8,532)			
<u>3,996,800</u>	<u>4,168,784</u>	<u>171,984</u>	<u>406,488</u>	<u>406,297</u>	<u>(191)</u>
142,324	132,099	10,225			
358,000	357,757	243			
2,619,200	2,450,379	168,821			
788,454	711,905	76,549			
550,000	503,231	46,769			
			180,000	180,000	
			289,738	289,737	1
<u>4,457,978</u>	<u>4,155,371</u>	<u>302,607</u>	<u>469,738</u>	<u>469,737</u>	<u>1</u>
<u>(461,178)</u>	<u>13,413</u>	<u>474,591</u>	<u>(63,250)</u>	<u>(63,440)</u>	<u>(190)</u>
1,879,712	1,804,712	(75,000)	63,250	63,250	
<u>(2,567,431)</u>	<u>(1,665,524)</u>	<u>901,907</u>			
<u>(687,719)</u>	<u>139,188</u>	<u>826,907</u>	<u>63,250</u>	<u>63,250</u>	
<u>(1,148,897)</u>	<u>152,601</u>	<u>1,301,498</u>		<u>(190)</u>	<u>(190)</u>

(Continued)

SCOTT COUNTY, IOWA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (DEFICIT) - REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) -
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1987 (CONTINUED)

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
RECONCILIATION TO GAAP BASIS:			
To record the effect of unrecorded liabilities	(483,983)	(483,983)	
To record the effect of amounts due from receivables and other governments	276,791	276,791	
Total	<u>(207,192)</u>	<u>(207,192)</u>	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES) - GAAP BASIS	(610,082)	(152,922)	457,160
FUND BALANCE AT JULY 1, 1986 AS RESTATED	3,280,725	3,280,725	
RESIDUAL EQUITY TRANSFERS	<u>7,081</u>	<u>(433,140)</u>	<u>(440,221)</u>
FUND BALANCE (DEFICIT) AT JUNE 30, 1987	<u>\$ 2,677,724</u>	<u>\$ 2,694,663</u>	<u>\$ 16,939</u>

See notes to financial statements.

<u>SPECIAL REVENUE FUNDS</u>			<u>DEBT SERVICE FUND</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
(18,953)	(18,953)				
<u>(284,015)</u>	<u>(284,015)</u>	<u> </u>	<u>(53)</u>	<u>(53)</u>	<u> </u>
<u>(302,968)</u>	<u>(302,968)</u>	<u> </u>	<u>(53)</u>	<u>(53)</u>	<u> </u>
(1,451,865)	(150,367)	1,301,498	(53)	(243)	(190)
2,206,055	2,206,055		18,291	18,291	
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>\$ 754,190</u>	<u>\$2,055,688</u>	<u>\$1,301,498</u>	<u>\$ 18,238</u>	<u>\$ 18,048</u>	<u>\$ (190)</u>

(Continued)

SCOTT COUNTY, IOWA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (DEFICIT) - REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) -
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1987 (CONTINUED)

	<u>CAPITAL PROJECTS FUND</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
Property taxes			
Other county taxes			
Interest and penalty on taxes			
Intergovernmental revenues			
Licenses and permits			
Charges for services			
Use of money and property		\$ 895	\$ 895
Miscellaneous revenues	\$ 30,000	114,021	84,021
Total revenues	<u>30,000</u>	<u>114,916</u>	<u>84,916</u>
EXPENDITURES:			
Current:			
Public safety			
Court services			
Physical health and education			
Mental health			
Social services			
County environment			
Roads and transportation			
State and local government services			
Interprogram services			
Non-program services			
Capital outlay	2,019,065	867,583	1,151,482
Debt service:			
Principal retirement			
Interest and fiscal charges			
Total expenditures	<u>2,019,065</u>	<u>867,583</u>	<u>1,151,482</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,989,065)</u>	<u>(752,667)</u>	<u>1,236,398</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	1,591,565	804,202	(787,363)
Operating transfers out			
Total other financing sources (uses)	<u>1,591,565</u>	<u>804,202</u>	<u>(787,363)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES) - BUDGETARY BASIS	<u>(397,500)</u>	<u>51,535</u>	<u>449,035</u>

TOTAL (MEMORANDUM ONLY)

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$16,474,825	\$16,073,830	\$ (400,995)
101,090	68,399	(32,691)
450,000	477,464	27,464
4,804,515	5,500,220	695,705
103,520	117,442	13,922
1,975,840	2,081,884	106,044
1,421,601	1,150,827	(270,774)
1,549,442	444,657	(1,104,785)
<u>26,880,833</u>	<u>25,914,723</u>	<u>(966,110)</u>
4,485,455	4,230,028	255,427
1,376,291	1,246,030	130,261
1,843,732	1,754,989	88,743
6,351,237	6,170,995	180,242
1,087,538	911,509	176,029
1,268,929	1,099,364	169,565
2,619,200	2,450,379	168,821
1,825,314	1,676,865	148,449
4,932,121	4,275,797	656,324
2,569,065	1,370,814	1,198,251
180,000	180,000	
289,738	289,737	1
<u>28,828,620</u>	<u>25,656,507</u>	<u>3,172,113</u>
<u>(1,947,787)</u>	<u>258,216</u>	<u>2,206,003</u>
3,589,027	2,733,424	(855,603)
<u>(3,590,527)</u>	<u>(2,733,424)</u>	<u>857,103</u>
<u>(1,500)</u>		<u>1,500</u>
<u>(1,949,287)</u>	<u>258,216</u>	<u>2,207,503</u>

(Continued)

SCOTT COUNTY, IOWA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (DEFICIT) - REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) -
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1987 (CONTINUED)

	CAPITAL PROJECTS FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
RECONCILIATION TO GAAP BASIS:			
To record the effect of unrecorded liabilities	(430,861)	(430,861)	
To record the effect of amounts due from receivables and other governments			
Total	<u>(430,861)</u>	<u>(430,861)</u>	<u> </u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES) - GAAP BASIS	(828,361)	(379,326)	449,035
FUND BALANCE AT JULY 1, 1986 AS RESTATED	498,266	498,266	
RESIDUAL EQUITY TRANSFERS	<u> </u>	<u> </u>	<u> </u>
FUND BALANCE (DEFICIT) AT JUNE 30, 1987	<u>\$ (330,095)</u>	<u>\$118,940</u>	<u>\$ 449,035</u>

See notes to financial statements.

<u>TOTAL (MEMORANDUM ONLY)</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
(502,936)	(502,936)	
<u>(438,138)</u>	<u>(438,138)</u>	<u> </u>
<u>(941,074)</u>	<u>(941,074)</u>	<u> </u>
(2,890,361)	(682,858)	2,207,503
6,003,337	6,003,337	
<u>7,081</u>	<u>(433,140)</u>	<u>(440,221)</u>
<u>\$ 3,120,057</u>	<u>\$ 4,887,339</u>	<u>\$1,767,282</u>

SCOTT COUNTY, IOWA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
RETAINED EARNINGS - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

OPERATING REVENUES - Charges for services	\$666,973
OPERATING EXPENSES - Claims and administrative expenses	<u>653,202</u>
OPERATING INCOME	13,771
NON-OPERATING INCOME - Interest	<u>63,277</u>
NET INCOME	77,048
RETAINED EARNINGS AT JULY 1, 1986	<u>169,984</u>
RETAINED EARNINGS AT JUNE 30, 1987	<u>\$247,032</u>

See notes to financial statements.

SCOTT COUNTY, IOWA

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION -
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

SOURCES OF WORKING CAPITAL:

Operations - Net income	\$ 77,048
Capital contribution	<u>440,221</u>

INCREASE IN WORKING CAPITAL \$517,269

ELEMENTS OF INCREASE IN WORKING CAPITAL:

Pooled cash and investments	\$528,269
Due from other funds	47,365
Accounts payable	<u>(58,365)</u>

INCREASE IN WORKING CAPITAL \$517,269

See notes to financial statements.

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SCOTT COUNTY, IOWA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 1987

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Scott County (the County) is incorporated and operates under the provisions of the State of Iowa statutes. The County is governed by a County Board and a County Administrator. The powers and duties of the County administrator are to coordinate and direct all administrative and management functions of the county government not otherwise vested by law in boards or commissions or in other elected officials. The County provides many functions and services to citizens, including law enforcement, health and social services, parks and cultural activities, planning and zoning, education, and general administrative services. Other activities include the operations of a roads department and a mental health center.

The reporting entity for the County is based upon criteria set forth by Statement 1 issued by the Governmental Accounting Standards Board (GASB). All functions of the County for which it exercises oversight responsibility are included. The oversight responsibility includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. In addition, agencies for which the County exercises only partial oversight responsibility over but which provide a public service for the benefit of the County or its residents within the geographic boundaries of the County are also included. Accordingly, the activities of the County Library, for which the County selects the library's board members, and the County Assessor, City Assessor, City Special Assessor, and Disaster Services which provide public services to the County or its residents and for which the County has partial oversight responsibility in all functional areas, are included in the accompanying financial statements.

The accounting policies of the County conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies as promulgated by various statements and interpretations of the GASB:

A. Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The

various funds are grouped in the financial statements into three broad fund categories comprised of six generic fund types and two account groups as follows:

Governmental Funds:

General Fund - The general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specific purposes.

Debt Service Fund - The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Fund - The capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Proprietary Funds:

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

Fiduciary Funds:

Trust and Agency Funds - Trust and agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include expendable trust and agency funds. The County has no nonexpendable trust or pension trust funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups:

General Fixed Asset Account Group - The general fixed asset account group is used to account for all County general fixed assets.

General Long-Term Debt Account Group - The general long-term debt account group is used to account for all long-term liabilities of the County expected to be financed from governmental fund types.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

B. Measurement Focus and Fixed Assets

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, such statements present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets, such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources," since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of long-term loans receivable are offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities, but are reported as liabilities in the general long-term debt account group.

All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made regardless of the measurement focus applied.

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Primary sources of revenue considered susceptible to accrual consist principally of property taxes and related state property replacement tax credits, amounts due under grants, charges for services, and interest income.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated vacation, sick pay, and other employee amounts which are not to be liquidated from expendable and available resources; and (2) principal and interest on general long-term debt which are recognized when due.

Proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Agency fund assets and liabilities are accounted for on the modified accrual basis.

D. Budgets and Budgetary Accounting

The County uses the following procedures when establishing budgetary data reflected in the financial statements:

1. Prior to January 15, each County officer and department submits budget estimates for the coming fiscal year to the Director, Budget and Information Processing. The Director, Budget and Information Processing, compiles the budget estimates received from the officers and departments and presents them to the County Board prior to January 20. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through approval by the County Board prior to March 15.
4. The budget may be amended by the County Board.
5. The budget is adopted on a cash basis (budgetary basis).
6. The County does not apply encumbrance accounting.

The budget is adopted for all governmental funds by fund and by 12 major classes of expenditures. These 12 classes are: public safety, court services, physical health and education, mental health, social services, county environment, roads and transportation, state and local government services, interprogram services, nonprogram current expenditures, debt service, and capital projects.

In addition, the County Board must appropriate, by resolution, the budgeted amounts by major classes of expenditures deemed necessary for each of the different County officers and departments during the ensuing fiscal year. It is unlawful to authorize an expenditure larger than the amount which has been appropriated by the board. Appropriations which are unexpended at year-end lapse.

The County budget was amended as prescribed and the amended amounts are shown in the financial statement presentation. The combined statement of revenues, expenditures, and changes in fund balance - revised budget and actual - all governmental fund types has been presented on a budget basis. The statement contains a reconciliation of differences between the budget basis and the modified accrual basis (generally accepted accounting principles (GAAP) basis).

E. Nature and Purpose of Reservations and Designations of Fund Equity

Under the provisions of Statement 1 issued by the GASB, a county may establish reserves of fund balance and/or retained earnings to segregate that portion of fund equity which is not appropriable for expenditure in future periods or which is legally segregated for a specific future use. Fund equity designations also may be established to indicate tentative plans for financial resource utilization in a future period.

The nature and purpose of each of the County's reserves and designations are explained as follows:

Reserved for noncurrent receivables - This reserve represents the amount to be collected on receivables which are not currently available.

Reserved for debt service - This reserve represents amounts to be used for future payment of principal and interest on obligations of the County.

Designated for vehicle purchases - This designation represents funds to be utilized to purchase vehicles in future years as determined by the County Board.

Designated for subsequent year's expenditures - This designation represents the amount of fund equity to be utilized in the 1988 budget as determined by County Board resolution.

F. Investments

Investments consist of certificates of deposit and mutual funds. Certificates of deposit are stated at cost which approximates market, and mutual funds for the County's deferred compensation plan are stated at current market value.

G. Transfers

Transfers of resources from a fund receiving revenue to the fund through which the resources are to be expended are recorded as operating transfers and are reported as other financing sources (uses). Residual equity transfers are nonrecurring transfers of equity between funds and include capital contributions made to internal service funds from the general fund.

H. Accumulated Unpaid Vacation and Sick Pay

The County records compensated absences pursuant to Statement 1 of the GASB. Compensated absences incurred by governmental fund types are recorded in the funds if they normally will be liquidated with then expendable available resources; otherwise they are recorded in the long-term debt account group. Compensated absences are recorded as incurred in proprietary funds.

County employees accumulate sick leave days for subsequent use. Employees are generally paid for 50% of their sick leave days in excess of 720 hours up to a maximum of 1,680 hours upon termination of employment. County employees also accumulate vacation days for subsequent use. Employees separated from County employment are paid for unused vacation leave earned.

I. Total Columns on Combined Statements

The total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been considered in the aggregation of this data.

2. CHANGE IN REPORTING ENTITY AND FUND RECLASSIFICATIONS

The combined financial statements have been restated to include the County Employees' Deferred Compensation Fund and the general fixed asset account group in order to comply with generally accepted accounting principles. The effect of the restatement is to increase combined fiduciary fund type total assets and total liabilities by \$674,344 and increase general fixed asset account group assets and fund equity - investment in general fixed assets by \$25,318,566 at July 1, 1986. See Note 11 for additional information concerning the County Employees' Deferred Compensation Fund.

In addition, certain funds of the County have been reclassified to comply with generally accepted accounting principles. The following is a summarization of the reclassifications:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Expendable Trust Funds</u>
Fund balance as previously reported	\$3,031,092	\$2,142,457	\$433,371
Reclassification of funds	249,633	63,598	(313,231)
Fund balance as restated	<u>\$3,280,725</u>	<u>\$2,206,055</u>	<u>\$120,140</u>

3. POOLED CASH AND INVESTMENTS, CASH, AND INVESTMENTS

The County Treasurer maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "pooled cash and investments." In addition, cash and investments are separately held by several of the County's funds.

State statutes require each financial institution holding public deposits for local governmental units within the state of Iowa to provide to an independent third party collateral with a market value at least equal to 115% of all such public deposits held. The collateral provided by each financial institution is held separately by the third party in the name of the Treasurer of the State of Iowa for the benefit of such public depositors with the applicable financial institution. If depository insurance, the market value of collateral held, and any other remaining assets of a failed financial institution are not sufficient to satisfy such public deposits, then the Treasurer of the State of Iowa has the power to make assessments against participating financial institutions to ensure there will be no loss of such public funds.

Deposits - At June 30, 1987, the carrying amount of the County's deposits was \$1,174,431 and the bank balance was \$1,107,737.

Investments - Statutes authorize the County to invest in certificates of deposit, obligations of the U.S. Treasury, agencies, and instrumentalities, commercial paper rated AA or higher by Standard & Poor's Corporation, bankers' acceptances, repurchase agreements, and reverse repurchase agreements. The County is also authorized to invest deferred compensation balances in money market, bond, and equity mutual funds under the terms of the County's deferred compensation plan (see Note 11).

At June 30, 1987, investments, except those held by the County Employees' Deferred Compensation Fund, were certificates of deposit totaling \$9,756,164. Current market value approximated cost for such investments. Investments held by the County Employees' Deferred Compensation Fund were invested in various mutual funds and had a carrying value and market value of \$831,652 at June 30, 1987. The County's investments during the year ended June 30, 1987 consisted exclusively of certificates of deposit and various mutual funds (for deferred compensation balances).

4. PROPERTY TAXES

The County's property taxes are levied and become a lien on July 1 on the equalized valuation as of the second prior January 1 for all general property located in the County. The taxes are due and payable in two installments on September 30 and March 31 of the fiscal year in which they became a lien.

Property taxes are recognized in the appropriate fund as revenues during the fiscal year in which they were levied by the County when they are available to finance current operations. Available means due or past due and collected in the current fiscal year or within 60 days subsequent to June 30. If not collected within 60 days subsequent to June 30, the delinquent property taxes are reflected as delinquent property taxes receivables and deferred revenues in the appropriate fund. Delinquent property taxes are recognized as revenues when collected. Interest on delinquent property taxes is also recognized as revenue when received.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1986	Additions	Deletions	Balance June 30, 1987
Land and land improvements	\$ 1,753,317	\$ 10,335		\$ 1,763,652
Buildings and structures	15,611,963	73,973		15,685,936
Furniture and fixtures	660,859	6,138		666,997
Equipment	5,378,970	276,230	\$ 25,892	5,629,308
Vehicles	1,725,336	535,842	340,393	1,920,785
Construction in progress	188,121	341,968		530,089
Total	<u>\$25,318,566</u>	<u>\$1,244,486</u>	<u>\$366,285</u>	<u>\$26,196,767</u>

6. GENERAL OBLIGATION BONDS PAYABLE

General obligation bonds outstanding at June 30, 1987 are as follows:

<u>Description</u>	<u>Maturities</u>	<u>Interest Rate</u>	<u>Amount Outstanding</u>
Conservation bonds, due in annual installments of \$55,000	1988-1989	6%	\$ 110,000
County Jail refunding bonds, due in annual installments of \$150,000 to \$475,000	1988-2000	5.4%-8.1%	3,575,000
Total			<u>\$3,685,000</u>

Debt service requirements to maturity, including interest of \$2,364,550, summarized by fiscal year are as follows:

<u>Year</u>	<u>Conservation Bonds</u>	<u>County Jail Refunding Bonds</u>	<u>Total</u>
1988	\$ 61,600	\$ 424,300	\$ 485,900
1989	58,300	415,300	473,600
1990		430,550	430,550
1991		443,475	443,475
1992		454,275	454,275
1993		437,850	437,850
1994		445,975	445,975
1995		451,725	451,725
1996		455,275	455,275
1997		481,275	481,275
1998		478,275	478,275
1999		497,900	497,900
2000		513,475	513,475
Total	<u>\$119,900</u>	<u>\$5,929,650</u>	<u>\$6,049,550</u>

The principal and interest requirements related to the conservation bonds are paid by the general fund by a transfer to the debt service fund. The principal and interest requirements related to the County jail refunding bonds are paid with property taxes levied by the debt service fund.

7. CHANGES IN LONG-TERM DEBT

Changes in long-term debt, by type, for the year ended June 30, 1987 are summarized as follows:

	<u>General Obligation Bonds</u>	<u>Compensated Absences</u>	<u>Total</u>
Balance at July 1, 1986	\$3,865,000	\$182,200	\$4,047,200
Additions		149,000	149,000
Payments	(180,000)	(185,440)	(365,440)
Balance at June 30, 1987	<u>\$3,685,000</u>	<u>\$145,760</u>	<u>\$3,830,760</u>

8. PRIOR YEAR DEFEASANCE OF DEBT

In prior years, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On June 30, 1987, \$3,805,000 of bonds outstanding are considered defeased.

9. INDIVIDUAL FUND DISCLOSURES

The County Library Fund has a deficit fund balance of \$3,553 at June 30, 1987. The deficit is expected to be eliminated through future years' operations.

Interfund receivable and payable balances at June 30, 1987 consist of:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$117,007	\$ 47,365
Internal Service Funds - Self Insurance Fund	47,365	
Agency Funds:		
County Auditor Agency Fund		2,973
County Recorder Agency Fund		101,489
County Sheriff Agency Fund		12,545
Total	<u>\$164,372</u>	<u>\$164,372</u>

10. RETIREMENT PLAN

Scott County is a participating member of the Iowa Public Employees Retirement System (IPERS) which provides retirement benefits for substantially all County employees. IPERS is a multiple-employer plan administered by the state of Iowa.

Contributions are 3.70% by the employee and 5.75% by the employer on the first \$23,000 of compensation in the calendar year, except for law enforcement employees, in which case the percentages are 6.32% and 9.78%, respectively. During the year ended June 30, 1987, charges to operations for all funds for combined IPERS were \$486,949, representing .5% of the total employer contribution to IPERS as a whole, and were paid by the applicable due dates.

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 upon an 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 unfunded liability (most recent actuarial valuation) at June 30, 1986 is \$101,150,968, the difference between projected benefits for prior service of \$2,682,546,945 and available assets at June 30, 1986 of \$2,581,395,977. The amounts are for IPERS as a whole; the County's component of the liability is not computed by IPERS and, as such, is not available.

11. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan) subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general

creditors of the County in an amount equal to the fair market value of the deferred account for each participant. The County records the plan assets and the related liability to plan participants in an agency fund entitled County Employees' Deferred Compensation Fund.

It is the opinion of the County's legal counsel that the County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

12. SELF-INSURANCE

The County is self-insured for the following types of risk exposures:

Health Benefits - The County has established a health insurance fund for self-insurance related to health benefits provided to County employees and covered dependents which is included in the internal service fund type. Self-insurance is in effect up to an aggregate stop loss amount of approximately \$690,000 for 1987. Coverage from a private insurance company is maintained for losses in excess of the aggregate stop loss amount. All claims handling procedures are performed by an independent claims administrator.

General and Auto Liability and Workmen's Compensation - The County has established a self insurance fund for self-insurance related to general and automobile liability and workmen's compensation claims which is included in the internal service fund type. Self-insurance is in effect up to an aggregate stop loss amount of approximately \$50,000 for general and auto liability and \$100,000 for workmen's compensation for 1987. Coverage from a private insurance company is maintained for losses in excess of the aggregate stop loss amount with a \$1,750,000 maximum coverage on general and auto liability and unlimited coverage on workmen's compensation. All claims handling procedures are performed by an independent claims administrator.

Unemployment Compensation - The County is self-insured for unemployment compensation claims. Unemployment compensation is charged quarterly to the applicable funds as the state assesses the County based upon actual claims paid.

13. LITIGATION

The County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

14. COMMITMENTS AND CONTINGENCIES

The County is committed under noncancelable operating leases involving certain equipment. Total rent expense incurred under noncancelable operating leases was \$603,093 for the year ended June 30, 1987.

Total minimum rental commitments under these operating leases are as follows:

1988	\$ 603,093
1989	438,419
Total	<u>\$1,041,512</u>

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grant. County management believes such disallowances, if any, would be immaterial.

GENERAL FUND

The General Fund accounts for all revenues and expenditures which are not required to be accounted for in another fund.

SCOTT COUNTY, IOWA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 1987

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES:		
Property taxes	\$14,331,107	\$13,926,986
Other county taxes	87,000	55,211
Interest and penalty on taxes	450,000	477,464
Intergovernmental revenues:		
Replacement tax credits	1,197,400	1,420,260
State grants	1,348,145	1,436,227
Other	32,410	333,057
Total intergovernmental revenues	2,577,955	3,189,544
Licenses and permits	103,520	117,442
Charges for services	1,965,840	2,050,875
Use of money and property	1,421,601	1,076,956
Miscellaneous revenues	1,510,522	330,248
Total revenues	<u>22,447,545</u>	<u>21,224,726</u>
EXPENDITURES - Current:		
Public safety:		
Law enforcement program:		
Uniformed patrol services	1,227,698	1,144,324
Investigations	271,652	255,076
Law enforcement communications	245,539	228,865
Adult correctional services	1,484,505	1,486,492
Administration	42,760	42,770
Legal services program:		
Criminal prosecution	696,894	653,659
Child support recovery	161,400	139,828
Emergency services:		
Ambulance services	173,594	107,826
Disaster services	39,089	39,089
Total public safety	<u>4,343,131</u>	<u>4,097,929</u>
Court services:		
Court proceedings program:		
Legal defense for indigents	639,000	619,865
Detention services	226,800	188,841
Service of civil papers	176,880	158,673
Records of court proceedings program - court records	57,621	13,828
Juvenile justice administration program:		
Juvenile probation and restitution	150,990	144,881
Court-appointed attorneys for juveniles	125,000	119,942
Total court services	<u>1,376,291</u>	<u>1,246,030</u>

(Continued)

SCOTT COUNTY, IOWA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 1987 (CONTINUED)

	<u>BUDGET</u>	<u>ACTUAL</u>
Physical health and education:		
Physical health services program:		
Personal and family health services	598,798	541,548
Communicable disease prevention and control services	247,079	230,861
Sanitation	368,098	357,898
Health administration	91,005	86,173
Educational services program - fairgrounds	180,752	180,752
Total physical health and education	<u>1,485,732</u>	<u>1,397,232</u>
Mental health:		
Care of the mentally ill program:		
Inpatient services	26,368	26,368
Residential services	1,460,004	1,365,149
Outpatient services	579,335	579,336
Evaluation and commitment services	237,197	239,217
Emergency services	25,573	25,573
Consultation and educational services	44,122	44,122
Community support services	118,266	118,266
Care of the developmentally disabled program:		
Treatment services	2,382,498	2,296,384
Special living arrangements	1,154,327	1,153,052
Education, social, and vocational services	124,856	121,970
Care of the chemically dependent program:		
Residential services	164,550	164,550
Outpatient services	34,141	37,008
Total mental health	<u>6,351,237</u>	<u>6,170,995</u>
Social services:		
Services to poor program:		
Administration	78,269	66,675
General welfare services	779,391	625,114
Services to military veterans program:		
Administration	8,541	8,525
General services to veterans	94,240	88,861
Services to other adults program - services to the elderly	127,097	122,334
Total social services	<u>1,087,538</u>	<u>911,509</u>

(Continued)

SCOTT COUNTY, IOWA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1987 (CONTINUED)

	<u>BUDGET</u>	<u>ACTUAL</u>
County environment:		
Environmental quality program - weed eradication	11,142	10,913
Conservation and recreation services program:		
Administration	80,215	80,319
Maintenance and operations	985,634	824,844
Animal control program:		
Animal shelter	19,500	19,500
Animal bounties and domestic animal losses	5,000	3,070
County development program:		
Land use and building controls	113,834	107,114
Economic development	53,604	53,604
Total county environment	<u>1,268,929</u>	<u>1,099,364</u>
State and local government services:		
Representation services program:		
Elections administration	67,570	66,759
Local elections	242,205	224,533
State administrative services:		
Motor vehicle registration and licensing	460,315	410,300
Recording of public documents	266,770	263,368
Total state and local government services	<u>1,036,860</u>	<u>964,960</u>
Interprogram services:		
Policy and administration program:		
General county management	272,040	249,541
Administrative management services	484,120	496,832
Treasury management services	329,227	361,522
Other policy and administration	271,780	265,658
Central services program:		
General services	1,439,308	1,152,026
Data processing services	1,495,646	1,212,314
Risk management services program:		
Tort liability	492,000	384,574
Safety of workplace	110,000	129,008
Fidelity of public officers	3,000	4,143
Unemployment compensation	35,000	20,179
Total interprogram services	<u>4,932,121</u>	<u>4,275,797</u>
Total expenditures	<u>21,881,839</u>	<u>20,163,816</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>565,706</u>	<u>1,060,910</u>

(Continued)

SCOTT COUNTY, IOWA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1987 (CONTINUED)

	<u>BUDGET</u>	<u>ACTUAL</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in:		
County Government Assistance Fund	54,500	61,260
Operating transfers out:		
Capital Projects Fund	(305,665)	(426,970)
Federal Revenue Sharing Fund	(75,000)	
Secondary Roads Fund	(577,681)	(577,680)
Self Insurance Fund	(1,500)	
Debt Service Fund	(63,250)	(63,250)
Total other financing (uses)	<u>(968,596)</u>	<u>(1,006,640)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES) - BUDGETARY BASIS	<u>(402,890)</u>	<u>54,270</u>
RECONCILIATION TO GAAP BASIS:		
To record the effect of unrecorded liabilities	(483,983)	(483,983)
To record the effect of amounts due from receivables and other governments	276,791	276,791
Total	<u>(207,192)</u>	<u>(207,192)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES) - GAAP BASIS	(610,082)	(152,922)
FUND BALANCE AT JULY 1, 1986 AS RESTATED	3,280,725	3,280,725
RESIDUAL EQUITY TRANSFER	<u>7,081</u>	<u>(433,140)</u>
FUND BALANCE AT JUNE 30, 1987	<u>\$ 2,677,724</u>	<u>\$ 2,694,663</u>

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SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are restricted by ordinance to expenditures for specified purposes. The funds included in this category and their purposes are as follows:

City Assessor Fund - To account for the taxes levied to assess valuations on properties within the County and the city of Davenport, Iowa.

City Assessor Special Fund - To account for the taxes levied to perform special appraisals on valuations of properties within the County and the city of Davenport, Iowa.

County Assessor Fund - To account for the taxes levied to assess valuations on all properties within the County, excluding the city of Davenport.

County Government Assistance Fund - To account for state grants to be used to assist local governments within the County.

County Library Fund - To account for revenues used to finance operations of the County library.

Disaster Services Fund - To account for state grants to be used to assist the residents of the County in times of natural or economic disaster.

Federal Revenue Sharing Fund - To account for federal revenue sharing entitlements.

Rural Services Fund - To account for taxes levied to benefit the rural residents of the County.

Secondary Roads Fund - To account for state revenues allocated to the County to be used to maintain and improve the County's roads.

SCOTT COUNTY, IOWA

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
 JUNE 30, 1987

<u>ASSETS</u>	<u>CITY ASSESSOR FUND</u>	<u>CITY ASSESSOR SPECIAL FUND</u>	<u>COUNTY ASSESSOR FUND</u>	<u>COUNTY GOVERNMENT ASSISTANCE FUND</u>
Pooled cash and investments	\$160,628	\$86,243	\$126,697	\$134,790
Receivables:				
Current property taxes	1,523	212	789	
Delinquent property taxes	12,000	1,000	7,000	
Accounts				
Due from other governments	<u>3,662</u>	<u>509</u>	<u>2,478</u>	
TOTAL ASSETS	<u>\$177,813</u>	<u>\$87,964</u>	<u>\$136,964</u>	<u>\$134,790</u>
 <u>LIABILITIES AND FUND BALANCE (DEFICIT)</u>				
LIABILITIES:				
Accounts payable	\$ 6,843	\$ 17	\$ 4,389	
Accrued compensation	11,272		6,432	
Deferred property tax revenue	12,000	1,000	7,000	
Compensated absences				
Total liabilities	<u>30,115</u>	<u>1,017</u>	<u>17,821</u>	
 FUND BALANCE (DEFICIT) -				
Unreserved:				
Designated for subsequent year's expenditures				
Undesignated	<u>147,698</u>	<u>86,947</u>	<u>119,143</u>	<u>\$134,790</u>
Total fund balance (deficit)	<u>147,698</u>	<u>86,947</u>	<u>119,143</u>	<u>134,790</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$177,813</u>	<u>\$87,964</u>	<u>\$136,964</u>	<u>\$134,790</u>

<u>COUNTY LIBRARY FUND</u>	<u>DISASTER SERVICES FUND</u>	<u>FEDERAL REVENUE SHARING FUND</u>	<u>RURAL SERVICES FUND</u>	<u>SECONDARY ROADS FUND</u>	<u>TOTAL</u>
\$20,759	\$12,510	\$856,500	\$ 6,814	\$776,258	\$2,181,199
669			4,134		7,327
4,000			31,000		55,000
1,417	9,756		15,355	20,150	20,150
<u>\$26,845</u>	<u>\$22,266</u>	<u>\$856,500</u>	<u>\$57,303</u>	<u>\$884,615</u>	<u>\$2,385,060</u>
\$10,099	\$11,012			\$101,670	\$ 134,030
4,323	1,436			22,514	45,977
4,000			\$31,000✓		55,000
11,976				82,389	94,365
<u>30,398</u>	<u>12,448</u>		<u>31,000</u>	<u>206,573</u>	<u>329,372</u>
(3,553)	9,818	\$856,500	26,303	365,842	1,222,342
<u>(3,553)</u>	<u>9,818</u>	<u>856,500</u>	<u>26,303</u>	<u>312,200</u>	<u>833,346</u>
<u>\$26,845</u>	<u>\$22,266</u>	<u>\$856,500</u>	<u>\$57,303</u>	<u>\$884,615</u>	<u>\$2,385,060</u>

SCOTT COUNTY, IOWA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE (DEFICIT) - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

	CITY ASSESSOR FUND	CITY ASSESSOR SPECIAL FUND	COUNTY ASSESSOR FUND	COUNTY GOVERNMENT ASSISTANCE FUND
REVENUES:				
Property taxes	\$409,919	\$25,023	\$253,094	
Other county taxes	912	55	1,078	
Intergovernmental revenues	39,533	2,690	27,545	\$ 66,741
Charges for services				
Use of money and property				
Miscellaneous revenues	377		11	
Total revenues	<u>450,741</u>	<u>27,768</u>	<u>281,728</u>	<u>66,741</u>
EXPENDITURES:				
Current:				
Public safety				
Physical health and education				
Roads and transportation				
State and local government				
services	419,646	1,438	298,596	
Capital outlay				
Total expenditures	<u>419,646</u>	<u>1,438</u>	<u>298,596</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>31,095</u>	<u>26,330</u>	<u>(16,868)</u>	<u>66,741</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in				
Operating transfers out				(96,525)
Total other financing sources (uses)				<u>(96,525)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	31,095	26,330	(16,868)	(29,784)
FUND BALANCE AT JULY 1, 1986 AS RESTATED	<u>116,603</u>	<u>60,617</u>	<u>136,011</u>	<u>164,574</u>
FUND BALANCE (DEFICIT) AT JUNE 30, 1987	<u>\$147,698</u>	<u>\$86,947</u>	<u>\$119,143</u>	<u>\$134,790</u>

<u>COUNTY LIBRARY FUND</u>	<u>DISASTER SERVICES FUND</u>	<u>FEDERAL REVENUE SHARING FUND</u>	<u>RURAL SERVICES FUND</u>	<u>SECONDARY ROADS FUND</u>	<u>TOTAL</u>
			\$1,090,203		\$1,778,239
			10,002		12,047
\$172,076	\$111,885	\$168,013	133,301	\$1,268,325	1,990,109
9,750		57,046		21,259	31,009
	15,931				57,046
<u>181,826</u>	<u>127,816</u>	<u>225,059</u>	<u>1,233,506</u>	<u>1,289,584</u>	<u>3,884,769</u>
	142,355				142,355
364,306				2,464,165	364,306
					2,464,165
				483,818	719,680
<u>364,306</u>	<u>142,355</u>	<u>225,059</u>	<u>1,233,506</u>	<u>2,947,983</u>	<u>4,838,818</u>
<u>(182,480)</u>	<u>(14,539)</u>	<u>225,059</u>	<u>1,233,506</u>	<u>(1,658,399)</u>	<u>(289,555)</u>
173,012		(341,968)	(1,227,031)	1,631,700	1,804,712
<u>173,012</u>	<u>142,355</u>	<u>(341,968)</u>	<u>(1,227,031)</u>	<u>1,631,700</u>	<u>(1,665,524)</u>
					139,188
(9,468)	(14,539)	(116,909)	6,475	(26,699)	(150,367)
<u>5,915</u>	<u>24,357</u>	<u>973,409</u>	<u>19,828</u>	<u>704,741</u>	<u>2,206,055</u>
<u>\$ (3,553)</u>	<u>\$ 9,818</u>	<u>\$856,500</u>	<u>\$ 26,303</u>	<u>\$ 678,042</u>	<u>\$2,055,688</u>

SCOTT COUNTY, IOWA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) - CITY ASSESSOR FUND
FOR THE YEAR ENDED JUNE 30, 1987

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES:		
Property taxes	\$413,353	\$410,041
Other county taxes	500	911
Intergovernmental revenues	40,516	39,795
Miscellaneous	2,930	377
Total revenues	<u>457,299</u>	<u>451,124</u>
EXPENDITURES - Current - State and local government services	<u>466,075</u>	<u>416,138</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES - BUDGETARY BASIS	<u>(8,776)</u>	<u>34,986</u>
RECONCILIATION TO GAAP BASIS:		
To record the effect of unrecorded liabilities	(3,508)	(3,508)
To record the effect of amounts due from receivables and other governments	(383)	(383)
Total	<u>(3,891)</u>	<u>(3,891)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES - GAAP BASIS	(12,667)	31,095
FUND BALANCE AT JULY 1, 1986	<u>116,603</u>	<u>116,603</u>
FUND BALANCE AT JUNE 30, 1987	<u>\$103,936</u>	<u>\$147,698</u>

SCOTT COUNTY, IOWA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) -
CITY ASSESSOR SPECIAL FUND
FOR THE YEAR ENDED JUNE 30, 1987

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES:		
Property taxes	\$25,250	\$24,927
Other county taxes	50	55
Intergovernmental revenues	2,500	2,419
Miscellaneous	350	
Total revenues	<u>28,150</u>	<u>27,401</u>
EXPENDITURES - Current - State and local government services	<u>27,800</u>	<u>1,437</u>
EXCESS OF REVENUES OVER EXPENDITURES - BUDGETARY BASIS	<u>350</u>	<u>25,964</u>
RECONCILIATION TO GAAP BASIS:		
To record the effect of unrecorded liabilities	(1)	(1)
To record the effect of amounts due from receivables and other governments	367	367
Total	<u>366</u>	<u>366</u>
EXCESS OF REVENUES OVER EXPENDITURES - GAAP BASIS	716	26,330
FUND BALANCE AT JULY 1, 1986	<u>60,617</u>	<u>60,617</u>
FUND BALANCE AT JUNE 30, 1987	<u>\$61,333</u>	<u>\$86,947</u>

SCOTT COUNTY, IOWA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) - COUNTY ASSESSOR FUND
FOR THE YEAR ENDED JUNE 30, 1987

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES:		
Property taxes	\$258,296	\$253,879
Other county taxes	540	1,078
Intergovernmental revenues	29,057	27,479
Miscellaneous	5,640	11
Total revenues	<u>293,533</u>	<u>282,447</u>
EXPENDITURES - Current - State and local government services	<u>294,579</u>	<u>294,330</u>
(DEFICIENCY) OF REVENUES OVER EXPENDITURES - BUDGETARY BASIS	<u>(1,046)</u>	<u>(11,883)</u>
RECONCILIATION TO GAAP BASIS:		
To record the effect of unrecorded liabilities	(4,266)	(4,266)
To record the effect of amounts due from receivables and other governments	(719)	(719)
Total	<u>(4,985)</u>	<u>(4,985)</u>
(DEFICIENCY) OF REVENUES OVER EXPENDITURES - GAAP BASIS	(6,031)	(16,868)
FUND BALANCE AT JULY 1, 1986	<u>136,011</u>	<u>136,011</u>
FUND BALANCE AT JUNE 30, 1987	<u>\$129,980</u>	<u>\$119,143</u>

SCOTT COUNTY, IOWA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) -
COUNTY GOVERNMENT ASSISTANCE FUND
FOR THE YEAR ENDED JUNE 30, 1987

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES - Intergovernmental revenues	\$105,000	\$168,716
OTHER FINANCING (USES) - Operating transfers out	<u>(114,500)</u>	<u>(96,525)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER OTHER FINANCING (USES) - BUDGETARY BASIS	(9,500)	72,191
RECONCILIATION TO GAAP BASIS - To record the effect of amounts due from receivables and other governments	<u>(101,975)</u>	<u>(101,975)</u>
(DEFICIENCY) OF REVENUES OVER OTHER FINANCING (USES) - GAAP BASIS	(111,475)	(29,784)
FUND BALANCE AT JULY 1, 1986	<u>164,574</u>	<u>164,574</u>
FUND BALANCE AT JUNE 30, 1987	<u>\$ 53,099</u>	<u>\$134,790</u>

SCOTT COUNTY, IOWA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
(DEFICIT) - REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) -
COUNTY LIBRARY FUND
FOR THE YEAR ENDED JUNE 30, 1987

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES:		
Intergovernmental revenues	\$174,988	\$172,370
Charges for services	10,000	9,750
Total revenues	<u>184,988</u>	<u>182,120</u>
EXPENDITURES - Current - Physical health and education	<u>358,000</u>	<u>357,757</u>
(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(173,012)	(175,637)
OTHER FINANCING SOURCES - Operating transfers in	<u>173,012</u>	<u>173,012</u>
(DEFICIENCY) OF REVENUES AND OTHER FINACING SOURCES OVER EXPENDITURES - BUDGETARY BASIS	<u> </u>	<u>(2,625)</u>
RECONCILIATION TO GAAP BASIS:		
To record the effect of unrecorded liabilities	(6,549)	(6,549)
To record the effect of amounts due from receivables and other governments	(294)	(294)
Total	<u>(6,843)</u>	<u>(6,843)</u>
(DEFICIENCY) OF REVENUES AND OTHER FINACING SOURCES OVER EXPENDITURES - GAAP BASIS	(6,843)	(9,468)
FUND BALANCE AT JULY 1, 1986	<u>5,915</u>	<u>5,915</u>
FUND (DEFICIT) AT JUNE 30, 1987	<u>\$ (928)</u>	<u>\$ (3,553)</u>

SCOTT COUNTY, IOWA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) - DISASTER SERVICES FUND
FOR THE YEAR ENDED JUNE 30, 1987

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES:		
Intergovernmental revenues	\$142,324	\$115,637
Miscellaneous revenues		15,930
Total revenues	<u>142,324</u>	<u>131,567</u>
EXPENDITURES - Current - Public safety	<u>142,324</u>	<u>132,099</u>
(DEFICIENCY) OF REVENUES OVER EXPENDITURES - BUDGETARY BASIS	<u> </u>	<u>(532)</u>
RECONCILIATION TO GAAP BASIS:		
To record the effect of unrecorded liabilities	(10,256)	(10,256)
To record the effect of amounts due from receivables and other governments	(3,751)	(3,751)
Total	<u>(14,007)</u>	<u>(14,007)</u>
(DEFICIENCY) OF REVENUES OVER EXPENDITURES - GAAP BASIS	(14,007)	(14,539)
FUND BALANCE AT JULY 1, 1986	<u>24,357</u>	<u>24,357</u>
FUND BALANCE AT JUNE 30, 1987	<u>\$ 10,350</u>	<u>\$ 9,818</u>

SCOTT COUNTY, IOWA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
(DEFICIT) - REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) -
FEDERAL REVENUE SHARING FUND
FOR THE YEAR ENDED JUNE 30, 1987

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES:		
Intergovernmental revenues	\$ 371,575	\$374,817
Use of money and property		57,046
Total revenues	<u>371,575</u>	<u>431,863</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	75,000	
Operating transfers out	(1,225,900)	(341,968)
Total other financing sources (uses)	<u>(1,150,900)</u>	<u>(341,968)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER OTHER FINANCING (USES) - BUDGETARY BASIS	(779,325)	89,895
RECONCILIATION TO GAAP BASIS - To record the effect of amounts due from receivables and other governments	<u>(206,804)</u>	<u>(206,804)</u>
(DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER OTHER FINANCING (USES) - GAAP BASIS	(986,129)	(116,909)
FUND BALANCE AT JULY 1, 1986	<u>973,409</u>	<u>973,409</u>
FUND BALANCE (DEFICIT) AT JUNE 30, 1987	<u>\$ (12,720)</u>	<u>\$856,500</u>

SCOTT COUNTY, IOWA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) - RURAL SERVICES FUND
FOR THE YEAR ENDED JUNE 30, 1987

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES:		
Property taxes	\$1,083,531	\$1,090,176
Other county taxes	11,000	10,002
Intergovernmental revenues	132,500	133,667
Total revenues	<u>1,227,031</u>	<u>1,233,845</u>
OTHER FINANCING (USES) - Operating transfers out	<u>(1,227,031)</u>	<u>(1,227,031)</u>
EXCESS OF REVENUES OVER OTHER FINANCING (USES) - BUDGETARY BASIS		6,814
RECONCILIATION TO GAAP BASIS - To record the effect of amounts due from receivables and other governments	<u>(339)</u>	<u>(339)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER OTHER FINANCING (USES) - GAAP BASIS	(339)	6,475
FUND BALANCE AT JULY 1, 1986	<u>19,828</u>	<u>19,828</u>
FUND BALANCE AT JUNE 30, 1987	<u>\$ 19,489</u>	<u>\$ 26,303</u>

SCOTT COUNTY, IOWA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
REVISED BUDGET AND ACTUAL (BUDGETARY BASIS) - SECONDARY ROADS FUND
FOR THE YEAR ENDED JUNE 30, 1987

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES:		
Intergovernmental revenues	\$1,186,900	\$1,238,442
Charges for services		21,259
Total revenues	<u>1,186,900</u>	<u>1,259,701</u>
EXPENDITURES:		
Current - Roads and transportation	2,619,200	2,450,379
Capital outlay	550,000	503,231
Total expenditures	<u>3,169,200</u>	<u>2,953,610</u>
(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,982,300)	(1,693,909)
OTHER FINANCING SOURCES - Operating transfers in	<u>1,631,700</u>	<u>1,631,700</u>
(DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES - BUDGETARY BASIS	<u>(350,600)</u>	<u>(62,209)</u>
RECONCILIATION TO GAAP BASIS:		
To record the effect of unrecorded liabilities	5,627	5,627
To record the effect of amounts due from receivables and other governments	29,883	29,883
Total	<u>35,510</u>	<u>35,510</u>
(DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES - GAAP BASIS	(315,090)	(26,699)
FUND BALANCE AT JULY 1, 1986	<u>704,741</u>	<u>704,741</u>
FUND BALANCE AT JUNE 30, 1987	<u>\$ 389,651</u>	<u>\$ 678,042</u>

INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost-reimbursement basis. The funds included in this category and their purposes are as follows:

Health Insurance Fund - To account for the County's self-insurance for health insurance benefits provided by governmental funds to employees. Costs are billed to governmental funds based upon actual claims. The general fund provided the contributed capital.

Self Insurance Fund - To account for the County's self-insurance for general and auto liability. Costs are billed to governmental funds based upon actual claims. The general fund provided the contributed capital.

SCOTT COUNTY, IOWA

COMBINING BALANCE SHEET - INTERNAL SERVICE FUNDS
JUNE 30, 1987

<u>ASSETS</u>	<u>HEALTH INSURANCE FUND</u>	<u>SELF INSURANCE FUND</u>	<u>TOTAL</u>
Pooled cash and investments	\$550,991	\$739,956	\$1,290,947
Due from other funds		47,365	47,365
TOTAL ASSETS	<u>\$550,991</u>	<u>\$787,321</u>	<u>\$1,338,312</u>
<u>LIABILITIES AND FUND EQUITY</u>			
LIABILITIES - Accounts payable	\$183,000	\$ 47,365	\$ 230,365
FUND EQUITY:			
Contributed capital	261,164	599,751	860,915
Retained earnings - unreserved	106,827	140,205	247,032
Total fund equity	<u>367,991</u>	<u>739,956</u>	<u>1,107,947</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$550,991</u>	<u>\$787,321</u>	<u>\$1,338,312</u>

SCOTT COUNTY, IOWA

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
RETAINED EARNINGS - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

	<u>HEALTH INSURANCE FUND</u>	<u>SELF INSURANCE FUND</u>	<u>TOTAL</u>
OPERATING REVENUES - Charges for services	\$599,406	\$ 67,567	\$666,973
OPERATING EXPENSES - Claims and administrative expenses	<u>585,635</u>	<u>67,567</u>	<u>653,202</u>
OPERATING INCOME	13,771		13,771
NON-OPERATING INCOME - Interest	<u>30,482</u>	<u>32,795</u>	<u>63,277</u>
NET INCOME	44,253	32,795	77,048
RETAINED EARNINGS AT JULY 1, 1986	<u>62,574</u>	<u>107,410</u>	<u>169,984</u>
RETAINED EARNINGS AT JUNE 30, 1987	<u>\$106,827</u>	<u>\$140,205</u>	<u>\$247,032</u>

SCOTT COUNTY, IOWA

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION -
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

	<u>HEALTH INSURANCE FUND</u>	<u>SELF INSURANCE FUND</u>	<u>TOTAL</u>
SOURCES OF WORKING CAPITAL:			
Operations - Net income	\$ 44,253	\$ 32,795	\$ 77,048
Capital contribution	<u>261,164</u>	<u>179,057</u>	<u>440,221</u>
INCREASE IN WORKING CAPITAL	<u>\$305,417</u>	<u>\$211,852</u>	<u>\$517,269</u>
ELEMENTS OF INCREASE IN WORKING CAPITAL:			
Pooled cash and investments	\$316,417	\$211,852	\$528,269
Due from other funds		47,365	47,365
Accounts payable	<u>(11,000)</u>	<u>(47,365)</u>	<u>(58,365)</u>
INCREASE IN WORKING CAPITAL	<u>\$305,417</u>	<u>\$211,852</u>	<u>\$517,269</u>

06:38:46
TOTAL DEBT % APPL OVERLAPPING
JUNE 30, 1988 TO CITY DEBT

Entity	TOTAL DEBT JUNE 30, 1988	% APPL TO CITY	OVERLAPPING DEBT
CITY OF DAVENPORT	58,150,000	100.00	58,150,000
DAVENPORT COMM SCHOOL DISTRICT	2,700,000	87.56	2,364,120
NORTH SCOTT COMM SCHOOL DISTRICT	625,000	27.86	174,125
SCOTT COUNTY	3,480,000	54.44	1,894,512
BETTENDORF COMM SCHOOL DISTRICT	3,185,000	4.51	143,644
EASTERN IOWA COMM COLLEGE	11,163,000	28.19	3,146,850
TOTAL OVERLAPPING DEBT			65,873,251

SOURCE: AUDITOR OF SCOTT COUNTY.
SEE ACCOMPANYING AUDITORS' REPORT.

SOURCES: DAV COMM SCHOOLS, NORTH SCOTT COMM SCHOOLS,
BETT COMM SCHOOLS, SCOTT COUNTY, EICC.

County Offices - To account for funds received by various County offices which have not been remitted to the County treasurer, who acts as trustee for all pooled cash and investments of the County, or to other individuals and private entities or other governments. Funds included in this category are as follows:

County Auditor Agency Fund
County Recorder Agency Fund
County Sheriff Agency Fund

County Conservation Board Escrow Fund - To account for funds deposited with the County and disbursed for conservation purposes.

County Employees' Deferred Compensation Fund - To account for the deferred compensation plan for County employees.

Motor Vehicle Tax Fund - To account for motor vehicle taxes collected for the state of Iowa.

Original Bond Issue Escrow Fund - To account for funds received from the trustee of refunded debt of the County and the related payment of principal and interest. The County acts as the paying agent for such bonds.

Tax Sale Redemption Fund - To account for interest and penalty received from taxpayers for delinquent property taxes sold to individuals and private entities.

Use Tax Fund - To account for sales use tax collected for the state of Iowa.

SCOTT COUNTY, IOWA

COMBINING BALANCE SHEET - EXPENDABLE TRUST AND AGENCY FUNDS
JUNE 30, 1987

<u>ASSETS</u>	<u>EXPENDABLE TRUST FUNDS</u>	<u>AGENCY FUNDS</u>	<u>TOTAL</u>
Pooled cash and investments		\$2,953,267	\$2,953,267
Cash	\$153,232	262,338	415,570
Investments		876,652	876,652
Receivables:			
Current property taxes		324,747	324,747
Delinquent property taxes		2,417,000	2,417,000
Due from other governments		831,869	831,869
TOTAL ASSETS	<u>\$153,232</u>	<u>\$7,665,873</u>	<u>\$7,819,105</u>
<u>LIABILITIES AND FUND BALANCE</u>			
LIABILITIES:			
Accounts payable	\$ 7,905		\$ 7,905
Due to other governments		\$4,210,141	4,210,141
Due to individuals and private entities		921,725	921,725
Due to other funds		117,007	117,007
Deferred property tax revenues		2,417,000	2,417,000
Total liabilities	<u>7,905</u>	<u>7,665,873</u>	<u>7,673,778</u>
FUND BALANCE - Unreserved, undesignated	<u>145,327</u>		<u>145,327</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$153,232</u>	<u>\$7,665,873</u>	<u>\$7,819,105</u>

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SCOTT COUNTY, IOWA

COMBINING BALANCE SHEET - EXPENDABLE TRUST FUNDS
JUNE 30, 1987

<u>ASSETS</u>	<u>COMMUNITY SERVICES FUND</u>	<u>JAIL GENERAL TRUST FUND</u>	<u>JUVENILE COURT SERVICES RESTITUTION FUND</u>	<u>PINE KNOLL GENERAL TRUST FUND</u>	<u>TOTAL</u>
Cash	<u>\$138,249</u>	<u>\$2,496</u>	<u>\$704</u>	<u>\$11,783</u>	<u>\$153,232</u>
<u>LIABILITIES AND FUND BALANCE</u>					
LIABILITES - Accounts payable	\$ 7,905				\$ 7,905
FUND BALANCE - Unreserved, undesignated	<u>130,344</u>	<u>\$2,496</u>	<u>\$704</u>	<u>\$11,783</u>	<u>145,327</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$138,249</u>	<u>\$2,496</u>	<u>\$704</u>	<u>\$11,783</u>	<u>\$153,232</u>

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SCOTT COUNTY, IOWA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED JUNE 30, 1987

	COMMUNITY SERVICES FUND	JAIL GENERAL TRUST FUND	JUVENILE COURT SERVICES RESTI- TUTION FUND	PINE KNOLL GENERAL TRUST FUND	TUBERCU- LOSIS ERADICA- TION FUND	TOTAL
REVENUES - Miscellaneous revenues	\$815,683	\$75,377	\$ 9,946	\$34,738		\$935,744
EXPENDITURES - Non-program - Services and supplies	<u>773,188</u>	<u>76,805</u>	<u>18,922</u>	<u>34,561</u>		<u>903,476</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	42,495	(1,428)	(8,976)	177		32,268
FUND BALANCE AT JULY 1, 1986 AS RESTATED	87,849	3,924	9,680	11,606	\$7,081	120,140
RESIDUAL EQUITY TRANSFER					(7,081)	(7,081)
FUND BALANCE AT JUNE 30, 1987	<u>\$130,344</u>	<u>\$ 2,496</u>	<u>\$ 704</u>	<u>\$11,783</u>	<u>\$ Nil</u>	<u>\$145,327</u>

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SCOTT COUNTY, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

<u>AGRICULTURAL EXTENSION SERVICE FUND</u>	<u>BALANCE JULY 1, 1986</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 1987</u>
ASSETS:				
Pooled cash and investments	\$ 2,772	\$ 143,686	\$ 144,707	\$ 1,750
Receivables:				
Current property taxes	647	129,875	130,017	506
Delinquent property taxes	3,000	4,000	3,000	4,000
Due from other governments	1,240	13,376	13,264	1,352
TOTAL ASSETS	\$ 7,659	\$ 290,937	\$ 290,988	\$ 7,608
LIABILITIES:				
Due to other governments	\$ 4,659	\$ 143,656	\$ 144,707	\$ 3,608
Deferred property tax revenues	3,000	4,000	3,000	4,000
TOTAL LIABILITIES	\$ 7,659	\$ 147,656	\$ 147,707	\$ 7,608
 <u>BANGS ERADICATION FUND</u>				
ASSETS:				
Pooled cash and investments	\$ 679	\$ 18,042	\$ 18,501	\$ 220
Receivables - Current property taxes	81	16,305	16,326	60
Due from other governments	156	1,670	1,665	161
TOTAL ASSETS	\$ 916	\$ 36,017	\$ 36,492	\$ 441
LIABILITIES - Due to other governments	\$ 916	\$ 18,026	\$ 18,501	\$ 441
 <u>CITY SPECIAL ASSESSMENTS FUND</u>				
ASSETS - Pooled cash and investments	\$ 236,321	\$ 1,451,801	\$ 1,551,697	\$ 136,425
LIABILITIES - Due to other governments	\$ 236,321	\$ 1,451,801	\$ 1,551,697	\$ 136,425

(Continued)

SCOTT COUNTY, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1987 (CONTINUED)

<u>CITY TAXING DISTRICTS FUND</u>	<u>BALANCE JULY 1, 1986</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 1987</u>
ASSETS:				
Pooled cash and investments	\$ 732,697	\$ 38,649,842	\$ 38,862,193	\$ 520,346
Receivables:				
Current property taxes	174,549	35,127,163	35,157,043	144,669
Delinquent property taxes	901,000	953,000	811,000	1,043,000
Due from other governments	322,708	3,429,729	3,397,235	355,202
TOTAL ASSETS	<u>\$2,130,954</u>	<u>\$ 78,159,734</u>	<u>\$ 78,227,471</u>	<u>\$2,063,217</u>
LIABILITIES:				
Due to other governments	\$1,229,954	\$ 38,652,456	\$ 38,862,193	\$1,020,217
Deferred property tax revenues	901,000	953,000	811,000	1,043,000
TOTAL LIABILITIES	<u>\$2,130,954</u>	<u>\$ 39,605,456</u>	<u>\$ 39,673,193</u>	<u>\$2,063,217</u>
 COMMUNITY COLLEGE TAXING DISTRICT FUND				
ASSETS:				
Pooled cash and investments	\$ 30,498	\$ 1,620,865	\$ 1,631,714	\$ 19,649
Receivables:				
Current property taxes	8,593	1,387,331	1,390,062	5,862
Delinquent property taxes	37,000	39,000	33,000	43,000
Due from other governments	22,516	148,905	155,766	15,655
TOTAL ASSETS	<u>\$ 98,607</u>	<u>\$ 3,196,101</u>	<u>\$ 3,210,542</u>	<u>\$ 84,166</u>
LIABILITIES:				
Due to other governments	\$ 61,607	\$ 1,611,273	\$ 1,631,714	\$ 41,166
Deferred property tax revenues	37,000	39,000	33,000	43,000
TOTAL LIABILITIES	<u>\$ 98,607</u>	<u>\$ 1,650,273</u>	<u>\$ 1,664,714</u>	<u>\$ 84,166</u>
 CONDEMNATIONS FUND				
ASSETS - Pooled cash and investments	<u>\$ 205,617</u>	<u>\$</u>	<u>\$ 40,350</u>	<u>\$ 165,267</u>
LIABILITIES - Due to other governments	<u>\$ 205,617</u>	<u>\$</u>	<u>\$ 40,350</u>	<u>\$ 165,267</u>

(Continued)

SCOTT COUNTY, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1987 (CONTINUED)

	BALANCE JULY 1, 1986	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1987
<u>COUNTY AUDITOR'S CASH POOL FUND</u>				
ASSETS - Pooled cash and investments	\$ 210,863	\$ 5,056,860	\$ 5,060,708	\$ 207,015
LIABILITIES - Due to other governments	\$ 210,863	\$ 5,056,860	\$ 5,060,708	\$ 207,015
<u>COUNTY AUDITOR AGENCY FUND</u>				
ASSETS:				
Cash	\$ 11,294	\$ 14,798	\$ 18,612	\$ 7,480
Investments	45,000			45,000
TOTAL ASSETS	\$ 56,294	\$ 14,798	\$ 18,612	\$ 52,480
LIABILITIES:				
Due to individuals and private entities	\$ 46,558	\$ 5,542	\$ 2,593	\$ 49,507
Due to other funds	9,736	9,256	16,019	2,973
TOTAL LIABILITIES	\$ 56,294	\$ 14,798	\$ 18,612	\$ 52,480
<u>COUNTY CONSERVATION BOARD ESCROW FUND</u>				
ASSETS - Cash	\$ 8,463	\$ 202,733	\$ 175,693	\$ 35,503
LIABILITIES - Due to individuals and private entities	\$ 8,463	\$ 202,733	\$ 175,693	\$ 35,503
<u>COUNTY EMPLOYEES' DEFERRED COMPENSATION FUND</u>				
ASSETS - Investments	\$ 674,344	\$ 157,353	\$ 45	\$ 831,652
LIABILITIES - Due to individuals and private entities	\$ 674,344	\$ 157,353	\$ 45	\$ 831,652

(Continued)

SCOTT COUNTY, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1987 (CONTINUED)

<u>COUNTY RECORDER AGENCY FUND</u>	<u>BALANCE JULY 1, 1986</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 1987</u>
ASSETS - Cash	\$ 175,694	\$ 1,036,861	\$ 1,039,330	\$ 173,225
LIABILITIES:				
Due to other governments	\$ 74,888	\$ 643,104	\$ 646,256	\$ 71,736
Due to other funds	100,806	393,757	393,074	101,489
TOTAL LIABILITIES	\$ 175,694	\$ 1,036,861	\$ 1,039,330	\$ 173,225
 <u>COUNTY SHERIFF AGENCY FUND</u>				
ASSETS - Cash	\$ 45,139	\$ 879,720	\$ 878,729	\$ 46,130
LIABILITIES:				
Due to other governments	\$ 34,333	\$ 749,546	\$ 750,294	\$ 33,585
Due to other funds	10,806	130,174	128,435	12,545
TOTAL LIABILITIES	\$ 45,139	\$ 879,720	\$ 878,729	\$ 46,130
 <u>FIRE TAXING DISTRICT FUND</u>				
ASSETS:				
Pooled cash and investments	\$ 2,801	\$ 113,743	\$ 115,421	\$ 1,123
Receivables:				
Current property taxes	355	100,903	100,882	376
Delinquent property taxes	2,000	3,000	2,000	3,000
Due from other governments	1,449	12,129	12,129	1,449
TOTAL ASSETS	\$ 6,605	\$ 229,775	\$ 230,432	\$ 5,948
LIABILITIES:				
Due to other governments	\$ 4,605	\$ 115,567	\$ 117,224	\$ 2,948
Deferred property tax revenues	2,000	3,000	2,000	3,000
TOTAL LIABILITIES	\$ 6,605	\$ 118,567	\$ 119,224	\$ 5,948

(Continued)

SCOTT COUNTY, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1987 (CONTINUED)

	BALANCE JULY 1, 1986	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1987
<u>MOTOR VEHICLE TAX FUND</u>				
ASSETS - Pooled cash and investments	\$ 649,577	\$ 7,764,678	\$ 7,744,271	\$ 669,984
LIABILITIES - Due to other governments	\$ 649,577	\$ 7,764,678	\$ 7,744,271	\$ 669,984
<u>ORIGINAL BOND ISSUE ESCROW FUND</u>				
ASSETS - Pooled cash and investments	\$ 3,363	\$ 541,250	\$ 539,550	\$ 5,063
LIABILITIES - Due to individuals and private entities	\$ 3,363	\$ 541,250	\$ 539,550	\$ 5,063
<u>SCHOOL TAXING DISTRICT FUND</u>				
ASSETS:				
Pooled cash and investments	\$ 982,161	\$ 52,139,005	\$ 52,480,370	\$ 640,796
Receivables:				
Current property taxes	235,608	47,129,120	47,191,903	172,825
Delinquent property taxes	1,140,000	1,208,000	1,027,000	1,321,000
Due from other governments	449,600	4,807,199	4,799,714	457,085
TOTAL ASSETS	\$2,807,369	\$105,283,324	\$105,498,987	\$2,591,706
LIABILITIES:				
Due to other governments	\$1,667,369	\$ 52,083,707	\$ 52,480,370	\$1,270,706
Deferred property tax revenues	1,140,000	1,208,000	1,027,000	1,321,000
TOTAL LIABILITIES	\$2,807,369	\$ 53,291,707	\$ 53,507,370	\$2,591,706
<u>TAX SALE REDEMPTION FUND</u>				
ASSETS - Pooled cash and investments	\$ 16,944	\$ 31,527	\$ 36,773	\$ 11,698
LIABILITIES - Due to other governments	\$ 16,944	\$ 31,527	\$ 36,773	\$ 11,698

(Continued)

SCOTT COUNTY, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1987 (CONTINUED)

<u>TOWNSHIP TAXING DISTRICT FUND</u>	<u>BALANCE JULY 1, 1986</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 1987</u>
ASSETS:				
Pooled cash and investments	\$ 1,916	\$ 78,760	\$ 79,324	\$ 1,352
Receivables:				
Current property taxes	323	69,423	69,401	345
Delinquent property taxes	2,000	2,000	2,000	2,000
Due from other governments	773	8,854	8,671	956
TOTAL ASSETS	<u>\$ 5,012</u>	<u>\$ 159,037</u>	<u>\$ 159,396</u>	<u>\$ 4,653</u>
LIABILITIES:				
Due to other governments	\$ 3,012	\$ 78,966	\$ 79,325	\$ 2,653
Deferred property tax revenues	2,000	2,000	2,000	2,000
TOTAL LIABILITIES	<u>\$ 5,012</u>	<u>\$ 80,966</u>	<u>\$ 81,325</u>	<u>\$ 4,653</u>
 <u>USE TAX FUND</u>				
ASSETS - Pooled cash and investments				
	<u>\$ 638,663</u>	<u>\$ 5,991,240</u>	<u>\$ 6,062,624</u>	<u>\$ 567,279</u>
LIABILITIES - Due to other governments				
	<u>\$ 638,663</u>	<u>\$ 5,991,240</u>	<u>\$ 6,062,624</u>	<u>\$ 567,279</u>
 <u>OTHER AGENCY FUNDS</u>				
ASSETS:				
Pooled cash and investments	\$ 2,942	\$ 75,127	\$ 72,771	\$ 5,298
Receivables:				
Current property taxes	77	25,921	25,892	106
Delinquent property taxes	1,000	1,000	1,000	1,000
Due from other governments	150	9,519	9,661	8
TOTAL ASSETS	<u>\$ 4,169</u>	<u>\$ 111,567</u>	<u>\$ 109,324</u>	<u>\$ 6,412</u>
LIABILITIES:				
Due to other governments	\$ 3,169	\$ 75,014	\$ 72,771	\$ 5,412
Deferred property tax revenues	1,000	1,000	1,000	1,000
TOTAL LIABILITIES	<u>\$ 4,169</u>	<u>\$ 76,014</u>	<u>\$ 73,771</u>	<u>\$ 6,412</u>

(Continued)

SCOTT COUNTY, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1987 (CONTINUED)

<u>TOTAL AGENCY FUNDS</u>	<u>BALANCE JULY 1, 1986</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 1987</u>
ASSETS:				
Pooled cash and investments	\$3,717,813	\$113,676,428	\$114,440,974	\$2,953,267
Cash	240,590	2,134,112	2,112,364	262,338
Investments	719,344	157,353	45	876,652
Receivables:				
Current property taxes	420,233	83,986,041	84,081,527	324,747
Delinquent property taxes	2,086,000	2,210,000	1,879,000	2,417,000
Due from other governments	798,593	8,431,381	8,398,105	831,869
TOTAL ASSETS	<u>\$7,982,573</u>	<u>\$210,595,315</u>	<u>\$210,912,015</u>	<u>\$7,665,873</u>
LIABILITIES:				
Due to other governments	\$5,042,497	\$114,467,422	\$115,299,778	\$4,210,141
Due to individuals and private entities	732,728	906,878	717,881	921,725
Due to other funds	121,348	533,187	537,528	117,007
Deferred property tax revenues	2,086,000	2,210,000	1,879,000	2,417,000
TOTAL LIABILITIES	<u>\$7,982,573</u>	<u>\$118,117,487</u>	<u>\$118,434,187</u>	<u>\$7,665,873</u>

GENERAL FIXED ASSET ACCOUNT GROUP

The General Fixed Asset Account Group is used to account for all County general fixed assets. The County excludes from its general fixed assets infrastructures such as bridges and roads.

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SCOTT COUNTY, IOWA

SCHEDULE OF FIXED ASSETS BY FUNDING SOURCE
JUNE 30, 1987

	<u>BALANCE</u> <u>JULY 1,</u> <u>1986</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1987</u>
BY FUNDING SOURCE:				
General Fund	\$ 9,136,345	\$ 48,414	\$101,321	\$ 9,083,438
Special Revenue Fund (excluding Federal Revenue Sharing Fund)	4,621,779	854,104	264,964	5,210,919
Capital Project Fund:				
General obligation bonds proceeds	5,600,000			5,600,000
Federal grants	<u>5,960,442</u>	<u>341,968</u>		<u>6,302,410</u>
TOTAL	<u>\$25,318,566</u>	<u>\$1,244,486</u>	<u>\$366,285</u>	<u>\$26,196,767</u>

SCOTT COUNTY, IOWA

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
JUNE 30, 1987

	<u>LAND AND LAND IMPROVEMENTS</u>	<u>BUILDINGS AND STRUCTURES</u>
Public safety:		
Law enforcement	\$ 110,926	\$ 5,259,462
Legal services		208,421
Emergency services		39,834
Total public safety	<u>110,926</u>	<u>5,507,717</u>
Court services:		
Court proceedings	12,325	1,791,461
Records of court proceedings		429,333
Juvenile justice admin	74,560	443,400
Total court services	<u>86,885</u>	<u>2,664,194</u>
Physical health and education:		
Physical health services	447,360	1,937,580
Education services		
Total physical health and education	<u>447,360</u>	<u>1,937,580</u>
Mental health:		
Care of the mentally ill	4,401	378,335
Care of the developmentally disabled	18,640	87,441
Total mental health	<u>23,041</u>	<u>465,776</u>
Social services:		
Services to poor	372,800	1,553,677
Services to military veterans	18,640	77,684
Total social services	<u>391,440</u>	<u>1,631,361</u>
County environment:		
Environmental quality		1,171
Conservation and recreation services	540,040	1,368,138
Animal control		781
County development		37,079
Total county environment	<u>540,040</u>	<u>1,407,169</u>
Roads and transportation:		
Secondary roads admin & eng	4,975	16,017
Roadway maintenance	9,950	32,035
General roadway expenses	84,575	272,293
Total roads and transportation	<u>99,500</u>	<u>320,345</u>
State/local government service:		
Representation services		146,364
State administrative services	32,475	452,751
Total state and local government services	<u>32,475</u>	<u>599,115</u>

<u>FURNITURE AND FIXTURES</u>	<u>EQUIPMENT</u>	<u>VEHICLES</u>	<u>CONSTRUCTION IN PROGRESS</u>	<u>TOTAL</u>
\$ 46,054	\$ 746,231	\$ 304,857		\$ 6,467,530
39,463	49,649			297,533
2,225	125,216	38,782		206,057
<u>87,742</u>	<u>921,096</u>	<u>343,639</u>		<u>6,971,120</u>
4,575	324,093	33,873		2,166,327
158,185	81,644			669,162
9,217	8,837			536,014
<u>171,977</u>	<u>414,574</u>	<u>33,873</u>		<u>3,371,503</u>
11,805	49,958	81,443		2,528,146
85,546	777,199	49,000		911,745
<u>97,351</u>	<u>827,157</u>	<u>130,443</u>		<u>3,439,891</u>
12,173	77,413	22,000		494,322
2,878	22,486			131,445
<u>15,051</u>	<u>99,899</u>	<u>22,000</u>		<u>625,767</u>
24,153	35,148			1,985,778
667	1,309			98,300
<u>24,820</u>	<u>36,457</u>			<u>2,084,078</u>
158	59	165		1,553
8,542	454,491	214,212		2,585,423
106	39	110		1,036
5,013	1,866	5,225		49,183
<u>13,819</u>	<u>456,455</u>	<u>219,712</u>		<u>2,637,195</u>
407	98,573	54,686	\$ 26,504	201,162
815	197,146	109,372	53,009	402,327
6,925	1,675,744	929,660	450,576	3,419,773
<u>8,147</u>	<u>1,971,463</u>	<u>1,093,718</u>	<u>530,089</u>	<u>4,023,262</u>
33,167	317,667			497,198
131,274	55,412	36,500		708,412
<u>164,441</u>	<u>373,079</u>	<u>36,500</u>		<u>1,205,610</u>

(Continued)

SCOTT COUNTY, IOWA

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
JUNE 30, 1987 (CONTINUED)

	<u>LAND AND LAND IMPROVEMENTS</u>	<u>BUILDINGS AND STRUCTURES</u>
Interprogram services:		
Policy and administration	21,650	327,854
Central services	<u>10,335</u>	<u>824,825</u>
Total interprogram services	<u>31,985</u>	<u>1,152,679</u>
Total general fixed assets	<u>\$1,763,652</u>	<u>\$15,685,936</u>

<u>FURNITURE AND FIXTURES</u>	<u>EQUIPMENT</u>	<u>VEHICLES</u>	<u>CONSTRUCTION IN PROGRESS</u>	<u>TOTAL</u>
50,994	107,475	10,000		517,973
<u>32,655</u>	<u>421,653</u>	<u>30,900</u>		<u>1,320,368</u>
<u>83,649</u>	<u>529,128</u>	<u>40,900</u>		<u>1,838,341</u>
<u>\$666,997</u>	<u>\$5,629,308</u>	<u>\$1,920,785</u>	<u>\$530,089</u>	<u>\$26,196,767</u>

SCOTT COUNTY, IOWA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED JUNE 30, 1987

	BALANCE JULY 1, 1986	ADDITIONS	DELETIONS	BALANCE JUNE 30, 1987
Public safety:				
Law enforcement	\$ 6,372,689	\$ 167,386	\$ 72,545	\$ 6,467,530
Legal services	297,161	372		297,533
Emergency services	184,417	21,640		206,057
Total public safety	<u>6,854,267</u>	<u>189,398</u>	<u>72,545</u>	<u>6,971,120</u>
Court services:				
Court proceedings	2,155,789	18,600	8,062	2,166,327
Records of court proceedings	669,162			669,162
Juvenile justice admin	535,231	783		536,014
Total court services	<u>3,360,182</u>	<u>19,383</u>	<u>8,062</u>	<u>3,371,503</u>
Physical health and education:				
Physical health services	2,449,222	88,353	9,429	2,528,146
Education services	870,603	41,142		911,745
Total physical health and education	<u>3,319,825</u>	<u>129,495</u>	<u>9,429</u>	<u>3,439,891</u>
Mental health:				
Care of the mentally ill	493,108	1,214		494,322
Care of the developmentally disabled	131,326	316	197	131,445
Total mental health	<u>624,434</u>	<u>1,530</u>	<u>197</u>	<u>625,767</u>
Social services:				
Services to poor	1,984,949	829		1,985,778
Services to military veterans	98,300			98,300
Total social services	<u>2,083,249</u>	<u>829</u>		<u>2,084,078</u>
County environment:				
Environmental quality	1,553			1,553
Conservation and recreation services	2,535,450	53,273	3,300	2,585,423
Animal control	1,036			1,036
County development	49,183			49,183
Total county environment	<u>2,587,222</u>	<u>53,273</u>	<u>3,300</u>	<u>2,637,195</u>
Roads and transportation:				
Secondary roads admin & eng	174,879	39,531	13,248	201,162
Roadway maintenance	349,758	79,065	26,496	402,327
General roadway expenses	2,972,940	672,052	225,219	3,419,773
Total roads and transportation	<u>3,497,577</u>	<u>790,648</u>	<u>264,963</u>	<u>4,023,262</u>
State/local government service:				
Representation services	495,403	4,743	2,948	497,198
State administrative services	706,047	6,420	4,055	708,412
Total state and local government services	<u>1,201,450</u>	<u>11,163</u>	<u>7,003</u>	<u>1,205,610</u>

(Continued)

SCOTT COUNTY, IOWA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED JUNE 30, 1987 (CONTINUED)

	BALANCE JULY 1, <u>1986</u>	ADDITIONS	DELETIONS	BALANCE JUNE 30, <u>1987</u>
Interprogram services:				
Policy and administration	514,428	4,331	786	517,973
Central services	<u>1,275,932</u>	<u>44,436</u>		<u>1,320,368</u>
Total interprogram services	<u>1,790,360</u>	<u>48,767</u>	<u>786</u>	<u>1,838,341</u>
Total general fixed assets	<u>\$25,318,566</u>	<u>\$1,244,486</u>	<u>\$366,285</u>	<u>\$26,196,767</u>



Statistical Section

Statistical Section

7/2/84

SCOTT COUNTY, IOWA

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>PUBLIC SAFETY</u>	<u>COURT SERVICES</u>	<u>PHYSICAL HEALTH AND EDUCATION</u>	<u>MENTAL HEALTH</u>	<u>SOCIAL SERVICES</u>
1977-78	\$1,395,612	\$1,264,724	\$ 751,278	\$2,957,270	\$ 533,732
1978-79	1,780,933	1,377,556	1,025,418	3,341,293	646,148
1979-80	2,164,829	1,748,950	1,099,488	3,766,173	609,805
1980-81	3,162,091	2,127,195	1,172,737	3,959,168	665,292
1981-82	3,468,763	2,515,598	1,224,013	4,543,118	758,283
1982-83	3,712,344	2,805,496	1,598,879	4,650,526	851,843
1983-84	4,082,404	2,971,151	1,593,889	5,170,313	1,136,361
1984-85 (2)	3,995,766	2,265,825	1,697,599	4,770,431	985,607
1985-86	4,351,672	2,016,654	1,715,568	5,701,583	1,051,565
1986-87	4,262,790	1,296,260	1,764,029	6,065,058	909,673

(1) This summary includes the general fund, special revenue funds, debt service fund, and capital projects fund of the County. It excludes internal service funds, trust and agency funds, and interfund transfers.

(2) Fiscal years 1984-85 and prior were computed on a cash basis whereas later fiscal years were computed on a modified accrual basis. There are no significant differences between the cash expenditures shown and the accrued expenditures for the first eight years of this report.

<u>COUNTY ENVIRONMENT</u>	<u>ROADS AND TRANSPORTATION</u>	<u>STATE AND LOCAL GOVERNMENT SERVICES</u>	<u>INTER PROGRAM SERVICES</u>	<u>CAPITAL PROJECTS</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>
\$ 582,581	\$1,027,996	\$3,702,490	\$2,118,244	\$1,779,816	\$ 86,579	\$16,200,322
621,984	1,316,478	2,061,180	2,793,425	2,261,986	83,028	17,309,429
678,908	1,353,318	1,206,863	3,323,088	1,452,719	851,536	18,255,677
774,162	1,477,039	1,543,574	2,751,227	1,779,130	82,459	19,494,074
838,098	1,840,159	1,724,045	3,648,613	1,880,667	632,212	23,073,569
978,872	2,084,209	2,233,181	4,239,403	4,296,203	616,550	28,067,506
1,001,636	2,375,917	1,898,909	4,417,753	2,733,269	612,725	27,994,327
936,599	1,979,529	1,572,855	4,212,632	1,942,231	600,603	24,959,677
908,035	2,563,125	1,694,865	4,296,635	2,529,677	500,027	27,329,406
1,202,106	2,464,165	1,684,956	4,689,268	1,782,262	469,737	26,590,304

Report

SCOTT COUNTY, IOWA

GENERAL REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>TAXES (3)</u>	<u>INTER- GOVERNMENTAL</u>	<u>LICENSES AND PERMITS</u>	<u>CHARGES FOR SERVICES</u>
1977-78	\$ 8,073,441	\$6,747,562	\$127,521	\$1,215,715
1978-79	8,837,525	5,999,401	99,134	986,074
1979-80	9,657,270	4,632,039	98,595	1,662,434
1980-81	10,995,194	4,442,734	100,131	1,148,234
1981-82	13,729,984	4,168,431	115,988	2,066,660
1982-83	15,566,158	4,905,326	117,540	3,113,955
1983-84	16,611,450	5,056,763	127,970	3,070,563
1984-85 (2)	16,662,780	4,861,650	99,846	1,899,678
1985-86	17,261,104	6,225,396	106,103	1,951,321
1986-87	16,612,535	5,379,038	108,245	2,135,532

- (1) This summary includes the general fund, special revenue funds, debt service fund, and capital projects fund of the County. It excludes internal service funds, trust and agency funds, and interfund transfers.
- (2) Fiscal years 1984-85 and prior were computed on a cash basis whereas later fiscal years were computed on a modified accrual basis. There are no significant differences between the cash revenues shown and the accrued revenues for the first eight years of this report.
- (3) Taxes include property taxes, interest and penalties on delinquent property taxes, and other County taxes.

<u>USE OF MONEY AND PROPERTY</u>	<u>MISCELLANEOUS</u>	<u>PROCEEDS FROM LONG- TERM DEBT</u>	<u>TOTAL</u>
\$ 557,892	\$228,584		\$16,950,715
865,972	438,655		17,226,761
1,298,261	564,037		17,912,636
1,548,348	647,227		18,881,868
1,749,338	380,557	\$4,600,000	26,810,958
1,803,238	399,330		25,905,547
1,597,650	589,886		27,054,282
1,524,878	412,366		25,461,198
1,374,403	327,814		27,246,141
1,175,511	496,585		25,907,446

SCOTT COUNTY, IOWA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>TOTAL TAX LEVY</u>	<u>CURRENT TAX COLLECTIONS</u>	<u>PERCENT OF LEVY COLLECTED</u>	<u>DELINQUENT TAX COLLECTIONS</u>
1977-78	\$ 44,255,833	\$43,980,723	99.38%	\$ 272,529
1978-79	43,012,629	42,584,184	99.00	270,816
1979-80	46,418,230	45,863,023	98.80	258,192
1980-81	51,042,719	50,522,898	98.98	316,575
1981-82	57,648,598	56,528,568	98.06	400,742
1982-83	63,914,570	62,337,585	97.53	765,175
1983-84	88,363,212	86,291,260	97.77	1,331,501
1984-85 (2)	92,309,366	89,742,167	97.22	1,153,804
1985-86	94,917,336	92,645,077	97.61	1,566,508
1986-87	100,966,300	97,898,235	96.96	2,354,976

(1) Total tax collections solely for Scott County were \$8,583,400 for 1977-78, \$9,346,423 for 1978-79, \$10,584,694 for 1979-80, \$12,142,443 for 1980-81, \$14,846,852 for 1981-82, \$16,632,162 for 1982-83, \$17,480,445 for 1983-84, \$17,834,409 for 1984-85, \$16,696,179 for 1985-86, and \$16,474,825 for 1986-87. Years 1977-78 through 1984-85 include state replacement tax credits which in subsequent years were reported as intergovernmental revenues.

(2) Fiscal years 1984-85 and prior were computed on a cash basis whereas later fiscal years were computed on a modified accrual basis. There are no significant differences between cash collections and the accrual collections for the first eight years.

<u>TOTAL TAX COLLECTIONS</u> (1)	<u>TOTAL COLLECTIONS AS PERCENT OF CURRENT LEVY</u>	<u>OUTSTANDING DELINQUENT TAXES</u>	<u>DELINQUENT AS PERCENT OF CURRENT LEVY</u>
\$ 44,253,252	99.99%	\$1,491,235	3.37%
42,855,000	99.63	1,553,048	3.61
46,121,215	99.36	1,696,611	3.66
50,839,473	99.60	1,884,513	3.69
56,929,310	98.75	2,285,804	3.97
63,102,760	98.73	2,558,171	4.00
87,622,761	99.16	2,756,013	3.12
90,895,971	98.47	3,554,337	3.85
94,211,585	99.26	2,487,852	2.62
100,253,211	99.29	2,882,000	2.85

SCOTT COUNTY, IOWA

ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

<u>FISCAL</u> <u>YEAR</u>	<u>REAL PROPERTY</u>		<u>PERSONAL PROPERTY</u>	
	<u>TAXABLE</u> <u>VALUE</u>	<u>ASSESSED</u> <u>VALUE</u>	<u>TAXABLE</u> <u>VALUE</u>	<u>ASSESSED</u> <u>VALUE</u>
1977-78	\$1,632,418,930	\$1,645,471,335	\$131,361,357	\$131,374,189
1978-79	1,839,633,458	1,864,543,648	128,991,073	129,094,756
1979-80	1,959,123,171	2,261,355,740	132,404,118	132,404,118
1980-81	2,119,887,841	2,839,136,168	132,383,729	223,611,808
1981-82	2,154,271,269	2,834,552,747	331,568,805	461,246,711
1982-83	2,381,933,544	3,256,218,813	359,559,117	526,460,374
1983-84	2,516,938,055	3,334,822,070	366,909,248	366,909,248
1984-85	2,588,453,522	3,389,180,421	371,831,715	371,831,715
1985-86	2,698,554,427	3,410,912,120	403,981,556	403,981,556
1986-87	2,932,832,796	3,565,812,492	372,262,165	372,262,165

UTILITIES		TOTAL		RATIO OF TAXABLE TO ASSESSED VALUE	TAX INCREMENT FINANCING DISTRICT VALUES
TAXABLE VALUE	ASSESSED VALUE	TAXABLE VALUE	ASSESSED VALUE		
\$168,030,632	\$168,030,632	\$1,931,810,919	\$1,944,867,156	99.3%	
181,688,536	181,688,536	2,150,313,067	2,175,326,940	98.8	
200,194,156	200,194,156	2,291,721,445	2,593,954,014	88.3	
216,123,091	216,335,809	2,468,394,661	3,279,083,785	75.3	
214,862,671	214,961,944	2,700,702,745	3,510,761,402	76.9	\$ 4,267,247
230,435,931	230,645,972	2,971,928,592	4,013,325,159	74.1	14,010,625
255,814,015	256,538,411	3,139,661,318	3,958,269,729	79.3	16,769,148
285,977,877	291,650,009	3,246,263,114	4,052,662,145	80.1	10,936,897
301,406,170	309,071,332	3,403,942,153	4,123,965,008	82.5	16,748,403
305,281,804	306,045,303	3,610,376,765	4,244,119,960	85.1	16,437,554

SCOTT COUNTY, IOWA

PROPERTY TAX RATES PER \$1,000 TAXABLE VALUATION - ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

FISCAL YEAR	TAXING BODY	BETTENDORF			
		BETTENDORF	NORTH SCOTT	PLEASANT VALLEY	BETTENDORF
1986-87	City	8.46431	8.46431	8.46431	14.92936
	Area IV Comm. College	.44703	.44703	.44703	.44703
	School District	15.76800	13.44570	13.34121	15.76800
	State	.04482	.04482	.04482	.04482
	Assessor (1)	.17514	.17514	.17514	.23958
	County	4.37586	4.37586	4.37586	4.37586
	Total levy	<u>29.27516</u>	<u>26.95286</u>	<u>26.84837</u>	<u>35.80465</u>
Ratio of Scott County to totals		<u>.14947</u>	<u>.16235</u>	<u>.16298</u>	<u>.12221</u>
1985-86	City	8.50356	8.50356	8.50356	13.81302
	Area IV Comm. College	.44937	.44937	.44937	.44937
	School District	16.01057	13.42020	13.38192	16.01057
	State	.05084	.05084	.05084	.05084
	Assessor (1)	.18109	.18109	.18109	.22383
	County	4.81555	4.81555	4.81555	4.81555
	Total levy	<u>30.01098</u>	<u>27.42016</u>	<u>27.38233</u>	<u>35.36318</u>
Ratio of Scott County to totals		<u>.16046</u>	<u>.17562</u>	<u>.17586</u>	<u>.13617</u>
1984-85	City	8.45413	8.45413	8.45413	13.79611
	Area IV Comm. College	.44994	.44994	.44994	.44994
	School District	16.14984	13.30094	13.37895	16.14984
	State	.05502	.05502	.05502	.05502
	Assessor (1)	.17578	.17578	.17578	.15465
	County	4.98252	4.98252	4.98252	4.98252
	Total levy	<u>30.26723</u>	<u>27.41833</u>	<u>27.49634</u>	<u>35.58808</u>
Ratio of Scott County to totals		<u>.16462</u>	<u>.18172</u>	<u>.18121</u>	<u>.14001</u>
1983-84	City	8.30881	8.30881	8.30881	12.55686
	Area IV Comm. College	.44504	.44504	.44504	.44504
	School District	16.24766	14.34256	13.38137	16.24766
	State	.03803	.03803	.03803	.03803
	Assessor (1)	.15531	.15531	.15531	.21062
	County	4.98875	4.98875	4.98875	4.98875
	Total levy	<u>30.18360</u>	<u>28.27850</u>	<u>27.31731</u>	<u>34.48696</u>
Ratio of Scott County to totals		<u>.16528</u>	<u>.17641</u>	<u>.18262</u>	<u>.14466</u>

CITIES

DAVENPORT							
DAVENPORT	NORTH SCOTT	BLUE GRASS	BUFFALO	ELDRIDGE	LECLAIRE	WALCOTT DAVENPORT	DURANT
14.92936	14.92936	9.28623	6.40869	8.68003	13.53295	7.91496	7.91496
.44703	.44703	.44703	.44703	.44703	.44703	.44703	.44703
14.72739	13.44570	14.72739	14.72739	13.44570	13.34121	14.72739	11.38552
.04482	.04482	.04482	.04482	.04482	.04482	.04482	.04482
.23958	.23958	.17514	.17514	.17514	.17514	.17514	.17514
4.37586	4.37586	4.37586	4.37586	4.37586	4.37586	4.37586	4.37586
<u>34.76404</u>	<u>33.48235</u>	<u>29.05647</u>	<u>26.17893</u>	<u>27.16858</u>	<u>31.91701</u>	<u>27.68520</u>	<u>24.34333</u>
<u>.12587</u>	<u>.13069</u>	<u>.15059</u>	<u>.16715</u>	<u>.16106</u>	<u>.13710</u>	<u>.15806</u>	<u>.17976</u>
13.81302	13.81302	9.27205	5.43851	9.06918	13.48283	7.57960	7.57960
.44937	.44937	.44937	.44937	.44937	.44937	.44937	.44937
14.65723	13.42020	14.65723	14.65723	13.42020	13.38192	14.65723	11.52959
.05084	.05084	.05084	.05084	.05084	.05084	.05084	.05084
.22383	.22383	.18109	.18109	.18109	.18109	.18109	.18109
4.81555	4.81555	4.81555	4.81555	4.81555	4.81555	4.81555	4.81555
<u>34.00984</u>	<u>32.77281</u>	<u>29.42613</u>	<u>25.59259</u>	<u>27.98623</u>	<u>32.36160</u>	<u>27.73368</u>	<u>24.60604</u>
<u>.14159</u>	<u>.14694</u>	<u>.16365</u>	<u>.18816</u>	<u>.17207</u>	<u>.14880</u>	<u>.17364</u>	<u>.19571</u>
13.79611	13.79611	8.80580	6.36901	9.83751	13.93436	7.91373	7.91373
.44994	.44994	.44994	.44994	.44994	.44994	.44994	.44994
14.61994	13.30094	14.61994	14.61994	13.30094	13.37895	14.61994	11.09818
.05502	.05502	.05502	.05502	.05502	.05502	.05502	.05502
.15465	.15465	.17578	.17578	.17578	.17578	.17578	.17578
4.98252	4.98252	4.98252	4.98252	4.98252	4.98252	4.98252	4.98252
<u>34.05818</u>	<u>32.73918</u>	<u>29.08900</u>	<u>26.65221</u>	<u>28.80171</u>	<u>32.97657</u>	<u>28.19693</u>	<u>24.67517</u>
<u>.14629</u>	<u>.15219</u>	<u>.17129</u>	<u>.18695</u>	<u>.17299</u>	<u>.15109</u>	<u>.17670</u>	<u>.20192</u>
12.55686	12.55686	9.36230	5.84355	9.91287	11.44002	7.91311	7.91311
.44504	.44504	.44504	.44504	.44504	.44504	.44504	.44504
14.78488	14.34256	14.78488	14.78488	14.34256	13.38137	14.78488	10.98113
.03803	.03803	.03803	.03803	.03803	.03803	.03803	.03803
.21062	.21062	.15531	.15531	.15531	.15531	.15531	.15531
4.98875	4.98875	4.98875	4.98875	4.98875	4.98875	4.98875	4.98875
<u>33.02418</u>	<u>32.58186</u>	<u>29.77431</u>	<u>26.25556</u>	<u>29.88256</u>	<u>30.44852</u>	<u>28.32512</u>	<u>24.52137</u>
<u>.15106</u>	<u>.15311</u>	<u>.16755</u>	<u>.19001</u>	<u>.16695</u>	<u>.16384</u>	<u>.17612</u>	<u>.20344</u>

(Continued)

SCOTT COUNTY, IOWA

PROPERTY TAX RATES PER \$1,000 TAXABLE VALUATION - ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS (CONTINUED)

FISCAL YEAR	TAXING BODY	BETTENDORF			BETTENDORF
		BETTENDORF	NORTH SCOTT	PLEASANT VALLEY	
1982-83	City	8.32168	8.32168	8.32168	(2)
	Area IV Comm. College	.44772	.44772	.44772	.44772
	School District	18.10316	14.12009	13.18232	18.10316
	State	.03699	.03699	.03699	.03699
	Assessor (1)	.17314	.17314	.17314	.35886
	County	4.94444	4.94444	4.94444	4.94444
	Total levy	<u>32.02713</u>	<u>28.04406</u>	<u>27.10629</u>	<u>23.89117</u>
	Ratio of Scott County to totals	<u>.15438</u>	<u>.17631</u>	<u>.18241</u>	<u>.20696</u>
1981-82	City	8.29091	8.29091	8.29091	(2)
	Area IV Comm. College	.41815	.41815	.41815	.41815
	School District	18.50262	14.37387	13.38153	18.50262
	State	.03708	.03708	.03708	.03708
	Assessor (1)	.19981	.19981	.19981	.33344
	County	4.84262	4.84262	4.84262	4.84262
	Total levy	<u>32.29119</u>	<u>28.16244</u>	<u>27.17010</u>	<u>24.13391</u>
	Ratio of Scott County to totals	<u>.14997</u>	<u>.17195</u>	<u>.17823</u>	<u>.20066</u>
1980-81	City	7.94281	7.94281	7.94281	(2)
	Area IV Comm. College	.41448	.41448	.41448	.41448
	School District	18.20401	13.08367	15.00537	18.20401
	State	.04179	.04179	.04179	.04179
	Assessor (1)	.18275	.18275	.18275	.25690
	County	4.33258	4.33258	4.33258	4.33258
	Total levy	<u>31.11842</u>	<u>25.99808</u>	<u>27.91978</u>	<u>23.24976</u>
	Ratio of Scott County to totals	<u>.13923</u>	<u>.16665</u>	<u>.15518</u>	<u>.18635</u>
1979-80	City	7.46225	7.46225	7.46225	(2)
	Area IV Comm. College	.41418	.41418	.41418	.41418
	School District	18.23587	14.85220	12.73666	18.23587
	State	.03785	.03785	.03785	.03785
	Assessor (1)	.15485	.15485	.15485	.25546
	County	4.03542	4.03542	4.03542	4.03542
	Total levy	<u>30.34042</u>	<u>26.95675</u>	<u>24.84121</u>	<u>22.97878</u>
	Ratio of Scott County to totals	<u>.13300</u>	<u>.14970</u>	<u>.16245</u>	<u>.17562</u>

CITIES

DAVENPORT							
DAVENPORT	NORTH SCOTT	BLUE GRASS	BUFFALO	ELDRIDGE	LECLAIRE	WALCOTT DAVENPORT	DURANT
(2)	(2)	9.46620	5.65968	10.17429	11.47870	7.49284	7.49284
.44772	.44772	.44772	.44772	.44772	.44772	.44772	.44772
15.06519	14.12009	15.06519	15.06519	14.12009	13.18232	15.06519	11.55204
.03699	.03699	.03699	.03699	.03699	.03699	.03699	.03699
.35886	.35886	.17314	.17314	.17314	.17314	.17314	.17314
4.94444	4.94444	4.94444	4.94444	4.94444	4.94444	4.94444	4.94444
<u>20.85320</u>	<u>19.90810</u>	<u>30.13368</u>	<u>26.32716</u>	<u>29.89667</u>	<u>30.26331</u>	<u>28.16032</u>	<u>24.64717</u>
<u>.23711</u>	<u>.24836</u>	<u>.16408</u>	<u>.18781</u>	<u>.16538</u>	<u>.16338</u>	<u>.17558</u>	<u>.20061</u>
(2)	(2)	9.17815	6.05552	10.37929	11.49997	7.91286	7.91286
.41815	.41815	.41815	.41815	.41815	.41815	.41815	.41815
15.06367	14.37387	15.06367	15.06367	14.37387	13.38153	15.06367	12.11020
.03708	.03708	.03708	.03708	.03708	.03708	.03708	.03708
.33344	.33344	.19981	.19981	.19981	.19981	.19981	.19981
4.84262	4.84262	4.84262	4.84262	4.84262	4.84262	4.84262	4.84262
<u>20.69496</u>	<u>20.00516</u>	<u>29.73948</u>	<u>26.61685</u>	<u>30.25082</u>	<u>30.37916</u>	<u>28.47419</u>	<u>25.52072</u>
<u>.23400</u>	<u>.24207</u>	<u>.16283</u>	<u>.18194</u>	<u>.16008</u>	<u>.15941</u>	<u>.17007</u>	<u>.18975</u>
(2)	(2)	7.94194	6.00599	10.37213	12.32683	7.91046	7.91046
.41448	.41448	.41448	.41448	.41448	.41448	.41448	.41448
15.47781	15.00537	15.47781	15.47781	15.00537	13.08367	15.47781	12.68611
.04179	.04179	.04179	.04179	.04179	.04179	.04179	.04179
.25690	.25690	.18275	.18275	.18275	.18275	.18275	.18275
4.33258	4.33258	4.33258	4.33258	4.33258	4.33258	4.33258	4.33258
<u>20.52356</u>	<u>20.05112</u>	<u>28.39135</u>	<u>26.45540</u>	<u>30.34910</u>	<u>30.38210</u>	<u>28.35987</u>	<u>25.56817</u>
<u>.21110</u>	<u>.21608</u>	<u>.15260</u>	<u>.16377</u>	<u>.14276</u>	<u>.14260</u>	<u>.15277</u>	<u>.16945</u>
(2)	(2)	5.57086	5.80460	10.04497	12.09574	7.91098	7.91098
.41418	.41418	.41418	.41418	.41418	.41418	.41418	.41418
15.52442	14.85220	15.52442	15.52442	14.85220	12.73666	15.52442	12.52250
.03785	.03785	.03785	.03785	.03785	.03785	.03785	.03785
.25546	.25546	.15485	.15485	.15485	.15485	.15485	.15485
4.03542	4.03542	4.03542	4.03542	4.03542	4.03542	4.03542	4.03542
<u>20.26733</u>	<u>19.59511</u>	<u>25.73758</u>	<u>25.97132</u>	<u>29.53947</u>	<u>29.47470</u>	<u>28.07770</u>	<u>25.07578</u>
<u>.19911</u>	<u>.20594</u>	<u>.15679</u>	<u>.15538</u>	<u>.13661</u>	<u>.13691</u>	<u>.14372</u>	<u>.16093</u>

(Continued)

SCOTT COUNTY, IOWA

PROPERTY TAX RATES PER \$1,000 TAXABLE VALUATION - ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS (CONTINUED)

FISCAL YEAR	TAXING BODY	BETTENDORF			BETTENDORF
		BETTENDORF	NORTH SCOTT	PLEASANT VALLEY	
1978-79	City	7.47838	7.47838	7.47838	(2)
	Area IV Comm. College School District	.41578	.41578	.41578	.41578
	State	19.40753	15.46409	12.89542	19.40753
	Assessor (1)	.03567	.03567	.03567	.03567
	County	.15437	.15437	.15437	.26028
	Total levy	3.91107	3.91107	3.91107	3.91107
		<u>31.40280</u>	<u>27.45936</u>	<u>24.89069</u>	<u>24.03033</u>
	Ratio of Scott County to totals	.12455	.14243	.15713	.16276
1977-78	City	6.47493	6.47493	6.47493	(2)
	Area IV Comm. College School District	.41030	.41030	.41030	.41030
	State	20.01958	15.97247	12.98116	20.01958
	Assessor (1)	.03882	.03882	.03882	.03882
	County	.15709	.15709	.15709	.29751
	Total levy	3.89699	3.89699	3.89699	3.89699
		<u>30.99771</u>	<u>26.95060</u>	<u>23.95929</u>	<u>24.66320</u>
	Ratio of Scott County to totals	.12572	.14460	.16265	.15801

(1) Assessor includes the County Assessor Fund which is a part of the County.

(2) The city of Davenport collected their own taxes until 1983-84.

All tax rates are expressed in dollars per thousand of taxable valuation.

Included in this report are the major cities and towns within Scott County. Not shown are the Rural Services Fund of the county and the following taxing bodies over and above the cities listed:

- a. 10 cities (population under 1,000)
- b. 13 townships
- c. 6 benefitted fire districts
- d. 1 sanitary sewer district.

CITIES

DAVENPORT							
DAVENPORT	NORTH SCOTT	BLUE GRASS	BUFFALO	ELDRIDGE	LECLAIRE	WALCOTT DAVENPORT	WALCOTT DURANT
(2)	(2)	5.96061	6.49511	9.94345	11.82544	7.89384	7.89384
.41578	.41578	.41578	.41578	.41578	.41578	.41578	.41578
15.05958	15.46409	15.05958	15.05958	15.46409	12.89542	15.05958	13.53057
.03567	.03567	.03567	.03567	.03567	.03567	.03567	.03567
.26028	.26028	.15437	.15437	.15437	.15437	.15437	.15437
3.91107	3.91107	3.91107	3.91107	3.91107	3.91107	3.91107	3.91107
<u>19.68238</u>	<u>20.08689</u>	<u>25.53708</u>	<u>26.07158</u>	<u>29.92443</u>	<u>29.23775</u>	<u>27.47031</u>	<u>25.94130</u>
<u>.19871</u>	<u>.19471</u>	<u>.15315</u>	<u>.15001</u>	<u>.13070</u>	<u>.13377</u>	<u>.14237</u>	<u>.15077</u>
		6.07720	5.90898	8.54474	6.85011	8.19359	
.41030	.41030	.41030	.41030	.41030	.41030	.41030	
15.90963	15.97247	15.90963	15.90963	15.97247	12.98116	15.90963	
.03882	.03882	.03882	.03882	.03882	.03882	.03882	
.29751	.29751	.15709	.15709	.15709	.15709	.15709	
3.89699	3.89699	3.89699	3.89699	3.89699	3.89699	3.89699	
<u>20.55325</u>	<u>20.61609</u>	<u>26.49003</u>	<u>26.32181</u>	<u>29.02041</u>	<u>24.33447</u>	<u>28.60642</u>	
<u>.18960</u>	<u>.18903</u>	<u>.14711</u>	<u>.14805</u>	<u>.13428</u>	<u>.16014</u>	<u>.13623</u>	

SCOTT COUNTY, IOWA

RATIO OF OUTSTANDING DEBT TO ASSESSED VALUES AND DEBT PER CAPITA
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>GENERAL OUTSTANDING DEBT</u>	<u>ASSESSED VALUE</u>	<u>PERCENT OF DEBT TO ASSESSED VALUE</u>	<u>ESTIMATED POPULATION</u>	<u>DEBT PER CAPITA</u>
1977-78	\$ 605,000	\$1,944,867,156	.03%	153,800	\$ 3.93
1978-79	550,000	2,175,326,940	.03	154,800	3.55
1979-80	495,000	2,593,954,014	.02	156,500	3.16
1980-81	440,000	3,279,083,785	.01	160,022 (2)	2.75
1981-82	4,675,000	3,510,761,402	.13	163,800	28.54
1982-83	4,545,000	4,013,325,159	.11	165,500	27.46
1983-84	4,405,000	3,958,269,729	.11	165,400	26.63
1984-85	4,255,000	4,052,662,145	.10	166,300	25.59
1985-86	3,865,000	4,123,965,008	.09	167,300	23.10
1986-87	3,685,000	4,244,119,960	.09	156,900 (1)	23.49

(1) July 1986 estimate by U.S. Census Bureau.

(2) Actual 1980 U.S. Census Bureau figures. All other years are estimates of the Quad-City Development Group.

SCOTT COUNTY, IOWA

COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 1987

Assessed value of taxable property	<u>\$4,244,119,960</u>
Debt limit, 5 percent of assessed valuation (Iowa statutory limitation)	<u>\$ 212,205,998</u>
Total amount of debt applicable to debt margin	<u>\$ 3,685,000</u>
Legal debt margin	<u>\$ 208,520,998</u>

SCOTT COUNTY, IOWA

COMPUTATION OF OVERLAPPING DEBT
JUNE 30, 1987

	<u>AMOUNT OF DEBT</u>	<u>APPLICABLE TO SCOTT COUNTY AVERAGE PERCENT</u>	<u>AMOUNT</u>
Scott County	\$ 3,685,000	100 %	\$ 3,685,000
School districts:			
Bettendorf Community	2,190,000	100	2,190,000
Davenport Community	3,700,000	99.2	3,670,400
Durant Community	1,010,000	26.3	265,630
North Scott Community	1,310,000	100	1,310,000
Pleasant Valley Community	11,016,000	100	11,016,000
Cities:			
Bettendorf	15,972,613	100	15,972,613
Blue Grass	310,000	100	310,000
Buffalo	265,000	100	265,000
Davenport	50,036,004	100	50,036,004
Eldridge	935,000	100	935,000
LeClaire	945,000	100	945,000
Long Grove	8,000	100	8,000
Princeton	165,000	100	165,000
Riverdale	875,000	100	875,000
Walcott	130,000	100	130,000
Other districts:			
Parkview Sanitary District	110,000	100	<u>110,000</u>
Total overlapping debt			<u>\$91,888,647</u>

SCOTT COUNTY, IOWA

RATIO OF ANNUAL DEBT SERVICE TO TOTAL GENERAL FUND EXPENDITURES
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE EXPENDITURES</u>	<u>TOTAL GENERAL FUND EXPENDITURES</u>	<u>PERCENT OF GENERAL DEBT SERVICE TO GENERAL FUND EXPENDITURES</u>
1977-78	\$50,000	\$ 36,579	\$ 86,579	\$11,165,148	.78%
1978-79	50,000	33,028	83,028	13,397,805	.62
1979-80	55,000	30,536	85,536	15,027,977	.57
1980-81	55,000	27,459	82,459	15,119,816	.55
1981-82	365,000	267,212	632,212	17,450,056	3.62
1982-83	130,000	486,550	646,550	19,855,452	3.11
1983-84	140,000	472,725	612,725	21,379,252	2.87
1984-85 (1)	150,000 (2)	450,603	600,603	19,711,921	3.05
1985-86	120,000	380,027	500,027	20,744,230	2.41
1986-87	180,000	289,737	469,737	20,647,799	2.27

(1) Fiscal years 1984-85 and prior general fund expenditures were computed on a cash basis whereas later fiscal years were computed on a modified accrual basis. There are no significant differences between cash expenditures shown and the accrual expenditures for the first eight years.

(2) Net of refunding or defeasance.

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SCOTT COUNTY, IOWA

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION	PER CAPITA INCOME	MEDIAN AGE	UNEMPLOYMENT RATE	SCHOOL ENROLLMENT
1977-78	153,800	\$7,844	28.2	4.5%	33,395
1978-79	154,800	10,254	28.7	4.8	36,774
1979-80	156,500	11,283	28.9	4.1	36,320
1980-81	160,022	10,265	28.5	5.3	35,470
1981-82	163,800	11,279	28.8	7.9	35,083
1982-83	165,500	11,197	29.1	11.2	34,329
1983-84	165,400	11,605	29.4	11.0	33,603
1984-85	166,300	12,634	29.6	8.5	33,226
1985-86	167,300	N/A	29.9	8.9	32,813
1986-87	156,900	N/A	30.2	8.1	31,945

SCOTT COUNTY, IOWA

PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS
LAST TEN FISCAL YEARS (DOLLARS IN THOUSANDS)

<u>FISCAL YEAR</u>	<u>NEW CONSTRUCTION</u>				<u>TOTAL</u>
	<u>COMMERCIAL</u>	<u>RESIDENTIAL</u>	<u>INDUSTRIAL</u>	<u>AGRICULTURAL</u>	
1977-78 (3)	\$ 6,537	\$18,414	\$ 9,583	\$ 165	\$ 34,699
1978-79	16,734	42,571	5,193	2,673	67,171
1979-80 (3)	11,687	28,314	1,888	2,345	44,234
1980-81	33,343	65,646	20,774	3,264	123,027
1981-82	23,195	57,186	21,150	2,658	104,189
1982-83	19,244	31,881	29,084	3,123	83,332
1983-84	35,061	28,908	21,103	2,112	87,184
1984-85	8,800	23,514	11,746	2,059	46,119
1985-86	13,312	27,132	3,564	1,370	45,378
1986-87	21,538	31,914	2,302	943	56,697

- (1) Property value is the assessed value before any exemptions or state rollbacks. Personal property, personal property assessed as real, and utilities are not included in the figures above.
- (2) Bank deposits for banks in Scott County as reported in the Iowa Bank Directory.
- (3) New construction figures for 1977-78 and 1979-80 for the city of Davenport were not available. Figures for 1977-78 and 1979-80 only include the area in Scott County outside Davenport city limits.

PROPERTY VALUE (1)					BANK DEPOSITS (2)
<u>COMMERCIAL</u>	<u>RESIDENTIAL</u>	<u>INDUSTRIAL</u>	<u>AGRICULTURAL</u>	<u>TOTAL</u>	
\$415,681	\$1,000,446	\$269,490	\$178,513	\$1,864,130	\$ 627,436
414,112	1,000,537	269,537	178,551	1,862,737	655,653
461,046	1,359,378	288,157	178,385	2,286,966	710,998
532,877	1,830,335	320,527	179,234	2,862,973	717,097
556,708	1,925,299	194,008	181,666	2,857,681	787,587
659,654	2,207,649	227,184	185,193	3,279,680	846,675
699,951	2,232,623	213,562	186,553	3,332,689	927,538
690,899	2,258,482	203,613	233,530	3,386,524	1,042,510
689,595	2,275,399	212,212	231,049	3,408,255	1,134,618
748,544	2,290,462	257,415	266,866	3,563,287	1,277,588

SCOTT COUNTY, IOWA

TEN PRINCIPAL TAXPAYERS
JUNE 30, 1987

<u>COMPANY NAME</u>	<u>TAXABLE VALUE</u>	<u>PERCENTAGE OF TOTAL TAXABLE VALUE</u>
Iowa-Illinois Gas & Electric Co.	\$263,538,034	7.72%
Aluminum Company of America	146,800,768	4.30
Equitable Life Assurance Society	52,273,045	1.53
Caterpillar Tractor Co.	41,911,120	1.23
Deere & Company	41,668,714	1.22
Northwestern Bell Telephone Co.	34,000,307	1.00
Davenport Cement Company	33,043,275	.97
Davenport Water Company	17,565,767	.51
Ralston Purina Company	16,431,833	.48
Oscar Mayer Foods Corp.	13,454,775	.39
TOTAL	<u>\$660,687,638</u>	<u>19.35%</u>

SCOTT COUNTY, IOWA

SURETY BONDS OF PRINCIPAL OFFICIALS
JUNE 30, 1987

<u>TITLE</u>	<u>1986-87</u> <u>ANNUAL SALARY</u>	<u>BONDED</u> <u>AMOUNT</u>
County Auditor	\$31,201	\$10,000
County Attorney	43,934	10,000
County Recorder	31,201	10,000
Sheriff	35,575	10,000
Treasurer	31,201	50,000
Board of Supervisors	18,565	10,000
Chairman, Board of Supervisors	19,051	10,000

All officials and employees of Scott County are bonded in the amount of \$10,000.

SCOTT COUNTY, IOWA

SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 1987

<u>INSURANCE COMANY</u>	<u>TYPE OF COVERAGE</u>	<u>INSURED</u>
Lloyd's - Penco	All lines aggregate	Property General liability Fleet liability Police professional Worker's compensation
St. Paul - Penco	Excess liability	General/fleet Police professional
Employer's Reinsurance	Excess worker's comp	Statutory worker's comp
National Flood	Flood	Buffalo shores area
St. Paul	Nurses liability	Health dept. nurses Liability
INA	Inland Marine	Radio towers & transmitters
Kemper Group	Surety bond	All employees
Maryland Casualty	Theft of monies	Various offices
USF&G	Excess property	"All risk" building and contents
Hartford	Livestock	7 buffalo, 3 burros
Hartford	Property	Cody homestead
American Ins. Co.	Property	3 buildings owned by Conservation Board
INA	Property	Contents of Pioneer Village
Maryland Casualty	Boiler & machinery	Comprehensive 6 locations
St. Paul	Property	Computer equipment
USAIG	Property	Voting machines
USF&G	Builder's risk	Construction of secondary road maintenance facility

<u>AMOUNT OF COVERAGE</u>	<u>SELF-INSURED RETENTION AMOUNT</u>	<u>POLICY NUMBER</u>	<u>EXPIRATION DATE</u>	<u>PREMIUM</u>
\$500,000	\$50,000	101402000	9/1/87	\$191,020
\$250,000	\$50,000			
\$250,000	\$50,000			
\$250,000	\$50,000			
\$250,000	\$100,000			
\$1,750,000 xs of \$250,000 \$750,000 xs of \$250,000	\$250,000 underlying limit	58-LC05517918	9/1/87	156,957
Unlimited coverage	\$250,000 underlying limit	C-24569	9/1/87	27,598
\$30,200	\$250	FL1-9354-8827-8	3/21/88	211
\$1,000,000 each person \$3,000,000 limit	N/A	EM01401887	8/2/87	270
\$154,882	\$100	RTBJ03532471	1/28/88	3,718
\$10,000	N/A	BI-0006	1/1/90	4,143
\$50,000 Treasurer Other offices vary	N/A	60-102112	2/7/88	2,719
\$35,728,493	\$500,000 underlying limit	CIP092220249	12/28/87	21,000
\$6,600	N/A	87LNP103588	4/12/88	100
\$30,000	\$250	83ICYE6806	8/18/87	600
\$167,800	\$500	F4364731	12/19/87	933
\$35,991	\$250	MVPI00853227	3/5/88	594
\$250,000	\$250	BP24964122	12/4/87	2,691
\$924,229	\$5,000 breakdown \$100 losses	IM01400091	7/3/87	1,618
\$368,000	N/A	CA3204600066	7/1/90	3,156
\$1,063,100 at site \$50,000 temporary storage site \$50,000 vehicle in transit	\$1,000	075543182	4/7/88	2,870

SCOTT COUNTY, IOWA

MISCELLANEOUS STATISTICS

Date of incorporation: December 21, 1837

Form of government: County Board/County Administrator

Area: 465 square miles Median age of population: 30.2

Miles of roads and streets:

Interstate highways	39
State highways	55
County roads	555
City streets	998
Total miles	<u>1,647</u>

Acres of industrial lands 1,886

Farming acres 235,228

Number of farms 1,465

County employees:

Board members	5
Elected officials	5
Full- and part-time	449

Schools within the County:

Public schools:	
Special education	1
Elementary	38
Junior high	9
Senior high	6
Total students	28,052

Nonpublic schools:

K-8	9
High school	2
Total students	1,647

Higher education:

1 university	2,130	students
2 colleges	2,890	
1 junior college	3,012	
5 vocational schools	1,782	

SCOTT COUNTY, IOWA

MISCELLANEOUS STATISTICS (CONTINUED)

Recreation:

Parks:

County parks	7
Number of acres	2,431
City parks	80
Number of acres	1,960

Golf courses:

Private	2
Public	4
Municipal	4

Snowmobile trails:

Total miles	77.7
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State wildlife preserve open to public hunting & fishing	1,180 acres
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Number of lakes	5
Number of boat launches	5
Number of beaches	1
Number of swimming pools	1
Number of zoos	1
Number of baseball diamonds	2

Public safety:

County sheriff department	1
City police department	8
Fire department:	
Full time	1
Volunteer	11
Rescue squads	2

Elections:

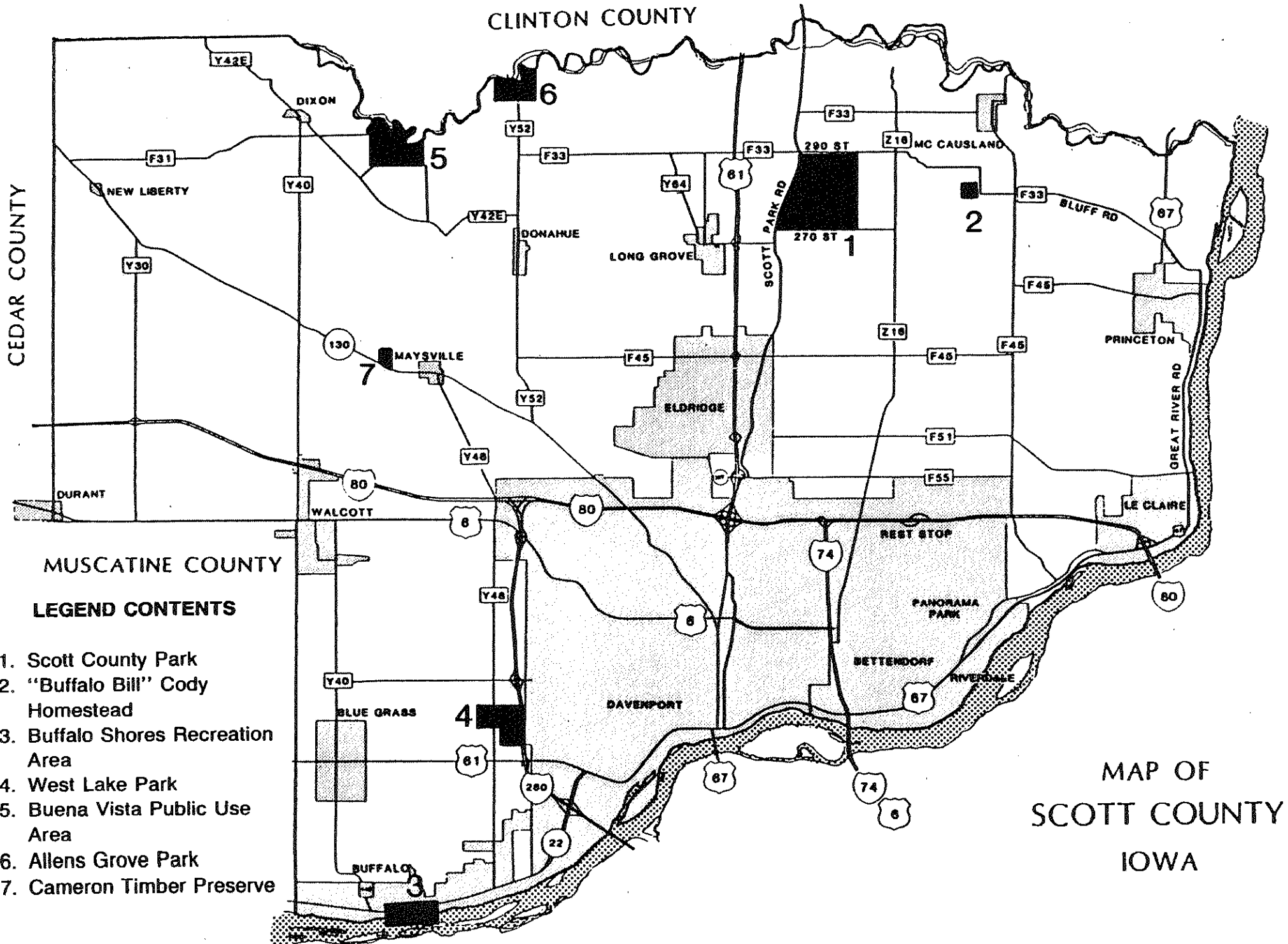
Last general election:	
Registered voters	91,482
Votes cast	43,817
Percent	47.9%

Last municipal election:

Registered voters	85,519
Votes cast	33,108
Percent	41.6%

Building permits:

Issued in the year ended June 30, 1987	208
Value of issued permits	\$12,261,394



CLINTON COUNTY

CEDAR COUNTY

MUSCATINE COUNTY

LEGEND CONTENTS

1. Scott County Park
2. "Buffalo Bill" Cody Homestead
3. Buffalo Shores Recreation Area
4. West Lake Park
5. Buena Vista Public Use Area
6. Allens Grove Park
7. Cameron Timber Preserve

MAP OF
SCOTT COUNTY
IOWA