

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**COUNTY OF SCOTT, IOWA**

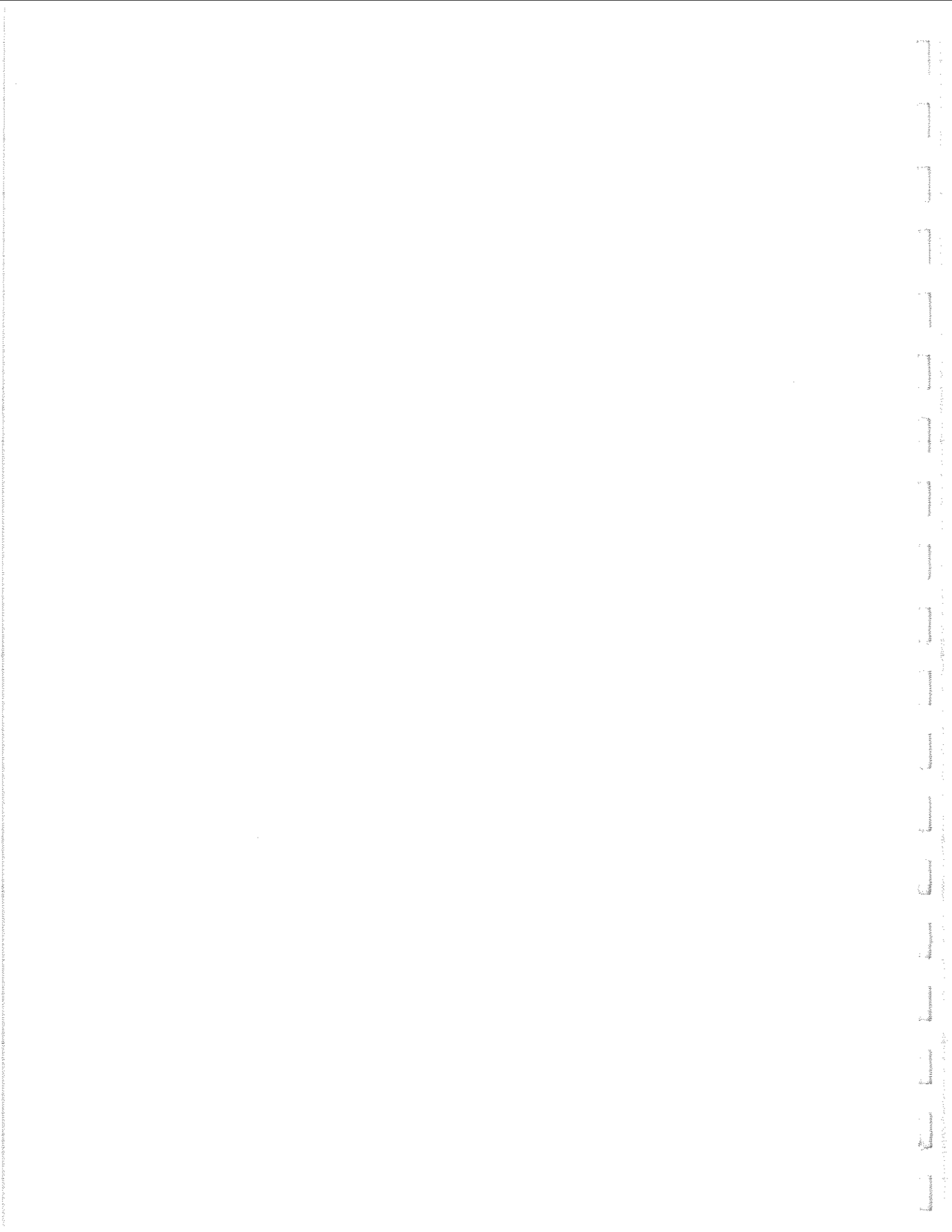
**YEAR ENDED JUNE 30, 1989**

**Prepared by**

**Carol Barnes, Financial Management Supervisor  
Office of County Treasurer**

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Office of County Auditor**

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



# Introductory Section



COUNTY OF SCOTT, IOWA  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 YEAR ENDED JUNE 30, 1989

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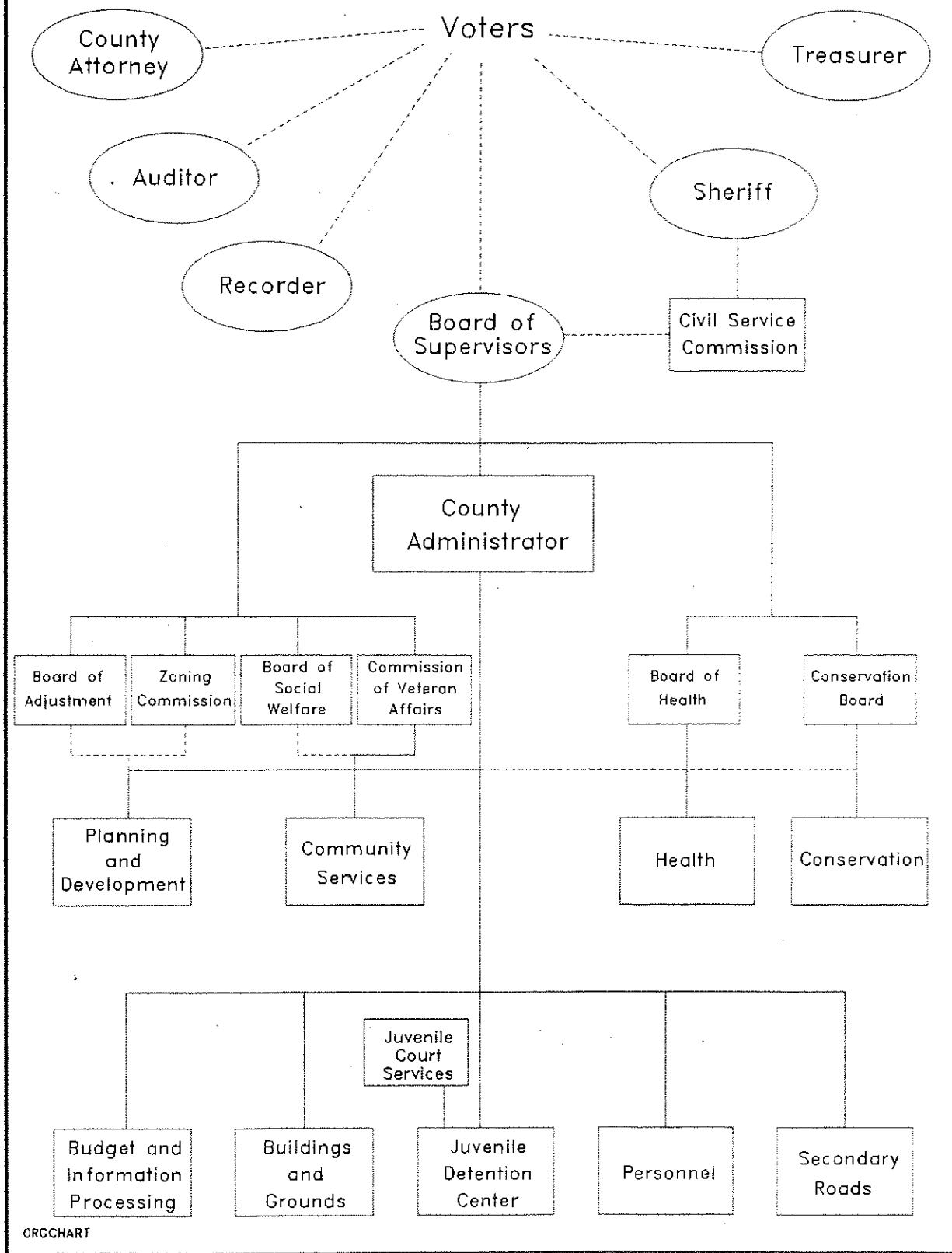
COUNTY OF SCOTT, IOWA

COUNTY OFFICIALS

<u>Official Title</u>	<u>Official</u>	<u>Term Expiration Date of Elected Officials</u>
<u>Elected Officials</u>		
Supervisor, Chairman	Bill Fennelly	1992
Supervisor	Robert E. Petersen	1992
Supervisor	Don Costello	1990
Supervisor	Otto L. Ewoldt	1990
Supervisor	Edwin G. Winborn	1990
Attorney	William E. Davis	1990
Auditor	Karen L. Fitzsimmons	1992
Recorder	Richard F. Hagen	1990
Sheriff	Forrest F. Ashcraft	1992
Treasurer	William P. Cusack	1990
<u>Administration</u>		
County Administrator	F. Glen Erickson	
<u>Department Heads</u>		
Budget & Information Processing	C. Ray Wierson	
Buildings and Grounds	Fred Jansen	
Community Services	Mary Dubert	
Conservation	Dan Nagle	
County Engineer	Robert DeWys	
Health	Lawrence Barker	
Juvenile Court Services	Patricia M. Hendrickson	
Personnel	Linda DeDoncker	
Planning and Development	Philip Rovang	
<u>Other Officials</u>		
Davenport City Assessor	Nicholas Doenges	
County Assessor	Dale Denklaue	
County Library Director	Ann Johnson	
Disaster Services Director	Bud Whitfield	



# SCOTT COUNTY GOVERNMENT ORGANIZATIONAL CHART



ORGCHART

# Certificate of Achievement for Excellence in Financial Reporting

Presented to  
County of Scott,  
Iowa

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 1988

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



(319) 326-8702

December 22, 1989

Members of the Board of Supervisors  
and Citizens  
Scott County, Iowa:

The Comprehensive Annual Financial Report of the County of Scott, Iowa for the fiscal year ended June 30, 1989 is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

This report is presented in four (4) sections: introductory, financial, statistical, and single audit. The introductory section includes this transmittal letter, the County's organizational chart and a list of principal officials. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the auditors' report on the financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multiyear basis.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-128, Audits of State and Local Governments. Information related to this single audit, including the schedule of federal financial assistance, findings and recommendations, and auditors' reports on the internal control structure and compliance with applicable laws and regulations, are included in the single audit section of this report.

This report includes all funds and account groups of the County. The County provides a full range of services. These services include law enforcement, health and social services, parks and cultural activities, planning and zoning, construction and maintenance of secondary roads, education and general administrative services. In addition to general county activities, 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 reporting entity.

### ECONOMIC CONDITION AND OUTLOOK

Scott County is a part of the "Quad-Cities": a three county metropolitan area. The counties of Scott (Iowa), Rock Island and Henry (Illinois), make up the Davenport-Rock Island-Moline Metropolitan Statistical Area, DRIM-MSA, with a population of nearly 389,500.

The "Quad-Cities" is actually a label for fourteen contiguous communities in Iowa and Illinois that make up a single socio-economic unit. It straddles the Mississippi River midway between Minneapolis-St. Paul to the north and St. Louis to the south; and between Chicago to the east and Des Moines to the west. It is the second largest metropolitan area in Iowa and Illinois.

One could say that it's the "Quad-Cities", referring to the major metropolitan center located in the quadrangle created on the map by the beltline of Interstates 80 and 280.

The "Quad-Cities" is an industrial center, a retail center and a transportation center. The area provides a highly productive, stable and dependable work force of 177,500 people.

During the early 1980's, with multiple plant closings and layoffs, unemployment reached a high in Scott County of 15.5%. After reaching this peak in 1983, unemployment rates have steadily declined. The average unemployment rate for Scott County during fiscal year 1989 was 6.3%. This reduction in unemployment is attributed in part to the growth in the area of professional and non-professional services. The total number of jobs in Scott County, particularly small business employment, has been growing with recent gains bringing the employment base back to the 1980 peak level of 76,500.

In addition area businesses have undertaken expansion projects and equipment updates resulting in an increase in levels of employment. During fiscal year 1989, approximately \$21.7 million was invested in new commercial and industrial construction and over \$15.2 million in renovation, according to building permit records from the various cities and Scott County. This is an increase of 79% over the investment in commercial and industrial building/renovation in fiscal year 1988.

Increased investment is not limited to the business sector of the County. During fiscal year 1989 over \$37.6 million was invested in the construction of new homes. This is a 38% increase over the amount of residential construction in fiscal year 1988.

The strength of the area's businesses is evident in part, by the results of the 1989 Existing Business Interview Program. This survey targeted the wholesale/distribution sector of the business community in the major urban areas of the County. All of the 147 businesses interviewed indicated that, while their businesses had been affected by plant closings and the slow local economy through the mid-eighties, diversification was helping and businesses were once again expanding. Nearly all of the 147 firms surveyed employed less than 50 workers and 68% planned to increase employment during the next three (3) years combining to an 18% increase in persons employed.

The County owns and maintains a business park for economic development purposes. While development activity was slow during the mid 1980's, three new businesses have begun operation in the business park during FY'89. A contributing factor was the attractive selling terms of the Board of Supervisors which includes incentives for businesses that begin construction immediately and hire a significant number of new employees. So far, the three businesses have invested \$1,350,000 in new construction and intend to hire 140 new employees when the businesses are fully operational.

With the passage of the river boat gambling bill by the Iowa Legislature in April 1989 and approval of the required referendum by Scott County voters in August, it is predicted that Scott County will experience a dramatic increase in tourism. The legislation allows low stakes gambling casinos on Mississippi River excursion boats. An economic impact study completed by Peat Marwick Main and Co. projected that river boat gambling will attract nearly a half a million tourists annually and that tourists will spend approximately \$53 million dollars in the Quad Cities. River boat gambling and associated support services are projected to create approximately 2,300 new jobs for the Quad City area. In addition, extensive land-based downtown river front development is being planned.

Scott County citizens approved a one cent local option sales tax at a special election held in the fall of 1988 and the tax became effective January 1, 1989. The tax is expected to bring in revenues in excess of \$1.5 million dollars annually to the County with 100% of the proceeds to be used for property tax relief. Importantly, this new tax not only provides for property tax relief for all County taxpayers but also diversifies the County's total revenue stream.

### **MAJOR INITIATIVES**

**For The Year.** In mid 1987 the State of Iowa informed Scott County that the State would be creating a State-wide Automated Court Management System and that effective July 1, 1989 the Seventh Judicial Court District would no longer be purchasing computer services from Scott County. This meant that Scott County would be losing almost one half million dollars in revenue which went toward supporting a \$1.7 million dollar mainframe computer budget.

Unfortunately due to continued growth in County applications the mainframe could not be replaced with a smaller, less expensive mainframe.

The County was faced with a very difficult decision: raise property taxes by one half million dollars or take the risk of making a total conversion from a mainframe computer environment to personal computers connected by local area networks and bridges. The Board approved the massive computer conversion project which took place over a two year period with the mainframe computer being removed in August 1989. The on-going operating cost of a PC LAN network is much less than that of a mainframe computer environment. In fact, the County not only covered the \$500,000 anticipated revenue shortfall due to the courts leaving but also is saving over \$300,000 a year in reduced computer operation costs.

In the area of capital improvements work was completed on replacing the roofs on the Courthouse, the Bi-Centennial Building, and the Pine Knoll Health Care Facility. Renovation work was also started on the third floor court related areas in the courthouse and on the Jail expansion project which will provide for additional bed space for prisoners to help reduce the number of prisoners required to be housed out-of-county when the County's Jail is at capacity.

For The Future. The Scott County Board of Supervisors and its management team of elected officials and appointed department heads hold planning sessions every two years for the purpose of setting target issues and developing action plans to successfully complete these goals as identified and prioritized. These "leadership workshops" help in continuing to build the policy team of the Board of Supervisors, determining the future goals and direction for the County, refining the governance processes of the policy team, and on refining the tone for management and service delivery.

Several target issues are expected to be completed next fiscal year including the Jail expansion and parking lot expansion projects as well as the construction of an unheated garage for the Secondary Roads Department. Also, a solid waste plan and a parks development plan (including a golf course feasibility study) are expected to be completed and submitted for the County's review and consideration.

Scott County was at the forefront with its mainframe environment providing excellent computer services to County departments as well as many outside agencies. The County is now at the leading edge of the rapidly changing micro-computer environment. The County is committed to taking advantage of future enhancements to micro-computer technology to enable County departments to maintain their high level of productivity despite increasing workload demands.

At the present time work is beginning on the County's fiscal year 1990-91 operating budget. Preliminary assessed valuations from the City and County Assessors indicate that no growth will be available in the property tax base for fiscal year 1990-91.

Inflationary pressures and wage increases proposed by the County's bargaining units directly reflect the needed amount of property taxes which continue to represent the largest component of general fund revenues.

**Department Focus.** Each year the County selects a department to highlight for its efforts and accomplishments. In 1989, the County Treasurer's office has been selected for review.

The 29 person staff in the County Treasurer's office has been the focal point of great County pride over the past seven years. During this period the County Treasurer's office has placed a high priority on improving its productivity and quality of services through computer automation. As a result, the County Treasurer's department budget has been reduced by over a quarter of a million dollars, or 25%, with eleven staff positions being abolished through attrition resulting in a 28% reduction in total authorized positions during this period.

Even with the above mentioned budget and staff reductions the County Treasurer, in cooperation with the County Board of Supervisors, created the first and only County satellite office in the State of Iowa. This satellite office is located in the largest shopping center mall in Iowa, centrally located in Scott County. In addition to County Treasurer's services such as motor vehicle registration and tax collection this satellite office, called the Scott County General Store, offers additional services from other County departments.

During fiscal year 1989 the County Treasurer's office converted from an in-house automated motor vehicle system to the State system. The State motor vehicle registration system is provided to the County at no cost and thus the Treasurer's office has saved the County thousands of dollars previously spent on the in-house system as a result of this conversion.

Through the past several years the Treasurer's office has been instrumental in creating and updating a comprehensive, written investment policy. As a result, investment earnings have increased \$200,000 or 17% over the amount earned three years ago.

Efforts are currently underway to link the State vehicle computer system together with the County's micro-computer local area network so that the Treasurer's office can return to its former position of offering services from universal clerks. With the cooperation and enthusiastic participation by the Treasurer's staff in this and other projects, the positive trends experienced during the past seven years are expected to continue.

#### **FINANCIAL INFORMATION**

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow

for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgements by management.

**Single Audit.** As a recipient of federal and state financial assistance, the County is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management of the County.

As a part of the County single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the County has complied with applicable laws and regulations. The results of the County's single audit for the fiscal year ended June 30, 1989 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

**Budgeting Controls.** In addition, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Board of Supervisors. The State of Iowa requires the passage of an annual budget of total County operating expenditures by major program service areas. Activities of the general fund, special revenue funds and debt service fund are included in the annual appropriated budget. Project length financial plans are adopted for the capital project funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is at the total program service area level. The County also maintains budgetary control beyond the State required program service area level at the major object of expenditure basis within each County department. Specific budgetary control is maintained by special boards for the following five special revenue funds: County Library Fund, Disaster Services Fund, City Assessor Fund, City Assessor Special Fund, and the County Assessor Fund.

**General Government Functions.** The following schedule presents a summary of general fund, special revenue funds and debt service fund revenues for the fiscal year ended June 30, 1989 and the amount and percentage of increases and decreases in relation to prior year revenues.



<u>Revenue Source</u>	<u>Amount</u>	<u>Percent Of Total</u>	<u>Increase (Decrease) From FY 1988</u>	<u>Percent Increase (Decrease) From FY 1988</u>
Property Taxes and Interest and Penalties on Taxes	\$17,313,202	62.5%	\$ 836,139	5.1%
Other County Taxes	426,592	1.5	358,417	525.7
Intergovernmental	5,987,148	21.6	11,048	.2
Licenses and Permits	192,567	.7	63,436	49.1
Charges for Services	1,890,740	6.8	178,506	10.4
Interest and Rental and Fees	1,440,131	5.2	283,353	24.5
Other	463,471	1.7	(291,018)	(38.6)
Total	<u>\$27,713,851</u>	<u>100.0%</u>	<u>\$1,439,881</u>	<u>5.5%</u>

The most significant increase in actual revenue sources was derived from taxes. An additional source of tax revenue was introduced this year with the establishment of a one cent local option sales tax in the County. The County's initial receipt of local option sales tax revenues in fiscal year 1989 totalled \$335,256 and is included in the other county taxes category.

In the discussion of the Treasurer's Department, enhancements to the investment policy and procedures were mentioned. Increased interest earnings accounted for 98% of the increase shown in the interest and rental and fees category above.

The following schedule presents a summary of general fund, special revenue funds and debt service fund expenditures for the fiscal year ended June 30, 1989 and the percentage of increases and decreases in relation to prior year amounts.

<u>Function</u>	<u>Amount</u>	<u>Percent Of Total</u>	<u>Increase (Decrease) From FY 1988</u>	<u>Percent Increase (Decrease) From FY 1988</u>
Public Safety	\$4,516,994	17.3%	(\$ 97,481)	(2.1%)
Court Services	757,121	2.9	(82,577)	(9.8)

<u>Function</u>	<u>Amount</u>	<u>Percent Of Total</u>	<u>Increase (Decrease) From FY 1988</u>	<u>Percent Increase (Decrease) From FY 1988</u>
Physical Health and Education	2,128,851	8.2	110,972	5.5
Mental Health	6,656,248	25.5	523,674	8.5
Social Services	637,721	2.5	(214,178)	(25.1)
County Environment	1,138,529	4.4	46,274	4.2
Roads and Transportation	2,597,159	10.0	276,682	11.9
State and Local Government	1,640,202	6.3	(93,985)	(5.4)
Interprogram	4,798,405	18.4	(188,777)	(3.8)
Debt Service	496,971	1.9	12,721	2.6
Capital	685,394	2.6	461,044	205.5
Total	----- \$26,053,595 =====	----- 100.0% =====	----- \$754,369 =====	----- 3.0% -----

The significant increase in mental health expenditures is due to significant per diem increases at the state institutions at which county governments in Iowa participate in 80% of the cost. Other expenditure variances from the prior year that warrant discussion include roads and transportation, capital, and social services functions. The Secondary Roads Department experienced some major equipment replacements during the fiscal year as well as increased infrastructure construction costs. The significant decrease associated with the social services function is due to reduced expenditures in the area of general relief. This trend in decreasing assistance payments has occurred over several years but now appears will be stabilizing in the future.

**General Fund Balance.** The fund balance of the general fund increased by 34% in 1989. The \$919,398 increase provides the County with a fund balance that is the equivalent of 63 working days of expenditures. This increase should significantly reduce the likelihood of the County entering the short-term debt market to pay for current operating expenditures.

**Debt Administration.** At June 30, 1989 the County had only one debt issue outstanding. This general obligation jail refunding bond issue totalled \$3,275,000. The County has maintained its AA rating from Moody's Investors Service on general obligation bond

issues. Under State statutes the County's general obligation bond issuances are subject to a legal limitation based on 5% of its gross assessed valuation. As of June 30, 1989 the County's general obligation indebtedness of \$3,275,000 was well below the legal limit of \$197,542,395 and debt per capita equaled \$21.07.

The County did not issue any new bond issues during the year.

**Cash Management.** Cash temporarily idle during the year was invested in demand deposits, certificates of deposit, obligations of the U.S. Treasury, and other obligations guaranteed by the United States or its agencies. The average yield on investments was 8.8%. The County earned interest revenue in Governmental Funds of \$1,303,791 on all investments for the year ended June 30, 1989.

The County's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, deposits were insured by federal depository insurance or collateralized. All collateral on deposits was held by either the County, its agent, or a financial institution's trust department in the County's name. All County investments during the year and at June 30, 1989, are classified in the category of lowest credit risk as defined by the Governmental Accounting Standards Board.

**Risk Management.** The County's liability, property and workers compensation claims, insurance and administration program are accounted for in the Internal Service Fund. The program involves various risk control techniques, including educational programs for employees to prevent accidents, and provides funds to meet loss situations which do occur, using a blend of internal and external resources. Internal funding of losses is represented by a claims retention program in which an assumption of appropriate deductibles is made. During fiscal year 1989, the deductible for each liability and property claim was \$250,000 and for each workers compensation claim was \$325,000. External funding involves the purchase of insurance to finance those losses which the County cannot comfortably retain itself. Individual claims for liability, property and workers compensation in excess of the deductible are insured up to \$2,750,000, replacement cost up to \$44,847,000, and an unlimited amount, respectively. The goals of the current risk management program are to lower long-term costs and to reduce dependence on the insurance market, which lessens the effect of annual rate increases and/or capacity crunches.

#### **OTHER INFORMATION**

**Independent Audit.** State statutes require an annual audit by the Auditor of State or by a certified public accountant. The County has complied with this requirement by contracting with Peat Marwick Main and Co. to provide an independent audit. In addition to meeting the requirements set forth in the State statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1984 and related OMB Circular A-128. The auditors' report on the general purpose statements and combining and individual fund statements and schedules is included

in the financial section of this report. The auditors' reports related specifically to the single audit are included in the single audit section.

**Awards.** The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Scott, Iowa for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 1988. This was the second consecutive year that the County has received this prestigious award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

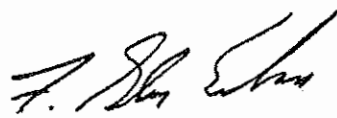
A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet these Certificate of Achievement Program requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

**Acknowledgements.** The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the dedicated services of the Financial Management Supervisor in the Treasurer's Office, the Accounting Supervisor in the Auditor'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, Peat Marwick Main and Co. 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,



William P. Cusack  
County Treasurer



F. Glen Erickson  
County Administrator

# Financial Section



INDEPENDENT AUDITORS' REPORT

Board of Supervisors  
County of Scott, Iowa:

We have audited the general purpose financial statements of the County of Scott, Iowa, as of and for the year ended June 30, 1989, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Scott, Iowa, as of June 30, 1989, 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.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and individual account group financial statements and schedules as listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County of Scott, Iowa. Such information has been subjected to the auditing procedures applied in the audit 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.

*Peat Marwick Main + Co.*

Davenport, Iowa  
December 8, 1989

COUNTY OF SCOTT, IOWA

Combined Balance Sheet  
All Fund Types and Account Groups

June 30, 1989

<u>Assets</u>	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Cash and investments (note 3)	\$ 4,355,804	1,494,686	13,498	548,205
Invested employee deferred compensation (note 8)	-	-	-	-
Receivables:				
Property taxes	472,735	52,289	11,357	-
Accrued interest	124,410	-	-	-
Accounts	29,888	1,090	-	302,864
Due from other funds	193,991	183,356	-	-
Due from other governmental agencies	670,519	136,719	-	7,557
Property, plant and equipment (note 5):				
Land and improvements	-	-	-	-
Buildings and structures	-	-	-	-
Furniture and fixtures	-	-	-	-
Equipment	-	-	-	-
Vehicles	-	-	-	-
Construction in progress	-	-	-	-
Other	-	-	-	-
Amount available in debt service fund	-	-	-	-
Amount to be provided for:				
General obligation bonds	-	-	-	-
Note payable	-	-	-	-
Accrued vacation and sick leave	-	-	-	-
<b>Total assets</b>	<b>\$ <u>5,847,347</u></b>	<b><u>1,868,140</u></b>	<b><u>24,855</u></b>	<b><u>858,626</u></b>

See accompanying notes to general purpose financial statements.



<u>Proprietary Fund Types</u> <u>Internal Service</u>	<u>Fiduciary Fund Types</u> <u>Trust and Agency</u>	<u>Account Groups</u>		<u>Total (Memorandum Only)</u>
		<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	
1,674,440	2,899,258	-	-	10,985,891
-	781,283	-	-	781,283
-	2,193,157	-	-	2,729,538
-	-	-	-	124,410
109	-	-	-	333,951
241,066	40,271	-	-	658,684
-	403	-	-	815,198
-	-	1,845,245	-	1,845,245
-	-	17,483,487	-	17,483,487
-	-	690,337	-	690,337
-	-	6,220,351	-	6,220,351
-	-	2,308,208	-	2,308,208
-	-	111,173	-	111,173
-	8,807	-	-	8,807
-	-	-	13,498	13,498
-	-	-	3,261,502	3,261,502
-	-	-	67,976	67,976
-	-	-	45,814	45,814
<u>1,915,615</u>	<u>5,923,179</u>	<u>28,658,801</u>	<u>3,388,790</u>	<u>48,485,353</u>

(Continued)

COUNTY OF SCOTT, IOWA

Combined Balance Sheet, Continued  
All Fund Types and Account Groups

June 30, 1989

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<u>Liabilities</u>				
Accounts payable	\$ 742,080	104,657	-	218,446
Accrued expenses	269,165	66,055	-	-
Due to other funds	456,191	8,501	-	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	400,199	47,465	11,357	283,267
Accrued vacation and sick leave	382,262	117,424	-	-
General obligation bonds payable (note 6)	-	-	-	-
Note payable (note 6)	-	-	-	-
<b>Total liabilities</b>	<b><u>2,249,897</u></b>	<b><u>344,102</u></b>	<b><u>11,357</u></b>	<b><u>501,713</u></b>
<u>Fund Equity</u>				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Retained earnings - unreserved	-	-	-	-
Fund balances:				
Reserved for debt service	-	-	13,498	-
Unreserved:				
Designated for vehicle purchases	300,091	-	-	-
Undesignated	<u>3,297,359</u>	<u>1,524,038</u>	<u>-</u>	<u>356,913</u>
<b>Total retained earnings/fund balances</b>	<b><u>3,597,450</u></b>	<b><u>1,524,038</u></b>	<b><u>13,498</u></b>	<b><u>356,913</u></b>
<b>Total fund equity</b>	<b><u>3,597,450</u></b>	<b><u>1,524,038</u></b>	<b><u>13,498</u></b>	<b><u>356,913</u></b>
<b>Total liabilities and fund equity</b>	<b>\$ <u>5,847,347</u></b>	<b><u>1,868,140</u></b>	<b><u>24,855</u></b>	<b><u>858,626</u></b>

See accompanying notes to general purpose financial statements.

<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Total (Memorandum Only)</u>
		<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	
465,328	865,082	-	-	2,395,593
-	-	-	-	335,220
-	193,992	-	-	658,684
-	4,712,979	-	-	4,712,979
-	-	-	-	742,288
-	-	-	45,814	545,500
-	-	-	3,275,000	3,275,000
-	-	-	67,976	67,976
<u>465,328</u>	<u>5,772,053</u>	<u>-</u>	<u>3,388,790</u>	<u>12,733,240</u>
-	-	28,658,801	-	28,658,801
1,098,877	-	-	-	1,098,877
351,410	-	-	-	351,410
-	-	-	-	13,498
-	-	-	-	300,091
-	151,126	-	-	5,329,436
<u>351,410</u>	<u>151,126</u>	<u>-</u>	<u>-</u>	<u>5,994,435</u>
<u>1,450,287</u>	<u>151,126</u>	<u>28,658,801</u>	<u>-</u>	<u>35,752,113</u>
<u>1,915,615</u>	<u>5,923,179</u>	<u>28,658,801</u>	<u>3,388,790</u>	<u>48,485,353</u>

COUNTY OF SCOTT, IOWA

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
All Governmental Fund Types and Expendable Trust Funds

Year ended June 30, 1989

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenues:</b>				
Property taxes	\$ 14,592,054	1,883,384	367,703	-
Other taxes	410,918	14,473	1,201	-
Interest and penalties on taxes	470,061	-	-	-
Intergovernmental	3,974,601	1,968,007	44,540	20,329
Charges for services	1,853,081	37,659	-	-
Interest	1,301,557	-	-	2,234
Licenses and permits	192,567	-	-	-
Rentals and fees	138,574	-	-	-
Other	217,288	246,183	-	129,919
Total revenues	<u>23,150,701</u>	<u>4,149,706</u>	<u>413,444</u>	<u>152,482</u>
<b>Expenditures:</b>				
Current operating:				
Public safety	4,413,792	180,924	-	-
Court services	757,121	-	-	-
Physical health and education	1,555,903	374,323	-	-
Mental health	6,656,248	-	-	-
Social services	758,624	-	-	-
County environment	1,140,713	-	-	-
Roads and transportation	-	2,597,159	-	-
State and local government services	878,940	761,262	-	-
Interprogram services	4,796,221	-	-	-
Nonprogram services	-	-	-	-
Capital outlay	-	685,394	-	906,079
Debt service:				
Principal	-	19,148	205,000	-
Interest	-	5,873	266,950	-
Total expenditures	<u>20,957,562</u>	<u>4,624,083</u>	<u>471,950</u>	<u>906,079</u>
Excess (deficiency) of revenues over expenditures	<u>2,193,139</u>	<u>(474,377)</u>	<u>(58,506)</u>	<u>(753,597)</u>
<b>Other financing sources (uses):</b>				
Operating transfers from other funds	-	1,859,021	56,650	643,946
Operating transfers (to) other funds	<u>(1,273,741)</u>	<u>(1,285,876)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,273,741)</u>	<u>573,145</u>	<u>56,650</u>	<u>643,946</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	919,398	98,768	(1,856)	(109,651)
Fund balance at beginning of year	<u>2,678,052</u>	<u>1,425,270</u>	<u>15,354</u>	<u>466,564</u>
Fund balance at end of year	\$ <u>3,597,450</u>	<u>1,524,038</u>	<u>13,498</u>	<u>356,913</u>

See accompanying notes to general purpose financial statements.

Exhibit 2

<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
-	16,843,141
-	426,592
-	470,061
-	6,007,477
-	1,890,740
-	1,303,791
-	192,567
-	138,574
<u>1,179,002</u>	<u>1,772,392</u>
<u>1,179,002</u>	<u>29,045,335</u>
-	4,594,716
-	757,121
-	1,930,226
-	6,656,248
-	758,624
-	1,140,713
-	2,597,159
-	1,640,202
-	4,796,221
1,149,296	1,149,296
-	1,591,473
-	224,148
-	<u>272,823</u>
<u>1,149,296</u>	<u>28,108,970</u>
<u>29,706</u>	<u>936,365</u>
-	2,559,617
-	<u>(2,559,617)</u>
-	-
29,706	936,365
<u>121,420</u>	<u>4,706,660</u>
<u>151,126</u>	<u>5,643,025</u>

COUNTY OF SCOTT, IOWA

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget and Actual - All Governmental Fund Types  
Budget Basis - Note 2

Year ended June 30, 1989

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Revenues:			
Property taxes	\$ 15,099,067	14,594,902	(504,165)
Other taxes	60,000	75,662	15,662
Interest and penalties on taxes	510,000	468,171	(41,829)
Intergovernmental	3,420,641	4,268,210	847,569
Charges for services	1,563,465	1,810,706	247,241
Interest	1,159,260	1,250,340	91,080
Licenses and permits	130,262	189,703	59,441
Rentals and fees	141,450	142,542	1,092
Other	<u>988,340</u>	<u>537,511</u>	<u>(450,829)</u>
Total revenues	<u>23,072,485</u>	<u>23,337,747</u>	<u>265,262</u>
Expenditures:			
Current operating:			
Public safety	4,501,993	4,429,892	72,101
Court services	808,323	778,905	29,418
Physical health and education	1,540,087	1,534,368	5,719
Mental health	7,068,552	6,801,243	267,309
Social services	1,010,287	768,088	242,199
County environment	1,178,394	1,159,301	19,093
Roads and transportation	-	-	-
State and local government services	1,041,408	1,010,266	31,142
Interprogram services	4,867,726	4,596,757	270,969
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>22,016,770</u>	<u>21,078,820</u>	<u>937,950</u>
Excess (deficiency) of revenues over expenditures	<u>1,055,715</u>	<u>2,258,927</u>	<u>1,203,212</u>
Other financing sources (uses):			
Operating transfers from other funds	91,500	-	(91,500)
Operating transfers (to) other funds	<u>(1,245,280)</u>	<u>(1,273,741)</u>	<u>(28,461)</u>
Total other financing sources (uses)	<u>(1,153,780)</u>	<u>(1,273,741)</u>	<u>(119,961)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (98,065)</u>	985,186	<u>1,083,251</u>
Fund balance at beginning of year		<u>3,370,618</u>	
Fund balance at end of year		<u>\$ 4,355,804</u>	

See accompanying notes to general purpose financial statements.

Special Revenue Funds			Debt Service Fund		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
1,990,814	1,886,153	(104,661)	375,169	369,270	(5,899)
10,175	14,473	4,298	2,400	1,201	(1,199)
-	-	-	-	-	-
1,612,426	1,976,880	364,454	37,731	51,134	13,403
14,700	15,458	758	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
15,100	61,659	46,559	-	-	-
<u>3,643,215</u>	<u>3,954,623</u>	<u>311,408</u>	<u>415,300</u>	<u>421,605</u>	<u>6,305</u>
200,000	189,907	10,093	-	-	-
-	-	-	-	-	-
388,210	380,215	7,995	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,713,100	2,559,658	153,442	-	-	-
912,240	758,989	153,251	-	-	-
-	-	-	-	-	-
700,800	698,247	2,553	-	-	-
19,148	19,148	-	205,000	205,000	-
4,973	5,873	(900)	266,950	266,950	-
<u>4,938,471</u>	<u>4,612,037</u>	<u>326,434</u>	<u>471,950</u>	<u>471,950</u>	<u>-</u>
<u>(1,295,256)</u>	<u>(657,414)</u>	<u>637,842</u>	<u>(56,650)</u>	<u>(50,345)</u>	<u>6,305</u>
1,859,021	1,859,021	-	56,650	56,650	-
<u>(1,285,876)</u>	<u>(1,285,876)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>573,145</u>	<u>573,145</u>	<u>-</u>	<u>56,650</u>	<u>56,650</u>	<u>-</u>
<u>(722,111)</u>	<u>(84,269)</u>	<u>637,842</u>	<u>-</u>	<u>6,305</u>	<u>6,305</u>
	<u>1,578,955</u>			<u>7,193</u>	
	<u>1,494,686</u>			<u>13,498</u>	

(Continued)

COUNTY OF SCOTT, IOWA

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget and Actual - All Governmental Fund Types, Continued  
Budget Basis - Note 2

Year ended June 30, 1989

	<u>Capital Projects Fund</u>		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property taxes	\$ -	-	-
Other taxes	-	-	-
Interest and penalties on taxes	-	-	-
Intergovernmental	-	12,772	12,772
Charges for services	-	-	-
Interest	-	2,234	2,234
Licenses and permits	-	-	-
Rentals and fees	-	-	-
Other	<u>20,000</u>	<u>138,686</u>	<u>118,686</u>
Total revenues	<u>20,000</u>	<u>153,692</u>	<u>133,692</u>
Expenditures:			
Current operating:			
Public safety	-	-	-
Court services	-	-	-
Physical health and education	-	-	-
Mental health	-	-	-
Social services	-	-	-
County environment	-	-	-
Roads and transportation	-	-	-
State and local government services	-	-	-
Interprogram services	-	-	-
Capital outlay	1,068,130	762,561	305,569
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>1,068,130</u>	<u>762,561</u>	<u>305,569</u>
Excess (deficiency) of revenues over expenditures	<u>(1,048,130)</u>	<u>(608,869)</u>	<u>439,261</u>
Other financing sources (uses):			
Operating transfers from other funds	523,985	643,946	119,961
Operating transfers (to) other funds	-	-	-
Total other financing sources (uses)	<u>523,985</u>	<u>643,946</u>	<u>119,961</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(524,145)</u>	35,077	<u>559,222</u>
Fund balance at beginning of year		<u>513,128</u>	
Fund balance at end of year		\$ <u>548,205</u>	

See accompanying notes to general purpose financial statements.



<u>Total (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
17,465,050	16,850,325	(614,725)
72,575	91,336	18,761
510,000	468,171	(41,829)
5,070,798	6,308,996	1,238,198
1,578,165	1,826,164	247,999
1,159,260	1,252,574	93,314
130,262	189,703	59,441
141,450	142,542	1,092
<u>1,023,440</u>	<u>737,856</u>	<u>(285,584)</u>
<u>27,151,000</u>	<u>27,867,667</u>	<u>716,667</u>
4,701,993	4,619,799	82,194
808,323	778,905	29,418
1,928,297	1,914,583	13,714
7,068,552	6,801,243	267,309
1,010,287	768,088	242,199
1,178,394	1,159,301	19,093
2,713,100	2,559,658	153,442
1,953,648	1,769,255	184,393
4,867,726	4,596,757	270,969
1,768,930	1,460,808	308,122
224,148	224,148	-
<u>271,923</u>	<u>272,823</u>	<u>(900)</u>
<u>28,495,321</u>	<u>26,925,368</u>	<u>1,569,953</u>
<u>(1,344,321)</u>	<u>942,299</u>	<u>2,286,620</u>
2,531,156	2,559,617	28,461
<u>(2,531,156)</u>	<u>(2,559,617)</u>	<u>(28,461)</u>
-	-	-
<u>(1,344,321)</u>	942,299	<u>2,286,620</u>
	<u>5,469,894</u>	
	\$ <u>6,412,193</u>	

## COUNTY OF SCOTT, IOWA

Combined Statement of Revenues, Expenses, and Changes in Retained Earnings  
Internal Service Funds

Year ended June 30, 1989

Operating revenues:	
Charges for services	\$ 1,152,356
Other	<u>42,296</u>
Total operating revenues	1,194,652
Operating expenses - claims and administrative expenses	<u>1,463,980</u>
Operating loss	(269,328)
Nonoperating income - interest income	<u>142,383</u>
Net loss	(126,945)
Retained earnings at beginning of year	<u>478,355</u>
Retained earnings at end of year	\$ <u><u>351,410</u></u>

See accompanying notes to general purpose financial statements.

COUNTY OF SCOTT, IOWA

Combined Statement of Changes in Financial Position -  
Internal Service Funds

Year ended June 30, 1989

Sources of cash and investments:	
Increase in accounts payable	\$ 118,443
Decrease in accounts receivable	<u>2,934</u>
Total cash and investments provided	<u>121,377</u>
Uses of cash and investments:	
Operations - net loss	126,945
Increase in due from other funds	<u>25,201</u>
Total cash and investments used	<u>152,146</u>
Net decrease in cash and investments	(30,769)
Cash and investments at beginning of year	<u>1,705,209</u>
Cash and investments at end of year	\$ <u>1,674,440</u>

See accompanying notes to general purpose financial statements.

# COUNTY OF SCOTT, IOWA

## Notes to General Purpose Financial Statements

June 30, 1989

### (1) Summary of Significant Accounting Policies

County of Scott, Iowa (the County) is incorporated and operates under the provisions of the Code of Iowa. The County is governed by a County Board and managed by the 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 contracts with a third party to provide mental health services. The accounting policies of the County are based upon generally accepted accounting principles as applicable to governmental units. The following is a summary of the significant policies:

#### (a) Reporting Entity

In accordance with the Codification of Governmental Accounting and Reporting Standards, the County is required to include in its annual financial report the activities of those governmental bodies over which the County exercises oversight responsibility. The County has developed criteria to determine whether outside agencies with activities which benefit the citizens of the County should be included within its financial reporting entity. The criteria includes, but is not limited to, whether the County (1) selects the governing authority or management, (2) has the ability to significantly influence operations, (3) has accountability for fiscal matters (i.e., financial budget approval, management of assets, etc.), or (4) financial interdependency.

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.

#### (b) Basis of Presentation - Fund Accounting

The operations of the County are recorded in the following fund types and account groups.

#### GOVERNMENTAL FUND TYPES

Governmental funds are used to account for the County's expendable financial resources and related liabilities (except those accounted for in the proprietary funds). The measurement focus is upon determination of changes in financial position. The following are the County's governmental fund types.

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.

## COUNTY OF SCOTT, IOWA

### Notes to General Purpose Financial Statements

#### (1) Summary of Significant Accounting Policies (continued)

##### (b) Basis of Presentation - Fund Accounting (continued)

#### GOVERNMENTAL FUND TYPES (continued)

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

#### PROPRIETARY FUND TYPE

Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income and capital maintenance. Following is the only proprietary fund type used by the County:

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

#### FIDUCIARY FUND TYPES

Trust and Agency Funds - Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent. 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 and do not involve measurement of results of operations.

#### ACCOUNT GROUPS

General Fixed Assets Account Group - This account group is used to account for all general fixed assets of the County.

General Long-Term Debt Account Group - This account group is used to account for all long-term obligations of the County expected to be financed from governmental type funds.

# COUNTY OF SCOTT, IOWA

## Notes to General Purpose Financial Statements

### (1) Summary of Significant Accounting Policies (continued)

#### (c) Basis of Accounting

The modified accrual basis of accounting is followed by governmental funds, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recorded when they become measureable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the liability is incurred except for interest on general long-term obligations, which is recorded when due.

In applying the susceptible to accrual concept to intergovernmental revenues, there are essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures incurred. In the other, monies are virtually unrestricted and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Property taxes are recognized as revenue in the year for which taxes have been levied, provided they are due by June 30 and collected within 60 days after year-end. Licenses and permits, rentals and fees and other revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Charges for services and interest earnings on investments are recorded as earned.

The accrual basis of accounting is used by the proprietary funds.

#### (d) Budgetary Procedures

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

- Prior to January 15, each County Officer and department submits budget estimates for the coming fiscal year to the Director of Budget and Information Processing. The Director of 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.
- Public hearings are conducted to obtain taxpayer comments.
- Prior to March 15, the budget is legally enacted through passage of an appropriation ordinance. The ultimate level of control is the governmental fund type in total.
- The budget may be amended by majority approval of the County Board prior to May 31 after public notice has been published.
- The budget is adopted on a cash basis (budget basis).
- The County does not apply encumbrance accounting.

# COUNTY OF SCOTT, IOWA

## Notes to General Purpose Financial Statements

### (1) Summary of Significant Accounting Policies (continued)

#### (d) Budgetary Procedures (continued)

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 outlay.

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 a program expenditure (for the governmental funds in total) larger than the amount which has been appropriated by the Board; however, emphasis is placed on monitoring budgets at the departmental level by major class of expenditure rather than by line item expenditure. Appropriations which are unexpended at year-end lapse.

#### (e) Investments

Investments are stated at cost or amortized cost, which approximates market (See note 8 regarding invested employee deferred compensation).

#### (f) Property Taxes

Property taxes receivable represent the 1988 levy which is due and collectible in the 1988-89 fiscal year. Property taxes are due and collectible in September and March of the fiscal year following the July 1, 1988 tax levy. Property taxes levied during 1988-89 fiscal year are based on the equalized assessed valuation for all general property located within the County as of January 1, 1987. The property taxes actually become an enforceable lien against the property when levied. Delinquent property taxes are recognized as revenue when collected.

#### (g) Property, Plant and Equipment

General fixed assets are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed assets account group. Contributed fixed assets are recorded at their estimated fair market value at the time received.

Certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized. Such assets normally are immovable and of value only to the County. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets. Depreciation is not provided on general fixed assets.

#### (h) Vacation and Sick Leave

City employees are granted vacations and sick leave in varying amounts based upon length of employment at the County. Vacation days accrue up to two times the employee's yearly vacation rate and total accrued vacation will be paid upon termination of employment. Sick leave accumulates without limit. Generally sick leave will be paid at 50% of an employee's total accumulated sick leave in excess of 720 hours up to a maximum of 1,680 hours upon retirement or death.

## COUNTY OF SCOTT, IOWA

### Notes to General Purpose Financial Statements

#### (1) Summary of Significant Accounting Policies (continued)

##### (h) Vacation and Sick Leave (continued)

For governmental funds the cost of accumulated vacation and sick leave expected to be paid in the next 12 months is recorded as a fund liability and amount expected to be paid after 12 months is recorded in the general long-term debt account group.

##### (i) Self-Insurance

The County is self-insured for general and automobile liability, property, health benefits, worker's compensation and unemployment compensation. The County's general and automobile liability, property, health benefits and worker's compensation premiums and claims are accounted for in the internal service funds. Premiums (treated as quasi-external transactions) are charged by these funds to operating funds based upon historical claims experience for health benefits and based upon actual claims incurred and estimated claims incurred and not yet reported for general and automobile liability, property, and worker's compensation. Unemployment claims are charged quarterly to the applicable funds based upon actual claims as assessed by the State.

Self-insurance is in effect up to a stop loss amount of approximately \$250,000 per claim for general and automobile liability, \$250,000 per claim for property, \$50,000 per individual and \$1,264,000 in the aggregate for health benefits and \$325,000 per claim for worker's compensation. Coverage from a private insurance company is maintained for losses in excess of the aggregate stop loss amount with \$2,750,000 maximum coverage on general and automobile liability, \$44,847,000 maximum coverage on property, and unlimited coverage on health benefits and worker's compensation. All claims handling procedures are performed by independent claims administrators.

The accrued liabilities for estimated claims represent estimates of eventual loss on claims arising prior to year-end including claims incurred and not yet reported and are classified with accounts payable in the internal service funds.

##### (j) Pooled Cash and Investment Account

Separate bank accounts and investments are not maintained for all County funds. Instead, certain general, special revenue, debt service, capital projects, internal service and trust and agency funds maintain their cash and investment balances in a pooled account. Accounting records are maintained to show the portion of the pooled account attributable to each participating fund.

Earnings on the pooled account are allocated to the General Fund unless statutes require otherwise or the Board of Supervisors has authorized otherwise. These respective allocations are made based on the average daily balances by fund.

Certain of the funds participating in the pooled account incur overdrafts (deficits) in the account. These overdrafts result from expenditures which have been approved by the Board of Supervisors and at year-end are reflected as amounts due to the respective "loaning" fund.



COUNTY OF SCOTT, IOWA

Notes to General Purpose Financial Statements

(1) Summary of Significant Accounting Policies (continued)

(k) Total Columns

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 or results of operations in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund eliminations have not been made.

(2) Budgetary Accounting

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 - budget and actual - all governmental fund types has been presented on a budget basis. A reconciliation of differences between the budget basis and the modified accrual basis (generally accepted accounting principles basis) is presented below.

The major differences between the budget and generally accepted accounting principles (GAAP) bases are that:

- (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP), and
- (2) Expenditures are recorded when payments are made (budget) as opposed to when the liability is incurred (GAAP).

Adjustments necessary to convert the results of operations and fund balances at end of year on the GAAP basis to the budget basis are as follows:

	<u>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</u>			
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>
GAAP Basis	\$ 919,398	98,768	(1,856)	(109,651)
Increase (Decrease):				
Due to revenues:				
Received in cash during year but receivables (GAAP) at June 30, 1988	1,100,513	130,906	8,161	28,363
Accrued as receivables at June 30, 1989 but not recognized in budget	(1,091,344)	(325,989)	-	(27,154)
Due to expenditures:				
Expenditures in cash during year but payables (GAAP) at June 30, 1988	(1,793,079)	(284,591)	-	(74,927)
Accrued as expenditures at June 30, 1989 but not recognized in budget	<u>1,849,698</u>	<u>296,637</u>	<u>-</u>	<u>218,446</u>
Budget basis	\$ <u>985,186</u>	<u>(84,269)</u>	<u>6,305</u>	<u>35,077</u>

COUNTY OF SCOTT, IOWA

Notes to General Purpose Financial Statements

(2) Budgetary Accounting (continued)

	<u>Fund Balance at End of Year</u>			
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>
GAAP Basis	\$ 3,597,450	1,524,038	13,498	356,913
Increase (Decrease):				
Due to revenues accrued as receivables at June 30, 1989 but not recognized in budget	(1,091,344)	(325,989)	(11,357)	(27,154)
Due to expenditures accrued as liabilities at June 30, 1989 but not recognized in budget	<u>1,849,698</u>	<u>296,637</u>	<u>11,357</u>	<u>218,446</u>
Budget basis	\$ <u>4,355,804</u>	<u>1,494,686</u>	<u>13,498</u>	<u>548,205</u>

(3) Cash and Investments

The County maintains a cash and investment pool that is available for use by all funds. In addition, investments are separately held by several of the County's funds.

At year-end, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposits, was \$1,465,171 (excludes \$51,745 in cash on hand and undeposited receipts at June 30, 1989) and the bank balance was \$1,699,980. The entire bank balance was covered by Federal depository insurance or collateral held by the County or its agent in the County's name.

The County invests in United States Government and agency obligations, and certificates of deposit, all of which are authorized by the Code of Iowa. The County's investments are categorized below to give an indication of the level of risk assumed by the entity. Category 1 includes investments that are insured, registered or held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments held by the counterparty's trust or safekeeping department or its agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty in its trust or safekeeping department or its agent, but not in the County's name.

	<u>Carrying Amount</u>				Market Value
	<u>Category</u>			<u>Total</u>	
	<u>1</u>	<u>2</u>	<u>3</u>		
U.S. Government agency obligations	\$ 7,468,911	-	-	7,468,911	7,558,416
Commercial paper	<u>2,000,064</u>	-	-	<u>2,000,064</u>	<u>2,004,132</u>
Total investments	\$ <u>9,468,975</u>	-	-	<u>9,468,975</u>	<u>9,562,548</u>

The County's investments during the year did not vary significantly from those at year-end in amounts or level of risk.

COUNTY OF SCOTT, IOWA

Notes to General Purpose Financial Statements

(4) Other Individual Fund Disclosures

Generally accepted accounting principles require disclosure, as part of the combined statements, of certain information concerning individual funds including:

(a) Individual fund interfund receivable and payable balances at June 30, 1989, are as follows:

	<u>Due from other funds</u>	<u>Due to other funds</u>
General	\$ 193,991	456,191
Special revenue:		
City assessor fund	-	1,700
County assessor fund	-	850
County library fund	-	850
Disaster services fund	-	425
Secondary roads fund	183,356	4,676
Internal service:		
Self-insurance fund	241,066	-
Trust:		
Juvenile court services restitution fund	-	20
Agency:		
County auditor's cash pool fund	40,271	-
County auditor agency fund	-	12,144
County recorder agency fund	-	113,501
County sheriff agency fund	-	935
County conservation board escrow fund	-	31,743
Motor vehicle tax fund	-	34,719
Use tax fund	-	930
	<u>                    </u>	<u>                    </u>
Total interfund accounts	\$ <u>658,684</u>	<u>658,684</u>

(b) Deficit fund balance of individual funds:

<u>Fund</u>	<u>Amount of deficit fund balance</u>
Disaster services fund	\$ <u>8,279</u>

It is anticipated that this deficit will be eliminated through future revenue sources and expenditure reductions.

**COUNTY OF SCOTT, IOWA**

**Notes to General Purpose Financial Statements**

**(5) Fixed Assets**

A summary of changes in general fixed assets by type follows:

Type:	<u>Balance June 30, 1988</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 1989</u>
Land and improvements	\$ 1,776,752	68,493	-	1,845,245
Buildings and structures	17,311,154	172,333	-	17,483,487
Furniture and fixtures	675,045	16,928	1,636	690,337
Equipment	5,813,802	1,041,688	635,139	6,220,351
Vehicles	2,173,871	357,148	222,811	2,308,208
Construction in progress	<u>-</u>	<u>111,173</u>	<u>-</u>	<u>111,173</u>
	\$ <u>27,750,624</u>	<u>1,767,763</u>	<u>859,586</u>	<u>28,658,801</u>

**(6) Long-Term Debt**

The following is a summary of changes in the general long-term debt account group for the year ended June 30, 1989:

	<u>June 30, 1988</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 1989</u>
General obligations bonds	\$ 3,480,000	-	205,000	3,275,000
Accrued vacation and sick leave	91,434	-	45,620	45,814
Note payable	<u>87,124</u>	<u>-</u>	<u>19,148</u>	<u>67,976</u>
	\$ <u>3,658,558</u>	<u>-</u>	<u>269,768</u>	<u>3,388,790</u>

General obligation bonds payable at June 30, 1989 are comprised of 6.9% - 8.1% County jail re-funding bonds; due 2000, in annual installments of \$175,000 to \$475,000. Following is a summary of debt service requirements on general obligation bonds outstanding at June 30, 1989:

Year ending June 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1990	\$ 175,000	255,550	430,550
1991	200,000	243,475	443,475
1992	225,000	229,275	454,275
1993	225,000	212,850	437,850
1994	250,000	195,975	445,975
1995 - 1999	1,725,000	639,450	2,364,450
2000	<u>475,000</u>	<u>38,475</u>	<u>513,475</u>
	\$ <u>3,275,000</u>	<u>1,815,050</u>	<u>5,090,050</u>

COUNTY OF SCOTT, IOWA

Notes to General Purpose Financial Statements

(6) Long-Term Debt (continued)

The note payable was issued in conjunction with the purchase of a building by the County Library Board (see note 1). Of the note payable, \$15,000 is due on September 1, 1989 and bears interest at 6 percent. The remaining \$52,976 is due in monthly installments of \$760 (including interest at 9 percent) until September 1992, when the balance can be refinanced for an additional 5 years, with interest to be negotiated at between 7 percent and 11 percent.

Following is a summary of debt service requirements on the note payable at June 30, 1989:

Year ending June 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1990	\$ 19,537	6,384	25,921
1991	4,962	4,159	9,121
1992	5,428	3,693	9,121
1993 (through September 1992)	<u>1,435</u>	<u>845</u>	<u>2,280</u>
	31,362	<u>15,081</u>	<u>46,443</u>
Balance to be refinanced in September, 1992 for 5 years at a rate of interest between 7% and 11%	<u>36,614</u>		
	\$ <u>67,976</u>		

The computation of the County's legal debt margin as of June 30, 1989 is as follows:

Assessed value	\$ <u>3,950,847,891</u>
Debt limit, 5 percent of assessed valuation (Iowa statutory limitation)	\$ 197,542,395
Total amount of debt applicable to debt margin	<u>3,275,000</u>
Legal debt margin	\$ <u>194,267,395</u>

(7) Retirement System

The County is a participating employer in the Iowa Public Employees Retirement System (IPERS) which is a cost-sharing multiple-employer public employees retirement system designed as a supplement to Social Security.

All employees earning in excess of \$300 per quarter who do not participate in any other public retirement system in the State are eligible and must participate in IPERS. The pension plan provides retirement and death benefits which are established by State statute. Generally, a member may retire at the age of 65 or any time after age 62 with 30 years or more of service and receive full benefits. Members may also retire at the age of 55 or more at reduced benefits. Benefits vest after four years of service or after attaining the age of 55. Full benefits are equal to fifty percent of the average of the highest three years of covered wages.

COUNTY OF SCOTT, IOWA

Notes to General Purpose Financial Statements

(7) Retirement System (continued)

The plan is administered by the State of Iowa and the County's responsibility is limited to payment of contributions. State statute requires employee contributions of 3.70% for regular employees and 6.44% for sheriff and deputy sheriff employees. Employer contributions are at the rates of 5.75% for regular employees and 9.66% for sheriff and deputy sheriff employees. The employer contribution rate is at a level necessary to fund the system, using the actuarial basis specified by statute. These rates are applied on the first \$24,000 of compensation in calendar year 1988 and on the first \$26,000 of compensation in calendar year 1989. The contribution paid by the County for the year ended June 30, 1989 totaled \$466,849 and the contributions paid by employees totaled \$302,484. The total payroll for employees covered by IPERS for the year ended June 30, 1989 was \$7,488,923 and the total County payroll was \$8,415,762.

These amounts are broken down between regular employees and sheriff and deputy sheriff employees as follows:

	<u>Regular employees</u>	<u>Sheriff and deputy sheriff employees</u>
Total payroll	\$ <u>7,390,190</u>	<u>1,025,572</u>
Payroll earnings reported to and covered by IPERS	\$ <u>6,562,241</u>	<u>926,682</u>
County contribution	\$ <u>377,332</u>	<u>89,517</u>
Employee contribution	\$ <u>242,805</u>	<u>59,679</u>

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess IPERS' funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems and among employers. IPERS does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at June 30, 1989 for IPERS as a whole, determined through an actuarial valuation performed as of that date, was \$4,165,418,680. IPERS' net assets available for benefits on that date (valued at market) were \$4,692,880,788, leaving no unfunded pension benefit obligation. The County's contribution during the year ended June 30, 1989 represented .34 percent of total contributions of \$223,112,353 of all participating entities.

Ten-year historical trend information showing IPERS' progress in accumulating sufficient assets to pay benefits when due will be presented in IPERS' June 30, 1989 annual report.

COUNTY OF SCOTT, IOWA

Notes to General Purpose Financial Statements

(7) Retirement System (continued)

For the three years ended June 30, 1989, the County's contribution to the IPERS, expressed as a percentage of covered payroll, is set forth as follows:

	<u>Regular employees</u>	<u>Sheriff and deputy sheriff employees</u>
1989	5.75 %	9.66 %
1988	5.75	9.78
1987	5.75	9.78

Other three-year trend information is not available as IPERS does not make separate measurements of pension benefit obligation for individual employers.

(8) 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 compensation account for each participant.

It is the opinion of the County that it 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.

Total invested employee deferred compensation at market value amounted to \$781,283 at June 30, 1989 and is included herein as an Agency Fund in the financial statements.

(9) 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, 1989, \$3,520,000 of bonds outstanding are considered defeased.

(10) Commitments

Prior to June 30, 1989, the County had entered into a construction contract totalling \$297,401. At year end, \$35,750 of the contract had been completed and accrued as a liability within the Capital Projects Fund, leaving a contractual commitment of \$261,651.

COUNTY OF SCOTT, IOWA

Notes to General Purpose Financial Statements

(11) Litigation

The County is a defendant in several claims and lawsuits. In the opinion of the County Attorney and management, the resolution of these matters will not have a material adverse effect on the financial condition of the County.



COUNTY OF SCOTT, IOWA

GENERAL FUND

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

## COUNTY OF SCOTT, IOWA

General FundSchedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
Budget Basis

Year ended June 30, 1989

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Property taxes	\$ 15,099,067	14,594,902	(504,165)
Other taxes	60,000	75,662	15,662
Interest and penalties on taxes	510,000	468,171	(41,829)
Intergovernmental:			
Replacement tax	1,325,502	2,029,948	704,446
State grants	1,680,318	1,616,339	(63,979)
Other	414,821	621,923	207,102
Charges for services	1,563,465	1,810,706	247,241
Interest	1,159,260	1,250,340	91,080
Licenses and permits	130,262	189,703	59,441
Rental and fees	141,450	142,542	1,092
Other	988,340	537,511	(450,829)
Total revenues	<u>23,072,485</u>	<u>23,337,747</u>	<u>265,262</u>
Expenditures, current operating:			
Public safety:			
Law enforcement program:			
Uniformed patrol services	1,227,552	1,244,054	(16,502)
Investigations	330,072	330,688	(616)
Law enforcement communications	245,510	248,811	(3,301)
Adult correctional services	1,653,870	1,591,247	62,623
Administration	47,859	47,830	29
Legal services program:			
Criminal prosecution	667,565	653,961	13,604
Child support recovery	161,070	157,060	4,010
Emergency services:			
Ambulance services	128,297	116,043	12,254
Disaster services	40,198	40,198	-
Total public safety	<u>4,501,993</u>	<u>4,429,892</u>	<u>72,101</u>
Court services:			
Court proceedings program:			
Court costs	61,992	55,204	6,788
Detention services	219,925	213,704	6,221
Service of civil papers	197,206	184,794	12,412
Juvenile justice administration program - Court-appointed attorneys for juveniles	<u>329,200</u>	<u>325,203</u>	<u>3,997</u>
Total court services	<u>808,323</u>	<u>778,905</u>	<u>29,418</u>

(Continued)

## COUNTY OF SCOTT, IOWA

## General Fund

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual, Continued  
Budget Basis

Year ended June 30, 1989

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Expenditures, current operating, continued:			
Physical health and education:			
Physical health services program:			
Personal and family health services	\$ 606,035	603,636	2,399
Communicable disease prevention and control services	262,400	257,484	4,916
Sanitation	387,276	393,367	(6,091)
Health administration	104,376	99,881	4,495
Educational services program - fairgrounds	180,000	180,000	-
Total physical health and education	<u>1,540,087</u>	<u>1,534,368</u>	<u>5,719</u>
Mental health:			
Care of the mentally ill program:			
Inpatient services	1,119,686	1,124,369	(4,683)
Residential services	1,234,472	1,126,724	107,748
Intermediate care program:			
Partial hospitalization services	142,686	142,686	-
Outpatient services	641,427	641,427	-
Evaluation and commitment services	210,839	256,031	(45,192)
Consultation and educational services	38,744	83,828	(45,084)
Community support services	558,328	503,073	55,255
Care of the developmentally disabled program:			
Treatment services	2,337,152	2,129,554	207,598
Special living arrangements	260,781	260,781	-
Education, social, and vocational services	313,746	313,746	-
Care of the chemically dependent program:			
Residential services	176,556	176,556	-
Outpatient services	34,135	42,468	(8,333)
Total mental health	<u>7,068,552</u>	<u>6,801,243</u>	<u>267,309</u>
Social services:			
Services to poor program:			
Administration	79,404	68,329	11,075
General welfare services	699,134	479,111	220,023
Services to military veterans program:			
Administration	9,519	7,227	2,292
General services to veterans	89,839	55,766	34,073
Services to other adults program:			
Services to the elderly	132,391	135,155	(2,764)
Other social services	-	22,500	(22,500)
Total social services	<u>1,010,287</u>	<u>768,088</u>	<u>242,199</u>
County environment:			
Environmental quality program:			
Natural resources conservation	35,000	34,793	207
Weed eradication	13,487	13,588	(101)
Conservation and recreation services program:			
Administration	87,794	89,126	(1,332)
Maintenance and operations	833,776	823,634	10,142

(Continued)

## COUNTY OF SCOTT, IOWA

General FundSchedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual, Continued  
Budget Basis

Year ended June 30, 1989

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Expenditures, current operating, continued:			
County environment, continued:			
Animal control program:			
Animal shelter	\$ 19,500	19,500	-
Animal bounties and domestic animal losses	5,000	2,184	2,816
County development program:			
Land use and building controls	128,553	121,192	7,361
Economic development	<u>55,284</u>	<u>55,284</u>	-
Total county environment	<u>1,178,394</u>	<u>1,159,301</u>	<u>19,093</u>
State and local government services:			
Representation services Program:			
Elections administration	72,002	72,057	(55)
Local elections	303,217	286,982	16,235
State administrative services program:			
Motor vehicle registration and licensing	368,174	358,268	9,906
Recording of public documents	<u>298,015</u>	<u>292,959</u>	<u>5,056</u>
Total state and local government services	<u>1,041,408</u>	<u>1,010,266</u>	<u>31,142</u>
Interprogram services:			
Policy and administration program:			
General county management	280,364	259,606	20,758
Administrative management services	554,983	518,939	36,044
Treasury management services	474,149	443,484	30,665
Other policy and administration	299,500	196,547	102,953
Central services program:			
General services	1,211,813	1,115,447	96,366
Data processing services	1,672,112	1,666,889	5,223
Risk management services program:			
Tort liability	189,805	231,689	(41,884)
Safety of workplace	160,000	153,465	6,535
Fidelity of public officers	5,000	4,143	857
Unemployment compensation	<u>20,000</u>	<u>6,548</u>	<u>13,452</u>
Total interprogram services	<u>4,867,726</u>	<u>4,596,757</u>	<u>270,969</u>
Total expenditures	<u>22,016,770</u>	<u>21,078,820</u>	<u>937,950</u>
Excess of revenues over expenditures	<u>1,055,715</u>	<u>2,258,927</u>	<u>1,203,212</u>
Other financing sources (uses):			
Operating transfers from other funds	91,500	-	(91,500)
Operating transfers (to) other funds	<u>(1,245,280)</u>	<u>(1,273,741)</u>	<u>(28,461)</u>
Total other financing sources (uses)	<u>(1,153,780)</u>	<u>(1,273,741)</u>	<u>(119,961)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ <u>(98,065)</u>	985,186	<u>1,083,251</u>
Fund balance at beginning of year		<u>3,370,618</u>	
Fund balance at end of year		\$ <u>4,355,804</u>	

See accompanying independent auditors' report.

COUNTY OF SCOTT, IOWA

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 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.

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.

COUNTY OF SCOTT, IOWA

Special Revenue Funds

Combining Balance Sheet

June 30, 1989

<u>Assets</u>	<u>City Assessor Fund</u>	<u>City Assessor Special Fund</u>	<u>County Assessor Fund</u>
Cash and investments	\$ 115,709	166,285	172,846
Receivables:			
Property taxes	12,218	3,440	7,419
Accounts	-	-	-
Due from other funds	-	-	-
Due from other governmental agencies	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	\$ <u>127,927</u>	<u>169,725</u>	<u>180,265</u>
 <u>Liabilities and Fund Equity</u>			
Liabilities:			
Accounts payable	\$ 847	541	3,798
Accrued expenses	12,017	118	6,690
Due to other funds	1,700	-	850
Deferred revenue	10,439	3,061	6,853
Accrued vacation and sick leave	<u>14,107</u>	<u>-</u>	<u>11,963</u>
	<u>39,110</u>	<u>3,720</u>	<u>30,154</u>
Fund balance (deficit) - unreserved, undesignated	<u>88,817</u>	<u>166,005</u>	<u>150,111</u>
Total liabilities and fund equity	\$ <u>127,927</u>	<u>169,725</u>	<u>180,265</u>

See accompanying independent auditors' report.

<u>County Library Fund</u>	<u>Disaster Services Fund</u>	<u>Rural Services Fund</u>	<u>Secondary Roads Fund</u>	<u>Total</u>
38,989	1,127	47,646	952,084	1,494,686
-	-	29,212	-	52,289
-	-	-	1,090	1,090
-	-	-	183,356	183,356
<u>1,275</u>	<u>11,008</u>	<u>-</u>	<u>124,436</u>	<u>136,719</u>
<u>40,264</u>	<u>12,135</u>	<u>76,858</u>	<u>1,260,966</u>	<u>1,868,140</u>
4,442	10,315	-	84,714	104,657
7,575	2,666	-	36,989	66,055
850	425	-	4,676	8,501
-	-	27,112	-	47,465
<u>11,472</u>	<u>7,008</u>	<u>-</u>	<u>72,874</u>	<u>117,424</u>
<u>24,339</u>	<u>20,414</u>	<u>27,112</u>	<u>199,253</u>	<u>344,102</u>
<u>15,925</u>	<u>(8,279)</u>	<u>49,746</u>	<u>1,061,713</u>	<u>1,524,038</u>
<u>40,264</u>	<u>12,135</u>	<u>76,858</u>	<u>1,260,966</u>	<u>1,868,140</u>

COUNTY OF SCOTT, IOWA

Special Revenue Funds

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances

Year ended June 30, 1989

	<u>City Assessor Fund</u>	<u>City Assessor Special Fund</u>	<u>County Assessor Fund</u>
Revenues:			
Property taxes	\$ 339,313	95,396	310,060
Other taxes	755	213	1,406
Intergovernmental	34,621	9,746	37,726
Charges for services	-	-	-
Other	<u>262</u>	<u>-</u>	<u>-</u>
Total revenues	<u>374,951</u>	<u>105,355</u>	<u>349,192</u>
Expenditures:			
Current operating:			
Public safety	-	-	-
Physical health and education	-	-	-
Roads and transportation	-	-	-
State and local government services	452,264	13,757	295,241
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>452,264</u>	<u>13,757</u>	<u>295,241</u>
Excess (deficiency) of revenues over expenditures	<u>(77,313)</u>	<u>91,598</u>	<u>53,951</u>
Other financing sources (uses):			
Operating transfers from other funds	-	-	-
Operating transfers (to) other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(77,313)	91,598	53,951
Fund balance at beginning of the year	<u>166,130</u>	<u>74,407</u>	<u>96,160</u>
Fund balance (deficit) at end of the year	\$ <u>88,817</u>	<u>166,005</u>	<u>150,111</u>

See accompanying independent auditors' report.



<u>County Library Fund</u>	<u>Disaster Services Fund</u>	<u>Rural Services Fund</u>	<u>Secondary Roads Fund</u>	<u>Total</u>
-	-	1,138,615	-	1,883,384
-	-	12,099	-	14,473
198,958	145,281	155,766	1,385,909	1,968,007
12,050	-	-	25,609	37,659
-	9,656	-	236,265	246,183
<u>211,008</u>	<u>154,937</u>	<u>1,306,480</u>	<u>1,647,783</u>	<u>4,149,706</u>
-	180,924	-	-	180,924
374,323	-	-	-	374,323
-	-	-	2,597,159	2,597,159
-	-	-	-	761,262
-	-	-	685,394	685,394
19,148	-	-	-	19,148
5,873	-	-	-	5,873
<u>399,344</u>	<u>180,924</u>	<u>-</u>	<u>3,282,553</u>	<u>4,624,083</u>
(188,336)	(25,987)	1,306,480	(1,634,770)	(474,377)
201,409	-	-	1,657,612	1,859,021
-	-	(1,285,876)	-	(1,285,876)
<u>201,409</u>	<u>-</u>	<u>(1,285,876)</u>	<u>1,657,612</u>	<u>573,145</u>
13,073	(25,987)	20,604	22,842	98,768
2,852	17,708	29,142	1,038,871	1,425,270
<u>15,925</u>	<u>(8,279)</u>	<u>49,746</u>	<u>1,061,713</u>	<u>1,524,038</u>

## COUNTY OF SCOTT, IOWA

CITY ASSESSOR FUNDSchedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
Budget Basis

Year ended June 30, 1989

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Property taxes	\$ 374,890	339,284	(35,606)
Other taxes	390	755	365
Intergovernmental	33,490	39,550	6,060
Other	<u>100</u>	<u>337</u>	<u>237</u>
Total revenues	408,870	379,926	(28,944)
Expenditures:			
Current operating -			
State and local government services	<u>453,468</u>	<u>449,069</u>	<u>4,399</u>
Deficiency of revenues over expenditures	\$ <u>(44,598)</u>	(69,143)	<u>(24,545)</u>
Fund balance at beginning of year		<u>184,852</u>	
Fund balance at end of year		\$ <u>115,709</u>	

See accompanying independent auditors' report.

COUNTY OF SCOTT, IOWA  
CITY ASSESSOR SPECIAL FUND

Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual  
 Budget Basis

Year ended June 30, 1989

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property taxes	\$ 103,736	95,510	(8,226)
Other taxes	40	213	173
Intergovernmental	<u>83</u>	<u>11,134</u>	<u>11,051</u>
Total revenues	103,859	106,857	2,998
<b>Expenditures:</b>			
Current operating - State and local government services	<u>80,800</u>	<u>13,439</u>	<u>67,361</u>
Excess of revenues over expenditures	\$ <u>23,059</u>	93,418	<u>70,359</u>
Fund balance at beginning of year		<u>72,867</u>	
Fund balance at end of year		\$ <u>166,285</u>	

See accompanying independent auditors' report.

## COUNTY OF SCOTT, IOWA

COUNTY ASSESSOR FUNDSchedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
Budget Basis

Year ended June 30, 1989

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Property taxes	\$ 342,788	310,480	(32,308)
Other taxes	725	1,406	681
Intergovernmental	<u>24,840</u>	<u>44,586</u>	<u>19,746</u>
Total revenues	368,353	356,472	(11,881)
Expenditures:			
Current operating - State and local government services	<u>377,972</u>	<u>296,481</u>	<u>81,491</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(9,619)</u>	59,991	<u>69,610</u>
Fund balance at beginning of year		<u>112,855</u>	
Fund balance at end of year		\$ <u>172,846</u>	

See accompanying independent auditors' report.

## COUNTY OF SCOTT, IOWA

COUNTY LIBRARY FUNDSchedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
Budget Basis

Year ended June 30, 1989

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 198,922	200,132	1,210
Charges for services	<u>12,000</u>	<u>12,050</u>	<u>50</u>
Total revenues	<u>210,922</u>	<u>212,182</u>	<u>1,260</u>
<b>Expenditures:</b>			
Current operating - physical health and education	388,210	380,215	7,995
Debt service:			
Principal	19,148	19,148	-
Interest	<u>4,973</u>	<u>5,873</u>	<u>(900)</u>
Total expenditures	<u>412,331</u>	<u>405,236</u>	<u>7,095</u>
Excess (deficiency) of revenues over expenditures	(201,409)	(193,054)	8,355
<b>Other financing sources:</b>			
Operating transfers from other funds	<u>201,409</u>	<u>201,409</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	\$ <u>-</u>	8,355	<u>8,355</u>
Fund balance at beginning of year		<u>30,634</u>	
Fund balance at end of year		\$ <u>38,989</u>	

See accompanying independent auditors' report.

## COUNTY OF SCOTT, IOWA

DISASTER SERVICES FUNDSchedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
Budget Basis

Year ended June 30, 1989

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	133,247	134,273	1,026
Other	<u>15,000</u>	<u>9,656</u>	<u>(5,344)</u>
Total revenues	148,247	143,929	(4,318)
Expenditures:			
Current operating - public safety	<u>200,000</u>	<u>189,907</u>	<u>10,093</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(51,753)</u>	(45,978)	<u>5,775</u>
Fund balance at beginning of year		<u>47,105</u>	
Fund balance at end of year		\$ <u>1,127</u>	

See accompanying independent auditors' report.

## COUNTY OF SCOTT, IOWA

RURAL SERVICES FUNDSchedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
Budget Basis

Year ended June 30, 1989

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property taxes	1,169,400	1,140,879	(28,521)
Other taxes	9,020	12,099	3,079
Intergovernmental	<u>107,456</u>	<u>174,701</u>	<u>67,245</u>
Total revenues	1,285,876	1,327,679	41,803
<b>Other financing (uses):</b>			
Operating transfers (to) other funds	<u>(1,285,876)</u>	<u>(1,285,876)</u>	<u>-</u>
Excess of revenues over other financing uses	\$ <u><u>-</u></u>	41,803	<u>41,803</u>
Fund balance at beginning of year		<u>5,843</u>	
Fund balance at end of year		\$ <u><u>47,646</u></u>	

See accompanying independent auditors' report.

## COUNTY OF SCOTT, IOWA

SECONDARY ROADS FUNDSchedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
Budget Basis

Year ended June 30, 1989

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 1,114,388	1,372,504	258,116
Charges for services	2,700	3,408	708
Other	<u>-</u>	<u>51,666</u>	<u>51,666</u>
Total revenues	<u>1,117,088</u>	<u>1,427,578</u>	<u>310,490</u>
Expenditures:			
Current operating - roads and transportation	2,713,100	2,559,658	153,442
Capital outlay - buildings and equipment	<u>700,800</u>	<u>698,247</u>	<u>2,553</u>
Total expenditures	3,413,900	3,257,905	155,995
Excess (deficiency) of revenues over expenditures	(2,296,812)	(1,830,327)	466,485
Other financing sources:			
Operating transfer from other funds	<u>1,657,612</u>	<u>1,657,612</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	\$ <u>(639,200)</u>	(172,715)	<u>466,485</u>
Fund balance at beginning of year		<u>1,124,799</u>	
Fund balance at end of year		\$ <u>952,084</u>	

See accompanying independent auditors' report.



COUNTY OF SCOTT, IOWA

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 historical claims experience. The general fund provided the contributed capital.

Self-Insurance Fund - To account for the County's self-insurance for general and automobile liability, property, and worker's compensation. Costs are billed to governmental funds based upon actual claims and estimated incurred and not yet reported claims. The general fund provided the contributed capital.

## COUNTY OF SCOTT, IOWA

Internal Service Funds

## Combining Balance Sheet

June 30, 1989

<u>Assets</u>	<u>Health Insurance Fund</u>	<u>Self- Insurance Fund</u>	<u>Total</u>
Cash and investments	\$ 506,166	1,168,274	1,674,440
Accounts receivable	109	-	109
Due from other funds	<u>-</u>	<u>241,066</u>	<u>241,066</u>
Total assets	\$ <u>506,275</u>	<u>1,409,340</u>	<u>1,915,615</u>
 <u>Liabilities and Fund Equity</u>			
Liabilities - accounts payable	224,262	241,066	465,328
Fund equity:			
Contributed capital	261,164	837,713	1,098,877
Retained earnings	<u>20,849</u>	<u>330,561</u>	<u>351,410</u>
Total fund equity	<u>282,013</u>	<u>1,168,274</u>	<u>1,450,287</u>
Total liabilities and fund equity	\$ <u>506,275</u>	<u>1,409,340</u>	<u>1,915,615</u>

See accompanying independent auditors' report.

## COUNTY OF SCOTT, IOWA

Internal Service Funds

## Combining Statement of Revenues, Expenses and Changes in Retained Earnings

Year ended June 30, 1989

	<u>Health Insurance Fund</u>	<u>Self- Insurance Fund</u>	<u>Total</u>
Operating revenues:			
Charges for services	\$ 731,308	421,048	1,152,356
Other	<u>33,538</u>	<u>8,758</u>	<u>42,296</u>
Total operating revenues	764,846	429,806	1,194,652
Operating expenses - claims and adminis- trative expenses	<u>1,042,932</u>	<u>421,048</u>	<u>1,463,980</u>
Operating income (loss)	(278,086)	8,758	(269,328)
Nonoperating income - interest income	<u>48,294</u>	<u>94,089</u>	<u>142,383</u>
Net income (loss)	(229,792)	102,847	(126,945)
Retained earnings at beginning of year	<u>250,641</u>	<u>227,714</u>	<u>478,355</u>
Retained earnings at end of year	\$ <u>20,849</u>	<u>330,561</u>	<u>351,410</u>

See accompanying independent auditors' report.

## COUNTY OF SCOTT, IOWA

Internal Service Funds

## Combining Statement of Changes in Financial Position

Year ended June 30, 1989

	<u>Health Insurance Fund</u>	<u>Self- Insurance Fund</u>	<u>Total</u>
Sources of cash and investments:			
Increase in accounts payable	\$ 93,242	25,201	118,443
Decrease in accounts receivable	<u>2,934</u>	<u>-</u>	<u>2,934</u>
Total cash and investments provided	<u>96,176</u>	<u>25,201</u>	<u>121,377</u>
Uses of cash and investments:			
Operations - net (income) loss	229,792	(102,847)	126,945
Increase in due from other funds	<u>-</u>	<u>25,201</u>	<u>25,201</u>
Total cash and investments (provided) used	<u>229,792</u>	<u>(77,646)</u>	<u>152,146</u>
Net increase (decrease) in cash and investments	(133,616)	102,847	(30,769)
Cash and investments at beginning of year	<u>639,782</u>	<u>1,065,427</u>	<u>1,705,209</u>
Cash and investments at end of year	\$ <u>506,166</u>	<u>1,168,274</u>	<u>1,674,440</u>

See accompanying independent auditors' report.

COUNTY OF SCOTT, IOWA

EXPENDABLE TRUST AND AGENCY FUNDS

Expendable 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. The funds included in this category and their purposes are as follows:

EXPENDABLE TRUST FUNDS

Community Services Fund - To account for the funds of individuals incapable of managing their own affairs as designated by the courts.

Jail General Trust Fund - To account for the funds from the sale of commissary items to inmates restricted to use to improve jail facilities.

Juvenile Court Services Restitution Fund - To account for funds received from court-ordered restitution to be used for community improvement.

AGENCY FUNDS

Taxing Districts - The County collects property and related state replacement taxes for other local governments. Collected taxes are apportioned and remitted to the appropriate local government. Funds included in this category are as follows:

- Agricultural Extension Service Fund
- Bangs Eradication Fund
- City Taxing Districts Fund
- Community College Taxing District Fund
- Fire Taxing District Fund
- School Taxing District Fund
- Township Taxing District Fund
- Other Taxing Districts Fund

City Special Assessments Fund - To account for receipts on special assessments of cities within the County and the related apportionment to such cities.

Condemnations Fund - To account for receipts from sales of condemned properties and the related remittances to the owners of such properties.

County Auditor's Cash Pool Fund - To account for payroll related withholdings from County employees' wages prior to deposit with other governments.

(Continued)

COUNTY OF SCOTT, IOWA

EXPENDABLE TRUST AND AGENCY FUNDS, CONTINUED

AGENCY FUNDS, CONTINUED

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.

COUNTY OF SCOTT, IOWA  
Expendable Trust and Agency Funds

Combining Balance Sheet

June 30, 1989

<u>Assets</u>	<u>Expendable Trust Funds</u>	<u>Agency Funds</u>	<u>Total</u>
Cash and investments	\$ 151,146	2,748,112	2,899,258
Invested employee deferred compensation	-	781,283	781,283
Receivables - property taxes	-	2,193,157	2,193,157
Due from other funds	-	40,271	40,271
Due from other governmental agencies	-	403	403
Other	-	8,807	8,807
	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	\$ <u>151,146</u>	<u>5,772,033</u>	<u>5,923,179</u>
<u>Liabilities and Fund Balance</u>			
Liabilities:			
Accounts payable	-	865,082	865,082
Due to other funds	20	193,972	193,992
Due to other governmental agencies	-	4,712,979	4,712,979
	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>20</u>	<u>5,772,033</u>	<u>5,772,053</u>
Fund balance - unreserved, undesignated	<u>151,126</u>	<u>          </u>	<u>151,126</u>
Total liabilities and fund balance	\$ <u>151,146</u>	<u>5,772,033</u>	<u>5,923,179</u>

See accompanying independent auditors' report.

COUNTY OF SCOTT, IOWA  
EXPENDABLE TRUST FUNDS

Combining Balance Sheet

June 30, 1989

	<u>Community Services Fund</u>	<u>Jail General Trust Fund</u>	<u>Juvenile Court Services Restitution Fund</u>	<u>Total</u>
<u>Assets</u>				
Cash and investments	\$ <u>145,204</u>	<u>4,473</u>	<u>1,469</u>	<u>151,146</u>
<u>Liabilities and Fund Balance</u>				
Liabilities - due to other funds	-	-	20	20
Fund balance - unreserved, undesignated	<u>145,204</u>	<u>4,473</u>	<u>1,449</u>	<u>151,126</u>
Total liabilities and fund balance	\$ <u>145,204</u>	<u>4,473</u>	<u>1,469</u>	<u>151,146</u>

See accompanying independent auditors' report.



COUNTY OF SCOTT, IOWA  
EXPENDABLE TRUST FUNDS

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Year ended June 30, 1989

	<u>Community Services Fund</u>	<u>Jail General Trust Fund</u>	<u>Juvenile Court Services Restitution Fund</u>	<u>Total</u>
Revenues - other	\$ 1,065,412	98,571	15,019	1,179,002
Expenditures - nonprogram ser- vices, supplies and services	<u>1,037,744</u>	<u>97,299</u>	<u>14,253</u>	<u>1,149,296</u>
Excess of revenues over expenditures	27,668	1,272	766	29,706
Fund balance at beginning of year	<u>117,536</u>	<u>3,201</u>	<u>683</u>	<u>121,420</u>
Fund balance at end of year	\$ <u><u>145,204</u></u>	<u><u>4,473</u></u>	<u><u>1,449</u></u>	<u><u>151,126</u></u>

See accompanying independent auditors' report.

## COUNTY OF SCOTT, IOWA

ALL AGENCY FUNDS

## Combining Statement of Changes in Assets and Liabilities

Year ended June 30, 1989

	Balance June 30, <u>1988</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1989</u>
<u>AGRICULTURAL EXTENSION SERVICE FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 1,338	145,400	145,750	988
Receivables - property taxes	4,951	131,196	132,113	4,034
Due from other governmental agencies	<u>2,376</u>	<u>8,408</u>	<u>10,784</u>	<u>-</u>
Total assets	\$ <u>8,665</u>	<u>285,004</u>	<u>288,647</u>	<u>5,022</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>8,665</u>	<u>146,494</u>	<u>150,137</u>	<u>5,022</u>
<u>BANGS ERADICATION FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 160	17,731	17,611	280
Receivables - property taxes	607	15,994	16,109	492
Due from other governmental agencies	<u>290</u>	<u>1,025</u>	<u>1,315</u>	<u>-</u>
Total assets	\$ <u>1,057</u>	<u>34,750</u>	<u>35,035</u>	<u>772</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>1,057</u>	<u>17,865</u>	<u>18,150</u>	<u>772</u>
<u>CITY TAXING DISTRICTS FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 385,389	41,175,355	41,267,634	293,110
Receivables - property taxes	1,144,047	37,383,272	37,762,020	765,299
Due from other governmental agencies	<u>535,688</u>	<u>2,306,010</u>	<u>2,841,698</u>	<u>-</u>
Total assets	\$ <u>2,065,124</u>	<u>80,864,637</u>	<u>81,871,352</u>	<u>1,058,409</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>2,065,124</u>	<u>41,239,352</u>	<u>42,246,067</u>	<u>1,058,409</u>

(Continued)

## COUNTY OF SCOTT, IOWA

ALL AGENCY FUNDS

## Combining Statement of Changes in Assets and Liabilities, Continued

Year ended June 30, 1989

	<u>Balance June 30, 1988</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1989</u>
<u>COMMUNITY COLLEGE TAXING DISTRICT FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 15,492	1,651,858	1,656,229	11,121
Receivables - property taxes	58,854	1,473,403	1,502,252	30,005
Due from other governmental agencies	<u>26,741</u>	<u>94,804</u>	<u>121,545</u>	<u>-</u>
Total assets	\$ <u>101,087</u>	<u>3,220,065</u>	<u>3,280,026</u>	<u>41,126</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>101,087</u>	<u>1,648,784</u>	<u>1,708,745</u>	<u>41,126</u>
<u>FIRE TAXING DISTRICT FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 1,059	117,455	117,832	682
Receivables - property taxes	7,624	99,709	104,865	2,468
Due from other governmental agencies	<u>1,889</u>	<u>8,573</u>	<u>10,462</u>	<u>-</u>
Total assets	\$ <u>10,572</u>	<u>225,737</u>	<u>233,159</u>	<u>3,150</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>10,572</u>	<u>117,619</u>	<u>125,041</u>	<u>3,150</u>
<u>SCHOOL TAXING DISTRICT FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 452,857	49,983,757	50,098,200	338,414
Receivables - property taxes	1,750,000	45,069,697	45,431,935	1,387,762
Due from other governmental agencies	<u>805,676</u>	<u>2,893,515</u>	<u>3,699,191</u>	<u>-</u>
Total assets	\$ <u>3,008,533</u>	<u>97,946,969</u>	<u>99,229,326</u>	<u>1,726,176</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>3,008,533</u>	<u>50,371,744</u>	<u>51,654,101</u>	<u>1,726,176</u>

## COUNTY OF SCOTT, IOWA

ALL AGENCY FUNDS

## Combining Statement of Changes in Assets and Liabilities, Continued

Year ended June 30, 1989

	Balance June 30, <u>1988</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1989</u>
<u>TOWNSHIP TAXING DISTRICT FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 914	92,199	92,164	949
Receivables - property taxes	6,075	78,305	82,381	2,499
Due from other governmental agencies	<u>987</u>	<u>7,656</u>	<u>8,643</u>	<u>-</u>
Total assets	\$ <u>7,976</u>	<u>178,660</u>	<u>183,188</u>	<u>3,448</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>7,976</u>	<u>93,349</u>	<u>97,877</u>	<u>3,448</u>
<u>OTHER TAXING DISTRICTS FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 3,271	113,728	111,583	5,416
Receivables - property taxes	1,003	27,308	27,713	598
Due from other governmental agencies	<u>14</u>	<u>86,519</u>	<u>86,130</u>	<u>403</u>
Total assets	\$ <u>4,288</u>	<u>227,555</u>	<u>225,426</u>	<u>6,417</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>4,288</u>	<u>114,441</u>	<u>112,312</u>	<u>6,417</u>
<u>CITY SPECIAL ASSESSMENT FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>152,057</u>	<u>1,190,785</u>	<u>1,241,564</u>	<u>101,278</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>152,057</u>	<u>1,190,785</u>	<u>1,241,564</u>	<u>101,278</u>

(Continued)

## COUNTY OF SCOTT, IOWA

ALL AGENCY FUNDS

## Combining Statement of Changes in Assets and Liabilities, Continued

Year ended June 30, 1989

	Balance June 30, <u>1988</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1989</u>
<u>CONDEMNATIONS FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>165,267</u>	<u>-</u>	<u>-</u>	<u>165,267</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>165,267</u>	<u>-</u>	<u>-</u>	<u>165,267</u>
<u>COUNTY AUDITOR'S CASH POOL FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 80,702	4,244,905	4,325,607	-
Due from other funds	102,119	-	61,848	40,271
Other	<u>4,641</u>	<u>340,051</u>	<u>338,805</u>	<u>5,887</u>
Total assets	\$ <u>187,462</u>	<u>4,584,956</u>	<u>4,726,260</u>	<u>46,158</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>187,462</u>	<u>4,228,794</u>	<u>4,370,098</u>	<u>46,158</u>
<u>COUNTY AUDITOR AGENCY FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>58,520</u>	<u>14,740</u>	<u>1,795</u>	<u>71,465</u>
<u>Liabilities</u>				
Accounts payable	\$ 58,520	2,596	1,795	59,321
Due to other funds	<u>-</u>	<u>12,144</u>	<u>-</u>	<u>12,144</u>
Total liabilities	\$ <u>58,520</u>	<u>14,740</u>	<u>1,795</u>	<u>71,465</u>

(Continued)

## COUNTY OF SCOTT, IOWA

ALL AGENCY FUNDS

## Combining Statement of Changes in Assets and Liabilities, Continued

Year ended June 30, 1989

	Balance June 30, <u>1988</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1989</u>
<u>COUNTY RECORDER AGENCY FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 154,542	1,093,854	1,071,166	177,230
Other	<u>2,326</u>	<u>594</u>	<u>-</u>	<u>2,920</u>
Total assets	\$ <u>156,868</u>	<u>1,094,448</u>	<u>1,071,166</u>	<u>180,150</u>
<u>Liabilities</u>				
Due to other funds	\$ 107,546	417,540	411,585	113,501
Due to other governmental agencies	<u>49,322</u>	<u>676,908</u>	<u>659,581</u>	<u>66,649</u>
Total liabilities	\$ <u>156,868</u>	<u>1,094,448</u>	<u>1,071,166</u>	<u>180,150</u>
<u>COUNTY SHERIFF AGENCY FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>38,671</u>	<u>1,206,350</u>	<u>1,185,642</u>	<u>59,379</u>
<u>Liabilities</u>				
Due to other funds	\$ -	935	-	935
Due to other governmental agencies	<u>38,671</u>	<u>1,205,415</u>	<u>1,185,642</u>	<u>58,444</u>
Total liabilities	\$ <u>38,671</u>	<u>1,206,350</u>	<u>1,185,642</u>	<u>59,379</u>
<u>COUNTY CONSERVATION BOARD ESCROW FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>60,001</u>	<u>194,484</u>	<u>204,349</u>	<u>50,136</u>
<u>Liabilities</u>				
Accounts payable	\$ 60,001	162,741	204,349	18,393
Due to other funds	<u>-</u>	<u>31,743</u>	<u>-</u>	<u>31,743</u>
Total liabilities	\$ <u>60,001</u>	<u>194,484</u>	<u>204,349</u>	<u>50,136</u>

(Continued)

## COUNTY OF SCOTT, IOWA

ALL AGENCY FUNDS

## Combining Statement of Changes in Assets and Liabilities, Continued

Year ended June 30, 1989

	Balance June 30, <u>1988</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1989</u>
<u>COUNTY EMPLOYEES' DE- FERRED COMPENSATION FUND</u>				
<u>Assets</u>				
Invested employee deferred compen- sation	\$ <u>925,487</u>	<u>184,370</u>	<u>328,574</u>	<u>781,283</u>
<u>Liabilities</u>				
Accounts payable	\$ <u>925,487</u>	<u>184,370</u>	<u>328,574</u>	<u>781,283</u>
<u>MOTOR VEHICLE TAX FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>766,184</u>	<u>8,798,404</u>	<u>8,787,117</u>	<u>777,471</u>
<u>Liabilities</u>				
Due to other funds	\$ 36,293	1,574	3,148	34,719
Due to other governmental agencies	<u>729,891</u>	<u>8,796,830</u>	<u>8,783,969</u>	<u>742,752</u>
Total liabilities	\$ <u>766,184</u>	<u>8,798,404</u>	<u>8,787,117</u>	<u>777,471</u>
<u>ORIGINAL BOND ISSUE ESCROW FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>15,050</u>	<u>541,925</u>	<u>550,890</u>	<u>6,085</u>
<u>Liabilities</u>				
Accounts payable	\$ <u>15,050</u>	<u>541,925</u>	<u>550,890</u>	<u>6,085</u>

(Continued)

## COUNTY OF SCOTT, IOWA

ALL AGENCY FUNDS

## Combining Statement of Changes in Assets and Liabilities, Continued

Year ended June 30, 1989

	Balance June 30, <u>1988</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1989</u>
<u>TAX SALE REDEMPTION FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>31,039</u>	<u>-</u>	<u>13,057</u>	<u>17,982</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>31,039</u>	<u>-</u>	<u>13,057</u>	<u>17,982</u>
<u>USE TAX FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>709,275</u>	<u>6,760,813</u>	<u>6,799,229</u>	<u>670,859</u>
<u>Liabilities</u>				
Due to other funds	\$ 986	930	986	930
Due to other governmental agencies	<u>708,289</u>	<u>6,759,883</u>	<u>6,798,243</u>	<u>669,929</u>
Total liabilities	\$ <u>709,275</u>	<u>6,760,813</u>	<u>6,799,229</u>	<u>670,859</u>
<u>TOTAL AGENCY FUNDS</u>				
<u>Assets</u>				
Cash and investments	\$ 3,091,788	117,343,743	117,687,419	2,748,112
Invested employee deferred compensation	925,487	184,370	328,574	781,283
Receivables - property taxes	2,973,161	84,279,384	85,059,388	2,193,157
Due from other funds	102,119	-	61,848	40,271
Due from other governmental agencies	1,373,661	5,406,510	6,779,768	403
Other	<u>6,967</u>	<u>340,645</u>	<u>338,805</u>	<u>8,807</u>
Total assets	\$ <u>8,473,183</u>	<u>207,554,652</u>	<u>210,255,802</u>	<u>5,772,033</u>
<u>Liabilities</u>				
Accounts payable	\$ 1,059,058	891,632	1,085,608	865,082
Due to other funds	144,825	464,866	415,719	193,972
Due to other governmental agencies	<u>7,269,300</u>	<u>116,608,263</u>	<u>119,164,584</u>	<u>4,712,979</u>
Total liabilities	\$ <u>8,473,183</u>	<u>117,964,761</u>	<u>120,665,911</u>	<u>5,772,033</u>

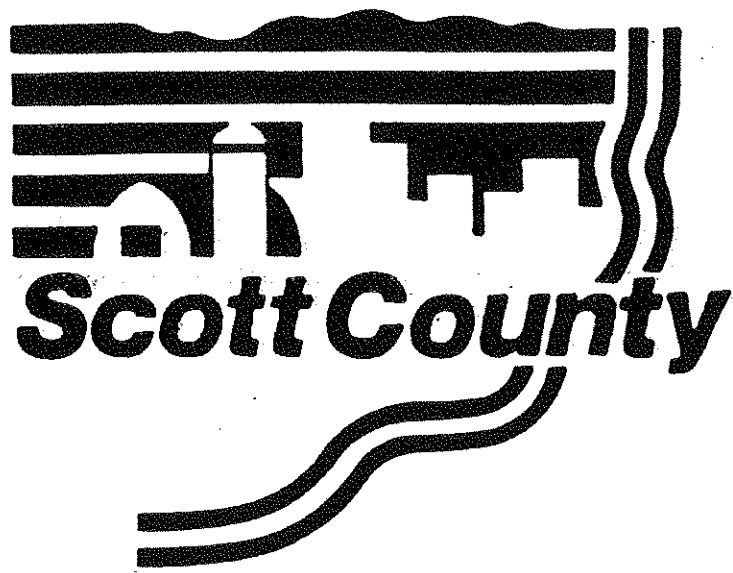
See accompanying independent auditors' report.



COUNTY OF SCOTT, IOWA

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.



COUNTY OF SCOTT, IOWA  
 Schedule of General Fixed Assets by Funding Source  
 Year ended June 30, 1989

	Balance June 30, <u>1988</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1989</u>
<b>FUNDING SOURCE:</b>				
General fund	\$ 9,702,063	1,120,323	246,800	10,575,586
Special revenue funds (excluding Federal revenue sharing)	5,281,101	634,265	612,786	5,302,580
Capital projects fund:				
General obligation bonds pro- ceeds	5,600,000	-	-	5,600,000
Federal grants (including Federal revenue sharing)	<u>7,167,460</u>	<u>13,175</u>	<u>-</u>	<u>7,180,635</u>
Total	\$ <u>27,750,624</u>	<u>1,767,763</u>	<u>859,586</u>	<u>28,658,801</u>

See accompanying independent auditors' report.

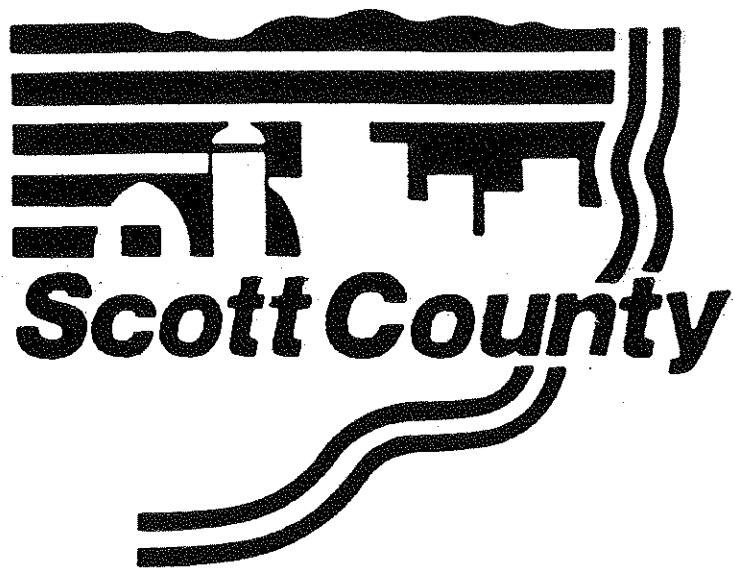
COUNTY OF SCOTT, IOWA  
 Schedule of General Fixed Assets  
 by Function and Activity

June 30, 1989

	<u>Land and Im- provements</u>	<u>Buildings and Structures</u>	<u>Furniture and Fixtures</u>
Public safety:			
Law enforcement	\$ 110,926	5,270,970	47,159
Legal services	-	212,015	39,463
Emergency services	-	40,507	3,191
Total public safety	<u>110,926</u>	<u>5,523,492</u>	<u>89,813</u>
Court services:			
Court proceedings	12,325	1,813,555	4,698
Records of court proceedings	-	436,736	158,185
Juvenile justice administration	74,560	448,344	9,616
Total court services	<u>86,885</u>	<u>2,698,635</u>	<u>172,499</u>
Physical health and education:			
Physical health services	447,360	1,967,242	12,386
Educational services	16,600	88,400	86,234
Total physical health and education	<u>463,960</u>	<u>2,055,642</u>	<u>98,620</u>
Mental health:			
Care of the mentally ill	4,401	413,313	12,173
Care of the developmentally disabled	18,640	88,846	3,022
Total mental health	<u>23,041</u>	<u>502,159</u>	<u>15,195</u>
Social services:			
Services to poor	372,800	1,578,394	24,028
Services to military veterans	18,640	78,920	667
Total social services	<u>391,440</u>	<u>1,657,314</u>	<u>24,695</u>
County environment:			
Environmental quality	-	1,191	158
Conservation and recreation services	580,540	1,393,221	13,737
Animal control	-	794	106
County development	-	37,718	5,013
Total county environment	<u>580,540</u>	<u>1,432,924</u>	<u>19,014</u>
Roads and transportation:			
Secondary roads administration and engineering	4,800	90,812	451
Roadway maintenance	9,600	181,623	902
General roadway expenditures	81,600	1,543,800	7,663
Total roads and transportation	<u>96,000</u>	<u>1,816,235</u>	<u>9,016</u>
State and local government services:			
Representation services	-	148,888	35,321
State administrative services	32,475	460,559	133,544
Total state and local government services	<u>32,475</u>	<u>609,447</u>	<u>168,865</u>
Interprogram services:			
Policy and administration	21,650	333,507	52,121
Central services	38,328	854,132	40,499
Total interprogram services	<u>59,978</u>	<u>1,187,639</u>	<u>92,620</u>
Total general fixed assets	<u>\$ 1,845,245</u>	<u>17,483,487</u>	<u>690,337</u>

See accompanying independent auditors' report.

<u>Equipment</u>	<u>Vehicles</u>	<u>Construc- tion in Progress</u>	<u>Total</u>
835,557	290,760	-	6,555,372
76,389	-	-	327,867
<u>152,741</u>	<u>38,282</u>	-	<u>234,721</u>
<u>1,064,687</u>	<u>329,042</u>	-	<u>7,117,960</u>
389,699	32,307	111,173	2,363,757
70,862	-	-	665,783
9,510	-	-	542,030
<u>470,071</u>	<u>32,307</u>	<u>111,173</u>	<u>3,571,570</u>
53,904	95,044	-	2,575,936
858,866	49,000	-	1,099,100
<u>912,770</u>	<u>144,044</u>	-	<u>3,675,036</u>
79,336	22,000	-	531,223
22,730	-	-	133,238
<u>102,066</u>	<u>22,000</u>	-	<u>664,461</u>
41,886	-	-	2,017,108
1,467	-	-	99,694
<u>43,353</u>	-	-	<u>2,116,802</u>
59	222	-	1,630
463,261	308,588	-	2,759,347
39	148	-	1,087
1,866	7,025	-	51,622
<u>465,225</u>	<u>315,983</u>	-	<u>2,813,686</u>
87,310	69,027	-	252,400
174,621	138,053	-	504,799
<u>1,484,277</u>	<u>1,173,451</u>	-	<u>4,290,791</u>
<u>1,746,208</u>	<u>1,380,531</u>	-	<u>5,047,990</u>
318,959	-	-	503,168
85,733	45,950	-	758,261
<u>404,692</u>	<u>45,950</u>	-	<u>1,261,429</u>
107,615	11,478	-	526,371
903,664	26,873	-	1,863,496
<u>1,011,279</u>	<u>38,351</u>	-	<u>2,389,867</u>
<u>6,220,351</u>	<u>2,308,208</u>	<u>111,173</u>	<u>28,658,801</u>



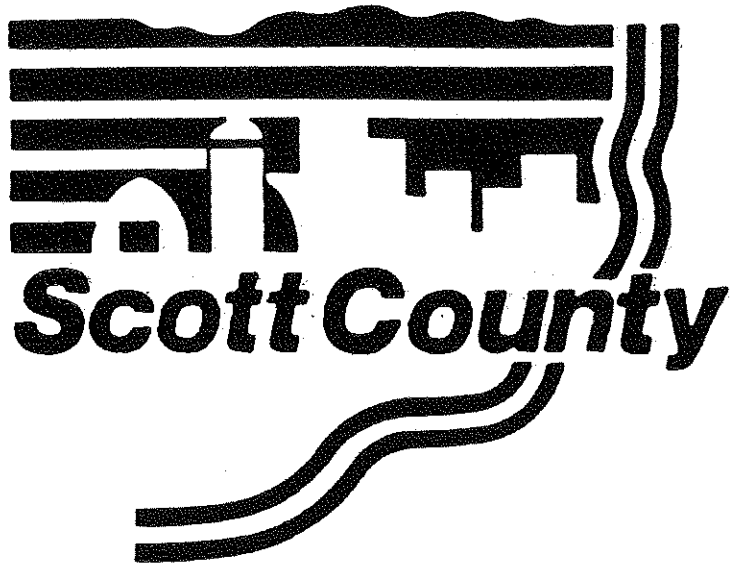
## COUNTY OF SCOTT, IOWA

Schedule of Changes in General Fixed Assets  
by Function and Activity

Year ended June 30, 1989

	Balance June 30, <u>1988</u>	Additions	Deletions	Balance June 30, <u>1989</u>
<b>Public safety:</b>				
Law enforcement	\$ 6,506,291	165,991	116,909	6,555,373
Legal services	303,283	24,583	-	327,866
Emergency services	224,298	16,207	5,784	234,721
Total public safety	<u>7,033,872</u>	<u>206,781</u>	<u>122,693</u>	<u>7,117,960</u>
<b>Court services:</b>				
Court proceedings	2,194,804	181,943	12,940	2,363,757
Records of court proceedings	669,162	7,403	10,782	665,783
Juvenile justice administration	536,413	5,617	-	542,030
Total court services	<u>3,400,379</u>	<u>194,963</u>	<u>23,722</u>	<u>3,571,570</u>
<b>Physical health and education:</b>				
Physical health services	2,542,757	40,729	7,550	2,575,936
Educational services	1,058,686	40,797	383	1,099,100
Total physical health and education	<u>3,601,443</u>	<u>81,526</u>	<u>7,933</u>	<u>3,675,036</u>
<b>Mental health:</b>				
Care of the mentally ill	494,322	42,064	5,163	531,223
Care of the developmentally disabled	131,693	1,640	95	133,238
Total mental health	<u>626,015</u>	<u>43,704</u>	<u>5,258</u>	<u>664,461</u>
<b>Social services:</b>				
Services to poor	1,991,123	26,111	126	2,017,108
Services to military veterans	98,300	1,394	-	99,694
Total social services	<u>2,089,423</u>	<u>27,505</u>	<u>126</u>	<u>2,116,802</u>
<b>County environment:</b>				
Environmental quality	1,610	20	-	1,630
Conservation and recreation services	2,644,779	157,453	42,885	2,759,347
Animal control	1,074	13	-	1,087
County development	50,983	639	-	51,622
Total county environment	<u>2,698,446</u>	<u>158,125</u>	<u>42,885</u>	<u>2,813,686</u>
<b>Roads and transportation:</b>				
Secondary roads administration and engineering	255,405	27,296	30,301	252,400
Roadway maintenance	510,815	54,590	60,606	504,799
General roadway expenditures	4,341,919	464,020	515,148	4,290,791
Total roads and transportation	<u>5,108,139</u>	<u>545,906</u>	<u>606,055</u>	<u>5,047,990</u>
<b>State and local government services:</b>				
Representation services	500,924	3,666	1,422	503,168
State administrative services	717,247	48,531	7,517	758,261
Total state and local government services	<u>1,218,171</u>	<u>52,197</u>	<u>8,939</u>	<u>1,261,429</u>
<b>Interprogram services:</b>				
Policy and administration	521,004	7,717	2,350	526,371
Central services	1,453,732	449,339	39,575	1,863,496
Total interprogram services	<u>1,974,736</u>	<u>457,056</u>	<u>41,925</u>	<u>2,389,867</u>
<b>Total general fixed assets</b>	<b>\$ <u>27,750,624</u></b>	<b><u>1,767,763</u></b>	<b><u>859,586</u></b>	<b><u>28,658,801</u></b>

See accompanying independent auditors' report.





# Statistical Section





COUNTY OF SCOTT, IOWA  
 GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)  
 LAST TEN FISCAL YEARS

June 30, 1989

<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>	<u>County Environment</u>
1979-80	\$ 2,164,829	\$ 2,014,950	\$ 1,099,488	\$ 3,766,173	\$ 609,805	\$ 678,908
1980-81	3,162,091	2,127,195	1,172,737	3,959,168	665,292	774,162
1981-82	3,468,763	2,515,598	1,224,013	4,543,118	758,283	838,098
1982-83	3,712,344	2,805,496	1,598,879	4,650,526	851,843	978,872
1983-84	4,082,404	2,971,151	1,593,889	5,170,313	1,136,361	1,001,636
1984-85 (2)	3,995,766	2,265,825	1,697,599	4,770,431	985,607	936,599
1985-86	4,351,672	2,016,654	1,715,568	5,701,583	1,051,565	908,035
1986-87	4,262,790	1,296,260	1,764,029	6,065,058	909,673	1,202,106
1987-88	4,614,475	839,698	2,017,879	6,132,574	851,899	1,092,255
1988-89	4,594,716	757,121	1,930,226	6,656,248	758,624	1,140,713

- (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 six years of this report.

Table 1

<u>Roads and Trans- portation</u>	<u>State and Local Government Services</u>	<u>Inter Program Services</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total</u>
\$ 1,353,318	\$ 1,406,863	\$ 3,323,088	\$ 1,752,719	\$ 85,536	\$ 18,255,677
1,477,039	1,543,574	2,751,227	1,779,130	82,459	19,494,074
1,840,159	1,724,045	3,648,613	1,880,667	632,212	23,073,569
2,084,209	2,233,181	4,239,403	4,296,203	616,550	28,067,506
2,375,917	1,898,909	4,417,753	2,733,269	612,725	27,994,327
1,979,529	1,572,855	4,212,632	1,942,231	600,603	24,959,677
2,563,125	1,694,865	4,296,635	2,529,677	500,027	27,329,406
2,464,165	1,684,956	4,689,268	1,782,262	469,737	26,590,304
2,320,477	1,734,187	4,987,182	1,578,020	484,250	26,652,896
2,597,159	1,640,202	4,796,221	1,591,473	496,971	26,959,674

COUNTY OF SCOTT, IOWA  
 GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)  
 LAST TEN FISCAL YEARS

June 30, 1989

<u>Fiscal Year</u>	<u>Taxes (3)</u>	<u>Inter-governmental</u>	<u>Licenses and Permits</u>	<u>Charges for Services</u>	<u>Use of Money and Property</u>
1979-80	\$ 9,657,270	\$ 4,632,039	\$ 98,595	\$ 1,662,434	\$ 1,298,261
1980-81	10,995,194	4,442,734	100,131	1,148,234	1,548,348
1981-82	13,729,984	4,168,431	115,988	2,066,660	1,749,338
1982-83	15,566,158	4,905,326	117,540	3,113,955	1,803,238
1983-84	16,611,450	5,056,763	127,970	3,070,563	1,597,650
1984-85 (2)	16,662,780	4,861,650	99,846	1,899,678	1,524,878
1985-86	17,261,104	6,225,396	106,103	1,951,321	1,374,403
1986-87	16,612,535	5,379,038	108,245	2,135,532	1,175,511
1987-88	16,545,238	5,986,920	129,131	1,712,234	1,159,860
1988-89	17,739,794	6,007,477	192,567	1,890,740	1,442,365

- (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 six years of this report.
- (3) Taxes include property taxes, interest and penalties on delinquent property taxes, and other County taxes.

<u>Miscellaneous</u>	<u>Total</u>
\$ 564,037	\$ 17,912,636
647,227	18,881,868
380,557	22,210,958
399,330	25,905,547
589,886	27,054,282
412,366	25,461,198
327,814	27,246,141
496,585	25,907,446
996,366	26,529,749
593,390	27,866,333

COUNTY OF SCOTT, IOWA  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS

June 30, 1989

<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>	<u>Total Tax Collections (1)</u>
1979-80	\$ 46,418,230	\$ 45,863,023	98.80	\$ 258,192	\$ 46,121,215
1980-81	51,042,719	50,522,898	98.98	316,575	50,839,473
1981-82	57,648,598	56,528,568	98.06	400,742	56,929,310
1982-83	63,914,570	62,337,585	97.53	765,175	63,102,760
1983-84	88,363,212	86,291,260	97.77	1,331,501	87,622,761
1984-85 (2)	92,309,366	89,742,167	97.22	1,153,804	90,895,971
1985-86	94,917,336	92,645,077	97.61	2,075,956	94,721,033
1986-87	100,966,300	97,898,235	96.96	2,354,976	100,253,211
1987-88	98,114,196	95,272,772	97.10	1,942,357	97,215,129
1988-89	103,207,516	100,799,125	97.67	2,225,153	103,024,278

- (1) Total tax collections solely for Scott County were \$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, \$16,474,825 for 1986-87, \$16,042,741 for 1987-88 and \$16,843,141 for 1988-89. Years 1978-79 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 six years.



Table 3

<u>Total Collections as Percent of Current Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Delinquent as Percent of Current Levy</u>
99.36	\$ 1,696,611	3.66
99.60	1,884,513	3.69
98.75	2,285,804	3.97
98.73	2,558,171	4.00
99.16	2,756,013	3.12
98.47	3,554,337	3.85
99.79	2,980,404	3.14
99.29	3,444,301	3.41
99.08	3,161,214	3.22
99.82	2,374,966	2.30

COUNTY OF SCOTT, IOWA  
 ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS

June 30, 1989

<u>Fiscal Year</u>	<u>Real Property</u>		<u>Personal Property</u>	
	<u>Taxable Value</u>	<u>Assessed Value</u>	<u>Taxable Value</u>	<u>Assessed Value</u>
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
1987-88	2,824,125,082	3,357,855,209	256,271,785	256,271,785
1988-89	2,844,170,888	3,304,899,820	277,102,605	277,102,605

Table 4

<u>Utilities</u>		<u>Total</u>		<u>Ratio of Taxable to As- sessed Value</u>	<u>Tax Increment Financing District Values</u>
<u>Taxable Value</u>	<u>Assessed Value</u>	<u>Taxable Value</u>	<u>Assessed Value</u>		
\$ 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
334,868,687	334,868,687	3,415,265,554	3,948,995,681	86.5	15,712,428
368,845,466	368,845,466	3,490,118,959	3,950,847,891	88.3	21,038,947

COUNTY OF SCOTT, IOWA

PROPERTY TAX RATES PER \$1,000 TAXABLE VALUATION -  
ALL OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

June 30, 1989

Fiscal Year	Bettendorf			Bettendorf
	Bettendorf	North Scott	Pleasant Valley	
1988-89				
City	11.68252	11.68252	11.68252	15.43499
Area IV Community College	.46145	.46145	.46145	.46145
School District	15.95034	12.92535	13.15417	15.95034
State	.04600	.04600	.04600	.04600
Assessor (1)	.21182	.21182	.21182	.24710
County	<u>4.63883</u>	<u>4.63883</u>	<u>4.63883</u>	<u>4.63883</u>
Total levy	<u>32.99096</u>	<u>29.96597</u>	<u>30.19479</u>	<u>36.77871</u>
Ratio of Scott County to totals	<u>.14061</u>	<u>.15480</u>	<u>.15363</u>	<u>.12613</u>
1987-88				
City	8.51663	8.51663	8.51663	15.62901
Area IV Community College	.48492	.48492	.48492	.48492
School District	15.36986	13.52995	13.34120	15.36986
State	.04688	.04688	.04688	.04688
Assessor (1)	.18007	.18007	.18007	.22521
County	<u>4.54676</u>	<u>4.54676</u>	<u>4.54676</u>	<u>4.54676</u>
Total levy	<u>29.14512</u>	<u>27.30521</u>	<u>27.11646</u>	<u>36.30264</u>
Ratio of Scott County to totals	<u>.15600</u>	<u>.16652</u>	<u>.16768</u>	<u>.12525</u>
1986-87				
City	8.46431	8.46431	8.46431	14.92936
Area IV Community 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	<u>4.37586</u>	<u>4.37586</u>	<u>4.37586</u>	<u>4.37586</u>
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 Community 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	<u>4.81555</u>	<u>4.81555</u>	<u>4.81555</u>	<u>4.81555</u>
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>

Table 5

Cities							
Davenport						Walcott	
Davenport	North Scott	Blue Grass	Buffalo	Eldridge	LeClaire	Davenport	Durant
15.43499	15.43499	10.17667	6.52425	9.10988	14.28340	7.91503	7.91503
.46145	.46145	.46145	.46145	.46145	.46145	.46145	.46145
14.22631	12.92535	14.22631	14.22631	12.92535	13.15417	14.22631	11.41627
.04600	.04600	.04600	.04600	.04600	.04600	.04600	.04600
.24710	.24710	.21182	.21182	.21182	.21182	.21182	.21182
<u>4.63883</u>	<u>4.63883</u>	<u>4.63883</u>	<u>4.63883</u>	<u>4.63883</u>	<u>4.63883</u>	<u>4.63883</u>	<u>4.63883</u>
<u>35.05468</u>	<u>33.75372</u>	<u>29.76108</u>	<u>26.10866</u>	<u>27.39333</u>	<u>32.79567</u>	<u>27.49944</u>	<u>24.68940</u>
<u>.13233</u>	<u>.13743</u>	<u>.15587</u>	<u>.17767</u>	<u>.16934</u>	<u>.14145</u>	<u>.16869</u>	<u>.18789</u>
15.62901	15.62901	10.14517	6.20682	9.32008	13.95683	7.91493	7.91493
.48492	.48492	.48492	.48492	.48492	.48492	.48492	.48492
14.33705	13.52995	14.33705	14.33705	13.52995	13.34120	14.33705	11.12602
.04688	.04688	.04688	.04688	.04688	.04688	.04688	.04688
.22521	.22521	.18007	.18007	.18007	.18007	.18007	.18007
<u>4.54676</u>	<u>4.54676</u>	<u>4.54676</u>	<u>4.54676</u>	<u>4.54676</u>	<u>4.54676</u>	<u>4.54676</u>	<u>4.54676</u>
<u>35.26983</u>	<u>34.46273</u>	<u>29.74085</u>	<u>25.80250</u>	<u>28.10866</u>	<u>32.55666</u>	<u>27.51061</u>	<u>24.29958</u>
<u>.12891</u>	<u>.13193</u>	<u>.15288</u>	<u>.17621</u>	<u>.16176</u>	<u>.13966</u>	<u>.16527</u>	<u>.18711</u>
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
<u>4.37586</u>	<u>4.37586</u>	<u>4.37586</u>	<u>4.37586</u>	<u>4.37586</u>	<u>4.37586</u>	<u>4.37586</u>	<u>4.37586</u>
<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
<u>4.81555</u>	<u>4.81555</u>	<u>4.81555</u>	<u>4.81555</u>	<u>4.81555</u>	<u>4.81555</u>	<u>4.81555</u>	<u>4.81555</u>
<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>

(Continued)

COUNTY OF SCOTT, IOWA

PROPERTY TAX RATES PER \$1,000 TAXABLE VALUATION -  
ALL OVERLAPPING GOVERNMENTS, CONTINUED

LAST TEN FISCAL YEARS

June 30, 1989

	<u>Bettendorf</u>			<u>Bettendorf</u>
	<u>Bettendorf</u>	<u>North Scott</u>	<u>Pleasant Valley</u>	
1984-85 City	8.45413	8.45413	8.45413	13.79611
Area IV Community 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	<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>
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 Community 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	<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>
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>
1982-83 City	8.32168	8.32168	8.32168	(2)
Area IV Community 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	<u>4.94444</u>	<u>4.94444</u>	<u>4.94444</u>	<u>4.94444</u>
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 Community 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	<u>4.84262</u>	<u>4.84262</u>	<u>4.84262</u>	<u>4.84262</u>
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>

Table 5, Continued

Cities							
Davenport						Walcott	
Davenport	North Scott	Blue Grass	Buffalo	Eldridge	LeClaire	Davenport	Durant
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
<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>
<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
<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>
<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>
(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
<u>4.94444</u>	<u>4.94444</u>	<u>4.94444</u>	<u>4.94444</u>	<u>4.94444</u>	<u>4.94444</u>	<u>4.94444</u>	<u>4.94444</u>
<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
<u>4.84262</u>	<u>4.84262</u>	<u>4.84262</u>	<u>4.84262</u>	<u>4.84262</u>	<u>4.84262</u>	<u>4.84262</u>	<u>4.84262</u>
<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>

(Continued)

COUNTY OF SCOTT, IOWA

PROPERTY TAX RATES PER \$1,000 TAXABLE VALUATION -  
ALL OVERLAPPING GOVERNMENTS, CONTINUED

LAST TEN FISCAL YEARS

June 30, 1989

		<u>Bettendorf</u>			
		<u>Bettendorf</u>	<u>North Scott</u>	<u>Pleasant Valley</u>	<u>Bettendorf</u>
1980-81	City	7.94281	7.94281	7.94281	(2)
	Area IV Community 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	<u>4.33258</u>	<u>4.33258</u>	<u>4.33258</u>	<u>4.33258</u>
	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 Community 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	<u>4.03542</u>	<u>4.03542</u>	<u>4.03542</u>	<u>4.03542</u>
	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>

- (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						Walcott	
Davenport	North Scott	Blue Grass	Buffalo	Eldridge	LeClaire	Davenport	Durant
(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
<u>4.33258</u>	<u>4.33258</u>	<u>4.33258</u>	<u>4.33258</u>	<u>4.33258</u>	<u>4.33258</u>	<u>4.33258</u>	<u>4.33258</u>
<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
<u>4.03542</u>	<u>4.03542</u>	<u>4.03542</u>	<u>4.03542</u>	<u>4.03542</u>	<u>4.03542</u>	<u>4.03542</u>	<u>4.03542</u>
<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>

COUNTY OF SCOTT, IOWA  
 RATIO OF OUTSTANDING DEBT TO ASSESSED VALUES AND DEBT PER CAPITA  
 LAST TEN FISCAL YEARS

June 30, 1989

<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>
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
1987-88	3,480,000	3,948,995,681	.09	156,100	22.29
1988-89	3,275,000	3,950,847,891	.08	155,400	21.07

(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.

COUNTY OF SCOTT, IOWA  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

June 30, 1989

	<u>Amount of Debt</u>	<u>Applicable to Scott County Average Percent</u>	<u>Amount</u>
Scott County	\$ 3,275,000	100.0%	\$ 3,275,000
School districts:			
Bettendorf Community	1,155,000	100.0	1,155,000
Davenport Community	1,650,000	99.2	1,636,800
Durant Community	750,000	26.3	197,250
North Scott Community	-	100.0	-
Pleasant Valley Community	10,030,000	100.0	10,030,000
Cities:			
Bettendorf	12,572,468	100.0	12,572,468
Blue Grass	300,000	100.0	300,000
Buffalo	175,000	100.0	175,000
Davenport	47,325,875	100.0	47,325,875
Eldridge	765,000	100.0	765,000
LeClaire	780,000	100.0	780,000
Long Grove	4,000	100.0	4,000
Princeton	142,000	100.0	142,000
Riverdale	500,000	100.0	500,000
Walcott	45,000	100.0	45,000
Other districts:			
Parkview Sanitary District	90,000	100.0	<u>90,000</u>
Total direct and overlapping debt			\$ <u>78,993,393</u>

COUNTY OF SCOTT, IOWA  
 RATIO OF ANNUAL DEBT SERVICE TO TOTAL GOVERNMENTAL EXPENDITURES  
 LAST TEN FISCAL YEARS

June 30, 1989

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service Expenditures</u>	<u>Total Governmental Fund Expenditures</u>	<u>Percent of General Debt Service to Total Governmental Expenditures</u>
1979-80	\$ 55,000	\$ 30,536	\$ 85,536	\$ 18,255,677	.47
1980-81	55,000	27,459	82,459	19,494,074	.42
1981-82	365,000	267,212	632,212	23,073,569	2.74
1982-83	130,000	486,550	616,550	28,067,506	2.20
1983-84	140,000	472,725	612,725	27,994,327	2.19
1984-85 (1)	150,000 (2)	450,603	600,603	24,959,677	2.41
1985-86	120,000	380,027	500,027	27,329,406	1.83
1986-87	180,000	289,737	469,737	26,590,304	1.77
1987-88	205,000	279,250	484,250	26,652,896	1.82
1988-89	224,148	272,823	496,971	26,959,674	1.84

(1) Fiscal years 1984-85 and prior total governmental 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.

COUNTY OF SCOTT, IOWA  
 DEMOGRAPHIC STATISTICS  
 LAST TEN FISCAL YEARS

June 30, 1989

<u>Fiscal Year</u>	<u>Population</u>	<u>Per Capita Income</u>	<u>Median Age</u>	<u>Unemployment Rate</u>	<u>School Enrollment</u>
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
1987-88	156,100	11,470	30.8	6.8	30,910
1988-89	155,400	12,354	31.2	6.4	30,043

Sources: Iowa Department of Education, Iowa Department of Labor, Iowa State Library and Bi-State Planning.

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

June 30, 1989

Fiscal Year	New Construction				Total
	Commercial	Residential	Industrial	Agricultural	
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
1981-92	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
1987-88	16,532	24,884	2,147	354	43,917
1988-89	16,082	23,319	1,469	426	41,296

- (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 1979-80 for the City of Davenport were not available. Figures for 1979-80 only include the area in Scott County outside Davenport city limits.

Table 10

Property Value (1)					Bank Deposits (2)
<u>Commercial</u>	<u>Residential</u>	<u>Industrial</u>	<u>Agricultural</u>	<u>Total</u>	
\$ 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
717,055	2,159,165	223,851	254,884	3,354,955	1,309,860
713,937	2,137,038	224,062	223,933	3,298,970	1,368,140

COUNTY OF SCOTT, IOWA  
TEN PRINCIPAL TAXPAYERS

June 30, 1989

<u>COMPANY NAME</u>	<u>Taxable Value</u>	<u>Percentage of Total Taxable Value</u>
Iowa-Illinois Gas & Electric Co.	\$ 293,888,054	8.43%
Aluminum Company of America	150,019,254	4.30
Caterpillar Tractor Co.	69,300,847	1.99
Equitable Life Assurance Society	53,468,004	1.53
Deere & Company	38,416,998	1.10
Northwestern Bell Telephone Co.	36,204,403	1.04
Davenport Cement Company	33,308,696	.96
Davenport Water Company	19,047,306	.55
Ralston Purina Company	17,145,141	.49
Oscar Mayer Foods Corp.	<u>14,341,591</u>	<u>.41</u>
Total	\$ <u>725,140,294</u>	<u>20.80%</u>



COUNTY OF SCOTT, IOWA  
 SURETY BONDS OF PRINCIPAL OFFICIALS

June 30, 1989

<u>Title</u>	<u>1988-89 Annual Salary</u>	<u>Bonded Amount</u>
County Auditor	\$ 33,750	\$ 20,000
County Attorney	48,000	20,000
County Recorder	33,750	20,000
Sheriff	40,000	20,000
Treasurer	33,750	50,000
Board of Supervisors	19,750	20,000
Chairman, Board of Supervisors	20,250	20,000

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

COUNTY OF SCOTT, IOWA  
SCHEDULE OF INSURANCE IN FORCE

June 30, 1989

<u>Insurance Company</u>	<u>Type of Coverage</u>	<u>Insured</u>	<u>Amount of Coverage</u>
St. Paul - Penco	Excess liability	General, auto and Police professional	\$2,750,000 in excess of \$250,000
Employer's Reinsur- ance	Excess worker's compensation	Statutory worker's compensation	Unlimited coverage
National Flood	Flood	Buffalo shores area	\$36,500
St. Paul	Nurses liability	Health Department nurses liability	\$1,000,000 each person \$3,000,000 limit
INA	Inland Marine	Radio towers & trans- mitters	\$154,882
Kemper Group	Surety bond	All employees	\$10,000
Affiliated FM	Excess property	"All risk" building and contents	\$44,847,127
Hartford	Livestock	6 buffalo, 3 burros	\$6,000
Hartford	Property	Cody Homestead	\$30,000
USF&G	Property	4 buildings owned by conservation board	\$231,400
INA	Property	Contents of Pioneer Village	\$35,991
Hartford Steam Boiler	Boiler & machinery	Comprehensive 6 locations	\$10,000,000 per accident
St. Paul	Property	Computer equipment	\$924,229
USF&G	Property	Voting machines	\$368,000
USF&G	Property	Audio and video equip- ment owned by Library Board of Trustees	\$25,568
USF&G	Property	EDP equipment owned by Library Board of Trustees	\$25,000

Table 13

<u>Amount</u>	<u>Policy Number</u>	<u>Expiration Date</u>	<u>Premium</u>
\$250,000 underlying limit	105800600	09/01/89	\$169,068
\$325,000 underlying limit	41-C24569R	09/01/89	\$30,085
\$500	FL1-9354-8827-8	03/21/90	152
N/A	EM06640227	08/02/89	503
\$250	RTBI03534388	01/28/90	3,903
N/A	BI-0006	01/01/90	4,143
\$250,000	EB116	12/01/89	17,939
N/A	87LNP104301	04/12/90	100
\$250	MS-RG7872	08/18/89	600
\$500	R10792146200	12/19/89	1,561
\$250	MVPI3536580	03/05/90	594
\$250	CH-916141201	12/04/89	4,978
\$5,000 breakdown \$100 losses	IM01400091	07/03/89	1,618
N/A	CA3204600066	07/01/90	3,156
\$250	CIM10792144000	12/28/89	574
\$100	10796180000	06/03/90	359

COUNTY OF SCOTT, IOWA  
MISCELLANEOUS STATISTICS

June 30, 1989

Date of incorporation: December 21, 1837

Form of government: County Board/County Administrator

Area: 465 square miles

Median age of population: 31.2

Miles of roads and streets:

Interstate highways	39
State highways	55
County roads	555
City streets	<u>998</u>
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	29,263

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	17,892

(Continued)

COUNTY OF SCOTT, IOWA  
MISCELLANEOUS STATISTICS, CONTINUED

June 30, 1989

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 and 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:

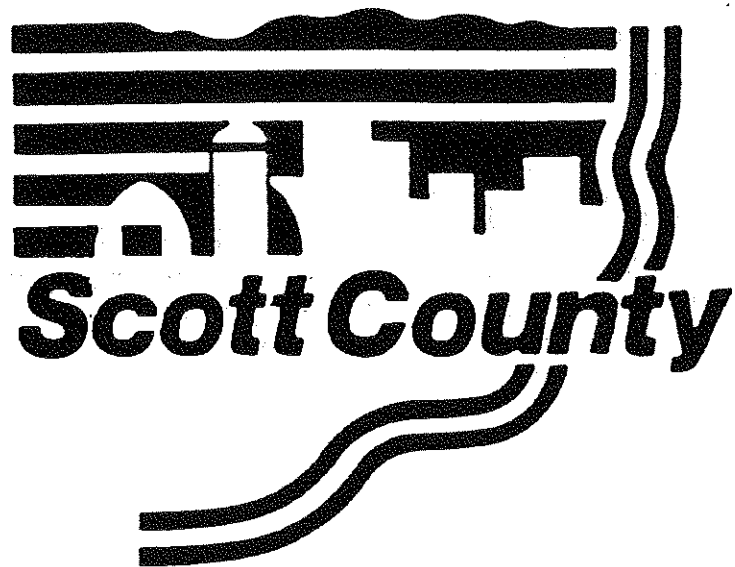
Last general election:	
Registered voters	95,114
Votes cast	66,070
Percent	69.5%

Last municipal election:

Registered voters	79,610
Votes cast	33,108
Percent	41.6%

Building permits:

Issued in the year ended June 30, 1989	314
Value of issued permits	\$ 5,590,143



# Single Audit Section





INDEPENDENT AUDITORS' REPORT - SCHEDULE OF  
FEDERAL FINANCIAL ASSISTANCE

The Board of Supervisors  
County of Scott, Iowa:

We have audited the general purpose financial statements of the County of Scott, Iowa, as of and for the year ended June 30, 1989, and have issued our report thereon dated December 8, 1989. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements and whether management has complied with laws and regulations and has established and maintained a system of internal controls. An audit in accordance with those standards includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements and compliance with laws and regulations. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the County of Scott, Iowa, taken as a whole. The supplementary information included in the accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit 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.

*Peat Marwick Main & Co.*

Davenport, Iowa  
December 8, 1988

COUNTY OF SCOTT, IOWA

Schedule of Federal Financial Assistance

For the Year ended June 30, 1989

<u>Federal Grantor/Pass-Through /Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Program Expenditures</u>
<u>National Highway Traffic Safety Administration</u> (Passed through Iowa Department of Public Safety-Governor's Traffic Safety Division)			
Police Traffic Services	20.600	PAP88/90-4 PAP89/90-04	\$ 8,750 22,312
Alcohol Safety Action Program	20.600	PAP88/90-02 PAP89/90-02	4,477 9,375
<u>U.S. Department of Health and Human Services</u> (Passed through Iowa Department of Health)			
Hypertension Program	13.991	5889Q005	11,650
HIV Testing and Counseling Grant	13.118	5889K019 5880K023	7,479 6,761
AIDS Preventive Health Grant	13.118	5889Z008	5,250
<u>Bureau of Justice Assistance</u> (Passed through Iowa Department of Public Health)			
Narcotics Control Grant	16.579	4275-10 8012-9	2,883 7,557
<u>U.S. Department of Justice</u> (Passed through the Juvenile Justice Advi- sory Council - Division of Children, Youth and Families)			
Child Sexual Abuse Investigation Grant	16.540	715-86-5E-11	9,889
<u>U.S. Department of Housing and Urban De- velopment (Passed through Iowa Department of Economic Development</u>			
Emergency Shelter Grant	14.231	87-E5-532	5,443
<u>Federal Emergency Management Agency</u> (Passed through Iowa Disaster Services Division)			
Emergency Management Assistance Program 1989 Allocation	83.503	N/A	<u>35,455</u>
Total Federal Financial Assistance			\$ <u>137,281</u>

See accompanying notes to schedule of federal financial assistance.

## COUNTY OF SCOTT, IOWA

### Notes to Schedule of Federal Financial Assistance

For the Year ended June 30, 1989

#### (1) General

The accompanying Schedule of Federal Financial Assistance presents the activity of all Federal financial assistance programs of the County of Scott, Iowa. The County of Scott, Iowa reporting entity is defined in Note 1 to the County's general purpose financial statements. Federal financial assistance received directly from Federal agencies as well as Federal financial assistance passed through other government agencies are included on the Schedule.

#### (2) Basis of Accounting

The accompanying Schedule of Federal Financial Assistance is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's general purpose financial statements.

#### (3) Relationship to General Purpose Financial Statements

Federal financial assistance revenues have been recorded as intergovernmental revenue in the County's general purpose financial statements as follows:

##### General Fund:

- Police Traffic Services
- Alcohol Safety Action Program
- Hypertension Program
- HIV Testing and Counseling Grant
- AIDS Preventive Health Grant
- Narcotics Control Grant
- Emergency Shelter Grant

##### Special Revenue Funds:

- Emergency Management Assistance Program

##### Capital Projects Fund:

- Child Sexual Abuse Investigation Grant

INDEPENDENT AUDITORS' REPORT -  
INTERNAL ACCOUNTING CONTROLS  
AT THE GENERAL PURPOSE FINANCIAL STATEMENT LEVEL

The Board of Supervisors  
County of Scott, Iowa:

We have audited the general purpose financial statements of the County of Scott, Iowa, as of and for the year ended June 30, 1989, and have issued our report thereon dated December 8, 1989. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements and whether management has complied with laws and regulations and has established and maintained a system of internal controls. An audit in accordance with these standards includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements and compliance with laws and regulations. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Under the date December 8, 1989, we reported separately on the results of our study and evaluation of internal accounting and administrative controls used in administering federal financial assistance programs. The results of our study and evaluation of internal controls other than those used in administering federal financial assistance programs are presented herein. For the purpose of this report, we have classified the significant internal accounting controls in the following categories: revenues/receipts, purchasing/disbursements, and payroll. Our study and evaluation included all control categories listed above. The purpose of our study and evaluation was to determine the nature, timing and extent of auditing procedures necessary for expressing an opinion on the general purpose financial statements of the County of Scott, Iowa. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal control taken as a whole or on any of the categories of control identified above.

The management of the County of Scott, Iowa, is responsible for establishing and maintaining a system of internal accounting control. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first three paragraphs would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the County of Scott, Iowa, taken as a whole or on any of the categories of controls identified in the third paragraph. However, our study and evaluation and our audit disclosed no condition that we believe to be a material weakness. In our letter to management dated December 8, 1989, we have separately communicated our observations and recommendations regarding certain other matters, including those pertaining to nonmaterial internal control findings.

This report is intended for the information of the Board of Supervisors, the County's management and the County's various federal financial assistance funding sources and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the County of Scott, Iowa, is a matter of public record.

*Peat Marwick Main & Co.*

Davenport, Iowa  
December 8, 1989

INDEPENDENT AUDITORS' REPORT -  
INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS  
AT THE FEDERAL FINANCIAL ASSISTANCE PROGRAM LEVEL

The Board of Supervisors  
County of Scott, Iowa:

We have audited the general purpose financial statements of the County of Scott, Iowa, as of and for the year ended June 30, 1989, and have issued our report thereon dated December 8, 1989. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements and whether management has complied with laws and regulations and has established and maintained a system of internal controls. An audit in accordance with these standards includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements and compliance with laws and regulations. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The management of the County of Scott, Iowa, is responsible for establishing and maintaining internal control systems. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems are to provide management with reasonable, but not absolute, assurance that resource use is consistent with laws, regulations, and policies; that resources are safeguarded against waste, loss and misuse; that transactions are executed in accordance with management's authorization; and that data are obtained, recorded, and maintained properly to permit the preparation of financial statements in accordance with generally accepted accounting principles and the preparation of federal reports in accordance with federal requirements. Because of inherent limitations in any system of internal accounting and administrative controls, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

For the purposes of this report, we have classified the significant internal accounting and administrative controls in the following categories:

- Accounting controls

- Revenues/receipts
- Purchasing/ disbursements
- Payroll

- Administrative controls

- Political activity
- Civil rights
- Cash management
- Federal financial reporting

Our study and evaluation included all the control categories listed above.

During the year ended June 30, 1989, the County of Scott, Iowa, had no major federal financial assistance programs and expended 57 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: Emergency Management Assistance Program, Police Traffic Services Grant, and Hypertension Program. With respect to internal control systems used in administering these nonmajor federal financial assistance programs, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

With respect to the internal control systems used solely in administering the other nonmajor federal financial assistance programs, our study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control environment and the flow of transactions through the accounting system. Accordingly, our audit would not necessarily disclose all material weaknesses in the internal control systems used in administering these nonmajor federal financial assistance programs.

Our study and evaluation described above was more limited than would be necessary to express an opinion on the internal control systems used in administering the nonmajor federal financial assistance programs of the County of Scott, Iowa. Accordingly, we do not express an opinion on the internal control systems of the County of Scott, Iowa, taken as a whole, or on any of the control categories identified above. However, our study and evaluation and our audit disclosed no condition that we believe to be a material weakness. In our letter to management dated December 8, 1989, we have separately communicated our observations and recommendations regarding certain other matters, including those pertaining to nonmaterial internal control findings.

This report is intended solely for the use of the Board of Supervisors, the County's management and the County's various federal financial assistance funding sources and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the County of Scott, Iowa is a matter of public record.

*Peat Marwick Main & Co.*

Davenport, Iowa  
December 8, 1989

COUNTY OF SCOTT, IOWA

Schedule of Findings

For the year ended June 30, 1989

Program

Alcohol Safety Action Program

Finding/Noncompliance

The County of Scott, Iowa did not always file their reimbursement claims monthly or on a timely basis (within 10 days of month-end) as required by the grant agreement. Instead, several claims contained reimbursement requests for more than one month of transactions. This instance of non-compliance was caused by the employee in charge of filing these claims not being aware of this reporting requirement.

Corrective Action Plan

Upon being informed of the requirement for timely monthly reimbursement claims, the County of Scott, Iowa will begin submitting these claims properly.