

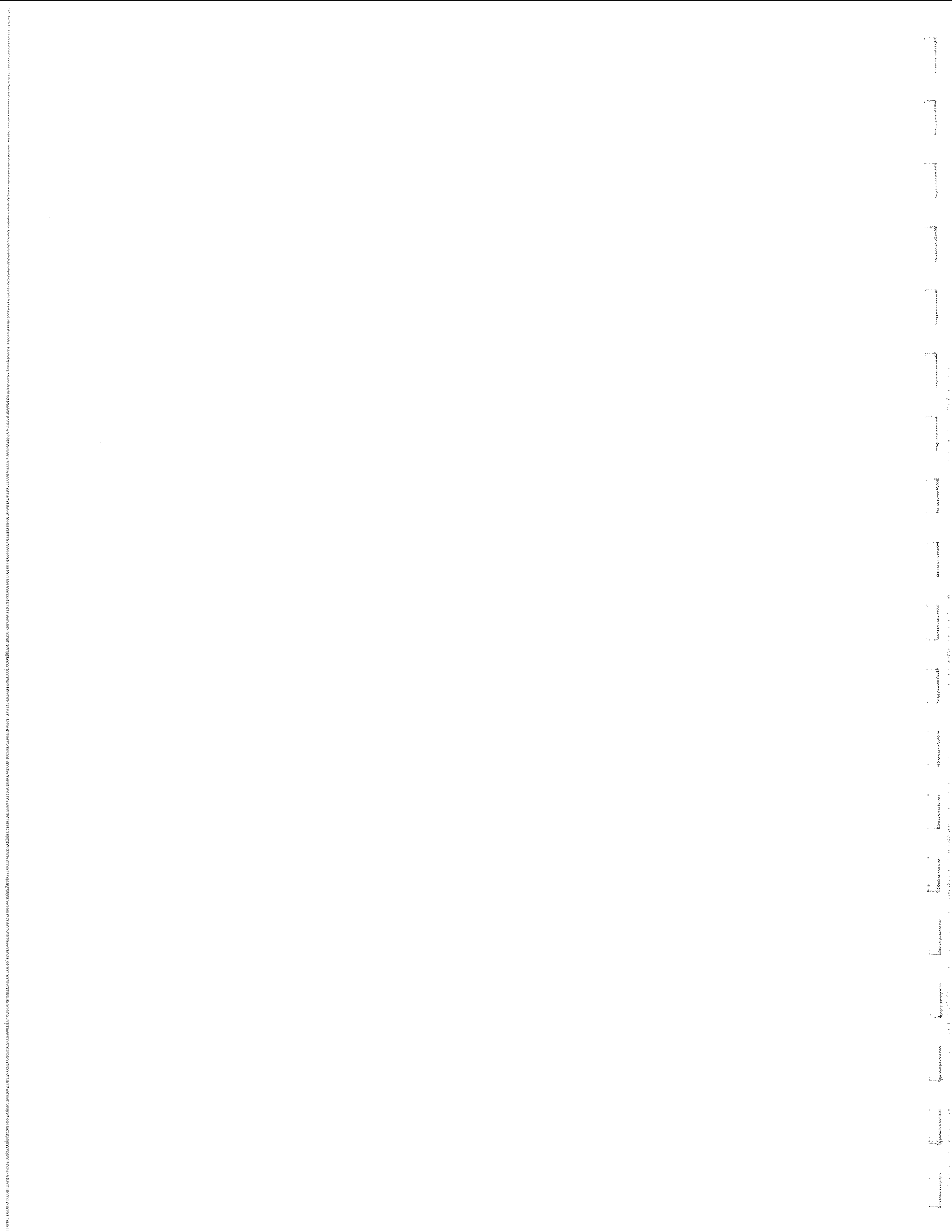
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**COUNTY OF SCOTT, IOWA**  
**YEAR ENDED JUNE 30, 1990**

Prepared by

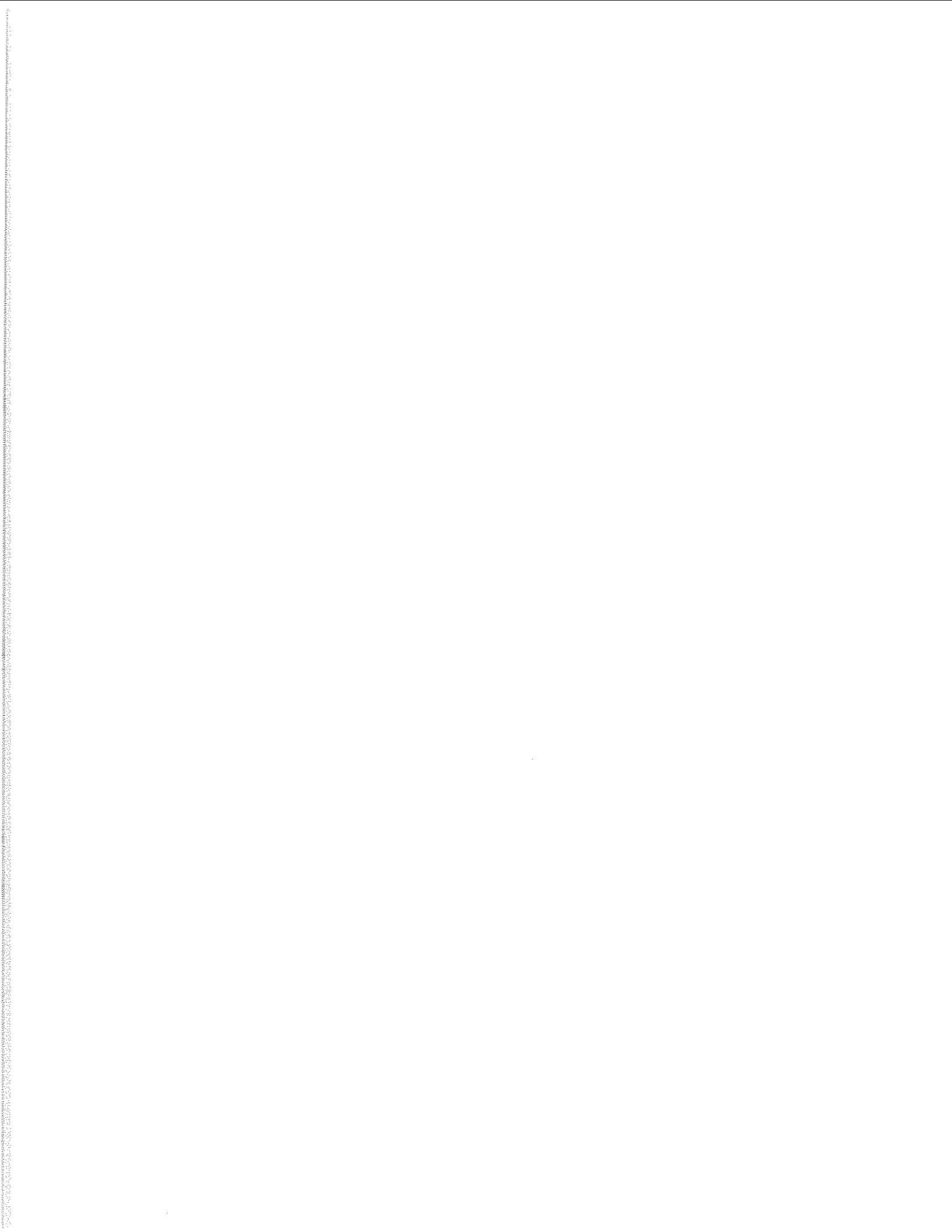
**Carol Barnes, Financial Management Supervisor**  
**Office of County Treasurer**

**Dawn Gunderson Kelly, Accounting Supervisor**  
**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, 1990

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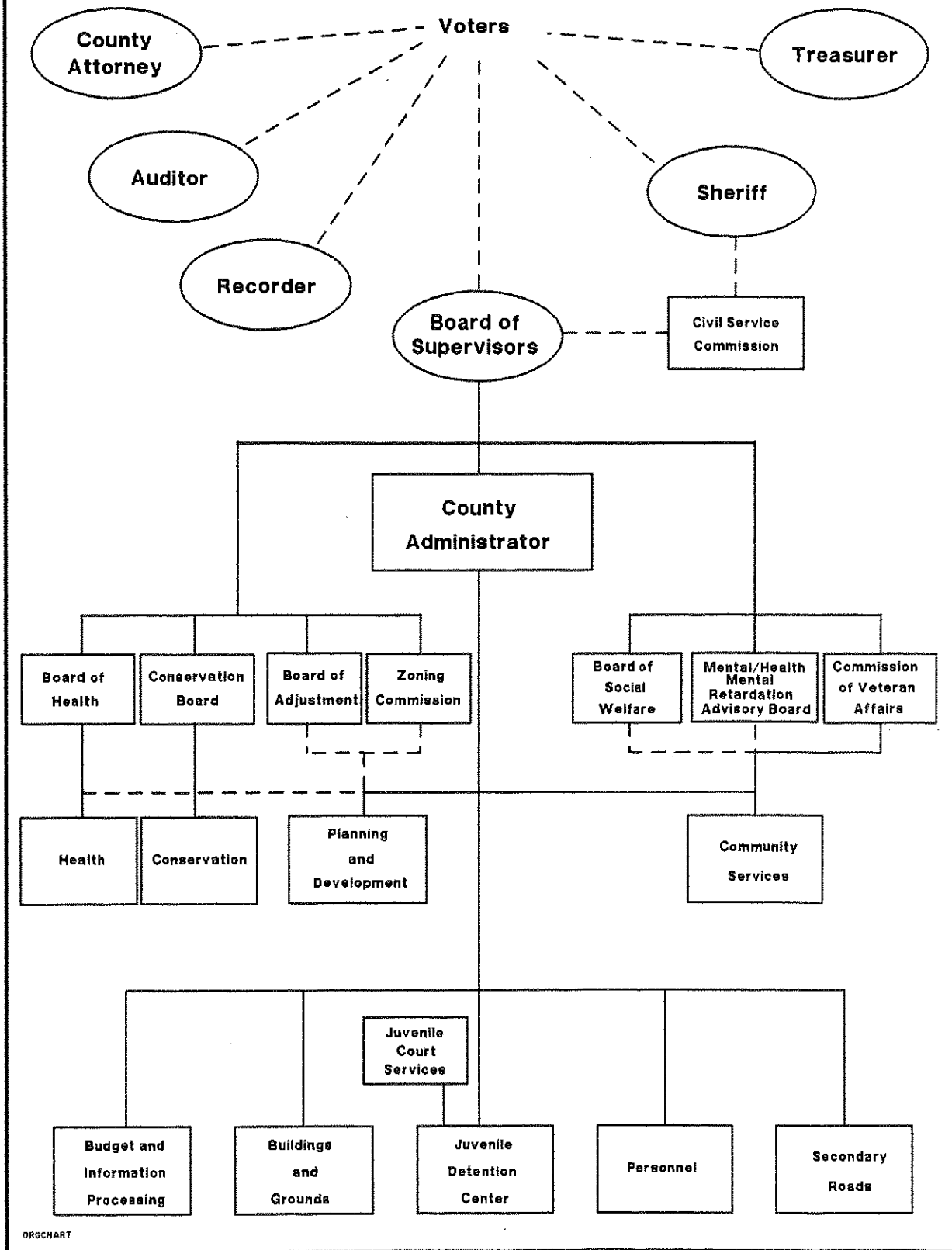
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COUNTY OF SCOTT, IOWA  
COUNTY OFFICIALS

<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



ORCHART

# 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, 1989

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.

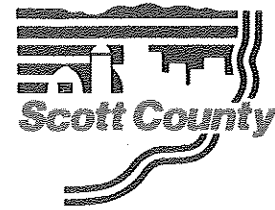


*Gary R. Nordstrom*

President

*Jeffrey L. Esser*

Executive Director



(319) 326-8702

December 11, 1990

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, 1990 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 Scott County Board of Supervisors exercises or has the ability to exercise, oversight of the County Library Board, the County and City

Assessor Conference Boards, and the Disaster Services Board; therefore, these activities are included in the reporting entity.

### ECONOMIC CONDITION AND OUTLOOK

Scott County is 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 Interstate 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 184,006 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 1990 was 5.5%. This reduction in employment is attributed in part to the growth in the area of professional and non-professional services. Last year, the total number of people employed in Scott County rebounded from the mid-1980's slump to a new peak level of 80,850-nearly 10,000 more jobs than the 1980 employment level.

The strong economy is reflected as businesses expanded and new ones came into the area. While the mid-1980's were a period of construction slow down, the last two years have shown a tremendous increase in new or expanded businesses. During fiscal year 1989, approximately \$20.6 million was invested in new commercial and industrial construction and renovation, according to building permit records from the various cities and Scott County. In two years, the construction values jumped 142%! For the last reporting period (FY 90), over \$37.5 million was invested in new commercial and industrial construction and over \$12.3 million in renovation.

Improved employment figures and business expansion had a marked impact on the residential construction sector during the last two fiscal years. During fiscal year 1990, over \$42.3 million was invested in the construction of new homes. This is a 55% increase in residential construction over the amount invested two years ago. This residential construction is spread over most of the jurisdictions within Scott County-to every taxing jurisdiction's

benefit. While much of the nation is currently in a recession with home sales plummeting and property values falling, the Quad-Cities is experiencing just the opposite.

Tourism is having a much greater impact on the local economy than ever before. For the first time, one million visitors came to the Quad-Cities in 1990 for the various special events scheduled throughout the year. The new Quad-Cities Convention and Visitors Bureau, which recently organized to serve as one bureau for the entire Quad-Cities, projects two million visitors in 1991.

Part of the reason for the large projected increase in visitors is that the State of Iowa passed the river boat gambling bill in 1989, effective in April of 1991. Two large riverboat operations have been approved which project one million new visitors to the Mississippi River water front. River boat gambling and associated support services are projected to create approximately 2,300 new jobs in the Quad-Cities in the next twelve months. In addition, extensive land-based downtown river front development is being planned for Davenport and Bettendorf over the next five years.

Another significant aspect of attracting tourism is the 20-month old Mississippi Valley Welcome Center which serves the traveling public on Interstate 80 and two U.S. Highways. Scott County provided significant financial assistance during the conceptual and construction phase, plus many hours of volunteer leadership time to guide the Welcome Center to successful on-going operations.

The Welcome Center has had over 220,000 visitors in its first 20 months which has resulted in approximately \$6 million in tourism dollars being spent in Scott County. The Center is now being operated "in the black" by the Quad-Cities Convention and Visitors Bureau.

The County owns and maintains a business park for economic development purposes in the City of Davenport. During FY 90, three new businesses began operation in earnest. The businesses invested \$1,350,000 in new construction and have 140 employees on the payroll that were not employed last fiscal year. One existing business is bringing its national headquarters with 300 more employees next year. A recent incentive package was passed by the Board of Supervisors which has already resulted in a new lot sale in FY 91. The incentives provide lower prices on lots if the business or industry will begin construction in one year and hire new employees when they begin operation.

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 bringing in even higher than originally estimated revenues currently in excess of \$2 million dollars annually to the County with 100% of the proceeds being 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. The Scott County Board of Supervisors together with the Scott County Conservation Board entered into a lease purchase arrangement with an outside vendor to build and construct an 18 hole golf course at Scott County Park. Construction began in May 1990 with the course scheduled to open in 1992. The decision to build a new golf course in the County was made after an independent feasibility study showed the Quad-City area in need of additional courses. The County is very enthusiastic about the creation of this golf course which was originally included in the Scott County Park Master Plan over 20 years ago.

Parking availability at the Courthouse has been an increasing problem in recent years due to the Court System bringing in various Associate Court operations which were formerly operated in other outlying cities within the County. Also, the weekly jury selection process in District Court requires many parking spaces. This parking availability problem was solved with the recent completion of a new parking lot just northwest of the Courthouse providing 120 additional parking spaces.

The Board of Supervisors created two advisory committees in FY 1989-90:

Computer Advisory Committee  
Electronic Equipment Committee

The Computer Advisory Committee consists of ten (10) department heads (five of whom are elected) charged with the task of creating a five year computer plan for the Board's review and consideration. This plan would be updated at least every two years. Networked micro-computers play an important and vital role in helping Scott County departments perform their duties and responsibilities in servicing the community.

The County completed its two year micro-computer project in the Fall of 1989. This project resulted in replacing the County's main-frame computer system with networked micro-computers saving over \$300,000 a year in property taxes and allowing for the creation of an Electronic Equipment Replacement Fund which totalled \$867,000 at June 30, 1990. The Board created an Electronic Equipment Committee to review and make recommendations to the Board on the various electronic equipment purchase needs now and in the future. The Committee consists of key technical staff members from several County departments.

Two major capital improvement projects were completed in FY 1989-90: The jail remodeling project which increased jail capacity to reduce the ongoing expenses of housing prisoners in other jail facilities when the County jail is full; and the Secondary Roads unheated storage facility which will allow for the protection of the County Engineer's road maintenance heavy equipment.

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 exploring other detention alternatives; developing an automated jail management information system; completing the golf course construction project at Scott County Park; completing a five year computer plan; and implementing recommendations included in two recent staffing and management studies in the offices of the County Attorney and the County Sheriff.

Another area of major emphasis will be in solid waste management. This nation-wide concern is a high priority for local governments in Scott County with a new landfill site location needed in the very near future.

At the present time work is beginning on the County's fiscal year 1991-92 operating budget. Preliminary assessed valuations from the City and County Assessors indicate that limited growth will be available in the property tax base for fiscal year 1991-92. 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 1990, the County Recorder's office has been selected for review.

The Recorder's office primary function is to maintain official records affecting title to real estate in order to preserve property right and protect the third party in real estate transactions. However, during the last 25 years the office of Recorder has accepted responsibility for a number of functions for the Iowa Department of Natural Resources. This office issues and sells all sportsman licenses, and registers and titles boats, snowmobiles and ATV's for the Department of Natural Resources. This department also verifies all transactions to assure that the proper sales/use tax has been collected for the Department of Revenue.

Effective January 1, 1989 the County Recorder's office converted the real estate indexing process from a manual system to a computer system. This allows for a much faster processing of real estate documents and immediate access to records by the public, attorneys and abstractors. However, the value statement for this office of 11 persons is "to provide accurate information for the public regarding real estate and conservation" and even with the modernization of the computer, this statement remains the Recorder's office number one priority.

The office employees along with the office supervisor developed a procedure manual for all functions within the department. These manuals were developed, designed and created by the staff for each particular position and serve as a valuable tool for cross-training.

Currently the Scott County Recorder's office is one of two counties on a pilot program with the Secretary of State of Iowa to access all Articles of Incorporation records and Uniform Commercial Code (UCC) filings.

This office processes well over 25,000 real estate related documents per year and sells 35,000 conservation licenses and issues 15,000 recreational vehicle registrations. About 3,000 liens are attached on consumer goods by presenting a Uniform Commercial Code or UCC filing at the Recorder's office.

The Recorder's office is proud of the financial contribution to the county general fund by depositing a "profit" of over \$100,000 per year. This is accomplished through service minded, hard working and dedicated employees. In addition, the Recorder's investment program for funds in trust was restructured to allow for better and faster investment and is averaging \$6,900 in annual interest earned during the past four years.

The current Scott County Recorder, elected in 1974, has sixteen years of experience and has been extremely active in the Iowa State Association of Counties, serving as President in 1981-82. He also served for 6 years on the State Advisory Commission on Intergovernmental Affairs and was Chairman in 1986-87. He currently serves on the Iowa Recorder's Association Executive Board as Treasurer.

#### 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, 1990 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, 1990 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 1989</u>	<u>Percent Increase (Decrease) From FY 1989</u>
Property Taxes and Interest and Penalties on Taxes	\$17,130,842	59.3%	\$ (182,360)	(1.1%)
Other County Taxes	2,396,834	8.3	1,970,242	461.9
Intergovernmental	5,610,537	19.4	(376,611)	(6.3)
Licenses and Permits	139,618	.5	(52,949)	(27.5)
Charges for Services	1,645,154	5.7	(245,586)	(13.0)
Interest and Rentals and Fees	1,475,542	5.1	35,411	2.5

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent Of Total</u>	<u>Increase (Decrease) From FY 1989</u>	<u>Percent Increase (Decrease) From FY 1989</u>
Other	478,682	1.7	15,211	3.3
Total	<u>\$28,877,209</u>	<u>100.0%</u>	<u>\$1,163,358</u>	<u>4.2%</u>

The most significant increase in actual revenue sources was derived from other County taxes. An additional source of tax revenue was received this year with the establishment of a one cent local option sales tax in the County. The County's receipt of local option sales tax revenues in fiscal year 1990 totalled \$2,298,600 and is included in the other county taxes category. Intergovernmental and charges for services revenues were significantly lower than 1989 due to the conversion from the mainframe service bureau environment to a networked micro-computer non-service bureau environment. The County no longer provides mainframe time sharing services to other outside governments and authorized agencies thus the lower income amounts. This loss of revenue was offset by reductions in computer operating expenses resulting in over \$300,000 in net savings to the County. The lower licenses and permits revenue is a result of reclassifying tax deed auction proceeds under the "other" revenue category.

The following schedule presents a summary of general fund, special revenue funds and debt service fund expenditures for the fiscal year ended June 30, 1990 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 1989</u>	<u>Percent Increase (Decrease) From FY 1989</u>
Public Safety	\$4,974,294	18.9%	\$379,578	8.3%
Court Services	698,328	2.7	(58,793)	(7.8)
Physical Health and Education	2,029,798	7.7	99,572	5.2
Mental Health	6,605,965	25.1	(50,283)	(.8)
Social Services	837,299	3.2	78,675	10.4
County Environment	1,230,761	4.7	90,048	7.9
Roads and Transportation	2,640,384	10.1	43,225	1.7

<u>Function</u>	<u>Amount</u>	<u>Percent Of Total</u>	<u>Increase (Decrease) From FY 1989</u>	<u>Percent Increase (Decrease) From FY 1989</u>
State and Local Government	1,770,082	6.7	129,880	7.9
Interprogram	3,787,506	14.4	(1,008,715)	(21.0)
Debt Service	456,471	1.7	(40,500)	(8.1)
Capital	1,271,744	4.8	586,350	85.5
Total	<u>\$26,302,632</u>	<u>100.0%</u>	<u>\$249,037</u>	<u>1.0%</u>

The significant increase in capital expenditures is due to increased road construction and surfacing work performed in the Secondary Roads Department in 1990. These costs are expensed through the Secondary Roads Special Revenue Fund. Other expenditure variances that warrant discussion include court services, social services, interprogram and debt service functions. Under court services the 8% reduction is due to the State assumption of partial costs associated with the Juvenile Justice Base Program. Social services costs were over 10% greater than 1989 due to increases in general relief and services to veterans. The interprogram area decreased over \$1 million due primarily to the County's successful conversion to a networked micro-computer system from its previous computer mainframe service bureau environment. Substantial savings were realized as a result of this project. Finally, debt service costs were 8% less due to the final payment of Conservation bonds occurring in 1989.

**General Fund Balance.** The fund balance of the general fund increased by 57% in 1990. \$867,000 of the increase has been designated by the Board for future electronic equipment replacements. The remaining \$1,168,425 increase provides the County with a fund balance that is the equivalent of 79 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. The Board has also designated \$347,289 of the fund balance for future vehicle replacements.

**Debt Administration.** At June 30, 1990 the County had only one debt issue outstanding. This general obligation jail refunding bond issue totalled \$3,100,000. 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, 1990 the County's general

obligation indebtedness of \$3,100,000 was well below the legal limit of \$196,424,874 and debt per capita equaled \$20.65. 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 8.4%. The County earned interest revenue in Governmental Funds of \$1,345,969 on all investments for the year ended June 30, 1990.

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, 1990, 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 1990, the deductible for each liability and property claim was \$250,000 and for each workers compensation claim was \$400,000. 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 \$4,750,000, replacement cost up to \$48,697,463, and statutory amounts, respectively. The goals of the current risk management program are to lower long-term costs and to reduce dependance 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 KPMG Peat Marwick 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, 1989. This was the third 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.

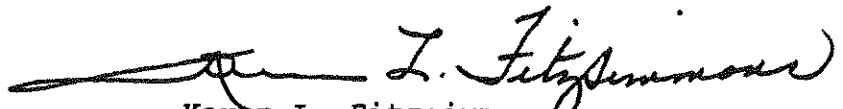
A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet these Certificate of Achievement Program requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

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, KPMG Peat Marwick. 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.

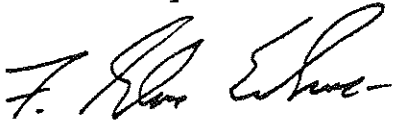
Respectfully submitted,



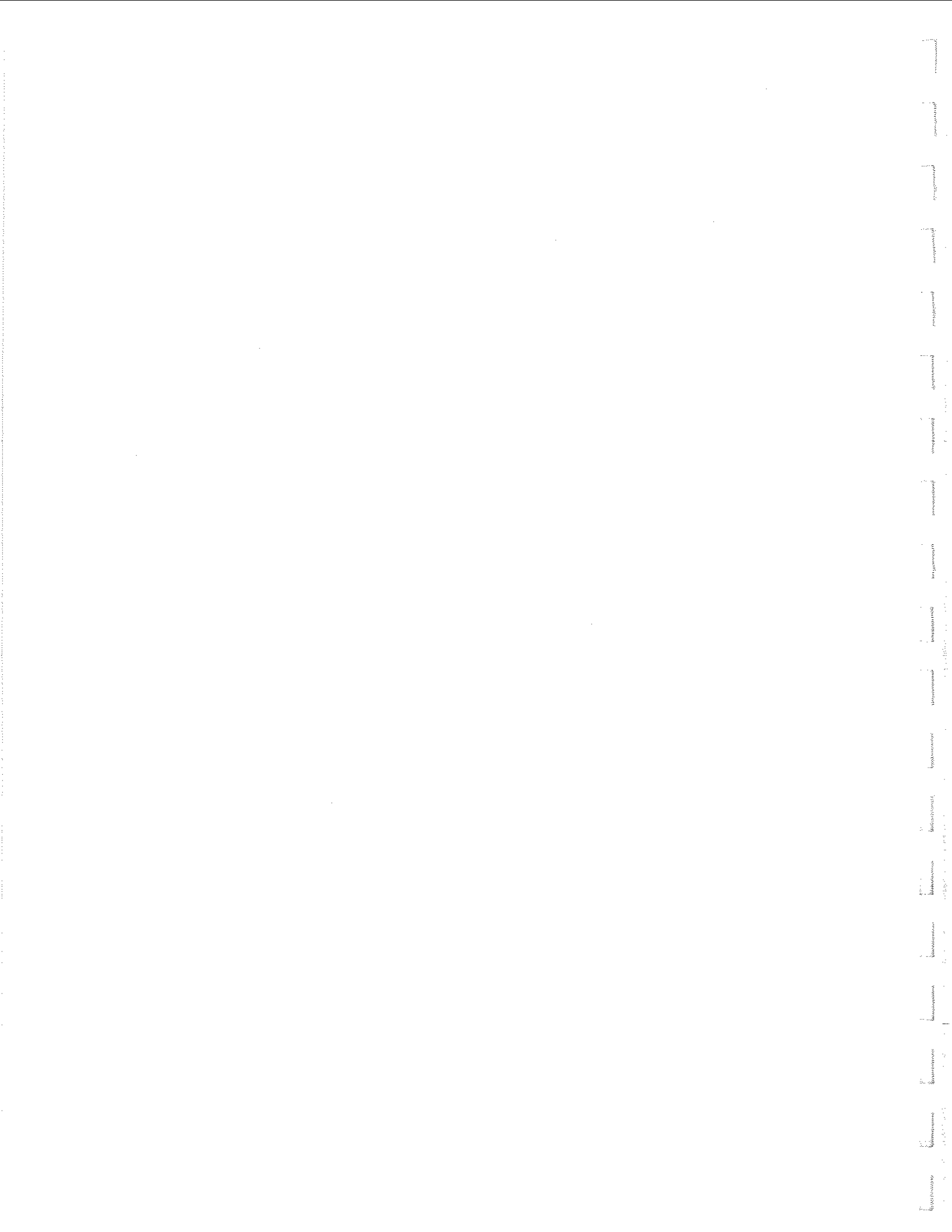
William P. Cusack  
County Treasurer



Karen L. Fitzsimmons  
County Auditor



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, 1990, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of management of the County of Scott, Iowa. 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 Chapter 11 of the Code of Iowa. 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, 1990, 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.

*KPMG Peat Marwick*

Davenport, Iowa  
November 16, 1990

COUNTY OF SCOTT, IOWA

Combined Balance Sheet  
All Fund Types and Account Groups

June 30, 1990

Assets	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Cash and investments (note 3)	\$ 6,138,333	1,428,771	13,498	464,206
Invested employee deferred compensation (note 8)	-	-	-	-
Receivables:				
Property taxes	550,505	60,879	-	-
Accrued interest	232,716	-	-	-
Accounts	1,818	-	-	255,547
Due from other funds	210,007	-	-	-
Due from other governmental agencies	691,589	109,784	-	10,784
Property, plant and equipment (note 5):				
Land and improvements	-	-	-	-
Buildings and structures	-	-	-	-
Furniture and fixtures	-	-	-	-
Equipment	-	-	-	-
Vehicles	-	-	-	-
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>7,824,968</u></b>	<b><u>1,599,434</u></b>	<b><u>13,498</u></b>	<b><u>730,537</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>	
1,822,894	2,820,934	-	-	12,688,636
-	902,496	-	-	902,496
-	2,984,133	-	-	3,595,517
-	-	-	-	232,716
170	-	-	-	257,535
352,046	-	-	-	562,053
-	2,793	-	-	814,950
-	-	1,845,245	-	1,845,245
-	-	18,251,650	-	18,251,650
-	-	702,282	-	702,282
-	-	6,516,900	-	6,516,900
-	-	2,382,208	-	2,382,208
-	8,548	-	-	8,548
-	-	-	13,498	13,498
-	-	-	3,086,502	3,086,502
-	-	-	48,439	48,439
-	-	-	12,919	12,919
<u>2,175,110</u>	<u>6,718,904</u>	<u>29,698,285</u>	<u>3,161,358</u>	<u>51,922,094</u>

(Continued)

COUNTY OF SCOTT, IOWA

Combined Balance Sheet, Continued  
All Fund Types and Account Groups

June 30, 1990

	<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	\$ 829,157	460,056	-	14,807
Accrued expenses	193,474	49,943	-	-
Due to other funds	352,046	21,041	-	525
Due to other governmental agencies	-	-	-	-
Deferred revenue	424,886	60,355	-	239,376
Accrued vacation and sick leave	392,530	109,846	-	-
General obligation bonds payable (note 6)	-	-	-	-
Note payable (note 6)	-	-	-	-
	<u>2,192,093</u>	<u>701,241</u>	<u>-</u>	<u>254,708</u>
<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	347,289	-	-	-
Designated for equipment purchases	867,000	-	-	-
Undesignated	<u>4,418,586</u>	<u>898,193</u>	<u>-</u>	<u>475,829</u>
Total retained earnings/fund balances	<u>5,632,875</u>	<u>898,193</u>	<u>13,498</u>	<u>475,829</u>
Total fund equity	<u>5,632,875</u>	<u>898,193</u>	<u>13,498</u>	<u>475,829</u>
Total liabilities and fund equity	<u>\$ 7,824,968</u>	<u>1,599,434</u>	<u>13,498</u>	<u>730,537</u>

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>	
<u>Internal Service</u>	<u>Trust and Agency</u>			
654,635	985,428	-	-	2,944,083
-	-	-	-	243,417
-	188,441	-	-	562,053
-	5,377,684	-	-	5,377,684
-	-	-	-	724,617
-	-	-	12,919	515,295
-	-	-	3,100,000	3,100,000
-	-	-	48,439	48,439
<u>654,635</u>	<u>6,551,553</u>	<u>-</u>	<u>3,161,358</u>	<u>13,515,588</u>
-	-	29,698,285	-	29,698,285
1,098,877	-	-	-	1,098,877
421,598	-	-	-	421,598
-	-	-	-	13,498
-	-	-	-	347,289
-	-	-	-	867,000
-	167,351	-	-	5,959,959
<u>421,598</u>	<u>167,351</u>	<u>-</u>	<u>-</u>	<u>7,609,344</u>
<u>1,520,475</u>	<u>167,351</u>	<u>29,698,285</u>	<u>-</u>	<u>38,406,506</u>
<u>2,175,110</u>	<u>6,718,904</u>	<u>29,698,285</u>	<u>3,161,358</u>	<u>51,922,094</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, 1990

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenues:</b>				
Property taxes	\$ 14,457,642	1,984,118	-	-
Other taxes	2,381,564	15,270	-	-
Interest and penalties on taxes	689,082	-	-	-
Intergovernmental	3,638,566	1,971,971	-	3,228
Charges for services	1,596,912	48,242	-	-
Interest	1,336,774	-	-	9,195
Licenses and permits	139,618	-	-	-
Rentals and fees	138,768	-	-	-
Other	359,228	119,454	-	99,591
Total revenues	<u>24,738,154</u>	<u>4,139,055</u>	<u>-</u>	<u>112,014</u>
<b>Expenditures:</b>				
Current operating:				
Public safety	4,724,516	249,778	-	-
Court services	698,328	-	-	-
Physical health and education	1,631,517	398,281	-	-
Mental health	6,605,965	-	-	-
Social services	837,299	-	-	-
County environment	1,230,761	-	-	-
Roads and transportation	-	2,640,384	-	-
State and local government services	1,018,145	751,937	-	-
Interprogram services	3,787,506	-	-	-
Nonprogram services	-	-	-	-
Capital outlay	-	1,271,744	-	1,158,095
Debt service:				
Principal	-	19,537	175,000	-
Interest	-	6,384	255,550	-
Total expenditures	<u>20,534,037</u>	<u>5,338,045</u>	<u>430,550</u>	<u>1,158,095</u>
Excess (deficiency) of revenues over expenditures	<u>4,204,117</u>	<u>(1,198,990)</u>	<u>(430,550)</u>	<u>(1,046,081)</u>
<b>Other financing sources (uses):</b>				
Operating transfers from other funds	-	1,877,966	430,550	1,164,997
Operating transfers (to) other funds	<u>(2,168,692)</u>	<u>(1,304,821)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,168,692)</u>	<u>573,145</u>	<u>430,550</u>	<u>1,164,997</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	2,035,425	(625,845)	-	118,916
Fund balance at beginning of year	<u>3,597,450</u>	<u>1,524,038</u>	<u>13,498</u>	<u>356,913</u>
Fund balance at end of year	\$ <u>5,632,875</u>	<u>898,193</u>	<u>13,498</u>	<u>475,829</u>

See accompanying notes to general purpose financial statements.

Exhibit 2

<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
-	16,441,760
-	2,396,834
-	689,082
-	5,613,765
-	1,645,154
-	1,345,969
-	139,618
-	138,768
<u>1,371,817</u>	<u>1,950,090</u>
<u>1,371,817</u>	<u>30,361,040</u>
-	4,974,294
-	698,328
-	2,029,798
-	6,605,965
-	837,299
-	1,230,761
-	2,640,384
-	1,770,082
-	3,787,506
1,355,592	1,355,592
-	2,429,839
-	194,537
-	261,934
<u>1,355,592</u>	<u>28,816,319</u>
<u>16,225</u>	<u>1,544,721</u>
-	3,473,513
-	<u>(3,473,513)</u>
-	-
16,225	1,544,721
<u>151,126</u>	<u>5,643,025</u>
<u>167,351</u>	<u>7,187,746</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, 1990

	<u>General Fund</u>		Variance
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)
<b>Revenues:</b>			
Property taxes	\$ 14,169,930	14,446,961	277,031
Other taxes	1,557,000	2,261,867	704,867
Interest and penalties on taxes	450,000	646,706	196,706
Intergovernmental	4,070,282	3,730,683	(339,599)
Charges for services	1,515,890	1,628,890	113,000
Interest	1,209,175	1,232,401	23,226
Licenses and permits	135,586	145,239	9,653
Rentals and fees	145,960	138,748	(7,212)
Other	<u>887,650</u>	<u>357,857</u>	<u>(529,793)</u>
<b>Total revenues</b>	<u>24,141,473</u>	<u>24,589,352</u>	<u>447,879</u>
<b>Expenditures:</b>			
<b>Current operating:</b>			
Public safety	4,843,757	4,754,495	89,262
Court services	892,718	691,261	201,457
Physical health and education	1,632,464	1,598,790	33,674
Mental health	7,291,511	6,640,702	650,809
Social services	872,685	819,729	52,956
County environment	1,254,823	1,224,736	30,087
Roads and transportation	-	-	-
State and local government services	1,054,237	1,027,128	27,109
Interprogram services	3,975,112	3,676,893	298,219
Capital outlay	-	-	-
<b>Debt service:</b>			
Principal	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>21,817,307</u>	<u>20,433,734</u>	<u>1,383,573</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>2,324,166</u>	<u>4,155,618</u>	<u>1,831,452</u>
<b>Other financing sources (uses):</b>			
Operating transfers from other funds	-	-	-
Operating transfers (to) other funds	<u>(2,155,356)</u>	<u>(2,373,089)</u>	<u>(217,733)</u>
<b>Total other financing sources (uses)</b>	<u>(2,155,356)</u>	<u>(2,373,089)</u>	<u>(217,733)</u>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	<u>\$ 168,810</u>	<u>1,782,529</u>	<u>1,613,719</u>
<b>Fund balance at beginning of year</b>		<u>4,355,804</u>	
<b>Fund balance at end of year</b>		<u>\$ 6,138,333</u>	

See accompanying notes to general purpose financial statements.



<u>Special Revenue Funds</u>			<u>Debt Service Fund</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
1,997,057	1,984,702	(12,355)	-	-	-
10,420	15,382	4,962	-	-	-
-	-	-	-	-	-
1,952,869	1,972,558	19,689	-	-	-
15,800	49,332	33,532	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>13,600</u>	<u>149,698</u>	<u>136,098</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,989,746</u>	<u>4,171,672</u>	<u>181,926</u>	<u>-</u>	<u>-</u>	<u>-</u>
200,000	253,852	(53,852)	-	-	-
-	-	-	-	-	-
422,275	398,527	23,748	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,666,200	2,662,556	3,644	-	-	-
931,581	747,706	183,875	-	-	-
-	-	-	-	-	-
876,000	926,092	(50,092)	-	-	-
19,537	19,537	-	175,000	175,000	-
<u>6,384</u>	<u>6,384</u>	<u>-</u>	<u>255,550</u>	<u>255,500</u>	<u>-</u>
<u>5,121,977</u>	<u>5,014,654</u>	<u>107,323</u>	<u>430,550</u>	<u>430,500</u>	<u>-</u>
<u>(1,132,231)</u>	<u>(842,982)</u>	<u>289,249</u>	<u>(430,550)</u>	<u>(430,500)</u>	<u>-</u>
1,877,966	2,081,888	203,922	430,550	430,500	-
<u>(1,304,821)</u>	<u>(1,304,821)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>573,145</u>	<u>777,067</u>	<u>203,922</u>	<u>430,550</u>	<u>430,500</u>	<u>-</u>
<u>(559,086)</u>	<u>(65,915)</u>	<u>493,171</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>1,494,686</u>			<u>13,498</u>	
	<u>1,428,771</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, 1990

	<u>Capital Projects Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Property taxes	\$ -	-	-
Other taxes	-	-	-
Interest and penalties on taxes	-	-	-
Intergovernmental	-	15,445	15,445
Charges for services	-	-	-
Interest	-	9,195	9,195
Licenses and permits	-	-	-
Rentals and fees	-	-	-
Other	121,790	87,574	(34,216)
<b>Total revenues</b>	<u>121,790</u>	<u>112,214</u>	<u>(9,576)</u>
<b>Expenditures:</b>			
<b>Current operating:</b>			
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	1,811,965	1,361,735	450,230
<b>Debt service:</b>			
Principal	-	-	-
Interest	-	-	-
<b>Total expenditures</b>	<u>1,811,965</u>	<u>1,361,735</u>	<u>450,230</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(1,690,175)</u>	<u>(1,249,521)</u>	<u>440,654</u>
<b>Other financing sources (uses):</b>			
Operating transfers from other funds	1,151,661	1,165,522	13,861
Operating transfers (to) other funds	-	-	-
<b>Total other financing sources (uses)</b>	<u>1,151,661</u>	<u>1,165,522</u>	<u>13,861</u>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	<u>(538,514)</u>	<u>(83,999)</u>	<u>454,515</u>
<b>Fund balance at beginning of year</b>		<u>548,205</u>	
<b>Fund balance at end of year</b>		<u>\$ 464,206</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>
16,166,987	16,431,663	264,676
1,567,420	2,277,249	709,829
450,000	646,706	196,706
6,023,151	5,718,686	(304,465)
1,531,690	1,678,222	146,532
1,209,175	1,241,596	32,421
135,586	145,239	9,653
145,960	138,748	(7,212)
<u>1,023,040</u>	<u>595,129</u>	<u>(427,911)</u>
<u>28,253,009</u>	<u>28,873,238</u>	<u>620,229</u>
5,043,757	5,008,347	35,410
892,718	691,261	201,457
2,054,739	1,997,317	57,422
7,291,511	6,640,702	650,809
872,685	819,729	52,956
1,254,823	1,224,736	30,087
2,666,200	2,662,556	3,644
1,985,818	1,774,834	210,984
3,975,112	3,676,893	298,219
2,687,965	2,287,827	400,138
194,537	194,537	-
<u>261,934</u>	<u>261,884</u>	<u>50</u>
<u>29,181,799</u>	<u>27,240,623</u>	<u>1,941,176</u>
<u>(928,790)</u>	<u>1,632,615</u>	<u>2,561,405</u>
3,460,177	3,677,910	217,733
<u>(3,460,177)</u>	<u>(3,677,910)</u>	<u>(217,733)</u>
-	-	-
<u>(928,790)</u>	<u>1,632,615</u>	<u>2,561,405</u>
	<u>6,412,193</u>	
	<u>\$ 8,044,808</u>	

## COUNTY OF SCOTT, IOWA

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

Year ended June 30, 1990

Operating revenues:	
Charges for services	\$ 1,399,078
Other	<u>72,671</u>
Total operating revenues	1,471,749
Operating expenses - claims and administrative expenses	<u>1,539,022</u>
Operating loss	(67,273)
Nonoperating income - interest income	<u>137,461</u>
Net income	70,188
Retained earnings at beginning of year	<u>351,410</u>
Retained earnings at end of year	\$ <u><u>421,598</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, 1990

<b>Sources of cash and investments:</b>	
Operations - net income	\$ 70,188
Increase in accounts payable	<u>189,307</u>
Total cash and investments provided	<u>259,495</u>
<b>Uses of cash and investments:</b>	
Increase in accounts receivable	61
Increase in due from other funds	<u>110,980</u>
Total cash and investments used	<u>111,041</u>
Net increase in cash and investments	148,454
Cash and investments at beginning of year	<u>1,674,440</u>
Cash and investments at end of year	\$ <u><u>1,822,894</u></u>

See accompanying notes to general purpose financial statements.

COUNTY OF SCOTT, IOWA

Notes to General Purpose Financial Statements

June 30, 1990

(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 measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the related fund 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 program 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 program 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. City management can approve budget shifts within the major classes but not between major classes. 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 1989 levy which is due and collectible in the 1989-90 fiscal year. Property taxes are due and collectible in September and March of the fiscal year following the July 1, 1989 tax levy. Property taxes levied during 1989-90 fiscal year are based on the equalized assessed valuation for all general property located within the County as of January 1, 1988. 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

County 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, \$60,000 per individual and \$1,342,000 in the aggregate for health benefits and \$400,000 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 \$4,750,000 maximum coverage on general and automobile liability, \$48,697,000 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	\$ 2,035,425	(625,845)	-	118,916
Increase (Decrease):				
Due to revenues:				
Received in cash during year but receivables (GAAP) at June 30, 1989	1,091,344	325,989	-	27,154
Accrued as receivables at June 30, 1990 but not recognized in budget	(1,261,749)	(110,308)	-	(26,955)
Due to expenditures:				
Expenditures in cash during year but payables (GAAP) at June 30, 1989	(1,849,698)	(296,637)	-	(218,446)
Accrued as expenditures at June 30, 1990 but not recognized in budget	<u>1,767,207</u>	<u>640,886</u>	<u>-</u>	<u>15,332</u>
Budget basis	<u>\$ 1,782,529</u>	<u>(65,915)</u>	<u>-</u>	<u>(83,999)</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	\$ 5,632,875	898,193	13,498	475,829
Increase (Decrease):				
Due to revenues accrued as receivables at June 30, 1990 but not recognized in budget	(1,261,749)	(110,308)	-	(26,955)
Due to expenditures accrued as liabilities at June 30, 1990 but not recognized in budget	<u>1,767,207</u>	<u>640,886</u>	<u>-</u>	<u>15,332</u>
Budget basis	\$ <u>6,138,333</u>	<u>1,428,771</u>	<u>13,498</u>	<u>464,206</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 of \$1,092,691 (excludes \$142,903 in cash on hand and undeposited receipts at June 30, 1990) and the bank balance was \$1,236,279. 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 can invest in United States Government and agency obligations, perfected repurchase agreements, and commercial paper rated within the two highest prime classification by at least one of the standard rating services as 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 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>			<u>Market Value</u>
		<u>Category</u>			
		<u>1</u>	<u>2</u>	<u>3</u>	<u>Total</u>
U.S. Treasury notes	\$ 2,488,516	-	-	-	2,488,516
U.S. Government agency obligations	7,985,201	-	-	-	7,985,201
Commercial paper	<u>979,325</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>979,325</u>
Total investments	\$ <u>11,453,042</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,453,042</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, 1990, are as follows:

	<u>Due from other funds</u>	<u>Due to other funds</u>
General	\$ 210,007	352,046
Special revenue:		
Disaster services fund	-	21,041
Internal service:		
Self-insurance fund	352,046	-
Capital projects fund		
Capital improvements fund	-	525
Agency:		
County auditor agency fund	-	682
County recorder agency fund	-	109,637
County sheriff agency fund	-	9,701
County conservation board escrow fund	-	30,921
Motor vehicle tax fund	-	33,955
Use tax fund	-	<u>3,545</u>
 Total interfund accounts	 <u>\$ 562,053</u>	 <u>562,053</u>

(b) Deficit fund balance/retained earnings of individual funds:

<u>Fund</u>	<u>Amount of deficit</u>
Disaster services fund	\$ <u>26,914</u>
Health insurance fund	\$ <u>17,365</u>

It is anticipated that the disaster services deficit will be eliminated through future revenue sources and expenditure reductions. The health benefit fund has total fund equity of \$243,799 because of contributed capital of \$261,164.

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:	Balance June 30, <u>1989</u>	<u>Additions</u>	<u>Retirements</u>	Balance June 30, <u>1990</u>
Land and improvements	\$ 1,845,245	-	-	1,845,245
Buildings and structures	17,483,487	768,163	-	18,251,650
Furniture and fixtures	690,337	11,945	-	702,282
Equipment	6,220,351	887,081	590,532	6,516,900
Vehicles	2,308,208	331,278	257,278	2,382,208
Construction in progress	<u>111,173</u>	<u>-</u>	<u>111,173</u>	<u>-</u>
	\$ <u>28,658,801</u>	<u>1,998,467</u>	<u>958,983</u>	<u>29,698,285</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, 1990:

	June 30, <u>1989</u>	<u>Additions</u>	<u>Retirements</u>	June 30, <u>1990</u>
General obligations bonds	\$ 3,275,000	-	175,000	3,100,000
Accrued vacation and sick leave	45,814	-	32,895	12,919
Note payable	<u>67,976</u>	<u>-</u>	<u>19,537</u>	<u>48,439</u>
	\$ <u>3,388,790</u>	<u>-</u>	<u>227,432</u>	<u>3,161,358</u>

General obligation bonds payable at June 30, 1990 are comprised of 7.1% - 8.1% County jail re-funding bonds; due 2000, in annual installments of \$200,000 to \$475,000. Following is a summary of debt service requirements on general obligation bonds outstanding at June 30, 1990:

Year ending June 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>3,100,000</u>	<u>1,559,500</u>	<u>4,659,500</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). The remaining \$48,439 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, 1990:

Year ending June 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>
	11,825	<u>8,697</u>	<u>20,522</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>\$ 48,439</u>		

The computation of the County's legal debt margin as of June 30, 1990 is as follows:

Assessed value	\$ <u>3,928,497,485</u>
Debt limit, 5 percent of assessed valuation (Iowa statutory limitation)	\$ 196,424,874
Total amount of debt applicable to debt margin	<u>3,100,000</u>
Legal debt margin	\$ <u>193,324,874</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 \$26,000 of compensation in calendar year 1989 and on the first \$28,000 of compensation in calendar year 1990. The contribution paid by the County for the year ended June 30, 1990 totaled \$489,536 and the contributions paid by employees totaled \$317,196. The total payroll for employees covered by IPERS for the year ended June 30, 1990 was \$7,849,473 and the total County payroll was \$8,742,519.

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>7,822,604</u>	<u>1,069,049</u>
Payroll earnings reported to and covered by IPERS	\$ <u>6,872,659</u>	<u>976,814</u>
County contribution	\$ <u>395,176</u>	<u>94,361</u>
Employee contribution	\$ <u>254,289</u>	<u>62,906</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, 1990 for IPERS as a whole, determined through an actuarial valuation performed as of that date, was \$4,623,783,271. IPERS' net assets available for benefits on that date (valued at market) were \$5,154,615,631, leaving no unfunded pension benefit obligation. The County's contribution during the year ended June 30, 1990 represented .33 percent of total contributions of \$245,861,608 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, 1990 annual report.



COUNTY OF SCOTT, IOWA

Notes to General Purpose Financial Statements

(7) Retirement System (continued)

For the three years ended June 30, 1990, 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>
1990	5.75%	9.66%
1989	5.75%	9.66%
1988	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 \$902,496 at June 30, 1990 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, 1990, \$3,350,000 of bonds outstanding are considered defeased.

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.

(12) Commitment

In May 1990, the County entered into a ground lease agreement to lease County owned land to Blue T Management, Inc. The lease, which expires April 30, 2030, calls for Blue T Management, Inc. to make a one-time payment to the County for \$10 and to deposit approximately \$3,259,000 into various escrow accounts to pay for the construction of a golf course on the leased ground.

Simultaneously, the County entered into a lease with option to purchase agreement with Blue T Management, Inc. for the above mentioned golf course. Under the lease, which requires payments through May 2000, the County will commence making semi-annual payments in November 1990 and have the option to purchase the improvements at anytime during the lease period. Following are annual minimum lease payments and purchase option amounts:

<u>Year ending June 30,</u>	<u>Lease</u> <u>Payments</u>	<u>Purchase</u> <u>option price</u> <u>at May 1</u>
1991	\$ 276,513	\$ 3,499,682
1992	290,217	3,499,682
1993	373,075	3,414,753
1994	373,075	3,322,605
1995	373,075	3,222,625
1996	373,075	3,114,146
1997	373,075	2,996,447
1998	373,075	2,798,774
1999	373,075	2,663,594
2000	<u>2,890,000</u>	<u>-</u>
	\$ <u>6,068,255</u>	

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 Fund

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

Year ended June 30, 1990

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenue:</b>			
Property taxes	\$ 14,169,930	14,446,961	277,031
Other taxes	1,557,000	2,261,867	704,867
Interest and penalties on taxes	450,000	646,706	196,706
<b>Intergovernmental:</b>			
Replacement tax	1,972,000	1,692,562	(279,438)
State grants	1,962,450	1,778,644	(183,806)
Other	135,832	259,477	123,645
Charges for services	1,515,890	1,628,890	113,000
Interest	1,209,175	1,232,401	23,226
Licenses and permits	135,586	145,239	9,653
Rental and fees	145,960	138,748	(7,212)
Other	887,650	357,857	(529,793)
Total revenues	<u>24,141,473</u>	<u>24,589,352</u>	<u>447,879</u>
<b>Expenditures, current operating:</b>			
<b>Public safety:</b>			
<b>Law enforcement program:</b>			
Uniformed patrol services	1,352,972	1,352,111	861
Investigations	382,174	359,372	22,802
Law enforcement communications	270,594	270,422	172
Adult correctional services	1,718,375	1,700,635	17,740
Administration	50,196	50,163	33
<b>Legal services program:</b>			
Criminal prosecution	692,088	690,045	2,043
Child support recovery	180,114	167,287	12,827
<b>Emergency services:</b>			
Ambulance services	152,847	120,063	32,784
Disaster services	44,397	44,397	-
Total public safety	<u>4,843,757</u>	<u>4,754,495</u>	<u>89,262</u>
<b>Court services:</b>			
<b>Court proceedings program:</b>			
Court costs	63,544	49,500	14,044
Detention services	247,900	237,590	10,310
Service of civil papers	199,774	199,985	(211)
<b>Juvenile justice administration program - Court-appointed attorneys for juveniles</b>			
	<u>381,500</u>	<u>204,186</u>	<u>177,314</u>
Total court services	<u>892,718</u>	<u>691,261</u>	<u>201,457</u>

(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, 1990

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, current operating, continued:			
Physical health and education:			
Physical health services program:			
Personal and family health services	\$ 652,975	620,508	32,467
Communicable disease prevention and control services	281,848	267,150	14,698
Sanitation	411,308	425,610	(14,302)
Health administration	106,333	105,522	811
Educational services program - fairgrounds	<u>180,000</u>	<u>180,000</u>	<u>-</u>
Total physical health and education	<u>1,632,464</u>	<u>1,598,790</u>	<u>33,674</u>
Mental health:			
Care of the mentally ill program:			
Inpatient services	1,189,048	990,102	198,946
Residential services	1,058,100	1,050,000	8,100
Intermediate care program:			
Partial hospitalization services	153,293	184,448	(31,155)
Outpatient services	660,696	660,696	-
Evaluation and commitment services	230,731	243,423	(12,692)
Consultation and educational services	86,014	45,084	40,930
Community support services	555,459	538,870	16,589
Care of the developmentally disabled program:			
Treatment services	2,502,095	2,167,133	334,962
Special living arrangements	311,079	194,219	116,860
Education, social, and vocational services	310,769	332,500	(21,731)
Care of the chemically dependent program:			
Residential services	207,159	200,493	6,666
Outpatient services	<u>27,068</u>	<u>33,734</u>	<u>(6,666)</u>
Total mental health	<u>7,291,511</u>	<u>6,640,702</u>	<u>650,809</u>
Social services:			
Services to poor program:			
Administration	74,538	73,259	1,279
General welfare services	561,287	534,416	26,871
Services to military veterans program:			
Administration	8,401	8,522	(121)
General services to veterans	76,899	69,218	7,681
Services to other adults program:			
Services to the elderly	<u>151,560</u>	<u>134,314</u>	<u>17,246</u>
Total social services	<u>872,685</u>	<u>819,729</u>	<u>52,956</u>
County environment:			
Environmental quality program:			
Natural resources conservation	35,000	15,515	19,485
Weed eradication	5,885	5,625	260
Conservation and recreation services program:			
Administration	92,333	97,540	(5,207)
Maintenance and operations	882,763	877,554	5,209

(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, 1990

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, current operating, continued:			
County environment, continued:			
Animal control program:			
Animal shelter	\$ 20,220	20,220	-
Animal bounties and domestic animal losses	2,000	2,752	(752)
County development program:			
Land use and building controls	129,574	124,388	5,186
Economic development	<u>87,048</u>	<u>81,142</u>	<u>5,906</u>
Total county environment	<u>1,254,823</u>	<u>1,224,736</u>	<u>30,087</u>
State and local government services:			
Representation services Program:			
Elections administration	75,551	75,352	199
Local elections	329,220	319,461	9,759
State administrative services program:			
Motor vehicle registration and licensing	349,210	351,708	(2,498)
Recording of public documents	<u>300,256</u>	<u>280,607</u>	<u>19,649</u>
Total state and local government services	<u>1,054,237</u>	<u>1,027,128</u>	<u>27,109</u>
Interprogram services:			
Policy and administration program:			
General county management	290,289	282,988	7,301
Administrative management services	553,414	516,695	36,719
Treasury management services	453,089	453,619	(530)
Other policy and administration	324,050	156,190	167,860
Central services program:			
General services	1,258,289	1,211,470	46,819
Data processing services	667,666	612,528	55,138
Risk management services program:			
Tort liability	263,361	249,679	13,682
Safety of workplace	140,811	181,767	(40,956)
Fidelity of public officers	4,143	4,143	-
Unemployment compensation	<u>20,000</u>	<u>7,814</u>	<u>12,186</u>
Total interprogram services	<u>3,975,112</u>	<u>3,676,893</u>	<u>298,219</u>
Total expenditures	<u>21,817,307</u>	<u>20,433,734</u>	<u>1,383,573</u>
Excess of revenues over expenditures	2,324,166	4,155,618	1,831,452
Other financing sources (uses):			
Operating transfers (to) other funds	(2,155,356)	(2,373,089)	(217,733)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ <u>168,810</u>	1,782,529	<u>1,613,719</u>
Fund balance at beginning of year		<u>4,355,804</u>	
Fund balance at end of year		\$ <u>6,138,333</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, 1990

<u>Assets</u>	<u>City Assessor Fund</u>	<u>City Assessor Special Fund</u>	<u>County Assessor Fund</u>
Cash and investments	\$ 153,357	241,323	221,510
Receivables:			
Property taxes	18,333	3,901	6,604
Due from other governmental agencies	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 171,690</u>	<u>245,224</u>	<u>228,114</u>
 <u>Liabilities and Fund Equity</u>			
Liabilities:			
Accounts payable	\$ 759	1,459	2,341
Accrued expenses	8,390	674	8,879
Due to other funds	-	-	-
Deferred revenue	16,435	3,787	5,943
Accrued vacation and sick leave	<u>20,194</u>	<u>-</u>	<u>14,163</u>
Total liabilities	<u>45,778</u>	<u>5,920</u>	<u>31,326</u>
Fund balance (deficit) - unreserved, undesignated	<u>125,912</u>	<u>239,304</u>	<u>196,788</u>
Total liabilities and fund equity	<u>\$ 171,690</u>	<u>245,224</u>	<u>228,114</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>
69,528	-	72,701	670,352	1,428,771
-	-	32,041	-	60,879
<u>4,070</u>	<u>10,289</u>	<u>-</u>	<u>95,425</u>	<u>109,784</u>
<u>73,598</u>	<u>10,289</u>	<u>104,742</u>	<u>765,777</u>	<u>1,599,434</u>
7,075	6,030	-	442,392	460,056
6,173	2,007	-	23,820	49,943
-	21,041	-	-	21,041
3,603	-	30,587	-	60,355
<u>10,845</u>	<u>8,125</u>	<u>-</u>	<u>56,519</u>	<u>109,846</u>
<u>27,696</u>	<u>37,203</u>	<u>30,587</u>	<u>522,731</u>	<u>701,241</u>
<u>45,902</u>	<u>(26,914)</u>	<u>74,155</u>	<u>243,046</u>	<u>898,193</u>
<u>73,598</u>	<u>10,289</u>	<u>104,742</u>	<u>765,777</u>	<u>1,599,434</u>

COUNTY OF SCOTT, IOWA

Special Revenue Funds

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances

Year ended June 30, 1990

	<u>City Assessor Fund</u>	<u>City Assessor Special Fund</u>	<u>County Assessor Fund</u>
<b>Revenues:</b>			
Property taxes	\$ 422,477	89,588	310,423
Other taxes	1,005	214	1,431
Intergovernmental	39,290	8,363	35,844
Charges for services	-	-	-
Other	<u>373</u>	<u>-</u>	<u>-</u>
<b>Total revenues</b>	<b><u>463,145</u></b>	<b><u>98,165</u></b>	<b><u>347,698</u></b>
<b>Expenditures:</b>			
<b>Current operating:</b>			
Public safety	-	-	-
Physical health and education	-	-	-
Roads and transportation	-	-	-
State and local government services	426,050	24,866	301,021
Capital outlay	-	-	-
<b>Debt service:</b>			
Principal	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<b><u>426,050</u></b>	<b><u>24,866</u></b>	<b><u>301,021</u></b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b><u>37,095</u></b>	<b><u>73,299</u></b>	<b><u>46,677</u></b>
<b>Other financing sources (uses):</b>			
Operating transfers from other funds	-	-	-
Operating transfers (to) other funds	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	<b>37,095</b>	<b>73,299</b>	<b>46,677</b>
Fund balance (deficit) at beginning of the year	<u>88,817</u>	<u>166,005</u>	<u>150,111</u>
Fund balance (deficit) at end of the year	<b><u>\$ 125,912</u></b>	<b><u>239,304</u></b>	<b><u>196,788</u></b>

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>
-	-	1,161,630	-	1,984,118
-	-	12,620	-	15,270
221,727	164,151	154,980	1,347,616	1,971,971
12,086	-	-	36,156	48,242
-	<u>66,992</u>	-	<u>52,089</u>	<u>119,454</u>
<u>233,813</u>	<u>231,143</u>	<u>1,329,230</u>	<u>1,435,861</u>	<u>4,139,055</u>
-	249,778	-	-	249,778
398,281	-	-	-	398,281
-	-	-	2,640,384	2,640,384
-	-	-	-	751,937
-	-	-	1,271,744	1,271,744
19,537	-	-	-	19,537
<u>6,384</u>	-	-	-	<u>6,384</u>
<u>424,202</u>	<u>249,778</u>	-	<u>3,912,128</u>	<u>5,338,045</u>
(190,389)	(18,635)	1,329,230	(2,476,267)	(1,198,990)
220,366	-	-	1,657,600	1,877,966
-	-	(1,304,821)	-	(1,304,821)
<u>220,366</u>	-	<u>(1,304,821)</u>	<u>1,657,600</u>	<u>573,145</u>
29,977	(18,635)	24,409	(818,667)	(625,845)
<u>15,925</u>	<u>(8,279)</u>	<u>49,746</u>	<u>1,061,713</u>	<u>1,524,038</u>
<u>45,902</u>	<u>(26,914)</u>	<u>74,155</u>	<u>243,046</u>	<u>898,193</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, 1990

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property taxes	\$ 425,134	422,357	(2,777)
Other taxes	630	1,005	375
Intergovernmental	35,129	39,290	4,161
Other	<u>100</u>	<u>373</u>	<u>273</u>
Total revenues	460,993	463,025	2,032
Expenditures:			
Current operating -			
State and local government services	<u>482,970</u>	<u>425,377</u>	<u>57,593</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(21,977)</u>	37,648	<u>59,625</u>
Fund balance at beginning of year		<u>115,709</u>	
Fund balance at end of year		\$ <u>153,357</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, 1990

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Property taxes	\$ 92,160	89,741	(2,419)
Other taxes	40	326	286
Intergovernmental	<u>5,666</u>	<u>8,363</u>	<u>2,697</u>
Total revenues	97,866	98,430	564
<b>Expenditures:</b>			
Current operating -			
State and local government services	<u>25,294</u>	<u>23,392</u>	<u>1,902</u>
Excess of revenues over expenditures	\$ <u>72,572</u>	75,038	<u>2,466</u>
Fund balance at beginning of year		<u>166,285</u>	
Fund balance at end of year		\$ <u>241,323</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, 1990

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property taxes	\$ 336,799	310,328	(26,471)
Other taxes	1,050	1,431	381
Intergovernmental	<u>30,480</u>	<u>35,842</u>	<u>5,362</u>
Total revenues	368,329	347,601	(20,728)
Expenditures:			
Current operating -			
State and local government services	<u>423,317</u>	<u>298,937</u>	<u>124,380</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(54,988)</u>	48,664	<u>103,652</u>
Fund balance at beginning of year		<u>172,846</u>	
Fund balance at end of year		\$ <u>221,510</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, 1990

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 215,830	222,535	6,705
Charges for services	<u>12,000</u>	<u>12,086</u>	<u>86</u>
Total revenues	<u>227,830</u>	<u>234,621</u>	<u>6,791</u>
<b>Expenditures:</b>			
Current operating - physical health and education	422,275	398,527	23,748
Debt service:			
Principal	19,537	19,537	-
Interest	<u>6,384</u>	<u>6,384</u>	<u>-</u>
Total expenditures	<u>448,196</u>	<u>424,448</u>	<u>23,748</u>
Excess (deficiency) of revenues over expenditures	(220,366)	(189,827)	30,539
<b>Other financing sources:</b>			
Operating transfers from other funds	<u>220,366</u>	<u>220,366</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	\$ <u>-</u>	30,539	<u>30,539</u>
Fund balance at beginning of year		<u>38,989</u>	
Fund balance at end of year		\$ <u>69,528</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, 1990

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 152,607	165,479	12,872
Other	<u>13,500</u>	<u>66,680</u>	<u>53,180</u>
Total revenues	166,107	232,159	66,052
Expenditures:			
Current operating - public safety	<u>200,000</u>	<u>253,852</u>	<u>(53,852)</u>
Excess (deficiency) of revenues over expenditures	\$ (33,893)	(21,693)	12,200
Other financing sources:			
Operating transfers from other funds	<u>-</u>	<u>20,566</u>	<u>20,566</u>
Excess (deficient) of revenues and other financing sources over expenditures	\$ <u>(33,893)</u>	(1,127)	<u>32,766</u>
Fund balance at beginning of year		<u>1,127</u>	
Fund balance at end of year		\$ <u><u>-</u></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, 1990

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property taxes	1,142,964	1,162,276	19,312
Other taxes	8,700	12,620	3,920
Intergovernmental	<u>153,157</u>	<u>154,980</u>	<u>1,823</u>
Total revenues	1,304,821	1,329,876	25,055
<b>Other financing (uses):</b>			
Operating transfers (to) other funds	<u>(1,304,821)</u>	<u>(1,304,821)</u>	<u>-</u>
Excess of revenues over other financing uses	\$ <u>-</u>	25,055	<u>25,055</u>
Fund balance at beginning of year		<u>47,646</u>	
Fund balance at end of year		\$ <u>72,701</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, 1990

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 1,360,000	1,346,069	(13,931)
Charges for services	3,800	37,246	33,446
Other	<u>-</u>	<u>82,645</u>	<u>82,645</u>
<b>Total revenues</b>	<b><u>1,363,800</u></b>	<b><u>1,465,960</u></b>	<b><u>102,160</u></b>
<b>Expenditures:</b>			
Current operating - roads and transportation	2,666,200	2,662,556	3,644
Capital outlay - buildings and equipment	<u>876,000</u>	<u>926,092</u>	<u>(50,092)</u>
<b>Total expenditures</b>	<b><u>3,542,200</u></b>	<b><u>3,588,648</u></b>	<b><u>(46,448)</u></b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,178,400)</b>	<b>(2,122,688)</b>	<b>55,712</b>
<b>Other financing sources:</b>			
Operating transfer from other funds	<u>1,657,600</u>	<u>1,840,956</u>	<u>183,356</u>
<b>Excess (deficiency) of revenues and other financing sources over expenditures</b>	<b>\$ <u>(520,800)</u></b>	<b>(281,732)</b>	<b><u>239,068</u></b>
<b>Fund balance at beginning of year</b>		<u>952,084</u>	
<b>Fund balance at end of year</b>		<b>\$ <u>670,352</u></b>	

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, 1990

<u>Assets</u>	<u>Health Insurance Fund</u>	<u>Self- Insurance Fund</u>	<u>Total</u>
Cash and investments	\$ 546,218	1,276,676	1,822,894
Accounts receivable	170	-	170
Due from other funds	<u>-</u>	<u>352,046</u>	<u>352,046</u>
Total assets	\$ <u>546,388</u>	<u>1,628,722</u>	<u>2,175,110</u>
 <u>Liabilities and Fund Equity</u>			
Liabilities - accounts payable	\$ 302,589	352,046	654,635
Fund equity:			
Contributed capital	261,164	837,713	1,098,877
Retained earnings (deficit)	<u>(17,365)</u>	<u>438,963</u>	<u>421,598</u>
Total fund equity	<u>243,799</u>	<u>1,276,676</u>	<u>1,520,475</u>
Total liabilities and fund equity	\$ <u>546,388</u>	<u>1,628,722</u>	<u>2,175,110</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, 1990

	<u>Health Insurance Fund</u>	<u>Self- Insurance Fund</u>	<u>Total</u>
Operating revenues:			
Charges for services	\$ 855,072	544,006	1,399,078
Other	<u>62,553</u>	<u>10,118</u>	<u>72,671</u>
Total operating revenues	917,625	554,124	1,471,749
Operating expenses - claims and administrative expenses	<u>995,016</u>	<u>544,006</u>	<u>1,539,022</u>
Operating income (loss)	(77,391)	10,118	(67,273)
Nonoperating income - interest income	<u>39,177</u>	<u>98,284</u>	<u>137,461</u>
Net income (loss)	(38,214)	108,402	70,188
Retained earnings at beginning of year	<u>20,849</u>	<u>330,561</u>	<u>351,410</u>
Retained earnings (deficit) at end of year	\$ <u>(17,365)</u>	<u>438,963</u>	<u>421,598</u>

See accompanying independent auditors' report.

## COUNTY OF SCOTT, IOWA

Internal Service Funds

## Combining Statement of Changes in Financial Position

Year ended June 30, 1990

	<u>Health Insurance Fund</u>	<u>Self- Insurance Fund</u>	<u>Total</u>
Sources of cash and investments:			
Operations - net income (loss)	\$ (38,214)	108,402	70,188
Increase in accounts payable	<u>78,327</u>	<u>110,980</u>	<u>189,307</u>
Total cash and investments provided	<u>40,113</u>	<u>219,382</u>	<u>259,495</u>
Uses of cash and investments:			
Increase in accounts receivable	61	-	61
Increase in due from other funds	<u>-</u>	<u>110,980</u>	<u>110,980</u>
Total cash and investments used	<u>61</u>	<u>110,980</u>	<u>111,041</u>
Net increase (decrease) in cash and investments	40,052	108,402	148,454
Cash and investments at beginning of year	<u>506,166</u>	<u>1,168,274</u>	<u>1,674,440</u>
Cash and investments at end of year	\$ <u>546,218</u>	<u>1,276,676</u>	<u>1,822,894</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 be used 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, 1990

	<u>Expendable Trust Funds</u>	<u>Agency Funds</u>	<u>Total</u>
<u>Assets</u>			
Cash and investments	\$ 167,373	2,653,561	2,820,934
Invested employee deferred compensation	-	902,496	902,496
Receivables - property taxes	-	2,984,133	2,984,133
Due from other governmental agencies	-	2,793	2,793
Other	-	<u>8,548</u>	<u>8,548</u>
Total assets	\$ <u>167,373</u>	<u>6,551,531</u>	<u>6,718,904</u>
<u>Liabilities and Fund Balance</u>			
Liabilities:			
Accounts payable	\$ 22	985,406	985,428
Due to other funds	-	188,441	188,441
Due to other governmental agencies	-	<u>5,377,684</u>	<u>5,377,684</u>
Total liabilities	<u>22</u>	<u>6,551,531</u>	<u>6,551,553</u>
Fund balance - unreserved, undesignated	<u>167,351</u>	<u>-</u>	<u>167,351</u>
Total liabilities and fund balance	\$ <u>167,373</u>	<u>6,551,531</u>	<u>6,718,904</u>

See accompanying independent auditors' report.

COUNTY OF SCOTT, IOWA  
EXPENDABLE TRUST FUNDS

Combining Balance Sheet

June 30, 1990

	<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>159,384</u>	<u>5,430</u>	<u>2,559</u>	<u>167,373</u>
<u>Liabilities and Fund Balance</u>				
Liabilities - accounts payable	-	-	22	22
Fund balance - unreserved, undesignated	<u>159,384</u>	<u>5,430</u>	<u>2,537</u>	<u>167,351</u>
Total liabilities and fund balance	\$ <u>159,384</u>	<u>5,430</u>	<u>2,559</u>	<u>167,373</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, 1990

	<u>Community Services Fund</u>	<u>Jail General Trust Fund</u>	<u>Juvenile Court Services Restitution Fund</u>	<u>Total</u>
Revenues - other	\$ 1,251,090	107,420	13,307	1,371,817
Expenditures - nonprogram ser- vices, supplies and services	<u>1,236,910</u>	<u>106,463</u>	<u>12,219</u>	<u>1,355,592</u>
Excess of revenues over expenditures	14,180	957	1,088	16,225
Fund balance at beginning of year	<u>145,204</u>	<u>4,473</u>	<u>1,449</u>	<u>151,126</u>
Fund balance at end of year	\$ <u><u>159,384</u></u>	<u><u>5,430</u></u>	<u><u>2,537</u></u>	<u><u>167,351</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, 1990

	Balance June 30, <u>1989</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1990</u>
<u>AGRICULTURAL EXTENSION SERVICE FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 988	155,363	155,464	887
Receivables - property taxes	<u>4,034</u>	<u>4,655</u>	<u>4,034</u>	<u>4,655</u>
Total assets	\$ <u>5,022</u>	<u>160,018</u>	<u>159,498</u>	<u>5,542</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>5,022</u>	<u>155,363</u>	<u>154,843</u>	<u>5,542</u>
<u>BANGS ERADICATION FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 280	17,447	8,281	9,446
Receivables - property taxes	<u>492</u>	<u>539</u>	<u>492</u>	<u>539</u>
Total assets	\$ <u>772</u>	<u>17,986</u>	<u>8,773</u>	<u>9,985</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>772</u>	<u>27,432</u>	<u>18,219</u>	<u>9,985</u>
<u>CITY TAXING DISTRICTS FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 293,110	38,860,635	38,918,799	234,946
Receivables - property taxes	<u>765,299</u>	<u>1,347,306</u>	<u>765,299</u>	<u>1,347,306</u>
Total assets	\$ <u>1,058,409</u>	<u>40,207,941</u>	<u>39,684,098</u>	<u>1,582,252</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>1,058,409</u>	<u>38,860,635</u>	<u>38,336,792</u>	<u>1,582,252</u>

(Continued)

## COUNTY OF SCOTT, IOWA

ALL AGENCY FUNDS

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

Year ended June 30, 1990

	<u>Balance June 30, 1989</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1990</u>
<u>COMMUNITY COLLEGE TAXING DISTRICT FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 11,121	1,878,356	1,879,272	10,205
Receivables - property taxes	<u>30,005</u>	<u>53,569</u>	<u>30,005</u>	<u>53,569</u>
Total assets	<u>\$ 41,126</u>	<u>1,931,925</u>	<u>1,909,277</u>	<u>63,774</u>
<u>Liabilities</u>				
Due to other governmental agencies	<u>\$ 41,126</u>	<u>1,878,356</u>	<u>1,855,708</u>	<u>63,774</u>
<u>FIRE TAXING DISTRICT FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 682	120,422	120,472	632
Receivables - property taxes	<u>2,468</u>	<u>2,661</u>	<u>2,468</u>	<u>2,661</u>
Total assets	<u>\$ 3,150</u>	<u>123,083</u>	<u>122,940</u>	<u>3,293</u>
<u>Liabilities</u>				
Due to other governmental agencies	<u>\$ 3,150</u>	<u>120,422</u>	<u>120,279</u>	<u>3,293</u>
<u>SCHOOL TAXING DISTRICT FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 338,414	52,268,910	52,306,793	300,531
Receivables - property taxes	<u>1,387,762</u>	<u>1,572,177</u>	<u>1,387,762</u>	<u>1,572,177</u>
Total assets	<u>\$ 1,726,176</u>	<u>53,841,087</u>	<u>53,694,555</u>	<u>1,872,708</u>
<u>Liabilities</u>				
Due to other governmental agencies	<u>\$ 1,726,176</u>	<u>52,268,910</u>	<u>52,122,378</u>	<u>1,872,708</u>

(Continued)

COUNTY OF SCOTT, IOWA

ALL AGENCY FUNDS

Combining Statement of Changes in Assets and Liabilities, Continued

Year ended June 30, 1990

	Balance June 30, <u>1989</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1990</u>
<u>TOWNSHIP TAXING DISTRICT FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 949	90,571	90,865	655
Receivables - property taxes	<u>2,499</u>	<u>2,517</u>	<u>2,499</u>	<u>2,517</u>
Total assets	\$ <u>3,448</u>	<u>93,088</u>	<u>93,364</u>	<u>3,172</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>3,448</u>	<u>90,571</u>	<u>90,847</u>	<u>3,172</u>
<u>OTHER TAXING DISTRICTS FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 5,416	9,107	-	14,523
Receivables - property taxes	598	709	598	709
Due from other governmental agencies	<u>403</u>	<u>3,990</u>	<u>1,600</u>	<u>2,793</u>
Total assets	\$ <u>6,417</u>	<u>13,806</u>	<u>2,198</u>	<u>18,025</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>6,417</u>	<u>13,208</u>	<u>1,600</u>	<u>18,025</u>
<u>CITY SPECIAL ASSESSMENTS FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>101,278</u>	<u>1,744,751</u>	<u>1,750,297</u>	<u>95,732</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>101,278</u>	<u>1,196,209</u>	<u>1,201,755</u>	<u>95,732</u>

*Net C/A*  
*June 30*  
*End. Census Bal*

(Continued)

## COUNTY OF SCOTT, IOWA

ALL AGENCY FUNDS

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

Year ended June 30, 1990

	Balance June 30, <u>1989</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1990</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	\$ -	3,865,240	3,780,663	84,577
Due from other funds	40,271	-	40,271	-
Other	<u>5,887</u>	<u>54,856</u>	<u>54,188</u>	<u>6,555</u>
Total assets	\$ <u>46,158</u>	<u>3,920,096</u>	<u>3,875,122</u>	<u>91,132</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>46,158</u>	<u>3,920,096</u>	<u>3,875,122</u>	<u>91,132</u>
<u>COUNTY AUDITOR AGENCY FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>71,465</u>	<u>11,373</u>	<u>18,695</u>	<u>64,143</u>
<u>Liabilities</u>				
Accounts payable	\$ 59,321	4,140	-	63,461
Due to other funds	<u>12,144</u>	<u>-</u>	<u>11,462</u>	<u>682</u>
Total liabilities	\$ <u>71,465</u>	<u>4,140</u>	<u>11,462</u>	<u>64,143</u>

(Continued)

## COUNTY OF SCOTT, IOWA

ALL AGENCY FUNDS

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

Year ended June 30, 1990

	Balance June 30, <u>1989</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1990</u>
<u>COUNTY RECORDER AGENCY FUND</u>				
<u>Assets</u>				
Cash and investments	\$ 177,230	977,125	995,656	158,699
Other	<u>2,920</u>	<u>-</u>	<u>927</u>	<u>1,993</u>
Total assets	\$ <u>180,150</u>	<u>977,125</u>	<u>996,583</u>	<u>160,692</u>
<u>Liabilities</u>				
Due to other funds	\$ 113,501	398,673	402,537	109,637
Due to other governmental agencies	<u>66,649</u>	<u>578,453</u>	<u>594,047</u>	<u>51,055</u>
Total liabilities	\$ <u>180,150</u>	<u>977,126</u>	<u>996,584</u>	<u>160,692</u>
<u>COUNTY SHERIFF AGENCY FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>59,379</u>	<u>934,388</u>	<u>950,232</u>	<u>43,535</u>
<u>Liabilities</u>				
Due to other funds	\$ 935	25,792	17,026	9,701
Due to other governmental agencies	<u>58,444</u>	<u>915,456</u>	<u>940,066</u>	<u>33,834</u>
Total liabilities	\$ <u>59,379</u>	<u>941,248</u>	<u>957,092</u>	<u>43,535</u>
<u>COUNTY CONSERVATION BOARD ESCROW FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>50,136</u>	<u>198,703</u>	<u>198,977</u>	<u>49,862</u>
<u>Liabilities</u>				
Accounts payable	\$ 18,393	198,703	198,155	18,941
Due to other funds	<u>31,743</u>	<u>-</u>	<u>822</u>	<u>30,921</u>
Total liabilities	\$ <u>50,136</u>	<u>198,703</u>	<u>198,977</u>	<u>49,862</u>

(Continued)



## COUNTY OF SCOTT, IOWA

ALL AGENCY FUNDS

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

Year ended June 30, 1990

	Balance June 30, <u>1989</u>	Additions	Deletions	Balance June 30, <u>1990</u>
<u>COUNTY EMPLOYEES' DE- FERRED COMPENSATION FUND</u>				
<u>Assets</u>				
Invested employee deferred compen- sation	\$ <u>781,283</u>	<u>203,535</u>	<u>82,322</u>	<u>902,496</u>
<u>Liabilities</u>				
Accounts payable	\$ <u>781,283</u>	<u>203,535</u>	<u>82,322</u>	<u>902,496</u>
<u>MOTOR VEHICLE TAX FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>777,471</u>	<u>9,738,506</u>	<u>9,744,904</u>	<u>771,073</u>
<u>Liabilities</u>				
Due to other funds	\$ 34,719	408,703	409,467	33,955
Due to other governmental agencies	<u>742,752</u>	<u>9,329,803</u>	<u>9,335,437</u>	<u>737,118</u>
Total liabilities	\$ <u>777,471</u>	<u>9,738,506</u>	<u>9,744,904</u>	<u>771,073</u>
<u>ORIGINAL BOND ISSUE ESCROW FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>6,085</u>	<u>544,675</u>	<u>550,252</u>	<u>508</u>
<u>Liabilities</u>				
Accounts payable	\$ <u>6,085</u>	<u>544,675</u>	<u>550,252</u>	<u>508</u>

(Continued)

## COUNTY OF SCOTT, IOWA

ALL AGENCY FUNDS

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

Year ended June 30, 1990

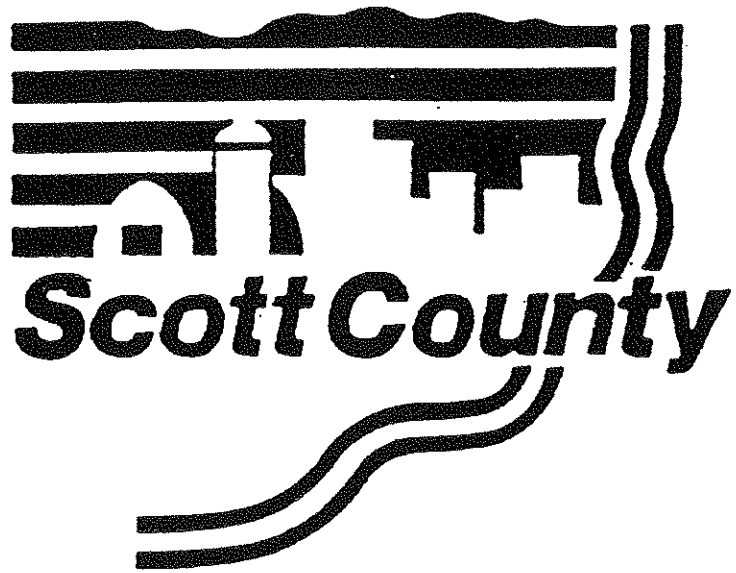
	Balance June 30, <u>1989</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1990</u>
<u>TAX SALE REDEMPTION FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>17,982</u>	<u>3,872</u>	<u>-</u>	<u>21,854</u>
<u>Liabilities</u>				
Due to other governmental agencies	\$ <u>17,982</u>	<u>3,872</u>	<u>-</u>	<u>21,854</u>
<u>USE TAX FUND</u>				
<u>Assets</u>				
Cash and investments	\$ <u>670,859</u>	<u>6,775,650</u>	<u>6,820,023</u>	<u>626,486</u>
<u>Liabilities</u>				
Due to other funds	\$ 930	38,014	35,399	3,545
Due to other governmental agencies	<u>669,929</u>	<u>6,150,094</u>	<u>6,197,082</u>	<u>622,941</u>
Total liabilities	\$ <u>670,859</u>	<u>6,188,108</u>	<u>6,232,481</u>	<u>626,486</u>
<u>TOTAL AGENCY FUNDS</u>				
<u>Assets</u>				
Cash and investments	\$ 2,748,112	118,195,094	118,289,645	2,653,561
Invested employee deferred compensation	781,283	203,535	82,322	902,496
Receivables - property taxes	2,193,157	2,984,133	2,193,157	2,984,133
Due from other funds	40,271	-	40,271	-
Due from other governmental agencies	403	3,990	1,600	2,793
Other	<u>8,807</u>	<u>54,856</u>	<u>55,115</u>	<u>8,548</u>
Total assets	\$ <u>5,772,033</u>	<u>121,441,608</u>	<u>120,662,110</u>	<u>6,551,531</u>
<u>Liabilities</u>				
Accounts payable	\$ 865,082	951,053	830,729	985,406
Due to other funds	193,972	871,182	876,713	188,441
Due to other governmental agencies	<u>4,712,979</u>	<u>115,508,880</u>	<u>114,844,175</u>	<u>5,377,684</u>
Total liabilities	\$ <u>5,772,033</u>	<u>117,331,115</u>	<u>116,551,617</u>	<u>6,551,531</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, 1990

	<u>Balance June 30, 1989</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1990</u>
<b>FUNDING SOURCE:</b>				
General fund	\$ 10,575,586	1,395,133	715,839	11,254,880
Special revenue funds (excluding Federal revenue sharing)	5,302,580	603,334	243,144	5,662,770
Capital projects fund:				
General obligation bonds pro- ceeds	5,600,000	-	-	5,600,000
Federal grants (including Federal revenue sharing)	<u>7,180,635</u>	<u>-</u>	<u>-</u>	<u>7,180,635</u>
Total	\$ <u>28,658,801</u>	<u>1,998,467</u>	<u>958,983</u>	<u>29,698,285</u>

See accompanying independent auditors' report.

COUNTY OF SCOTT, IOWA

Schedule of General Fixed Assets  
by Function and Activity

June 30, 1990

	<u>Land and Im- provements</u>	<u>Buildings and Structures</u>	<u>Furniture and Fixtures</u>
<b>Public safety:</b>			
Law enforcement	\$ 110,926	5,551,788	47,188
Legal services	-	214,713	39,694
Emergency services	-	40,507	3,450
Total public safety	<u>110,926</u>	<u>5,807,008</u>	<u>90,332</u>
<b>Court services:</b>			
Court proceedings	12,325	2,024,399	4,698
Records of court proceedings	-	436,736	158,185
Juvenile justice administration	74,560	449,539	9,616
Total court services	<u>86,885</u>	<u>2,910,674</u>	<u>172,499</u>
<b>Physical health and education:</b>			
Physical health services	447,360	1,967,242	13,171
Educational services	16,600	88,400	86,234
Total physical health and education	<u>463,960</u>	<u>2,055,642</u>	<u>99,405</u>
<b>Mental health:</b>			
Care of the mentally ill	4,401	413,313	13,262
Care of the developmentally disabled	18,640	88,846	3,255
Total mental health	<u>23,041</u>	<u>502,159</u>	<u>16,517</u>
<b>Social services:</b>			
Services to poor	372,800	1,578,394	25,063
Services to military veterans	18,640	78,920	667
Total social services	<u>391,440</u>	<u>1,657,314</u>	<u>25,730</u>
<b>County environment:</b>			
Environmental quality	-	1,191	158
Conservation and recreation services	580,540	1,476,222	13,737
Animal control	-	794	106
County development	-	37,718	5,013
Total county environment	<u>580,540</u>	<u>1,515,925</u>	<u>19,014</u>
<b>Roads and transportation:</b>			
Secondary roads administration and engineering	4,800	100,292	451
Roadway maintenance	9,600	200,584	902
General roadway expenditures	81,600	1,704,965	7,664
Total roads and transportation	<u>96,000</u>	<u>2,005,841</u>	<u>9,017</u>
<b>State and local government services:</b>			
Representation services	-	148,888	38,815
State administrative services	32,475	460,559	136,785
Total state and local government services	<u>32,475</u>	<u>609,447</u>	<u>175,600</u>
<b>Interprogram services:</b>			
Policy and administration	21,650	333,506	53,670
Central services	38,328	854,134	40,498
Total interprogram services	<u>59,978</u>	<u>1,187,640</u>	<u>94,168</u>
<b>Total general fixed assets</b>	<b>\$ <u>1,845,245</u></b>	<b><u>18,251,650</u></b>	<b><u>702,282</u></b>

See accompanying independent auditors' report.

<u>Equipment</u>	<u>Vehicles</u>	<u>Total</u>
921,173	307,502	6,938,577
86,610	-	341,017
<u>167,417</u>	<u>70,935</u>	<u>282,309</u>
<u>1,175,200</u>	<u>378,437</u>	<u>7,561,903</u>
420,915	34,168	2,496,505
70,862	-	665,783
9,510	-	543,225
<u>501,287</u>	<u>34,168</u>	<u>3,705,513</u>
75,519	101,110	2,604,402
<u>875,589</u>	<u>49,000</u>	<u>1,115,823</u>
<u>951,108</u>	<u>150,110</u>	<u>3,720,225</u>
89,233	22,000	542,209
<u>27,258</u>	<u>-</u>	<u>137,999</u>
<u>116,491</u>	<u>22,000</u>	<u>680,208</u>
50,842	-	2,027,099
<u>5,045</u>	<u>-</u>	<u>103,272</u>
<u>55,887</u>	<u>-</u>	<u>2,130,371</u>
80	222	1,651
470,124	316,561	2,857,184
53	148	1,101
<u>2,537</u>	<u>7,025</u>	<u>52,293</u>
<u>472,794</u>	<u>323,956</u>	<u>2,912,229</u>
102,016	68,977	276,536
204,033	137,954	553,073
<u>1,734,278</u>	<u>1,172,605</u>	<u>4,701,112</u>
<u>2,040,327</u>	<u>1,379,536</u>	<u>5,530,721</u>
333,209	-	520,912
<u>171,170</u>	<u>45,950</u>	<u>846,939</u>
<u>504,379</u>	<u>45,950</u>	<u>1,367,851</u>
159,360	11,479	579,665
<u>540,067</u>	<u>36,572</u>	<u>1,509,599</u>
<u>699,427</u>	<u>48,051</u>	<u>2,089,264</u>
<u>6,516,900</u>	<u>2,382,208</u>	<u>29,698,285</u>





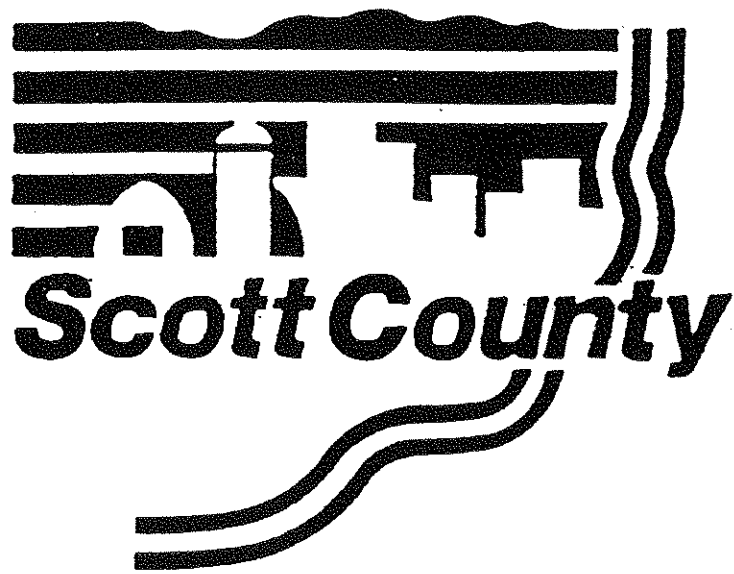
## COUNTY OF SCOTT, IOWA

Schedule of Changes in General Fixed Assets  
by Function and Activity

Year ended June 30, 1990

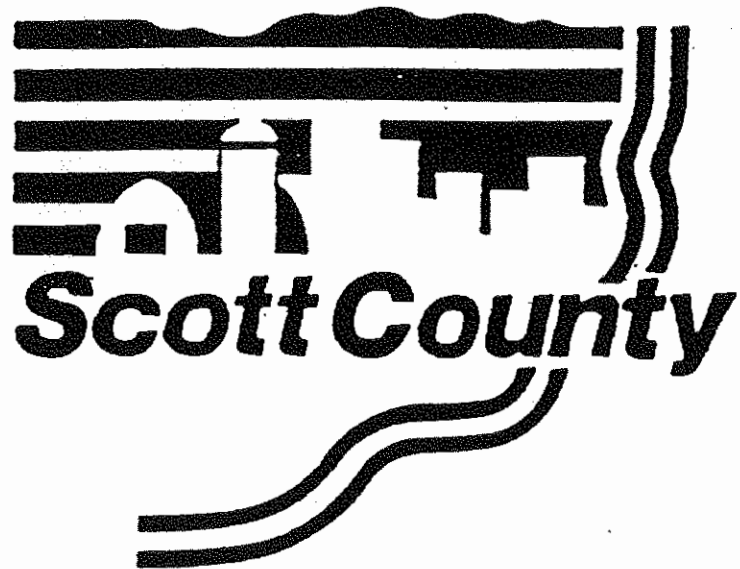
	Balance June 30, <u>1989</u>	Additions	Deletions	Balance June 30, <u>1990</u>
<b>Public safety:</b>				
Law enforcement	\$ 6,555,373	427,169	43,965	6,938,577
Legal services	327,866	19,837	6,686	341,017
Emergency services	234,721	54,488	6,900	282,309
Total public safety	<u>7,117,960</u>	<u>501,494</u>	<u>57,551</u>	<u>7,561,903</u>
<b>Court services:</b>				
Court proceedings	2,363,757	248,714	115,966	2,496,505
Records of court proceedings	665,783	-	-	665,783
Juvenile justice administration	542,030	1,195	-	543,225
Total court services	<u>3,571,570</u>	<u>249,909</u>	<u>115,966</u>	<u>3,705,513</u>
<b>Physical health and education:</b>				
Physical health services	2,575,936	52,023	23,557	2,604,402
Educational services	1,099,100	45,767	29,044	1,115,823
Total physical health and education	<u>3,675,036</u>	<u>97,790</u>	<u>52,601</u>	<u>3,720,225</u>
<b>Mental health:</b>				
Care of the mentally ill	531,223	10,986	-	542,209
Care of the developmentally disabled	133,238	4,761	-	137,999
Total mental health	<u>664,461</u>	<u>15,747</u>	<u>-</u>	<u>680,208</u>
<b>Social services:</b>				
Services to poor	2,017,108	9,991	-	2,027,099
Services to military veterans	99,694	3,578	-	103,272
Total social services	<u>2,116,802</u>	<u>13,569</u>	<u>-</u>	<u>2,130,371</u>
<b>County environment:</b>				
Environmental quality	1,630	21	-	1,651
Conservation and recreation services	2,759,347	205,281	107,444	2,857,184
Animal control	1,087	14	-	1,101
County development	51,622	671	-	52,293
Total county environment	<u>2,813,686</u>	<u>205,987</u>	<u>107,444</u>	<u>2,912,229</u>
<b>Roads and transportation:</b>				
Secondary roads administration and engineering	252,400	34,623	10,487	276,536
Roadway maintenance	504,799	69,247	20,973	553,073
General roadway expenditures	4,290,791	588,596	178,275	4,701,112
Total roads and transportation	<u>5,047,990</u>	<u>692,466</u>	<u>209,735</u>	<u>5,530,721</u>
<b>State and local government services:</b>				
Representation services	503,168	17,744	-	520,912
State administrative services	758,261	88,678	-	846,939
Total state and local government services	<u>1,261,429</u>	<u>106,422</u>	<u>-</u>	<u>1,367,851</u>
<b>Interprogram services:</b>				
Policy and administration	526,371	53,294	-	579,665
Central services	1,863,496	61,789	415,686	1,509,599
Total interprogram services	<u>2,389,867</u>	<u>115,083</u>	<u>415,686</u>	<u>2,089,264</u>
<b>Total general fixed assets</b>	<b>\$ <u>28,658,801</u></b>	<b><u>1,998,467</u></b>	<b><u>958,983</u></b>	<b><u>29,698,285</u></b>

See accompanying independent auditors' report.



# Statistical Section





COUNTY OF SCOTT, IOWA  
 ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS  
 June 30, 1990

<u>Fiscal Year</u>	<u>Real Property</u>		<u>Personal Property</u>	
	<u>Taxable Value</u>	<u>Assessed Value(1)</u>	<u>Taxable Value</u>	<u>Assessed Value(1)</u>
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
1989-90	2,894,892,519	3,329,408,733	230,997,246	230,997,246

(1) Assessed value equals estimated actual value.

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(1)</u>	<u>Taxable Value</u>	<u>Assessed Value(1)</u>		
\$ 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
368,091,506	368,091,506	3,493,981,271	3,928,497,485	88.9	18,909,239

COUNTY OF SCOTT, IOWA

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

LAST TEN FISCAL YEARS

June 30, 1990

Fiscal Year	Bettendorf			Bettendorf
	Bettendorf	North Scott	Pleasant Valley	
1989-90				
City	10.47504	10.47504	10.47504	14.42000
Area IV Community College	.49692	.49692	.49692	.49692
School District	15.87248	12.92379	13.82178	15.87248
State	.04819	.04819	.04819	.04819
Assessor (1)	.20863	.20863	.20863	.29198
County	<u>4.45656</u>	<u>4.45656</u>	<u>4.45656</u>	<u>4.45656</u>
Total levy	<u>31.55782</u>	<u>28.60913</u>	<u>29.50712</u>	<u>35.58613</u>
Ratio of Scott County to totals	<u>.14122</u>	<u>.15577</u>	<u>.15103</u>	<u>.12523</u>
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>



Table 5

Cities							
Davenport						Walcott	
Davenport	North Scott	Blue Grass	Buffalo	Eldridge	LeClaire	Davenport	Durant
14.42000	14.42000	10.63357	6.21095	9.11048	11.51142	6.97998	6.97998
.49692	.49692	.49692	.49692	.49692	.49692	.49692	.49692
14.74384	12.92379	14.74384	14.74384	12.92379	13.82178	14.74384	11.62050
.04819	.04819	.04819	.04819	.04819	.04819	.04819	.04819
.29198	.29198	.20863	.20863	.20863	.20863	.20863	.20863
<u>4.45656</u>	<u>4.45656</u>	<u>4.45656</u>	<u>4.45656</u>	<u>4.45656</u>	<u>4.45656</u>	<u>4.45656</u>	<u>4.45656</u>
<u>34.45749</u>	<u>32.63744</u>	<u>30.58771</u>	<u>26.16509</u>	<u>27.24457</u>	<u>30.54350</u>	<u>26.93412</u>	<u>23.81078</u>
<u>.12934</u>	<u>.13655</u>	<u>.14570</u>	<u>.17033</u>	<u>.16358</u>	<u>.14591</u>	<u>.16546</u>	<u>.18717</u>
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>

(Continued)

COUNTY OF SCOTT, IOWA

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

LAST TEN FISCAL YEARS

June 30, 1990

	Bettendorf			Bettendorf
	Bettendorf	North Scott	Pleasant Valley	
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>
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>

(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	
<u>Davenport</u>	<u>North Scott</u>	<u>Blue Grass</u>	<u>Buffalo</u>	<u>Eldridge</u>	<u>LeClaire</u>	<u>Davenport</u>	<u>Durant</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>
(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>

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

June 30, 1990

<u>Fiscal Year</u>	<u>General Outstanding Debt (3)</u>	<u>Assessed Value</u>	<u>Percent of Debt to Assessed Value</u>	<u>Estimated Population</u>	<u>Debt Per Capita</u>
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
1989-90	3,100,000	3,928,497,485	.08	150,134	20.65

(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.

(3) Amount available in debt service has been excluded due to immateriality of such balances.

COUNTY OF SCOTT, IOWA  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

June 30, 1990

	<u>Amount of Debt</u>	<u>Applicable to Scott County Average Percent</u>	<u>Amount</u>
Scott County	\$ 3,100,000	100.0%	\$ 3,100,000
School districts:			
Bettendorf Community	1,540,000	100.0	1,540,000
Davenport Community	900,000	99.1	891,900
Durant Community	610,000	25.4	154,940
Pleasant Valley Community	9,530,000	100.0	9,530,000
Cities:			
Bettendorf	21,263,000	100.0	21,263,000
Blue Grass	275,000	100.0	275,000
Buffalo	140,000	100.0	140,000
Davenport	58,945,848	100.0	58,945,848
Eldridge	900,000	100.0	900,000
LeClaire	1,218,048	100.0	1,218,048
Long Grove	20,000	100.0	20,000
Princeton	114,000	100.0	114,000
Riverdale	450,000	100.0	450,000
Other districts:			
Parkview Sanitary District	80,000	100.0	<u>80,000</u>
Total direct and overlapping debt			\$ <u>98,622,736</u>

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

June 30, 1990

<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>
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
1989-90	194,537	261,934	456,471	27,460,727	1.66

(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, 1990

<u>Fiscal Year</u>	<u>Population</u>	<u>Per Capita Income</u>	<u>Median Age</u>	<u>Unemployment Rate</u>	<u>School Enrollment</u>
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
1989-90	150,134	17,461	31.01	5.6	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, 1990

Fiscal Year	New Construction				Total
	Commercial	Residential	Industrial	Agricultural	
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
1989-90	16,532	24,884	2,147	1,024	44,587

- (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.



Table 10

<u>Commercial</u>	<u>Property Value (1)</u>				<u>Bank Deposits (2)</u>
	<u>Residential</u>	<u>Industrial</u>	<u>Agricultural</u>	<u>Total</u>	
\$ 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
718,339	2,137,052	222,920	223,933	3,302,244	1,368,140
718,404	2,158,501	228,303	224,498	3,329,706	1,460,200

Table 11

COUNTY OF SCOTT, IOWA  
TEN PRINCIPAL TAXPAYERS

June 30, 1990

<u>COMPANY NAME</u>	<u>Taxable Value</u>	<u>Percentage of Total Taxable Value</u>
Iowa-Illinois Gas & Electric Co.	\$ 284,361,182	8.19%
Aluminum Company of America	164,102,816	4.73
Equitable Life Assurance Society	59,485,230	1.71
Deere & Company	45,192,265	1.30
Davenport Cement Company	33,741,047	.97
Northwestern Bell Telephone Co.	33,486,357	.96
Caterpillar Tractor Co.	28,722,741	.83
Davenport Water Company	21,348,260	.61
Ralston Purina Company	18,051,643	.52
Oscar Mayer Foods Corp.	<u>14,419,446</u>	<u>.42</u>
Total	\$ <u>702,910,987</u>	<u>20.24%</u>

Table 12

COUNTY OF SCOTT, IOWA  
SURETY BONDS OF PRINCIPAL OFFICIALS

June 30, 1990

<u>Title</u>	<u>1989-90 Annual Salary</u>	<u>Bonded Amount</u>
County Auditor	\$ 35,000	\$ 20,000
County Attorney	49,800	20,000
County Recorder	35,000	20,000
Sheriff	41,500	20,000
Treasurer	35,000	50,000
Board of Supervisors	20,500	20,000
Chairman, Board of Supervisors	21,000	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, 1990

<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	\$4,750,000 in excess of \$250,000
Employer's Reinsurance	Excess worker's compensation	Statutory worker's compensation	Statutory coverage \$1,000,000 Employer's liability
Redland Insurance Co.	Flood	Buffalo shores area	\$40,200
St. Paul	Nurses liability	Health Department nurses liability	\$1,000,000 each person \$3,000,000 limit
INA	Inland Marine	Radio towers & transmitters	\$154,882
Kemper Group	Surety bond	All employees	\$10,000
Affiliated FM	Excess property	"All risk" building and contents	\$48,697,463
Hartford	Livestock	7 buffalo, 3 burros	\$6,600
Hartford	Property	Cody Homestead	\$30,000
USF&G	Property	4 buildings owned by conservation board	\$243,000
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	\$500,000 hardware \$50,000 software
USF&G	Property	Voting machines	\$368,000
USF&G	Property	EDP equipment owned by Library Board of Trustees	\$40,522
USF&G	Property	Audio and video equipment owned by Library Board of Trustees	\$11,729
West Bend Mutual	General liability Commercial auto Property Worker's compensation	County library	\$500,000 general liability \$500,000 automobile \$1,266,000 property Statutory worker's compensation, \$500,000

Table 13

<u>Deductible</u>	<u>Policy Number</u>	<u>Expiration Date</u>	<u>Premium</u>
\$250,000 underlying limit	LC05520121	09/01/90	\$189,736
\$400,000 underlying limit	41-C24569R	09/01/90	\$27,331
\$500	R100411694	03/21/90	\$165
N/A	EM06640227	08/02/90	\$887
\$250	RTBI0222612	01/28/91	\$4,326
\$100	3F64224501	01/01/91	\$1,503
\$250,000	EB952	12/01/90	\$19,479
N/A	87LNP102607	04/12/91	\$100
\$250	MS-RG7872	08/18/90	\$600
\$500	CRP125723972	12/19/90	\$1,363
\$250	MVPI3536580	03/05/91	\$594
\$1,000	CH-916141202	12/04/92	\$4,978
\$5,000 breakdown \$500 losses	IM01400091	07/03/90	\$963
N/A	3204600066	07/01/90	\$3,156
\$100	CIM12771716100	06/03/91	\$413
\$50	BA7180026112	12/17/90	\$1,984
\$250	CPJ012134600	10/25/90	\$6,237

COUNTY OF SCOTT, IOWA  
MISCELLANEOUS STATISTICS

June 30, 1990

Date of incorporation: December 21, 1837

Form of government: County Board/County Administrator

Area: 447 square miles

Median age of population: 31.01

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 216,242

Number of farms 1,289

County employees:

Board members	5
Elected officials	5
Full and part-time	359

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	2,323 students
2 colleges	3,021
1 junior college	3,328
5 vocational schools	19,318

(Continued)

COUNTY OF SCOTT, IOWA  
MISCELLANEOUS STATISTICS, CONTINUED

June 30, 1990

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	78.5
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State wildlife preserve

open to public hunting and fishing	1,736 acres
------------------------------------	-------------

Number of lakes	5
Number of boat launches	5
Number of beaches	1
Number of seimming 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	82,696
Votes cast	9,435
Percent	11.4%

Last municipal election:

Registered voters	77,241
Votes cast	21,843
Percent	28%

Building permits:

Issued in the year ended June 30, 1989	350
Value of issued permits	\$ 7,531,437





# 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, 1990, and have issued our report thereon dated November 16, 1990. These general purpose financial statements are the responsibility of the management of the County. 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 misstatement. 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. 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 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. The information in that schedule 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.

*KPMG Peat Marwick*

Davenport, Iowa  
November 16, 1990

COUNTY OF SCOTT, IOWA  
 Schedule of Federal Financial Assistance  
 For the Year ended June 30, 1990

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Program Expenditures</u>
<u>National Highway Traffic Safety Administration</u> <u>(Passed through Iowa Department of Public Safety-Governor's Traffic Safety Division)</u>			
✓ Police Traffic Services	20.600	PAP89/90-04	\$ 7,438
		PAP90/90-04	13,125
✓ Alcohol Safety Action Program	20.600	PAP89/90-02	3,125
		PAP90/90-02	7,125
<u>U.S. Department of Health and Human Services</u> <u>(Passed through Iowa Department of Health)</u>			
Hypertension Program	13.991	588OQ005	9,404
HIV Testing and Counseling Grant	13.118	588OK023	6,761
		5881K025	5,408
AIDS Preventive Health Grant	13.118	5889Z008	1,750
		5880Z011	6,750
Chlamydia Diagnostic Services	13.118	5880Z017	1,500
<u>Bureau of Justice Assistance</u> <u>(Passed through Iowa Department of Public Health)</u>			
Narcotics Control Grant	16.579	8012-13	15,868
<u>Federal Emergency Management Agency</u> <u>(Passed through Iowa Disaster Services Division)</u>			
✓ Emergency Management Assistance Program			
1989 Allocation	83.503	N/A	6,418
1990 Allocation	83.503	N/A	<u>40,813</u>
Total Federal Financial Assistance Expenditures			\$ <u>125,485</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, 1990

#### (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
- Chlamydia Diagnostic Services Grant
- Narcotics Control Grant

##### Special Revenue Funds:

- Emergency Management Assistance Program

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, 1990, and have issued our report thereon dated November 16, 1990.

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 general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the County of Scott, Iowa, for the year ended June 30, 1990, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the County of Scott, Iowa, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure 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 general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories: Revenues/receipts, Purchasing/disbursements, and Payroll.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purposes financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be a material weakness as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the County of Scott, Iowa, in a separate letter dated November 16, 1990.

This report is intended for the information of 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.

*KPMG Peat Marwick*

Davenport, Iowa  
November 16, 1990

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, for the year ended June 30, 1990, and have issued our report thereon dated November 16, 1990.

As part of our audit, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act of 1984, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*.

Under the date of November 16, 1990, we reported separately on the results of our consideration of the internal control structure performed in connection with our audit of the general purpose financial statements. The results of our study and evaluation of internal accounting and administrative controls used in administering federal financial assistance programs are presented herein.

The management of the County of Scott, Iowa, is responsible for establishing and maintaining internal control systems used in administering federal financial assistance programs. 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 used in administering federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports. Because of inherent limitations in any system of internal accounting and administrative controls used in administering federal financial assistance programs, 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 used in administering certain nonmajor federal financial assistance programs in the following categories:

- Accounting controls

- Revenues/receipts
- Purchasing/ disbursements
- Payroll



- Administrative controls

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

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

During the year ended June 30, 1990, the County of Scott, Iowa, had no major federal financial assistance programs and expended 67 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: Emergency Management Assistance Program, Police Traffic Services Grant, and Narcotics Control Grant. 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. Our study and evaluation of the internal control structure used solely in administering the other nonmajor federal financial assistance programs of the County of Scott, Iowa, did not extend beyond this preliminary review phase. Accordingly, our audit would not necessarily disclose all material weaknesses in the internal control systems used in administering these other 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 November 16, 1990, 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 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.

*KPMG Peat Marwick*

Davenport, Iowa  
November 16, 1990

**INDEPENDENT AUDITORS' REPORT -**  
**COMPLIANCE WITH LAWS AND REGULATIONS**  
**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, 1990, and have issued our report thereon dated November 16, 1990.

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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the County of Scott, Iowa, is the responsibility of the County of Scott, Iowa's, management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the County of Scott, Iowa's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the County of Scott, Iowa complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the County of Scott, Iowa, had not complied, in all material respects, with those provisions.

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 purposes. 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.

*KPMG Peat Marwick*

Davenport, Iowa  
November 16, 1990

INDEPENDENT AUDITORS' REPORT -  
COMPLIANCE WITH GENERAL REQUIREMENTS APPLICABLE  
TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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, 1990, and have issued our report thereon dated November 16, 1990.

We have also applied procedures to test the County of Scott, Iowa's compliance with the following requirements applicable to the following nonmajor federal financial assistance programs: Police Traffic Services, Alcohol Safety Action Program, Hypertension Program, HIV Testing and Counseling Grant, AIDS Preventive Health Grant, Chlamydia Diagnostic Services, Narcotics Control Grant, and Emergency Management Assistance, for the year ended June 30, 1990: political activity, civil rights, cash management, and federal financial reports.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the County of Scott, Iowa's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the County of Scott, Iowa, had not complied in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying schedule of findings and questioned costs.

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 is a matter of public record.

*KPMG Peat Marwick*

Davenport, Iowa  
November 16, 1990

INDEPENDENT AUDITORS' REPORT -  
COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE  
TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Board of Supervisors  
County of Scott, Iowa:

In connection with our audit of the 1990 general purpose financial statements of the County of Scott, Iowa, and with our study and evaluation of the County of Scott, Iowa's internal control systems used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1990.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the County of Scott, Iowa's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instance of non-compliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the County of Scott, Iowa, had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed an immaterial instance of noncompliance with those requirements, which is described in the accompanying schedule of 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 purposes. 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.

*KPMG Peat Marwick*

Davenport, Iowa  
November 16, 1990

COUNTY OF SCOTT, IOWA

Schedule of Findings

For the year ended June 30, 1990

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.

