

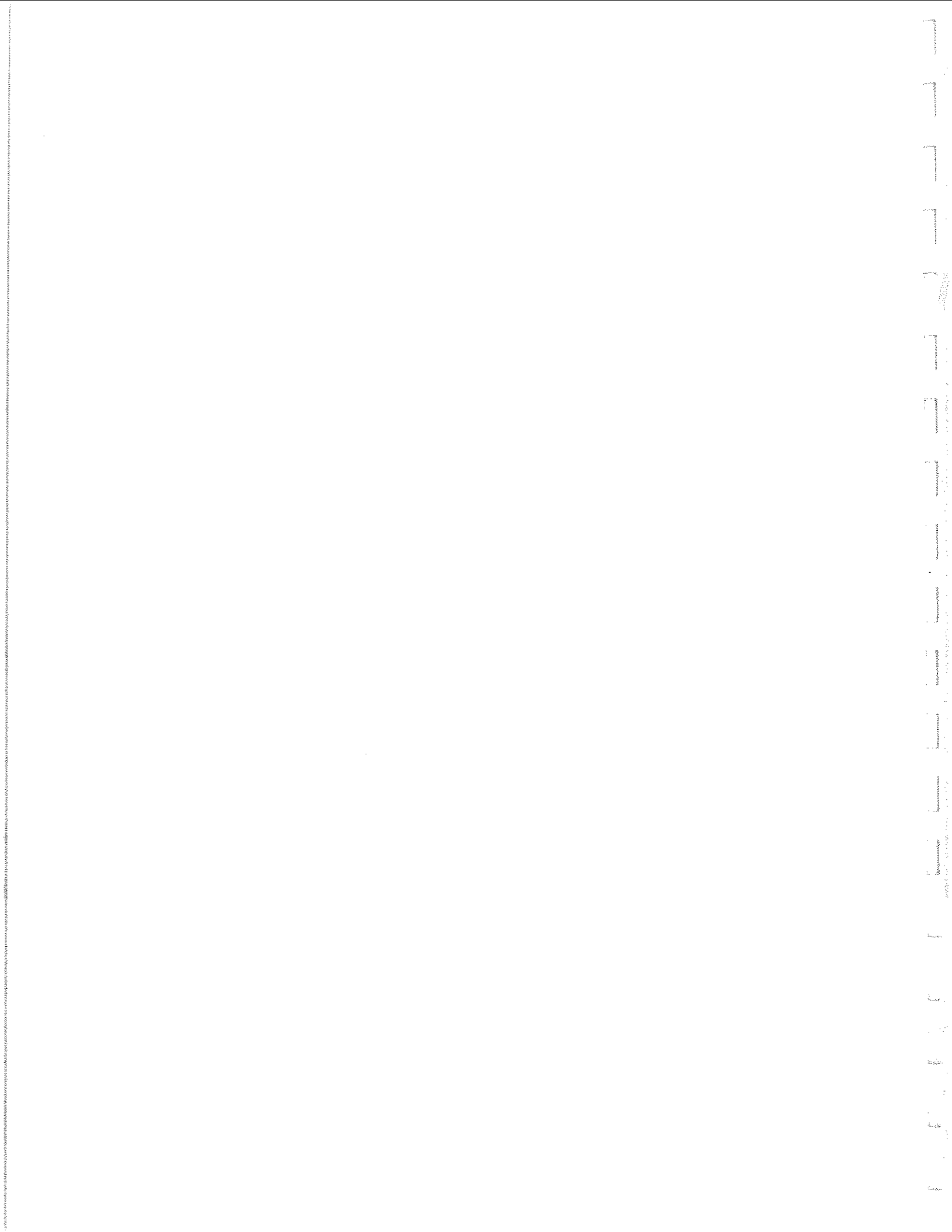
COUNTY OF SCOTT, IOWA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 1991

Prepared by:

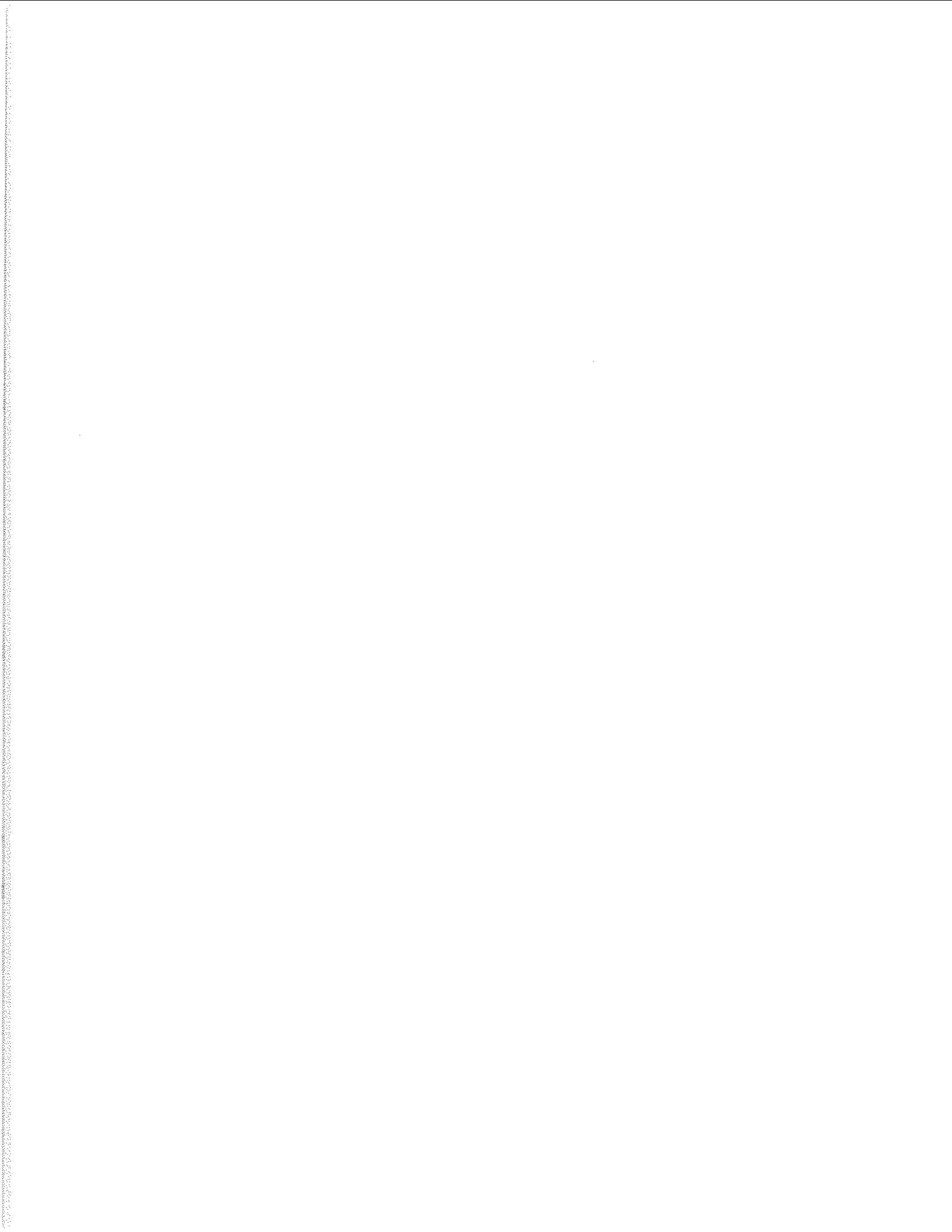
Dawn Gunderson Kelly, Accounting Supervisor
Office of County Auditor

Craig Hufford, Financial Management Supervisor
Office of County Treasurer

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



Introductory Section



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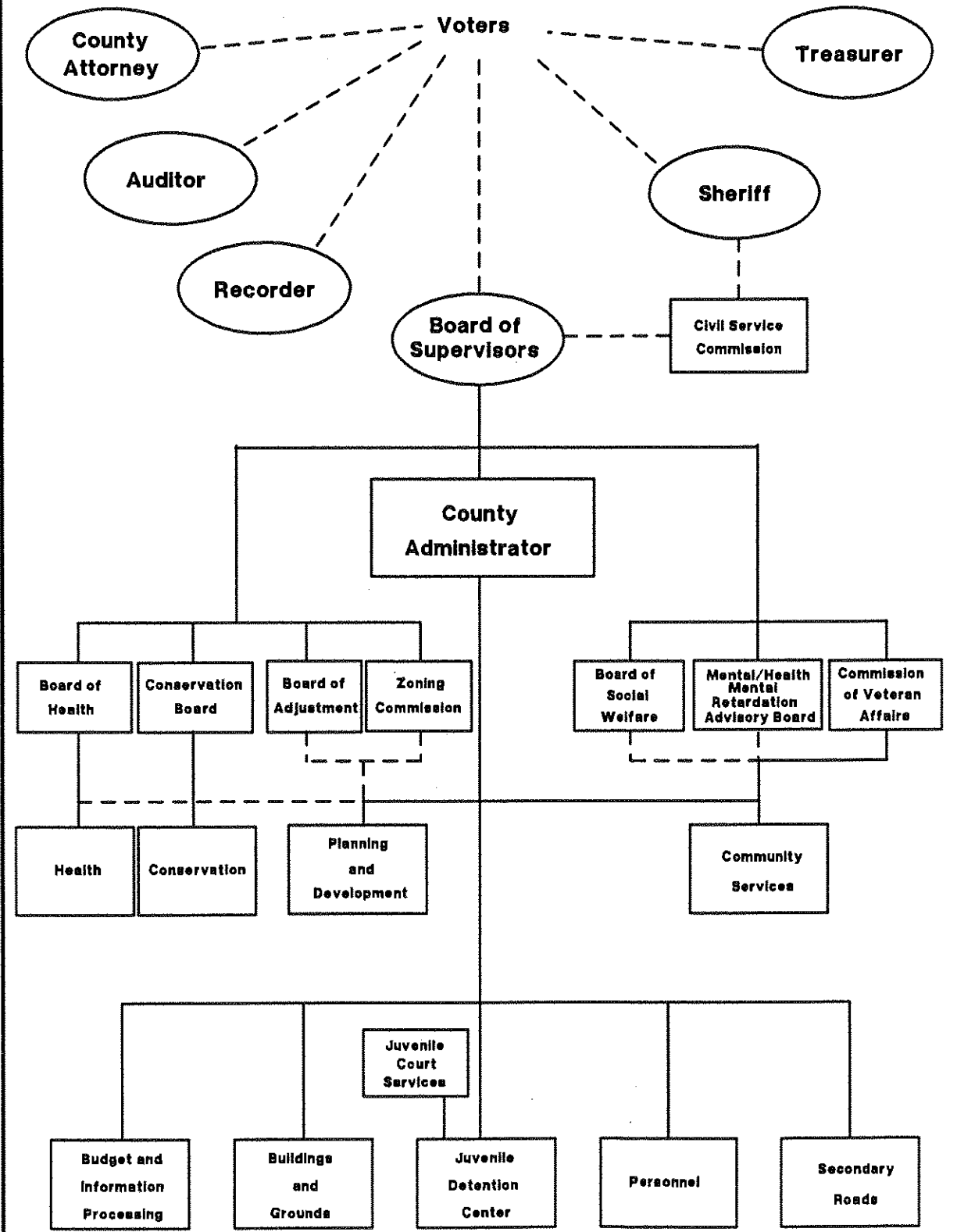
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COUNTY OF SCOTT, IOWA

COUNTY OFFICIALS

| <u>Official Title</u> | <u>Official</u> | <u>Term Expiration Date of Elected Officials</u> |
|-----------------------------------|-------------------------|--|
| <u>Elected Officials</u> | | |
| Supervisor, Chairman | Edwin G. Winborn | 1994 |
| Supervisor | Bill Fennelly | 1992 |
| Supervisor | Robert E. Petersen | 1992 |
| Supervisor | Jim Hancock | 1994 |
| Supervisor | Forrest Kilmore | 1994 |
| Attorney | William E. Davis | 1994 |
| Auditor | Karen L. Fitzsimmons | 1992 |
| Recorder | Richard F. Hagen | 1994 |
| Sheriff | Forrest F. Ashcraft | 1992 |
| Treasurer | William P. Cusack | 1994 |
| <u>Administration</u> | | |
| County Administrator | F. Glen Erickson | |
| <u>Department Heads</u> | | |
| Budget and Information Processing | C. Ray Wierson | |
| Buildings and Grounds | Fred Jansen | |
| Community Services | Mary Dubert | |
| Conservation | Dan Nagle | |
| County Engineer | Robert DeWys | |
| Health | Lawrence Baker | |
| Juvenile Court Services | Patricia M. Hendrickson | |
| Personnel | J. Thomas King | |
| Planning and Development | Philip Rovang | |
| <u>Other Officials</u> | | |
| Davenport City Assessor | Nicholas Doenges | |
| County Assessor | Dale Denklau | |
| County Library Director | Ann Johnson | |
| Disaster Services Director | Bud Whitfield | |

SCOTT COUNTY GOVERNMENT ORGANIZATIONAL CHART



ORGCHART

Certificate of Achievement for Excellence in Financial Reporting

Presented to
County of Scott,
Iowa

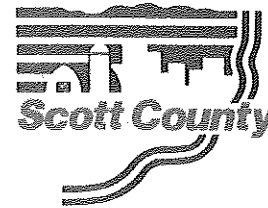
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1990

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. Norstrom
President

Jeffrey L. Esser
Executive Director



(319) 326-8702

November 26, 1991

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, 1991 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 1990 census population of 350,861.

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

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

The "Quad-Cities" has been historically known as an industrial center, a retail center and a transportation center. Now it's become known as a tourist destination. The area provides a highly productive, stable and dependable work force of 183,750 people.

During the early 1980's multiple manufacturing plant closings and layoffs caused the unemployment rate to reach 11.2% in Scott County. For the entire Quad Cities the unemployment rate peaked at 15.5% with nearly 20,000 manufacturing jobs eliminated. Since then, unemployment rates have declined steadily and leveled off at 5.5% for the last three years. During the same period 12,750 new jobs were created in Scott County. Most of the new jobs are attributed to professional/non-professional services (+45%) and to wholesale/retail trades (+15%). Such jobs help the local economy, but pay much less than the manufacturing jobs lost.

The economy is characterized as steady to strong in certain segments. During the mid-1980's, construction of homes and businesses slowed down considerably. However, beginning in 1989 new construction has increased substantially and is holding steady. Commercial building construction values have jumped 140% in three years. During FY'91, \$50 million was invested in new businesses or renovation of existing businesses in Davenport, Bettendorf, and Scott County. The trend appears to be holding at that high level in FY'92.

New jobs and more businesses have sparked new home construction during the last two years. FY'91 saw \$43.4 million in new home construction as compared to \$27.3 million in FY'89. The residential construction is spread over most of the jurisdictions within Scott County, especially Bettendorf, Davenport and rural Scott County.

The trends for FY'92 are even stronger than last year. For example, Scott County issued 48 new housing permits in 1990. For the first 10 months of 1991, 56 new housing permits have been issued. While much of the nation is currently in a recession with home sales plummeting, property values falling, and the construction industry in the doldrums, Scott County is experiencing just the opposite!

Tourism is having a much greater impact on the local economy than ever before. The number of visitors coming to the Quad Cities has increased incredibly. From 500,000 visitors in 1989 to 2 million visitors in 1991, the Quad Cities has become a nationally recognized destination for vacations and meetings. The new Quad-Cities Convention and Visitors Bureau, which recently organized to serve as one bureau for the entire Quad Cities, provides personal and mail information to literally thousands of interested people needing tourist information on Scott County and the rest of the Quad Cities.

The main reason for the large increase in visitors coming to the Quad Cities is riverboat gambling. The State of Iowa passed a law in 1989 which allowed for riverboat gambling on the Mississippi River starting April of 1991. Two large riverboat companies have started operating - one in Davenport and one in Bettendorf. Ridership has exceeded expectations since the inaugural cruises seven months ago. Total passengers reached 1 million at the end of October, 1991, which is 15% above anticipated passengers.

The economic impact of riverboat gambling is being felt already. Approximately 2,500 part and full time jobs have been created by the two riverboat companies. As motels are filled with riverboat tourists, the need for additional motels increases. In the last twelve months, 367 new motel rooms have been added and the average occupancy rate has increased to 70%. This trend also runs counter to the national trend of lower occupancy rates.

Another significant aspect of attracting tourism is the 30 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 its current successful on-going operations.

The Welcome Center has had over 350,000 visitors in its first 30 months which has resulted in approximately \$14.8 million in tourism dollars being spent in the Quad Cities. 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'91, one new business began operation in earnest. The business invested \$350,000 in new construction and has 20 employees on the payroll that were not employed last fiscal year. An incentive package of the Board of Supervisors has already resulted in a new lot sale in

FY'92. The incentives provide lower prices on lots if the business or industry will begin construction within 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 with the tax being 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 for all County taxpayers. This new revenue source also diversifies the County's total revenue stream and currently represents 8% of all County revenues.

MAJOR INITIATIVES

For the Year. Construction continued on the Glynns Creek Golf Course project at Scott County Park. In the spring of 1990 the Scott County Board of Supervisors and the Conservation Board entered into a lease purchase agreement with an outside vendor to design, build and construct an 18-hole golf course. This new course, scheduled to open in the summer of 1992, will offer the Quad-City area a high-level, championship styled public golf course alternative. Glynns Creek will also become a destination golf course for the increasing number of Quad City tourists.

The new parking lot northwest of the County Courthouse was completed in the summer of 1990. This new lot solved the parking availability problem which had been getting worse 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. The addition of this new parking lot also allowed the County to substantially increase the allotment of public spaces immediately west of the Jail facility providing the public quick and easy access to the Courthouse complex. Finally, the County also continued its acquisition of property south of the Bi-Centennial Building to allow additional parking for the public using the various health and social services at that location as well as making the area more attractive and secure.

The Board of Supervisors authorized the upgrading of the County's Courthouse complex telephone system. This upgrade provided the County's employees with new telephone instruments and capabilities such as digital phones, voice mail, enhanced phone accounting and management reports, and other new features. Various training courses will be taken by the County's technical staff during 1991 and 1992 which will allow the County to maintain the system inhouse from the user perspective. This was the first major upgrade to the telephone system originally purchased by the Board in 1981.

During FY 1990-91 two major staffing and organization studies were completed by outside consulting firms for the County Attorney's office and the Sheriff's department. While work continues on

implementing the Sheriff's department recommendations, most of the improvements suggested in the County Attorney's department report have or will be implemented as approved by the Board of Supervisors and the County Attorney. A major component of the County Attorney's office staffing study was the creation of an Office Administrator position for:

- Supervision of support staff, monitoring performance;
- Maintaining harmonious relations with County Administrative personnel on matters such as personnel and budget;
- Serve as the Coordinator/Administrator of the County Attorney's office computer systems.

In fiscal year 1990-91 the County began funding the newly organized Quad Cities Convention and Tourism Bureau. The Board of Supervisors had strongly encouraged the former separate tourism bureaus in both the Iowa and Illinois sides of the Quad Cities to merge to provide a more powerful, effective marketing organization for the area. The County's new riverboat gaming tax revenues offsets this additional program funding requirement.

In addition, the Board addressed the continuing and growing problem of increased numbers of inmates required to be housed in other county jail facilities due to the Scott County Jail being full. The Board authorized the acquisition of a building in north Davenport which will house a minimum security detention facility as well as providing needed warehouse space. Construction of the minimum security detention facility will take place in FY 1991-92. Also, to assist in monitoring the jail population the County developed a computerized jail inmate tracking system. This system ties in information from the Courts, Jail, and County Attorney's office to assist in tracking an inmate's progress through the legal and court process.

Finally, Scott County became the first Iowa County to receive the Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Award for its annual budget document for the fiscal year beginning July 1, 1990. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium.

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 completing and opening the new Glynns Creek Golf Course at Scott County Park; monitoring the acquisition and operations of Camp Minneyata (formerly a Boy Scout Camp) with the Conservation Board; updating the capital improvement plan for parks; completing the construction of the minimum security detention facility; evaluating the possible need to expand the existing Juvenile Detention Center; analyzing community homeless needs and current programs; performing a County-wide Emergency Medical Services (EMS) Communications study; developing a comprehensive master plan for County buildings.

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 and composting location needed.

At the present time work is beginning on the County's fiscal year 1992-93 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 1992-93 due to current state imposed rollback limitations on residential property taxable valuations. 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 1991 the County Auditor's office has been selected for review.

The office of Scott County Auditor Karen Fitzsimmons is a key location in county government. Most of the business of county government must pass through the Auditor's office, and in many regards the Auditor's office serves as the "hub" of county government in Iowa.

The Auditor's office is multi-functional as it handles county business which ranges from the sale of dog tags to the supervision of all voter registration and elections within the County. Within this array are a number of crucial county functions including the preparation of county payroll, the implementation of the accounts payable/receivable process, acting as clerk to the Board of Supervisors, the entry of all real estate deeds in plat and transfer books, certifying local budgets to the State of Iowa, computing tax levies, and issuing various licenses such as beer/liquor and cigarette licenses.

The Auditor's office is proud of its contribution to county government. The ability to professionally perform all of the tasks set forth for the Auditor's office is no small task and requires a staff of dedicated, hard-working, and compassionate individuals.

The seventeen individuals in the office are annually responsible for maintaining files on 85,000 registered voters, handling the payroll duties for 400 employees, processing over 8,000 deed changes, paying more than 20,000 claims, and maintaining data on more than 63,000 parcels of real estate.

In addition to the internal business of county government the Auditor acts as the Scott County Commissioner of Elections and in this capacity she is responsible for all of the elections which take place in Scott County. This includes county-wide, city, school, township, and special elections. As a part of the electoral process the auditor is heavily involved in the education and registration of young voters. The Auditor and her staff spend many hours in the area schools registering voters, conducting student council elections, and educating students on the importance of their participation in the process of electing persons who represent their interests.

The current Scott County Auditor, elected in 1976, is dedicated to providing the best possible service to the taxpayers of Scott County and it is expected that the extraordinary quality of service provided since 1976 will continue for many more years.

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, 1991 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, enterprise 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, 1991 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 1990</u> | <u>Percent Increase (Decrease) From FY 1990</u> |
|--|---------------------|-----------------------------|---|---|
| Property Taxes and Interest and Penalties on Taxes | \$17,372,326 | 57.2% | \$ 241,484 | 1.4% |
| Other County Taxes | 2,199,407 | 7.3 | (197,427) | (8.2) |
| Intergovernmental | 6,447,801 | 21.2 | 837,264 | 14.9 |
| Licenses and Permits | 175,920 | .6 | 36,302 | 26.0 |
| Charges for Services | 1,831,672 | 6.0 | 186,518 | 11.3 |
| Interest and Rentals and Fees | 1,619,440 | 5.3 | 143,898 | 9.8 |
| Other | 733,891 | 2.4 | 255,209 | 53.3 |
| Total | <u>\$30,380,457</u> | <u>100.0%</u> | <u>\$1,503,248</u> | <u>5.2%</u> |

The most significant amount of increase in actual revenue sources was derived from intergovernmental revenues. Many areas attributed to this increase: Title XIX Pass Through Funds for the Case Management Program at Vera French Community Mental Health Center; a Department of Natural Resources Grant received by the

Conservation department; FEMA funds received due to the June 1990 floods; and additional state funds received in Road Use Taxes, Mental Health Maintenance of Effort, REAP funds, franchise taxes and Juvenile Justice program funds. License and permit revenues increased due to swimming pool inspections now being performed by the County Health department instead of the state as well as increased building permit fees received. Other revenues increased significantly due to "buy back" provisions used in the replacement of three motor graders in the Secondary Roads department. Finally, the decrease in other taxes reflects five quarterly Local Option Sales Tax allotments received in FY 1989-90 due to the tax being imposed on January 1, 1989.

The following schedule presents a summary of general fund, special revenue funds and debt service fund expenditures for the fiscal year ended June 30, 1991 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 1990</u> | <u>Percent Increase (Decrease) From FY 1990</u> |
|----------------------------------|---------------------|-----------------------------|---|---|
| Public Safety | \$5,589,528 | 20.2% | \$ 615,234 | 12.4% |
| Court Services | 784,423 | 2.8 | 86,095 | 12.3 |
| Physical Health and Education | 2,143,191 | 7.8 | 113,393 | 5.6 |
| Mental Health | 7,218,993 | 26.1 | 613,028 | 9.3 |
| Social Services | 906,497 | 3.3 | 69,198 | 8.3 |
| County Environment | 1,497,513 | 5.4 | 266,752 | 21.7 |
| Roads and Transportation | 2,781,354 | 10.1 | 140,970 | 5.3 |
| State and Local Government | 1,818,496 | 6.6 | 48,414 | 2.7 |
| Interprogram | 3,641,730 | 13.2 | (145,776) | (3.8) |
| Debt Service | 452,596 | 1.6 | (3,875) | (0.8) |
| Capital | 805,390 | 2.9 | (466,354) | (36.7) |
| Total | <u>\$27,639,711</u> | <u>100.0%</u> | <u>\$1,337,079</u> | <u>5.1%</u> |

The significant decrease in capital improvements is due to less costly projects completed in FY 1990-91 in the general projects fund than the previous year. Also, a major project in the Secondary

Roads construction plan was deferred until next year. Other expenditure variances that warrant discussion include public safety, court services, county environment and interprogram. Public safety expenditures increased 12.4% as the result of housing inmates in other jail facilities outside Scott County due to the County's jail being at capacity. Also, additional staff was authorized in the Sheriff's department for the jail division and the telecommunication division. Court services went up 12.3% due to increased Juvenile Justice Program costs which are reimbursed to the County from the State. Increases in the Tax Deed Properties Preparation Program and new program funding for the Quad City Convention and Visitor's Bureau account for the increase in the county environment service area. Finally, the interprogram services area shows a decrease from the previous year due to the micro computer conversion project completed in FY 1989-90. This reduced information processing costs substantially from the mainframe computer cost levels. Also, utilities costs were lower in Buildings and Grounds.

General Fund Balance. The fund balance of the general fund increased by 28% in 1991. The Board of Supervisors plans to transfer \$1,000,000 to the Capital Improvement Fund in FY 1991-92 for the acquisition and remodeling of a building for a minimum security detention center. The Board has also designated \$1,072,093 of the fund balance for future Electronic Equipment replacements and \$358,755 for future vehicle replacements. The remaining \$4,789,949 provides the County with a fund balance that is the equivalent of 79 working-days of expenditures. This balance should significantly reduce the likelihood of the County entering the short-term debt market to pay for current operating expenditures.

Debt Administration. At June 30, 1991 the County had only one debt issue outstanding. This general obligation jail refunding bond issue totalled \$2,900,000. 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, 1991 the County's general obligation indebtedness of \$2,900,000 was well below the legal limit of \$198,250,214 and debt per capita equaled \$19.21. 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 7.5%. The County earned interest revenue in Governmental Funds of \$1,476,001 on all investments for the year ended June 30, 1991.

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. The majority of County investments during the year and at June 30, 1991, 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 1991, the deductible for each liability and property claim was \$250,000 and for each workers compensation claim was \$300,000. 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 \$49,028,470, 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 McGladrey & Pullen 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, 1990. This was the fourth 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, McGladrey & Pullen. 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

William P. Cusack
County Treasurer

Karen L. Fitzsimmons

Karen L. Fitzsimmons
County Auditor

F. Glen Erickson

F. Glen Erickson
County Administrator

Financial Section





McGLADREY & PULLEN

Certified Public Accountants and Consultants

Independent Auditor's Report

Board of Supervisors
County of Scott, Iowa
Davenport, Iowa

We have audited the accompanying general purpose financial statements of the County of Scott, Iowa, as of and for the year ended June 30, 1991, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

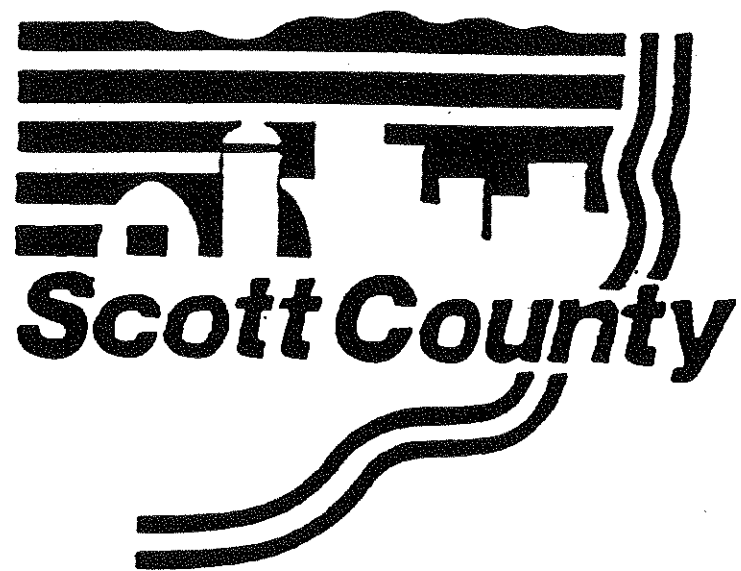
We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as 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, 1991, and the results of its operations and the cash flows of its proprietary fund types 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 and individual fund and account group financial statements and schedules listed in the table of contents as supplementary information 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.

McCladrey & Pullen

Davenport, Iowa
November 1, 1991



COUNTY OF SCOTT, IOWA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1991

| ASSETS | Governmental Fund Types | | | |
|--|-------------------------|---------------------|------------------|---------------------|
| | General | Special Revenue | Debt Service | Capital Projects |
| Cash and investments | \$ 7,760,914 | \$ 1,755,250 | \$ 13,498 | \$ 703,155 |
| Cash and investments in escrow | -- | -- | -- | -- |
| Investments of deferred compensation plan | -- | -- | -- | -- |
| Receivables: | | | | |
| Property taxes | 406,622 | 54,073 | -- | -- |
| Accrued interest | 196,226 | -- | -- | -- |
| Accounts | 43,338 | -- | -- | 304,912 |
| Due from other funds | 224,164 | -- | -- | -- |
| Due from other governmental agencies | 870,268 | 97,915 | -- | -- |
| Property, plant and equipment: | | | | |
| Land and improvements | -- | -- | -- | -- |
| Buildings and structures | -- | -- | -- | -- |
| Furniture and fixtures | -- | -- | -- | -- |
| Equipment | -- | -- | -- | -- |
| Vehicles | -- | -- | -- | -- |
| Construction in process | -- | -- | -- | -- |
| Golf course | -- | -- | -- | -- |
| Other | -- | -- | -- | -- |
| Amount available in Debt Service Fund | -- | -- | -- | -- |
| Amount to be provided for the retirement of general long-term debt | -- | -- | -- | -- |
| Total assets | \$ 9,501,532 | \$ 1,907,238 | \$ 13,498 | \$ 1,008,067 |

| <u>Proprietary Fund Types</u> | | <u>Fiduciary</u> | <u>Account Groups</u> | | <u>Total</u> <u>(Memorandum</u> <u>Only)</u> |
|-------------------------------|-----------------------------------|-----------------------------------|---|---|--|
| <u>Enterprise</u> | <u>Internal</u> <u>Service</u> | <u>Trust and</u> <u>Agency</u> | <u>General</u> <u>Fixed</u> <u>Assets</u> | <u>General</u> <u>Long-Term</u> <u>Debt</u> | |
| \$ 90,671 | \$ 2,015,358 | \$ 3,393,479 | \$ - - | \$ - - | \$15,732,325 |
| 1,342,815 | - - | - - | - - | - - | 1,342,815 |
| - - | - - | 1,064,205 | - - | - - | 1,064,205 |
| - - | - - | 2,378,012 | - - | - - | 2,838,707 |
| - - | - - | - - | - - | - - | 196,226 |
| - - | 10,575 | - - | - - | - - | 358,825 |
| - - | 192,170 | - - | - - | - - | 416,334 |
| - - | - - | 3,004 | - - | - - | 971,187 |
| - - | - - | - - | 2,014,840 | - - | 2,014,840 |
| - - | - - | - - | 18,391,535 | - - | 18,391,535 |
| - - | - - | - - | 708,123 | - - | 708,123 |
| - - | - - | - - | 6,869,670 | - - | 6,869,670 |
| - - | - - | - - | 2,481,436 | - - | 2,481,436 |
| - - | - - | - - | 52,075 | - - | 52,075 |
| 1,971,508 | - - | - - | - - | - - | 1,971,508 |
| - - | - - | 4,138 | - - | - - | 4,138 |
| - - | - - | - - | - - | 13,498 | 13,498 |
| - - | - - | - - | - - | 2,962,539 | 2,962,539 |
| <u>\$ 3,404,994</u> | <u>\$ 2,218,103</u> | <u>\$ 6,842,838</u> | <u>\$30,517,679</u> | <u>\$ 2,976,037</u> | <u>\$58,389,986</u> |

(Continued)

COUNTY OF SCOTT, IOWA
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 June 30, 1991

| LIABILITIES AND COUNTY EQUITY | Governmental Fund Types | | | |
|--|-------------------------|---------------------|------------------|---------------------|
| | General | Special Revenue | Debt Service | Capital Projects |
| LIABILITIES | | | | |
| Accounts payable | \$ 1,010,117 | \$ 621,108 | \$ - - | \$ 40,754 |
| Accrued liabilities | 309,675 | 76,890 | - - | - - |
| Due to other funds | 192,170 | - - | - - | - - |
| Due to other governmental agencies | - - | - - | - - | - - |
| Deferred revenue | 340,554 | 44,663 | - - | 304,912 |
| Compensated absences | 428,219 | 113,569 | - - | - - |
| General obligation bonds | - - | - - | - - | - - |
| Note payable | - - | - - | - - | - - |
| Liability under purchase contract | - - | - - | - - | - - |
| Total liabilities | \$ 2,280,735 | \$ 856,230 | \$ - - | \$ 345,666 |
| COUNTY EQUITY | | | | |
| Investment in general fixed assets | \$ - - | \$ - - | \$ - - | \$ - - |
| Contributed capital | - - | - - | - - | - - |
| Retained earnings | - - | - - | - - | - - |
| Fund balances: | | | | |
| Reserved for debt service | - - | - - | 13,498 | - - |
| Unreserved: | | | | |
| Designated for vehicle purchases | 358,755 | - - | - - | - - |
| Designated for equipment purchases | 1,072,093 | - - | - - | - - |
| Undesignated | 5,789,949 | 1,051,008 | - - | 662,401 |
| Total County equity | \$ 7,220,797 | \$ 1,051,008 | \$ 13,498 | \$ 662,401 |
| Total liabilities and County equity | \$ 9,501,532 | \$ 1,907,238 | \$ 13,498 | \$ 1,008,067 |

See Notes to Financial Statements.

| <u>Proprietary Fund Types</u> | | <u>Fiduciary Fund Types</u> | <u>Account Groups</u> | | <u>Total (Memorandum Only)</u> |
|-------------------------------|-------------------------|-----------------------------|-----------------------------|-------------------------------|--------------------------------|
| <u>Enterprise</u> | <u>Internal Service</u> | <u>Trust And Agency</u> | <u>General Fixed Assets</u> | <u>General Long-Term Debt</u> | |
| \$ 23,011 | \$ 298,800 | \$ 1,182,899 | \$ - - | \$ - - | \$ 3,176,689 |
| 2,275 | - - | - - | - - | - - | 388,840 |
| - - | - - | 224,164 | - - | - - | 416,334 |
| - - | - - | 5,248,163 | - - | - - | 5,248,163 |
| - - | - - | - - | - - | - - | 690,129 |
| 149 | - - | - - | - - | 32,560 | 574,497 |
| - - | - - | - - | - - | 2,900,000 | 2,900,000 |
| - - | - - | - - | - - | 43,477 | 43,477 |
| <u>3,414,323</u> | <u>- -</u> | <u>- -</u> | <u>- -</u> | <u>- -</u> | <u>3,414,323</u> |
| <u>\$ 3,439,758</u> | <u>\$ 298,800</u> | <u>\$ 6,655,226</u> | <u>\$ - -</u> | <u>\$ 2,976,037</u> | <u>\$16,852,452</u> |
| \$ - - | \$ - - | \$ - - | \$30,517,679 | \$ - - | \$30,517,679 |
| - - | 1,098,877 | - - | - - | - - | 1,098,877 |
| (34,764) | 820,426 | - - | - - | - - | 785,662 |
| - - | - - | - - | - - | - - | 13,498 |
| - - | - - | - - | - - | - - | 358,755 |
| - - | - - | - - | - - | - - | 1,072,093 |
| - - | - - | 187,612 | - - | - - | 7,690,970 |
| <u>\$ (34,764)</u> | <u>\$ 1,919,303</u> | <u>\$ 187,612</u> | <u>\$30,517,679</u> | <u>\$ - -</u> | <u>\$41,537,534</u> |
| <u>\$ 3,404,994</u> | <u>\$ 2,218,103</u> | <u>\$ 6,842,838</u> | <u>\$30,517,679</u> | <u>\$ 2,976,037</u> | <u>\$58,389,986</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, 1991

| | <u>General</u> | <u>Governmental Special Revenue</u> |
|---|----------------------|---|
| Revenues: | | |
| Property taxes | \$14,783,402 | \$ 1,888,908 |
| Other taxes, primarily local option sales tax | 2,186,350 | 13,057 |
| Interest and penalties on taxes | 700,016 | - |
| Intergovernmental | 4,288,488 | 2,159,313 |
| Charges for services | 1,758,698 | 72,974 |
| Interest | 1,475,673 | - |
| Licenses and permits | 175,920 | - |
| Rentals and fees | 143,767 | - |
| Other | 343,611 | 390,280 |
| Total revenues | <u>\$25,855,925</u> | <u>\$ 4,524,532</u> |
| Expenditures: | | |
| Current operating: | | |
| Public safety | \$ 5,417,948 | \$ 171,580 |
| Court services | 784,423 | - |
| Physical health and education | 1,717,508 | 425,683 |
| Mental health | 7,218,993 | - |
| Social services | 906,497 | - |
| County environment | 1,497,513 | - |
| Roads and transportation | - | 2,781,354 |
| State and local government services | 1,038,134 | 780,362 |
| Interprogram services | 3,641,730 | - |
| Nonprogram services | - | - |
| Capital outlay | - | 805,390 |
| Debt service: | | |
| Principal | - | 4,962 |
| Interest | - | 4,159 |
| Total expenditures | <u>\$22,222,746</u> | <u>\$ 4,973,490</u> |
| Excess of revenues over expenditures | <u>\$ 3,633,179</u> | <u>\$ (448,958)</u> |
| Other financing sources (uses): | | |
| Operating transfers from other funds | \$ - | \$ 1,968,454 |
| Operating transfers (to) other funds | <u>(2,045,257)</u> | <u>(1,366,681)</u> |
| Total other financing sources (uses) | <u>\$(2,045,257)</u> | <u>\$ 601,773</u> |
| Excess of revenues and other financing sources over expenditures and other financing uses | \$ 1,587,922 | \$ 152,815 |
| Fund balance, beginning of year | <u>5,632,875</u> | <u>898,193</u> |
| Fund balance, end of year | <u>\$ 7,220,797</u> | <u>\$ 1,051,008</u> |

See Notes to Financial Statements.

| Fund Types | | Fiduciary | Total |
|---------------|------------------|---------------------|---------------------|
| Debt | Capital | Fund Type | (Memorandum |
| Service | Projects | Expendable | Only) |
| | | Trust | |
| \$ - - | \$ - - | \$ - - | \$16,672,310 |
| - - | - - | - - | 2,199,407 |
| - - | - - | - - | 700,016 |
| - - | - - | - - | 6,447,801 |
| - - | - - | - - | 1,831,672 |
| - - | 328 | - - | 1,476,001 |
| - - | - - | - - | 175,920 |
| - - | - - | - - | 143,767 |
| - - | 69,748 | 1,582,832 | 2,386,471 |
| <u>\$ - -</u> | <u>\$ 70,076</u> | <u>\$ 1,582,832</u> | <u>\$32,033,365</u> |

| | | | |
|-------------------|-------------------|---------------------|---------------------|
| \$ - - | \$ - - | \$ - - | \$ 5,589,528 |
| - - | - - | - - | 784,423 |
| - - | - - | - - | 2,143,191 |
| - - | - - | - - | 7,218,993 |
| - - | - - | - - | 906,497 |
| - - | - - | - - | 1,497,513 |
| - - | - - | - - | 2,781,354 |
| - - | - - | - - | 1,818,496 |
| - - | - - | - - | 3,641,730 |
| - - | - - | 1,562,571 | 1,562,571 |
| - - | 883,513 | - - | 1,688,903 |
| 200,000 | - - | - - | 204,962 |
| <u>243,475</u> | <u>- -</u> | <u>- -</u> | <u>247,634</u> |
| <u>\$ 443,475</u> | <u>\$ 883,513</u> | <u>\$ 1,562,571</u> | <u>\$30,085,795</u> |

\$ (443,475) \$ (813,437) \$ 20,261 \$ 1,947,570

| | | | |
|-------------------|---------------------|---------------|---------------|
| \$ 443,475 | \$ 1,000,009 | \$ - - | \$ 3,411,938 |
| - - | - - | - - | (3,411,938) |
| <u>\$ 443,475</u> | <u>\$ 1,000,009</u> | <u>\$ - -</u> | <u>\$ - -</u> |

| | | | |
|------------------|-------------------|-------------------|---------------------|
| \$ - - | \$ 186,572 | \$ 20,261 | \$ 1,947,570 |
| <u>13,498</u> | <u>475,829</u> | <u>167,351</u> | <u>7,187,746</u> |
| <u>\$ 13,498</u> | <u>\$ 662,401</u> | <u>\$ 187,612</u> | <u>\$ 9,135,316</u> |

COUNTY OF SCOTT, IOWA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - BUDGETARY BASIS - ALL GOVERNMENTAL FUND TYPES
 Year Ended June 30, 1991

| | General | | Variance Favorable (Unfavorable) |
|--|----------------------|----------------------|--|
| | Budget | Actual | |
| Revenues: | | | |
| Property taxes | \$14,646,052 | \$14,808,520 | \$ 162,468 |
| Other taxes, primarily local option sales tax | 1,885,700 | 2,160,420 | 274,720 |
| Interest and penalties on taxes | 588,000 | 734,449 | 146,449 |
| Intergovernmental | 4,105,421 | 4,108,971 | 3,550 |
| Charges for services | 1,575,732 | 1,698,839 | 123,107 |
| Interest | 1,373,500 | 1,507,764 | 134,264 |
| Licenses and permits | 156,910 | 173,538 | 16,628 |
| Rentals and fees | 132,730 | 142,209 | 9,479 |
| Other | 854,650 | 364,389 | (490,261) |
| Total revenues | <u>\$25,318,695</u> | <u>\$25,699,099</u> | <u>\$ 380,404</u> |
| Expenditures: | | | |
| Current operating: | | | |
| Public safety | \$ 5,302,443 | \$ 5,295,067 | \$ 7,376 |
| Court services | 807,284 | 764,988 | 42,296 |
| Physical health and education | 1,946,369 | 1,761,759 | 184,610 |
| Mental health | 7,911,612 | 7,076,285 | 835,327 |
| Social services | 934,293 | 879,085 | 55,208 |
| County environment | 1,489,959 | 1,474,420 | 15,539 |
| Roads and transportation | - - | - - | - - |
| State and local government services | 1,044,762 | 1,027,622 | 17,140 |
| Interprogram services | 4,061,563 | 3,773,075 | 288,488 |
| Capital outlay | - - | - - | - - |
| Debt service: | | | |
| Principal | - - | - - | - - |
| Interest | - - | - - | - - |
| Total expenditures | <u>\$23,498,285</u> | <u>\$22,052,301</u> | <u>\$ 1,445,984</u> |
| Excess (deficiency) of revenues over expenditures | <u>\$ 1,820,410</u> | <u>\$ 3,646,798</u> | <u>\$ 1,826,388</u> |
| Other financing sources (uses): | | | |
| Operating transfers from other funds | \$ - - | \$ - - | \$ - - |
| Operating transfers (to) other funds | (2,764,920) | (2,024,217) | 740,703 |
| Total other financing sources (uses) | <u>\$(2,764,920)</u> | <u>\$(2,024,217)</u> | <u>\$ 740,703</u> |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses | <u>\$ (944,510)</u> | <u>\$ 1,622,581</u> | <u>\$ 2,567,091</u> |
| Fund balance, beginning of year | | <u>6,138,333</u> | |
| Fund balance, end of year | | <u>\$ 7,760,914</u> | |

| Special Revenue | | | Debt Service | | |
|---------------------|---------------------|----------------------------------|---------------------|---------------------|----------------------------------|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| \$ 1,912,445 | \$ 1,889,350 | \$ (23,095) | \$ - - | \$ - - | \$ - - |
| 13,500 | 13,059 | (441) | - - | - - | - - |
| - - | - - | - - | - - | - - | - - |
| 1,990,973 | 2,167,785 | 176,812 | - - | - - | - - |
| 12,500 | 72,969 | 60,469 | - - | - - | - - |
| - - | - - | - - | - - | - - | - - |
| - - | - - | - - | - - | - - | - - |
| - - | - - | - - | - - | - - | - - |
| 344,610 | 384,492 | 39,882 | - - | - - | - - |
| <u>\$ 4,274,028</u> | <u>\$ 4,527,655</u> | <u>\$ 253,627</u> | <u>\$ - -</u> | <u>\$ - -</u> | <u>\$ - -</u> |
| | | | | | |
| \$ 190,098 | \$ 157,884 | \$ 32,214 | \$ - - | \$ - - | \$ - - |
| - - | - - | - - | - - | - - | - - |
| 453,364 | 421,262 | 32,102 | - - | - - | - - |
| - - | - - | - - | - - | - - | - - |
| - - | - - | - - | - - | - - | - - |
| - - | - - | - - | - - | - - | - - |
| 2,871,600 | 2,731,237 | 140,363 | - - | - - | - - |
| 1,021,818 | 780,651 | 241,167 | - - | - - | - - |
| - - | - - | - - | - - | - - | - - |
| 704,000 | 681,754 | 22,246 | - - | - - | - - |
| 4,962 | 4,962 | - - | 200,000 | 200,000 | - - |
| 4,159 | 4,159 | - - | 243,475 | 243,475 | - - |
| <u>\$ 5,250,001</u> | <u>\$ 4,781,909</u> | <u>\$ 468,092</u> | <u>\$ 443,475</u> | <u>\$ 443,475</u> | <u>\$ - -</u> |
| | | | | | |
| <u>\$ (975,973)</u> | <u>\$ (254,254)</u> | <u>\$ 721,719</u> | <u>\$ (443,475)</u> | <u>\$ (443,475)</u> | <u>\$ - -</u> |
| | | | | | |
| \$ 1,968,454 | \$ 1,968,454 | \$ - - | \$ 443,475 | \$ 443,475 | \$ - - |
| (1,138,707) | (1,387,721) | (249,014) | - - | - - | - - |
| <u>\$ 829,747</u> | <u>\$ 580,733</u> | <u>\$ (249,014)</u> | <u>\$ 443,475</u> | <u>\$ 443,475</u> | <u>\$ - -</u> |
| | | | | | |
| <u>\$ (146,226)</u> | \$ 326,479 | <u>\$ 472,705</u> | <u>\$ - -</u> | \$ - - | <u>\$ - -</u> |
| | 1,428,771 | | | 13,498 | |
| | <u>\$ 1,755,250</u> | | | <u>\$ 13,498</u> | |

(Continued)

COUNTY OF SCOTT, IOWA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - BUDGETARY BASIS - ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1991**

| | <u>Capital Projects</u> | | |
|---|-------------------------|---------------------|---|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
| Revenues: | | | |
| Property taxes | \$ - - | \$ - - | \$ - - |
| Other taxes, primarily local option sales tax | - - | - - | - - |
| Interest and penalties on taxes | - - | - - | - - |
| Intergovernmental | - - | 10,784 | 10,784 |
| Charges for services | - - | - - | - - |
| Interest | - - | - - | - - |
| Licenses and permits | - - | - - | - - |
| Rentals and fees | - - | - - | - - |
| Other | 98,084 | 85,721 | (12,363) |
| Total revenues | <u>\$ 98,084</u> | <u>\$ 96,505</u> | <u>\$ (1,579)</u> |
| Expenditures: | | | |
| Current operating: | | | |
| Public safety | \$ - - | \$ - - | \$ - - |
| Court services | - - | - - | - - |
| Physical health and education | - - | - - | - - |
| Mental health | - - | - - | - - |
| Social services | - - | - - | - - |
| County environment | - - | - - | - - |
| Roads and transportation | - - | - - | - - |
| State and local government services | - - | - - | - - |
| Interprogram services | - - | - - | - - |
| Capital outlay | 1,670,198 | 857,565 | 812,633 |
| Debt service: | | | |
| Principal | - - | - - | - - |
| Interest | - - | - - | - - |
| Total expenditures | <u>\$ 1,670,198</u> | <u>\$ 857,565</u> | <u>\$ 812,633</u> |
| Excess (deficiency) of revenues over expenditures | <u>\$(1,572,114)</u> | <u>\$ (761,060)</u> | <u>\$ 811,054</u> |
| Other financing sources (uses): | | | |
| Operating transfers from other funds | \$ 1,491,698 | \$ 1,000,009 | \$ (491,689) |
| Operating transfers (to) other funds | - - | - - | - - |
| Total other financing sources (uses) | <u>\$ 1,491,698</u> | <u>\$ 1,000,009</u> | <u>\$ (491,689)</u> |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses | <u>\$ (80,416)</u> | <u>\$ 238,949</u> | <u>\$ 319,365</u> |
| Fund balance, beginning of year | | <u>464,206</u> | |
| Fund balance, end of year | | <u>\$ 703,155</u> | |

See Notes to Financial Statements.

Total (Memorandum Only)

| <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---------------------|---------------------|---|
| \$16,558,497 | \$16,697,870 | \$ 139,373 |
| 1,899,200 | 2,173,479 | 274,279 |
| 588,000 | 734,449 | 146,449 |
| 6,096,394 | 6,287,540 | 191,146 |
| 1,588,232 | 1,771,808 | 183,576 |
| 1,373,500 | 1,507,764 | 134,264 |
| 156,910 | 173,538 | 16,628 |
| 132,730 | 142,209 | 9,479 |
| 1,297,344 | 834,602 | (462,742) |
| <u>\$29,690,807</u> | <u>\$30,323,259</u> | <u>\$ 632,452</u> |

| | | |
|---------------------|---------------------|---------------------|
| \$ 5,492,541 | \$ 5,452,951 | \$ 39,590 |
| 807,284 | 764,988 | 42,296 |
| 2,399,733 | 2,183,021 | 216,712 |
| 7,911,612 | 7,076,285 | 835,327 |
| 934,293 | 879,085 | 55,208 |
| 1,489,959 | 1,474,420 | 15,539 |
| 2,871,600 | 2,731,237 | 140,363 |
| 2,066,580 | 1,808,273 | 258,307 |
| 4,061,563 | 3,773,075 | 288,488 |
| 2,374,198 | 1,539,319 | 834,879 |
| 204,962 | 204,962 | - - |
| 247,634 | 247,634 | - - |
| <u>\$30,861,959</u> | <u>\$28,135,250</u> | <u>\$ 2,726,709</u> |

\$(1,171,152) \$ 2,188,009 \$ 3,359,161

\$ 3,903,627 \$ 3,411,938 \$ (491,689)
(3,903,627) (3,411,938) 491,689

\$ - - \$ - - \$ - -

\$(1,171,152) \$ 2,188,009 \$ 3,359,161

8,044,808

\$10,232,817

COUNTY OF SCOTT, IOWA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1991

| | <u>Enterprise</u> | <u>Internal Service</u> | <u>Total (Memorandum Only)</u> |
|--|--------------------|-----------------------------|--|
| Operating revenues: | | | |
| Charges for services | \$ - - | \$1,284,053 | \$1,284,053 |
| Other | - - | 46,605 | 46,605 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total operating revenues | \$ - - | \$1,330,658 | \$1,330,658 |
| Operating expenses: | | | |
| Claims and administration | \$ - - | \$1,072,823 | \$1,072,823 |
| Personnel | 11,752 | - - | 11,752 |
| Supplies | 22,805 | - - | 22,805 |
| Other | 207 | - - | 207 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total operating expenses | \$ 34,764 | \$1,072,823 | \$1,107,587 |
| Operating income (loss) | (34,764) | 257,835 | 223,071 |
| Nonoperating income, interest | - - | 140,994 | 140,994 |
| Net income (loss) | \$ (34,764) | \$ 398,829 | \$ 364,065 |
| Retained earnings, beginning of year | - - | 421,597 | 421,597 |
| Retained earnings (deficit), end of year | <u>\$ (34,764)</u> | <u>\$ 820,426</u> | <u>\$ 785,662</u> |

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUNDS TYPES
Year Ended June 30, 1991

| | <u>Enterprise</u> | <u>Internal Service</u> | <u>Total (Memorandum Only)</u> |
|---|---------------------|-----------------------------|--|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Cash received from premiums allocated | \$ - - | \$ 441,414 | \$ 441,414 |
| Cash received from employee contributions | - - | 157,991 | 157,991 |
| Cash received from employer contributions | - - | 844,694 | 844,694 |
| Cash payments for insurance premiums and services | - - | (548,983) | (548,983) |
| Cash payments to employees for claims | - - | (879,675) | (879,675) |
| Cash payments to employees for services | (9,329) | - - | (9,329) |
| Other operating revenue | <u>- -</u> | <u>36,029</u> | <u>36,029</u> |
| Net cash provided by (used in) operating activities | <u>\$ (9,329)</u> | <u>\$ 51,470</u> | <u>\$ 42,141</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Acquisition and construction of capital assets | \$(1,862,873) | \$ - - | \$(1,862,873) |
| Proceeds from contract purchase | 3,414,323 | - - | 3,414,323 |
| Interest paid on purchase contract | <u>(276,513)</u> | <u>- -</u> | <u>(276,513)</u> |
| Net cash provided by capital and related financing activities | <u>\$ 1,274,937</u> | <u>\$ - -</u> | <u>\$ 1,274,937</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Interest received on investments | \$ 167,878 | \$ 140,994 | \$ 308,872 |
| Purchase of investment securities | <u>(789,465)</u> | <u>- -</u> | <u>(789,465)</u> |
| Net cash provided by (used in) investing activities | <u>\$ (621,587)</u> | <u>\$ 140,994</u> | <u>\$ (480,593)</u> |
| Net increase in cash and cash equivalents | \$ 644,021 | \$ 192,464 | \$ 836,485 |
| Cash and cash equivalents: | | | |
| Beginning of year | <u>- -</u> | <u>1,822,894</u> | <u>1,822,894</u> |
| End of year | <u>\$ 644,021</u> | <u>\$ 2,015,358</u> | <u>\$ 2,659,379</u> |

(Continued)

COUNTY OF SCOTT, IOWA

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUNDS TYPES
Year Ended June 30, 1991

| | <u>Enterprise</u> | <u>Internal Service</u> | <u>Total (Memorandum Only)</u> |
|--|--------------------|-----------------------------|--|
| RECONCILIATION OF CASH AND CASH EQUIVALENTS TO CASH AND INVESTMENTS | | | |
| Cash and cash equivalents, end of year | \$ 644,021 | \$2,015,358 | \$2,659,379 |
| Investments, end of year | <u>789,465</u> | <u>- -</u> | <u>789,465</u> |
| Cash and investments, end of year | <u>\$1,433,486</u> | <u>\$2,015,358</u> | <u>\$3,448,844</u> |
| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES | | | |
| Operating income (loss) | \$ (34,764) | \$ 257,835 | \$ 223,071 |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: | | | |
| Cash in assets and liabilities: | | | |
| Decrease in receivables and interfund receivables | - - | 149,470 | 149,470 |
| Increase (decrease) in accounts payable | 23,011 | (355,835) | (332,824) |
| Increase in accrued liabilities | <u>2,424</u> | <u>- -</u> | <u>2,424</u> |
| Net cash provided by (used in) operating activities | <u>\$ (9,329)</u> | <u>\$ 51,470</u> | <u>\$ 42,141</u> |

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Operations, Reporting Entity and Significant Accounting Policies

Nature of operations:

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 road department and contracts with a third party to provide mental health services.

Reporting entity:

The comprehensive annual financial report of the County of Scott includes the accounts for all County operations and those of separately administered organizations. The County, for financial statement purposes, 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. Using their criteria, the financial statements of the following entities have been combined with those of the County.

County Assessor
City Assessor
City Special Assessor
County Library
Disaster Services

Based on the foregoing criteria, the following entity is not included because it is an autonomous government having its own designated management. Additionally, the County does not have the ability to significantly influence operations and is not accountable for fiscal matters.

Scott Solid Waste Commission

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Significant accounting policies:

a) Basis of presentation, fund accounting:

The accounts of the County are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprises its assets, liabilities, equity, revenue, and expenditures or expenses, as appropriate. The various funds and account groups are grouped as follows in the financial statement:

Government fund types:

Government funds are used to account for the County's expendable financial resources and related liabilities (except those accounted for in the propriety 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 of the County except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of special revenue sources (other than those derived from 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 the payment of general long-term 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 propriety funds.

Proprietary fund types:

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 are the County's proprietary fund types.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Enterprise Funds - Enterprise funds are used to account for operations (a) that are financed primarily through user charges or (b) where the governing body has decided that determination of net income is appropriate. The operations of the Scott County Golf Course is the only activity accounted for as an enterprise fund.

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 for other governmental units. The County has no nonexpendable 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 asset 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.

b) 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.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

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 recognizable 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 is met.

Property taxes are recognized as revenue as they become both measurable and available, 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 fund types. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when incurred.

c) Measurement focus:

The accounting and reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included in their balance sheets. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

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

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

d) Budget 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.
- Encumbrances are not recognized on the cash basis budget and appropriations lapse at year-end.

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 services, debt service and capital outlay.

In addition, the County Board must appropriate, by resolution, the budgets for each of the different County offices and departments. Emphasis is placed on monitoring budgets at the departmental level by major class of expenditures rather than by line item expenditure. City management can approve budget shifts within the major classes but not between major classes. During the year, one supplementary appropriation totaling \$675,912 was made. This additional appropriation is reflected in the budget amounts.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

e) Investments:

Investments, other than the investments of the deferred compensation plan, are stated at cost or amortized cost, which approximates market. Investments of the deferred compensation plan are stated at market.

f) Property taxes:

Property taxes receivable represent all prior year delinquent taxes. Property taxes are due and collectible in September and March of the fiscal year following the July 1 tax levy. Property taxes levied during 1990-91 fiscal year are based on the equalized assessed valuation for all general property located within the County as of January 1, 1989. The portion of the taxes receivable which are not expected to be collected within sixty days following the year-end are not considered available need and are shown as deferred revenue.

g) Property, plant and equipment:

General fixed asset acquisitions are recorded as expenditures of the governmental funds and then capitalized at cost in the general fixed assets account group. Contributed fixed assets are recorded at their estimated fair value as of the date received.

Certain improvements such as roads, bridges, 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 vacation and sick leave in varying amounts based upon length of employment by 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.

For governmental funds, the liability for the vested vacation and sick leave, which is expected to be paid with available resources, is recorded as a fund liability with all remaining amounts accounted for in the general long-term debt account group.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

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. Charges are made to the operating funds based upon historical claims experience for health benefits and based upon actual claims 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, \$65,000 per individual and \$1,344,874 in the aggregate for health benefits and \$300,000 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, \$49,028,470 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, enterprise, 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 balances by fund.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Certain 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.

k) Cash flows:

For purposes of cash flows, the County considers their pooled cash and investment accounts as cash equivalent since these accounts have the general characteristics of demand deposits. Also, all highly liquid investments, with a maturity of three months or less when purchased are considered to be cash equivalents.

l) 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.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Note 2. Budgetary Accounting

A reconciliation of the excess (deficiency) of revenue and other financing sources over expenditures and other financing uses, as presented in accordance with generally accepted accounting principles (GAAP) basis, with the similar amounts presented on the budgetary (non-GAAP) basis is as follows:

| | <u>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u> | | | |
|--|---|------------------------------|--------------------------|------------------------------|
| | <u>General Fund</u> | <u>Special Revenue Funds</u> | <u>Debt Service Fund</u> | <u>Capital Projects Fund</u> |
| GAAP basis | \$1,587,922 | \$ 152,815 | \$ - - | \$ 186,572 |
| Increase (decrease): | | | | |
| Due to revenues: | | | | |
| Received in cash during year but receivables (GAAP) as of June 30, 1990 | 1,261,749 | 110,308 | - - | 26,955 |
| Accrued as receivables as of June 30, 1991 but not recognized in budget | (1,400,064) | (107,325) | - - | - - |
| Due to expenditures: | | | | |
| Paid in cash during year but payables (GAAP) as of June 30, 1990 | (1,767,207) | (640,886) | - - | (15,332) |
| Accrued as expenditures as of June 30, 1991 but not recognized in budget | <u>1,940,181</u> | <u>811,567</u> | - - | <u>40,754</u> |
| Budgetary basis | <u>\$1,622,581</u> | <u>\$ 326,479</u> | <u>\$ - -</u> | <u>\$ 238,949</u> |

| | <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 | \$7,220,797 | \$1,051,008 | \$ 13,498 | \$ 662,401 |
| Increase (decrease): | | | | |
| Due to revenues accrued as receivables as of June 30, 1991 but not recognized in budget | (1,400,064) | (107,325) | - - | - - |
| Due to expenditures accrued as liabilities as of June 30, 1991 but not recognized in budget | <u>1,940,181</u> | <u>811,567</u> | - - | <u>40,754</u> |
| Budget basis | <u>\$7,760,914</u> | <u>\$1,755,250</u> | <u>\$ 13,498</u> | <u>\$ 703,155</u> |

Deficit fund balance/retained earnings of individual funds:

| <u>Fund</u> | <u>Amount of Deficit</u> |
|--------------------------|--------------------------|
| Scott County Golf Course | <u>\$ 34,764</u> |

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

It is anticipated that this deficit will be eliminated through future operations.

The following individual special revenue fund had expenditures and operating transfers out to other funds in excess of the budgeted amounts for the year ended June 30, 1991:

| | <u>Budget</u> | <u>Actual</u> |
|----------------|--------------------|--------------------|
| Rural Services | <u>\$1,138,707</u> | <u>\$1,366,681</u> |

Note 3. Cash and Investments

The Company 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.

In accordance with state statutes, the County maintains deposits within approved limits at those depositories authorized by the Board of Supervisors. State statutes require that all of the County's deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or bonds. State statutes also require that securities pledged as collateral be held in safekeeping by the state treasurer or in a financial institution other than that furnishing the collateral.

As of June 30, 1991 year-end, the carrying amount of the County's deposits, which includes certificates of deposit and excludes \$94,873 of cash on hand and undeposited receipts totals \$3,285,923 with a bank balance of \$3,614,399. The entire bank balance was covered by federal depository insurance or collateral held by the County or its agent in the County's name.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

The County is authorized by statute to 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. The County's investments are categorized below to give an indication of the level or risk assumed by the County. 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.

| | Carrying Amount | | | Total | Market Value |
|---|---------------------|---------------|---------------------|---------------------|---------------------|
| | 1 | 2 | 3 | | |
| U.S. government obligations | \$ 2,053,268 | \$ - - | \$ 789,465 | \$ 2,842,733 | \$ 2,805,874 |
| U.S. government agency obligations | 5,073,761 | - - | - - | 5,073,761 | 5,092,908 |
| Commercial paper | <u>2,084,898</u> | <u>- -</u> | <u>492,049</u> | <u>2,576,947</u> | <u>2,599,400</u> |
| Total investments | <u>\$ 9,211,927</u> | <u>\$ - -</u> | <u>\$ 1,281,514</u> | \$10,493,441 | \$10,498,182 |
| Noncategorized: | | | | | |
| Mutual funds, annuities and ICMA Retirement Trust | | | | 1,064,205 | 1,064,205 |
| Iowa Investment Trust | | | | <u>3,200,903</u> | <u>3,200,903</u> |
| | | | | <u>\$14,758,549</u> | <u>\$14,763,290</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 FINANCIAL STATEMENTS

Note 4. Due to and Due From Other Funds

Individual fund interfund receivable and payable balances as of June 30, 1991 are as follows:

| | <u>Due From Other Funds</u> | <u>Due To Other Funds</u> |
|---|-------------------------------------|-----------------------------------|
| General | \$224,164 | \$192,170 |
| Internal service, Self-insurance Fund | 192,170 | - - |
| Expendable Trust and Agency: | | |
| County Auditor Fund | - - | 2,421 |
| County Recorder Fund | - - | 148,046 |
| County Sheriff Fund | - - | 1,014 |
| County Conservation Board Escrow Fund | - - | 32,219 |
| Juvenile Court Service Restitution Fund | - - | 32 |
| Motor Vehicle Tax Fund | - - | 35,338 |
| Other Taxing District Funds | - - | 1,476 |
| Use Tax Fund | - - | 3,618 |
| Total interfund accounts | <u>\$416,334</u> | <u>\$416,334</u> |

Note 5. Changes in General Fixed Assets

A summary of the changes in general fixed assets is as follows:

| | <u>Balance June 30, 1990</u> | <u>Additions</u> | <u>Retirements</u> | <u>Balance June 30, 1991</u> |
|--------------------------|--------------------------------------|---------------------|--------------------|--------------------------------------|
| Land and improvements | \$ 1,845,245 | \$ 169,595 | \$ - - | \$ 2,014,840 |
| Buildings and structures | 18,251,650 | 139,885 | - - | 18,391,535 |
| Furniture and fixtures | 702,282 | 5,841 | - - | 708,123 |
| Equipment | 6,516,900 | 740,101 | 387,331 | 6,869,670 |
| Vehicles | 2,382,208 | 332,996 | 233,768 | 2,481,436 |
| Construction in progress | - - | 52,075 | - - | 52,075 |
| | <u>\$29,698,285</u> | <u>\$ 1,440,493</u> | <u>\$ 621,099</u> | <u>\$30,517,679</u> |

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Note 6. General Obligation Debt

The following is a summary of changes in the general long-term account group for the year ended June 30, 1991:

| | <u>June 30, 1990</u> | <u>Additions</u> | <u>Retirements</u> | <u>June 30, 1991</u> |
|---------------------------|--------------------------|------------------|--------------------|--------------------------|
| General obligations bonds | \$3,100,000 | \$ - - | \$ 200,000 | \$2,900,000 |
| Note payable | 48,439 | - - | 4,962 | 43,477 |
| Compensated absences | 12,919 | 19,641 | - - | 32,560 |
| | <u>\$3,161,358</u> | <u>\$ 19,641</u> | <u>\$ 204,962</u> | <u>\$2,976,037</u> |

General obligation bonds outstanding as of June 30, 1991 are comprised of 7.3% - 8.1% County jail refunding bonds; due in annual installments of \$225,000 to \$475,000. Following is a summary of debt service requirements on general obligations bonds outstanding as of June 30, 1991.

| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|----------------------|--------------------|--------------------|--------------------|
| Year ending June 30: | | | |
| 1992 | \$ 225,000 | \$ 229,275 | \$ 454,275 |
| 1993 | 225,000 | 212,850 | 437,850 |
| 1994 | 250,000 | 195,975 | 445,975 |
| 1995 | 275,000 | 176,725 | 451,725 |
| 1996 | 300,000 | 155,275 | 455,275 |
| 1997 | 350,000 | 131,275 | 481,275 |
| 1998 | 375,000 | 103,275 | 478,275 |
| 1999 | 425,000 | 72,900 | 497,900 |
| 2000 | 475,000 | 38,475 | 513,475 |
| | <u>\$2,900,000</u> | <u>\$1,316,025</u> | <u>\$4,216,025</u> |

The note payable is due in monthly installments of \$760 including 9% interest until September 1992, when the balance can be refinanced for an additional 5 years, with interest to be negotiated at between 7% and 11%.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Following is a summary of debt service requirements on the note payable as of June 30, 1991:

| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--|------------------|-----------------|------------------|
| Year ending June 30: | | | |
| 1992 | \$ 5,428 | \$ 3,693 | \$ 9,121 |
| 1993 (through September 1992) | <u>1,435</u> | <u>845</u> | <u>2,280</u> |
| | <u>\$ 6,863</u> | <u>\$ 4,538</u> | <u>\$ 11,401</u> |
| Balance which can be refinanced in September 1992 for 5 years at a rate of interest between 7% and 11% | <u>36,614</u> | | |
| | <u>\$ 43,477</u> | | |

The computation of the County's legal margin as of June 30, 1991 is as follows:

| | |
|--|------------------------|
| Assessed value | <u>\$3,965,004,277</u> |
| Debt limit, 5% of assessed valuation (Iowa statutory limitation) | \$ 198,250,214 |
| Total amount of debt applicable to debt margin | <u>2,900,000</u> |
| Legal debt margin | <u>\$ 195,350,214</u> |

Note 7. Golf Course Acquired Under Purchase Contract

In May 1990, the County entered into an agreement to lease County land to a golf course developer. The lease, which expires April 30, 2030, required the developer to make a one-time payment to the County of \$10 and to make deposits into various escrow accounts to pay for the construction of the golf course on the leased ground.

Simultaneously, the County entered into a purchase contract with the developer for the acquisition of the golf course. This agreement, which was then assigned to Chrysler Capital Public Finance Corp. to provide the financing for the project, requires semiannual payments through May 1, 2004. The terms of the purchase contract provide, that should the County fail to make an annual appropriation for any fiscal year before the beginning of such fiscal year in an amount sufficient together with amounts budgeted to be available for such purpose in the enterprise fund for the scheduled payments coming due during that fiscal year, the agreement shall terminate at the beginning of such fiscal year.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

The County may at any time during this agreement pay the total prepayment price at which time the land lease is canceled. If the County exercises this prepayment option prior to 1998, the agreement calls for a prepayment penalty, which decreases from \$68,000 in 1992 to \$58,000 in 1998.

A schedule of annual principal and interest payments under this agreement and the prepayment price at the end of each year is as follows:

| <u>Year Ending June 30,</u> | <u>Total Payment</u> | <u>Principal</u> | <u>Interest</u> | <u>Prepayment Price</u> |
|---------------------------------|--------------------------|--------------------|--------------------|-----------------------------|
| 1992 | \$ 290,218 | \$ - - | \$ 290,218 | \$3,482,611 |
| 1993 | 373,075 | 82,857 | 290,218 | 3,398,096 |
| 1994 | 373,075 | 89,900 | 283,175 | 3,306,398 |
| 1995 | 373,075 | 97,542 | 275,533 | 3,206,905 |
| 1996 | 373,075 | 105,833 | 267,242 | 3,098,955 |
| 1997 | 373,075 | 114,829 | 258,246 | 2,981,830 |
| 1998 | 373,075 | 124,589 | 248,486 | 2,798,774 |
| 1999 | 373,075 | 135,179 | 237,896 | 2,663,594 |
| 2000 | 417,711 | 191,305 | 226,406 | 2,472,289 |
| 2001 | 701,167 | 491,022 | 210,145 | 1,981,267 |
| 2002 | 703,020 | 534,612 | 168,408 | 1,446,655 |
| 2003 | 705,037 | 582,071 | 122,966 | 864,584 |
| 2004 | 938,074 | 864,584 | 73,490 | - - |
| | <u>\$6,366,752</u> | <u>\$3,414,323</u> | <u>\$2,952,429</u> | <u>\$ - -</u> |

Interest costs, net of interest earned in the escrow accounts, of approximately \$109,000 has been capitalized as part of the cost of the golf course.

The County expects the golf course to be completed and open to the public on or before July 1, 1992.

Note 8. 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 supplemental to Social Security.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

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 or when age plus years 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-four percent of the average of the highest three years of covered wages times years of service divided by 30.

The plan is administered by the State of Iowa and the County's responsibility is limited to payment of contributions. State statute requires actuarially determined employee contributions of 3.70% for regular employees and 7.06% for sheriff and deputy sheriff employees. Employer contributions are at the rates of 5.75% for regular employees and 10.58% for sheriff and deputy sheriff employees. These rates are applied on the first \$28,000 of compensation in calendar year 1990 and on the first \$31,000 of compensation in calendar year 1991. The contribution paid by the County for the year ended June 30, 1991 totaled \$530,321 and the contributions paid by employees totaled \$343,866. The total payroll for employees covered by IPERS for the year ended June 30, 1991 was \$8,351,306 and the total County payroll was \$9,219,508

The amounts are broken down between regular employees and sheriff and duty sheriff employees as follows:

| | <u>Regular Employees</u> | <u>Sheriff And Deputy Sheriff Employees</u> |
|---|------------------------------|---|
| Total County payroll | <u>\$8,109,079</u> | <u>\$1,110,429</u> |
| Payroll earnings reported to and covered by IPERS | <u>\$7,313,584</u> | <u>\$1,037,722</u> |
| County contribution | <u>\$ 420,531</u> | <u>\$ 109,790</u> |
| Employee contribution | <u>\$ 270,603</u> | <u>\$ 73,263</u> |

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

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 accumulation 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 as of June 30, 1991 for IPERS as a whole, determined through an actuarial valuation performed as of that date, was \$5,129,063,446. IPERS' net assets available for benefits on that date were \$5,181,129,431, market value is \$5,638,916,529 leaving no unfunded pension benefit obligation. The total employee and County contributions during the year ended June 30, 1991 represented .33% of total contributions of \$262,906,990 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, 1991 annual report.

The County's contribution to the IPERS', expressed as a percentage of covered payroll for the last three years, is set forth as follows:

| | <u>Regular Employees</u> | <u>Sheriff and Deputy Sheriff Employees</u> |
|------|------------------------------|---|
| 1991 | 5.75% | 10.58% |
| 1990 | 5.75 | 9.66 |
| 1989 | 5.75 | 9.66 |

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

Note 9. 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.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

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 investments of the deferred compensation plan at market value amounted to \$1,064,205 as of June 30, 1991.

Note 10. 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. As of June 30, 1991 \$3,160,000 of bonds outstanding are considered defeased.

Note 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.

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

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
GENERAL FUND
Year Ended June 30, 1991

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|--|---------------------|---------------------|--|
| Revenue: | | | |
| Property taxes | \$14,646,052 | \$14,808,520 | \$ 162,468 |
| Other taxes | 1,885,700 | 2,160,420 | 274,720 |
| Interest and penalties on taxes | 588,000 | 734,449 | 146,449 |
| Intergovernmental: | | | |
| Replacement tax | 1,867,657 | 1,725,738 | (141,919) |
| State grants | 2,114,732 | 2,260,234 | 145,502 |
| Other | 123,032 | 122,999 | (33) |
| Charges for services | 1,575,732 | 1,698,839 | 123,107 |
| Interest | 1,373,500 | 1,507,764 | 134,264 |
| Licenses and permits | 156,910 | 173,538 | 16,628 |
| Rental and fees | 132,730 | 142,209 | 9,479 |
| Other | 854,650 | 364,389 | (490,261) |
| Total revenues | <u>\$25,318,695</u> | <u>\$25,699,099</u> | <u>\$ 380,404</u> |
| Expenditures, current operating: | | | |
| Public safety: | | | |
| Law enforcement program: | | | |
| Uniformed patrol services | \$ 1,448,632 | \$ 1,423,674 | \$ 24,958 |
| Investigations | 371,796 | 396,442 | (24,646) |
| Law enforcement communications | 289,726 | 284,735 | 4,991 |
| Adult correctional services | 1,999,420 | 2,032,808 | (33,388) |
| Administration | 53,555 | 54,831 | (1,276) |
| Legal services program: | | | |
| Criminal prosecution | 774,225 | 759,954 | 14,271 |
| Child support recovery | 186,695 | 186,752 | (57) |
| Emergency services: | | | |
| Ambulance services | 125,597 | 103,074 | 22,523 |
| Disaster services | 52,797 | 52,797 | - |
| Total public safety | <u>\$ 5,302,443</u> | <u>\$ 5,295,067</u> | <u>\$ 7,376</u> |
| Court services: | | | |
| Court proceedings program: | | | |
| Court costs | \$ 65,639 | \$ 47,694 | \$ 17,945 |
| Detention services | 259,965 | 249,157 | 10,808 |
| Service of civil papers | 216,680 | 212,269 | 4,411 |
| Juvenile justice administration program, court-appointed attorneys for juveniles | 265,000 | 255,868 | 9,132 |
| Total court services | <u>\$ 807,284</u> | <u>\$ 764,988</u> | <u>\$ 42,296</u> |

(Continued)

COUNTY OF SCOTT, IOWA

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
GENERAL FUND
Year Ended June 30, 1991**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|---------------------|---------------------|---|
| Expenditures, current operating: | | | |
| Physical health and education: | | | |
| Physical health services program: | | | |
| Personal and family health services | \$ 805,306 | \$ 699,371 | \$ 105,935 |
| Communicable disease prevention and control services | 362,333 | 314,718 | 47,615 |
| Sanitation | 469,820 | 441,558 | 28,262 |
| Health administration | 108,910 | 106,112 | 2,798 |
| Educational services program, fairgrounds | <u>200,000</u> | <u>200,000</u> | <u>- -</u> |
| Total physical health and education | <u>\$ 1,946,369</u> | <u>\$ 1,761,759</u> | <u>\$ 184,610</u> |
| Mental health: | | | |
| Care of the mentally ill program: | | | |
| Inpatient services | \$ 1,232,064 | \$ 960,342 | \$ 271,722 |
| Residential services | 1,076,645 | 1,076,645 | - - |
| Intermediate care program: | | | |
| Partial hospitalization services | 163,615 | 223,615 | (60,000) |
| Outpatient services | 687,089 | 687,089 | - - |
| Evaluation and commitment services | 322,720 | 283,913 | 38,807 |
| Consultation and educational services | 45,084 | 45,084 | - - |
| Community support services | 912,594 | 1,014,486 | (101,892) |
| Care of the developmentally disabled program: | | | |
| Treatment services | 2,546,497 | 2,057,500 | 488,997 |
| Special living arrangements | 351,728 | 199,695 | 152,033 |
| Education, social, and vocational services | 357,417 | 311,757 | 45,660 |
| Care of the chemically dependent program: | | | |
| Residential services | 26,666 | 26,666 | - - |
| Inpatient services | 189,493 | 189,493 | - - |
| Total mental health | <u>\$ 7,911,612</u> | <u>\$ 7,076,285</u> | <u>\$ 835,327</u> |
| Social services: | | | |
| Services to poor program: | | | |
| Administration | \$ 114,146 | \$ 113,028 | \$ 1,118 |
| General welfare services | 533,431 | 480,480 | 52,951 |
| Services to military veterans program: | | | |
| Administration | 9,208 | 8,979 | 229 |
| General services to veterans | 75,190 | 77,782 | (2,702) |
| Services to other adults program, services to the elderly | <u>202,318</u> | <u>198,706</u> | <u>3,612</u> |
| Total social services | <u>\$ 934,293</u> | <u>\$ 879,085</u> | <u>\$ 55,208</u> |

(Continued)

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
GENERAL FUND
Year Ended June 30, 1991

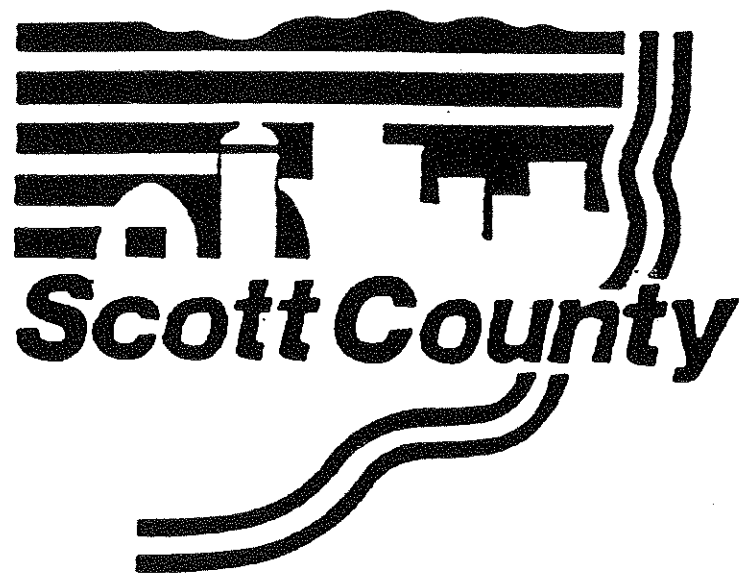
| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------|---------------------|---|
| Expenditures, current operating: | | | |
| County environment: | | | |
| Environmental quality program: | | | |
| Natural resources conservation | \$ 35,000 | \$ 27,642 | \$ 7,358 |
| Weed eradication | 14,407 | 6,347 | 8,060 |
| Conservation and recreation services program: | | | |
| Administration | 101,391 | 101,427 | (36) |
| Maintenance and operations | 981,887 | 974,665 | 7,222 |
| Recreation and environmental education | 3,920 | - - | 3,920 |
| Animal control program: | | | |
| Animal shelter | 20,220 | 20,220 | - - |
| Animal bounties and domestic animal losses | 1,880 | 6,147 | (4,267) |
| County development program: | | | |
| Land use and building controls | 215,761 | 139,788 | 75,973 |
| Economic development | 115,493 | 198,184 | (82,691) |
| Total county environment | <u>\$ 1,489,959</u> | <u>\$ 1,474,420</u> | <u>\$ 15,539</u> |
| State and local government services: | | | |
| Representation services program: | | | |
| Elections administration | \$ 82,356 | \$ 82,050 | \$ 306 |
| Local elections | 285,785 | 279,967 | 5,818 |
| State administrative services program: | | | |
| Motor vehicle registration and licensing | 377,221 | 371,681 | 5,540 |
| Recording of public documents | 299,400 | 293,924 | 5,476 |
| Total state and local government services | <u>\$ 1,044,762</u> | <u>\$ 1,027,622</u> | <u>\$ 17,140</u> |
| Interprogram services: | | | |
| Policy and administration program: | | | |
| General county management | \$ 302,680 | \$ 304,839 | \$ (2,159) |
| Administrative management services | 569,662 | 571,337 | (1,675) |
| Treasury management services | 482,982 | 475,803 | 7,179 |
| Other policy and administration | 376,045 | 202,137 | 173,908 |
| Central services program: | | | |
| General services | 1,292,749 | 1,241,446 | 51,303 |
| Data processing services | 582,445 | 500,873 | 81,572 |
| Risk management services program: | | | |
| Tort liability | 285,540 | 249,679 | 35,861 |
| Safety of workplace | 144,660 | 213,528 | (68,868) |
| Fidelity of public officers | 4,800 | 4,143 | 657 |
| Unemployment compensation | 20,000 | 9,290 | 10,710 |
| Total interprogram services | <u>\$ 4,061,563</u> | <u>\$ 3,773,075</u> | <u>\$ 288,488</u> |
| Total expenditures | <u>\$23,498,285</u> | <u>\$22,052,301</u> | <u>\$ 1,445,984</u> |

(Continued)

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 GENERAL FUND
 Year Ended June 30, 1991

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|--|---------------------|---------------------|--|
| Excess of revenues over expenditures | \$ 1,820,410 | \$ 3,646,798 | \$ 1,826,388 |
| Other financing sources (uses), operating transfers (to) other funds | <u>(2,764,920)</u> | (2,024,217) | <u>740,703</u> |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses | <u>\$ (944,510)</u> | 1,622,581 | <u>\$ 2,567,091</u> |
| Fund balance, beginning of year | | <u>6,138,333</u> | |
| Fund balance, end of year | | <u>\$ 7,760,914</u> | |



Scott County

COUNTY OF SCOTT, IOWA

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are restricted by ordinance to expenditures for specified purposes. The special revenue funds of the County 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

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
June 30, 1991

| ASSETS | <u>City Assessor Fund</u> | <u>City Assessor Special Fund</u> | <u>County Assessor Fund</u> |
|--------------------------------------|-----------------------------------|---|-------------------------------------|
| Cash and investments | \$ 128,492 | \$ 223,101 | \$ 237,884 |
| Receivables, property taxes | 12,584 | 748 | 4,484 |
| Due from other governmental agencies | <u>- -</u> | <u>- -</u> | <u>- -</u> |
| Total assets | <u>\$ 141,076</u> | <u>\$ 223,849</u> | <u>\$ 242,368</u> |
| LIABILITIES AND FUND BALANCE | | | |
| LIABILITIES | | | |
| Accounts payable | \$ 6,578 | \$ 48 | \$ 689 |
| Accrued liabilities | 13,498 | 1,283 | 8,353 |
| Deferred revenue | 11,511 | 698 | 3,966 |
| Compensated absences | 13,946 | - - | 12,176 |
| Total liabilities | <u>\$ 45,533</u> | <u>\$ 2,029</u> | <u>\$ 25,184</u> |
| FUND BALANCE | <u>\$ 95,543</u> | <u>\$ 221,820</u> | <u>\$ 217,184</u> |
| Total liabilities and fund equity | <u>\$ 141,076</u> | <u>\$ 223,849</u> | <u>\$ 242,368</u> |

| <u>County Library Fund</u> | <u>Disaster Services Fund</u> | <u>Rural Services Fund</u> | <u>Secondary Roads Fund</u> | <u>Total</u> |
|------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|--------------------|
| \$ 109,864 | \$ 34,641 | \$ 96,105 | \$ 925,163 | \$1,755,250 |
| 3,296 | - - | 27,671 | 5,290 | 54,073 |
| - - | 615 | - - | 97,300 | 97,915 |
| <u>\$ 113,160</u> | <u>\$ 35,256</u> | <u>\$ 123,776</u> | <u>\$1,027,753</u> | <u>\$1,907,238</u> |

| | | | | |
|-------------------|------------------|-------------------|--------------------|--------------------|
| \$ 7,181 | \$ 17,280 | \$ - - | \$ 589,332 | \$ 621,108 |
| 9,124 | 3,226 | - - | 41,406 | 76,890 |
| 2,903 | - - | 25,585 | - - | 44,663 |
| 12,210 | 9,332 | - - | 65,905 | 113,569 |
| <u>\$ 31,418</u> | <u>\$ 29,838</u> | <u>\$ 25,585</u> | <u>\$ 696,643</u> | <u>\$ 856,230</u> |
| <u>\$ 81,742</u> | <u>\$ 5,418</u> | <u>\$ 98,191</u> | <u>\$ 331,110</u> | <u>\$1,051,008</u> |
| <u>\$ 113,160</u> | <u>\$ 35,256</u> | <u>\$ 123,776</u> | <u>\$1,027,753</u> | <u>\$1,907,238</u> |

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
Year Ended June 30, 1991

| | City Assessor Fund | City Assessor Special Fund | County Assessor Fund |
|--|--------------------------|-------------------------------------|----------------------------|
| Revenues: | | | |
| Property taxes | \$ 393,135 | \$ 23,433 | \$ 261,854 |
| Other taxes | 745 | 42 | 1,017 |
| Intergovernmental | 37,650 | 3,731 | 31,298 |
| Charges for services | - | - | - |
| Other | - | - | - |
| Total revenues | <u>\$ 431,530</u> | <u>\$ 27,206</u> | <u>\$ 294,169</u> |
| Expenditures: | | | |
| Current operating: | | | |
| Public safety | \$ - | \$ - | \$ - |
| Physical health and education | - | - | - |
| Roads and transportation | - | - | - |
| State and local governmental services | 461,899 | 44,690 | 273,773 |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest | - | - | - |
| Total expenditures | <u>\$ 461,899</u> | <u>\$ 44,690</u> | <u>\$ 273,773</u> |
| Excess (deficiency) of revenues over expenditures | <u>\$ (30,369)</u> | <u>\$ (17,484)</u> | <u>\$ 20,396</u> |
| Other financing sources (uses): | | | |
| Operating transfers from other funds | \$ - | \$ - | \$ - |
| Operating transfers (to) other funds | - | - | - |
| Total other financing sources (uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses | <u>\$ (30,369)</u> | <u>\$ (17,484)</u> | <u>\$ 20,396</u> |
| Fund balances (deficit), beginning of year | <u>125,912</u> | <u>239,304</u> | <u>196,788</u> |
| Fund balances (deficit), end of year | <u>\$ 95,543</u> | <u>\$ 221,820</u> | <u>\$ 217,184</u> |

| <u>County Library Fund</u> | <u>Disaster Services Fund</u> | <u>Rural Services Fund</u> | <u>Secondary Roads Fund</u> | <u>Total</u> |
|------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|---------------------|
| \$ - - | \$ - - | \$ 1,210,486 | \$ - - | \$ 1,888,908 |
| - - | - - | 11,253 | - - | 13,057 |
| 230,905 | 149,271 | 168,978 | 1,537,480 | 2,159,313 |
| 11,765 | - - | - - | 61,209 | 72,974 |
| - - | 54,641 | - - | 335,639 | 390,280 |
| <u>\$ 242,670</u> | <u>\$ 203,912</u> | <u>\$ 1,390,717</u> | <u>\$ 1,934,328</u> | <u>\$ 4,524,532</u> |
| \$ - - | \$ 171,580 | \$ - - | \$ - - | \$ 171,580 |
| 425,683 | - - | - - | - - | 425,683 |
| - - | - - | - - | 2,781,354 | 2,781,354 |
| - - | - - | - - | - - | 780,362 |
| - - | - - | - - | 805,390 | 805,390 |
| 4,962 | - - | - - | - - | 4,962 |
| 4,159 | - - | - - | - - | 4,159 |
| <u>\$ 434,804</u> | <u>\$ 171,580</u> | <u>\$ - -</u> | <u>\$ 3,586,744</u> | <u>\$ 4,973,490</u> |
| <u>\$ (192,134)</u> | <u>\$ 32,332</u> | <u>\$ 1,390,717</u> | <u>\$(1,652,416)</u> | <u>\$ (448,958)</u> |
| \$ 227,974 | \$ - - | \$ - - | \$ 1,740,480 | \$ 1,968,454 |
| - - | - - | (1,366,681) | - - | (1,366,681) |
| <u>\$ 227,974</u> | <u>\$ - -</u> | <u>\$(1,366,681)</u> | <u>\$ 1,740,480</u> | <u>\$ 601,773</u> |
| \$ 35,840 | \$ 32,332 | \$ 24,036 | \$ 88,064 | \$ 152,815 |
| 45,902 | (26,914) | 74,155 | 243,046 | 898,193 |
| <u>\$ 81,742</u> | <u>\$ 5,418</u> | <u>\$ 98,191</u> | <u>\$ 331,110</u> | <u>\$ 1,051,008</u> |

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 CITY ASSESSOR FUND
 Year Ended June 30, 1991

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|-------------------|------------------|---|
| Revenues: | | | |
| Property taxes | \$419,134 | \$394,002 | \$(25,132) |
| Other taxes | - | 746 | 746 |
| Intergovernmental | <u>41,859</u> | <u>37,607</u> | <u>(4,252)</u> |
| Total revenues | \$460,993 | \$432,355 | \$(28,638) |
| Expenditures, current operating, state and local government services | <u>482,970</u> | <u>457,220</u> | <u>25,750</u> |
| (Deficiency) of revenues under expenditures | <u>\$(21,977)</u> | \$(24,865) | <u>\$ (2,888)</u> |
| Fund balance, beginning of year | | <u>153,357</u> | |
| Fund balance, end of year | | <u>\$128,492</u> | |

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 CITY ASSESSOR SPECIAL FUND
 Year Ended June 30, 1991

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|-------------------|------------------|--|
| Revenues: | | | |
| Property taxes | \$ 26,160 | \$ 23,496 | \$ (2,664) |
| Other taxes | 40 | 44 | 4 |
| Intergovernmental | <u>5,666</u> | <u>3,731</u> | <u>(1,935)</u> |
| Total revenues | \$ 31,866 | \$ 27,271 | \$ (4,595) |
| Expenditures, current operating, state and local government services | <u>105,510</u> | <u>45,493</u> | <u>60,017</u> |
| (Deficiency) of revenues under expenditures | <u>\$(73,644)</u> | \$(18,222) | <u>\$ 55,422</u> |
| Fund balance, beginning of year | | <u>241,323</u> | |
| Fund balance, end of year | | <u>\$223,101</u> | |

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 COUNTY ASSESSOR FUND
 Year Ended June 30, 1991

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|--------------------|-------------------|---|
| Revenues: | | | |
| Property taxes | \$ 236,827 | \$ 261,997 | \$ 25,170 |
| Other taxes | 1,460 | 1,017 | (443) |
| Intergovernmental | <u>44,500</u> | <u>31,298</u> | <u>(13,202)</u> |
| Total revenues | \$ 282,787 | \$ 294,312 | \$ 11,525 |
| Expenditures, current operating, state and local government services | <u>433,338</u> | <u>277,938</u> | <u>155,400</u> |
| Excess (deficiency) of revenues over expenditures | <u>\$(150,551)</u> | \$ 16,374 | <u>\$ 166,925</u> |
| Fund balance, beginning of year | | <u>221,510</u> | |
| Fund balance, end of year | | <u>\$ 237,884</u> | |

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 COUNTY LIBRARY FUND
 Year Ended June 30, 1991

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|---------------------------|---|
| Revenues: | | | |
| Intergovernmental, primarily property taxes | \$ 222,511 | \$ 230,980 | \$ 8,469 |
| Charges for services | <u>12,000</u> | <u>11,765</u> | <u>(235)</u> |
| Total revenues | <u>\$ 234,511</u> | <u>\$ 242,745</u> | <u>\$ 8,234</u> |
| Expenditures: | | | |
| Current operating | \$ 453,364 | \$ 421,262 | \$ 32,102 |
| Debt service: | | | |
| Principal | 4,962 | 4,962 | - - |
| Interest | <u>4,159</u> | <u>4,159</u> | <u>- -</u> |
| Total expenditures | <u>\$ 462,485</u> | <u>\$ 430,383</u> | <u>\$ 32,102</u> |
| Excess (deficiency) of revenues over expenditures | <u>\$(227,974)</u> | <u>\$(187,638)</u> | <u>\$ 40,336</u> |
| Other financing sources, operating transfers from other funds | <u>227,974</u> | <u>227,974</u> | <u>- -</u> |
| Excess of revenues and other financing sources over expenditures | <u>\$ - -</u> | <u>\$ 40,336</u> | <u>\$ 40,336</u> |
| Fund balance, beginning of year | | <u>69,528</u> | |
| Fund balance, end of year | | <u>\$ 109,864</u> | |

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 DISASTER SERVICES FUND
 Year Ended June 30, 1991

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|-------------------|------------------|---|
| Revenues: | | | |
| Intergovernmental | \$162,880 | \$159,426 | \$ (3,454) |
| Other | <u>23,610</u> | <u>54,139</u> | <u>30,529</u> |
| Total revenues | \$186,490 | \$213,565 | \$ 27,075 |
| Expenditures, current operating, public safety | <u>190,098</u> | <u>157,884</u> | <u>32,214</u> |
| Excess (deficiency) of revenues over expenditures | \$ (3,608) | \$ 55,681 | \$ 59,289 |
| Other financing sources, operating transfers from other funds | <u>- -</u> | <u>(21,040)</u> | <u>(21,040)</u> |
| Excess (deficiency) of revenues and other financing sources over expenditures | <u>\$ (3,608)</u> | \$ 34,641 | <u>\$ 38,249</u> |
| Fund balance, beginning of year | | <u>- -</u> | |
| Fund balance, end of year | | <u>\$ 34,641</u> | |

COUNTY OF SCOTT, IOWA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
RURAL SERVICES FUND
Year Ended June 30, 1991

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|--------------------|--------------------|---|
| Revenues: | | | |
| Property taxes | \$1,230,324 | \$1,209,855 | \$ (20,469) |
| Other taxes | 12,000 | 11,252 | (748) |
| Intergovernmental | <u>124,357</u> | <u>168,978</u> | <u>44,621</u> |
| Total revenues | \$1,366,681 | \$1,390,085 | \$ 23,404 |
| Other financing (uses), operating transfers (to) other funds | <u>(1,138,707)</u> | <u>(1,366,681)</u> | <u>(227,974)</u> |
| Excess of revenues over other financing uses | <u>\$ 227,974</u> | \$ 23,404 | <u>\$ (204,570)</u> |
| Fund balance, beginning of year | | <u>72,701</u> | |
| Fund balance, end of year | | <u>\$ 96,105</u> | |

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 SECONDARY ROADS FUND
 Year Ended June 30, 1991

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|---------------------|---------------------|---|
| Revenues: | | | |
| Intergovernmental, primarily road use taxes | \$ 1,389,200 | \$ 1,535,765 | \$ 146,565 |
| Charges for services | 500 | 61,204 | 60,704 |
| Other | <u>321,000</u> | <u>330,353</u> | <u>9,353</u> |
| Total revenues | <u>\$ 1,710,700</u> | <u>\$ 1,927,322</u> | <u>\$ 216,622</u> |
| Expenditures: | | | |
| Current operating, roads and transportation | \$ 2,871,600 | \$ 2,731,237 | \$ 140,363 |
| Capital outlay, buildings and equipment | <u>704,000</u> | <u>681,754</u> | <u>22,246</u> |
| Total expenditures | <u>\$ 3,575,600</u> | <u>\$ 3,412,991</u> | <u>\$ 162,609</u> |
| (Deficiency) of revenues under expenditures | \$(1,864,900) | \$(1,485,669) | \$ 379,231 |
| Other financing sources, operating transfer from other funds | <u>1,740,480</u> | <u>1,740,480</u> | <u>- -</u> |
| Excess (deficiency) of revenues and other financing sources over expenditures | <u>\$ (124,420)</u> | \$ 254,811 | <u>\$ 379,231</u> |
| Fund balance, beginning of year | | <u>670,352</u> | |
| Fund balance, end of year | | <u>\$ 925,163</u> | |

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.

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.

COUNTY OF SCOTT, IOWA

COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
June 30, 1991

| ASSETS | Health Insurance Fund | Self- Insurance Fund | Total |
|--|-----------------------------|----------------------------|---------------------------|
| Cash and investments | \$ 617,855 | \$1,397,503 | \$2,015,358 |
| Accounts receivable | - | 10,575 | 10,575 |
| Due from other funds | - | 192,170 | 192,170 |
| Total assets | <u>\$ 617,855</u> | <u>\$1,600,248</u> | <u>\$2,218,103</u> |
| LIABILITIES AND FUND EQUITY | | | |
| LIABILITIES, accounts payable | \$ 106,630 | \$ 192,170 | \$ 298,800 |
| FUND EQUITY | | | |
| Contributed capital | 261,164 | 837,713 | 1,098,877 |
| Retained earnings | <u>250,061</u> | <u>570,365</u> | <u>820,426</u> |
| Total fund equity | <u>\$ 511,225</u> | <u>\$1,408,078</u> | <u>\$1,919,303</u> |
| Total liabilities and fund equity | <u>\$ 617,855</u> | <u>\$1,600,248</u> | <u>\$2,218,103</u> |

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS
Year Ended June 30, 1991

| | <u>Health Insurance Fund</u> | <u>Self- Insurance Fund</u> | <u>Total</u> |
|---|--------------------------------------|-------------------------------------|-------------------|
| Operating revenues: | | | |
| Charges for services | \$1,002,515 | \$ 281,538 | \$1,284,053 |
| Other | <u>12,048</u> | <u>34,557</u> | <u>46,605</u> |
| Total operating revenues | \$1,014,563 | \$ 316,095 | \$1,330,658 |
| Operating expenses, claims and administrative expenses | <u>791,285</u> | <u>281,538</u> | <u>1,072,823</u> |
| Operating income | \$ 223,278 | \$ 34,557 | \$ 257,835 |
| Nonoperating income, interest | <u>44,148</u> | <u>96,846</u> | <u>140,994</u> |
| Net income | \$ 267,426 | \$ 131,403 | \$ 398,829 |
| Retained earnings (deficit), beginning of year | <u>(17,365)</u> | <u>438,962</u> | <u>421,597</u> |
| Retained earnings, end of year | <u>\$ 250,061</u> | <u>\$ 570,365</u> | <u>\$ 820,426</u> |

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year Ended June 30, 1991

| | <u>Health Insurance Fund</u> | <u>Self- Insurance Fund</u> | <u>Total</u> |
|--|--------------------------------------|-------------------------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Cash received from customers | \$ - - | \$ 441,414 | \$ 441,414 |
| Cash received from employee contributions | 157,991 | - - | 157,991 |
| Cash received from employer contributions | 844,694 | - - | 844,694 |
| Cash payments to suppliers for services | (107,569) | (441,414) | (548,983) |
| Cash payments to employees for claims | (879,675) | - - | (879,675) |
| Other operating revenue | <u>12,048</u> | <u>23,981</u> | <u>36,029</u> |
| Net cash provided by operating activities | <u>\$ 27,489</u> | <u>\$ 23,981</u> | <u>\$ 51,470</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES, interest received on investment securities | | | |
| | <u>\$ 44,148</u> | <u>\$ 96,846</u> | <u>\$ 140,994</u> |
| Net increase in cash | \$ 71,637 | \$ 120,827 | \$ 192,464 |
| Cash: | | | |
| Beginning | <u>546,218</u> | <u>1,276,676</u> | <u>1,822,894</u> |
| Ending | <u>\$ 617,855</u> | <u>\$ 1,397,503</u> | <u>\$ 2,015,358</u> |
| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES | | | |
| Operating income | \$ 223,278 | \$ 34,557 | \$ 257,835 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | | | |
| Cash in assets and liabilities: | | | |
| Decrease in receivables and interfund receivables for operating activities | 170 | 149,300 | 149,470 |
| (Decrease) in accounts payable for operating activities | <u>(195,959)</u> | <u>(159,876)</u> | <u>(355,835)</u> |
| Total adjustments | <u>\$ (195,789)</u> | <u>\$ (10,576)</u> | <u>\$ (206,365)</u> |
| Net cash provided by operating activities | <u>\$ 27,489</u> | <u>\$ 23,981</u> | <u>\$ 51,470</u> |

COUNTY OF SCOTT, IOWA

TRUST AND AGENCY FUNDS

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. 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 governments. 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 Tax 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 withholdings from County employees' wages prior to deposit with other governments.

COUNTY OF SCOTT, IOWA

TRUST AND AGENCY FUNDS

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 refundable 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 penalties 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
COMBINING BALANCE SHEET
EXPENDABLE TRUST AND AGENCY FUNDS
June 30, 1991

| ASSETS | <u>Expendable Trust Funds</u> | <u>Agency Funds</u> | <u>Total</u> |
|--|---------------------------------------|-------------------------|------------------------|
| Cash and investments | \$ 187,644 | \$3,205,835 | \$3,393,479 |
| Invested employee deferred compensation | - - | 1,064,205 | 1,064,205 |
| Receivables, property taxes | - - | 2,378,012 | 2,378,012 |
| Due from other governmental agencies | - - | 3,004 | 3,004 |
| Other | - - | <u>4,138</u> | <u>4,138</u> |
| Total assets | <u>\$ 187,644</u> | <u>\$6,655,194</u> | <u>\$6,842,838</u> |
| LIABILITIES AND FUND BALANCE | | | |
| LIABILITIES | | | |
| Accounts payable | \$ - - | \$1,182,899 | \$1,182,899 |
| Due to other funds | 32 | 224,132 | 224,164 |
| Due to other governmental agencies | <u>- -</u> | <u>5,248,163</u> | <u>5,248,163</u> |
| Total liabilities | <u>\$ 32</u> | <u>\$6,655,194</u> | <u>\$6,655,226</u> |
| FUND BALANCE, unreserved, undesignated | <u>\$ 187,612</u> | <u>\$ - -</u> | <u>\$ 187,612</u> |
| Total liabilities and fund balance | <u>\$ 187,644</u> | <u>\$6,655,194</u> | <u>\$6,842,838</u> |

COUNTY OF SCOTT, IOWA

COMBINING BALANCE SHEET
EXPENDABLE TRUST FUNDS
June 30, 1991

| ASSETS | <u>Community Services Fund</u> | <u>Jail General Trust Fund</u> | <u>Juvenile Court Services Restitution Fund</u> | <u>Total</u> |
|---------------------------------------|--|--|---|------------------|
| Cash and investments | <u>\$179,707</u> | <u>\$ 5,958</u> | <u>\$ 1,979</u> | <u>\$187,644</u> |
| | | | | |
| LIABILITIES AND FUND BALANCE | | | | |
| LIABILITIES, due to other funds | \$ - - | \$ - - | \$ 32 | \$ 32 |
| FUND BALANCE | <u>179,707</u> | <u>5,958</u> | <u>1,947</u> | <u>187,612</u> |
| Total liabilities and fund balance | <u>\$179,707</u> | <u>\$ 5,958</u> | <u>\$ 1,979</u> | <u>\$187,644</u> |

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
EXPENDABLE TRUST FUNDS
Year Ended June 30, 1991

| | Community Services Fund | Jail General Trust Fund | Juvenile Court Services Restitution Fund | Total |
|---|-------------------------------|----------------------------------|--|-------------------|
| Revenues, other | \$1,402,827 | \$ 164,081 | \$ 15,924 | \$1,582,832 |
| Expenditures, nonprogram services, supplies, and services | <u>1,382,504</u> | <u>163,553</u> | <u>16,514</u> | <u>1,562,571</u> |
| Excess (deficiency) of revenues over expenditures | \$ 20,323 | \$ 528 | \$ (590) | \$ 20,261 |
| Fund balance, beginning of year | <u>159,384</u> | <u>5,430</u> | <u>2,537</u> | <u>167,351</u> |
| Fund balance, end of year | <u>\$ 179,707</u> | <u>\$ 5,958</u> | <u>\$ 1,947</u> | <u>\$ 187,612</u> |

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1991

AGRICULTURAL EXTENSION
SERVICE FUND

| ASSETS | Balance June 30, 1990 | Additions | Deletions | Balance June 30, 1991 |
|--|-----------------------------|-------------------|-------------------|-----------------------------|
| Cash and investments | \$ 887 | \$ 150,785 | \$ 150,074 | \$ 1,598 |
| Receivables, property taxes | <u>4,655</u> | <u>3,521</u> | <u>4,655</u> | <u>3,521</u> |
| Total assets | <u>\$ 5,542</u> | <u>\$ 154,306</u> | <u>\$ 154,729</u> | <u>\$ 5,119</u> |
| LIABILITIES, due to other governmental agencies | <u>\$ 5,542</u> | <u>\$ 150,785</u> | <u>\$ 151,208</u> | <u>\$ 5,119</u> |

BANGS ERADICATION FUND

| ASSETS | | | | |
|--|-----------------|------------------|------------------|---------------|
| Cash and investments | \$ 9,446 | \$ 17,513 | \$ 26,773 | \$ 186 |
| Receivables, property taxes | <u>539</u> | <u>409</u> | <u>539</u> | <u>409</u> |
| Total assets | <u>\$ 9,985</u> | <u>\$ 17,922</u> | <u>\$ 27,312</u> | <u>\$ 595</u> |
| LIABILITIES, due to other governmental agencies | <u>\$ 9,985</u> | <u>\$ 17,513</u> | <u>\$ 26,903</u> | <u>\$ 595</u> |

CITY TAXING DISTRICTS FUND

| ASSETS | | | | |
|--|---------------------|----------------------|----------------------|---------------------|
| Cash and investments | \$ 234,946 | \$ 39,231,666 | \$ 38,970,834 | \$ 495,778 |
| Receivables, property taxes | <u>1,347,306</u> | <u>1,125,209</u> | <u>1,347,306</u> | <u>1,125,209</u> |
| Total assets | <u>\$ 1,582,252</u> | <u>\$ 40,356,875</u> | <u>\$ 40,318,140</u> | <u>\$ 1,620,987</u> |
| LIABILITIES, due to other governmental agencies | <u>\$ 1,582,252</u> | <u>\$ 39,231,666</u> | <u>\$ 39,192,931</u> | <u>\$ 1,620,987</u> |

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1991

COMMUNITY COLLEGE TAXING
DISTRICT FUND

| ASSETS | Balance June 30, 1990 | Additions | Deletions | Balance June 30, 1991 |
|--|-----------------------------|---------------------|---------------------|-----------------------------|
| Cash and investments | \$ 10,205 | \$ 1,981,637 | \$ 1,972,647 | \$ 19,195 |
| Receivables, property taxes | <u>53,569</u> | <u>42,296</u> | <u>53,569</u> | <u>42,296</u> |
| Total assets | <u>\$ 63,774</u> | <u>\$ 2,023,933</u> | <u>\$ 2,026,216</u> | <u>\$ 61,491</u> |
| LIABILITIES, due to other governmental agencies | <u>\$ 63,774</u> | <u>\$ 1,981,637</u> | <u>\$ 1,983,920</u> | <u>\$ 61,491</u> |

FIRE TAXING DISTRICT FUND

| ASSETS | | | | |
|--|-----------------|-------------------|-------------------|-----------------|
| Cash and investments | \$ 632 | \$ 112,480 | \$ 112,792 | \$ 320 |
| Receivables, property taxes | <u>2,661</u> | <u>1,969</u> | <u>2,661</u> | <u>1,969</u> |
| Total assets | <u>\$ 3,293</u> | <u>\$ 114,449</u> | <u>\$ 115,453</u> | <u>\$ 2,289</u> |
| LIABILITIES, due to other governmental agencies | <u>\$ 3,293</u> | <u>\$ 112,480</u> | <u>\$ 113,484</u> | <u>\$ 2,289</u> |

SCHOOL TAXING DISTRICT FUND

| ASSETS | | | | |
|--|---------------------|----------------------|----------------------|---------------------|
| Cash and investments | \$ 300,531 | \$ 51,360,866 | \$ 51,116,106 | \$ 545,291 |
| Receivables, property taxes | <u>1,572,177</u> | <u>1,201,806</u> | <u>1,572,177</u> | <u>1,201,806</u> |
| Total assets | <u>\$ 1,872,708</u> | <u>\$ 52,562,672</u> | <u>\$ 52,688,283</u> | <u>\$ 1,747,097</u> |
| LIABILITIES, due to other governmental agencies | <u>\$ 1,872,708</u> | <u>\$ 51,360,866</u> | <u>\$ 51,486,477</u> | <u>\$ 1,747,097</u> |

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1991

TOWNSHIP TAXING DISTRICT
FUND

| ASSETS | Balance June 30, 1990 | Additions | Deletions | Balance June 30, 1991 |
|--|-----------------------------|------------------|------------------|-----------------------------|
| Cash and investments | \$ 655 | \$ 79,679 | \$ 79,724 | \$ 610 |
| Receivables, property taxes | 2,517 | 1,930 | 2,517 | 1,930 |
| Total assets | <u>\$ 3,172</u> | <u>\$ 81,609</u> | <u>\$ 82,241</u> | <u>\$ 2,540</u> |
| LIABILITIES, due to other governmental agencies | <u>\$ 3,172</u> | <u>\$ 79,679</u> | <u>\$ 80,311</u> | <u>\$ 2,540</u> |

OTHER TAXING DISTRICTS FUND

| ASSETS | | | | |
|---|------------------|-------------------|-------------------|-----------------|
| Cash and investments | \$ 14,523 | \$ 187,615 | \$ 202,138 | \$ - - |
| Receivables, property taxes | 709 | 872 | 709 | 872 |
| Due from other governmental agencies | 2,793 | 3,004 | 2,793 | 3,004 |
| Total assets | <u>\$ 18,025</u> | <u>\$ 191,491</u> | <u>\$ 205,640</u> | <u>\$ 3,876</u> |
| LIABILITIES | | | | |
| Due to other governmental agencies | \$ 4,817 | \$ 187,615 | \$ 191,545 | \$ 887 |
| Due to other funds | - - | 1,476 | - - | 1,476 |
| Accounts payable | 13,208 | 1,513 | 13,208 | 1,513 |
| Total liabilities | <u>\$ 18,025</u> | <u>\$ 190,604</u> | <u>\$ 204,753</u> | <u>\$ 3,876</u> |

CITY SPECIAL ASSESSMENTS
FUND

| | | | | |
|--|------------------|---------------------|---------------------|------------------|
| ASSETS, cash and investments | <u>\$ 95,732</u> | <u>\$ 1,029,529</u> | <u>\$ 1,029,907</u> | <u>\$ 95,354</u> |
| LIABILITIES, due to other governmental agencies | <u>\$ 95,732</u> | <u>\$ 1,029,529</u> | <u>\$ 1,029,907</u> | <u>\$ 95,354</u> |

COUNTY OF SCOTT, IOWA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 Year Ended June 30, 1991

| CONDEMNATIONS FUND | Balance June 30, 1990 | Additions | Deletions | Balance June 30, 1991 |
|---|-----------------------------|---------------------|---------------------|-----------------------------|
| ASSETS, cash and investments | <u>\$ 165,267</u> | <u>\$ - -</u> | <u>\$ - -</u> | <u>\$ 165,267</u> |
| LIABILITIES, due to other governmental agencies | <u>\$ 165,267</u> | <u>\$ - -</u> | <u>\$ - -</u> | <u>\$ 165,267</u> |
| COUNTY AUDITOR'S CASH POOL FUND | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 84,577 | \$ 4,706,212 | \$ 4,790,180 | \$ 609 |
| Other | <u>6,555</u> | <u>- -</u> | <u>6,555</u> | <u>- -</u> |
| Total assets | <u>\$ 91,132</u> | <u>\$ 4,706,212</u> | <u>\$ 4,796,735</u> | <u>\$ 609</u> |
| LIABILITIES, due to other governmental agencies | <u>\$ 91,132</u> | <u>\$ 4,706,212</u> | <u>\$ 4,796,735</u> | <u>\$ 609</u> |
| COUNTY AUDITOR AGENCY FUND | | | | |
| ASSETS, cash and investments | <u>\$ 64,143</u> | <u>\$ 8,052</u> | <u>\$ 4,781</u> | <u>\$ 67,414</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 63,461 | \$ 1,532 | \$ - - | \$ 64,993 |
| Due to other funds | <u>682</u> | <u>1,739</u> | <u>- -</u> | <u>2,421</u> |
| Total liabilities | <u>\$ 64,143</u> | <u>\$ 3,271</u> | <u>\$ - -</u> | <u>\$ 67,414</u> |

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1991

COUNTY RECORDER AGENCY
FUND

| ASSETS | Balance June 30, 1990 | Additions | Deletions | Balance June 30, 1991 |
|------------------------------------|-----------------------------|---------------------|---------------------|-----------------------------|
| Cash and investments | \$ 158,699 | \$ 1,208,861 | \$ 1,169,955 | \$ 197,605 |
| Other | <u>1,993</u> | <u>2,145</u> | <u>- -</u> | <u>4,138</u> |
| Total assets | <u>\$ 160,692</u> | <u>\$ 1,211,006</u> | <u>\$ 1,169,955</u> | <u>\$ 201,743</u> |
| LIABILITIES | | | | |
| Due to other funds | \$ 109,637 | \$ 474,457 | \$ 436,048 | \$ 148,046 |
| Due to other governmental agencies | <u>51,055</u> | <u>736,579</u> | <u>733,937</u> | <u>53,697</u> |
| Total liabilities | <u>\$ 160,692</u> | <u>\$ 1,211,036</u> | <u>\$ 1,169,985</u> | <u>\$ 201,743</u> |

COUNTY SHERIFF AGENCY FUND

| | | | | |
|------------------------------------|------------------|-------------------|-------------------|------------------|
| ASSETS, cash and investments | <u>\$ 43,535</u> | <u>\$ 919,216</u> | <u>\$ 917,441</u> | <u>\$ 45,310</u> |
| LIABILITIES | | | | |
| Due to other funds | \$ 9,701 | \$ - - | \$ 8,687 | \$ 1,014 |
| Due to other governmental agencies | <u>33,834</u> | <u>919,216</u> | <u>908,754</u> | <u>44,296</u> |
| Total liabilities | <u>\$ 43,535</u> | <u>\$ 919,216</u> | <u>\$ 917,441</u> | <u>\$ 45,310</u> |

COUNTY CONSERVATION BOARD
ESCROW FUND

| | | | | |
|------------------------------|------------------|-------------------|-------------------|------------------|
| ASSETS, cash and investments | <u>\$ 49,862</u> | <u>\$ 259,276</u> | <u>\$ 229,994</u> | <u>\$ 79,144</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 18,941 | \$ 257,978 | \$ 229,994 | \$ 46,925 |
| Due to other funds | <u>30,921</u> | <u>1,298</u> | <u>- -</u> | <u>32,219</u> |
| Total liabilities | <u>\$ 49,862</u> | <u>\$ 259,276</u> | <u>\$ 229,994</u> | <u>\$ 79,144</u> |

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1991

COUNTY EMPLOYEES' DEFERRED
COMPENSATION FUND

| | Balance June 30, 1990 | Additions | Deletions | Balance June 30, 1991 |
|--|-----------------------------|------------|-----------|-----------------------------|
| ASSETS, invested employee deferred compensation | \$ 902,496 | \$ 204,072 | \$ 42,363 | \$ 1,064,205 |
| LIABILITIES, accounts payable | \$ 902,496 | \$ 204,072 | \$ 42,363 | \$ 1,064,205 |

MOTOR VEHICLE TAX FUND

| | | | | |
|---------------------------------------|------------|--------------|--------------|------------|
| ASSETS, cash and investments | \$ 771,073 | \$ 9,801,633 | \$ 9,755,261 | \$ 817,445 |
| LIABILITIES | | | | |
| Due to other funds | \$ 33,955 | \$ 34,704 | \$ 33,321 | \$ 35,338 |
| Due to other governmental agencies | 737,118 | 9,800,251 | 9,755,262 | 782,107 |
| Total liabilities | \$ 771,073 | \$ 9,834,955 | \$ 9,788,583 | \$ 817,445 |

ORIGINAL BOND ISSUE ESCROW ✓
FUND

| | | | | |
|----------------------------------|--------|------------|------------|----------|
| ASSETS, cash and investments | \$ 508 | \$ 547,335 | \$ 542,580 | \$ 5,263 |
| LIABILITIES, accounts payable | \$ 508 | \$ 547,335 | \$ 542,580 | \$ 5,263 |

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1991

TAX SALE REDEMPTION FUND

| | Balance June 30, 1990 | Additions | Deletions | Balance June 30, 1991 |
|---|-----------------------------|-----------|-----------|-----------------------------|
| ASSETS, cash and investments | \$ 21,854 | \$ - - | \$ 21,854 | \$ - - |
| LIABILITIES, due to other governmental agencies | \$ 21,854 | \$ - - | \$ 21,854 | \$ - - |

USE TAX FUND

| | | | | |
|------------------------------------|------------|--------------|--------------|------------|
| ASSETS, cash and investments | \$ 626,486 | \$ 7,024,927 | \$ 6,981,967 | \$ 669,446 |
| LIABILITIES | | | | |
| Due to other funds | \$ 3,545 | \$ 3,616 | \$ 3,543 | \$ 3,618 |
| Due to other governmental agencies | 622,941 | 665,828 | 622,941 | 665,828 |
| Total liabilities | \$ 626,486 | \$ 669,444 | \$ 626,484 | \$ 669,446 |

TOTAL AGENCY FUNDS

ASSETS

| | | | | |
|---|--------------|---------------|---------------|--------------|
| Cash and investments | \$ 2,653,561 | \$118,627,282 | \$118,075,008 | \$ 3,205,835 |
| Invested employee deferred compensation | 902,496 | 204,072 | 42,363 | 1,064,205 |
| Receivables, property taxes | 2,984,133 | 2,378,012 | 2,984,133 | 2,378,012 |
| Due from other governmental agencies | 2,793 | 3,004 | 2,793 | 3,004 |
| Other | 8,548 | 2,145 | 6,555 | 4,138 |
| Total assets | \$ 6,551,531 | \$121,214,515 | \$121,110,852 | \$ 6,655,194 |

LIABILITIES

| | | | | |
|------------------------------------|--------------|---------------|---------------|--------------|
| Accounts payable | \$ 998,614 | \$ 1,012,430 | \$ 828,145 | \$ 1,182,899 |
| Due to other funds | 188,441 | 517,290 | 481,599 | 224,132 |
| Due to other governmental agencies | 5,364,476 | 110,979,856 | 111,096,169 | 5,248,163 |
| Total liabilities | \$ 6,551,531 | \$112,509,576 | \$112,405,913 | \$ 6,655,194 |

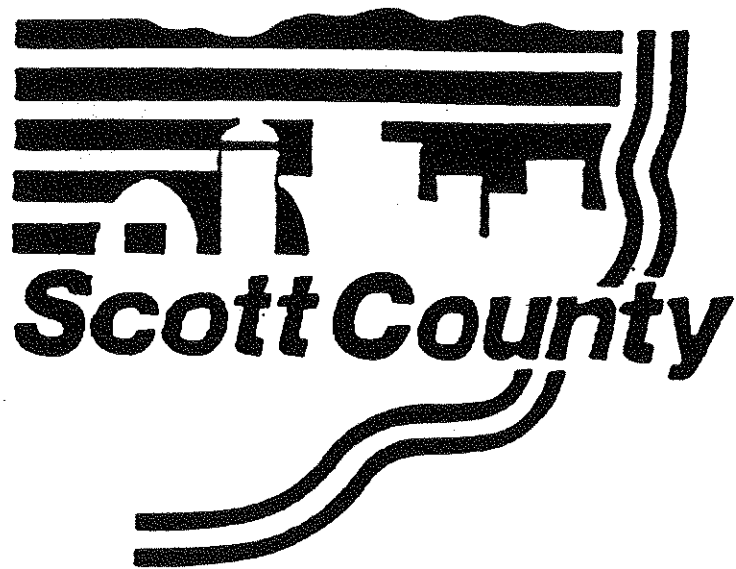
COUNTY OF SCOTT, IOWA
GENERAL FIXED ASSET ACCOUNT GROUP

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, 1991

| | Balance June 30, 1990 | Additions | Deletions | Balance June 30, 1991 |
|---|-----------------------------|---------------------|-------------------|-----------------------------|
| ASSETS | | | | |
| Land and improvements | \$ 1,845,245 | \$ 169,595 | \$ - - | \$ 2,014,840 |
| Buildings and structures | 18,251,650 | 139,885 | - - | 18,391,535 |
| Furniture and fixtures | 702,282 | 5,841 | - - | 708,123 |
| Equipment | 6,516,900 | 740,101 | 387,331 | 6,869,670 |
| Vehicles | 2,382,208 | 332,996 | 233,768 | 2,481,436 |
| Construction in progress | - - | 52,075 | - - | 52,075 |
| | <u>\$29,698,285</u> | <u>\$ 1,440,493</u> | <u>\$ 621,099</u> | <u>\$30,517,679</u> |
| FUNDING SOURCE | | | | |
| General fund | \$11,254,880 | \$ 870,250 | \$ 190,272 | \$11,934,858 |
| Special revenue funds (excluding federal revenue sharing) | 5,662,770 | 570,243 | 430,827 | 5,802,186 |
| Capital project fund: General obligation bonds proceeds | 5,600,000 | - - | - - | 5,600,000 |
| Federal grants | 7,180,635 | - - | - - | 7,180,635 |
| | <u>\$29,698,285</u> | <u>\$ 1,440,493</u> | <u>\$ 621,099</u> | <u>\$30,517,679</u> |



COUNTY OF SCOTT, IOWA

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
June 30, 1991

| | <u>Land and Improvements</u> | <u>Buildings and Structures</u> | <u>Furniture and Fixtures</u> |
|---|----------------------------------|---|---------------------------------------|
| Public safety: | | | |
| Law enforcement | \$ 110,926 | \$ 5,551,790 | \$ 49,152 |
| Legal services | - - | 214,713 | 41,107 |
| Emergency services | - - | 40,507 | 3,450 |
| Total public safety | <u>\$ 110,926</u> | <u>\$ 5,807,010</u> | <u>\$ 93,709</u> |
| Court services: | | | |
| Court proceedings | \$ 12,325 | \$ 2,024,400 | \$ 4,897 |
| 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>\$ 2,910,675</u> | <u>\$ 172,698</u> |
| Physical health and education: | | | |
| Physical health services | \$ 447,360 | \$ 1,967,242 | \$ 13,649 |
| Educational services | 16,600 | 88,400 | 86,234 |
| Total physical health and education | <u>\$ 463,960</u> | <u>\$ 2,055,642</u> | <u>\$ 99,883</u> |
| Mental health: | | | |
| Care of the mentally ill | \$ 4,401 | \$ 413,313 | \$ 13,262 |
| Care of the developmentally disabled | 18,640 | 88,845 | 3,255 |
| Total mental health | <u>\$ 23,041</u> | <u>\$ 502,158</u> | <u>\$ 16,517</u> |
| Social services: | | | |
| Services to poor | \$ 372,800 | \$ 1,578,395 | \$ 25,063 |
| Services to military veterans | 18,640 | 78,920 | 667 |
| Total social services | <u>\$ 391,440</u> | <u>\$ 1,657,315</u> | <u>\$ 25,730</u> |
| County environment: | | | |
| Environmental quality | \$ - - | \$ 1,191 | \$ 158 |
| Conservation and recreation services | 580,540 | 1,616,107 | 13,737 |
| Animal control | - - | 794 | 106 |
| County development | - - | 37,718 | 5,013 |
| Total county environment | <u>\$ 580,540</u> | <u>\$ 1,655,810</u> | <u>\$ 19,014</u> |
| Roads and transportation: | | | |
| Secondary roads administration and engineering | \$ 4,800 | \$ 100,292 | \$ 497 |
| Roadway maintenance | 9,600 | 200,584 | 995 |
| General roadway expenditures | 81,600 | 1,704,964 | 8,455 |
| Total roads and transportation | <u>\$ 96,000</u> | <u>\$ 2,005,840</u> | <u>\$ 9,947</u> |

| <u>Equipment</u> | <u>Vehicles</u> | <u>Construction In-Process</u> | <u>Total</u> |
|---------------------|---------------------|------------------------------------|---------------------|
| \$ 930,097 | \$ 321,535 | \$ - - | \$ 6,963,500 |
| 91,387 | - - | - - | 347,207 |
| 168,683 | 70,935 | - - | 283,575 |
| <u>\$ 1,190,167</u> | <u>\$ 392,470</u> | <u>\$ - -</u> | <u>\$ 7,594,282</u> |
| \$ 437,581 | \$ 35,726 | \$ - - | \$ 2,514,929 |
| 70,862 | - - | - - | 665,783 |
| 9,510 | - - | - - | 543,225 |
| <u>\$ 517,953</u> | <u>\$ 35,726</u> | <u>\$ - -</u> | <u>\$ 3,723,937</u> |
| \$ 78,310 | \$ 100,589 | \$ - - | \$ 2,607,420 |
| 896,726 | 49,000 | - - | 1,136,960 |
| <u>\$ 975,036</u> | <u>\$ 149,859</u> | <u>\$ - -</u> | <u>\$ 3,744,380</u> |
| \$ 89,233 | \$ 22,000 | \$ - - | \$ 542,209 |
| 27,707 | - - | - - | 138,447 |
| <u>\$ 116,940</u> | <u>\$ 22,000</u> | <u>\$ - -</u> | <u>\$ 680,656</u> |
| \$ 100,050 | \$ - - | \$ - - | \$ 2,076,308 |
| 5,374 | - - | - - | 103,601 |
| <u>\$ 105,424</u> | <u>\$ - -</u> | <u>\$ - -</u> | <u>\$ 2,179,909</u> |
| \$ 80 | \$ 222 | \$ - - | \$ 1,651 |
| 540,837 | 362,015 | - - | 3,113,236 |
| 53 | 148 | - - | 1,101 |
| 2,537 | 7,025 | - - | 52,293 |
| <u>\$ 543,507</u> | <u>\$ 369,410</u> | <u>\$ - -</u> | <u>\$ 3,168,281</u> |
| \$ 105,899 | \$ 70,899 | \$ - - | \$ 282,387 |
| 211,798 | 141,797 | - - | 564,774 |
| 1,800,280 | 1,205,274 | - - | 4,800,573 |
| <u>\$ 2,117,977</u> | <u>\$ 1,417,970</u> | <u>\$ - -</u> | <u>\$ 5,647,734</u> |

COUNTY OF SCOTT, IOWA
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
June 30, 1991

| | <u>Land and Improvements</u> | <u>Buildings and Structures</u> | <u>Furniture and Fixtures</u> |
|--|----------------------------------|---|---------------------------------------|
| State and local government services: | | | |
| Representation services | \$ - - | \$ 148,889 | \$ 38,814 |
| State administrative services | <u>32,475</u> | <u>460,559</u> | <u>136,786</u> |
| Total state and local government services | <u>\$ 32,475</u> | <u>\$ 609,448</u> | <u>\$ 175,600</u> |
| Interprogram services: | | | |
| Policy and administration | \$ 21,650 | \$ 333,506 | \$ 53,670 |
| Central services | 207,923 | 854,141 | 41,354 |
| Total interprogram services | <u>\$ 229,573</u> | <u>\$ 1,187,647</u> | <u>\$ 95,024</u> |
| Total general fixed assets | <u>\$ 2,014,840</u> | <u>\$18,391,545</u> | <u>\$ 708,122</u> |

| <u>Equipment</u> | <u>Vehicles</u> | <u>Construction In-Process</u> | <u>Total</u> |
|---------------------|---------------------|------------------------------------|---------------------|
| \$ 335,006 | \$ - - | \$ - - | \$ 522,709 |
| <u>173,914</u> | <u>45,950</u> | <u>- -</u> | <u>849,684</u> |
| <u>\$ 508,920</u> | <u>\$ 45,950</u> | <u>\$ - -</u> | <u>\$ 1,372,393</u> |
| \$ 162,199 | \$ 11,479 | \$ - - | \$ 582,504 |
| <u>631,546</u> | <u>36,564</u> | <u>52,075</u> | <u>1,823,603</u> |
| <u>\$ 793,745</u> | <u>\$ 48,043</u> | <u>\$ 52,075</u> | <u>\$ 2,406,107</u> |
| <u>\$ 6,869,669</u> | <u>\$ 2,481,428</u> | <u>\$ 52,075</u> | <u>\$30,517,679</u> |

COUNTY OF SCOTT, IOWA

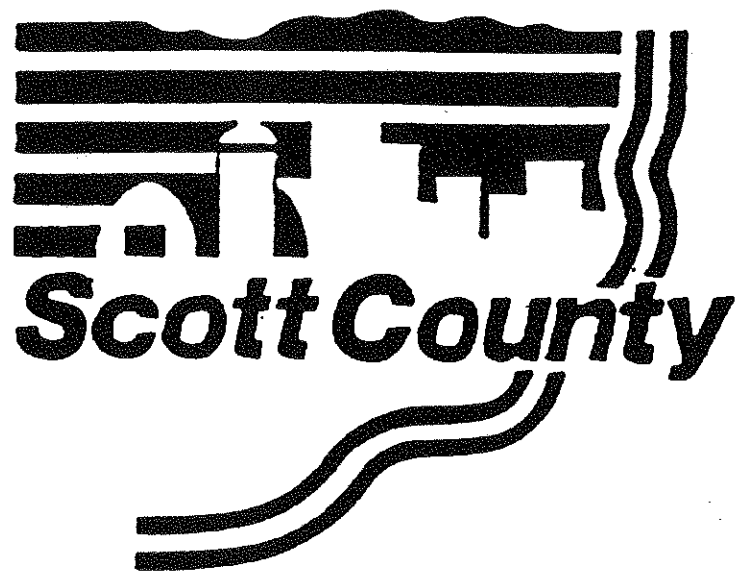
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year Ended June 30, 1991

| | Balance June 30, 1990 | Additions | Deletions | Balance June 30, 1991 |
|--|-----------------------------|-------------------|------------------|-----------------------------|
| Public safety: | | | | |
| Law enforcement | \$ 6,938,577 | \$ 120,866 | \$ 95,943 | \$ 6,963,500 |
| Legal services | 341,017 | 6,453 | 263 | 347,207 |
| Emergency services | 282,309 | 1,266 | - | 283,575 |
| Total public safety | <u>\$ 7,561,903</u> | <u>\$ 128,585</u> | <u>\$ 96,206</u> | <u>\$ 7,594,282</u> |
| Court services: | | | | |
| Court proceedings | \$ 2,496,505 | \$ 29,081 | \$ 10,657 | \$ 2,514,929 |
| Records of court proceedings | 665,783 | - | - | 665,783 |
| Juvenile justice administration | 543,225 | - | - | 543,225 |
| Total court services | <u>\$ 3,705,513</u> | <u>\$ 29,081</u> | <u>\$ 10,657</u> | <u>\$ 3,723,937</u> |
| Physical health and education: | | | | |
| Physical health services | \$ 2,604,402 | \$ 34,680 | \$ 31,662 | \$ 2,607,420 |
| Educational services | 1,115,823 | 50,107 | 28,970 | 1,136,960 |
| Total physical health and education | <u>\$ 3,720,225</u> | <u>\$ 84,787</u> | <u>\$ 60,632</u> | <u>\$ 3,744,380</u> |
| Mental health: | | | | |
| Care of the mentally ill | \$ 542,209 | - | - | \$ 542,209 |
| Care of the developmentally disabled | 137,999 | 651 | 203 | 138,447 |
| Total mental health | <u>\$ 680,208</u> | <u>\$ 651</u> | <u>\$ 203</u> | <u>\$ 680,656</u> |
| Social services: | | | | |
| Services to poor | \$ 2,027,099 | \$ 54,554 | \$ 5,345 | \$ 2,076,308 |
| Services to military veterans | 103,272 | 329 | - | 103,601 |
| Total social services | <u>\$ 2,130,371</u> | <u>\$ 54,883</u> | <u>\$ 5,345</u> | <u>\$ 2,179,909</u> |
| County environment: | | | | |
| Environmental quality Conservation and recreation services | \$ 1,651 | - | - | \$ 1,651 |
| Animal control | 2,857,184 | 294,053 | 38,001 | 3,113,236 |
| County development | 1,101 | - | - | 1,101 |
| County development | 52,293 | - | - | 52,293 |
| Total county environment | <u>\$ 2,912,229</u> | <u>\$ 294,053</u> | <u>\$ 38,001</u> | <u>\$ 3,168,281</u> |

COUNTY OF SCOTT, IOWA

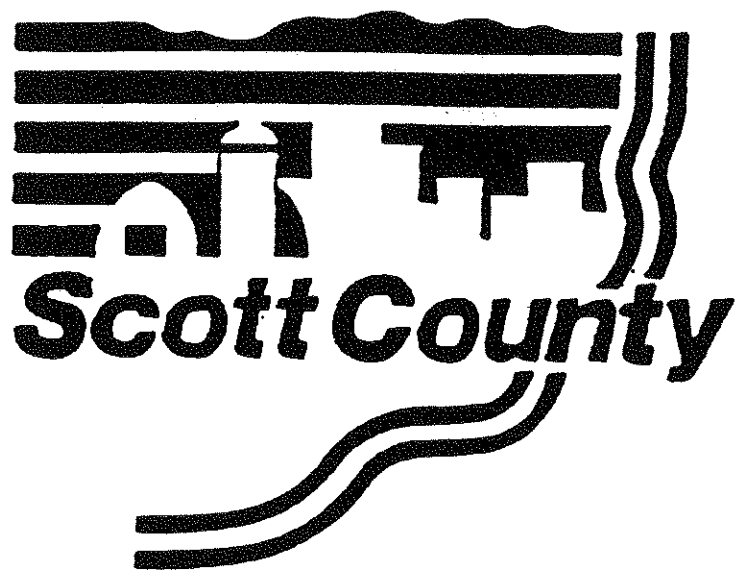
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year Ended June 30, 1991

| | Balance June 30, 1990 | Additions | Deletions | Balance June 30, 1991 |
|--|-----------------------------|----------------------------|--------------------------|-----------------------------|
| Roads and transportation: | | | | |
| Secondary roads administration and engineering | \$ 276,536 | \$ 25,944 | \$ 20,093 | \$ 282,387 |
| Roadway maintenance | 553,073 | 51,887 | 40,186 | 564,774 |
| General roadway expenditures | <u>4,701,112</u> | <u>441,038</u> | <u>341,577</u> | <u>4,800,573</u> |
| Total roads and transportation | <u>\$ 5,530,721</u> | <u>\$ 518,869</u> | <u>\$ 401,856</u> | <u>\$ 5,647,734</u> |
| State and local government services: | | | | |
| Representation services | \$ 520,912 | \$ 4,838 | \$ 3,041 | \$ 522,709 |
| State administrative services | <u>846,939</u> | <u>2,745</u> | <u>- -</u> | <u>849,684</u> |
| Total state and local government services | <u>\$ 1,367,851</u> | <u>\$ 7,583</u> | <u>\$ 3,041</u> | <u>\$ 1,372,393</u> |
| Interprogram services: | | | | |
| Policy and administration | \$ 579,665 | \$ 3,650 | \$ 811 | \$ 582,504 |
| Central services | <u>1,509,599</u> | <u>318,351</u> | <u>4,347</u> | <u>1,823,603</u> |
| Total interprogram services | <u>\$ 2,089,264</u> | <u>\$ 322,001</u> | <u>\$ 5,158</u> | <u>\$ 2,406,107</u> |
| Total general fixed assets | <u><u>\$29,698,285</u></u> | <u><u>\$ 1,440,493</u></u> | <u><u>\$ 621,099</u></u> | <u><u>\$30,517,679</u></u> |



Statistical Section





COUNTY OF SCOTT, IOWA

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

| <u>Fiscal Year</u> | <u>Public Safety</u> | <u>Court Services</u> | <u>Physical Health And Education</u> | <u>Mental Health</u> | <u>Social Services</u> | <u>County Environment</u> |
|--------------------|----------------------|-----------------------|--------------------------------------|----------------------|------------------------|---------------------------|
| 1981-82 | \$ 3,468,763 | \$ 2,515,598 | \$ 1,224,013 | \$ 4,543,118 | \$ 758,283 | \$ 838,098 |
| 1982-83 | 3,712,344 | 2,805,496 | 1,598,879 | 4,650,526 | 851,843 | 978,872 |
| 1983-84 | 4,082,404 | 2,971,151 | 1,593,889 | 5,170,313 | 1,136,361 | 1,001,636 |
| 1984-85(2) | 3,955,766 | 2,265,825 | 1,697,599 | 4,770,431 | 985,607 | 936,599 |
| 1985-86 | 4,351,672 | 2,016,654 | 1,715,568 | 5,701,583 | 1,051,565 | 908,035 |
| 1986-87 | 4,262,790 | 1,296,260 | 1,764,029 | 6,065,058 | 909,673 | 1,202,106 |
| 1987-88 | 4,614,475 | 839,698 | 2,017,879 | 6,132,574 | 851,899 | 1,092,255 |
| 1988-89 | 4,594,716 | 757,121 | 1,930,226 | 6,656,248 | 758,624 | 1,140,713 |
| 1989-90 | 4,974,294 | 698,328 | 2,029,798 | 6,605,965 | 837,299 | 1,230,761 |
| 1990-91 | 5,589,528 | 784,423 | 2,143,191 | 7,218,993 | 906,497 | 1,497,513 |

(1) Includes the general, special revenue, debt service, and capital projects funds of the County.

(2) Fiscal years 1984-85 and prior are presented on a cash basis.

| <u>Roads and Trans- portation</u> | <u>State and Local Government Services</u> | <u>Inter- Program Services</u> | <u>Capital Outlay</u> | <u>Debt Services</u> | <u>Total</u> |
|---|--|--|---------------------------|--------------------------|--------------|
| \$ 1,840,159 | \$ 1,724,045 | \$ 3,648,613 | \$ 1,880,667 | \$ 632,212 | \$23,073,569 |
| 2,084,209 | 2,233,181 | 4,239,403 | 4,296,203 | 616,550 | 28,067,506 |
| 2,375,917 | 1,898,909 | 4,417,753 | 2,733,269 | 612,725 | 27,994,327 |
| 1,979,529 | 1,572,855 | 4,212,632 | 1,942,231 | 600,603 | 24,919,677 |
| 2,563,125 | 1,694,865 | 4,296,635 | 2,529,677 | 500,027 | 27,329,406 |
| 2,464,165 | 1,684,956 | 4,689,268 | 1,782,262 | 469,737 | 26,590,304 |
| 2,320,477 | 1,734,187 | 4,987,182 | 1,578,020 | 484,250 | 26,652,896 |
| 2,597,159 | 1,640,202 | 4,796,221 | 1,591,473 | 496,971 | 26,959,674 |
| 2,640,384 | 1,770,082 | 3,787,506 | 2,429,839 | 456,471 | 27,460,727 |
| 2,781,354 | 1,818,496 | 3,641,730 | 1,688,903 | 452,596 | 28,523,224 |

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

| <u>Fiscal Year</u> | <u>Taxes (3)</u> | <u>Inter-governmental</u> |
|--------------------|------------------|---------------------------|
| 1981-82 | \$13,729,984 | \$ 4,168,431 |
| 1982-83 | 15,566,158 | 4,905,326 |
| 1983-84 | 16,611,450 | 5,056,763 |
| 1984-85 (2) | 16,662,780 | 4,861,650 |
| 1985-86 | 17,261,104 | 6,225,396 |
| 1986-87 | 16,612,535 | 5,379,038 |
| 1987-88 | 16,545,238 | 5,986,920 |
| 1988-89 | 17,739,794 | 6,007,477 |
| 1989-90 | 19,527,676 | 5,613,765 |
| 1990-91 | 19,571,733 | 6,447,801 |

- (1) This summary includes the general fund, special revenue, debt service, and capital projects funds of the County.
- (2) Fiscal years 1984-85 and prior are presented on a cash basis.
- (3) Taxes include property and other taxes plus interest and penalties on delinquent property taxes.

| <u>Licenses and Permits</u> | <u>Charges For Services</u> | <u>Interest</u> | <u>Miscellaneous</u> | <u>Total</u> |
|---------------------------------|---------------------------------|-----------------|----------------------|--------------|
| \$ 115,988 | \$ 2,066,660 | \$ 1,749,338 | \$ 380,557 | \$22,210,958 |
| 117,540 | 3,113,955 | 1,803,238 | 399,330 | 25,905,547 |
| 127,970 | 3,070,563 | 1,597,650 | 589,886 | 27,054,282 |
| 99,846 | 1,899,678 | 1,524,878 | 412,366 | 25,461,198 |
| 106,103 | 1,951,321 | 1,374,403 | 327,814 | 27,246,141 |
| 108,245 | 2,135,532 | 1,175,511 | 496,585 | 25,907,446 |
| 129,131 | 1,712,234 | 1,159,860 | 996,366 | 26,529,749 |
| 192,567 | 1,890,740 | 1,442,365 | 593,390 | 27,866,333 |
| 139,618 | 1,645,154 | 1,484,737 | 578,273 | 28,989,223 |
| 175,920 | 1,831,672 | 1,476,001 | 947,406 | 30,450,533 |

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

| <u>Fiscal Year</u> | <u>Total Tax Levy</u> | <u>Current Tax Collections</u> | <u>Percent of Levy Collected</u> |
|--------------------|-----------------------|--------------------------------|----------------------------------|
| 1981-82 | \$ 57,648,598 | \$ 56,528,568 | 98.06% |
| 1982-83 | 63,914,570 | 62,337,585 | 97.53 |
| 1983-84 | 88,363,212 | 86,291,260 | 97.77 |
| 1984-85 (2) | 92,309,366 | 89,742,167 | 97.22 |
| 1985-86 | 94,917,336 | 92,645,077 | 97.61 |
| 1986-87 | 100,966,300 | 97,898,235 | 96.96 |
| 1987-88 | 98,114,196 | 95,272,772 | 97.10 |
| 1988-89 | 103,207,516 | 100,799,125 | 97.67 |
| 1989-90 | 101,222,824 | 98,306,858 | 97.12 |
| 1990-91 | 104,040,532 | 101,027,651 | 97.10 |

(1) Total tax collections solely for Scott County were \$14,846,852 for 1981-82; \$16,632,162 for 1982-83; \$17,480,445 for 1983-84; \$17,834,409 for 1984-85; \$16,696,179 for 1985-86; \$16,474,825 for 1986-87; \$16,042,741 for 1987-88; \$16,843,141 for 1988-89; \$16,441,760 for 1989-90 and \$16,672,310 for 1990-91. Years 1981-82 through 1984-85 include state replacement tax credits which in subsequent years were reported as intergovernmental revenues.

(2) Fiscal years 1984-85 and prior are presented on a cash basis.

| <u>Delinquent Tax Collections</u> | <u>Total Tax Collections (1)</u> | <u>Total Collections As Percent Of Current Levy</u> | <u>Outstanding Delinquent Taxes</u> | <u>Delinquent As Percent Of Current Levy</u> |
|---|--------------------------------------|---|---|--|
| \$ 400,742 | \$ 56,929,310 | 98.75% | \$ 2,285,804 | 3.97% |
| 765,175 | 63,102,760 | 98.73 | 2,558,171 | 4.00 |
| 1,331,501 | 87,622,761 | 99.16 | 2,756,013 | 3.12 |
| 1,153,804 | 90,895,971 | 98.47 | 3,554,337 | 3.85 |
| 2,075,956 | 94,721,033 | 99.79 | 2,980,404 | 3.14 |
| 2,354,976 | 100,253,211 | 99.29 | 3,444,301 | 3.41 |
| 1,942,357 | 97,215,129 | 99.08 | 3,161,214 | 3.22 |
| 2,225,153 | 103,024,278 | 99.82 | 2,929,646 | 2.84 |
| 2,500,810 | 100,807,668 | 99.59 | 3,065,318 | 3.03 |
| 2,654,488 | 103,682,139 | 99.66 | 3,838,707 | 3.64 |

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

| Fiscal Year | Real Property | | Personal Property | |
|----------------|-----------------|-----------------------|-------------------|-----------------------|
| | Taxable Value | Assessed Value (1) | Taxable Value | Assessed Value (1) |
| 1981-82 | \$2,154,271,269 | \$2,834,552,757 | \$ 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 | 2,873,225,472 | 3,332,065,143 | 230,996,563 | 230,996,563 |
| 1990-91 | 2,907,022,392 | 3,387,929,609 | 222,604,849 | 222,604,849 |

(1) Assessed value equals estimated actual value.

| <u>Utilities</u> | | <u>Total</u> | | Ratio Of Tax- able To Assess Value | Tax Increment Financing District Values |
|----------------------|-------------------------------|----------------------|-------------------------------|--|---|
| <u>Taxable Value</u> | <u>Assessed Value (1)</u> | <u>Taxable Value</u> | <u>Assessed Value (1)</u> | | |
| \$ 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 | 3,472,313,541 | 3,931,153,212 | 88.3 | 18,909,239 |
| 354,469,819 | 354,469,819 | 3,484,097,060 | 3,965,004,277 | 87.9 | 25,873,703 |

COUNTY OF SCOTT, IOWA

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

| | Bettendorf | | | Bettendorf |
|---------------------------------|-----------------|-----------------|--------------------|-----------------|
| | Bettendorf | North Scott | Pleasant Valley | |
| 1990-91: | | | | |
| City | 11.45554 | 11.45554 | 11.45554 | 14.73922 |
| Area IV Community College | .51707 | .51707 | .51707 | .51707 |
| School District | 15.87174 | 14.26774 | 13.90669 | 15.87174 |
| State | .04805 | .04805 | .04805 | .04805 |
| Assessor (1) | .17454 | .17454 | .17454 | .23686 |
| County | 4.53733 | 4.53733 | 4.53733 | 4.53733 |
| Total levy | <u>32.60427</u> | <u>31.00027</u> | <u>30.63922</u> | <u>35.95027</u> |
| Ratio of Scott County to totals | .13916 | .14636 | .14809 | .12621 |
| 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 | 4.45656 | 4.45656 | 4.45656 | 4.45656 |
| Total levy | <u>31.55782</u> | <u>28.60913</u> | <u>29.50712</u> | <u>35.58613</u> |
| Ratio of Scott County to totals | .14122 | .15577 | .15103 | .12523 |
| 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 | 4.63883 | 4.63883 | 4.63883 | 4.63883 |
| Total levy | <u>32.99096</u> | <u>29.96597</u> | <u>30.19479</u> | <u>36.77871</u> |
| Ratio of Scott County to totals | .14061 | .15480 | .15363 | .12613 |
| 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 | 4.54676 | 4.54676 | 4.54676 | 4.54676 |
| Total levy | <u>29.14512</u> | <u>27.30521</u> | <u>27.11646</u> | <u>36.30264</u> |
| Ratio of Scott County to totals | .15600 | .16652 | .16768 | .12525 |

Cities

| Davenport | | | | | | Walcott | |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Davenport | North Scott | Blue Grass | Buffalo | Eldridge | LeClaire | Davenport | Durant |
| 14.73922 | 14.73922 | 10.13833 | 6.18825 | 8.90597 | 12.07298 | 5.98000 | 5.98000 |
| .51707 | .51707 | .51707 | .51707 | .51707 | .51707 | .51707 | .51707 |
| 14.71529 | 14.26774 | 14.71529 | 14.71529 | 14.26774 | 13.90669 | 14.71529 | 11.64448 |
| .04805 | .04805 | .04805 | .04805 | .04805 | .04805 | .04805 | .04805 |
| .23686 | .23686 | .17454 | .17454 | .17454 | .17454 | .17454 | .17454 |
| <u>4.53733</u> | <u>4.53733</u> | <u>4.53733</u> | <u>4.53733</u> | <u>4.53733</u> | <u>4.53733</u> | <u>4.53733</u> | <u>4.53733</u> |
| <u>34.79382</u> | <u>34.34627</u> | <u>30.13061</u> | <u>26.18053</u> | <u>28.45070</u> | <u>31.25666</u> | <u>25.97228</u> | <u>22.90147</u> |
| <u>.13041</u> | <u>.13211</u> | <u>.15059</u> | <u>.17331</u> | <u>.15948</u> | <u>.14516</u> | <u>.17470</u> | <u>.19812</u> |
| 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 | 12.923535 | 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> |

COUNTY OF SCOTT, IOWA

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

| | Bettendorf | | | Bettendorf |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|
| | Bettendorf | North Scott | Pleasant Valley | |
| 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 | 4.37586 | 4.37586 | 4.37586 | 4.37586 |
| Total levy | <u>29.27516</u> | <u>26.95286</u> | <u>26.84837</u> | <u>35.80465</u> |
| Ratio of Scott County to totals | <u>.14947</u> | <u>.16235</u> | <u>.16298</u> | <u>.12221</u> |
| 1985-86: | | | | |
| City | 8.50356 | 8.50356 | 8.50356 | 13.81302 |
| Area IV Community College | .44937 | .44937 | .44937 | .44937 |
| School District | 16.01057 | 13.42020 | 13.38192 | 16.01057 |
| State | .05084 | .05084 | .05084 | .05084 |
| Assessor (1) | .18109 | .18109 | .18109 | .22383 |
| County | 4.81555 | 4.81555 | 4.81555 | 4.81555 |
| Total levy | <u>30.01098</u> | <u>27.42016</u> | <u>27.38233</u> | <u>35.36318</u> |
| Ratio of Scott County to totals | <u>.16046</u> | <u>.17562</u> | <u>.17586</u> | <u>.13617</u> |
| 1984-85: | | | | |
| City | 8.45413 | 8.45413 | 8.45413 | 13.79611 |
| Area IV Community College | .44994 | .44994 | .44994 | .44994 |
| School District | 16.14984 | 13.30094 | 13.37895 | 16.14984 |
| State | .05502 | .05502 | .05502 | .05502 |
| Assessor (1) | .17578 | .17578 | .17578 | .15465 |
| County | 4.98252 | 4.98252 | 4.98252 | 4.98252 |
| Total levy | <u>30.26723</u> | <u>27.41833</u> | <u>27.49634</u> | <u>35.58808</u> |
| Ratio of Scott County to totals | <u>.16462</u> | <u>.18172</u> | <u>.18121</u> | <u>.14001</u> |
| 1983-84: | | | | |
| City | 8.30881 | 8.30881 | 8.30881 | 12.55686 |
| Area IV Community College | .44504 | .44504 | .44504 | .44504 |
| School District | 16.24766 | 14.34256 | 13.38137 | 16.24766 |
| State | .03803 | .03803 | .03803 | .03803 |
| Assessor (1) | .15531 | .15531 | .15531 | .21062 |
| County | 4.98875 | 4.98875 | 4.98875 | 4.98875 |
| Total levy | <u>30.18360</u> | <u>28.27850</u> | <u>27.31731</u> | <u>34.48696</u> |
| Ratio of Scott County to totals | <u>.16528</u> | <u>.17641</u> | <u>.18262</u> | <u>.14466</u> |

Cities

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

COUNTY OF SCOTT, IOWA

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

| | <u>Bettendorf</u> | | | <u>Bettendorf</u> |
|---------------------------------|-------------------|------------------------|----------------------------|-------------------|
| | <u>Bettendorf</u> | <u>North Scott</u> | <u>Pleasant Valley</u> | |
| 1982-83: | | | | |
| City | 8.32168 | 8.32168 | 8.32168 | (2) |
| Area IV Community College | .44772 | .44772 | .44772 | .44772 |
| School District | 18.10316 | 14.12009 | 13.18232 | 18.10316 |
| State | .03699 | .03699 | .03699 | .03699 |
| Assessor (1) | .17314 | .17314 | .17314 | .35886 |
| County | 4.94444 | 4.94444 | 4.94444 | 4.94444 |
| Total levy | <u>32.02713</u> | <u>28.04406</u> | <u>27.10629</u> | <u>23.89117</u> |
| Ratio of Scott County to totals | <u>.15438</u> | <u>.17631</u> | <u>.18241</u> | <u>.20696</u> |
| 1981-82: | | | | |
| City | 8.29091 | 8.29091 | 8.29091 | (2) |
| Area IV 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 | 4.84262 | 4.84262 | 4.84262 | 4.84262 |
| Total levy | <u>32.29119</u> | <u>28.16244</u> | <u>27.17010</u> | <u>24.13391</u> |
| Ratio of Scott County to totals | <u>.14997</u> | <u>.17195</u> | <u>.17823</u> | <u>.20066</u> |

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

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

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

Included in this report are the major cities and towns within Scott County.

Not shown are the Rural Services Fund of the county and the following taxing bodies over and above the cities listed:

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

Cities

| Davenport | | | | | | Walcott | |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Davenport | North Scott | Blue Grass | Buffalo | Eldridge | LeClaire | Davenport | Durant |
| (2) | (2) | 9.46620 | 5.65968 | 10.17429 | 11.47870 | 7.49284 | 7.49284 |
| .44772 | .44772 | .4772 | .44772 | .44772 | .44772 | .44772 | .44772 |
| 15.06519 | 14.12009 | 15.06519 | 15.06519 | 14.12009 | 13.18232 | 15.06519 | 11.55204 |
| .03699 | .03699 | .03699 | .03699 | .03699 | .03699 | .03699 | .03699 |
| .35886 | .35886 | .17314 | .17314 | .17314 | .17314 | .17314 | .17314 |
| <u>4.94444</u> | <u>4.94444</u> | <u>4.94444</u> | <u>4.94444</u> | <u>4.94444</u> | <u>4.94444</u> | <u>4.94444</u> | <u>4.94444</u> |
| <u>20.85320</u> | <u>19.90810</u> | <u>30.13668</u> | <u>26.32716</u> | <u>29.89667</u> | <u>30.26331</u> | <u>28.16032</u> | <u>24.64717</u> |
| <u>.23711</u> | <u>.24836</u> | <u>.16408</u> | <u>.18781</u> | <u>.16538</u> | <u>.16338</u> | <u>.17558</u> | <u>.20061</u> |
| (2) | (2) | 9.17815 | 6.05552 | 10.37929 | 11.49997 | 7.91286 | 7.91286 |
| .41815 | .41815 | .41815 | .41815 | .41815 | .41815 | .41815 | .41815 |
| 15.06367 | 14.37387 | 15.06367 | 15.06367 | 14.37387 | 13.38153 | 15.06367 | 12.11020 |
| .03708 | .03708 | .03708 | .03708 | .03708 | .03708 | .03708 | .03708 |
| .33344 | .33344 | .19981 | .19981 | .19981 | .19981 | .19981 | .19981 |
| <u>4.84262</u> | <u>4.84262</u> | <u>4.84262</u> | <u>4.84262</u> | <u>4.84262</u> | <u>4.84262</u> | <u>4.84262</u> | <u>4.84262</u> |
| <u>20.69496</u> | <u>20.00516</u> | <u>29.73948</u> | <u>26.61685</u> | <u>30.25082</u> | <u>30.37916</u> | <u>28.47419</u> | <u>25.52072</u> |
| <u>.23400</u> | <u>.24207</u> | <u>.16283</u> | <u>.18194</u> | <u>.16008</u> | <u>.15941</u> | <u>.17007</u> | <u>.18975</u> |

COUNTY OF SCOTT, IOWA

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

| <u>Fiscal Years</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> |
|-------------------------|---|-----------------------|--|---------------------------------|--------------------------------|
| 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 | 3,931,153,212 | .08 | 150,134 | 20.65 |
| 1990-91 | 2,900,000 | 3,965,004,277 | .07 | 150,979(2) | 19.21 |

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

(2) Actual 1990 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

91

| | Amount of Debt | Applicable to Scott County | |
|---|-----------------------|----------------------------|---------------|
| | | Average Percent | Amount |
| Scott County | \$ 3,100,000 | 100.0% | \$ 3,100,000 |
| School districts: | | | |
| - Bettendorf Community 359-3681 | 740,000 1,540,000 | 100.0 | 1,540,000 |
| - Davenport Community 323-9951 | 300,000 900,000 | 99.1 | 891,900 |
| - Durant Community 1-785-4432 | 415,000 610,000 | 25.4 | 154,940 |
| - Pleasant Valley Community 332-4040 | 9,530,000 | 100.0 | 9,530,000 |
| - Wheatland Community 374-1292 | 25,000 | | |
| Cities: | | | |
| - Bettendorf #3171 | 19,314,420 21,263,000 | 100.0 | 21,263,000 |
| - Blue Grass 381-4700 DEBBIE | 560,386 275,000 | 100.0 | 275,000 |
| - Buffalo 381-2226 CAROL | 99,000 140,000 | 100.0 | 140,000 |
| - Davenport 326-7707 JOHN STARKS | 58,945,848 | 100.0 | 58,945,848 |
| - Eldridge 285-4841 Jean | 1,020,000 900,000 | 100.0 | 900,000 |
| - LeClaire 289-4242 | 960,087 1,218,048 | 100.0 | 1,218,048 |
| - Long Grove 285-9743 | 41,175 20,000 | 100.0 | 20,000 |
| - Princeton 289-5315 Margaret | 307,000 114,000 | 100.0 | 114,000 |
| - Riverdale 355-2511 | 300,000 450,000 | 100.0 | 450,000 |
| - Durant 1-785-4451 | 355,000 | | |
| Other districts: | | | |
| - Parkview Sanitary District - 285-7397 | 70,000 80,000 | 100.0 | 80,000 |
| Total direct and overlapping debt | | | \$ 98,622,736 |

GO. 960,087

11 106,307,401 include hydro
1,867,404 include water + sewer

COUNTY OF SCOTT, IOWA
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

| | <u>Amount Of Debt</u> | <u>Applicable To Scott County</u> | |
|--|---------------------------|---------------------------------------|----------------------------|
| | | <u>Average Percent</u> | <u>Amount</u> |
| Scott County | \$ 2,900,000 | 100.0% | \$ 2,900,000 |
| School districts: | | | |
| Bettendorf Community | 740,000 | 100.0 | 740,000 |
| Davenport Community | 300,000 | 99.2 | 297,600 |
| Durant Community | 415,000 | 24.9 | 103,335 |
| Pleasant Valley Community | 8,995,000 | 100.0 | 8,995,000 |
| Wheatland Community | 25,000 | 17.9 | 4,475 |
| Cities: | | | |
| Bettendorf | 19,314,420 | 100.0 | 19,314,420 |
| Blue Grass | 560,386 | 100.0 | 560,386 |
| Buffalo | 99,000 | 100.0 | 99,000 |
| Davenport | 58,360,000 | 100.0 | 58,360,000 |
| Durant | 355,000 | .2 | 710 |
| Eldridge | 1,020,000 | 100.0 | 1,020,000 |
| LeClaire | 960,087 | 100.0 | 960,087 |
| Princeton | 307,000 | 100.0 | 307,000 |
| Riverdale | 300,000 | 100.0 | 300,000 |
| Other districts, Parkview Sanitary District | 70,000 | 100.0 | <u>70,000</u> |
| Total direct and overlapping debt | | | <u><u>\$94,032,013</u></u> |

COUNTY OF SCOTT, IOWA

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

| <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 |
| 1990-91 | 204,963 | 247,634 | 452,596 | 28,523,224 | 1.59 |

- (1) Fiscal years 1984-85 and prior total governmental expenditures are presented on a cash basis.
- (2) Net of refunding or defeasance.

COUNTY OF SCOTT, IOWA

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

| <u>Fiscal Year</u> | <u>Population</u> | <u>Per Capita Income</u> | <u>Median Age</u> | <u>Unemployment Rate</u> | <u>School Enrollment</u> |
|--------------------|-------------------|--------------------------|-------------------|--------------------------|--------------------------|
| 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 | 30,000 (1) |
| 1990-91 | 150,979 | 16,930 | 32.04 | 6.0 | 30,000 (1) |

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

(1) Estimated

COUNTY OF SCOTT, IOWA
 PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
 LAST TEN FISCAL YEARS
 (DOLLARS IN THOUSANDS)
 June 30, 1991

| Fiscal Year | New Construction | | | | Total |
|----------------|------------------|-------------|------------|--------------|------------|
| | Commercial | Residential | Industrial | Agricultural | |
| 1981-82 | \$ 23,195 | \$ 57,186 | \$ 21,150 | \$ 2,658 | \$ 104,189 |
| 1982-83 | 19,244 | 31,881 | 29,084 | 3,123 | 83,332 |
| 1983-84 | 35,061 | 28,908 | 21,103 | 2,112 | 87,184 |
| 1984-85 | 8,800 | 23,514 | 11,746 | 2,059 | 46,119 |
| 1985-86 | 13,312 | 27,132 | 3,564 | 1,370 | 45,378 |
| 1986-87 | 21,538 | 31,914 | 2,302 | 943 | 56,697 |
| 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 |
| 1990-91 | 22,625 | 34,782 | 3,434 | 595 | 61,436 |

- (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.

| Property Value (1) | | | | | Bank Deposits (2) |
|--------------------|--------------------|-------------------|---------------------|--------------|-------------------------|
| <u>Commercial</u> | <u>Residential</u> | <u>Industrial</u> | <u>Agricultural</u> | <u>Total</u> | |
| \$ 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 |
| 768,129 | 2,171,077 | 247,457 | 198,610 | 3,385,273 | 1,559,232 |

COUNTY OF SCOTT, IOWA

TEN PRINCIPAL TAXPAYERS
June 30, 1991

| | <u>Taxable Value</u> | <u>Percentage of Total Taxable Value</u> |
|----------------------------------|--------------------------|--|
| Iowa-Illinois Gas & Electric Co. | \$277,790,903 | 7.97% |
| Aluminum Company of America | 164,112,282 | 4.71 |
| Equitable Life Assurance Society | 59,485,230 | 1.71 |
| Deere & Company | 45,143,670 | 1.30 |
| Davenport Cement Company | 33,741,047 | .97 |
| Northwestern Bell Telephone Co. | 33,470,044 | .96 |
| Caterpillar Tractor Co. | 28,722,741 | .82 |
| Davenport Water Company | 21,111,710 | .61 |
| Ralston Purina Company | 18,051,643 | .52 |
| Oscar Mayer Foods Corp. | <u>14,398,256</u> | <u>.41</u> |
| Total | <u>\$696,027,526</u> | <u>19.98%</u> |

COUNTY OF SCOTT, IOWA
SURETY BONDS OF PRINCIPAL OFFICIALS
June 30, 1991

| | <u>1990-91</u> <u>Annual</u> <u>Salary</u> | <u>Bonded</u> <u>Amount</u> |
|--------------------------------|--|--------------------------------|
| County Auditor | \$ 38,000 | \$ 20,000 |
| County Attorney | 53,000 | 20,000 |
| County Recorder | 38,000 | 20,000 |
| Sheriff | 45,000 | 20,000 |
| Treasurer | 38,000 | 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 \$20,000.

COUNTY OF SCOTT, IOWA
SCHEDULE OF INSURANCE IN FORCE
June 30, 1991

| <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 |
| Genesis Reinsurance | Excess worker's compensation | Statutory worker's compensation | Statutory coverage \$1,000,000 employers' liability Limit \$10,000,000 |
| 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 | \$20,000 per employee |
| Affiliated FM | Excess property | "All risk" building and contents | \$49,028,470 |
| Hartford | Livestock | 7 buffalo, 3 burros | \$6,600 |
| Hartford | Property | Cody Homestead | \$45,237 |
| USF&G | Property | 4 buildings owned by conservation board | \$243,000 |
| INA | Property | Contents of Pioneer Village | \$115,251 |
| Hartford Steam Boiler | Boiler & machinery | Comprehensive 6 locations | \$10,000,000 per accident |
| St. Paul | Property | Computer equipment | \$300,000 hardware \$50,000 software |
| USF&G | Property | Voting machines | \$368,000 |
| USF&G | Property | EDP equipment owned by Library Board of Trustees | \$40,522 |
| West Bend Mutual | Property | Audio and video equipment owned by Library Board of Trustees | \$14,114 |
| 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, \$50,000 |

| <u>Deductible</u> | <u>Policy Number</u> | <u>Expiration Date</u> | <u>Premium</u> |
|--------------------------------|----------------------|------------------------|----------------|
| \$250,000 underlying limit | LC05520121 | 09/01/91 | \$198,761 |
| \$300,000 underlying limit | 41-C24561R | 09/01/91 | 26,700 |
| \$500 | RI00411694 | 03/21/91 | 165 |
| N/A | EM06640227 | 08/02/91 | 1,102 |
| \$250 | RTBI0222612 | 06/30/91 | 4,398 |
| \$100 | 3F642245 | 01/01/92 | 1,960 |
| \$250,000 | EB952 | 09/01/91 | 19,587 |
| N/A | 87LNP102607 | 04/12/91 | 100 |
| \$250 | MS-R67872 | 08/18/91 | 1,086 |
| \$500 | CRP132439395 | 12/19/91 | 1,553 |
| \$250 | MVP13536580 | 03/05/92 | 1,902 |
| \$1,000 | BMICH916141203 | 12/04/91 | 4,978 |
| \$5,000 breakdown \$500 losses | IM01400091 | 07/03/91 | 621 |
| N/A | 3204600066 | 07/01/91 | 3,156 |
| \$100 | CIM12771716100 | 06/03/91 | 413 |
| N/A | CPJ012134602 | 10/25/91 | 298 |
| N/A | CPJ012134602 | 10/25/91 | 1,711 |
| \$50-\$1,000 | CPJ012134602 | 10/25/91 | 1,262 |
| \$250 | CPJ012134602 | 10/25/91 | 1,602 |
| N/A | WCJ010523002 | 10/25/91 | 1,194 |

COUNTY OF SCOTT, IOWA
MISCELLANEOUS STATISTICS
June 30, 1991

Date of incorporation: December 21, 1837

Form of government: County Board/County Administrator

Area: 447 square miles

Median age of population: 32.4

Miles of roads and streets:

| | |
|---------------------|--------------|
| Interstate highways | 39 |
| State highways | 55 |
| County roads | 555 |
| City street | 998 |
| 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 | 523 |

Schools within the County:

| | |
|------------------------|--------|
| Public schools: | |
| Special education | 1 |
| Elementary | 38 |
| Junior high | 9 |
| Senior high | 6 |
| Total students | 28,396 |

Nonpublic schools:

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

Higher education:

| | |
|----------------------|--------|
| 1 university | 2,323 |
| 2 colleges | 3,021 |
| 1 junior college | 3,328 |
| 5 vocational schools | 19,318 |

COUNTY OF SCOTT, IOWA
MISCELLANEOUS STATISTICS
June 30, 1991

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 |
|--------------------------------|------|

| | |
|--|-------------|
| 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 swimming pools | 1 |
| Number of zoos | 1 |
| Number of baseball diamonds | 2 |

Public safety:

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

Elections:

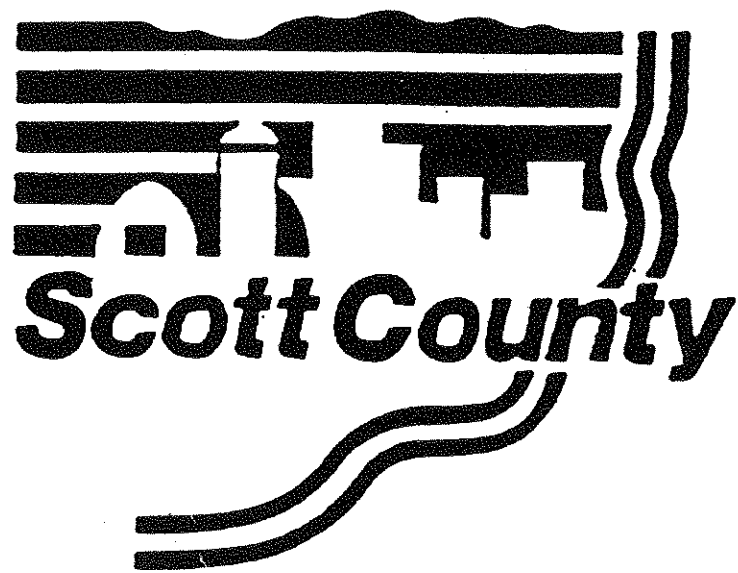
| | |
|------------------------|--------|
| Last general election: | |
| Registered voters | 85,673 |
| Votes cast | 48,228 |
| Percent | 56.2% |

Last municipal election:

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

Building permits:

| | |
|--|-------------|
| Issued in the year ended June 30, 1991 | 448 |
| Value of issued permits | \$7,938,050 |



Single Audit Section





McGLADREY & PULLEN

Certified Public Accountants and Consultants

Independent Auditor's Report On the Schedule of Federal Financial Assistance

To the Board of Supervisors
County of Scott, Iowa
Davenport, Iowa

We have audited the general purpose financial statements of the County of Scott, Iowa, as of and for the year ended June 30, 1991, and have issued our report thereon dated November 1, 1991. 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.

McGladrey & Pullen

Davenport, Iowa
November 1, 1991

COUNTY OF SCOTT, IOWA

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Year Ended June 30, 1991

MUST SEND
REPORTS TO ALL
THESE AGENCIES

Shuf

Health

H.

Co. H.

D.S.

| <u>Federal Grant/Pass-Through Grant/Program Title</u> | <u>CFDA Number</u> | <u>Pass-Through Grantor's Number</u> | <u>Program Expenditures</u> |
|--|--------------------|--|--|
| ✓ National Highway Traffic Safety Administration (Passed through Iowa Department of Public Safety-Governor's Traffic Safety Division): State and Community Highway Safety | 20.600 | PAP90/90-04 PAP90/90-02 | \$ 4,375 <u>2,375</u> <u>\$ 6,750</u> |
| ✓ U.S. Department of Health and Human Services (Passed through Iowa Department of Health): Preventative Health and Health Services Block Grant | 93.991 | 5880Q005 5881Q005 | \$ 2,246 <u>7,713</u> <u>\$ 9,959</u> |
| Aquired Immune Deficiency Syndrome (AIDS) Activity | 93.118 | 5881K025 5881K075 5880Z011 5881Z013 | \$ 5,408 5,450 2,250 <u>6,000</u> <u>\$ 19,108</u> |
| ✓ Bureau of Justice Assistance (Passed through Iowa Department of Public Health), State and Local Narcotics Control Assistance Anti-Drug Abuse | 16.579 | 8012-13 L350/0218 | \$ 15,124 <u>42,949</u> <u>\$ 58,073</u> |
| Federal Emergency Management Agency (Passed through Iowa Disaster Services Division): Emergency Management Assistance Program | 83.503 | N/A | <u>\$ 40,384</u> |
| Disaster Assistance | 83.516 | N/A | <u>\$117,673</u> |

COUNTY OF SCOTT, IOWA

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Year Ended June 30, 1991

| Federal Grant/Pass-Through Grant/Program Title | CFDA Number | Pass-Through Grantor's Number | Program Expenditures |
|---|----------------|-------------------------------------|-------------------------|
| U.S. Department of Health and Human Services (Passed through Iowa Department of Human Services): | | | |
| <i>DHS</i> Child Support Enforcement <i>C.A.</i> | 93.023 | N/A | \$237,660 |
| Medical Assistance <i>Com. Ser.</i> | 93.778 | N/A | \$194,015 |
| Social Services Block Grant | 93.667 | N/A | \$ 61,530 |
| Family Support | 93.020 | N/A | \$ 31,289 |
| Foster Care | 93.658 | N/A | \$ 17,578 |
| Refugee and Entrant Assistance | 93.026 | N/A | \$ 1,733 |
| Job Opportunities and Basic Skills Training | 93.021 | N/A | \$ 146 |
| U.S. Department of Agricultural Food and Nutrition Services (Passed through Iowa Department of Human Services), Food Stamp Program | 10.551 | N/A | \$ 47,295 |
| <i>Com. Ser.</i> | | | |
| U.S. Department of Housing and Urban Development (Passed through Iowa Department of Economic Development): Emergency Shelter Grants | 14.231 | 90-ES-009 | \$ 19,312 |
| <i>Com. Ser.</i> | | | |
| Office of the Chief of Engineers, Department of the Army, Department of Defense (Passed through Iowa Office of Treasurer), Small Flood Control Project | 12.106 | N/A | \$ 25,406 |
| Total federal financial assistance | | | \$887,911 |



McGLADREY & PULLEN

Certified Public Accountants and Consultants

Independent Auditor's Report On Internal Accounting Control Structure

To the Board of Supervisors
County of Scott, Iowa
Davenport, Iowa

We have audited the general purpose financial statements of the County of Scott, Iowa, as of and for the year ended June 30, 1991, and have issued our report thereon dated November 1, 1991.

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, as of and for the year ended June 30, 1991, 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.

This report is intended for the information of the Board of Supervisors, management and the Auditor-State of Iowa 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.

McCladrey & Pullen

Davenport, Iowa
November 1, 1991



McGLADREY & PULLEN

Certified Public Accountants and Consultants

Independent Auditor's Report

On the Internal Accounting and Administrative Control
Systems Used to Administer Federal Financial Assistance Programs

To the Board of Supervisors
County of Scott, Iowa
Davenport, Iowa

We have audited the general purpose financial statements of the County of Scott, Iowa, for the year ended June 30, 1991, and have issued our report thereon dated November 1, 1991. As part of the 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.

For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

• Accounting Controls

Revenues/receipts
Purchasing/disbursements
Payroll

• Administrative Controls

General requirements:

Political activity
Davis-Bacon Act
Civil rights
Cash management
Relocation assistance and real property acquisition
Federal financial reports
Drug-free work place
Allowable costs/cost principles

Specific program requirements:

Types of services allowability
Eligibility
Matching provisions
Levels of effort and/or earmarking
Reporting
Special provisions

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 control 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.

Our study and evaluation included all the control categories listed above. During the year ended June 30, 1991, the County of Scott, Iowa, had no major federal financial assistance programs and expended 62 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs:

- Child Support Enforcement
- Medical Assistance
- Disaster Assistance

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 or irregularities that could occur, determining the internal control procedures that should prevent or detect such errors or 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.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the federal financial assistance programs of the County of Scott, Iowa. Accordingly, we do not express an opinion on the internal control systems used in administering the federal financial assistance programs of the County.

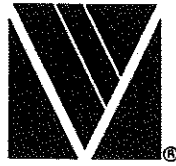
Also, our audit, made in accordance with the standards mentioned above, would not necessarily disclose material weaknesses in the internal control systems for which our study and evaluation was limited to a preliminary review of the systems as discussed in the sixth paragraph of this report.

However, our study and evaluation of our report disclosed no condition that we believe to be a material weakness in relation to a federal financial assistance program of the County of Scott, Iowa.

This report is intended for the information of the Board of Supervisors, management and the Auditor-State of Iowa 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.

McCladrey & Pullen

Davenport, Iowa
November 1, 1991



McGLADREY & PULLEN

Certified Public Accountants and Consultants

Independent Auditor's Report
On Compliance with Applicable Laws and Regulations
Based on an Audit of the General Purpose Financial Statements

To the Board of Supervisors
County of Scott, Iowa
Davenport, Iowa

We have audited the general purpose financial statements of the County of Scott, Iowa, as of and for the year ended June 30, 1991, and have issued our report thereon dated November 1, 1991.

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 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.

The following comments about the County's operations for the year ended June 30, 1991 are based exclusively on knowledge obtained from procedures performed during our audit of the general purpose financial statements of the County as of and for the year ended June 30, 1991 and are submitted as required by the State of Iowa. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily examined. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

1. Certified Budget

Expenditures for the year ended June 30, 1991 did not exceed the budgeted amounts.

2. Entertainment Expense

We noted no expenditures for parties, banquets or other entertainment for employees that we believe may constitute an unlawful expenditure from public funds as this is defined in the Attorney General's opinion dated April 25, 1979.

3. Travel Expense

No expenditures of County money for travel expenses of spouses of County officials or employees were noted.

4. Business Transactions with County Officials and Employees

No business transactions between the County and County officials or employees were noted.

5. Surety Bond Coverage

Surety bond coverage of County officials and employees is in accordance with statutory provisions.

6. Board Minutes

We noted no transactions where the required Board approval was not obtained.

7. Investments

The investment of funds resulted in interest receipts of \$1,648,758 during the year ended June 30, 1991.

8. Deficit Fund Balances

The Golf Course Fund had a deficit earnings balance of \$34,764 as of June 30, 1991.

9. Property and Equipment Records

The County maintains a complete property and equipment record file.

This report is intended for the information of the Board of Supervisors, the management and the Auditor-State of Iowa 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.

McDadrey & Pullen

Davenport, Iowa
November 1, 1991



McGLADREY & PULLEN

Certified Public Accountants and Consultants

Independent Auditor's Report
On Compliance with the General Requirements
Applicable to Federal Financial Assistance Programs

To the Board of Supervisors
County of Scott, Iowa
Davenport, Iowa

We have applied procedures to test the County of Scott, Iowa's compliance with the following requirements applicable to its federal financial assistance programs for the year ended June 30, 1991: Political Activity, Davis-Bacon Act, Civil Rights, Cash Management, Relocation Assistance and Real Property Acquisition, Federal Financial Reports, Drug-Free Work Place and allowable costs.

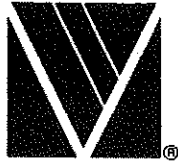
Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on 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 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.

This report is intended for the information of the Board of Supervisors, management and the Auditor-State of Iowa 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.

McGladrey & Pullen

Davenport, Iowa
November 1, 1991



McGLADREY & PULLEN

Certified Public Accountants and Consultants

Independent Auditor's Report
On Compliance Requirements Applicable
To Nonmajor Federal Financial Assistance Programs Transactions

To the Board of Supervisors
County of Scott, Iowa
Davenport, Iowa

In connection with our audit of the general purpose financial statements of the County of Scott, Iowa, as of and for the year ended June 30, 1991 and with our study and evaluation of the County'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, 1991.

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, matching level of effort, reporting, claims for advances and reimbursements 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 those 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 noncompliance 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 immaterial instances of noncompliance with those requirements, which are described in the accompanying schedule of findings.

This report is intended for the information of the Board of Supervisors, management and the Auditor-State of Iowa and should not be used for any other purposes. This restriction is not intended to limit the distribution of this report which is a matter of public record.

McDermey & Pullen

Davenport, Iowa
November 1, 1991

COUNTY OF SCOTT, IOWA
SCHEDULE OF FINDINGS
For the Year Ended June 30, 1991

Program:

State and Local Narcotics Control Assistance Anti-Drug Abuse (CFDA 83.516)

Finding/Noncompliance:

The County of Scott, Iowa did not always file their reimbursement claims monthly as required by the grant agreement. Instead, several claims contained reimbursement requests for more than one month of transactions.

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.

Program:

Social Services Administration and indirect costs.

Finding/Noncompliance:

The County received federal assistance from the Iowa Department of Human Services for reimbursement of social services administration and indirect costs in the amount of \$193,725. The County received these dollars, however, without being able to identify the specific federal sources for which they apply.

Corrective Action Plan:

Upon request by the County to the Iowa Department of Human Services, a breakdown of all federal dollars has been received.

