

COUNTY OF SCOTT, IOWA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 1992

Prepared by:

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Introductory Section

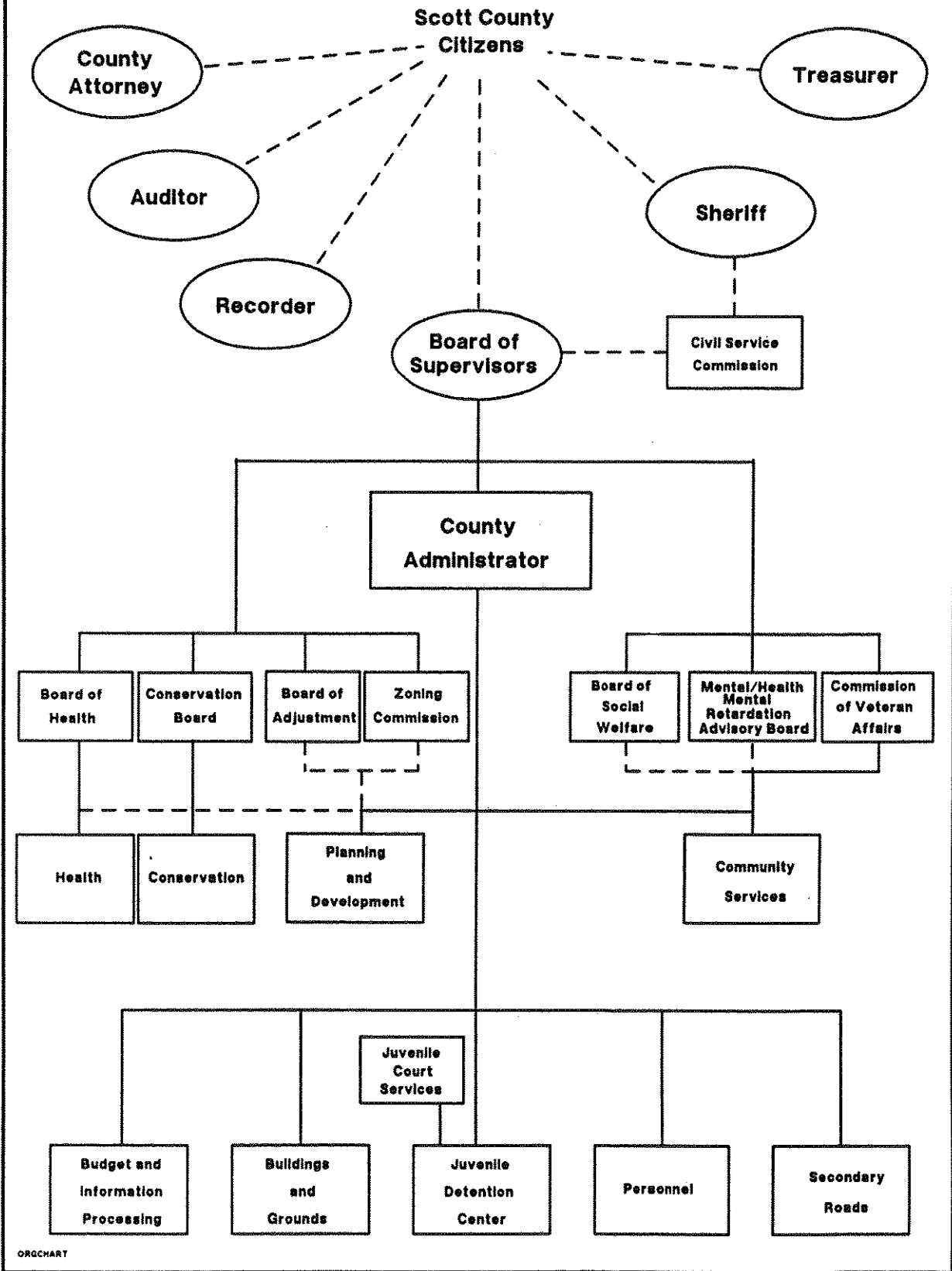
C O N T E N T S

	Page
INTRODUCTORY SECTION	
Table of Contents	i-iii
County Officials	iv
Organization Chart	v
Certificate of Achievement for Excellence in Financial Reporting	vi
Transmittal Letter	vii-xx
FINANCIAL SECTION	
INDEPENDENT AUDITOR'S REPORT	1 and 2
General Purpose Financial Statements:	
Combined Statements Overview:	
Combined balance sheet, all fund types and account groups	4 and 5
Combined statement of revenue, expenditures, and changes in fund balances, all governmental fund types and expendable trust funds	6
Combined statement of revenue, expenditures, and changes in fund balances, budget and actual, budgetary basis, all governmental fund types	7 and 8
Combined statement of revenue, expenses and changes in retained earnings, all proprietary fund types	9
Combined statement of cash flows, all proprietary fund types	10 and 11
Notes to financial statements	12-30
Supplementary Information:	
Combining, individual fund, and individual account group financial statements and schedules:	
General fund:	
Schedule of revenue, expenditures and changes in fund balance, budget and actual, budgetary basis	32-35
Special revenue funds:	
Combining balance sheet	37
Combining statement of revenue, expenditures and changes in fund balances	38

SINGLE AUDIT SECTION

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE	85
Schedule of Federal Financial Assistance	86 and 87
INDEPENDENT AUDITOR'S REPORT ON INTERNAL ACCOUNTING CONTROL STRUCTURE	88 and 89
INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS	90-92
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS	93-95
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS	96
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS TRANSACTIONS	97 and 98

SCOTT COUNTY GOVERNMENT ORGANIZATIONAL CHART



ORGCHART

OFFICE OF THE COUNTY ADMINISTRATOR

416 West Fourth Street
Davenport, Iowa 52801-1187

(319) 326-8702



December 10, 1992

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, 1992 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

That is an 85% increase in residential construction within Scott County in the last four years. Almost all the residential construction was single-family homes. The upturn in home construction has positively affected the construction segment of the employment picture. Since 1983, construction employment has increased 68% in Scott County.

The trends for FY'93 are mixed, but remain strong. While commercial construction is slowing down in Bettendorf, commercial development is higher in Davenport. Residential development seems to be leveling off at the current high activity level. For example, rural Scott County issued 56 new housing permits in FY'91. Last fiscal year, that figure jumped to 71 new homes. So far this fiscal year, the number of housing starts is 29, which shows the activity level has stabilized over the last six months.

While the east and west coasts are struggling through a deep recession, Scott County is experiencing a strong, vital economy with low interest rates, a stable agricultural economy, and expansions within small local businesses. The economy should continue to improve during the next 12 months.

One segment of the economy deserves special recognition. In the last three years the tourism industry has expanded considerably on both sides of the Mississippi River. The number of visitors coming to the Quad Cities has increased from 500,000 visitors in 1989 to 1.5 million visitors in 1991 and 1992. The Scott County Board of Supervisors has been a strong supporter of tourism promotion, including the joining together of the various local tourist promotion bureaus to form one well-organized Quad Cities Convention and Visitors Bureau. With the financial support of Scott County and other cities, the new Bureau effectively promotes the entire Quad Cities, encourages local conferences, and provides personal assistance to literally thousands of out-of-towners seeking tourist information about the Quad Cities.

The key reasons for the large increase in visitors coming to the Quad Cities is riverboat gambling. The State of Iowa became the first state to allow riverboat gambling. By the spring of 1991, two large, 1880's-style riverboats plied the waters of the Mississippi entertaining visitors from around the U.S. and the world. Since then, there have been the necessary adjustments to a new industry, but two riverboats continue to attract hundreds of gambling tourists everyday. While ridership has decreased over the first-year phenomenon, the riverboat gambling industry remains strong. A total of 2.9 million passengers have ridden the riverboats since the inaugural cruises 19 months ago.

The economic impact of riverboat gambling is being felt already. Approximately 2,000 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 twenty-four months, 584 new motel rooms have been added to the current stock of motel rooms with the average occupancy rate

Finally, Scott County provided the funding leadership in attempting to secure a major expansion of jobs on the Rock Island Arsenal Island. The Quad Cities banded together to develop a proposal to submit to the Department of Defense Finance and Accounting Service (DFAS) in an effort to attract 4,500 jobs to the Arsenal. To fund a portion of the \$45 million in bonds necessary to remodel and furnish the new center, the Board of Supervisors acted immediately to place a County-wide property tax bond referendum on the November 3rd ballot. With strong support from Iowa leaders, the bond referendum passed by a 63% margin. Although the Quad Cities did not make the short list of cities competing for a Defense and Accounting Service Center this collective effort raised the visibility of the Arsenal and its capacities to the Pentagon and other government entities. This will ultimately be most helpful as the Quad Cities seek other users for the Arsenal's excellent space.

MAJOR INITIATIVES

For the Year. Construction was completed 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 opened in the summer of 1992 and offers the Quad-City area a high-level, championship styled public golf course alternative. Glynns Creek is also expected to become a destination golf course for the increasing number of Quad City tourists.

During fiscal year 1991-92 the County purchased and installed an energy management system and a computer aided design system for the Buildings and Grounds Department. These systems allow the County to have improved controls over utility costs, provide preventative maintenance planning functions and to assist in designing various remodeling projects, now and in the future. A major exterior restoration project for the Bi-Centennial Building was completed during this fiscal year which improved both the appearance of the building as well as repairing window seals, tuck pointing, etc. A fuel control system was installed on the County's gas pump to allow for better accounting controls of usage on both a per vehicle and per person basis. The County also continued its acquisition of property south of the Bi-Centennial Building to allow for 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 were taken by the County's technical staff to allow the County to maintain the system inhouse from the user perspective. This is the first major upgrade to the telephone system originally purchased by the Board in 1981.

they wished to have reviewed during the 1993-94 budget preparation process: the state fiscal crisis-revenue losses, mandates (including the full funding of state property tax credits); solid waste-time table for action; Jail program problems; juvenile crime and detention problems; and a possible inmate workfare program. Preliminary assessed valuations from the City and County Assessors indicate that limited growth will be available in the property tax base for next fiscal year due to current state imposed rollback limitations on residential property taxable valuations. Additionally, the State of Iowa has enacted legislation which freezes the property tax dollars which can be levied next year at fiscal year 1992-93 amounts. Inflationary pressures and wage increases proposed by the County's bargaining units will directly impact the use of fund balance for operating costs due to this property tax freeze.

Department Focus. The County Attorney serves in the dual capacity of lawyer for the Board of Supervisors and all of the County Officers and agencies in civil matters, and in the capacity of chief prosecutor for the State of Iowa in Scott County. With a staff of 14 attorneys and 11 support personnel, the office processes almost four thousand indictable criminal cases each year and averages four contacts with county agencies each week.

During the fourteen years that William E. (Bill) Davis has served as County Attorney of Scott County, both the Criminal Justice System and the County itself have undergone major changes that have impacted on the way in which the County Attorney's Office functions.

In the Civil Division of the office, the County Attorney has taken over the responsibility for representing the County and its employees in almost all litigation filed against the County because vastly increased costs for insurance have caused the County to become largely self-insured. Also, with the increase in administrative personnel in the County, the number of requests for County Attorney opinions, or just contacts for advice have multiplied greatly.

In the Criminal Division of the office, the caseload has increased steadily over the 14 years that Bill Davis has served this County. Felony crimes have seen the most rapid increase, and Scott County has had the second most violent crimes in the State the past three years. During this same period of time, the State of Iowa has withdrawn from the Criminal Justice Computer System that was pioneered by Scott County, and returned to a manual system of keeping records. The County Attorney, together with the Budget and Information Processing Department, has developed a system to replace the joint state/county system, and that system is, and has been a pioneer in criminal justice management systems for the state.

In a time of budget limitations, the Scott County Attorney has been a leader in seeking and finding alternative funding sources for Criminal Justice projects, and has secured and administers a number of grants. The County Attorney also administers the largest Asset Forfeiture program in the State of Iowa. These alternative revenue sources have aided Scott County in maintaining its position as a

fund revenues for the fiscal year ended June 30, 1992 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 1991</u>	<u>Percent Increase (Decrease) From FY 1991</u>
Property Taxes and Interest and Penalties on Taxes	\$18,754,205	59.5%	\$1,381,879	8.0%
Local Option Sales Tax	2,208,467	7.0	148,861	7.2
Other County Taxes	333,812	1.1	194,011	138.8
Intergovernmental	6,143,486	19.5	(304,315)	(4.7)
Licenses and Permits	201,399	.7	25,479	14.5
Charges for Services	2,282,180	7.2	450,508	24.6
Interest and Rentals and Fees	1,053,057	3.3	(566,383)	(35.0)
Other	526,865	1.7	(207,026)	(28.2)
Total	<u>\$31,503,471</u>	<u>100.0%</u>	<u>\$1,123,014</u>	<u>3.7%</u>

The most significant amount of increase in actual revenue sources was derived from property taxes and interest and penalties on taxes. This amount was up by approximately \$1.4 million due to the State Legislature increasing the penalty rate on delinquent taxes from 1.5% per month to 2%. This 24% a year penalty provided the needed incentive for property owners to pay their taxes timely which increased current year collections and past delinquencies collected during fiscal year 1991-92. The Local Option Sales Tax realized a healthy increase due to increased retail sales in Scott County during last year. The 139% increase in Other County Taxes reflects the new Riverboat Gambling Tax received by the County estimated at approximately \$200,000 per year. There was a slight reduction in Intergovernmental funds due to reductions by the State Legislature in appropriated dollars for various tax replacement credits and franchise taxes. This continues to be a major concern of local governments where the State provides a tax credit but does not fully fund the credit which then results in increased property tax needs by local governments. The increase in Licenses and Permits are attributed to increased building permits issued during last year. Charges for Services increased significantly over the prior year due to increased motor vehicle registration revenues

Health, County Environment, Roads and Transportation, Interprogram, and Debt Service. Public Safety expenditures increased 11% due to the operating and start up costs associated with the new minimum security detention facility in the Sheriff's Department. In addition the Narcotics Control Grant Program was increased during the year as coordinated by the County Attorney's Office. The Mental Health Service Area continues to be the single largest service area expenditure by the County. This area also has increased over 9% for the last several years due to continued State mandates in this area. Also part of the increase is due to increased Title XIX Pass Through Funds for the Case Management Program at Vera French Community Mental Health Center. The County Environment area increased 11% primarily due to increased equipment maintenance costs for the County parks system, and increased economic development funds provided to the Quad City Visitors and Convention Bureau and the Quad City Development Group. Expenditures decreased significantly in the Roads and Transportation Service Area due to lower than anticipated costs in the areas of snow and ice removal, bridge/culvert maintenance, traffic controls, new equipment, and equipment operation. A major piece of new equipment, a motor grader, was not acquired until after the fiscal year. Interprogram expenditures were up significantly due to increased claim losses as determined by the County's recent Actuarial Report. This increase was primarily for projected incurred but not reported claims. Finally, the Debt Service Area increased 11% due to the costs of issuance involved in the advanced refunding of the Jail Bond Issue. This is discussed further under the Debt Administration Section below.

General Fund Balance. The fund balance of the general fund decreased by 16% in 1992. The Board of Supervisors specifically planned 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 \$913,583 of the fund balance for future Electronic Equipment replacements, \$366,988 for future vehicle replacements, \$258,121 reserved for the loan advance to the Enterprise Fund, and \$10,000 for Economic Development loans. The remaining \$4,542,345 provides the County with a fund balance that is the equivalent of 68 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, 1992 the County had only one debt issue outstanding. This general obligation jail refunding bond issue totalled \$2,735,000. 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, 1992 the County's general obligation indebtedness of \$2,735,000 was well below the legal limit of \$198,836,875 and debt per capita equaled \$18.12.

On November 19, 1991 the County issued General Obligation Bonds to crossover advance refund the 1985 Series General Obligation Jail Bonds. This advance refunding met the requirements of an in-

retention program in which an assumption of appropriate deductibles is made. During fiscal year 1992, 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 in excess of the deductible are insured up to \$4,750,000 for liability, replacement costs up to \$52,862,902 for property, and statutory amounts for workers compensation. 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 of the United States and Canada (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, 1991. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The County of Scott, Iowa has received a Certificate of Achievement for the fifth consecutive year. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

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

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, 1992, 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, 1992, 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.

As discussed in Note 10 to the financial statements, the County of Scott, Iowa had invested in the Iowa Trust. On December 11, 1991, the Securities and Exchange Commission initiated an action against the Trust's investment manager, Institutional Treasury Management, and froze all assets of the investment manager, including those of the Iowa Trust. Subsequently, a receiver for Iowa Trust was appointed by the court and the remaining assets were frozen. It is presently uncertain whether the Iowa Trust and the member governments will be able to recover all funds controlled by the investment manager. Accordingly, the financial statements do not include any adjustments that might result from the outcome of this uncertainty.



<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>	
\$ - -	\$ 2,207,308	\$ 5,111,183	\$ - -	\$ - -	\$16,820,293
376,501	- -	- -	- -	- -	376,501
- -	- -	1,137,482	- -	- -	1,137,482
- -	- -	971,284	- -	- -	1,191,804
- -	- -	- -	- -	- -	66,611
- -	420	- -	- -	- -	343,217
4,187	476,965	- -	- -	- -	794,192
- -	- -	- -	- -	- -	1,078,283
40,000	- -	- -	- -	- -	40,000
- -	- -	- -	- -	- -	240,113
628,370	- -	- -	- -	- -	628,370
1,556,336	- -	- -	2,397,724	- -	3,954,060
457,951	- -	- -	19,815,513	- -	20,273,464
- -	- -	- -	716,586	- -	716,586
296,546	- -	- -	7,580,277	- -	7,876,823
13,666	- -	- -	2,618,384	- -	2,632,050
(55,957)	- -	- -	- -	- -	(55,957)
- -	- -	2,753	- -	- -	2,753
- -	- -	- -	- -	7,823	7,823
- -	- -	- -	- -	2,819,319	2,819,319
<u>\$ 3,317,600</u>	<u>\$ 2,684,693</u>	<u>\$ 7,222,702</u>	<u>\$33,128,484</u>	<u>\$ 2,827,142</u>	<u>\$60,943,787</u>

(Continued)

<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>	
\$ 164,761	\$ 595,702	\$ 139,225	\$ - -	\$ - -	\$ 2,137,606
- -	- -	1,137,482	- -	- -	1,137,482
240,113	- -	- -	- -	- -	240,113
19,324	- -	- -	- -	- -	527,193
18,008	- -	- -	- -	- -	18,008
- -	- -	317,227	- -	- -	794,192
48	- -	5,468,758	- -	- -	5,468,806
- -	- -	- -	- -	- -	5,675
2,198	- -	- -	- -	- -	391,860
2,162	- -	- -	- -	54,093	655,214
- -	- -	- -	- -	2,735,000	2,735,000
- -	- -	- -	- -	38,049	38,049
<u>3,414,323</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>3,414,323</u>
<u>\$ 3,860,937</u>	<u>\$ 595,702</u>	<u>\$ 7,062,692</u>	<u>\$ - -</u>	<u>\$ 2,827,142</u>	<u>\$17,563,521</u>
\$ - -	\$ - -	\$ - -	\$33,128,484	\$ - -	\$33,128,484
- -	1,098,877	- -	- -	- -	1,098,877
(543,337)	990,114	- -	- -	- -	446,777
- -	- -	- -	- -	- -	258,121
- -	- -	- -	- -	- -	366,988
- -	- -	- -	- -	- -	913,583
- -	- -	- -	- -	- -	10,000
<u>- -</u>	<u>- -</u>	<u>160,010</u>	<u>- -</u>	<u>- -</u>	<u>7,157,436</u>
<u>\$ (543,337)</u>	<u>\$ 2,088,991</u>	<u>\$ 160,010</u>	<u>\$33,128,484</u>	<u>\$ - -</u>	<u>\$43,380,266</u>
<u>\$ 3,317,600</u>	<u>\$ 2,684,693</u>	<u>\$ 7,222,702</u>	<u>\$33,128,484</u>	<u>\$ 2,827,142</u>	<u>\$60,943,787</u>

Fund Types		Fiduciary	Total
Debt	Capital	Fund Type	(Memorandum
Service	Projects	Expendable	Only)
		Trust	
\$ - -	\$ - -	\$ - -	\$17,932,216
- -	- -	- -	2,208,467
- -	- -	- -	333,812
- -	- -	- -	821,989
- -	- -	- -	6,143,486
- -	- -	- -	2,282,180
- -	- -	- -	881,619
- -	- -	- -	201,399
- -	- -	- -	171,438
- -	87,233	1,756,160	2,370,258
<u>\$ - -</u>	<u>\$ 87,233</u>	<u>\$ 1,756,160</u>	<u>\$33,346,864</u>

\$ - -	\$ - -	\$ - -	\$ 6,201,652
- -	- -	- -	829,974
- -	- -	- -	2,213,705
- -	- -	- -	7,903,235
- -	- -	- -	852,115
- -	- -	- -	1,665,984
- -	- -	- -	2,417,860
- -	- -	- -	1,934,887
- -	- -	- -	4,215,310
- -	- -	1,781,815	1,781,815
38,158	- -	- -	38,158
- -	2,795,125	- -	3,288,497
225,000	- -	- -	230,428
<u>229,275</u>	<u>- -</u>	<u>- -</u>	<u>232,968</u>

\$ 492,433 \$ 2,795,125 \$ 1,781,815 \$33,806,588

\$ (492,433) \$(2,707,892) \$ (25,655) \$ (459,724)

\$ (2,207,403)	\$ - -	\$ - -	\$(2,207,403)
2,239,886	- -	- -	2,239,886
454,275	2,762,470	- -	5,250,963
- -	- -	- -	(5,250,963)
<u>\$ 486,758</u>	<u>\$ 2,762,470</u>	<u>\$ - -</u>	<u>\$ 32,483</u>

\$ (5,675) \$ 54,578 \$ (25,655) \$ (427,241)

13,498 662,401 187,612 9,135,316

\$ 7,823 \$ 716,979 \$ 161,957 \$ 8,708,075

Special Revenue			Debt Service		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 2,119,648	\$ 2,081,378	\$ (38,270)	\$ - -	\$ - -	\$ - -
18,585	14,869	(3,716)	- -	- -	- -
- -	- -	- -	- -	- -	- -
1,964,005	2,115,802	151,797	- -	- -	- -
13,800	55,113	41,313	- -	- -	- -
- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -
216,400	174,196	(42,204)	- -	- -	- -
<u>\$ 4,332,438</u>	<u>\$ 4,441,358</u>	<u>\$ 108,920</u>	<u>\$ - -</u>	<u>\$ - -</u>	<u>\$ - -</u>
\$ 200,441	\$ 203,507	\$ (3,066)	\$ - -	\$ - -	\$ - -
- -	- -	- -	- -	- -	- -
481,913	444,160	37,753	- -	- -	- -
- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -
2,853,900	2,470,042	383,858	- -	- -	- -
1,060,661	823,101	237,560	- -	- -	- -
- -	- -	- -	- -	- -	- -
978,000	951,193	26,807	- -	38,158	(38,158)
- -	- -	- -	- -	- -	- -
5,428	5,428	- -	225,000	225,000	- -
3,693	3,693	- -	229,275	229,275	- -
<u>\$ 5,584,036</u>	<u>\$ 4,901,124</u>	<u>\$ 682,912</u>	<u>\$ 454,275</u>	<u>\$ 492,433</u>	<u>\$ (38,158)</u>
<u>\$(1,251,598)</u>	<u>\$ (459,766)</u>	<u>\$ 791,832</u>	<u>\$ (454,275)</u>	<u>\$ (492,433)</u>	<u>\$ (38,158)</u>
\$ - -	\$ - -	\$ - -	\$ - -	\$ 2,239,886	\$ 2,239,886
- -	- -	- -	- -	(2,207,403)	(2,207,403)
2,034,218	2,034,218	- -	454,275	454,275	- -
(1,415,431)	(1,415,431)	- -	- -	- -	- -
<u>\$ 618,787</u>	<u>\$ 618,787</u>	<u>\$ - -</u>	<u>\$ 454,275</u>	<u>\$ 486,758</u>	<u>\$ 32,483</u>
<u>\$ (632,811)</u>	\$ 159,021	<u>\$ 791,832</u>	<u>\$ - -</u>	\$ (5,675)	<u>\$ (5,675)</u>
	<u>1,755,250</u>			<u>13,498</u>	
	<u>\$ 1,914,271</u>			<u>\$ 7,823</u>	

Total (Memorandum Only)

<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$17,587,649	\$17,904,271	\$ 316,622
2,290,750	2,201,026	(89,724)
179,185	335,732	156,547
645,000	820,004	175,004
6,290,901	6,017,856	(273,045)
1,726,499	2,237,958	511,459
1,343,800	1,033,642	(310,158)
167,785	199,600	31,815
147,810	163,845	16,035
<u>1,258,914</u>	<u>550,846</u>	<u>(708,068)</u>
<u>\$31,638,293</u>	<u>\$31,464,780</u>	<u>\$ (173,513)</u>

\$ 6,168,070	\$ 6,095,675	\$ 72,395
884,785	811,588	73,197
2,333,769	2,210,563	123,206
8,111,088	7,845,940	265,148
922,928	861,130	61,798
2,226,970	1,651,828	575,142
2,853,900	2,470,042	383,858
2,223,709	1,910,244	313,465
4,215,484	3,923,587	291,897
- -	38,158	(38,158)
4,030,495	3,713,167	317,328
230,428	230,428	- -
<u>232,968</u>	<u>232,968</u>	<u>- -</u>
<u>\$34,434,594</u>	<u>\$31,995,318</u>	<u>\$ 2,439,276</u>

\$(2,796,301) \$ (530,538) \$ 2,265,763

\$ - -	\$ 2,239,886	\$ 2,239,886
- -	(2,207,403)	(2,207,403)
5,178,279	5,250,963	72,684
<u>(4,802,829)</u>	<u>(5,250,963)</u>	<u>(448,134)</u>

\$ 375,450 \$ 32,483 \$ (342,967)

\$(2,420,851) \$ (498,055) \$ 1,922,796

10,232,817

\$ 9,734,762

COUNTY OF SCOTT, IOWA

**COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUNDS TYPES
Year Ended June 30, 1992**

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total (Memorandum Only)</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 26,060	\$ - -	\$ 26,060
Cash received from premiums allocated	- -	475,086	475,086
Cash received from employee contributions	- -	159,165	159,165
Cash received from employer contributions	- -	904,035	904,035
Cash payments to acquire goods for resale	(39,524)	- -	(39,524)
Cash payments for insurance premiums and services	- -	(602,925)	(602,925)
Cash payments to suppliers for goods and services	(166,707)	- -	(166,707)
Cash payments to employees for claims	- -	(882,477)	(882,477)
Cash payments to employees for services	(178,080)	- -	(178,080)
Other operating revenue	- -	28,743	28,743
Net cash provided by (used in) operating activities	<u>\$ (358,251)</u>	<u>\$ 81,627</u>	<u>\$ (276,624)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Net change in amounts due from/to other funds	\$ (4,187)	\$ - -	\$ (4,187)
Increase in advance from other fund	<u>240,113</u>	<u>- -</u>	<u>240,113</u>
Net cash provided by noncapital financing activities	<u>\$ 235,926</u>	<u>\$ - -</u>	<u>\$ 235,926</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	\$ (684,767)	\$ - -	\$ (684,767)
Interest paid on purchase contract	<u>(290,218)</u>	<u>- -</u>	<u>(290,218)</u>
Net cash (used in) capital and related financing activities	<u>\$ (974,985)</u>	<u>\$ - -</u>	<u>\$ (974,985)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received on investments	\$ 460,855	\$ 110,323	\$ 571,178
Proceeds from sale or maturity of investment securities	<u>40,325</u>	<u>- -</u>	<u>40,325</u>
Net cash provided by investing activities	<u>\$ 501,180</u>	<u>\$ 110,323</u>	<u>\$ 611,503</u>
Net increase (decrease) in cash and cash equivalents	<u>\$ (596,130)</u>	<u>\$ 191,950</u>	<u>\$ (404,180)</u>
Cash and cash equivalents:			
Beginning	<u>644,021</u>	<u>2,015,358</u>	<u>2,659,379</u>
Ending	<u>\$ 47,891</u>	<u>\$ 2,207,308</u>	<u>\$ 2,255,199</u>

(Continued)

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

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 Glynns Creek 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:

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 following are the County's fiduciary fund types.

Expendable Trust Fund - Expendable trust funds are accounted for in essentially the same manner as governmental funds.

Agency Funds - Agency funds are custodial in nature and do not involve measurement of results of operations.

Account groups:

Account groups are used to establish accounting control and accountability for the County's general fixed assets and the unmatured principal of its general long-term debt. These account groups include the following:

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, revenue is recognized when it becomes measurable and available to pay liabilities of the current period. Revenue not considered available is recorded as deferred revenue. Expenditures are recognized when the related fund liability is incurred except for interest on general long-term obligations, which is recognized when due.

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 represents estimated cash expenditures and estimated cash receipts.
- Public hearings are conducted to obtain taxpayer comments.
- Prior to March 15 the budget is legally adopted by resolution of the County Board. 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. County management can approve budget shifts within the major classes but not between major classes. During the year, two supplementary appropriations totaling \$615,545 were made. These additional appropriations are reflected in the budget amounts.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

j) 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 accumulate up to two times the employee's yearly vacation rate and total accumulated 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 vested vacation and sick leave, which is expected to be paid from available resources, are recognized as a liability of the fund from which it is to be paid with all remaining amounts accounted for as a liability of the general long-term debt account group.

k) 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 \$1,318,812 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, \$52,862,902 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 represents an estimate of the eventual loss from claims arising prior to year-end, including claims incurred and not yet reported, and is classified with accounts payable in the internal service funds.

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 Revenue 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	\$(1,129,760)	\$ 679,271	\$ (5,675)	\$ 54,578
Increase (decrease):				
Due to revenue:				
Received in cash during year but receivables (GAAP) as of June 30, 1991	1,740,618	151,988	--	304,912
Accrued as receivables as of June 30, 1992 but not recognized in budget	(1,671,828)	(130,453)	--	(220,448)
Due to expenditures:				
Paid in cash during year but payables (GAAP) as of June 30, 1991	(2,280,735)	(856,230)	--	(345,666)
Accrued as expenditures as of June 30, 1992 but not recognized in budget	<u>2,602,576</u>	<u>314,445</u>	<u>--</u>	<u>294,352</u>
Budgetary basis	<u>\$ (739,129)</u>	<u>\$ 159,021</u>	<u>\$ (5,675)</u>	<u>\$ 87,728</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	\$6,091,037	\$1,730,279	\$ 7,823	\$ 716,979
Increase (decrease):				
Due to revenue accrued as receivables as of June 30, 1992 but not recognized in budget	(1,671,828)	(130,453)	--	(220,448)
Due to expenditures accrued as liabilities as of June 30, 1992 but not recognized in budget	<u>2,602,576</u>	<u>314,445</u>	<u>--</u>	<u>294,352</u>
Budget basis	<u>\$7,021,785</u>	<u>\$1,914,271</u>	<u>\$ 7,823</u>	<u>\$ 790,883</u>

Deficit fund balance/retained earnings of individual funds:

<u>Fund</u>	<u>Amount of Deficit</u>
Glynn Creek Golf Course	<u>\$543,337</u>

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

The County is authorized by statute to invest in U.S. 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 securities held by the counterparty's trust department or its agent in the County's name. Category 3 includes uninsured and unregistered securities held by the counterparty or by its trust or safekeeping department or its agent, but not in the County's name.

	<u>Carrying Amount</u>			<u>Total</u>	<u>Market Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
U.S. government agency obligations	<u>\$ 6,494,662</u>	<u>\$ - -</u>	<u>\$ - -</u>	\$ 6,494,662	\$ 6,521,196
Noncategorized: Investment in mutual funds, annuities and ICMA Retirement Trust				<u>1,137,482</u> <u>\$ 7,632,144</u>	<u>1,137,482</u> <u>\$ 7,658,678</u>
Iowa Trust				<u>\$ 6,612,913</u>	

The market value of the investment in the Iowa Trust is undeterminable. See Note 10 regarding investment in the Iowa Trust.

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 6. General Obligation Debt

The following is a summary of changes in the general long-term account group for the year ended June 30, 1992:

	<u>June 30, 1991</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 1992</u>
General obligations bonds	\$2,900,000	\$2,260,000	\$2,425,000	\$2,735,000
Note payable	43,477	- -	5,428	38,049
Compensated absences	<u>32,560</u>	<u>21,533</u>	- -	<u>54,093</u>
	<u>\$2,976,037</u>	<u>\$2,281,533</u>	<u>\$2,430,428</u>	<u>\$2,827,142</u>

In prior years, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements.

On November 19, 1991, the County issued \$2,260,000 in general obligations bonds with an average net interest rate of 5.224% to crossover advance refund \$2,200,000 of the outstanding 1985 Series general obligation bonds with an interest rate of 8.05%. The net proceeds of \$2,207,403, after paying issuance costs of \$38,158, were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded 1985 Series bonds until the bonds are called on June 1, 1994. The advance refunding met the requirements of an in-substance debt defeasance and these 1985 Series general obligation bonds have been removed from the County's general long-term debt account group.

As a result of the advance refunding, the County reduced its total debt service requirements by \$185,197, which resulted in an economic gain (difference between the present value of the debt service payments on the old and the new debt) of \$143,672.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

The computation of the County's legal margin as of June 30, 1992 is as follows:

Assessed value	<u>\$4,031,437,495</u>
Debt limit, 5% of assessed valuation (Iowa statutory limitation)	\$ 201,571,875
Total amount of debt applicable to debt margin	<u>2,735,000</u>
Legal debt margin	<u>\$ 198,836,875</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. and subsequently assigned to Boatman's First National Bank 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.

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.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

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 6.83% for sheriff and deputy sheriff employees. Employer contributions are at the rates of 5.75% for regular employees and 10.25% for sheriff and deputy sheriff employees. These rates are applied on the first \$31,000 of compensation in calendar year 1991 and on the first \$31,000 of compensation in calendar year 1992. The contribution paid by the County for the year ended June 30, 1992 totaled \$579,869 and the contributions paid by employees totaled \$375,661. The total payroll for employees covered by IPERS for the year ended June 30, 1992 was \$9,239,918 and the total County payroll was \$10,155,722.

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

	<u>Regular Employees</u>	<u>Sheriff And Deputy Sheriff Employees</u>
Total County payroll	<u>\$9,017,135</u>	<u>\$1,138,587</u>
Payroll earnings reported to and covered by IPERS	<u>\$8,160,462</u>	<u>\$1,079,456</u>
County contribution	<u>\$ 469,225</u>	<u>\$ 110,644</u>
Employee contribution	<u>\$ 301,934</u>	<u>\$ 73,727</u>

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess IPERS' funding status on a going-concern basis, assess progress made in 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, 1992 for IPERS as a whole, determined through an actuarial valuation performed as of that date, was \$5,590,501,986. IPERS' net assets available for benefits on that date were \$5,646,470,378, market value is \$6,225,257,155 leaving no unfunded pension benefit obligation. The total employee and County contributions during the year ended June 30, 1992 represented .34% of total contributions of \$281,781,606 of all participating entities.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Note 10. Investment in Iowa Trust

On December 11, 1991, the Securities and Exchange Commission initiated an action against Institutional Treasury Management, the investment manager of the Iowa Trust, and froze all assets of the investment manager, including those of the Iowa Trust. This action was taken pending investigation and determination of whether Institutional Treasury Management has properly managed funds under its control and whether sufficient funds were available for distribution to investors.

The Iowa Trust was established by local governments pursuant to Chapter 28E of the Code of Iowa as a means of jointly investing their public funds. On December 11, 1991, the County of Scott, Iowa had pooled investments totaling \$8,519,864 in the Iowa Trust.

A court-appointed receiver's plan to distribute available funds of the Iowa Trust to investors was approved by a district court judge. Under this plan, the County of Scott, Iowa received distributions in December 1991 and January 1992 totaling \$1,906,951, leaving a remaining investment of \$6,612,913 at June 30, 1992.

The amount of the loss, if any, cannot currently be determined. Accordingly, no provision for any loss that may result from this uncertainty has been made in the accompanying financial statements.

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 revenue and expenditures which are not required to be accounted for in another fund.

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
GENERAL FUND
Year Ended June 30, 1992

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Expenditures, current operating:			
Physical health and education:			
Physical health services program:			
Personal and family health services	\$ 696,581	\$ 644,371	\$ 52,210
Communicable disease prevention and control services	380,822	366,308	14,514
Sanitation	459,052	441,215	17,837
Health administration	110,401	109,509	892
Educational services program, fairgrounds	<u>205,000</u>	<u>205,000</u>	<u>- -</u>
Total physical health and education	<u>\$ 1,851,856</u>	<u>\$ 1,766,403</u>	<u>\$ 85,453</u>
Mental health:			
Persons with mental health programs, mental illness:			
Advocacy and education	\$ 59,946	\$ 53,771	\$ 6,175
Community living skills	99,709	24,000	75,709
Coordination services	5,489	22,555	(17,066)
Personal and environmental support	44,993	11,764	33,229
Treatment services	690,329	569,754	120,575
Licensed or approved living	71,237	356,500	(285,263)
Persons with chronic mental illness:			
Advocacy and education	56,580	35,343	21,237
Community living skills	434,975	458,090	(23,115)
Coordination services	123,145	479,104	(355,959)
Personal and environmental support	169,260	69,994	99,266
Treatment services	116,659	186,512	(69,853)
Vocational services	-	13,537	(13,537)
Licensed or approved living	2,836,596	2,152,804	683,792
Persons with mental retardation:			
Advocacy and education	-	499	(499)
Coordination services	11,739	11,306	433
Personal and environmental support	21,986	43,821	(21,835)
Treatment services	-	4,360	(4,360)
Vocational services	366,677	336,074	30,603
Licensed or approved living	2,655,677	2,584,627	71,050
Persons with other development disabilities:			
Coordination services	6,371	2,367	4,004
Personal and environmental support	-	13,354	(13,354)
Vocational services	39,446	20,797	18,649
Licensed or approved living	14,186	16,481	(2,295)
Persons with chemical dependency:			
Treatment services	244,886	351,860	(106,974)
Preventive services	41,202	26,666	14,536
Total mental health	<u>\$ 8,111,088</u>	<u>\$ 7,845,940</u>	<u>\$ 265,148</u>

(Continued)

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUE, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 GENERAL FUND
 Year Ended June 30, 1992

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Interprogram services:			
Policy and administration program:			
General county management	\$ 328,864	\$ 324,211	\$ 4,653
Administrative management services	615,256	576,638	38,618
Treasury management services	496,752	488,979	7,773
Other policy and administration	367,300	146,056	221,244
Central services program:			
General services	1,413,034	1,345,640	67,394
Data processing services	546,778	529,749	17,029
Risk management services program:			
Tort liability	309,885	307,355	2,530
Safety of workplace	115,115	194,279	(79,164)
Fidelity of public officers	2,500	1,960	540
Unemployment compensation	20,000	8,720	11,280
Total interprogram services	<u>\$ 4,215,484</u>	<u>\$ 3,923,587</u>	<u>\$ 291,897</u>
Total expenditures	<u>\$24,613,788</u>	<u>\$23,839,787</u>	<u>\$ 774,001</u>
Excess of revenue over expenditures	\$ 2,546,403	\$ 3,096,403	\$ 550,000
Other financing sources (uses), operating transfers (to) other funds	<u>(3,387,398)</u>	<u>(3,835,532)</u>	<u>(448,134)</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	<u>\$ (840,995)</u>	<u>\$ (739,129)</u>	<u>\$ 101,866</u>
Fund balance, beginning		<u>7,760,914</u>	
Fund balance, ending		<u>\$ 7,021,785</u>	

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 revenue 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 revenue allocated to the County to be used to maintain and improve the County's roads.

<u>County Library Fund</u>	<u>Disaster Services Fund</u>	<u>Rural Services Fund</u>	<u>Secondary Roads Fund</u>	<u>Total</u>
\$ 152,567	\$ 35,360	\$ 106,020	\$ 973,236	\$1,914,274
3,643	- -	15,155	295	27,415
- -	- -	755	- -	755
- -	12,072	- -	90,208	102,280
<u>\$ 156,210</u>	<u>\$ 47,432</u>	<u>\$ 121,930</u>	<u>\$1,063,739</u>	<u>\$2,044,724</u>

\$ 9,556	\$ 1,225	\$ - -	\$ 75,690	\$ 97,786
11,384	7,926	- -	44,546	92,251
826	- -	6,596	- -	13,108
12,695	9,738	- -	66,244	111,300
<u>\$ 34,461</u>	<u>\$ 18,889</u>	<u>\$ 6,596</u>	<u>\$ 186,480</u>	<u>\$ 314,445</u>
<u>\$ 121,749</u>	<u>\$ 28,543</u>	<u>\$ 115,334</u>	<u>\$ 877,259</u>	<u>\$1,730,279</u>
<u>\$ 156,210</u>	<u>\$ 47,432</u>	<u>\$ 121,930</u>	<u>\$1,063,739</u>	<u>\$2,044,724</u>

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUE, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 CITY ASSESSOR SPECIAL FUND
 Year Ended June 30, 1992

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:			
Property taxes	\$ 24,665	\$ 23,271	\$ (1,394)
Other taxes	35	42	7
Intergovernmental	<u>2,167</u>	<u>3,201</u>	<u>1,034</u>
Total revenue	\$ 26,867	\$ 26,514	\$ (353)
Expenditures, current operating, state and local government services	<u>118,650</u>	<u>62,799</u>	<u>55,851</u>
(Deficiency) of revenue under expenditures	<u>\$(91,783)</u>	<u>\$(36,285)</u>	<u>\$ 55,498</u>
Fund balance, beginning		<u>223,101</u>	
Fund balance, ending		<u>\$186,816</u>	

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUE, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 COUNTY LIBRARY FUND
 Year Ended June 30, 1992

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:			
Intergovernmental, primarily property taxes	\$ 237,510	\$ 242,342	\$ 4,832
Charges for services	<u>12,000</u>	<u>12,118</u>	<u>118</u>
Total revenue	<u>\$ 249,510</u>	<u>\$ 254,460</u>	<u>\$ 4,950</u>
Expenditures:			
Current operating	\$ 481,913	\$ 444,160	\$ 37,753
Debt service:			
Principal	5,428	5,428	- -
Interest	<u>3,693</u>	<u>3,693</u>	<u>- -</u>
Total expenditures	<u>\$ 491,034</u>	<u>\$ 453,281</u>	<u>\$ 37,753</u>
(Deficiency) of revenue over expenditures	\$(241,524)	\$(198,821)	\$ 42,703
Other financing sources, operating transfers from other funds	<u>241,524</u>	<u>241,524</u>	<u>- -</u>
Excess of revenue and other financing sources over expenditures	<u>\$ - -</u>	<u>\$ 42,703</u>	<u>\$ 42,703</u>
Fund balance, beginning		109,864	
Fund balance, ending		<u>\$ 152,567</u>	

COUNTY OF SCOTT, IOWA
SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS
RURAL SERVICES FUND
Year Ended June 30, 1992

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:			
Property taxes	\$1,279,075	\$1,270,178	\$ (8,897)
Other taxes	12,530	12,792	262
Intergovernmental	<u>123,826</u>	<u>142,376</u>	<u>18,550</u>
Total revenue	\$1,415,431	\$1,425,346	\$ 9,915
Other financing (uses), operating transfers (to) other funds	<u>(1,415,431)</u>	<u>(1,415,431)</u>	<u>- -</u>
Excess of revenue over other financing uses	<u>\$ - -</u>	\$ 9,915	<u>\$ 9,915</u>
Fund balance, beginning		96,105	
Fund balance, ending		<u>\$ 106,020</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 STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS
Year Ended June 30, 1992**

	<u>Health Insurance Fund</u>	<u>Self- Insurance Fund</u>	<u>Total</u>
Operating revenue:			
Charges for services	\$1,063,319	\$ 318,467	\$1,381,786
Other	<u>3,652</u>	<u>14,816</u>	<u>18,468</u>
Total operating revenue	<u>\$1,066,971</u>	<u>\$ 333,283</u>	<u>\$1,400,254</u>
Operating expenses, claims and administrative expenses	<u>1,022,422</u>	<u>318,467</u>	<u>1,340,889</u>
Operating income	\$ 44,549	\$ 14,816	\$ 59,365
Nonoperating income, interest	<u>34,237</u>	<u>76,086</u>	<u>110,323</u>
Net income	\$ 78,786	\$ 90,902	\$ 169,688
Retained earnings, beginning	<u>250,061</u>	<u>570,365</u>	<u>820,426</u>
Retained earnings, ending	<u><u>\$ 328,847</u></u>	<u><u>\$ 661,267</u></u>	<u><u>\$ 990,114</u></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.

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 Taxing Districts Fund

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

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

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

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	\$ 160,010	\$4,951,173	\$5,111,183
Invested employee deferred compensation	- -	1,137,482	1,137,482
Receivables, property taxes	- -	971,284	971,284
Other	- -	2,753	2,753
Total assets	<u>\$ 160,010</u>	<u>\$7,062,692</u>	<u>\$7,222,702</u>
 LIABILITIES AND FUND BALANCE			
LIABILITIES			
Accounts payable	\$ - -	\$1,276,707	\$1,276,707
Due to other funds	- -	317,227	317,227
Due to other governmental agencies	- -	5,468,758	5,468,758
Total liabilities	<u>\$ - -</u>	<u>\$7,062,692</u>	<u>\$7,062,692</u>
FUND BALANCE	<u>\$ 160,010</u>	<u>\$ - -</u>	<u>\$ 160,010</u>
Total liabilities and fund balance	<u>\$ 160,010</u>	<u>\$7,062,692</u>	<u>\$7,222,702</u>

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
EXPENDABLE TRUST FUNDS
Year Ended June 30, 1992

	<u>Community Services Fund</u>	<u>Jail General Trust Fund</u>	<u>Total</u>
Revenue, other	\$1,555,157	\$ 201,003	\$1,756,160
Expenditures, nonprogram services, supplies, and services	<u>1,582,186</u>	<u>199,629</u>	<u>1,781,815</u>
Excess (deficiency) of revenue over expenditures	\$ (27,029)	\$ 1,374	\$ (25,655)
Fund balance, beginning	<u>179,707</u>	<u>5,958</u>	<u>185,665</u>
Fund balance, ending	<u><u>\$ 152,678</u></u>	<u><u>\$ 7,332</u></u>	<u><u>\$ 160,010</u></u>

COUNTY OF SCOTT, IOWA

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1992**

**COMMUNITY COLLEGE TAXING
DISTRICT FUND**

ASSETS	Balance June 30, 1991	Additions	Deletions	Balance June 30, 1992
Cash and investments	\$ 19,195	\$ 2,013,616	\$ 1,974,546	\$ 58,265
Receivables, property taxes	42,296	15,871	42,296	15,871
Total assets	<u>\$ 61,491</u>	<u>\$ 2,029,487</u>	<u>\$ 2,016,842</u>	<u>\$ 74,136</u>
 LIABILITIES, due to other governmental agencies	 <u>\$ 61,491</u>	 <u>\$ 2,029,487</u>	 <u>\$ 2,016,842</u>	 <u>\$ 74,136</u>

FIRE TAXING DISTRICT FUND

ASSETS				
Cash and investments	\$ 320	\$ 119,268	\$ 117,716	\$ 1,872
Receivables, property taxes	1,969	1,345	1,969	1,345
Total assets	<u>\$ 2,289</u>	<u>\$ 120,613</u>	<u>\$ 119,685</u>	<u>\$ 3,217</u>
 LIABILITIES, due to other governmental agencies	 <u>\$ 2,289</u>	 <u>\$ 120,613</u>	 <u>\$ 119,685</u>	 <u>\$ 3,217</u>

SCHOOL TAXING DISTRICT FUND

ASSETS				
Cash and investments	\$ 545,291	\$ 53,839,799	\$ 53,436,226	\$ 948,864
Receivables, property taxes	1,201,806	502,032	1,201,806	502,032
Total assets	<u>\$ 1,747,097</u>	<u>\$ 54,341,831</u>	<u>\$ 54,638,032</u>	<u>\$ 1,450,896</u>
 LIABILITIES, due to other governmental agencies	 <u>\$ 1,747,097</u>	 <u>\$ 54,341,831</u>	 <u>\$ 54,638,032</u>	 <u>\$ 1,450,896</u>

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1992

CONDEMNATIONS FUND	Balance June 30, 1991	Additions	Deletions	Balance June 30, 1992
ASSETS, cash and investments	\$ 165,267	\$ - -	\$ - -	\$ 165,267
LIABILITIES, due to other governmental agencies	\$ 165,267	\$ - -	\$ - -	\$ 165,267
COUNTY AUDITOR'S CASH POOL FUND				
ASSETS, cash and investments	\$ 609	\$ 4,549,861	\$ 4,549,833	\$ 637
LIABILITIES, due to other governmental agencies	\$ 609	\$ 4,549,861	\$ 4,549,833	\$ 637
COUNTY AUDITOR AGENCY FUND				
ASSETS, cash and investments	\$ 67,414	\$ 7,196	\$ 3,984	\$ 70,626
LIABILITIES				
Accounts payable	\$ 64,993	\$ 2,955	\$ - -	\$ 67,948
Due to other funds	2,421	2,678	2,421	2,678
Total liabilities	\$ 67,414	\$ 5,633	\$ 2,421	\$ 70,626

COUNTY OF SCOTT, IOWA

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1992**

**COUNTY EMPLOYEES' DEFERRED
COMPENSATION FUND**

	<u>Balance June 30, 1991</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1992</u>
ASSETS, invested employee deferred compensation	<u>\$ 1,064,205</u>	<u>\$ 315,449</u>	<u>\$ 242,172</u>	<u>\$ 1,137,482</u>
LIABILITIES, deferred compensation	<u>\$ 1,064,205</u>	<u>\$ 315,449</u>	<u>\$ 242,172</u>	<u>\$ 1,137,482</u>

MOTOR VEHICLE TAX FUND

**ASSETS, cash and
investments**

	<u>\$ 817,445</u>	<u>\$ 10,434,377</u>	<u>\$ 10,302,776</u>	<u>\$ 949,046</u>
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LIABILITIES

Due to other funds	\$ 35,338	\$ 55,407	\$ 35,338	\$ 55,407
Due to other governmental agencies	<u>782,107</u>	<u>10,414,308</u>	<u>10,302,776</u>	<u>893,639</u>
Total liabilities	<u>\$ 817,445</u>	<u>\$ 10,469,715</u>	<u>\$ 10,338,114</u>	<u>\$ 949,046</u>

**ORIGINAL BOND ISSUE ESCROW
FUND**

**ASSETS, cash and
investments**

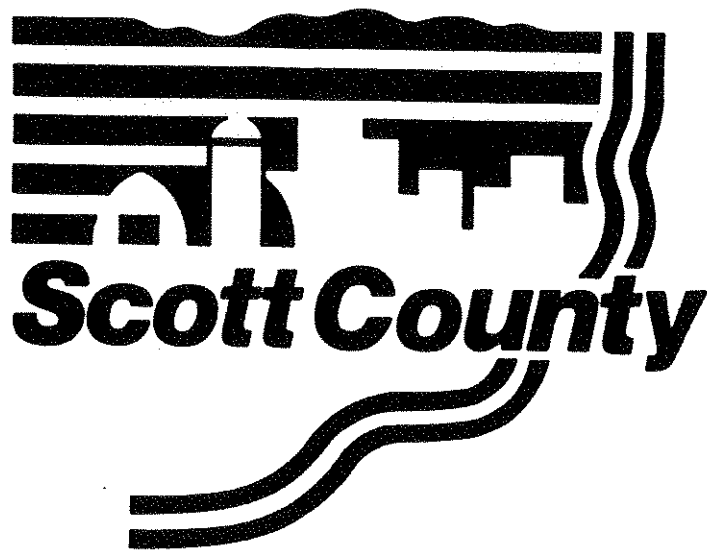
	<u>\$ 5,263</u>	<u>\$ 554,095</u>	<u>\$ 552,289</u>	<u>\$ 7,069</u>
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**LIABILITIES, accounts
payable**

	<u>\$ 5,263</u>	<u>\$ 554,095</u>	<u>\$ 552,289</u>	<u>\$ 7,069</u>
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COUNTY OF SCOTT, IOWA
GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets 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.



<u>Equipment</u>	<u>Vehicles</u>	<u>Total</u>
\$ 1,004,817	\$ 380,045	\$ 8,081,835
132,826	- -	388,647
173,515	80,134	297,606
<u>\$ 1,311,158</u>	<u>\$ 460,179</u>	<u>\$ 8,768,088</u>
\$ 466,834	\$ 42,227	\$ 2,660,138
70,862	- -	665,783
13,719	- -	547,434
<u>\$ 551,415</u>	<u>\$ 42,227</u>	<u>\$ 3,873,355</u>
\$ 85,625	\$ 98,991	\$ 2,616,997
933,199	49,000	1,173,433
<u>\$ 1,018,824</u>	<u>\$ 147,991</u>	<u>\$ 3,790,430</u>
\$ 3,021	\$ - -	\$ 16,917
100,626	22,000	600,344
15,284	- -	59,493
77	- -	1,059
383	- -	5,294
<u>\$ 119,391</u>	<u>\$ 22,000</u>	<u>\$ 683,107</u>
\$ 114,484	\$ - -	\$ 2,090,742
7,661	- -	105,888
<u>\$ 122,145</u>	<u>\$ - -</u>	<u>\$ 2,196,630</u>
\$ 80	\$ 222	\$ 1,651
607,997	392,465	3,363,272
53	148	1,101
2,537	7,025	52,293
<u>\$ 610,667</u>	<u>\$ 399,860</u>	<u>\$ 3,418,317</u>
\$ 108,642	\$ 72,607	\$ 286,838
217,285	145,213	573,677
1,846,921	1,234,314	4,876,256
<u>\$ 2,172,848</u>	<u>\$ 1,452,134</u>	<u>\$ 5,736,771</u>

<u>Equipment</u>	<u>Vehicles</u>	<u>Total</u>
\$ 337,427	\$ - -	\$ 525,129
<u>176,932</u>	<u>45,950</u>	<u>852,702</u>
<u>\$ 514,359</u>	<u>\$ 45,950</u>	<u>\$ 1,377,831</u>
\$ 166,872	\$ 11,479	\$ 587,178
<u>992,598</u>	<u>36,564</u>	<u>2,696,777</u>
<u>\$ 1,159,470</u>	<u>\$ 48,043</u>	<u>\$ 3,283,955</u>
<u>\$ 7,580,277</u>	<u>\$ 2,618,384</u>	<u>\$33,128,484</u>

COUNTY OF SCOTT, IOWA

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year Ended June 30, 1992**

	<u>Balance June 30, 1991</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1992</u>
County environment:				
Environmental quality	\$ 1,651	\$ - -	\$ - -	\$ 1,651
Conservation and recreation services	3,113,236	282,353	32,317	3,363,272
Animal control	1,101	- -	- -	1,101
County development	<u>52,293</u>	<u>- -</u>	<u>- -</u>	<u>52,293</u>
Total county environment	<u>\$ 3,168,281</u>	<u>\$ 282,353</u>	<u>\$ 32,317</u>	<u>\$ 3,418,317</u>
Roads and transportation:				
Secondary roads administration and engineering	\$ 282,387	\$ 13,022	\$ 8,571	\$ 286,838
Roadway maintenance	564,773	26,046	17,142	573,677
General roadway expenditures	<u>4,800,575</u>	<u>221,391</u>	<u>145,710</u>	<u>4,876,256</u>
Total roads and transportation	<u>\$ 5,647,735</u>	<u>\$ 260,459</u>	<u>\$ 171,423</u>	<u>\$ 5,736,771</u>
State and local government services:				
Representation services	\$ 522,708	\$ 2,421	\$ - -	\$ 525,129
State administrative services	<u>849,683</u>	<u>4,598</u>	<u>1,579</u>	<u>852,702</u>
Total state and local government services	<u>\$ 1,372,391</u>	<u>\$ 7,019</u>	<u>\$ 1,579</u>	<u>\$ 1,377,831</u>
Interprogram services:				
Policy and administration	\$ 582,505	\$ 4,673	\$ - -	\$ 587,178
Central services	<u>1,823,594</u>	<u>926,141</u>	<u>52,958</u>	<u>2,696,777</u>
Total interprogram services	<u>\$ 2,406,099</u>	<u>\$ 930,814</u>	<u>\$ 52,958</u>	<u>\$ 3,283,955</u>
Total general fixed assets	<u><u>\$30,517,679</u></u>	<u><u>\$ 2,960,570</u></u>	<u><u>\$ 349,765</u></u>	<u><u>\$33,128,484</u></u>

Statistical Section



<u>Roads and Transportation</u>	<u>State and Local Government Services</u>	<u>Inter-Program Services</u>	<u>Capital Outlay</u>	<u>Debt Services</u>	<u>Total</u>
\$ 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
2,417,860	1,934,887	4,215,310	3,288,497	501,554	32,024,773

<u>Licenses and Permits</u>	<u>Charges For Services</u>	<u>Interest</u>	<u>Miscellaneous</u>	<u>Total</u>
\$ 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
201,399	2,282,180	881,619	785,536	31,590,704

<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>
\$ 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
2,788,294	109,703,312	101.19	1,096,048	1.01

<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>		
\$ 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
348,137,661	348,137,661	3,541,369,548	4,031,437,495	87.8	33,955,001

Cities

Davenport						Walcott	
Davenport	North Scott	Blue Grass	Buffalo	Eldridge	LeClaire	Davenport	Durant
14.83000	14.83000	10.75525	6.18775	9.12502	5.97746	5.97746	5.97746
.47884	.47884	.47884	.47884	.47884	.47884	.47884	.47884
15.30436	14.58938	15.30436	15.30436	14.58938	15.30436	15.30436	12.02605
.04736	.04736	.04736	.04736	.04736	.04736	.04736	.04736
.27446	.27446	.20119	.20119	.20119	.20119	.20119	.20119
4.69606	4.69606	4.69606	4.69606	4.69606	4.69606	4.69606	4.69606
<u>35.63108</u>	<u>34.91610</u>	<u>31.48306</u>	<u>26.91556</u>	<u>29.13785</u>	<u>26.70527</u>	<u>26.70527</u>	<u>23.42696</u>
.13180	.13450	.14916	.17447	.16117	.14486	.17585	.20046
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
4.53733	4.53733	4.53733	4.53733	4.53733	4.53733	4.53733	4.53733
<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>
.13041	.13211	.15059	.17331	.15948	.14516	.17470	.19812
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
4.45656	4.45656	4.45656	4.45656	4.45656	4.45656	4.45656	4.45656
<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>
.12934	.13655	.14570	.17033	.16358	.14591	.16546	.18717
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
4.63883	4.63883	4.63883	4.63883	4.63883	4.63883	4.63883	4.63883
<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>
.13233	.13743	.15587	.17767	.16934	.14145	.16869	.18789
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
4.54676	4.54676	4.54676	4.54676	4.54676	4.54676	4.54676	4.54676
<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>
.12891	.13193	.15288	.17621	.16176	.13966	.16527	.18711

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
<u>4.37586</u>	<u>4.37586</u>	<u>4.37586</u>	<u>4.37586</u>	<u>4.37586</u>	<u>4.37586</u>	<u>4.37586</u>	<u>4.37586</u>
<u>34.76404</u>	<u>33.48235</u>	<u>29.05647</u>	<u>26.17893</u>	<u>27.16858</u>	<u>31.91701</u>	<u>27.68520</u>	<u>24.34333</u>
<u>.12587</u>	<u>.13069</u>	<u>.15059</u>	<u>.16715</u>	<u>.16106</u>	<u>.13710</u>	<u>.15806</u>	<u>.17976</u>
13.81302	13.81302	9.27205	5.43851	9.06918	13.48283	7.57960	7.57960
.44937	.44937	.44937	.44937	.44937	.44937	.44937	.44937
14.65723	13.42020	14.65723	14.65723	13.42020	13.38192	14.65723	11.52959
.05084	.05084	.05084	.05084	.05084	.05084	.05084	.05084
.22383	.22383	.18109	.18109	.18109	.18109	.18109	.18109
<u>4.81555</u>	<u>4.81555</u>	<u>4.81555</u>	<u>4.81555</u>	<u>4.81555</u>	<u>4.81555</u>	<u>4.81555</u>	<u>4.81555</u>
<u>34.00984</u>	<u>32.77281</u>	<u>29.42613</u>	<u>25.59259</u>	<u>27.98623</u>	<u>32.36160</u>	<u>27.73368</u>	<u>24.60604</u>
<u>.14159</u>	<u>.14694</u>	<u>.16365</u>	<u>.18816</u>	<u>.17207</u>	<u>.14880</u>	<u>.17364</u>	<u>.19571</u>
13.79611	13.79611	8.80580	6.36901	9.83751	13.93436	7.91373	7.91373
.44994	.44994	.44994	.44994	.44994	.44994	.44994	.44994
14.61994	13.30094	14.61994	14.61994	13.30094	13.37895	14.61994	11.09818
.05502	.05502	.05502	.05502	.05502	.05502	.05502	.05502
.15465	.15465	.17578	.17578	.17578	.17578	.17578	.17578
<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>
<u>34.05818</u>	<u>32.73918</u>	<u>29.08900</u>	<u>26.65221</u>	<u>28.80171</u>	<u>32.97657</u>	<u>28.19693</u>	<u>24.67517</u>
<u>.14629</u>	<u>.15219</u>	<u>.17129</u>	<u>.18695</u>	<u>.17299</u>	<u>.15109</u>	<u>.17670</u>	<u>.20192</u>
12.55686	12.55686	9.36230	5.84355	9.91287	11.44002	7.91311	7.91311
.44504	.44504	.44504	.44504	.44504	.44504	.44054	.44504
14.78488	14.34256	14.78488	14.78488	14.34256	13.38137	14.78488	10.98113
.03803	.03803	.03803	.03803	.03803	.03803	.03803	.03803
.21062	.21062	.15531	.15531	.15531	.15531	.15531	.15531
<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>
<u>33.02418</u>	<u>32.58186</u>	<u>29.77431</u>	<u>26.25556</u>	<u>29.88256</u>	<u>30.44852</u>	<u>28.32512</u>	<u>24.52137</u>
<u>.15106</u>	<u>.15311</u>	<u>.16755</u>	<u>.19001</u>	<u>.16695</u>	<u>.16384</u>	<u>.17612</u>	<u>.20344</u>

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
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	\$ 2,735,000	100.0%	\$ 2,735,000
School districts:			
Bettendorf Community	1,128,098	100.0	1,128,098
Durant Community	315,000	24.9	78,435
Pleasant Valley Community	8,420,000	100.0	8,420,000
Wheatland Community	20,000	17.7	3,540
Cities:			
Bettendorf	16,685,000	100.0	16,685,000
Blue Grass	220,000	100.0	220,000
Buffalo	30,000	100.0	30,000
Davenport	63,866,788	100.0	63,866,788
Durant	285,000	.2	570
Eldridge	925,000	100.0	925,000
LeClaire	940,000	100.0	940,000
Long Grove	10,000	100.0	10,000
Princeton	80,000	100.0	80,000
Other districts, Parkview Sanitary District	60,000	100.0	<u>60,000</u>
Total direct and overlapping debt			<u><u>\$95,182,431</u></u>

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>
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	31.1	5.6	30,000 (1)
1990-91	150,979	16,930	32.4	6.0	30,000 (1)
1991-92	150,979	19,197	32.4	4.0	31,237

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

(1) Estimated

Property Value (1)					Bank Deposits (2)
<u>Commercial</u>	<u>Residential</u>	<u>Industrial</u>	<u>Agricultural</u>	<u>Total</u>	
\$ 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
785,487	2,217,280	253,704	198,501	3,454,972	1,588,000

COUNTY OF SCOTT, IOWA
SURETY BONDS OF PRINCIPAL OFFICIALS
June 30, 1992

	<u>1991-92</u> <u>Annual</u> <u>Salary</u>	<u>Bonded</u> <u>Amount</u>
County Auditor	\$ 40,000	\$ 20,000
County Attorney	56,000	20,000
County Recorder	40,000	20,000
Sheriff	47,500	20,000
Treasurer	40,000	50,000
Board of Supervisors	22,000	20,000
Chairman, Board of Supervisors	23,500	20,000

All officials and employees of Scott County are bonded in the amount of \$20,000.

<u>Deductible</u>	<u>Policy Number</u>	<u>Expiration Date</u>	<u>Premium</u>
\$250,000 underlying limit	LC05520121	07/01/92	\$175,173
\$300,000 underlying limit	X-7827A	07/01/92	27,000
\$500	RI00411694	03/21/93	199
N/A	EM06640227	08/02/92	1,102
\$250	I01222612	06/30/92	4,398
\$100	3F642245-02	01/01/93	1,960
\$250,000	EB952	07/01/92	19,591
N/A	87LNP105281	09/05/92	100
\$250	131821107-00	08/18/92	1,086
\$500	CRP132439395	12/19/92	1,595
\$250	MVP13536580	03/05/93	1,997
\$1,000	BMICH916141204	12/04/92	5,127
\$5,000 breakdown \$500 losses	IM01400091	07/03/92	621
N/A	3204600066	07/01/93	3,156
\$100	CPJ012134602	10/25/92	124
N/A	CPJ012134602	10/25/92	298
N/A	CPJ012134602	10/25/92	1,294
\$50-\$1,000	CPJ012134602	10/25/92	1,262
\$250	CPJ012134602	10/25/92	1,850
N/A	WCJ010523002	10/25/92	1,055

COUNTY OF SCOTT, IOWA
MISCELLANEOUS STATISTICS
June 30, 1992

Recreation:

Parks:

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

Golf courses:

Private	2
Public	4
Municipal	4

Snowmobile trails, total miles	78.5
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State wildlife preserve open to public hunting and fishing	1,736 acres
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Number of lakes	5
Number of boat launches	5
Number of beaches	1
Number of swimming pools	1
Number of zoos	1
Number of baseball diamonds	2

Public safety:

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

Elections:

Last general election:	
Registered voters	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, 1992	495
Value of issued permits	\$10,850,336

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 October 30, 1992. 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.

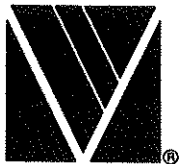
McGladrey & Pullen

Davenport, Iowa
October 30, 1992

COUNTY OF SCOTT, IOWA

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Year Ended June 30, 1992**

<u>Federal Grant/Pass-Through Grant/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Program Expenditures</u>
U.S. Department of Health and Human Services (Passed through Iowa Department of Human Services):			
Child Support Enforcement	93.023	N/A	<u>\$258,015</u>
Medical Assistance	93.778	N/A	<u>\$264,816</u>
Social Services Block Grant	93.667	N/A	<u>\$ 55,273</u>
Family Support	93.020	N/A	<u>\$ 27,709</u>
Foster Care	93.658	N/A	<u>\$ 29,356</u>
Refugee and Entrant Assistance	93.026	N/A	<u>\$ 780</u>
Job Opportunities and Basic Skills Training	93.021	N/A	<u>\$ 60</u>
At-Risk Day Care	93.674	N/A	<u>\$ 1,870</u>
Child Care Block Grant	93.037	N/A	<u>\$ 2,443</u>
U.S. Department of Agricultural Food and Nutrition Services (Passed through Iowa Department of Human Services), Food Stamp Program			
	10.551	N/A	<u>\$ 25,855</u>
U.S. Department of Housing and Urban Development (Passed through Iowa Department of Economic Development):			
Emergency Shelter Grants	14.231	91-ES-004	<u>\$ 53,764</u>
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	<u>\$ 25,663</u>
Total federal financial assistance			<u><u>\$924,524</u></u>



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, 1992, and have issued our report thereon dated October 30, 1992.

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, 1992, 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.



McGLADREY & PULLEN

Certified Public Accountants and Consultants

Independent Auditor's Single Audit Report On the Internal Control Structure Used in Administering 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, as of and for the year ended June 30, 1992, and have issued our report thereon dated October 30, 1992.

We conducted our audit in accordance with generally accepted auditing standards; "Government Auditing Standards", issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the County of Scott, Iowa complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit as of and for the year ended June 30, 1992 we considered the County's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the County's general purpose financial statements and not to provide assurance on the internal control structure. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated October 30, 1992.

During the year ended June 30, 1992, the County of Scott, Iowa had no major federal financial assistance programs and expended 57% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

- Child Support Enforcement
- Medical Assistance

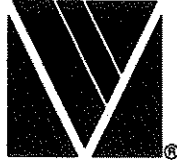
We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute 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 internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the County of Scott and the Office of State Auditor, State of Iowa. However, this report is a matter of public record and its distribution is not limited.

McGladrey & Pullen

Davenport, Iowa
October 30, 1992



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, 1992, and have issued our report thereon dated October 30, 1992

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, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

This report is intended for the information of the Board of Supervisors, the management and the Auditor, State of Iowa. However, this report is a matter of public record and its distribution is not limited.

McGladrey & Pullen

Davenport, Iowa
October 30, 1992



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 audited the general purpose financial statements of the County of Scott, Iowa as of and for the year ended June 30, 1992 and have issued our report thereon dated October 30, 1992.

We have applied procedures to test the County of Scott, Iowa's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1992: 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 second 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. However, this report is a matter of public record and its distribution is not limited.

McGladrey & Pullen

Davenport, Iowa
October 30, 1992



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

We have audited the general purpose financial statements of the County of Scott, Iowa, as of and for the year ended June 30, 1992, and have issued our report thereon dated October 30, 1992.

In connection with our audit of the general purpose financial statements of the County of Scott, Iowa, and with our consideration 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, 1992. 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.