

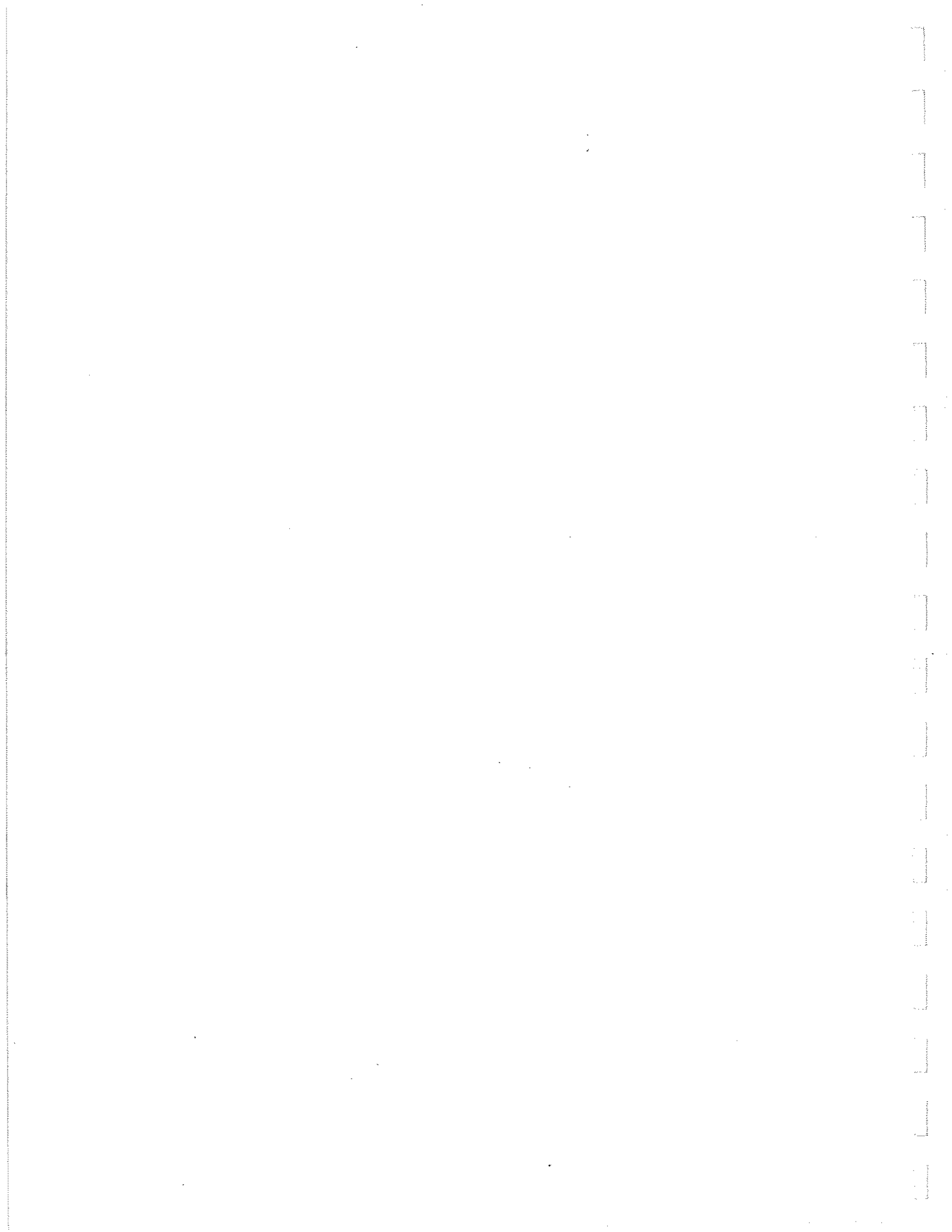
COUNTY OF SCOTT, IOWA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 1993

Prepared by:

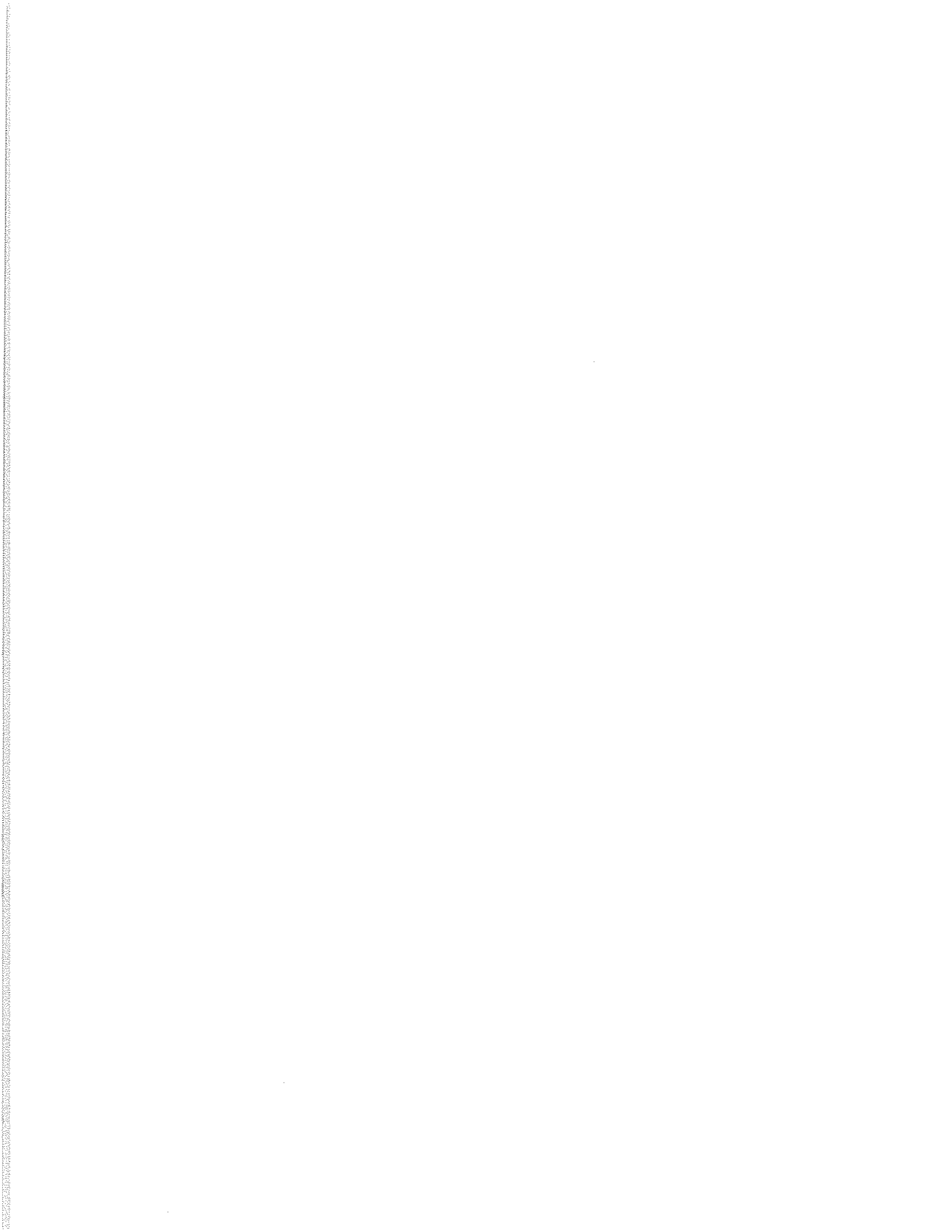
Dawn Gunderson Kelly, Accounting Supervisor
Office of County Auditor

Craig Hufford, Financial Management Supervisor
Office of County Treasurer

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



Introductory Section



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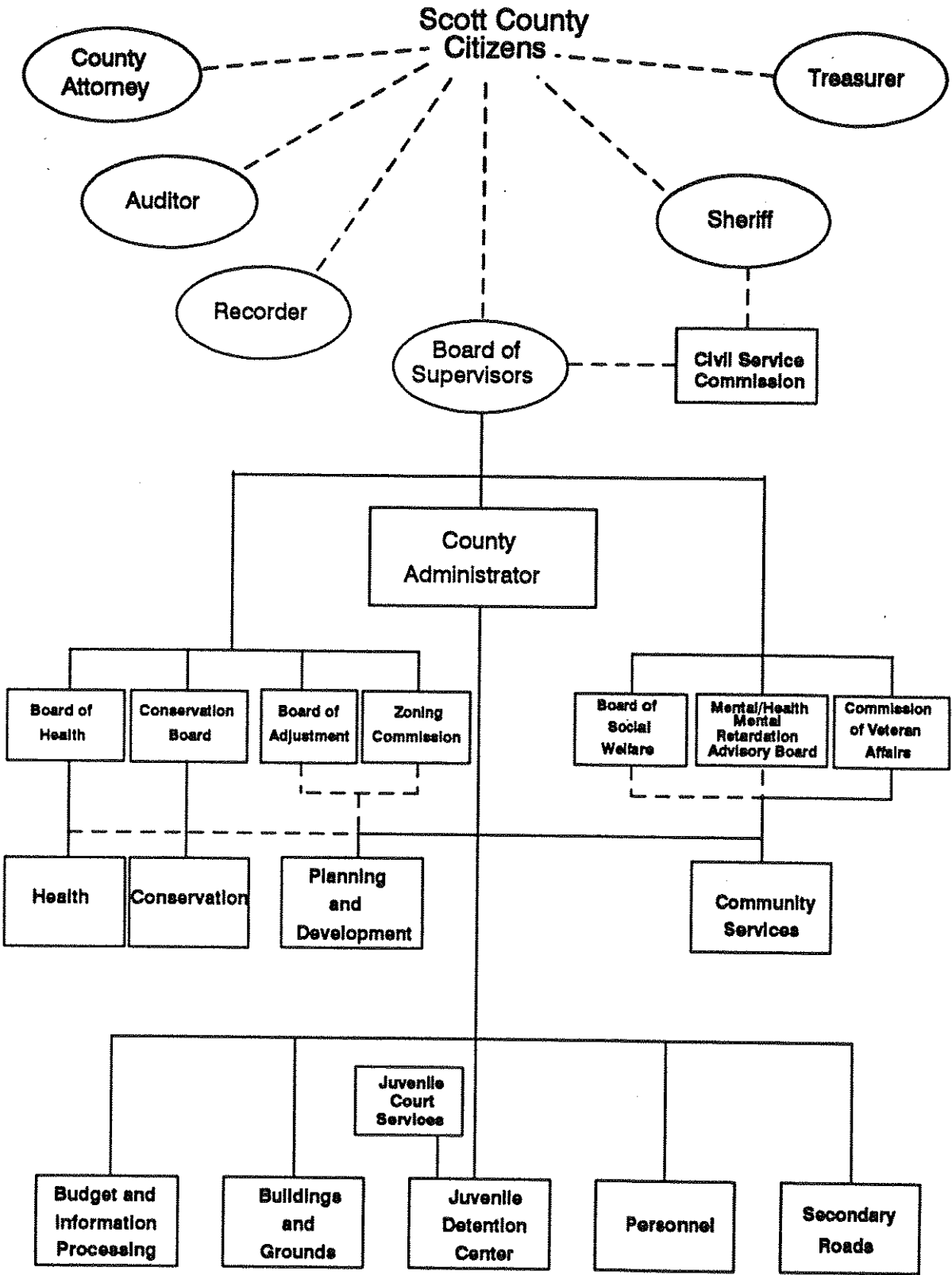
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COUNTY OF SCOTT, IOWA

COUNTY OFFICIALS

<u>Official Title</u>	<u>Official</u>	<u>Term Expiration Date of Elected Officials</u>
<u>Elected Officials</u>		
Supervisor, Chairman	Edwin G. Winborn	1994
Supervisor	Bill Fennelly	1996
Supervisor	Robert E. Petersen	1996
Supervisor	Jim Hancock	1994
Supervisor	Forrest Kilmore	1994
Attorney	William E. Davis	1994
Auditor	Karen L. Fitzsimmons	1996
Recorder	Richard F. Hagen	1994
Sheriff	Michael Bladel	1996
Treasurer	William P. Cusack	1994
<u>Administration</u>		
County Administrator	F. Glen Erickson	
<u>Department Heads</u>		
Budget and Information Processing	C. Ray Wierson	
Buildings and Grounds	Fred Jansen	
Community Services	Mary Dubert	
Conservation	Dan Nagle	
County Engineer	Larry R. Mattusch	
Health	Lawrence Baker	
Juvenile Court Services	Patricia M. Hendrickson	
Personnel	Dave Whan	
Planning and Development	Philip Rovang	
<u>Other Officials</u>		
Davenport City Assessor	Nicholas Doenges	
County Assessor	Dale Denklau	
County Library Director	Ann Johnson	
Emergency Management Agency Director	Bud Whitfield	

SCOTT COUNTY GOVERNMENT ORGANIZATIONAL CHART



ORGCHART

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Scott,
Iowa

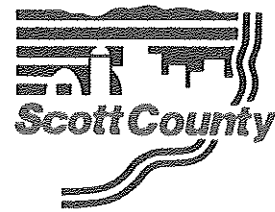
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1992

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



Arnold H. Stahlhof
President

Jeffrey L. Essler
Executive Director



(319) 326-8702

December 17, 1993

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, 1993 is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

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

This report includes all funds and account groups of the County. The County provides a full range of services. These services include law enforcement, health and social services, parks and cultural activities, planning and zoning, construction and maintenance of secondary roads, education and general administrative services. In addition to general county activities, the Scott County Board of Supervisors exercises or has the ability to exercise, oversight of the County Library Board, the County and City Assessor Conference Boards, and the Disaster Services Board; there-

fore, these activities are included in the reporting entity.

ECONOMIC CONDITION AND OUTLOOK

Scott County is part of the "Quad-Cities": a three county metropolitan area. The counties of Scott (Iowa), Rock Island and Henry (Illinois), make up the Davenport-Rock Island-Moline Metropolitan Statistical Area, DRIM-MSA, with a 1990 census population of 350,861. Based on U.S. Bureau of Census estimates, the population of Scott County on July 1, 1993 was 156,374

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

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

The "Quad-Cities" has been historically known as an industrial center, a retail center and a transportation center. Now the economy has shifted away from manufacturing, and more towards service providers, such as medical services and tourist-related businesses. Tourism has increased to such an extent that the Quad Cities has become known as a tourist destination. The metropolitan area provides a highly productive, stable and dependable work force of 186,306 people.

During the early 1980's multiple manufacturing plant closings and layoffs caused the unemployment rate to reach 11.2% in Scott County. For the entire Quad Cities the unemployment rate peaked at 15.5% with nearly 20,000 manufacturing jobs eliminated. Since then, Quad Cities unemployment rates have declined steadily and stabilized in the 5.5% range for the past four years.

Scott County has fared better than the rest of the Quad Cities in unemployment rates and new jobs. Currently, only 4% of the Scott County workforce is unemployed. And since 1983, the Iowa Department of Employment Services calculates that 17,200 new jobs were created in Scott County.

Most of the new jobs created are service related. Within the service producing segment, health and educational services jobs are up 47% in 10 years; transportation and utility jobs are up 16%; and the largest share of service related jobs, wholesale/retail trades jobs, are up 7%.

Other segments of the labor force are stable or improved. Manufacturing jobs are making a comeback after the recession of the mid-80's, but are still down 2% after 10 years. Construction and mining jobs have increased 58% at a steady rate over 10 years ago. Finally, the government sector, which includes the Rock Island Arsenal employees, has remained stable over the 10 years and helped carry the area through during lean times.

The economy is characterized as strong in certain segments. During the mid-1980's, construction of commercial businesses and homes was down considerably. However, beginning in 1989, new construction increased substantially. New commercial/industrial construction has ranged from \$16.8 million to \$37.5 million over the last five years, well above mid-80's levels. The bright spot in the industry is new residential construction. In FY'93 over \$51.5 million in new residential construction took place in Davenport, Bettendorf, and rural Scott County. That is an 89% increase in residential construction since 1989.

Almost all the home construction was single-family homes in FY'93. Davenport and Bettendorf have both had an even number of new housing starts in 1993 (130 units), while rural Scott County has experienced about half that number so far. The average list price for new homes in all Scott County is currently \$178,600, according to the Greater Davenport Board of Realtors. Overall home sales in Scott County average \$82,600 per home in 1993, up more than double since the late 1980's.

Several sectors of the economy took a massive hit caused by the summer flood of 1993. In terms of physical damage, the Federal Emergency Management Agency (FEMA) estimates Scott County incurred \$5.6 million in destroyed and damaged businesses, homes and public infrastructure (roads, parks and facilities). The Mississippi River was above flood level for 43 days during July and August causing retail and services to temporarily close or move to another location. Lost trade cannot be given a dollar value, but the impact was felt for several months after the water receded.

According to the Davenport Chamber of Commerce, retail trade did take a noticeable dip during the floods, although the major retail centers were well out of the flood inundated areas. For the year, however, retail sales continued strong and actually ahead of 1992 figures. This was true for both department stores and specialty stores. Optimism is so strong that the largest shopping center, NorthPark, has announced a major building expansion starting next spring.

Flood-based farm losses were severe in Scott County. Rains throughout spring and summer were so heavy and continuous that crop losses are expected to be very high. The USDA November crop report indicates farm income losses in the grain and feed sectors likely will be 55 to 70 percent below 1992 net farm income. Corn production is estimated to be down 50%. Soybean production is estimated to be down 31%. Hay and oat crops were off drastically from previous years.

The impact on the local economy is not likely to be felt fully until 1994 as farmers try to work out financing arrangements to plant next year's crop and to determine how to pay off debt incurred during 1993. With the farmer's grain reserves falling to low levels, there may not be crops to pay the bills.

Another area hard-hit by the 1993 flood was tourism. Although very few tourist attractions and related businesses were actually shut down during the flood, the impression across the country was that the Quad Cities was under water. The Convention and Visitor's

Bureau estimated that hotel/motel occupancy rates were down 30-50%; restaurant business was off 10-40%; gas sales down 10-50%; and retail specialty shops were down 30-80%; and the major tourist attraction, the President Riverboat Casino, was closed 10 full days and had very limited operation for another 30 days. The estimated economic loss in tourism dollars and the ripple effect was \$37,000,000 to the Quad Cities.

Despite the shock of the flood, the tourism industry still deserves special recognition for its impact on the local economy. The number of visitors coming to the Quad Cities has increased from 500,000 visitors in 1989 to 2 million visitors in FY'93. Of course, the current fiscal year will show a dip in visitors, but the outlook is strong as the Quad Cities recaptures the tourism market.

The Scott County Board of Supervisors has been a strong supporter of tourism promotion for eight years. Scott County spearheaded the campaign to join together 3 local tourism bureaus into one well-organized, effective Quad Cities Convention and Visitor's Bureau. With the financial support of Scott County and other cities, the new Bureau markets the entire Quad Cities, attracting major conferences, and providing personal assistance to literally thousands of out-of-town visitors seeking information about things to do and see in the Quad Cities.

Riverboat gaming remains a major part of the local tourism industry. Two large, yet attractive, riverboat casinos ply the Mississippi River on the Davenport and Rock island riverfronts. Ridership remains strong, although competing riverboats downstream have siphoned off some of the potential visitors. If the two riverboats can find their market niche and provide what the visitors want, the tourism segment will remain strong.

Scott County also has had a significant impact on attracting tourists to the Quad Cities through the Mississippi Valley Welcome Center. This unique facility, overlooking the Mississippi River along Interstate 80 and two U.S. Highways, was started under the strong initial and on-going guidance of the Board of Supervisors.

After four and one-half years of being open to the public, the Welcome Center has hosted over 615,000 visitors from all over the U.S. and the world. Based on Iowa Tourism Bureau estimates, the facility influenced visitors to spend \$23.8 million in tourist dollars in the Quad Cities. The Center grows stronger every year with the support of Scott County and the Iowa cities of Davenport, Bettendorf and LeClaire.

The County is currently involved in stimulating the economy through other means as well: the sale of business park lots; a revolving loan fund; and downtown development financing.

During FY'93 the County sold the last of nine business park lots after adopting an attractive price discount package. The nine vacant lots have been sold and 9 businesses have either begun to build or are finalizing plans to build. Current estimates call for 168,800 square feet of new commercial/industrial floor space on the nine lots. Such activity should add \$10 million to the local economy within the next few years.

The Supervisors have been successful in encouraging two local manufacturing plants to expand at their current location. Blackhawk Foundry will receive a low-interest revolving loan to modernize its foundry. Blackhawk will invest \$3.3 million in better machinery to remain competitive into the 21st Century. Titan Wheel of Walcott has agreed to invest \$4.3 million in capital and new machinery for two new assembly lines. The expansion should create 150 new jobs over two years.

A proposed major expansion of development in downtown Davenport has resulted in a \$500,000 pledge from the Scott County Board of Supervisors contingent upon the successful financing of the hotel project component. The gap financing will insure that a new office tower, a 650-space parking facility, a skywalk system, and a major expansion of the Convention Center will occur as planned. The overall development cost estimate for the project is \$70 million.

The ground breaking of the above downtown development has helped finalize the plans for a 230-room hotel with atrium across the street. The hotel will adjoin the parking facility and convention center expansion and the riverboat attraction across the street on the levee. Should financing be brought together to match construction bids of the new hotel, the hotel will begin construction this spring.

The economic outlook for Scott County looks favorable for 1994. Despite the negative impact of the 1993 flood, local economic experts feel that economy will remain strong and stable, with the possibility of robust growth in the next 12 months. Manufacturing of durable and non-durable goods has stabilized and could improve significantly in 1994. The whole midwest economy is improving at a pace greater than either the East or West Coast. The Canadian influence in manufacturing has been a pleasant addition. More Canadian expansion into the area is predicted.

Nagging questions about the national economy, interest rates, the NAFTA trade agreement, President Clinton's new tax package, and the cost impact of a national health care plan are all of concern to local economists. However, the general forecast for the local economy is optimistic.

During the last year, local communities have developed some aggressive and effective strategies for attracting new business to the area. The new companies are already here and under construction. Cooperation among the Quad City communities is at a high level. Such efforts should result in more commercial and industrial expansion in Scott County and the rest of the Quad Cities during FY'94.

Scott County citizens approved a one cent local option sales tax at a special election held in the fall of 1988 with the tax being effective January 1, 1989. The tax is bringing in revenues currently in excess of 2 million dollars annually to the County with 100% of the proceeds being used for property tax relief for all County taxpayers. This new revenue source diversifies the County's total revenue base and currently represents 8% of the County's general fund revenues.

MAJOR INITIATIVES

For the Year. 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. Almost 21,000 rounds were played during the inaugural season in FY 1992-93 with a 22% increase in rounds already experienced during the first half of the 1993-94 season.

During fiscal year 1992-93 the County purchased and installed video camera and monitor equipment to implement an effective and efficient video court system between the Scott County Jail facility and various courtrooms. This allows for enhanced prisoner security and smoother court proceedings. This has been a very successful joint venture between Scott County and the State Seventh Judicial Court District. Also completed was the remodeling and expansion of the Juvenile Detention Center which doubled the current five bed maximum to ten beds. Like other localities throughout the nation Scott County is facing unprecedented pressures in the public safety area with increased violence and youth gang related problems. In recent months the Board of Supervisors has held Juvenile Crime Work sessions to address this problem. The objective of reducing the likelihood of juvenile criminal behavior by early intervention with at risk youths and their families was identified as a long range goal. Sixteen issues were identified at these sessions and were grouped into six separate categories as follows: A county-wide curfew; public awareness and news media relations; legislative changes; Gang Task Force; Juvenile Justice Coordinating Committee; and coordination of efforts of various groups and agencies. A work plan was developed to deal with and implement the aforementioned issues.

In fiscal year 1992-93 the County's energy management system in the Buildings and Grounds Department was expanded to include the Bi-Centennial Building. This system will allow the County to have improved controls over utility costs and to provide preventative maintenance planning functions in the future. The County's satellite office location at Northpark Mall was moved to another central location in order to stabilize space leasing costs and to allow for increased customer service space and easy accessibility for County residents.

The Conservation Department was added to the County's computer PC network at remote site locations located at West Lake Park and Glynns Creek Golf Course. Various user applications including an inventory system have been implemented at these sites.

A very successful toxic clean up day was held as coordinated by the County's Health Department and the Solid Waste Management Commission. In addition a tire disposal amnesty project was implemented. Two recycling drop off sites were also developed in the unincorporated areas of the County. In addition, the Board of Supervisors adopted a landfill siting policy and updated the Zoning Ordinance to reflect the current state law on landfill sites. If

the Scott Solid Waste Management Commission recommends a landfill site which is located in the unincorporated area of Scott County the new procedures established in the updated Zoning Ordinance and Landfill Siting Policy will be implemented.

Finally, Scott County remains the only Iowa County to hold the Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Award for its annual budget document. The County received its fourth consecutive award for its budget document for the fiscal year beginning July 1, 1993. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium.

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

Several target issues are expected to be completed next fiscal year including implementation of projects and action steps identified as part of the County's juvenile crime strategy; continued emphasis and communication with state officials regarding the state's responsibility in funding state mandates and state tax credits and replacements; implementation of the Emergency Medical Services Communication Study; developing recycling drop off sites for other zones; develop programs for improved communications with the public; develop a process to determine future priorities in providing mental health/mental retardation services; conduct a Health Department assessment and set priorities based upon community assessment; continue to work with state legislators to pass an ambulance licensing law; work with the Solid Waste Management Commission to develop a material recovery facility; and to actively participate in the National Health Care Reform activities.

At the present time work is beginning on the County's fiscal year 1994-95 operating budget. During their initial budget discussions the Board of Supervisors identified five specific areas they wished to have reviewed during the 1994-95 budget preparation process: state fiscal crisis and its impact on County finances including unfunded state property tax replacement credits, unfunded state mandates which "pick the pockets" of local property taxpayers, reductions in state shared revenues such as franchise taxes, uncontrolled/unaccountable tax increment financing (TIF) districts, and the problem of having residential valuation rollback formulas linked to agricultural valuations causing a property tax shift to agricultural, commercial and industrial properties; juvenile crime strategy and related gang problems; mental health/mental retardation cost increases; solid waste management; and inmate workfare alternatives.

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 enacted legislation which freezes the property tax dollars which can be levied in both FY 1993-94 and FY 1994-95 at approximately fiscal year 1992-93 base year amounts. Drastic reductions in interest income due to declining rates, inflationary pressures, and wage increases proposed by the County's bargaining units will directly increase the use of fund balance for operating costs due to this property tax freeze.

Department Focus. The Sheriff's Office is a multifaceted community service agency that impacts not only the criminal justice system, but also civil processes, overall county public safety efforts, the security of day-to-day courthouse business and public education efforts that help our citizens and youth become more resistant to society's evils.

The Sheriff's Department, reforming into a fresh, streamlined organization, has increased its interaction with community organizations, become more responsive to the needs of its customers, and has matured in its relationship with the Board of Supervisors. The Sheriff's Department has been divided into five divisions: Patrol, Support Services, Criminal Investigations, Corrections, and Administration. This process has also empowered its personnel to respond quickly and efficiently to the needs of our diverse county community. Ready to serve, the Sheriff's office is instilling the values of "P.R.I.D.E." in its personnel and preparing them to meet the challenges of the 21st century.

During the last twelve months, the Sheriff's office has implemented a number of programs including a field training program for new deputies, new sidearms for deputies and posse members, and "mini-substations" in Pleasant Valley and Blue Grass. The "D.A.R.E." program has been expanded for our children, and a crime prevention unit has been reconstituted to further develop "Drug-Free Zones", "Quad City Crime Stoppers", and "Neighborhood Watch" programs. The office has also presented mandatory training in diversity, sexual harassment prevention, and other training areas designed to assist us in developing a wholesome and safe work environment. The Sheriff's office has also refined its budget reporting processes to enhance divisional accountability of county tax dollars.

The Sheriff's office has participated actively with the Board of Supervisors and other county agencies in taking a leadership position in the fight against youth violence. As a unified county government, we have lobbied for stricter juvenile laws, proper funding of state mandated issues, and the development of "Bootcamp Training Centers" for young offenders. The county has also acted swiftly on addressing criminal gang concerns by supporting the idea of a Quad City Gang Task Force.

The Scott County Jail has also seen a number of positive changes over the last year. Captain Richard Huff was appointed the new Jail Administrator in January and since then has overseen: a twenty-five percent bed expansion of the main jail (that has already paid for itself by renting out excess bed space to other counties),

expanding the duties of the prisoner transportation and bailiffs units to free sworn personnel for law enforcement duties, and enhancing employee/management relations through professional development programs and day-to-day interactive committees and processes.

As we prepare ourselves for the new century, the Sheriff's office is committed to continue its role as an active, responsive and valued member of county government's great team of service providers. In the days ahead, with limited resources, the elimination of duplicated services is crucial if we are to continue to effectively serve Scott County's citizens and the greater Quad Cities area. The Sheriff's office is prepared to meet these challenges of today and is preparing for those of tomorrow.

FINANCIAL INFORMATION

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgements by management.

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

As a part of the County single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the County has complied with applicable laws and regulations. The results of the County's single audit for the fiscal year ended June 30, 1993 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

Budgeting Controls. In addition, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Board of Supervisors. The State of Iowa requires the passage of an annual budget of total County operating expenditures by major program service areas. Activities of the general fund, enterprise fund, special revenue funds and debt service fund are included in the annual appropriated budget. Project length financial plans are adopted for the capital project funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is at the total program service area level. The County also

maintains budgetary control beyond the State required program service area level at the major object of expenditure basis within each County department. Specific budgetary control is maintained by special boards for the following five special revenue funds: County Library Fund, Disaster Services Fund, City Assessor Fund, City Assessor Special Fund, and the County Assessor Fund.

General Government Functions. The following schedule presents a summary of general fund, special revenue funds and debt service fund revenues for the fiscal year ended June 30, 1993 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 1992</u>	<u>Percent Increase (Decrease) From FY 1992</u>
Property Taxes and Interest and Penalties on Taxes	\$18,717,739	57.0%	\$(36,466)	(0.2)%
Local Option Sales Tax	2,567,871	7.8	359,404	16.3
Other County Taxes	258,527	0.8	(75,285)	(22.5)
Intergovernmental	7,387,598	22.5	1,244,112	20.3
Licenses and Permits	185,978	.6	(15,421)	(7.7)
Charges for Services	2,286,098	7.0	3,918	0.2
Interest and Rentals and Fees	621,832	1.9	(431,225)	(40.9)
Other	<u>801,519</u>	<u>2.4</u>	<u>274,654</u>	52.1
Total	<u>\$32,827,162</u>	<u>100.0%</u>	<u>\$1,323,691</u>	4.2%

The most significant amount of increase in actual revenue sources was derived from intergovernmental. This amount was up by approximately \$1.2 million dollars due primarily to a change in the way state local purchase funds are accounted for. Previously only the County's 25% local match costs were expended through the County's budget. Now 100% of the state local purchase dollars are required to pass through the County and on to the various local agencies which are funded by these state dollars. In addition a new state community services fund for mental health/mental retardation services was enacted. Finally various state grants were increased or acquired in the Health Department and in the public safety area.

The local option sales tax realized a healthy increase due to increased retail sales in Scott County as well as an increased adjustment received from the state following their final accounting of the previous year's actual sales tax revenues.

Property taxes and interest and penalties on taxes shows virtually no change from the previous year due to state legislation which increased the penalty rate on tax sale certificates from 1.5% per month to 2%. This 24% a year investment rate provided the needed incentive for property owners to pay their taxes timely or for private investors to pay taxes on their behalf and earn a high rate of return. The County had almost no delinquent taxes at June 30, 1993. Thus this legislation virtually eliminated the substantial interest and penalties on delinquent taxes previously earned by the County.

The reduction in other County taxes reflected the loss of one of the gaming riverboats in the County due to current state gaming law restrictions. Licenses and permits revenues were below 1991-92 levels for both building permits and swimming pool permits. Interest income was down considerably due to the much lower interest rates available on investments as well as due to a portion of the County's investments being frozen as part of the Iowa Trust situation. This is discussed further under the Cash Management section of this letter. Finally other revenues were up substantially due to the sale of all remaining lots in the County's Regional Business Park which occurred after the Board of Supervisors adopted an attractive discount package as discussed previously in the Economic Condition and Outlook section of this letter.

The following schedule presents a summary of general fund, special revenue funds and debt service fund expenditures for the fiscal year ended June 30, 1993 and the percentage of increases and decreases in relation to prior year amounts.

<u>Function</u>	<u>Amount</u>	<u>Percent Of Total</u>	<u>Increase (Decrease) From FY 1992</u>	<u>Percent Increase (Decrease) From FY 1992</u>
Public Safety	\$6,408,603	20.2%	\$ 206,951	3.3%
Court Services	881,507	2.8	51,533	6.2
Physical Health and Education	2,473,165	7.8	259,460	11.7
Mental Health	8,924,546	28.1	1,021,311	12.9
Social Services	982,490	3.1	130,375	15.3
County Environment	1,925,512	6.1	259,528	15.6
Roads and Transportation	2,875,998	9.0	458,138	18.9
State and Local Government	2,038,421	6.4	103,534	5.4
Interprogram	4,176,940	13.1	(38,370)	(0.9)
Debt Service	441,296	1.4	(60,258)	(12.0)

Capital	<u>621,868</u>	<u>2.0</u>	<u>128,496</u>	26.0
Total	<u>\$31,750,346</u>	<u>100.0%</u>	<u>\$2,520,698</u>	8.6%

The most significant increase in expenditures in 1992-93 over the previous year was in the area of mental health services. The amount of increase totalled \$1 million dollars or 13%. Costs in this state mandated area in recent years have continued to increase at a rate much higher than inflation. The Board continues to work with the legislators to seek relief for the local property taxpayers for these costs. Iowa is only one of two states in the nation that places the high cost of mental health services on local property taxes as opposed to being funded by the state's broader revenue base. It is also noted that the change in procedures to have the state local purchase funds pass 100% through the County on to the local agencies also contributed to this expenditure increase.

The 6% increase in court services represented additional costs to house juveniles outside the County during the renovation of the Juvenile Detention Center. The 12% increase in the physical health and education area represents additional grants received by the Health Department in the areas of TB elimination and childhood lead poisoning prevention in addition to increased pass through funds for public health nursing and home support services. Medical examiner program costs also increased 28% over the previous year due to increased autopsy costs as well as the overall increase in violent crimes.

The 15% increase in social services costs are the result of increased indigent burial costs due to both increases in the number of burials and the cost per burial. Health services provided to general relief recipients have also increased substantially over the previous year. These health services are purchased through a local authorized agency. The county environment service area increased 16% over the previous year due primarily to the new drop off recycling sites established in the unincorporated areas in addition to operational costs at the new Wapsi River Environmental Education Center administered by the Conservation Department. The 19% increase in roads and transportation costs over the previous year are due primarily to increased equipment replacement expenditures made during fiscal year 1992-93 as well as higher costs associated with snow and ice control. The 12% reduction in debt service costs reflect the amortization of the existing jail annex project bonds and is discussed further under the Debt Administration section below. Finally the increase in the capital area is a result of various road maintenance projects performed by the Secondary Roads Department. This capital amount fluctuates from year to year.

General Fund Balance. The fund balance of the general fund decreased by 0.5% in 1993. The Board has designated \$1,138,083 of the fund balance for future Electronic Equipment replacements, \$450,428 for future vehicle replacements, \$479,633 reserved for the loan advance to the Enterprise Fund, and \$535 for Economic Development loans. The remaining \$3,993,434 provides the County with a fund balance that is the equivalent of 52 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, 1993 the County had only one general obligation debt issue outstanding. This general obligation jail refunding bond issue totalled \$2,510,000. 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, 1993 the County's general obligation indebtedness of \$2,510,000 was well below the legal limit of \$217,118,325 and debt per capita equaled \$16.27.

Cash Management. Cash temporarily idle during the year was invested in demand deposits, certificates of deposit, obligations of the U.S. Treasury, and other obligations guaranteed by the United States or its agencies. The average yield on investments was 3.4%. The County earned interest revenue in Governmental Funds of \$477,088 on all investments for the year ended June 30, 1993.

The County's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, deposits were insured by federal depository insurance or covered by the state's sinking fund. The majority of County investments during the year and at June 30, 1993, are classified in the category of lowest credit risk as defined by the Governmental Accounting Standards Board.

On December 11, 1991 the Securities and Exchange Commission initiated an action against Institution 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 Institution Treasury Management 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 had pooled investments totalling \$8,519,864 in the Iowa Trust.

A court appointed Receivers Plan to distribute available funds of the Iowa Trust to investors was approved by a District Court Judge. Under this plan, the County received distributions in December 1991, and January 1992, and February 1993 totalling \$3,280,312, leaving a remaining investment of \$5,239,552 at June 30, 1993. Subsequently in July and August 1993 the County received \$4,076,450 in distributions leaving a remaining balance of \$1,163,102 as of the date of this report.

The amount of 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.

Risk Management. The County's liability, property and workers compensation claims, insurance and administration program are accounted for in the Internal Service Fund. The program involves

various risk control techniques, including educational programs for employees to prevent accidents, and provides funds to meet loss situations which do occur, using a blend of internal and external resources. Internal funding of losses is represented by a claims retention program in which an assumption of appropriate deductibles is made. During fiscal year 1993, 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 \$5,750,000 for liability, replacement costs up to \$52,997,216 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, 1992. 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.

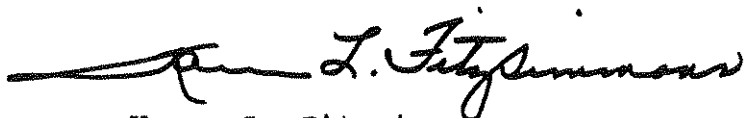
Acknowledgements. The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the dedicated services of the Financial Management Supervisor in the Treasurer's Office, the Accounting Supervisor in the Auditor's

Office, and the Director of Budget and Information Processing. We would like to express our appreciation to all members of our staff who assisted and contributed to its preparation. Appreciation is also expressed for the excellent assistance received from our independent accountants, McGladrey & Pullen. We would also like to thank the County Board of Supervisors for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,



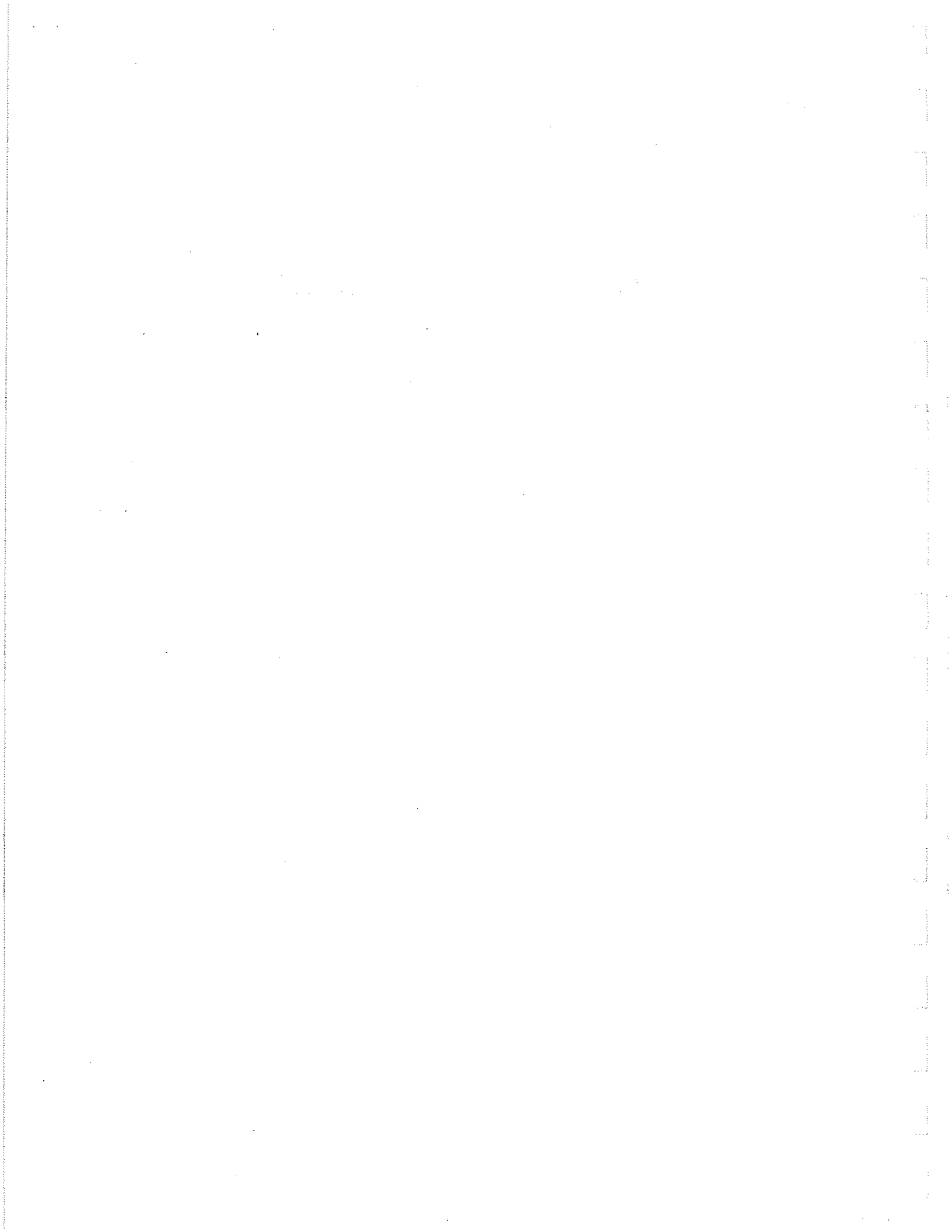
William P. Cusack
County Treasurer



Karen L. Fitzsimmons
County Auditor



F. Glen Erickson
County Administrator



Financial Section





McGLADREY & PULLEN

Certified Public Accountants and Consultants

Independent Auditor's Report

Board of Supervisors
County of Scott, Iowa
Davenport, Iowa

We have audited the accompanying general purpose financial statements of the County of Scott, Iowa, as of and for the year ended June 30, 1993, 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, 1993, 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.

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

The information listed in the table of contents as the "Statistical Section" was not audited by us and, accordingly, we express no opinion on it.

McCluskey & Pullen

Davenport, Iowa
November 17, 1993



COUNTY OF SCOTT, IOWA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1993

ASSETS	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Cash and investments	\$ 6,260,885	\$ 2,345,017	\$ 13,498	\$ 1,002,904
Cash and investments in escrow	-	-	-	-
Receivables:				
Property taxes	76,851	7,471	-	-
Accrued interest	71,649	-	-	-
Accounts	96,315	26	-	136,161
Due from other funds	519,699	-	-	9,464
Advance to other funds	479,633	-	-	-
Due from other governmental agencies	1,048,414	64,166	-	-
Inventories	-	-	-	-
Property and equipment:				
Land and improvements	-	-	-	-
Buildings and structures	-	-	-	-
Watering system and cart path	-	-	-	-
Furniture and fixtures	-	-	-	-
Equipment	-	-	-	-
Vehicles	-	-	-	-
Construction in progress	-	-	-	-
Accumulated depreciation	-	-	-	-
Amount available in debt service fund	-	-	-	-
Amount to be provided for the retirement of general long- term debt	-	-	-	-
Total assets	<u>\$ 8,553,446</u>	<u>\$ 2,416,680</u>	<u>\$ 13,498</u>	<u>\$ 1,148,529</u>

<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>	
\$ - -	\$ 2,053,351	\$ 5,922,847	\$ - -	\$ - -	\$17,598,502
338,566	- -	- -	- -	- -	338,566
- -	- -	542,951	- -	- -	627,273
- -	- -	- -	- -	- -	71,649
- -	191,020	235,928	- -	- -	659,450
- -	377,595	- -	- -	- -	906,758
- -	- -	- -	- -	- -	479,633
- -	- -	- -	- -	- -	1,112,580
50,997	- -	- -	- -	- -	50,997
1,556,336	- -	- -	2,546,990	- -	4,103,326
457,951	- -	- -	19,954,909	- -	20,412,860
628,370	- -	- -	- -	- -	628,370
500	- -	- -	752,844	- -	753,344
302,995	- -	- -	8,282,441	- -	8,585,436
13,666	- -	- -	2,676,489	- -	2,690,155
- -	- -	- -	271,186	- -	271,186
(132,856)	- -	- -	- -	- -	(132,856)
- -	- -	- -	- -	13,498	13,498
- -	- -	- -	- -	2,584,528	2,584,528
<u>\$ 3,216,525</u>	<u>\$ 2,621,966</u>	<u>\$ 6,701,726</u>	<u>\$34,484,859</u>	<u>\$ 2,598,026</u>	<u>\$61,755,255</u>

(Continued)

COUNTY OF SCOTT, IOWA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1993

LIABILITIES AND COUNTY EQUITY	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
LIABILITIES				
Accounts payable	\$ 998,824	\$ 605,327	\$ - -	\$ 73,695
Accrued liabilities	457,744	108,038	- -	- -
Interest payable	- -	- -	- -	- -
Due to other funds	387,059	- -	- -	- -
Advance from other funds	- -	- -	- -	- -
Due to other governmental agencies	- -	- -	- -	- -
Deferred compensation	- -	- -	- -	- -
Deferred revenue	145,186	7,685	- -	131,864
Compensated absences	502,520	113,660	- -	- -
General obligation bonds	- -	- -	- -	- -
Note payable	- -	- -	- -	- -
Purchase contract	- -	- -	- -	- -
Total liabilities	\$ 2,491,333	\$ 834,710	\$ - -	\$ 205,559
COUNTY EQUITY				
Investment in general fixed assets	\$ - -	\$ - -	\$ - -	\$ - -
Contributed capital	- -	- -	- -	- -
Retained earnings (deficit)	- -	- -	- -	- -
Fund balances:				
Reserved for advance to other funds	479,633	- -	- -	- -
Unreserved:				
Designated for vehicle purchases	450,428	- -	- -	- -
Designated for equipment purchases	1,138,083	- -	- -	- -
Designated for economic development loans	535	- -	- -	- -
Undesignated	3,993,434	1,581,970	13,498	942,970
Total County equity	\$ 6,062,113	\$ 1,581,970	\$ 13,498	\$ 942,970
Total liabilities and County equity	\$ 8,553,446	\$ 2,416,680	\$ 13,498	\$ 1,148,529

See Notes to Financial Statements.

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Total (Memorandum Only)</u>
<u>Enterprise</u>	<u>Internal Service</u>	<u>Trust And Agency</u>	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	
\$ 94,236	\$ 487,595	\$ 312,378	\$ - -	\$ - -	\$ 2,572,055
19,539	- -	- -	- -	- -	585,321
63,321	- -	- -	- -	- -	63,321
- -	- -	519,699	- -	- -	906,758
479,633	- -	- -	- -	- -	479,633
6,534	- -	4,394,410	- -	- -	4,400,944
- -	- -	1,298,824	- -	- -	1,298,824
- -	- -	- -	- -	- -	284,735
6,373	- -	- -	- -	55,914	678,467
- -	- -	- -	- -	2,510,000	2,510,000
- -	- -	- -	- -	32,112	32,112
<u>3,600,945</u>	- -	- -	- -	- -	<u>3,600,945</u>
<u>\$ 4,270,581</u>	<u>\$ 487,595</u>	<u>\$ 6,525,311</u>	<u>\$ - -</u>	<u>\$ 2,598,026</u>	<u>\$17,413,115</u>
\$ - -	\$ - -	\$ - -	\$34,484,859	\$ - -	\$34,484,859
- -	1,098,877	- -	- -	- -	1,098,877
(1,054,056)	1,035,494	- -	- -	- -	(18,562)
- -	- -	- -	- -	- -	479,633
- -	- -	- -	- -	- -	450,428
- -	- -	- -	- -	- -	1,138,083
- -	- -	- -	- -	- -	535
- -	- -	176,415	- -	- -	<u>6,708,287</u>
<u>\$(1,054,056)</u>	<u>\$ 2,134,371</u>	<u>\$ 176,415</u>	<u>\$34,484,859</u>	<u>\$ - -</u>	<u>\$44,342,140</u>
<u>\$ 3,216,525</u>	<u>\$ 2,621,966</u>	<u>\$ 6,701,726</u>	<u>\$34,484,859</u>	<u>\$ 2,598,026</u>	<u>\$61,755,255</u>

COUNTY OF SCOTT, IOWA

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
Year Ended June 30, 1993

	<u>General</u>	<u>Governmental Special Revenue</u>
Revenue:		
Property taxes	\$16,274,646	\$ 2,121,201
Local option sales tax	2,567,871	-
Other taxes	243,593	14,934
Interest and penalties on taxes	321,892	-
Intergovernmental	5,452,395	1,935,203
Charges for services	2,233,880	52,218
Interest	477,088	-
Licenses and permits	185,978	-
Rentals and fees	144,744	-
Other	702,106	99,413
Total revenue	<u>\$28,604,193</u>	<u>\$ 4,222,969</u>
Expenditures:		
Current operating:		
Public safety	\$ 6,285,223	\$ 123,380
Court services	881,507	-
Physical health and education	2,002,074	471,091
Mental health	8,924,546	-
Social services	982,490	-
County environment	1,925,512	-
Roads and transportation	-	2,875,998
State and local government services	1,134,225	904,196
Interprogram services	4,176,940	-
Nonprogram services	-	-
Capital outlay	-	621,868
Debt service:		
Principal	-	5,937
Interest	-	3,184
Total expenditures	<u>\$26,312,517</u>	<u>\$ 5,005,654</u>
Excess (deficiency) of revenue over expenditures	<u>\$ 2,291,676</u>	<u>\$ (782,685)</u>
Other financing sources (uses):		
Operating transfers from other funds	\$ -	\$ 2,072,339
Operating transfers (to) other funds	(2,320,600)	(1,437,963)
Total other financing sources (uses)	<u>\$(2,320,600)</u>	<u>\$ 634,376</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	<u>\$ (28,924)</u>	<u>\$ (148,309)</u>
Fund balance, beginning	<u>6,091,037</u>	<u>1,730,279</u>
Fund balance, ending	<u>\$ 6,062,113</u>	<u>\$ 1,581,970</u>

See Notes to Financial Statements.

Fund Types		Fiduciary	Total
Debt	Capital	Fund Type	(Memorandum
Service	Projects	Expendable	Only)
		Trust	
\$ - -	\$ - -	\$ - -	\$18,395,847
- -	- -	- -	2,567,871
- -	- -	- -	258,527
- -	- -	- -	321,892
- -	28,217	- -	7,415,815
- -	- -	- -	2,286,098
- -	- -	- -	477,088
- -	- -	- -	185,978
- -	- -	- -	144,744
- -	71,552	1,928,995	2,802,066
<u>\$ - -</u>	<u>\$ 99,769</u>	<u>\$ 1,928,995</u>	<u>\$34,855,926</u>
\$ - -	\$ - -	\$ - -	\$ 6,408,603
- -	- -	- -	881,507
- -	- -	- -	2,473,165
- -	- -	- -	8,924,546
- -	- -	- -	982,490
- -	- -	- -	1,925,512
- -	- -	- -	2,875,998
- -	- -	- -	2,038,421
- -	- -	- -	4,176,940
- -	- -	1,912,590	1,912,590
- -	1,122,152	- -	1,744,020
225,000	- -	- -	230,937
<u>207,175</u>	- -	- -	<u>210,359</u>
<u>\$ 432,175</u>	<u>\$ 1,122,152</u>	<u>\$ 1,912,590</u>	<u>\$34,785,088</u>
<u>\$ (432,175)</u>	<u>\$(1,022,383)</u>	<u>\$ 16,405</u>	<u>\$ 70,838</u>
\$ 437,850	\$ 1,248,374	\$ - -	\$ 3,758,563
- -	- -	- -	(3,758,563)
<u>\$ 437,850</u>	<u>\$ 1,248,374</u>	<u>\$ - -</u>	<u>\$ - -</u>
\$ 5,675	\$ 225,991	\$ 16,405	\$ 70,838
<u>7,823</u>	<u>716,979</u>	<u>160,010</u>	<u>8,706,128</u>
<u>\$ 13,498</u>	<u>\$ 942,970</u>	<u>\$ 176,415</u>	<u>\$ 8,776,966</u>

COUNTY OF SCOTT, IOWA

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - BUDGETARY BASIS - ALL GOVERNMENTAL FUND TYPES
 Year Ended June 30, 1993

	General		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenue:			
Property taxes	\$16,238,065	\$16,335,410	\$ 97,345
Local option sales tax	2,405,290	2,444,064	38,774
Other taxes	285,600	248,718	(36,882)
Interest and penalties on taxes	645,000	355,477	(289,523)
Intergovernmental	5,470,652	5,534,402	63,750
Charges for services	1,954,536	2,212,731	258,195
Interest	734,830	429,214	(305,616)
Licenses and permits	180,135	186,485	6,350
Rentals and fees	131,636	162,808	31,172
Other	1,040,000	728,334	(311,666)
Total revenue	<u>\$29,085,744</u>	<u>\$28,637,643</u>	<u>\$ (448,101)</u>
Expenditures:			
Current operating:			
Public safety	\$ 6,430,122	\$ 6,272,073	\$ 158,049
Court services	976,884	883,068	93,816
Physical health and education	1,961,458	1,899,748	61,710
Mental health	9,345,045	9,160,983	184,062
Social services	1,035,601	985,753	49,848
County environment	1,936,557	1,827,137	109,420
Roads and transportation	- -	- -	- -
State and local government services	1,215,879	1,150,318	65,561
Interprogram services	4,436,613	4,233,525	203,088
Capital outlay	- -	- -	- -
Debt service:			
Principal	- -	- -	- -
Interest	- -	- -	- -
Total expenditures	<u>\$27,338,159</u>	<u>\$26,412,605</u>	<u>\$ 925,554</u>
Excess (deficiency) of revenue over expenditures	<u>\$ 1,747,585</u>	<u>\$ 2,225,038</u>	<u>\$ 477,453</u>
Other financing sources (uses):			
Operating transfers from other funds	\$ - -	\$ - -	\$ - -
Operating transfers (to) other funds	<u>(2,780,782)</u>	<u>(2,571,173)</u>	<u>209,609</u>
Total other financing sources (uses)	<u>\$(2,780,782)</u>	<u>\$(2,571,173)</u>	<u>\$ 209,609</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	<u>\$(1,033,197)</u>	<u>\$ (346,135)</u>	<u>\$ 687,062</u>
Fund balance, beginning		<u>7,021,785</u>	
Fund balance, ending		<u>\$ 6,675,650</u>	

Special Revenue			Debt Service		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 2,120,490	\$ 2,132,610	\$ 12,120	\$ - -	\$ - -	\$ - -
12,335	14,934	2,599	- -	- -	- -
- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -
2,015,732	1,979,010	(36,722)	- -	- -	- -
14,000	52,809	38,809	- -	- -	- -
- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -
197,400	97,267	(100,133)	- -	- -	- -
<u>\$ 4,359,957</u>	<u>\$ 4,276,630</u>	<u>\$ (83,327)</u>	<u>\$ - -</u>	<u>\$ - -</u>	<u>\$ - -</u>
\$ 161,834	\$ 130,161	\$ 31,673	\$ - -	\$ - -	\$ - -
- -	- -	- -	- -	- -	- -
503,934	468,540	35,394	- -	- -	- -
- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -
3,047,200	2,661,341	385,859	- -	- -	- -
1,041,488	887,038	154,450	- -	- -	- -
- -	- -	- -	- -	- -	- -
740,000	552,614	187,386	- -	- -	- -
5,937	5,937	- -	225,000	225,000	- -
3,184	3,184	- -	212,850	212,850	- -
<u>\$ 5,503,577</u>	<u>\$ 4,708,815</u>	<u>\$ 794,762</u>	<u>\$ 437,850</u>	<u>\$ 437,850</u>	<u>\$ - -</u>
<u>\$(1,143,620)</u>	<u>\$ (432,185)</u>	<u>\$ 711,435</u>	<u>\$ (437,850)</u>	<u>\$ (437,850)</u>	<u>\$ - -</u>
\$ 2,072,339	\$ 2,072,339	\$ - -	\$ 437,850	\$ 437,850	\$ - -
(1,437,963)	(1,437,963)	- -	- -	- -	- -
<u>\$ 634,376</u>	<u>\$ 634,376</u>	<u>\$ - -</u>	<u>\$ 437,850</u>	<u>\$ 437,850</u>	<u>\$ - -</u>
<u>\$ (509,244)</u>	\$ 202,191	<u>\$ 711,435</u>	<u>\$ - -</u>	\$ - -	<u>\$ - -</u>
	<u>1,914,271</u>			<u>7,823</u>	
	<u>\$ 2,116,462</u>			<u>\$ 7,823</u>	

COUNTY OF SCOTT, IOWA

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - BUDGETARY BASIS - ALL GOVERNMENTAL FUND TYPES
 Year Ended June 30, 1993

	<u>Capital Projects</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:			
Property taxes	\$ - -	\$ - -	\$ - -
Local option sales tax	- -	- -	- -
Other taxes	- -	- -	- -
Interest and penalties on taxes	- -	- -	- -
Intergovernmental	- -	28,217	28,217
Charges for services	- -	- -	- -
Interest	- -	- -	- -
Licenses and permits	- -	- -	- -
Rentals and fees	- -	- -	- -
Other	- -	71,552	71,552
Total revenue	<u>\$ - -</u>	<u>\$ 99,769</u>	<u>\$ 99,769</u>
Expenditures:			
Current operating:			
Public safety	\$ - -	\$ - -	\$ - -
Court services	- -	- -	- -
Physical health and education	- -	- -	- -
Mental health	- -	- -	- -
Social services	- -	- -	- -
County environment	- -	- -	- -
Roads and transportation	- -	- -	- -
State and local government services	- -	- -	- -
Interprogram services	- -	- -	- -
Capital outlay	1,957,100	1,122,361	834,739
Debt service:			
Principal	- -	- -	- -
Interest	- -	- -	- -
Total expenditures	<u>\$ 1,957,100</u>	<u>\$ 1,122,361</u>	<u>\$ 834,739</u>
Excess (deficiency) of revenue over expenditures	<u>\$(1,957,100)</u>	<u>\$(1,022,592)</u>	<u>\$ 934,508</u>
Other financing sources (uses):			
Operating transfers from other funds	\$ 1,739,936	\$ 1,248,374	\$ (491,562)
Operating transfers (to) other funds	- -	- -	- -
Total other financing sources (uses)	<u>\$ 1,739,936</u>	<u>\$ 1,248,374</u>	<u>\$ (491,562)</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	<u>\$ (217,164)</u>	<u>\$ 225,782</u>	<u>\$ 442,946</u>
Fund balance, beginning		<u>790,883</u>	
Fund balance, ending		<u>\$ 1,016,665</u>	

See Notes to Financial Statements.

Total (Memorandum Only)

<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
\$18,358,555	\$18,468,020	\$ 109,465
2,417,625	2,458,998	41,373
285,600	248,718	(36,882)
645,000	355,477	(289,523)
7,486,384	7,541,629	55,245
1,968,536	2,265,540	297,004
734,830	429,214	(305,616)
180,135	186,485	6,350
131,636	162,808	31,172
1,237,400	897,153	(340,247)
<u>\$33,445,701</u>	<u>\$33,014,042</u>	<u>\$ (431,659)</u>

\$ 6,591,956	\$ 6,402,234	\$ 189,722
976,884	883,068	93,816
2,465,392	2,368,288	97,104
9,345,045	9,160,983	184,062
1,035,601	985,753	49,848
1,936,557	1,827,137	109,420
3,047,200	2,661,341	385,859
2,257,367	2,037,356	220,011
4,436,613	4,233,525	203,088
2,697,100	1,674,975	1,022,125
230,937	230,937	- -
216,034	216,034	- -
<u>\$35,236,686</u>	<u>\$32,681,631</u>	<u>\$ 2,555,055</u>

\$(1,790,985) \$ 332,411 \$ 2,123,396

\$ 4,250,125 \$ 3,758,563 \$ (491,562)
(4,218,745) (4,009,136) 209,609

\$ 31,380 \$ (250,573) \$ (281,953)

\$(1,759,605) \$ 81,838 \$ 1,841,443

9,734,762

\$ 9,816,600

COUNTY OF SCOTT, IOWA

**COMBINED STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1993**

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total (Memorandum Only)</u>
Operating revenue:			
Charges for services	\$ 515,064	\$ 1,695,480	\$ 2,210,544
Sales, net of cost of goods sold of \$94,908	15,637	- -	15,637
Other	<u>1,127</u>	<u>221,867</u>	<u>222,994</u>
Total operating revenue	<u>\$ 531,828</u>	<u>\$ 1,917,347</u>	<u>\$ 2,449,175</u>
Operating expenses:			
Claims and administration	\$ - -	\$ 1,943,228	\$ 1,943,228
Personnel	305,077	- -	305,077
Supplies	25,518	- -	25,518
Depreciation	76,899	- -	76,899
Other	<u>312,806</u>	<u>- -</u>	<u>312,806</u>
Total operating expenses	<u>\$ 720,300</u>	<u>\$ 1,943,228</u>	<u>\$ 2,663,528</u>
Operating (loss)	<u>\$ (188,472)</u>	<u>\$ (25,881)</u>	<u>\$ (214,353)</u>
Nonoperating income (expense):			
Interest income	\$ 14,494	\$ 71,261	\$ 85,755
Interest expense	<u>(336,741)</u>	<u>- -</u>	<u>(336,741)</u>
Nonoperating income (expense), net	<u>\$ (322,247)</u>	<u>\$ 71,261</u>	<u>\$ (250,986)</u>
Net income (loss)	<u>\$ (510,719)</u>	<u>\$ 45,380</u>	<u>\$ (465,339)</u>
Retained earnings (deficit), beginning	<u>(543,337)</u>	<u>990,114</u>	<u>446,777</u>
Retained earnings (deficit), ending	<u><u>\$(1,054,056)</u></u>	<u><u>\$ 1,035,494</u></u>	<u><u>\$ (18,562)</u></u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUNDS TYPES
Year Ended June 30, 1993

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total (Memorandum Only)</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 624,538	\$ - -	\$ 624,538
Cash received from premiums allocated	- -	543,215	543,215
Cash received from employee contributions	- -	190,837	190,837
Cash received from employer contributions	- -	1,060,780	1,060,780
Cash payments to acquire goods for resale	(113,487)	- -	(113,487)
Cash payments for insurance premiums and services	- -	(674,730)	(674,730)
Cash payments to suppliers for goods and services	(394,566)	- -	(394,566)
Cash payments to employees for claims	- -	(1,376,605)	(1,376,605)
Cash payments to employees for services	(300,866)	- -	(300,866)
Other operating revenue	- -	31,285	31,285
Net cash (used in) operating activities	<u>\$ (184,381)</u>	<u>\$ (225,218)</u>	<u>\$ (409,599)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Decrease in due from other funds	\$ 4,187	\$ - -	\$ 4,187
Increase in advance from other funds	239,520	- -	239,520
Net cash provided by noncapital financing activities	<u>\$ 243,707</u>	<u>\$ - -</u>	<u>\$ 243,707</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Net proceeds from refinancing	\$ 46,497	\$ - -	\$ 46,497
Payments for bond issuance costs	(19,842)	- -	(19,842)
Acquisition and construction of capital assets	(6,949)	- -	(6,949)
Interest paid on purchase contract	(144,871)	- -	(144,871)
Net cash (used in) capital and related financing activities	<u>\$ (125,165)</u>	<u>\$ - -</u>	<u>\$ (125,165)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received on investments	\$ 14,494	\$ 71,261	\$ 85,755
Proceeds from sale or maturity of investment securities	3,454	- -	3,454
Net cash provided by investing activities	<u>\$ 17,948</u>	<u>\$ 71,261</u>	<u>\$ 89,209</u>
Net (decrease) in cash and cash equivalents	\$ (47,891)	\$ (153,957)	\$ (201,848)
Cash and cash equivalents:			
Beginning	<u>47,891</u>	<u>2,207,308</u>	<u>2,255,199</u>
Ending	<u>\$ - -</u>	<u>\$2,053,351</u>	<u>\$2,053,351</u>

(Continued)

COUNTY OF SCOTT, IOWA
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUNDS TYPES
Year Ended June 30, 1993

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total (Memorandum Only)</u>
RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED IN) OPERATING ACTIVITIES			
Operating (loss)	\$ (188,472)	\$ (25,881)	\$ (214,353)
Adjustments to reconcile operating (loss) to net cash (used in) operating activities:			
Depreciation	76,899	- -	76,899
Change in assets and liabilities:			
(Increase) in accounts receivables	- -	(91,230)	(91,230)
(Increase) in inventories	(10,997)	- -	(10,997)
(Decrease) in accounts payable	(70,525)	(108,107)	(178,632)
Increase in accrued liabilities	10,912	- -	10,912
(Decrease) in deferred revenue	(2,198)	- -	(2,198)
Net cash (used in) operating activities	<u>\$ (184,381)</u>	<u>\$ (225,218)</u>	<u>\$ (409,599)</u>

See Notes to Financial Statements.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

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

Nature of operations:

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

Reporting entity:

The comprehensive annual financial report of the County of Scott includes the accounts for all County operations and those of separately administered organizations. The County, for financial statement purposes, has developed criteria to determine whether outside agencies with activities which benefit the citizens of the County should be included within its financial reporting entity. The criteria includes, but is not limited to, whether the County (1) selects the governing authority or management, (2) has the ability to significantly influence operations, (3) has accountability for fiscal matters (i.e., financial budget approval, management of assets, etc.), or (4) financial interdependency. Using their criteria, the financial statements of the following entities have been combined with those of the County.

- County Assessor
- City Assessor
- City Special Assessor
- County Library
- Disaster Services

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

Scott Solid Waste Commission

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Significant accounting policies:

a) Basis of presentation, fund accounting:

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

Government fund types:

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

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

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

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

Capital Projects Fund - The capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by propriety funds.

Proprietary fund types:

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

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Enterprise Funds - Enterprise funds are used to account for operations (a) that are financed primarily through user charges or (b) where the governing body has decided that determination of net income is appropriate. The operations of the Glynn's 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.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

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.

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

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

The accrual basis of accounting is used by the proprietary fund types. Under the accrual basis of accounting, revenue is recognized when earned and expenses are recognized when incurred.

c) Measurement focus:

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

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

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

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.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

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, three supplementary appropriations totaling \$1,338,924 were made. These additional appropriations are reflected in the budget amounts.

e) Investments:

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

f) Property taxes:

Property taxes receivable represent the delinquent taxes from the tax levy. No property tax levy date is established by Iowa State statutes, however, the tax levy, which is due and collectible during the fiscal year ending June 30, 1994 was certified on March 15, 1993 based on the 1992 assessed valuations establishing a lien date of July 1, 1993. These taxes are recognized as a receivable on July 1 and are due in two installments, on September 30 and March 31, with a 1.5% per monthly penalty for delinquent payment. The portion of the taxes receivable which are not expected to be collected within sixty days following the year-end are not considered available and are shown as deferred revenue.

g) Inventories:

Inventories are carried at cost, as determined using the first-in, first-out method.

h) General fixed assets:

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

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

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

i) Property and equipment - proprietary funds:

Property and equipment of the enterprise fund is stated at cost or estimated historical cost.

Depreciation is provided using the straight-line method over the estimated useful lives ranging from 30 years for buildings and improvements, 10 years for equipment, and 15 to 20 years for the pump stations and watering system.

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.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

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 \$1,493,006 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 \$5,750,000 maximum coverage on general and automobile liability, \$52,997,216 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.

l) Pooled cash and investment account:

Separate bank accounts and investments are not maintained for all County funds, as certain funds maintain their cash and investment balances in a pooled account. Accounting records are maintained to show the portion of the pooled account attributable to each participating fund.

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

m) Cash flows:

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

n) Total columns:

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund eliminations have not been made.

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

o) Advance to other funds:

The advance to other funds is not considered available to pay current liabilities and therefore, the fund balance of the governmental funds has been reserved by the amount equal to the advance.

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	\$ (28,924)	\$ (148,309)	\$ 5,675	\$ 225,991
Increase (decrease):				
Due to revenue:				
Received in cash during year but receivables (GAAP) as of June 30, 1992	1,671,828	130,453	- -	220,448
Accrued as receivables as of June 30, 1993 but not recognized in budget	(1,877,796)	(300,218)	- -	(131,864)
Due to expenditures:				
Paid in cash during year but payables (GAAP) as of June 30, 1992	(2,602,576)	(314,445)	(5,675)	(294,352)
Accrued as expenditures as of June 30, 1993 but not recognized in budget	<u>2,491,333</u>	<u>834,710</u>	- -	<u>205,559</u>
Budgetary basis	<u>\$ (346,135)</u>	<u>\$ 202,191</u>	<u>\$ - -</u>	<u>\$ 225,782</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	\$6,062,113	\$1,581,970	\$ 13,498	\$ 942,970
Increase (decrease):				
Due to revenue accrued as receivables as of June 30, 1993 but not recognized in budget	(1,877,796)	(300,218)	- -	(131,864)
Due to expenditures accrued as liabilities as of June 30, 1993 but not recognized in budget	<u>2,491,333</u>	<u>834,710</u>	<u>(5,675)</u>	<u>205,559</u>
Budget basis	<u>\$6,675,650</u>	<u>\$2,116,462</u>	<u>\$ 7,823</u>	<u>\$1,016,665</u>

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Note 3. Cash and Investments

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

In accordance with state statutes, the County maintains deposits within approved limits at those depositories authorized by the Board of Supervisors. State statutes require that all of the County's deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or bonds at savings and loans and credit unions and 10% at other approved financial institutions. State statutes require that securities pledged as collateral be held in safekeeping by the State Treasurer or in a financial institution other than that furnishing the collateral.

As of June 30, 1993, the carrying amount of the County's deposits, which excludes \$171,249 of cash on hand and undeposited receipts, totals \$6,550,149 with a bank balance of \$6,676,787. The entire bank balance was covered by federal depository insurance or collateralized with securities held by the County or its agent in the County's name.

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 securities 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.

	Carrying Amount			Total	Market Value
	Category				
	1	2	3		
U.S. government agency obligations	<u>\$ 4,677,294</u>	<u>\$ - -</u>	<u>\$ - -</u>	\$ 4,677,294	\$ 4,706,211
Noncategorized:					
Investment in mutual funds, annuities and ICMA Retirement Trust				<u>1,298,824</u>	<u>1,298,824</u>
				<u>\$ 5,976,118</u>	<u>\$ 6,005,035</u>
Iowa Trust				<u>\$ 5,239,552</u>	

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

The market value of the investment in the Iowa Trust is undeterminable. See Note 11 for additional information as to the 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.

Note 4. Interfund Account Balances

Individual due to and due from other fund balances as of June 30, 1993 are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General	\$ 519,699	\$ 387,059
Internal service, Self-Insurance	377,595	- -
Capital Projects	9,464	- -
Trust and agency:		
Other Taxing Districts	- -	235,928
County Auditor	- -	3,445
County Recorder	- -	204,717
County Sheriff	- -	9,817
County Conservation Board Escrow	- -	5,775
Motor Vehicle Tax	- -	56,298
Use Tax	- -	3,719
Total interfund accounts	<u>\$ 906,758</u>	<u>\$ 906,758</u>

Advances to and from other funds as of June 30, 1993 were as follows:

	<u>Advances To Other Funds</u>	<u>Advances From Other Funds</u>
General	\$ 479,633	\$ - -
Enterprise, Glynn's Creek Golf Course	- -	479,633
	<u>\$ 479,633</u>	<u>\$ 479,633</u>

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Note 5. Deficit Fund Balance

Deficit retained earnings is as follows:

<u>Fund</u>	<u>Amount of Deficit</u>
Glynn Creek Golf Course	<u>\$1,054,056</u>

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

Note 6. Changes in General Fixed Assets

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

	<u>Balance June 30, 1992</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 1993</u>
Land and improvements	\$ 2,397,724	\$ 149,266	\$ - -	\$ 2,546,990
Buildings and structures	19,815,513	139,396	- -	19,954,909
Furniture and fixtures	716,586	36,258	- -	752,844
Equipment	7,580,277	812,908	110,744	8,282,441
Vehicles	2,618,384	203,807	145,702	2,676,489
Construction in progress	- -	271,186	- -	271,186
	<u>\$33,128,484</u>	<u>\$ 1,612,821</u>	<u>\$ 256,446</u>	<u>\$34,484,859</u>

Note 7. General Long-Term Debt

The following is a summary of changes in the general long-term debt for the year ended June 30, 1993:

	<u>June 30, 1992</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 1993</u>
General obligations bonds	\$2,735,000	\$ - -	\$ 225,000	\$2,510,000
Note payable	38,049	- -	5,937	32,112
Compensated absences	54,093	1,821	- -	55,914
	<u>\$2,827,142</u>	<u>\$ 1,821</u>	<u>\$ 230,937</u>	<u>\$2,598,026</u>

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

General obligation bonds outstanding as of June 30, 1993 consist of County jail refunding bonds with interest at rates ranging from 4.65% to 7.70%. A summary of the debt service requirements on the bonds outstanding as of June 30, 1993 is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending June 30:			
1994	\$ 250,000	\$ 195,975	\$ 445,975
1995	305,000	113,503	418,503
1996	325,000	99,320	424,320
1997	365,000	83,720	448,720
1998	385,000	65,835	450,835
1999	420,000	46,200	466,200
2000	460,000	24,150	484,150
	<u>\$2,510,000</u>	<u>\$ 628,703</u>	<u>\$3,138,703</u>

The note payable is due in monthly installments of \$760 including 9% interest with the final installment due September 1997.

Following is a summary of debt service requirements on the note payable as of June 30, 1993:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending June 30:			
1994	\$ 6,494	\$ 2,627	\$ 9,121
1995	7,104	2,017	9,121
1996	7,770	1,351	9,121
1997	8,499	622	9,121
1998	2,245	32	2,277
Total	<u>\$ 32,112</u>	<u>\$ 6,649</u>	<u>\$ 38,761</u>

The computation of the County's legal margin as of June 30, 1993 is as follows:

Assessed value	<u>\$4,342,366,507</u>
Debt limit, 5% of assessed valuation (Iowa statutory limitation)	\$ 217,118,325
Total amount of debt applicable to debt margin	<u>2,510,000</u>
Legal debt margin	<u>\$ 214,608,325</u>

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Note 8. Golf Course Acquired Under Purchase Contract

In May 1990, the County entered into an agreement to lease certain land of the County to a golf course developer. The agreement, 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 lease purchase contract with the developer for the acquisition of the golf course. This agreement, which was assigned to Chrysler Capital Public Finance Corp. and subsequently assigned to Boatman's First National Bank was to provide the financing for the project. The final agreement (as refinanced in 1993) between the County and Boatmen's Trust Company requires the County to make varying semi-annual rental payments through May 1, 2013. The terms of the lease purchase contract provide, that should the County fail to make an annual appropriation for any year before the beginning of that 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 year, the agreement shall terminate as of the beginning of that year.

The County may at any time during this agreement pay the total prepayment price at which time the land lease is canceled.

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

<u>Year Ending June 30,</u>	<u>Total Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Prepayment Price</u>
1994	\$ 324,500	\$ 120,000	\$ 204,500	\$ 3,625,000
1995	320,900	120,000	200,900	3,505,000
1996	321,700	125,000	196,700	3,380,000
1997	321,700	130,000	191,700	3,250,000
1998	321,175	135,000	186,175	3,115,000
1999	320,100	140,000	180,100	2,975,000
2000	318,560	145,000	173,560	2,830,000
2001	321,560	155,000	166,560	2,675,000
2002	318,965	160,000	158,965	2,515,000
Thereafter	<u>3,527,165</u>	<u>2,515,000</u>	<u>1,012,165</u>	Varies
	<u>\$ 6,416,325</u>	<u>\$ 3,745,000</u>	<u>\$ 2,671,325</u>	
Unamortized discount	-	144,055	(144,055)	
	<u>\$ 6,416,325</u>	<u>\$ 3,600,945</u>	<u>\$ 2,815,380</u>	

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Note 9. Retirement System

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

All employees, except temporary employees who are employed for six months or less, who do not participate in any other public retirement system in the State are eligible and must participate in IPERS. The pension plan provides retirement and death benefits which are established by State statute. A member may retire at the age of 65 or any time after age 62 with 30 years or more of service or when age plus years of service equals or exceeds 92, and receive full benefits. Members may also retire at the age of 55 or more at reduced benefits. Benefits vest after four years of service or after attaining the age of 55. Full benefits are equal to fifty-seven and four tenths percent of the average of the highest three years of covered wages times years of service divided by 30.

The plan is administered by the State of Iowa and the County's responsibility is limited to payment of contributions. The contribution rates are actuarially determined; state statutes require employee contributions of 3.70% for regular employees and 6.90% for sheriff and deputy sheriff employees, while employer contributions are at the rates of 5.75% for regular employees and 10.34% for sheriff and deputy sheriff employees. These rates are applied on the first \$34,000 of compensation in calendar year 1992 and on the first \$35,000 of compensation in calendar year 1993. The contribution paid by the County for the year ended June 30, 1993 totaled \$631,296 and the contributions paid by employees totaled \$469,108. The total payroll for employees covered by IPERS for the year ended June 30, 1993 was \$10,045,667 and the total County payroll was \$11,014,132.

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>\$9,785,700</u>	<u>\$1,228,432</u>
Payroll earnings reported to and covered by IPERS	<u>\$8,876,428</u>	<u>\$1,169,239</u>
County contribution	<u>\$ 510,396</u>	<u>\$ 120,900</u>
Employee contribution	<u>\$ 328,430</u>	<u>\$ 80,678</u>

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess IPERS' funding status on a going-concern basis, assess progress made in accumulation sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems and among employers. IPERS does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation as of June 30, 1993 for IPERS as a whole, determined through an actuarial valuation performed as of that date, was \$6,003,481,461. IPERS' net assets available for benefits on that date, at cost were \$6,136,131,480 (valued at market were \$6,899,590,868), leaving no unfunded pension benefit obligation. The total employee and County contributions during the year ended June 30, 1993 represented .37% of total contributions of \$294,074,487 of all participating entities.

Historical trend information showing IPERS' progress in accumulating sufficient assets to pay benefits when due is presented in its June 30, 1993 annual report.

Note 10. Deferred Compensation Plan

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

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

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

COUNTY OF SCOTT, IOWA
NOTES TO FINANCIAL STATEMENTS

Total investments of the deferred compensation plan at market value amounted to \$1,298,824 as of June 30, 1993.

Note 11. 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 has received distributions totaling \$3,280,312 leaving \$5,239,552 as an investment in the trust as of June 30, 1993. Subsequent to June 30, 1993 the County received \$4,076,450 in distributions from the receiver leaving a remaining investment of \$1,163,102.

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 12. 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 future financial statements 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, 1993

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:			
Property taxes	\$16,238,065	\$16,335,410	\$ 97,345
Local option sales tax	2,405,290	2,444,064	38,774
Other taxes	285,600	248,718	(36,882)
Interest and penalties on taxes	645,000	355,477	(289,523)
Intergovernmental:			
Replacement tax	1,683,600	1,409,992	(273,608)
State grants	3,633,440	3,905,846	272,406
Other	153,612	218,564	64,952
Charges for services	1,954,536	2,212,731	258,195
Interest	734,830	429,214	(305,616)
Licenses and permits	180,135	186,485	6,350
Rental and fees	131,636	162,808	31,172
Other	1,040,000	728,334	(311,666)
Total revenue	<u>\$29,085,744</u>	<u>\$28,637,643</u>	<u>\$ (448,101)</u>
Expenditures, current operating:			
Public safety:			
Law enforcement program:			
Uniformed patrol services	\$ 1,617,301	\$ 1,592,293	\$ 25,008
Investigations	633,416	559,396	74,020
Law enforcement communications	315,246	317,203	(1,957)
Adult correctional services	2,424,013	2,390,949	33,064
Administration	60,931	59,549	1,382
Legal services program:			
Criminal prosecution	936,981	949,793	(12,812)
Child support recovery	212,235	208,250	3,985
Medical examinations	50,000	50,787	(787)
Emergency services:			
Ambulance services	127,202	91,056	36,146
Disaster services	52,797	52,797	-
Total public safety	<u>\$ 6,430,122</u>	<u>\$ 6,272,073</u>	<u>\$ 158,049</u>
Court services:			
Court proceedings program:			
Court costs	\$ 92,055	\$ 84,996	\$ 7,059
Detention services	291,624	303,914	(12,290)
Service of civil papers	243,205	226,739	16,466
Juvenile justice administration program, court-appointed attorneys for juveniles	350,000	267,419	82,581
Total court services	<u>\$ 976,884</u>	<u>\$ 883,068</u>	<u>\$ 93,816</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, 1993

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, current operating:			
Physical health and education:			
Physical health services program:			
Personal and family health services	\$ 600,058	\$ 623,024	\$ (22,966)
Communicable disease prevention and control services	496,632	457,052	39,580
Sanitation	499,345	497,355	1,990
Health administration	160,423	117,317	43,106
Educational services program, fairgrounds	<u>205,000</u>	<u>205,000</u>	<u>- -</u>
Total physical health and education	<u>\$ 1,961,458</u>	<u>\$ 1,899,748</u>	<u>\$ 61,710</u>
Mental health:			
Persons with mental health programs, mental illness:			
Advocacy and education	\$ 71,232	\$ 60,936	\$ 10,296
Community living skills	176,994	36,745	140,249
Coordination services	-	22,528	(22,528)
Personal and environmental support	16,025	13,240	2,785
Treatment services	762,166	595,440	166,726
Licensed or approved living	330,271	429,930	(99,659)
Persons with chronic mental illness:			
Advocacy and education	39,718	30,180	9,538
Community living skills	368,701	449,539	(80,838)
Coordination services	412,236	561,715	(149,479)
Personal and environmental support	94,189	84,777	9,412
Treatment services	297,094	214,104	82,990
Vocational services	22,427	31,564	(9,137)
Licensed or approved living	2,314,593	1,965,389	349,204
Persons with mental retardation:			
Advocacy and education	341	411	(70)
Coordination services	11,569	9,190	2,379
Personal and environmental support	26,466	44,351	(17,885)
Treatment services	2,130	134	1,996
Vocational services	367,594	686,742	(319,148)
Licensed or approved living	2,997,944	3,354,345	(356,401)
Persons with other development disabilities:			
Coordination services	1,869	3,261	(1,392)
Personal and environmental support	126,272	23,401	102,871
Vocational services	223,032	66,929	156,103
Licensed or approved living	256,213	151,205	105,008
Persons with chemical dependency:			
Treatment services	393,498	298,261	95,237
Preventive services	<u>32,471</u>	<u>26,666</u>	<u>5,805</u>
Total mental health	<u>\$ 9,345,045</u>	<u>\$ 9,160,983</u>	<u>\$ 184,062</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, 1993

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, current operating:			
Social services:			
Services to poor program:			
Administration	\$ 87,185	\$ 84,324	\$ 2,861
General welfare services	675,788	642,297	33,491
Services to military veterans program:			
Administration	10,494	10,555	(61)
General services to veterans	107,755	97,642	10,113
Services to other adult programs, services to the elderly	154,379	150,935	3,444
Total social services	<u>\$ 1,035,601</u>	<u>\$ 985,753</u>	<u>\$ 49,848</u>
County environment:			
Environmental quality program:			
Natural resources conservation	\$ 35,000	\$ 12,223	\$ 22,777
Weed eradication	8,124	10,033	(1,909)
Solid waste disposal	130,888	94,607	36,281
Conservation and recreation services program:			
Administration	134,937	137,443	(2,506)
Maintenance and operations	1,118,552	1,099,169	19,383
Recreation and environmental education	84,046	71,979	12,067
Animal control program:			
Animal shelter	22,693	22,693	-
County development program:			
Land use and building controls	169,248	170,259	(1,011)
Economic development	233,069	208,731	24,338
Total county environment	<u>\$ 1,936,557</u>	<u>\$ 1,827,137</u>	<u>\$ 109,420</u>
State and local government services:			
Representation services program:			
Elections administration	\$ 91,005	\$ 88,619	\$ 2,386
Local elections	386,740	339,604	47,136
State administrative services program:			
Motor vehicle registration and licensing	409,229	394,792	14,437
Recording of public documents	328,905	327,303	1,602
Total state and local government services	<u>\$ 1,215,879</u>	<u>\$ 1,150,318</u>	<u>\$ 65,561</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, 1993

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Interprogram services:			
Policy and administration program:			
General county management	\$ 351,780	\$ 327,270	\$ 24,510
Administrative management services	615,336	550,287	65,049
Treasury management services	525,455	501,263	24,192
Other policy and administration	271,066	149,003	122,063
Central services program:			
General services	1,552,044	1,482,940	69,104
Data processing services	599,682	577,062	22,620
Risk management services program:			
Tort liability	363,250	439,666	(76,416)
Safety of workplace	135,000	178,864	(43,864)
Fidelity of public officers	3,000	1,960	1,040
Unemployment compensation	20,000	25,210	(5,210)
Total interprogram services	<u>\$ 4,436,613</u>	<u>\$ 4,233,525</u>	<u>\$ 203,088</u>
Total expenditures	<u>\$27,338,159</u>	<u>\$26,412,605</u>	<u>\$ 925,554</u>
Excess of revenue over expenditures	\$ 1,747,585	\$ 2,225,038	\$ 477,453
Other financing sources (uses), operating transfers (to) other funds	<u>(2,780,782)</u>	<u>(2,571,173)</u>	<u>209,609</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	<u>\$(1,033,197)</u>	\$ (346,135)	<u>\$ 687,062</u>
Fund balance, beginning		<u>7,021,785</u>	
Fund balance, ending		<u>\$ 6,675,650</u>	



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.

Emergency Management 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.

COUNTY OF SCOTT, IOWA

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
June 30, 1993

ASSETS	City Assessor Fund	City Assessor Special Fund	County Assessor Fund
Cash and investments	\$ 171,616	\$ 133,940	\$ 366,677
Receivables:			
Property taxes	3,125	253	630
Accounts	26	-	-
Due from other governmental agencies	-	-	-
Total assets	<u>\$ 174,767</u>	<u>\$ 134,193</u>	<u>\$ 367,307</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 9,503	\$ 522	\$ 6,437
Accrued liabilities	19,844	2,594	13,944
Deferred revenue	3,578	298	665
Compensated absences	14,897	-	11,751
Total liabilities	<u>\$ 47,822</u>	<u>\$ 3,414</u>	<u>\$ 32,797</u>
FUND BALANCES	<u>\$ 126,945</u>	<u>\$ 130,779</u>	<u>\$ 334,510</u>
Total liabilities and fund balances	<u>\$ 174,767</u>	<u>\$ 134,193</u>	<u>\$ 367,307</u>

<u>County Library Fund</u>	<u>Emergency Management Fund</u>	<u>Rural Services Fund</u>	<u>Secondary Roads Fund</u>	<u>Total</u>
\$ 190,693	\$ 55,336	\$ 130,320	\$1,296,435	\$2,345,017
152	- -	3,311	- -	7,471
- -	- -	- -	- -	26
- -	12,406	- -	51,760	64,166
<u>\$ 190,845</u>	<u>\$ 67,742</u>	<u>\$ 133,631</u>	<u>\$1,348,195</u>	<u>\$2,416,680</u>
\$ 11,117	\$ 2,938	\$ - -	\$ 574,810	\$ 605,327
13,814	3,816	- -	54,026	108,038
153	- -	2,991	- -	7,685
11,256	5,650	- -	70,106	113,660
<u>\$ 36,340</u>	<u>\$ 12,404</u>	<u>\$ 2,991</u>	<u>\$ 698,942</u>	<u>\$ 834,710</u>
<u>\$ 154,505</u>	<u>\$ 55,338</u>	<u>\$ 130,640</u>	<u>\$ 649,253</u>	<u>\$1,581,970</u>
<u>\$ 190,845</u>	<u>\$ 67,742</u>	<u>\$ 133,631</u>	<u>\$1,348,195</u>	<u>\$2,416,680</u>

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
Year Ended June 30, 1993

	City Assessor Fund	City Assessor Special Fund	County Assessor Fund
Revenue:			
Property taxes	\$ 464,622	\$ 37,499	\$ 338,662
Other taxes	861	70	1,249
Intergovernmental	34,071	3,792	28,188
Charges for services	-	-	-
Other	-	-	22
Total revenue	<u>\$ 499,554</u>	<u>\$ 41,361</u>	<u>\$ 368,121</u>
Expenditures:			
Current operating:			
Public safety	\$ -	\$ -	\$ -
Physical health and education	-	-	-
Roads and transportation	-	-	-
State and local governmental services	487,832	95,822	320,542
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>\$ 487,832</u>	<u>\$ 95,822</u>	<u>\$ 320,542</u>
Excess (deficiency) of revenue over expenditures	<u>\$ 11,722</u>	<u>\$ (54,461)</u>	<u>\$ 47,579</u>
Other financing sources (uses):			
Operating transfers from other funds	\$ -	\$ -	\$ -
Operating transfers (to) other funds	-	-	-
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	<u>\$ 11,722</u>	<u>\$ (54,461)</u>	<u>\$ 47,579</u>
Fund balances, beginning	115,223	185,240	286,931
Fund balances, ending	<u>\$ 126,945</u>	<u>\$ 130,779</u>	<u>\$ 334,510</u>

<u>County Library Fund</u>	<u>Emergency Management Fund</u>	<u>Rural Services Fund</u>	<u>Secondary Roads Fund</u>	<u>Total</u>
\$ - -	\$ - -	\$ 1,280,418	\$ - -	\$ 2,121,201
- -	- -	12,754	- -	14,934
251,242	97,903	160,097	1,359,910	1,935,203
11,884	- -	- -	40,334	52,218
- -	52,272	- -	47,119	99,413
<u>\$ 263,126</u>	<u>\$ 150,175</u>	<u>\$ 1,453,269</u>	<u>\$ 1,447,363</u>	<u>\$ 4,222,969</u>
\$ - -	\$ 123,380	\$ - -	\$ - -	\$ 123,380
471,091	- -	- -	- -	471,091
- -	- -	- -	2,875,998	2,875,998
- -	- -	- -	- -	904,196
- -	- -	- -	621,868	621,868
5,937	- -	- -	- -	5,937
3,184	- -	- -	- -	3,184
<u>\$ 480,212</u>	<u>\$ 123,380</u>	<u>\$ - -</u>	<u>\$ 3,497,866</u>	<u>\$ 5,005,654</u>
\$ (217,086)	\$ 26,795	\$ 1,453,269	\$ (2,050,503)	\$ (782,685)
\$ 249,842	\$ - -	\$ - -	\$ 1,822,497	\$ 2,072,339
- -	- -	(1,437,963)	- -	(1,437,963)
<u>\$ 249,842</u>	<u>\$ - -</u>	<u>\$ (1,437,963)</u>	<u>\$ 1,822,497</u>	<u>\$ 634,376</u>
\$ 32,756	\$ 26,795	\$ 15,306	\$ (228,006)	\$ (148,309)
121,749	28,543	115,334	877,259	1,730,279
<u>\$ 154,505</u>	<u>\$ 55,338</u>	<u>\$ 130,640</u>	<u>\$ 649,253</u>	<u>\$ 1,581,970</u>

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUE, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 CITY ASSESSOR FUND
 Year Ended June 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:			
Property taxes	\$491,832	\$466,534	\$(25,298)
Other taxes	-	861	861
Intergovernmental	<u>21,734</u>	<u>34,045</u>	<u>12,311</u>
Total revenue	\$513,566	\$501,440	\$(12,126)
Expenditures, current operating, state and local government services	<u>517,897</u>	<u>485,384</u>	<u>32,513</u>
Excess (deficiency) of revenue under expenditures	<u>\$ (4,331)</u>	\$ 16,056	<u>\$ 20,387</u>
Fund balance, beginning		<u>155,559</u>	
Fund balance, ending		<u>\$171,615</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, 1993

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:			
Property taxes	\$ 40,126	\$ 37,663	\$ (2,463)
Other taxes	35	70	35
Intergovernmental	<u>2,167</u>	<u>3,792</u>	<u>1,625</u>
Total revenue	\$ 42,328	\$ 41,525	\$ (803)
Expenditures, current operating, state and local government services	<u>128,450</u>	<u>94,401</u>	<u>34,049</u>
(Deficiency) of revenue under expenditures	<u>\$(86,122)</u>	\$(52,876)	<u>\$ 33,246</u>
Fund balance, beginning		<u>186,816</u>	
Fund balance, ending		<u>\$133,940</u>	

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUE, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 COUNTY ASSESSOR FUND
 Year Ended June 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:			
Property taxes	\$312,426	\$339,756	\$ 27,330
Other taxes	1,050	1,249	199
Intergovernmental	<u>10,400</u>	<u>28,210</u>	<u>17,810</u>
Total revenue	\$323,876	\$369,215	\$ 45,339
Expenditures, current operating, state and local government services	<u>395,141</u>	<u>307,253</u>	<u>87,888</u>
Excess (deficiency) of revenue over expenditures	<u>\$(71,265)</u>	\$ 61,962	<u>\$133,227</u>
Fund balance, beginning		<u>304,715</u>	
Fund balance, ending		<u>\$366,677</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, 1993

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:			
Intergovernmental, primarily property taxes	\$ 251,213	\$ 253,568	\$ 2,355
Charges for services	<u>12,000</u>	<u>12,376</u>	<u>376</u>
Total revenue	<u>\$ 263,213</u>	<u>\$ 265,944</u>	<u>\$ 2,731</u>
Expenditures:			
Current operating	\$ 503,934	\$ 468,540	\$ 35,394
Debt service:			
Principal	5,937	5,937	- -
Interest	<u>3,184</u>	<u>3,184</u>	<u>- -</u>
Total expenditures	<u>\$ 513,055</u>	<u>\$ 477,661</u>	<u>\$ 35,394</u>
Excess (deficiency) of revenue over expenditures	\$(249,842)	\$(211,717)	\$ 38,125
Other financing sources, operating transfers from other funds	<u>249,842</u>	<u>249,842</u>	<u>- -</u>
Excess of revenue and other financing sources over expenditures	<u>\$ - -</u>	\$ 38,125	<u>\$ 38,125</u>
Fund balance, beginning		<u>152,567</u>	
Fund balance, ending		<u>\$ 190,692</u>	

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUE, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 EMERGENCY MANAGEMENT FUND
 Year Ended June 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:			
Intergovernmental	\$124,111	\$ 97,865	\$(26,246)
Other	<u>40,000</u>	<u>52,272</u>	<u>12,272</u>
Total revenue	\$164,111	\$150,137	\$(13,974)
Expenditures, current operating, public safety	<u>161,834</u>	<u>130,161</u>	<u>31,673</u>
Excess of revenue over expenditures	<u>\$ 2,277</u>	\$ 19,976	<u>\$ 17,699</u>
Fund balance, beginning		<u>35,359</u>	
Fund balance, ending		<u>\$ 55,335</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, 1993

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:			
Property taxes	\$1,276,106	\$1,288,657	\$ 12,551
Other taxes	11,250	12,754	1,504
Intergovernmental	<u>150,607</u>	<u>160,852</u>	<u>10,245</u>
Total revenue	\$1,437,963	\$1,462,263	\$ 24,300
Other financing (uses), operating transfers (to) other funds	<u>(1,437,963)</u>	<u>(1,437,963)</u>	<u>- -</u>
Excess of revenue over other financing uses	<u>\$ - -</u>	\$ 24,300	<u>\$ 24,300</u>
Fund balance, beginning		<u>106,020</u>	
Fund balance, ending		<u>\$ 130,320</u>	

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUE, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 BUDGETARY BASIS
 SECONDARY ROADS FUND
 Year Ended June 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:			
Intergovernmental, primarily road use taxes	\$ 1,455,500	\$ 1,400,678	\$ (54,822)
Charges for services	2,000	40,433	38,433
Other	<u>157,400</u>	<u>44,995</u>	<u>(112,405)</u>
Total revenue	<u>\$ 1,614,900</u>	<u>\$ 1,486,106</u>	<u>\$ (128,794)</u>
Expenditures:			
Current operating, roads and transportation	\$ 3,047,200	\$ 2,661,341	\$ 385,859
Capital outlay, buildings and equipment	<u>740,000</u>	<u>552,614</u>	<u>187,386</u>
Total expenditures	<u>\$ 3,787,200</u>	<u>\$ 3,213,955</u>	<u>\$ 573,245</u>
(Deficiency) of revenue under expenditures	\$(2,172,300)	\$(1,727,849)	\$ 444,451
Other financing sources, operating transfer from other funds	<u>1,822,497</u>	<u>1,822,497</u>	<u>- -</u>
Excess (deficiency) of revenue and other financing sources over expenditures	<u>\$ (349,803)</u>	\$ 94,648	<u>\$ 444,451</u>
Fund balance, beginning		<u>973,235</u>	
Fund balance, ending		<u>\$ 1,067,883</u>	

INTERNAL SERVICE FUNDS

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

Health Insurance Fund - To account for the County's self-insurance for health insurance benefits provided by governmental funds to employees. Costs are billed to governmental funds based upon historical claims experience.

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

COUNTY OF SCOTT, IOWA
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
June 30, 1993

ASSETS	Health Insurance Fund	Self- Insurance Fund	Total
Cash and investments	\$ 476,516	\$1,576,835	\$2,053,351
Accounts receivable	191,020	- -	191,020
Due from other funds	- -	377,595	377,595
Total assets	<u>\$ 667,536</u>	<u>\$1,954,430</u>	<u>\$2,621,966</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES, accounts payable	<u>\$ 110,000</u>	<u>\$ 377,595</u>	<u>\$ 487,595</u>
FUND EQUITY			
Contributed capital	\$ 261,164	\$ 837,713	\$1,098,877
Retained earnings	<u>296,372</u>	<u>739,122</u>	<u>1,035,494</u>
Total fund equity	<u>\$ 557,536</u>	<u>\$1,576,835</u>	<u>\$2,134,371</u>
Total liabilities and fund equity	<u>\$ 667,536</u>	<u>\$1,954,430</u>	<u>\$2,621,966</u>

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS
Year Ended June 30, 1993

	<u>Health Insurance Fund</u>	<u>Self- Insurance Fund</u>	<u>Total</u>
Operating revenue:			
Charges for services	\$1,251,635	\$ 443,845	\$1,695,480
Other	<u>195,456</u>	<u>26,411</u>	<u>221,867</u>
Total operating revenue	\$1,447,091	\$ 470,256	\$1,917,347
Operating expenses, claims and administrative expenses	<u>1,499,383</u>	<u>443,845</u>	<u>1,943,228</u>
Operating income (loss)	\$ (52,292)	\$ 26,411	\$ (25,881)
Nonoperating income, interest	<u>19,817</u>	<u>51,444</u>	<u>71,261</u>
Net income (loss)	\$ (32,475)	\$ 77,855	\$ 45,380
Retained earnings, beginning	<u>328,847</u>	<u>661,267</u>	<u>990,114</u>
Retained earnings, ending	<u>\$ 296,372</u>	<u>\$ 739,122</u>	<u>\$1,035,494</u>

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year Ended June 30, 1993

	<u>Health Insurance Fund</u>	<u>Self- Insurance Fund</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from premiums allocated	\$ - -	\$ 543,215	\$ 543,215
Cash received from employee contributions	190,837	- -	190,837
Cash received from employer contributions	1,060,780	- -	1,060,780
Cash payments for insurance premiums and services	(131,515)	(543,215)	(674,730)
Cash payments to employees for claims	(1,376,605)	- -	(1,376,605)
Other operating revenue	<u>4,874</u>	<u>26,411</u>	<u>31,285</u>
Net cash provided by (used in) operating activities	<u>\$ (251,629)</u>	<u>\$ 26,411</u>	<u>\$ (225,218)</u>
CASH FLOWS FROM INVESTING ACTIVITIES,			
interest received on investments	<u>\$ 19,817</u>	<u>\$ 51,444</u>	<u>\$ 71,261</u>
Net increase in cash	<u>\$ (231,812)</u>	<u>\$ 77,855</u>	<u>\$ (153,957)</u>
Cash:			
Beginning	<u>708,328</u>	<u>1,498,980</u>	<u>2,207,308</u>
Ending	<u>\$ 476,516</u>	<u>\$1,576,835</u>	<u>\$2,053,351</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating income (loss)	<u>\$ (52,292)</u>	<u>\$ 26,411</u>	<u>\$ (25,881)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:			
Cash in assets and liabilities:			
(Increase) in receivables and interfund receivables	\$ (190,600)	\$ 99,370	\$ (91,230)
(Decrease) in accounts payable	<u>(8,737)</u>	<u>(99,370)</u>	<u>(108,107)</u>
Total adjustments	<u>\$ (199,337)</u>	<u>\$ - -</u>	<u>\$ (199,337)</u>
Net cash provided by (used in) operating activities	<u>\$ (251,629)</u>	<u>\$ 26,411</u>	<u>\$ (225,218)</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

TRUST AND AGENCY FUNDS

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

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

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

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

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

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

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

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

COUNTY OF SCOTT, IOWA
COMBINING BALANCE SHEET
EXPENDABLE TRUST AND AGENCY FUNDS
June 30, 1993

ASSETS	<u>Expendable Trust Funds</u>	<u>Agency Funds</u>	<u>Total</u>
Cash and investments	\$ 176,415	\$5,746,432	\$5,922,847
Receivables:			
Property taxes	- -	542,951	542,951
Accounts	- -	235,928	235,928
Total assets	<u>\$ 176,415</u>	<u>\$6,525,311</u>	<u>\$6,701,726</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ - -	\$ 312,378	\$ 312,378
Due to other funds	- -	519,699	519,699
Due to other governmental agencies	- -	4,394,410	4,394,410
Deferred compensation	- -	<u>1,298,824</u>	<u>1,298,824</u>
Total liabilities	<u>\$ - -</u>	<u>\$6,525,311</u>	<u>\$6,525,311</u>
FUND BALANCES	<u>\$ 176,415</u>	<u>\$ - -</u>	<u>\$ 176,415</u>
Total liabilities and fund balance	<u>\$ 176,415</u>	<u>\$6,525,311</u>	<u>\$6,701,726</u>

COUNTY OF SCOTT, IOWA
COMBINING BALANCE SHEET
EXPENDABLE TRUST FUNDS
June 30, 1993

ASSETS	<u>Community Services Fund</u>	<u>Jail General Trust Fund</u>	<u>Total</u>
Cash and investments	<u>\$166,009</u>	<u>\$ 10,406</u>	<u>\$176,415</u>
LIABILITIES AND FUND BALANCES			
FUND BALANCES	<u>\$166,009</u>	<u>\$ 10,406</u>	<u>\$176,415</u>

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
EXPENDABLE TRUST FUNDS
Year Ended June 30, 1993

	<u>Community Services Fund</u>	<u>Jail General Trust Fund</u>	<u>Total</u>
Revenue, other	\$1,699,372	\$ 229,623	\$1,928,995
Expenditures, nonprogram services, supplies, and services	<u>1,686,041</u>	<u>226,549</u>	<u>1,912,590</u>
Excess of revenue over expenditures	\$ 13,331	\$ 3,074	\$ 16,405
Fund balances, beginning	<u>152,678</u>	<u>7,332</u>	<u>160,010</u>
Fund balances, ending	<u>\$ 166,009</u>	<u>\$ 10,406</u>	<u>\$ 176,415</u>

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1993

AGRICULTURAL EXTENSION
SERVICE FUND

ASSETS	Balance June 30, 1992	Additions	Deletions	Balance June 30, 1993
Cash and investments	\$ 2,641	\$ 149,968	\$ 150,566	\$ 2,043
Receivables, property taxes	1,404	714	1,404	714
Total assets	<u>\$ 4,045</u>	<u>\$ 150,682</u>	<u>\$ 151,970</u>	<u>\$ 2,757</u>
LIABILITIES, due to other governmental agencies	<u>\$ 4,045</u>	<u>\$ 150,682</u>	<u>\$ 151,970</u>	<u>\$ 2,757</u>

BANGS ERADICATION FUND

ASSETS				
Cash and investments	\$ 312	\$ 18,169	\$ 18,233	\$ 248
Receivables, property taxes	166	87	166	87
Total assets	<u>\$ 478</u>	<u>\$ 18,256</u>	<u>\$ 18,399</u>	<u>\$ 335</u>
LIABILITIES, due to other governmental agencies	<u>\$ 478</u>	<u>\$ 18,256</u>	<u>\$ 18,399</u>	<u>\$ 335</u>

CITY TAXING DISTRICTS FUND

ASSETS				
Cash and investments	\$ 816,918	\$ 40,470,588	\$ 40,736,855	\$ 550,651
Receivables, property taxes	449,504	246,561	449,504	246,561
Total assets	<u>\$ 1,266,422</u>	<u>\$ 40,717,149</u>	<u>\$ 41,186,359</u>	<u>\$ 797,212</u>
LIABILITIES, due to other governmental agencies	<u>\$ 1,266,422</u>	<u>\$ 40,717,149</u>	<u>\$ 41,186,359</u>	<u>\$ 797,212</u>

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1993

COMMUNITY COLLEGE TAXING
DISTRICT FUND

ASSETS	Balance June 30, 1992	Additions	Deletions	Balance June 30, 1993
Cash and investments	\$ 58,265	\$ 2,445,360	\$ 2,453,219	\$ 50,406
Receivables, property taxes	15,871	9,718	15,871	9,718
Total assets	<u>\$ 74,136</u>	<u>\$ 2,445,078</u>	<u>\$ 2,469,090</u>	<u>\$ 60,124</u>
LIABILITIES, due to other governmental agencies	<u>\$ 74,136</u>	<u>\$ 2,455,078</u>	<u>\$ 2,469,090</u>	<u>\$ 60,124</u>

FIRE TAXING DISTRICT FUND

ASSETS				
Cash and investments	\$ 1,872	\$ 137,327	\$ 136,465	\$ 2,734
Receivables, property taxes	1,345	338	1,345	338
Total assets	<u>\$ 3,217</u>	<u>\$ 137,665</u>	<u>\$ 137,810</u>	<u>\$ 3,072</u>
LIABILITIES, due to other governmental agencies	<u>\$ 3,217</u>	<u>\$ 137,665</u>	<u>\$ 137,810</u>	<u>\$ 3,072</u>

SCHOOL TAXING DISTRICT FUND

ASSETS				
Cash and investments	\$ 948,864	\$ 58,311,235	\$ 58,467,649	\$ 792,450
Receivables, property taxes	502,032	285,369	502,032	285,369
Total assets	<u>\$ 1,450,896</u>	<u>\$ 58,596,604</u>	<u>\$ 58,969,681</u>	<u>\$ 1,077,819</u>
LIABILITIES, due to other governmental agencies	<u>\$ 1,450,896</u>	<u>\$ 58,596,604</u>	<u>\$ 58,969,681</u>	<u>\$ 1,077,819</u>

(Continued)

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1993

TOWNSHIP TAXING DISTRICT
FUND

ASSETS	Balance June 30, 1992	Additions	Deletions	Balance June 30, 1993
Cash and investments	\$ 1,033	\$ 85,053	\$ 83,883	\$ 2,203
Receivables, property taxes	916	147	916	147
Total assets	<u>\$ 1,949</u>	<u>\$ 85,200</u>	<u>\$ 84,799</u>	<u>\$ 2,350</u>
LIABILITIES, due to other governmental agencies	<u>\$ 1,949</u>	<u>\$ 85,200</u>	<u>\$ 84,799</u>	<u>\$ 2,350</u>

OTHER TAXING DISTRICTS FUND

ASSETS				
Cash and investments	\$ 529,449	\$ 111,475	\$ 640,924	\$ - -
Receivables:				
Property taxes	46	17	46	17
Accounts	- -	235,928	- -	235,928
Total assets	<u>\$ 529,495</u>	<u>\$ 347,420</u>	<u>\$ 640,970</u>	<u>\$ 235,945</u>
LIABILITIES				
Due to other governmental agencies	\$ 499,484	\$ 235,945	\$ 735,412	\$ 17
Due to other funds	29,302	235,928	29,302	235,928
Accounts payable	709	- -	709	- -
Total liabilities	<u>\$ 529,495</u>	<u>\$ 471,873</u>	<u>\$ 765,423</u>	<u>\$ 235,945</u>

CITY SPECIAL ASSESSMENTS
FUND

ASSETS, cash and investments	<u>\$ 182,562</u>	<u>\$ 1,137,246</u>	<u>\$ 1,079,856</u>	<u>\$ 239,952</u>
LIABILITIES, due to other governmental agencies	<u>\$ 182,562</u>	<u>\$ 1,137,246</u>	<u>\$ 1,079,856</u>	<u>\$ 239,952</u>

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1993

CONDEMNATIONS FUND	Balance June 30, 1992	Additions	Deletions	Balance June 30, 1993
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	\$ 637	\$ 4,836,063	\$ 4,835,860	\$ 840
LIABILITIES, due to other governmental agencies	\$ 637	\$ 4,836,063	\$ 4,835,860	\$ 840
COUNTY AUDITOR AGENCY FUND				
ASSETS, cash and investments	\$ 70,626	\$ 3,304	\$ - -	\$ 73,930
LIABILITIES				
Accounts payable	\$ 67,948	\$ 2,537	\$ - -	\$ 70,485
Due to other funds	2,678	3,445	2,678	3,445
Total liabilities	\$ 70,626	\$ 5,982	\$ 2,678	\$ 73,930

(Continued)

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1993

COUNTY RECORDER AGENCY
FUND

	Balance June 30, 1992	Additions	Deletions	Balance June 30, 1993
ASSETS				
Cash and investments	\$ 256,121	\$ 1,740,597	\$ 1,691,618	\$ 305,100
Other	2,753	- -	2,753	- -
Total assets	<u>\$ 258,874</u>	<u>\$ 1,740,597</u>	<u>\$ 1,694,371</u>	<u>\$ 305,100</u>
LIABILITIES				
Accounts payable	\$ 1,262	\$ - -	\$ 1,262	\$ - -
Due to other funds	171,277	204,717	171,277	204,717
Due to other governmental agencies	86,335	100,383	86,335	100,383
Total liabilities	<u>\$ 258,874</u>	<u>\$ 305,100</u>	<u>\$ 258,874</u>	<u>\$ 305,100</u>

COUNTY SHERIFF AGENCY FUND

ASSETS, cash and investments				
	<u>\$ 56,192</u>	<u>\$ 1,036,488</u>	<u>\$ 1,024,198</u>	<u>\$ 68,482</u>
LIABILITIES				
Due to other funds	\$ 10,191	\$ 9,817	\$ 10,191	\$ 9,817
Due to other governmental agencies	46,001	58,665	46,001	58,665
Total liabilities	<u>\$ 56,192</u>	<u>\$ 68,482</u>	<u>\$ 56,192</u>	<u>\$ 68,482</u>

COUNTY CONSERVATION BOARD
ESCROW FUND

ASSETS, cash and investments				
	<u>\$ 106,841</u>	<u>\$ 908,953</u>	<u>\$ 914,351</u>	<u>\$ 101,443</u>
LIABILITIES				
Accounts payable	\$ 62,237	\$ 33,431	\$ - -	\$ 95,668
Due to other funds	44,604	5,775	44,604	5,775
Total liabilities	<u>\$ 106,841</u>	<u>\$ 39,206</u>	<u>\$ 44,604</u>	<u>\$ 101,443</u>

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1993

COUNTY EMPLOYEES' DEFERRED
COMPENSATION FUND

	Balance June 30, 1992	Additions	Deletions	Balance June 30, 1993
ASSETS, cash and investments	<u>\$ 1,137,482</u>	<u>\$ 210,706</u>	<u>\$ 49,364</u>	<u>\$ 1,298,824</u>
LIABILITIES, deferred compensation	<u>\$ 1,137,482</u>	<u>\$ 210,706</u>	<u>\$ 49,364</u>	<u>\$ 1,298,824</u>

MOTOR VEHICLE TAX FUND

ASSETS, cash and investments	<u>\$ 949,046</u>	<u>\$ 11,324,637</u>	<u>\$ 11,249,643</u>	<u>\$ 1,024,040</u>
LIABILITIES				
Due to other funds	\$ 55,407	\$ 56,298	\$ 55,407	\$ 56,298
Due to other governmental agencies	893,639	11,323,747	11,249,644	967,742
Total liabilities	<u>\$ 949,046</u>	<u>\$ 11,380,045</u>	<u>\$ 11,305,051</u>	<u>\$ 1,024,040</u>

ORIGINAL BOND ISSUE ESCROW
FUND

ASSETS, cash and investments	<u>\$ 7,069</u>	<u>\$ 3,344,175</u>	<u>\$ 3,205,019</u>	<u>\$ 146,225</u>
LIABILITIES, accounts payable	<u>\$ 7,069</u>	<u>\$ 146,225</u>	<u>\$ 7,069</u>	<u>\$ 146,225</u>

(Continued)

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 1993

TAX SALE REDEMPTION FUND	Balance June 30, 1992	Additions	Deletions	Balance June 30, 1993
ASSETS, cash and investments	\$ 112,607	\$ 278,729	\$ 363,568	\$ 27,768
LIABILITIES, due to other governmental agencies	\$ 112,607	\$ 278,729	\$ 363,568	\$ 27,768
USE TAX FUND				
ASSETS, cash and investments	\$ 684,851	\$ 8,862,104	\$ 8,653,129	\$ 893,826
LIABILITIES				
Due to other funds	\$ 3,768	\$ 37,308	\$ 37,357	\$ 3,719
Due to other governmental agencies	681,083	8,862,153	8,653,129	890,107
Total liabilities	\$ 684,851	\$ 8,899,461	\$ 8,690,486	\$ 893,826
TOTAL AGENCY FUNDS				
ASSETS				
Cash and investments	\$ 6,088,655	\$135,412,177	\$135,754,400	\$ 5,746,432
Receivables:				
Property taxes	971,284	542,951	971,284	542,951
Accounts	2,753	235,928	2,753	235,928
Total assets	\$ 7,062,692	\$136,191,056	\$136,728,437	\$ 6,525,311
LIABILITIES				
Accounts payable	\$ 139,225	\$ 182,193	\$ 9,040	\$ 312,378
Due to other funds	346,529	553,288	380,118	519,699
Due to other governmental agencies	5,439,456	128,993,565	130,038,611	4,394,410
Deferred compensation	1,137,482	210,706	49,364	1,298,824
Total liabilities	\$ 7,062,692	\$129,939,752	\$130,477,133	\$ 6,525,311

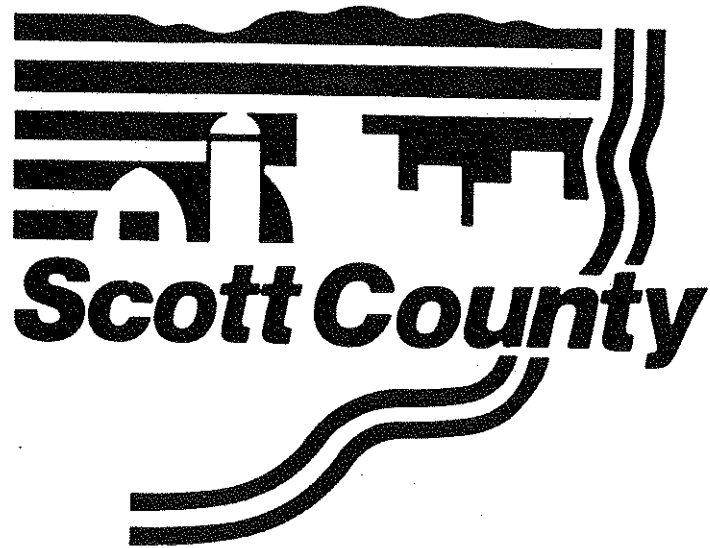
COUNTY OF SCOTT, IOWA
GENERAL FIXED ASSETS ACCOUNT GROUP

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.

COUNTY OF SCOTT, IOWA

SCHEDULE OF GENERAL FIXED ASSETS BY FUNDING SOURCE
Year Ended June 30, 1993

	Balance June 30, 1992	Additions	Deletions	Balance June 30, 1993
ASSETS				
Land and improvements	\$ 2,397,724	\$ 149,266	\$ - -	\$ 2,546,990
Buildings and structures	19,815,513	139,396	- -	19,954,909
Furniture and fixtures	716,586	36,258	- -	752,844
Equipment	7,580,277	812,908	110,744	8,282,441
Vehicles	2,618,384	203,807	145,702	2,676,489
Construction in progress	- -	271,186	- -	271,186
	<u>\$33,128,484</u>	<u>\$ 1,612,821</u>	<u>\$ 256,446</u>	<u>\$34,484,859</u>
FUNDING SOURCE				
General fund	\$14,406,123	\$ 1,149,850	\$ 132,126	\$15,423,847
Special revenue funds (excluding federal revenue sharing)	5,941,726	462,971	124,320	6,280,377
Capital project fund: General obligation bonds proceeds	5,600,000	- -	- -	5,600,000
Federal grants	7,180,635	- -	- -	7,180,635
	<u>\$33,128,484</u>	<u>\$ 1,612,821</u>	<u>\$ 256,446</u>	<u>\$34,484,859</u>



COUNTY OF SCOTT, IOWA

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
June 30, 1993

	<u>Land and Improvements</u>	<u>Buildings and Structures</u>	<u>Furniture and Fixtures</u>
Public safety:			
Law enforcement	\$ 207,111	\$ 6,439,364	\$ 54,736
Legal services	-	214,714	52,421
Emergency services	-	40,507	3,449
Total public safety	<u>\$ 207,111</u>	<u>\$ 6,694,585</u>	<u>\$ 110,606</u>
Court services:			
Court proceedings	\$ 23,012	\$ 2,123,018	\$ 5,362
Records of court proceedings	-	436,736	158,185
Juvenile justice administration	74,560	449,539	9,616
Total court services	<u>\$ 97,572</u>	<u>\$ 3,009,293</u>	<u>\$ 173,163</u>
Physical health and education:			
Physical health services	\$ 447,360	\$ 1,967,242	\$ 25,530
Educational services	16,600	88,400	86,234
Total physical health and education	<u>\$ 463,960</u>	<u>\$ 2,055,642</u>	<u>\$ 111,764</u>
Mental health:			
Persons with mental illness	\$ 2,424	\$ 11,152	\$ 400
Persons with chronic mental illness	12,416	450,822	14,752
Persons with mental retardation	7,083	35,449	1,933
Persons with developmental disabilities	187	789	12
Persons with chemical dependencies	932	3,946	62
Total mental health	<u>\$ 23,042</u>	<u>\$ 502,158</u>	<u>\$ 17,159</u>
Social services:			
Services to poor	\$ 372,800	\$ 1,578,394	\$ 27,023
Services to military veterans	18,640	78,920	1,238
Total social services	<u>\$ 391,440</u>	<u>\$ 1,657,314</u>	<u>\$ 28,261</u>
County environment:			
Environmental quality	\$ -	\$ 1,191	\$ 158
Conservation and recreation services	653,107	1,813,551	21,637
Animal control	-	794	106
County development	-	37,718	5,013
Total county environment	<u>\$ 653,107</u>	<u>\$ 1,853,254</u>	<u>\$ 26,914</u>
Roads and transportation:			
Secondary roads administration and engineering	\$ 4,800	\$ 100,292	\$ 510
Roadway maintenance	9,600	200,584	1,020
General roadway expenditures	81,600	1,704,966	8,667
Total roads and transportation	<u>\$ 96,000</u>	<u>\$ 2,005,842</u>	<u>\$ 10,197</u>

<u>Equipment</u>	<u>Vehicles</u>	<u>Construction In-Process</u>	<u>Total</u>
\$ 1,094,178	\$ 354,520	\$ - -	\$ 8,149,908
163,762	- -	- -	430,897
173,875	80,134	- -	297,966
<u>\$ 1,431,815</u>	<u>\$ 434,654</u>	<u>\$ - -</u>	<u>\$ 8,878,771</u>
\$ 500,411	\$ 39,391	\$ - -	\$ 2,691,194
70,862	- -	- -	665,783
14,674	- -	226,969	775,358
<u>\$ 585,947</u>	<u>\$ 39,391</u>	<u>\$ 226,969</u>	<u>\$ 4,132,335</u>
\$ 121,721	\$ 106,491	\$ - -	\$ 2,668,344
958,003	49,000	- -	1,198,237
<u>\$ 1,079,724</u>	<u>\$ 155,491</u>	<u>\$ - -</u>	<u>\$ 3,866,581</u>
\$ 3,035	\$ - -	\$ - -	\$ 17,011
100,682	22,000	- -	600,672
15,370	- -	- -	59,835
77	- -	- -	1,065
383	- -	- -	5,323
<u>\$ 119,547</u>	<u>\$ 22,000</u>	<u>\$ - -</u>	<u>\$ 683,906</u>
\$ 117,714	\$ - -	\$ - -	\$ 2,095,931
7,661	- -	- -	106,459
<u>\$ 125,375</u>	<u>\$ - -</u>	<u>\$ - -</u>	<u>\$ 2,202,390</u>
\$ 80	\$ 222	\$ - -	\$ 1,651
693,248	459,873	44,217	3,685,633
53	148	- -	1,101
2,537	7,025	- -	52,293
<u>\$ 695,918</u>	<u>\$ 467,268</u>	<u>\$ 44,217</u>	<u>\$ 3,740,678</u>
\$ 123,670	\$ 73,187	\$ - -	\$ 302,459
247,339	146,375	- -	604,918
2,102,385	1,244,184	- -	5,141,802
<u>\$ 2,473,394</u>	<u>\$ 1,463,746</u>	<u>\$ - -</u>	<u>\$ 6,049,179</u>

COUNTY OF SCOTT, IOWA

SCHEDULE OF GENERAL FIXED ASSETS
 BY FUNCTION AND ACTIVITY
 June 30, 1993

	<u>Land and Improvements</u>	<u>Buildings and Structures</u>	<u>Furniture and Fixtures</u>
State and local government services:			
Representation services	\$ - -	\$ 148,888	\$ 39,885
State administrative services	<u>32,475</u>	<u>475,221</u>	<u>136,786</u>
Total state and local government services	<u>\$ 32,475</u>	<u>\$ 624,109</u>	<u>\$ 176,671</u>
Interprogram services:			
Policy and administration	\$ 21,650	\$ 343,282	\$ 53,955
Central services	<u>560,633</u>	<u>1,209,430</u>	<u>44,154</u>
Total interprogram services	<u>\$ 582,283</u>	<u>\$ 1,552,712</u>	<u>\$ 98,109</u>
Total general fixed assets	<u>\$ 2,546,990</u>	<u>\$19,954,909</u>	<u>\$ 752,844</u>

<u>Equipment</u>	<u>Vehicles</u>	<u>Construction In-Process</u>	<u>Total</u>
\$ 339,778	\$ - -	\$ - -	\$ 528,551
<u>186,146</u>	<u>45,896</u>	<u>- -</u>	<u>876,524</u>
<u>\$ 525,924</u>	<u>\$ 45,896</u>	<u>\$ - -</u>	<u>\$ 1,405,075</u>
\$ 167,577	\$ 11,479	\$ - -	\$ 597,943
<u>1,077,220</u>	<u>36,564</u>	<u>- -</u>	<u>2,928,001</u>
<u>\$ 1,244,797</u>	<u>\$ 48,043</u>	<u>\$ - -</u>	<u>\$ 3,525,944</u>
<u>\$ 8,282,441</u>	<u>\$ 2,676,489</u>	<u>\$ 271,186</u>	<u>\$34,484,859</u>

COUNTY OF SCOTT, IOWA

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year Ended June 30, 1993

	Balance June 30, 1992	Additions	Deletions	Balance June 30, 1993
Public safety:				
Law enforcement	\$ 8,081,835	\$ 149,142	\$ 81,069	\$ 8,149,908
Legal services	388,647	42,605	355	430,897
Emergency services	297,606	360	-	297,966
Total public safety	<u>\$ 8,768,088</u>	<u>\$ 192,107</u>	<u>\$ 81,424</u>	<u>\$ 8,878,771</u>
Court services:				
Court proceedings	\$ 2,660,138	\$ 40,059	\$ 9,003	\$ 2,691,194
Records of court proceedings	665,783	-	-	665,783
Juvenile justice administration	547,434	227,924	-	775,358
Total court services	<u>\$ 3,873,355</u>	<u>\$ 267,983</u>	<u>\$ 9,003</u>	<u>\$ 4,132,335</u>
Physical health and education:				
Physical health services	\$ 2,616,997	\$ 51,347	\$ -	\$ 2,668,344
Educational services	1,173,433	53,800	28,996	1,198,237
Total physical health and education	<u>\$ 3,790,430</u>	<u>\$ 105,147</u>	<u>\$ 28,996</u>	<u>\$ 3,866,581</u>
Mental health:				
Persons with mental illness	\$ 16,917	\$ 94	\$ -	\$ 17,011
Persons with chronic mental illness	600,344	328	-	600,672
Persons with mental retardation	59,493	342	-	59,835
Persons with developmental disabilities	1,059	6	-	1,065
Persons with chemical dependencies	5,294	29	-	5,323
Total mental health	<u>\$ 683,107</u>	<u>\$ 799</u>	<u>\$ -</u>	<u>\$ 683,906</u>
Social services:				
Services to poor	\$ 2,090,742	\$ 5,189	\$ -	\$ 2,095,931
Services to military veterans	105,888	571	-	106,459
Total social services	<u>\$ 2,196,630</u>	<u>\$ 5,760</u>	<u>\$ -</u>	<u>\$ 2,202,390</u>

COUNTY OF SCOTT, IOWA

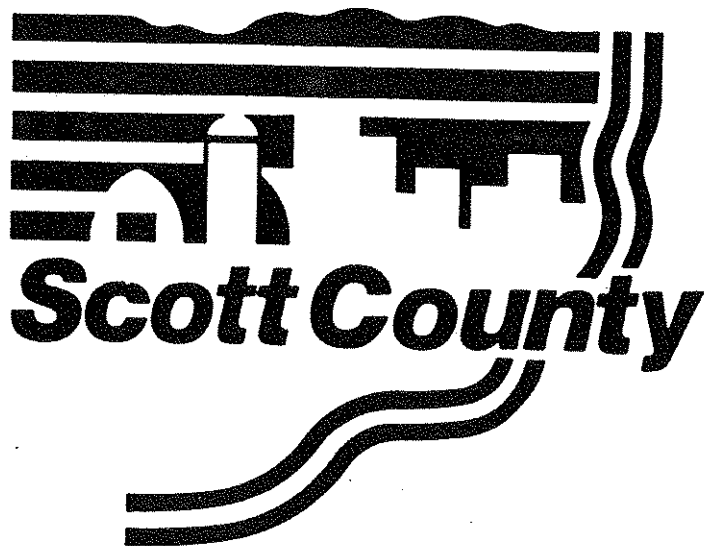
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year Ended June 30, 1993

	Balance June 30, 1992	Additions	Deletions	Balance June 30, 1993
County environment:				
Environmental quality Conservation and recreation services	\$ 1,651	\$ - -	\$ - -	\$ 1,651
Animal control	3,363,272	354,759	32,398	3,685,633
County development	1,101	- -	- -	1,101
Total county environment	<u>52,293</u>	<u>- -</u>	<u>- -</u>	<u>52,293</u>
	<u>\$ 3,418,317</u>	<u>\$ 354,759</u>	<u>\$ 32,398</u>	<u>\$ 3,740,678</u>
Roads and transportation:				
Secondary roads administration and engineering	\$ 286,838	\$ 19,637	\$ 4,016	\$ 302,459
Roadway maintenance	573,677	39,273	8,032	604,918
General roadway expenditures	<u>4,876,256</u>	<u>333,821</u>	<u>68,275</u>	<u>5,141,802</u>
Total roads and transportation	<u>\$ 5,736,771</u>	<u>\$ 392,731</u>	<u>\$ 80,323</u>	<u>\$ 6,049,179</u>
State and local government services:				
Representation services	\$ 525,129	\$ 3,422	\$ - -	\$ 528,551
State administrative services	<u>852,702</u>	<u>44,199</u>	<u>20,377</u>	<u>876,524</u>
Total state and local government services	<u>\$ 1,377,831</u>	<u>\$ 47,621</u>	<u>\$ 20,377</u>	<u>\$ 1,405,075</u>
Interprogram services:				
Policy and administration	\$ 587,178	\$ 14,349	\$ 3,584	\$ 597,943
Central services	<u>2,696,777</u>	<u>231,564</u>	<u>340</u>	<u>2,928,001</u>
Total interprogram services	<u>\$ 3,283,955</u>	<u>\$ 245,913</u>	<u>\$ 3,924</u>	<u>\$ 3,525,944</u>
Total general fixed assets	<u>\$33,128,484</u>	<u>\$ 1,612,820</u>	<u>\$ 256,445</u>	<u>\$34,484,859</u>



Statistical Section





COUNTY OF SCOTT, IOWA

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

<u>Fiscal Year</u>	<u>Public Safety</u>	<u>Court Services</u>	<u>Physical Health And Education</u>	<u>Mental Health</u>	<u>Social Services</u>	<u>County Environment</u>
1983-84	\$ 4,082,404	\$ 2,971,151	\$ 1,593,889	\$ 5,170,313	\$ 1,136,361	\$ 1,001,636
1984-85(2)	3,955,766	2,265,825	1,697,599	4,770,431	985,607	936,599
1985-86	4,351,672	2,016,654	1,715,568	5,701,583	1,051,565	908,035
1986-87	4,262,790	1,296,260	1,764,029	6,065,058	909,673	1,202,106
1987-88	4,614,475	839,698	2,017,879	6,132,574	851,899	1,092,255
1988-89	4,594,716	757,121	1,930,226	6,656,248	758,624	1,140,713
1989-90	4,974,294	698,328	2,029,798	6,605,965	837,299	1,230,761
1990-91	5,589,528	784,423	2,143,191	7,218,993	906,497	1,497,513
1991-92	6,201,652	829,974	2,213,705	7,903,235	852,115	1,665,984
1992-93	6,408,603	881,507	2,473,165	8,924,546	982,490	1,925,512

(1) Includes all governmental funds.

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

<u>Roads and Trans- portation</u>	<u>State and Local Government Services</u>	<u>Inter- Program Services</u>	<u>Capital Outlay</u>	<u>Debt Services</u>	<u>Total</u>
\$ 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
2,875,998	2,038,421	4,176,940	1,744,020	441,296	32,872,498

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

<u>Fiscal Year</u>	<u>Taxes (3)</u>	<u>Inter-governmental</u>
1983-84	\$16,611,450	\$ 5,056,763
1984-85 (2)	16,662,780	4,861,650
1985-86	17,261,104	6,225,396
1986-87	16,612,535	5,379,038
1987-88	16,545,238	5,986,920
1988-89	17,739,794	6,007,477
1989-90	19,527,676	5,613,765
1990-91	19,571,733	6,447,801
1991-92	21,296,484	6,143,486
1992-93	21,544,137	7,415,815

(1) Includes all governmental funds.

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

(3) Taxes include property, local option sales and other taxes plus interest and penalties on delinquent property taxes.

<u>Licenses and Permits</u>	<u>Charges For Services</u>	<u>Interest</u>	<u>Miscellaneous</u>	<u>Total</u>
\$ 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
185,978	2,286,098	477,088	1,017,815	32,926,931

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

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Levy Collected</u>
1983-84	\$ 88,363,212	\$ 86,291,260	97.77%
1984-85 (2)	92,309,366	89,742,167	97.22
1985-86	94,917,336	92,645,077	97.61
1986-87	100,966,300	97,898,235	96.96
1987-88	98,114,196	95,272,772	97.10
1988-89	103,207,516	100,799,125	97.67
1989-90	101,222,824	98,306,858	97.12
1990-91	104,040,532	101,027,651	97.10
1991-92	108,414,694	106,915,018	98.62
1992-93	114,768,980	114,050,890	99.37

(1) Total tax collections solely for Scott County were \$17,480,445 for 1983-84; \$17,834,409 for 1984-85; \$16,696,179 for 1985-86; \$16,474,825 for 1986-87; \$16,042,741 for 1987-88; \$16,843,141 for 1988-89; \$16,441,760 for 1989-90; \$16,672,310 for 1990-91; \$17,204,133 for 1991-92 and \$17,642,076 for 1992-93. Years 1981-82 through 1984-85 include state replacement tax credits which in subsequent years were reported as intergovernmental revenue.

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

<u>Delinquent Tax Collections</u>	<u>Total Tax Collections (1)</u>	<u>Total Collections As Percent Of Current Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Delinquent As Percent Of Current Levy</u>
\$ 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
922,717	114,973,607	100.18	302,598	.26

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

<u>Fiscal Year</u>	<u>Real Property</u>		<u>Personal Property</u>	
	<u>Taxable Value</u>	<u>Assessed Value (1)</u>	<u>Taxable Value</u>	<u>Assessed Value (1)</u>
1983-84	\$2,516,938,055	\$3,334,822,070	\$ 366,909,248	\$ 366,909,248
1984-85	2,588,453,522	3,389,180,421	371,831,715	371,831,715
1985-86	2,698,554,427	3,410,912,120	403,981,556	403,981,556
1986-87	2,932,832,796	3,565,812,492	372,262,165	372,262,165
1987-88	2,824,125,082	3,357,855,209	256,271,785	256,271,785
1988-89	2,844,170,888	3,304,899,820	277,102,605	277,102,605
1989-90	2,873,225,472	3,332,065,143	230,996,563	230,996,563
1990-91	2,907,022,392	3,387,929,609	222,604,849	222,604,849
1991-92	2,967,560,475	3,457,628,422	225,671,412	225,671,412
1992-93	3,040,151,368	3,748,334,422	237,164,071	237,164,071

(1) Assessed value equals estimated actual value.

<u>Utilities</u>		<u>Total</u>		Ratio Of Tax- able To Assess Value	Tax Increment Financing District Values
<u>Taxable Value</u>	<u>Assessed Value (1)</u>	<u>Taxable Value</u>	<u>Assessed Value (1)</u>		
\$ 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
356,868,014	356,868,014	3,634,183,453	4,342,366,507	83.7	55,784,867

COUNTY OF SCOTT, IOWA

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

	Bettendorf			Bettendorf
	Bettendorf	North Scott	Pleasant Valley	
1992-93:				
City	11.45555	11.45555	11.45555	13.95995
Area IX Community College	.51631	.51631	.51631	.51631
School District	16.19786	16.08908	14.95000	16.19786
State	.04438	.04438	.04438	.04438
Assessor (1)	.21396	.21396	.21396	.26782
County	4.81460	4.81460	4.81460	4.81460
Total levy	<u>33.24266</u>	<u>33.13388</u>	<u>31.99480</u>	<u>35.80092</u>
Ratio of Scott County to totals	<u>.14483</u>	<u>.14531</u>	<u>.15048</u>	<u>.13448</u>
1991-92:				
City	11.45505	11.45505	11.45505	14.83000
Area IX Community College	.47884	.47884	.47884	.47884
School District	15.86821	14.58938	14.42935	15.86821
State	.04736	.04736	.04736	.04736
Assessor (1)	.20119	.20119	.20119	.27446
County	4.69606	4.69606	4.69606	4.69606
Total levy	<u>32.74671</u>	<u>31.46788</u>	<u>31.30785</u>	<u>36.19493</u>
Ratio of Scott County to totals	<u>.14341</u>	<u>.14923</u>	<u>.15000</u>	<u>.12974</u>
1990-91:				
City	11.45554	11.45554	11.45554	14.73922
Area IX Community College	.51707	.51707	.51707	.51707
School District	15.87174	14.26774	13.90669	15.87174
State	.04805	.04805	.04805	.04805
Assessor (1)	.17454	.17454	.17454	.23686
County	4.53733	4.53733	4.53733	4.53733
Total levy	<u>32.60427</u>	<u>31.00027</u>	<u>30.63922</u>	<u>35.95027</u>
Ratio of Scott County to totals	<u>.13916</u>	<u>.14636</u>	<u>.14809</u>	<u>.12621</u>
1989-90:				
City	10.47504	10.47504	10.47504	14.42000
Area IX Community College	.49692	.49692	.49692	.49692
School District	15.87248	12.92379	13.82178	15.87248
State	.04819	.04819	.04819	.04819
Assessor (1)	.20863	.20863	.20863	.29198
County	4.45656	4.45656	4.45656	4.45656
Total levy	<u>31.55782</u>	<u>28.60913</u>	<u>29.50712</u>	<u>35.58613</u>
Ratio of Scott County to totals	<u>.14122</u>	<u>.15577</u>	<u>.15103</u>	<u>.12523</u>

Cities

Davenport						Walcott	
Davenport	North Scott	Blue Grass	Buffalo	Eldridge	LeClaire	Davenport	Durant
13.95995	13.95995	9.31285	6.49009	9.05540	15.04782	5.92726	5.92726
.51631	.51631	.51631	.51631	.51631	.51631	.51631	.51631
16.59791	16.08908	16.59791	16.59791	16.08908	14.95000	16.59791	12.30869
.04438	.04438	.04438	.04438	.04438	.04438	.04438	.04438
.26782	.26782	.21396	.21396	.21396	.21396	.21396	.21396
4.81460	4.81460	4.81460	4.81460	4.81460	4.81460	4.81460	4.81460
36.20097	35.69214	31.50001	28.67725	30.73373	35.58707	28.11442	23.82520
<u>.13300</u>	<u>.13489</u>	<u>.15284</u>	<u>.16789</u>	<u>.15666</u>	<u>.13529</u>	<u>.17125</u>	<u>.20208</u>
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
35.63108	34.91610	31.48306	26.91556	29.13785	26.70527	26.70527	23.42696
<u>.13180</u>	<u>.13450</u>	<u>.14916</u>	<u>.17447</u>	<u>.16117</u>	<u>.14486</u>	<u>.17585</u>	<u>.20046</u>
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
34.79382	34.34627	30.13061	26.18053	28.45070	31.25666	25.97228	22.90147
<u>.13041</u>	<u>.13211</u>	<u>.15059</u>	<u>.17331</u>	<u>.15948</u>	<u>.14516</u>	<u>.17470</u>	<u>.19812</u>
14.42000	14.42000	10.63357	6.21095	9.11048	11.51142	6.97998	6.97998
.49692	.49692	.49692	.49692	.49692	.49692	.49692	.49692
14.74384	12.92379	14.74384	14.74384	12.92379	13.82178	14.74384	11.62050
.04819	.04819	.04819	.04819	.04819	.04819	.04819	.04819
.29198	.29198	.20863	.20863	.20863	.20863	.20863	.20863
4.45656	4.45656	4.45656	4.45656	4.45656	4.45656	4.45656	4.45656
34.45749	32.63744	30.58771	26.16509	27.24457	30.54350	26.93412	23.81078
<u>.12934</u>	<u>.13655</u>	<u>.14570</u>	<u>.17033</u>	<u>.16358</u>	<u>.14591</u>	<u>.16546</u>	<u>.18717</u>

COUNTY OF SCOTT, IOWA

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

	Bettendorf			Bettendorf
	Bettendorf	North Scott	Pleasant Valley	
1988-89:	11.68252	11.68252	11.68252	15.43499
City	.46145	.46145	.46145	.46145
Area IX Community College	15.95034	12.92535	13.15417	15.95034
School District	.04600	.04600	.04600	.04600
State	.21182	.21182	.21182	.24710
Assessor (1)	4.63883	4.63883	4.63883	4.63883
County	<u>32.99096</u>	<u>29.96597</u>	<u>30.19479</u>	<u>36.77871</u>
Total levy				
	<u>.14061</u>	<u>.15480</u>	<u>.15363</u>	<u>.12613</u>
Ratio of Scott County to totals				
1987-88:	8.51663	8.51663	8.51663	15.62901
City	.48492	.48492	.48492	.48492
Area IX Community College	15.36986	13.52995	13.34120	15.36986
School District	.04688	.04688	.04688	.04688
State	.18007	.18007	.18007	.22521
Assessor (1)	4.54676	4.54676	4.54676	4.54676
County	<u>29.14512</u>	<u>27.30521</u>	<u>27.11646</u>	<u>36.30264</u>
Total levy				
	<u>.15600</u>	<u>.16652</u>	<u>.16768</u>	<u>.12525</u>
Ratio of Scott County to totals				
1986-87:	8.46431	8.46431	8.46431	14.92936
City	.44703	.44703	.44703	.44703
Area IX Community College	15.76800	13.44570	13.34121	15.76800
School District	.04482	.04482	.04482	.04482
State	.17514	.17514	.17514	.23958
Assessor (1)	4.37586	4.37586	4.37586	4.37586
County	<u>29.27516</u>	<u>26.95286</u>	<u>26.84837</u>	<u>35.80465</u>
Total levy				
	<u>.14947</u>	<u>.16235</u>	<u>.16298</u>	<u>.12221</u>
Ratio of Scott County to totals				
1985-86:	8.50356	8.50356	8.50356	13.81302
City	.44937	.44937	.44937	.44937
Area IX Community College	16.01057	13.42020	13.38192	16.01057
School District	.05084	.05084	.05084	.05084
State	.18109	.18109	.18109	.22383
Assessor (1)	4.81555	4.81555	4.81555	4.81555
County	<u>30.01098</u>	<u>27.42016</u>	<u>27.38233</u>	<u>35.36318</u>
Total levy				
	<u>.16046</u>	<u>.17562</u>	<u>.17586</u>	<u>.13617</u>
Ratio of Scott County to totals				

Cities

Davenport						Walcott	
Davenport	North Scott	Blue Grass	Buffalo	Eldridge	LeClaire	Davenport	Durant
15.43499	15.43499	10.17667	6.52425	9.10988	14.28340	7.91503	7.91503
.46145	.46145	.46145	.46145	.46145	.46145	.46145	.46145
14.22631	12.923535	14.22631	14.22631	12.92535	13.15417	14.22631	11.41627
.04600	.04600	.04600	.04600	.04600	.04600	.04600	.04600
.24710	.24710	.21182	.21182	.21182	.21182	.21182	.21182
<u>4.63883</u>	<u>4.63883</u>	<u>4.63883</u>	<u>4.63883</u>	<u>4.63883</u>	<u>4.63883</u>	<u>4.63883</u>	<u>4.63883</u>
<u>35.05468</u>	<u>33.75372</u>	<u>29.76108</u>	<u>26.10866</u>	<u>27.39333</u>	<u>32.79567</u>	<u>27.49944</u>	<u>24.68940</u>
<u>.13233</u>	<u>.13743</u>	<u>.15587</u>	<u>.17767</u>	<u>.16934</u>	<u>.14145</u>	<u>.16869</u>	<u>.18789</u>
15.62901	15.62901	10.14517	6.20682	9.32008	13.95683	7.91493	7.91493
.48492	.48492	.48492	.48492	.48492	.48492	.48492	.48492
14.33705	13.52995	14.33705	14.33705	13.52995	13.34120	14.33705	11.12602
.04688	.04688	.04688	.04688	.04688	.04688	.04688	.04688
.22521	.22521	.18007	.18007	.18007	.18007	.18007	.18007
<u>4.54676</u>	<u>4.54676</u>	<u>4.54676</u>	<u>4.54676</u>	<u>4.54676</u>	<u>4.54676</u>	<u>4.54676</u>	<u>4.54676</u>
<u>35.26983</u>	<u>34.46273</u>	<u>29.74085</u>	<u>25.80250</u>	<u>28.10866</u>	<u>32.55666</u>	<u>27.51061</u>	<u>24.29958</u>
<u>.12891</u>	<u>.13193</u>	<u>.15288</u>	<u>.17621</u>	<u>.16176</u>	<u>.13966</u>	<u>.16527</u>	<u>.18711</u>
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>

COUNTY OF SCOTT, IOWA

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

	Bettendorf			Bettendorf
	Bettendorf	North Scott	Pleasant Valley	
1984-85:				
City	8.45413	8.45413	8.45413	13.79611
Area IX Community College	.44994	.44994	.44994	.44994
School District	16.14984	13.30094	13.37895	16.14984
State	.05502	.05502	.05502	.05502
Assessor (1)	.17578	.17578	.17578	.15465
County	<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>	<u>4.98252</u>
Total levy	<u>30.26723</u>	<u>27.41833</u>	<u>27.49634</u>	<u>35.58808</u>
Ratio of Scott County to totals	<u>.16462</u>	<u>.18172</u>	<u>.18121</u>	<u>.14001</u>
1983-84:				
City	8.30881	8.30881	8.30881	12.55686
Area IX Community College	.44504	.44504	.44504	.44504
School District	16.24766	14.34256	13.38137	16.24766
State	.03803	.03803	.03803	.03803
Assessor (1)	.15531	.15531	.15531	.21062
County	<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>	<u>4.98875</u>
Total levy	<u>30.18360</u>	<u>28.27850</u>	<u>27.31731</u>	<u>34.48696</u>
Ratio of Scott County to totals	<u>.16528</u>	<u>.17641</u>	<u>.18262</u>	<u>.14466</u>
1982-83:				
City	8.32168	8.32168	8.32168	(2)
Area IX Community College	.44772	.44772	.44772	.44772
School District	18.10316	14.12009	13.18232	18.10316
State	.03699	.03699	.03699	.03699
Assessor (1)	.17314	.17314	.17314	.35886
County	<u>4.94444</u>	<u>4.94444</u>	<u>4.94444</u>	<u>4.94444</u>
Total levy	<u>32.02713</u>	<u>28.04406</u>	<u>27.10629</u>	<u>23.89117</u>
Ratio of Scott County to totals	<u>.15438</u>	<u>.17631</u>	<u>.18241</u>	<u>.20696</u>

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

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

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

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

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

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

Cities

Davenport						Walcott	
Davenport	North Scott	Blue Grass	Buffalo	Eldridge	LeClaire	Davenport	Durant
13.79611	13.79611	8.80580	6.36901	9.83751	13.93436	7.91373	7.91373
.44994	.44994	.44994	.44994	.44994	.44994	.44994	.44994
14.61994	13.30094	14.61994	14.61994	13.30094	13.37895	14.61994	11.09818
.05502	.05502	.05502	.05502	.05502	.05502	.05502	.05502
.15465	.15465	.17578	.17578	.17578	.17578	.17578	.17578
4.98252	4.98252	4.98252	4.98252	4.98252	4.98252	4.98252	4.98252
34.05818	32.73918	29.08900	26.65221	28.80171	32.97657	28.19693	24.67517
.14629	.15219	.17129	.18695	.17299	.15109	.17670	.20192
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
4.98875	4.98875	4.98875	4.98875	4.98875	4.98875	4.98875	4.98875
33.02418	32.58186	29.77431	26.25556	29.88256	30.44852	28.32512	24.52137
.15106	.15311	.16755	.19001	.16695	.16384	.17612	.20344
(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
4.94444	4.94444	4.94444	4.94444	4.94444	4.94444	4.94444	4.94444
20.85320	19.90810	30.13668	26.32716	29.89667	30.26331	28.16032	24.64717
.23711	.24836	.16408	.18781	.16538	.16338	.17558	.20061

COUNTY OF SCOTT, IOWA

**RATIO OF OUTSTANDING GENERAL OBLIGATION BONDED DEBT
TO ASSESSED VALUES AND DEBT PER CAPITA
LAST TEN FISCAL YEARS**

<u>Fiscal Years</u>	<u>General Outstanding Debt (3)</u>	<u>Assessed Value</u>	<u>Percent Of Debt To Assessed Value</u>	<u>Estimated Population</u>	<u>Debt Per Capita</u>
1983-84	\$ 4,405,000	\$3,958,269,729	.11	165,400	\$26.63
1984-85	4,255,000	4,052,662,145	.10	166,300	25.59
1985-86	3,865,000	4,123,965,008	.09	167,300	23.10
1986-87	3,685,000	4,244,119,960	.09	156,900(1)	23.49
1987-88	3,480,000	3,948,995,681	.09	156,100	22.29
1988-89	3,275,000	3,950,847,891	.08	155,400	21.07
1989-90	3,100,000	3,931,153,212	.08	150,134	20.65
1990-91	2,900,000	3,965,004,277	.07	150,979(2)	19.21
1991-92	2,735,000	4,031,437,495	.07	150,979	18.16
1992-93	2,510,000	4,342,366,507	.06	154,280	16.27

- (1) July 1986 estimate by U.S. Census Bureau.
- (2) Actual 1990 U.S. Census Bureau figures. All other years are estimates of the Quad City Development Group.
- (3) The fund balance in debt service fund has been excluded due to immateriality of such balances.

The computation of the County's legal margin as of June 30, 1993 is as follows:

Assessed value	<u>\$4,342,366,507</u>
Debt limit, 5% of assessed valuation (Iowa statutory limitation)	\$ 217,118,325
Total amount of debt applicable to debt margin	<u>2,510,000</u>
Legal debt margin	<u>\$ 214,608,325</u>

COUNTY OF SCOTT, IOWA
 COMPUTATION OF DIRECT AND OVERLAPPING DEBT

	Amount Of Debt	Average Percent	Applicable To Scott County
			Amount
Scott County	\$ 2,510,000	100.0%	\$ 2,510,000
School districts:			
Bettendorf Community	538,195	100.0	538,195
Durant Community	160,000	24.9	39,840
Pleasant Valley Community	7,805,000	100.0	7,805,000
Wheatland Community	15,000	18.3	2,745
Cities:			
Bettendorf	19,750,000	100.0	19,750,000
Blue Grass	185,000	100.0	185,000
Buffalo	- -	100.0	- -
Davenport	75,045,597	100.0	75,045,597
Durant	440,000	.1	440
Eldridge	750,000	100.0	750,000
LeClaire	1,304,000	100.0	1,304,000
Long Grove	5,000	100.0	5,000
Princeton	257,131	100.0	257,131
Other districts, Parkview Sanitary District	57,250	100.0	<u>57,250</u>
Total direct and overlapping debt			<u>\$108,250,198</u>

COUNTY OF SCOTT, IOWA

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service Expenditures</u>	<u>Total Governmental Expenditures</u>	<u>Percent of General Debt Service Expenditures To Total Governmental Expenditures</u>
1983-84	\$ 140,000	\$ 472,725	\$ 612,725	\$27,994,327	2.19
1984-85 (1)	150,000	450,603	600,603	24,959,677	2.41
1985-86	120,000	380,027	500,027	27,329,406	1.83
1986-87	180,000	289,737	469,737	26,590,304	1.77
1987-88	205,000	279,250	484,250	26,652,896	1.82
1988-89	224,148	272,823	496,971	26,959,674	1.84
1989-90	194,537	261,934	456,471	27,460,727	1.66
1990-91	204,963	247,634	452,596	28,523,224	1.59
1991-92	230,428	232,968	463,396	32,024,773	1.45
1992-93	230,937	210,359	441,296	32,872,498	1.34

(1) Fiscal year 1984-85 and the prior year expenditures are presented on a cash basis.

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>
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
1992-93	154,280	19,197	33.5	5.0	41,790

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

(1) Estimated

COUNTY OF SCOTT, IOWA

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
 LAST TEN FISCAL YEARS
 (DOLLARS IN THOUSANDS)
 June 30, 1993

Fiscal Year	New Construction				
	Commercial	Residential	Industrial	Agricultural	Total
1983-84	\$ 35,061	\$ 28,908	\$ 21,103	\$ 2,112	\$ 87,184
1984-85	8,800	23,514	11,746	2,059	46,119
1985-86	13,312	27,132	3,564	1,370	45,378
1986-87	21,538	31,914	2,302	943	56,697
1987-88	16,532	24,884	2,147	354	43,917
1988-89	16,082	23,319	1,469	426	41,296
1989-90	16,532	24,884	2,147	1,024	44,587
1990-91	22,625	34,782	3,434	595	61,436
1991-92	25,637	44,700	10,032	1,491	81,860
1992-93	21,786	49,732	6,756	88	78,362

- (1) Property value is the assessed value before any exemptions or state rollbacks. Personal property, personal property assessed as real, and utilities are not included in the figures above.
- (2) Bank deposits for banks in Scott County as reported in the Iowa Bank Directory.

Property Value (1)					Bank Deposits (2)
<u>Commercial</u>	<u>Residential</u>	<u>Industrial</u>	<u>Agricultural</u>	<u>Total</u>	
\$ 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
813,063	2,492,382	254,244	185,990	3,745,679	1,506,000

COUNTY OF SCOTT, IOWA

TEN PRINCIPAL TAXPAYERS
June 30, 1993

	<u>Taxable Value</u>	<u>Percentage of Total Taxable Value</u>
Iowa-Illinois Gas & Electric Co.	\$263,725,420	7.26%
Aluminum Company of America	186,985,098	5.14
Equitable Life Assurance Society	59,485,230	1.64
Deere & Company	47,320,487	1.30
Northwestern Bell Telephone Co.	33,387,579	.92
Davenport Water Company	33,352,466	.92
Davenport Cement Company	30,605,438	.84
Caterpillar Tractor Co.	28,676,470	.79
Oscar Mayer Foods Corp.	19,584,330	.54
Ralston Purina Company	19,574,816	.54
Total	<u>\$722,697,334</u>	<u>19.89%</u>

Source: County tax rolls

COUNTY OF SCOTT, IOWA
SURETY BONDS OF PRINCIPAL OFFICIALS
June 30, 1993

	<u>1992-93 Annual Salary</u>	<u>Bonded Amount</u>
County Auditor	\$ 41,600	\$ 20,000
County Attorney	58,240	20,000
County Recorder	41,600	20,000
Sheriff	49,400	20,000
Treasurer	41,600	50,000
Board of Supervisors	23,000	20,000
Chairman, Board of Supervisors	24,500	20,000

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

COUNTY OF SCOTT, IOWA
SCHEDULE OF INSURANCE IN FORCE
June 30, 1993

<u>Insurance Company</u>	<u>Type of Coverage</u>	<u>Insured</u>	<u>Amount of Coverage</u>
St. Paul - Penco	Excess liability	General, auto and police professional	\$5,000,000 in excess of \$750,000.
Genesis Reinsurance	Excess worker's compensation	Statutory worker's compensation	Statutory coverage \$1,000,000 employers' liability Limit \$10,000,000
Redland Insurance Co.	Flood	Buffalo shores area	\$40,200
St. Paul	Nurses liability	Health Department 8 named nurses	\$1,000,000 each person \$3,000,000 limit
Aetna	Inland Marine	Radio towers & transmitters	\$657,000
Kemper Group	Surety bond	All employees	\$20,000 per employee
Hartford	Excess property	"All risk" building and contents	\$52,862,902
Hartford	Livestock	8 buffalo, 3 burros	\$7,200
Aetna	Property	Contents of Cody Homestead & Pioneer Village	\$45,237 \$115,251
USF&G	Property	4 buildings owned by conservation board	\$243,000
Iowa Underground Storage Tank	Property	Storage tanks	\$500,000 per occurrence \$1,000,000 in aggregate
Hartford Steam Boiler	Boiler & machinery	Comprehensive 6 locations	\$10,000,000 per accident
Aetna	Property	Computer equipment	\$300,000 hardware \$50,000 software
Crum & Foster	Property	Voting machines	\$368,000
West Bend Mutual	Property	EDP equipment owned by Library Board of Trustees	\$41,667 general \$7,500 extra expense
West Bend Mutual	Property	Audio and video equipment owned by Library Board of Trustees	\$14,114
West Bend Mutual	General liability Commercial auto Property Worker's compensation	County library	\$500,000 general liability \$500,000 automobile \$1,268,695 property Statutory worker's compensation, \$100,000 per accident \$100,000 per employee \$500,000 total policy
Acceptance Insurance	Dram shop	Glynns Creek Golf Course	
Aetna	Builders risk/jobbie	Renovation of juvenile detention center	\$200,000

<u>Deductible</u>	<u>Policy Number</u>	<u>Expiration Date</u>	<u>Premium</u>
\$250,000 underlying limit	LC05520121	07/01/93	\$207,941
\$300,000 underlying limit	X-7827A	07/01/93	36,900
\$500	R100411694	03/21/96	433
N/A	EM06640227	08/02/93	1,138
\$250	1G5627974FCA	07/01/93	6,570
\$100	3F642245-02	01/01/94	1,960
\$250,000	83XLSSD5869	07/01/93	19,591
N/A	87LNP105281	09/05/93	100
\$250	1G5627973	07/01/93	2,718
\$500	300139125	12/19/93	1,601
\$5,000	8710456	10/24/93	500
\$1,000	BMICH916141205	12/04/93	5,127
\$5,000 breakdown \$500 losses	E21706536FCA	07/03/93	609
N/A	320460006-6	07/01/93	3,156
\$100	CPJ012134605	07/01/93	124
N/A	CPJ012134605	07/01/93	298
N/A	CPJ012134605	07/01/93	1,266
\$50-\$1,000	CPJ012134605	07/01/93	1,294
\$250	CPJ012134605	07/01/93	1,850
N/A	WCJ010523006	07/01/93	1,409
N/A	LQIA143500	11/01/93	2,925
\$1,000	1B5628388FCA	02/19/94	500

COUNTY OF SCOTT, IOWA
MISCELLANEOUS STATISTICS
 June 30, 1993

Date of incorporation: December 21, 1837

Form of government: County Board/County Administrator

Area: 447 square miles

Median age of population: 33.5

Miles of roads and streets:

Interstate highways	43
State highways	78
County roads	557
City street	998
Total miles	1,676

Acres of industrial lands 1,886

Farming acres 215,533

Number of farms 1,289

County employees:

Board members	5
Elected officials	5
Full and part-time	431

Schools within the County:

Public schools:

Special education	1
Elementary	38
Junior high	9
Senior high	6
Total students	28,565

Nonpublic schools:

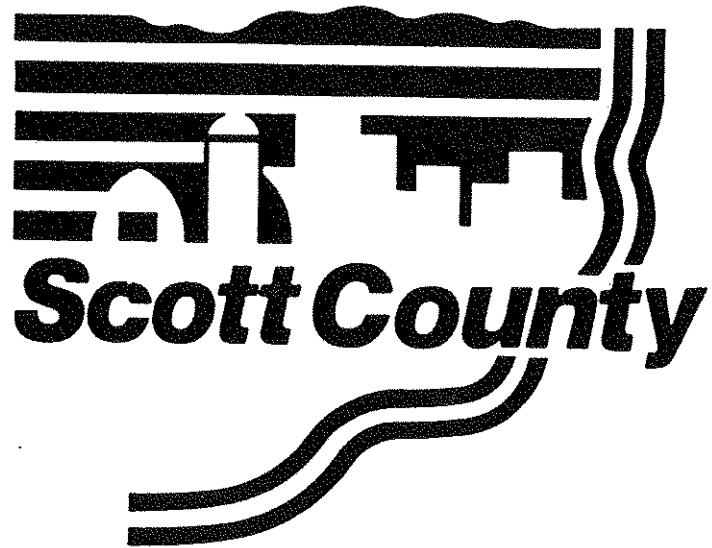
K-8	9
High school	2
Total students	3,382

Higher education:

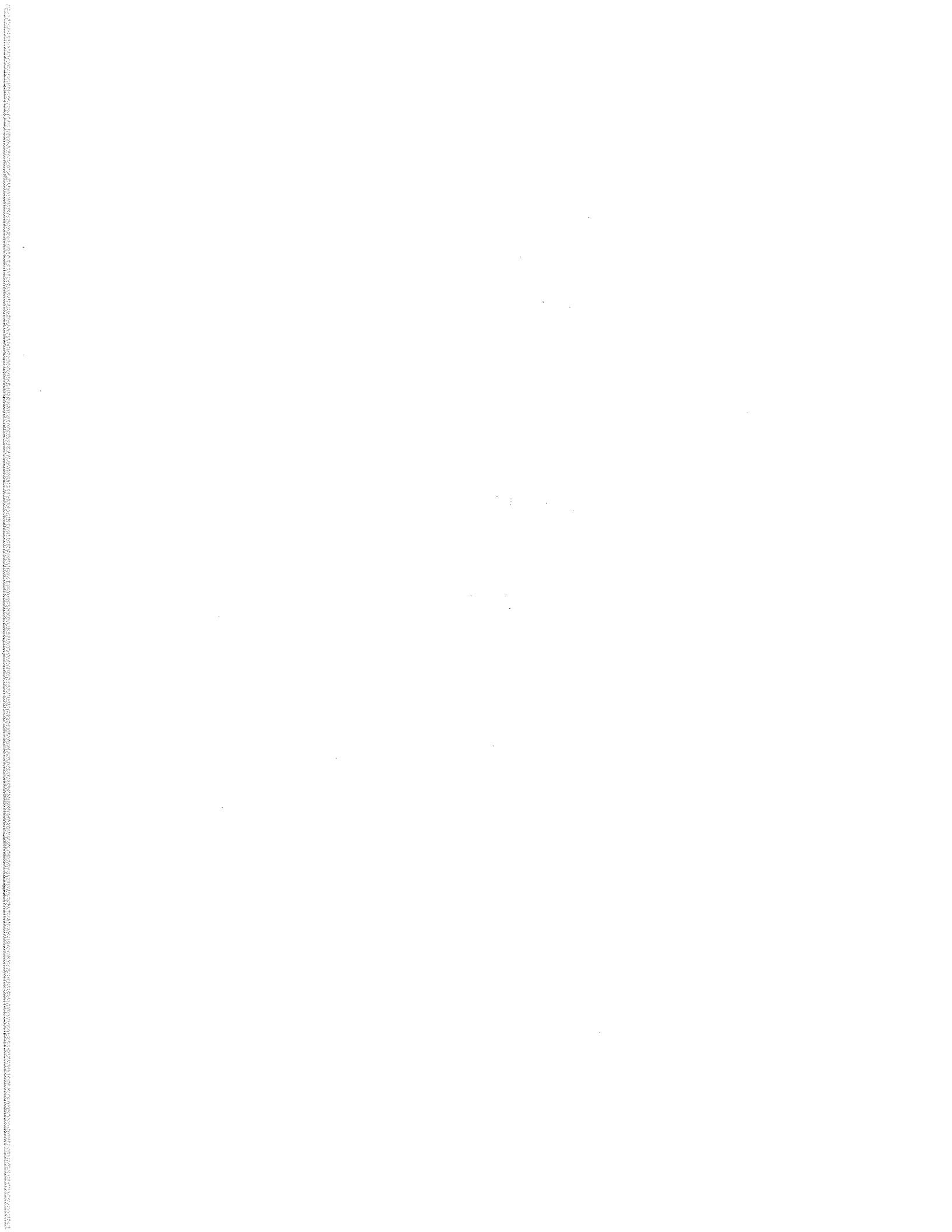
2 university	2
1 colleges	1
1 junior college	1
5 vocational schools	4
Total students	10,208

COUNTY OF SCOTT, IOWA
MISCELLANEOUS STATISTICS
June 30, 1993

Recreation:	
Parks:	
County parks	7
Number of acres	2,475
City parks	80
Number of acres	1,960
Golf courses:	
Private	2
Public	7
Municipal	3
Snowmobile trails, total miles	78.5
State wildlife preserve open to public hunting and fishing	1,736 acres
Number of lakes	5
Number of boat launches	5
Number of beaches	1
Number of swimming pools	1
Number of zoos	1
Number of baseball diamonds	2
Public safety:	
County sheriff department	1
City police department	8
Fire department:	
Full-time	2
Volunteer	11
Rescue squads	2
Elections:	
Last general election:	
Registered voters	94,061
Votes cast	75,540
Percent	80.3%
Last municipal election:	
Registered voters	78,438
Votes cast	28,401
Percent	36.2%
Building permits:	
Issued in the year ended June 30, 1992	407
Value of issued permits	\$10,102,665



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, 1993, and have issued our report thereon dated November 17, 1993. These general purpose financial statements are the responsibility of the management of the County. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

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

McGladrey & Pullen

Davenport, Iowa
November 17, 1993

COUNTY OF SCOTT, IOWA

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Year Ended June 30, 1993

<u>Federal Grant/Pass-Through Grant/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Program Expenditures</u>
National Highway Traffic Safety Administration (Passed through Iowa Department of Public Safety-Governor's Traffic Safety Division): State and Community Highway Safety	20.600	PAP93/93-04 PAP92/93-04	\$ 38,509 <u>30,456</u> <u>\$ 68,965</u>
U.S. Department of Health and Human Services (Passed through Iowa Department of Health): Preventative Health and Health Services Block Grant	93.991	5883U031 5882Q004	\$ 13,173 <u>1,573</u> <u>\$ 14,746</u>
Acquired Immune Deficiency Syndrome (AIDS) Activity	93.118	5882K011 5883K011 5881Z013	\$ 6,000 7,000 <u>8,000</u> <u>\$ 21,000</u>
Childhood Lead Poisoning Prevention	93.197	5883D004	<u>\$ 40,323</u>
Tuberculosis Elimination	93.116	5883V016 5882V006	\$ 13,893 <u>12,000</u> <u>\$ 25,893</u>
I-4 Project	93.268	5883V015	<u>\$ 7,502</u>
Bureau of Justice Assistance (Passed through the Governor's Alliance on Substance Abuse): Drug Control and System Improvement Grant	16.579	92-0242 92-0144	\$125,918 <u>1,868</u> <u>\$127,786</u>
Federal Emergency Management Agency (Passed through Iowa Disaster Services Division): Emergency Management Assistance Program	83.503	N/A	<u>\$ 40,106</u>

COUNTY OF SCOTT, IOWA

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Year Ended June 30, 1993

Federal Grant/Pass-Through Grant/Program Title	CFDA Number	Pass-Through Grantor's Number	Program Expenditures
U.S. Department of Health and Human Services (Passed through Iowa Department of Human Services):			
Child Support Enforcement	93.023	N/A	\$ 277,382
Medical Assistance	93.778	N/A	\$ 274,618
Social Services Block Grant	93.667	N/A	\$ 58,373
Family Support	93.020	N/A	\$ 39,399
Foster Care	93.658	N/A	\$ 28,365
Refugee and Entrant Assistance	93.026	N/A	\$ 377
Job Opportunities and Basic Skills Training	93.021	N/A	\$ 19
At-Risk Day Care	93.674	N/A	\$ 2,207
Child Care Block Grant	93.037	N/A	\$ 1,372
Adoption	93.659	N/A	\$ 2,444
U.S. Department of Agricultural Food and Nutrition Services (Passed through Iowa Department of Human Services), Food Stamp Program			
	10.551	N/A	\$ 29,317
U.S. Department of Housing and Urban Development (Passed through Iowa Department of Economic Development):			
Emergency Shelter Grants	14.231	92-ES-002	\$ 88,018
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	\$ 29,961
Total federal financial assistance			<u>\$1,178,173</u>





McGLADREY & PULLEN

Certified Public Accountants and Consultants

Independent Auditor's Report On Internal 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, 1993, and have issued our report thereon dated November 17, 1993.

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.

In planning and performing our audit of the financial statements of the County of Scott, Iowa, as of and for the year ended June 30, 1993, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- Revenue/receipts
- Purchasing/disbursements
- Cash and investments
- Property and equipment
- Payroll
- Financing
- Budgeting

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

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

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

McCladrey & Pullen

Davenport, Iowa
November 17, 1993



McGLADREY & PULLEN

Certified Public Accountants and Consultants

Independent Auditor's 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, 1993, and have issued our report thereon dated November 17, 1993.

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 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 federal financial assistance program.

In planning and performing our audit as of and for the year ended June 30, 1993 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 financial statements and to report on the internal control structure in accordance with OMB Circular A-128. 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 financial statements in a separate report dated November 17, 1993.

The management of the County of Scott, Iowa is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements 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, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

- General Requirements:
 - Political activity
 - Civil rights
 - Cash management
 - Federal financial reports
 - Allowable costs/cost principles
 - Drug-free workplace
 - Administration requirements

- Specific Requirements:
 - Types of services
 - Eligibility
 - Matching, level of effort, or earmarking
 - Reporting
 - Special requirements
 - Monitoring subrecipients

- Claims for Advances and Reimbursements
- Amounts Claimed or Used for Matching

For all of the internal control structure categories listed above, we obtained an understanding of the design or relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1993, the County of Scott, Iowa had no major federal financial assistance programs and expended 58% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

- Child Support Enforcement CFDA #93.023
- Medical Assistance CFDA #93.778
- Drug Control and System Improvement CFDA #16.579

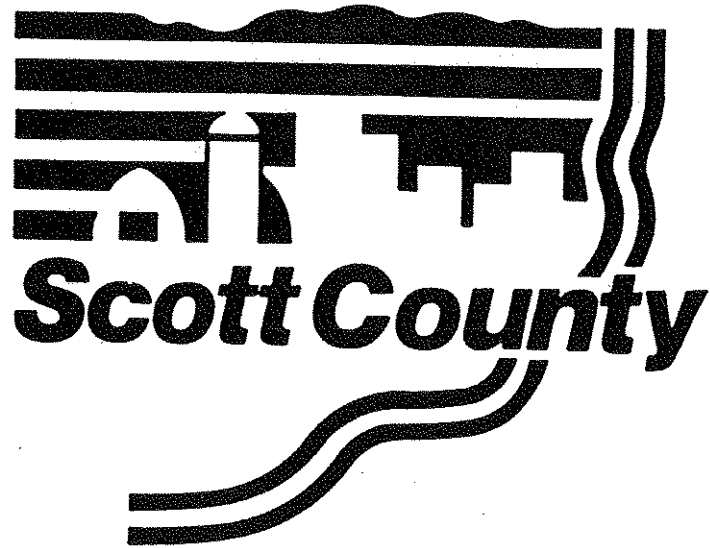
We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, 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
November 17, 1993





McGLADREY & PULLEN

Certified Public Accountants and Consultants

Independent Auditor's Report On Compliance 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, 1993, and have issued our report thereon dated November 17, 1993.

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.

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 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.

The following comments about the County's operations for the year ended June 30, 1993 are based exclusively on knowledge obtained from procedures performed during our audit of the general purpose financial statements of the County as of and for the year ended June 30, 1993 and are submitted as required by the State of Iowa. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily examined. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

1. Official Depositories - A Resolution

Naming official depositories has been approved by the County. The maximum deposit amounts stated in the resolution were not exceeded during the year ended June 30, 1993.

2. Certified Budget

Expenditures for the year ended June 30, 1993 did not exceed the budgeted amounts.

3. Questionable Disbursements

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

4. Travel Expense

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

5. Business Transactions

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

6. Bond Coverage

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

7. Board Minutes

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

8. Deposits and Investments

The County has adopted a written investment policy that complies with Chapter 12B.10B of the Code of Iowa.

9. Fund Deficit

The Glynns Greek Golf Course Fund had a retained earnings (deficit) of \$1,054,056 as of June 30, 1993.

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
November 17, 1993





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, 1993, and have issued our report thereon dated November 17, 1993.

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, 1993:

- Political Activity
- Civil Rights
- Cash Management
- Federal Financial Reports
- Drug-Free Work Place
- Allowable Costs/Cost Principles
- Administrative Requirements

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.

McCladrey & Pullen

Davenport, Iowa
November 17, 1993



McGLADREY & PULLEN

Certified Public Accountants and Consultants

Independent Auditor's Report
On Compliance Requirements Applicable To
Nonmajor Federal Financial Assistance Program 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, 1993, and have issued our report thereon dated November 17, 1993.

In connection with our audit of the 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.

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
November 17, 1993