



# **COUNTY OF SCOTT, IOWA**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**Year Ended June 30, 1997**

**Prepared by:  
Wesley Rostenbach, 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



# CONTENTS

## INTRODUCTION SECTION

---

Table of Contents	i - ii
County Officials	iii
Organization Chart	iv
Certificate of Achievement for Excellence in Financial Reporting	v
Transmittal Letter	vii- xviii

## FINANCIAL SECTION

---

Independent auditor's report	1
------------------------------	---

### GENERAL PURPOSE FINANCIAL STATEMENTS

Combined balance sheet, all fund types, account groups and discretely presented component units	2 - 5
Combined statement of revenue, expenditures and changes in fund balances, all governmental fund types, expendable trust funds and discretely presented component units	6 - 7
Combined statement of revenue, expenditures and changes in fund balances, budget and actual, budgetary basis, all governmental fund types	8 - 11
Combined statement of revenue, expenses and changes in retained earnings (deficit), all proprietary fund types	12
Combined statement of cash flows, all proprietary fund types	13
Combining balance sheet, discretely presented component units	14 - 15
Combining statement of revenue, expenditures and changes in fund balances, discretely presented component units	16 - 17
Notes to financial statements	18 - 30

### SUPPLEMENTARY INFORMATION

General Fund:	
Schedule of revenue, expenditures and changes in fund balance, budget and actual, budgetary basis	31 - 33
Special revenue funds:	
Combining balance sheet	34
Combining statement of revenue, expenditures and changes in fund balances	35
Schedule of revenue, expenditures and changes in fund balance, budget and actual, budgetary basis:	
Mental Health/Developmental Disabilities Fund	36
Rural Services Fund	37
Secondary Roads Fund	38
Internal service funds:	
Combining balance sheet	39
Combining statement of revenue, expenses and changes in retained earnings	40
Combining statement of cash flows	41

# CONTENTS

## FINANCIAL SECTION (continued)

---

Trust and agency fund:	
Combining balance sheet	42
Combining balance sheet, expendable trust funds	43
Combining statement of revenue, expenditures and changes in fund balance, expendable trust funds	44
Combining statement of changes in assets and liabilities, all agency funds	45 - 49
General fixed assets account group:	
Schedule of general fixed assets by funding source	50
Schedule of general fixed assets by function and activity	51 - 54
Schedule of changes in general fixed assets by function and activity	55

## STATISTICAL SECTION

---

General governmental expenditures by function	56 - 57
General governmental revenue by source	58
Property tax levies and collections	59 - 60
Assessed and taxable values of taxable property	61 - 62
Property tax rates per \$1,000 taxable valuation, all direct and overlapping governments	63 - 68
Ratio of outstanding general obligation bonded debt to assessed values and debt per capita	69
Computation of direct and overlapping debt	70
Ratio of annual debt service expenditures to total general governmental expenditures	71
Demographic statistics	72
Property value, construction and bank deposits	73 - 74
Ten principal taxpayers	75
Surety bonds of principal officials	76
Schedule of insurance in force	77 - 78
Miscellaneous statistics	79

## SINGLE AUDIT SECTION

---

Schedule of expenditures of federal awards	80 - 81
Notes to schedule of expenditures of federal awards	82
Summary schedule of prior federal audit findings	83
Independent auditor's report on compliance and on the internal control structure over financial reporting based on an audit of financial statements performed in accordance with government auditing standards	84
Independent auditor's report on compliance with requirements applicable to each major program and the internal control structure over compliance in accordance with OMB Circular A-133	85 - 86
Schedule of findings and questioned costs	87 - 88



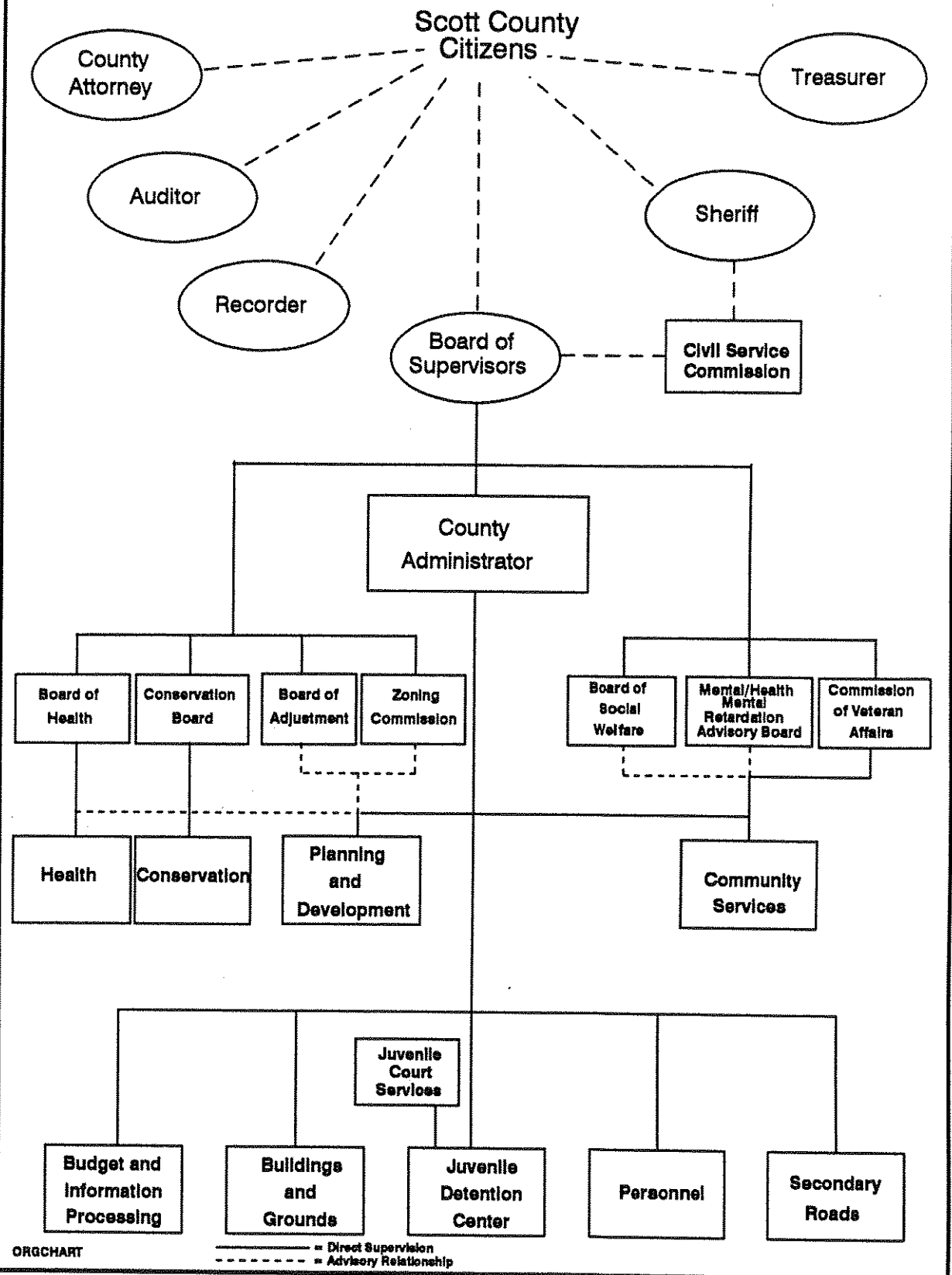
# COUNTY OF SCOTT, IOWA

## COUNTY OFFICIALS

Official Title	Official	Term Expiration Date Of Elected Officials
<b>Elected Officials</b>		
Supervisor, Chairman	Edwin G. Winborn	1998
Supervisor	Tom Otting	2000
Supervisor	Jim Hancock	2000
Supervisor	Otto Ewoldt	1998
Supervisor	Forrest Kilmer	1998
Attorney	William E. Davis	1998
Auditor	Karen L. Fitzsimmons	2000
Recorder	Richard F. Hagen	1998
Sheriff	Mike Bladel	2000
Treasurer	Bill Fennelly	1998
<b>Administration</b>		
County Administrator	F. Glen Erickson	
<b>Department Heads</b>		
Budget and Information Processing	C. Ray Wierson	
Buildings and Grounds	Dave Donovan	
Community Services	Mary Dubert	
Conservation	Dan Nagle	
County Engineer	Larry R. Mattusch	
Health	Lawrence Barker	
Personnel	Lisa Charnitz	
Planning and Development	Timothy Huey	
Juvenile Detention Center	Scott Monson	
<b>Other Officials</b>		
Davenport City Assessor	Nicholas Doenges	
County Assessor	Dale Denklau	
County Library Director	Ann Conner	
Emergency Management Agency Director	Ross Bergen	



# SCOTT COUNTY GOVERNMENT ORGANIZATIONAL CHART



# 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, 1996

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.



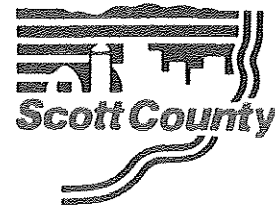
*Linda K. Savitsky*  
President

*Jeffrey L. Esser*  
Executive Director

**OFFICE OF THE COUNTY ADMINISTRATOR**

416 West Fourth Street  
Davenport, Iowa 52801-1187

Office: (319) 326-8702 Fax: (319) 328-3285



December 11, 1997

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, 1997 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 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 and U.S. Office of Management and Budget Circular A-133 Compliance Supplement. Information related to this single audit, including the schedule of expenditures of federal awards, schedule of findings and questioned costs, and auditors' reports on compliance and on internal control over financial reporting, and on compliance with requirements applicable to each major program and internal control over compliance, are included in the single audit section of this report.

This report includes all funds and account groups of the County. Scott County is a municipal corporation governed by an elected five member board. 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. As required by generally accepted accounting principles, these financial statements present Scott County (the primary government) and its component units. The component units discussed in Note 1 are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

**ECONOMIC CONDITION AND OUTLOOK**

**Location and Population:** Scott County is part of a three county, bi-state, metropolitan area

referred to as the Quad-Cities. The counties of Scott (Iowa), Rock Island and Henry (Illinois), contain the Davenport-Rock Island-Moline Metropolitan Statistical Area, with a 1996 U.S. Census Bureau estimated population of 357,800 which is a 2.0% increase over the 1990 census count of 350,861. The U.S. Census Bureau's estimated 1996 population of Scott County was 157,353 which is a 4.2% increase over the 1990 census count of 150,979. However, that estimated figure is still 1.7% less than the 1980 census count for Scott County which was 160,022 and 10.3% greater than the 1970 census count of 142,687.

The Quad-Cities is more than the five major cities of Davenport, Bettendorf, Rock Island, Moline and East Moline. It is made up of fourteen contiguous communities on both sides of the Mississippi River that are generally bounded by the quadrangle formed by Interstates 80 and 280.

**Employment Data:** The Quad-Cities have been historically known as an industrial, retail/service and transportation center. In the last sixteen years the economy has shifted, showing a decline in the number of manufacturing jobs with a loss of approximately 20,000 jobs. There was a loss of 22,225 jobs in the durable goods manufacturing sector of the economy in the MSA from 1980 to 1995. However, this was offset by an increase of 2,250 jobs in the non-durable goods manufacturing sector, such as food products and publishing, for that same period.

From 1980 to 1996, sector employment rebounded in several categories in the Quad-Cities area. Those sectors included mining and construction, non-durable goods manufacturing, transportation and public utilities, wholesale and retail trade, finance/insurance/real estate, commercial services, and state and local government. The sectors showing significant decline were manufacturing, by 41%, durable goods producing, by 54%, and federal government, by 12%.

During the years 1980-1996, the unemployment figures for the Quad-Cities MSA hit a high of 14.8% in 1983, with Scott County's unemployment rate at 10.8% that same year, following a Scott County high the year before of 11.2%. The rebound in creation of jobs in the service sectors, the manufacturing of non-durable goods and other sectors cited above has given the Quad-Cities MSA a seventeen year low unemployment rate of 4.4%. Scott County has consistently maintained the lowest unemployment rates of the region dropping from 3.6% in 1995 to 3.5% in 1996.

**Income:** According to the U.S. Bureau of Economic Analysis, Scott County had the highest per capita personal income of the Quad-Cities area in 1980 and 1990; however in 1994 both Muscatine County, Iowa and Rock Island County, Illinois were slightly higher than Scott County. The three county's per capita personal income ranged between \$21,168 to \$21,742. The national average is \$21,696.

Scott County had the highest total personal income of the region in 1990, with \$2.7 billion and in 1994, with \$3.3 billion. In fact, Scott County's TPI of \$3.3 billion accounted for 5.8% of the State of Iowa's total and ranked Scott County third out of Iowa's ninety-nine counties. Scott County also had the highest median household income of the region in both 1980 and 1990, being \$20,767 and \$29,979 respectively.

**New Housing Starts:** New residential construction is very strong in Scott County rebounding from the lows of the mid-1980s. An average of 235 single family dwellings units per year were started in Scott County in the years 1985-1987. An average of 460 building permits per year for single family dwelling units have been issued in Scott County from 1990-1996, with 1993 having a fifteen year high of 580 single family units constructed. Over the last ten years, 65% of the housing starts in the Quad-Cities area have occurred in Scott County.

**Major Projects and Developments:** There have been a number of significant projects and developments that have occurred in 1996 and early 1997 that effected the economic outlook for Scott County and the Quad-Cities in general:

#### Education & Cultural

- \* Scott County Community College completed an \$8.9 million rehabilitation of the 10-story Kahl Building and the Capitol Theater in downtown Davenport to serve as a community education facility for students of all grade levels.
- \* North Scott School District has approved \$8.9 million in infrastructure improvements and expansion to its elementary and junior & senior high schools.
- \* The Family Arts and Sciences Museum opened a new \$12 million facility in Bettendorf.

#### Recreation

- \* The Professional Golfers Association (PGA) announced plans to create a \$10M "Tournament Players Club at Deere Run" golf course. Expected to be completed in 1999 it will be the official home of the Quad City Golf Classic Tournament.

#### Retail/Service

- \* U.S. Postal Service's established a new remote encoding Center employing 140 full-time and 450 part-time employees in Davenport.
- \* The 53rd Street corridor has seen a variety of new retail/office development, including a new 164,000 square foot Super Target store at the southwest corner of 53rd Street and Elmore Avenue in Davenport.

#### Industrial & Business Parks

- \* The City of Davenport, Mid-America Energy Company, Scott County and the Davenport Chamber of Commerce are proceeding with plans to develop a major industrial park in northwest Davenport.
- \* AAA Iowa is developing an upscale office park campus with up to 75,000 square feet of office space adjacent to their current offices in Bettendorf.
- \* The Iowa Research, Commerce & Technology Park, a 160 acre business park located in the northwest quadrant of the I-80/U.S. 61 interchange, is under development.
- \* The 2.4 million square foot former Caterpillar, Inc. plant that has been for sale since it closed in 1988 has been purchased and renamed the River City Industrial Center and has leased 70% of the space to various industrial users and businesses.

#### New Industrial Development

- \* IPSCO Steel, a Canadian company, is completing development of a \$375 million steel manufacturing facility just over the Scott County line in neighboring Muscatine County.

- \* Aluminum Company of America (ALCOA) is investing \$50 million in improving the infrastructure of its plant located in Scott County. The plant manufactures large aircraft parts and a wide variety of other aluminum products.
- \* Genesis Systems Group, a manufacturer of robotic welding systems, is constructing a new manufacturing plant with plans to expand its work force from 100 employees to 150.
- \* Tri-City Fabricating & Welding is developing a new \$5 million manufacturing plant which will expand its current work force from 186 to 250 employees.
- \* Oscar Mayer Foods, a division of Kraft Foods, is investing \$2 million in capital equipment to upgrade and expand its Davenport plant in order to retain 1,760 existing jobs and create 50 new positions.

**Total Market Valuation:** The trends of market valuations is an important indicator of the economic health of any community or area. From 1990 until 1996 the total market valuation for all taxable properties in Scott County has grown from \$3.5 billion to \$4.2 billion, representing a 20% increase in a six year period.

**Transportation Network and Facilities:** Scott County has seen two major highway projects in 1995/96. First, U.S. 61 has been expanded from two lanes to a divided four lane road from I-280 to Muscatine County. River Road/U.S. 67 is under reconstruction to upgrade it to a four-lane with a center turn lane from Bettendorf to LeClaire.

There are five major bridges crossing the Mississippi River in the Quad Cities. The three bridges near the city centers are reaching capacity for traffic and the Government Bridge, is approaching 100 years of age. Discussion and planning has begun for a new bridge crossing the Mississippi River. It can be expected to take 20 years or more before a project of this magnitude comes to fruition.

The regional airport for the Quad Cities is on the Illinois side of the river in Moline. A group of investors are currently planning to start a regional airline to connect Iowa cities with airports on both the west and east coasts. The new airline, Access Air, would have its hub in Des Moines but the Quad Cities would be a connecting stop. Keeping the Quad Cities existing air service and having an opportunity to expand air service is a critical part of the economic development efforts of the area.

**Conclusion:** Overall the economic indicators for the Quad Cities appear to be strong. As long as interest rates stay low, building and construction activity can be expected to remain high. With the new investment and the expansion of existing businesses the employment picture for the Quad Cities also remains bright. Economic development efforts for the Quad Cities continue to try to diversify the economy while taking advantage of its unique location and the tremendous asset of the Mississippi River.

## MAJOR INITIATIVES

**For the Year.** During fiscal year 1996-97 Scott County completed the remodeling and renovation of several areas within the Courthouse complex and other County facilities including: high efficient lighting retro fitting replacements throughout the Courthouse resulting in lower utility costs; renovating the County Recorder's office to allow for the transfer of Vital Records responsibilities from the Clerk of Court to the Recorder's office; holding cell expansion at the County Jail; replacement of the roof membrane at the Annex Facility Tremont location; renovating the entrance area at the Bi-Centennial Building in addition to high efficiency lighting retro fitting and security expansion at the Bi-Centennial

Building; and door lock replacements throughout the Courthouse complex.

The Board of Supervisors continued with their multi-year River City Place Project funding toward the renovation of the Convention Center in downtown Davenport as well as funding toward the Kahl Education Center renovation project. The Board also authorized funding toward the Nurture Day Care Center capital project in downtown Davenport.

During the year the Board of Supervisors and the Scott County Sheriff continued on their course of action to address long-term solutions to the Jail overcrowding problem. A consulting firm was selected to perform a comprehensive needs assessment study for the Scott County Jail and to project the future incarceration needs for Scott County government. Based on this information the Board of Supervisors and Sheriff selected an architecture firm and construction manager organization to begin to prepare preliminary design and construction cost amounts anticipated to be brought to the voters for their consideration at a November 1998 referendum. Addressing the long-term solution to the Jail overcrowding problem is the County's highest priority at this time.

During FY 1996-97 the Board of Supervisors continued its Financial Initiatives Program started in 1994. This program is now implemented every other odd calendar year and encourages County departments to hold staff meetings and brainstorming sessions to produce ideas to reduce on-going expenditures, increase revenues and improve productivity. Using team work and innovation County employees identified many initiatives in 1997 totalling \$292,331 in cost reductions with revenue enhancements identified at a total of \$156,636. Also improvements to the productivity capacity of the work force equal to 1.4 full-time positions with a value of \$35,187 were identified due to changes in policies, procedures, scheduling and other work methods.

These fiscal strategies have played a major role in eliminating the County's previous budget deficits and declining general fund undesignated balance amounts which reached its lowest level in 1994. Over the past three years the substantial increase in the amount of the general fund undesignated balance is directly attributed to this successful program.

Finally, Scott County remains only one of two Iowa counties 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 seventh consecutive award for its budget document for the fiscal year beginning July 1, 1996 and has submitted its budget document for the fiscal year beginning July 1, 1997 to GFOA for its review. 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. The latest target issue setting workshop was held in January 1997. The current 1997 and 1998 Policy Agenda Priorities and Action Plans are listed below:

#### POLICY AGENDA PRIORITIES FOR 1997 AND 1998

## Top Priority

- Jail: Future Direction  
*Action Plan:*
  1. Approve Phase I Jail Study recommendations.
  2. Implement Phase I Jail Study recommendations.
  3. Complete Phase II Jail Study.
  4. Decision on Phase II Jail Study by Board.
  5. Develop Jail direction plan.
  6. Implement Jail direction plan.
  
- County Facilities and Space Direction  
*Action Plan:*
  1. Further develop space utilization options.
  2. Integrate Jail and Communications studies with space utilization plan.
  3. Decision by Board on County facilities and space direction.
  4. Implement space utilization plan.
  
- Comprehensive County Wide E.M.S.  
*Action Plan:*
  1. Participate in and provide leadership in support of comprehensive E.M.S. System.
  
- Golf Course  
*Action Plan:*
  1. Develop short range financial improvement program for golf course.
  2. Implement short range financial improvement program for golf course.
  3. Evaluate short range financial improvement program for golf course.
  4. Determine future direction of golf course.
  
- Radio/Communications Systems  
*Action Plan:*
  1. Participate in and provide leadership in support of County-wide communications system.
  
- TIF Issues With Davenport  
*Action Plan:*
  1. Develop position on residential TIF's.
  2. Communicate County's position to the community on residential TIF's.
  3. Participate in consultation process for residential TIF's.
  
- Welfare Reform: Impact and Direction  
*Action Plan:*
  1. Continue to monitor impact of welfare reform implementation.
  2. Review and revise County welfare reform when appropriate.
  3. Participate in community efforts related to welfare reform.
  4. Monitor impact of State's mental health managed care program.

## High Priority

- Mental Health: Direction and Strategy  
*Action Plan:*
  1. Develop plan for computer enhancements to MH/DD system.
  2. Lobby State relative to County's MH/DD financial interests.
  3. Begin development of MH/DD systems report card.
  4. Update 5-Year MH/DD plan.
  
- Lobbying for Scott County's Interest With State: Understanding and Actions  
*Action Plan:*
  1. Participate in comprehensive tax reform effort.
  2. Evaluate and optimize effectiveness of lobbying efforts with State.
  3. Continue monitoring and lobbying efforts with State.
  
- Bridge: Direction  
*Action Plan:*
  1. Provide leadership to insure timely and comprehensive solution to bridge issue.
  2. Review and evaluate bridge consultant studies for accuracy and completeness.
  3. Evaluate bridge proposals for impact on County and State.



- **Economic Development Policy and Plan**  
*Action Plan:*
  1. *Review and evaluate County's current role in economic development.*
  2. *Determine future direction of County's role in economic development.*
  
- **Public Information and Communications Strategy**  
*Action Plan:*
  1. *Review and evaluate County's current public information and communication strategy.*
  2. *Determine future direction of County's public information and communication strategy.*
  
- **County Buildings/Workplace Violence: Reduction/Prevention Strategy**  
*Action Plan:*
  1. *Adopt policy on workplace violence.*
  2. *Implement employee education program on workplace violence.*
  3. *Complete security audits for all County facilities to reduce and prevent workplace violence.*
  4. *Continue to monitor and implement improvements to workplace violence strategy.*
  
- **Land Use/Development Policy: Review and Revision**  
*Action Plan:*
  1. *Review land use policy.*
  2. *Develop future land use map.*
  3. *Review and revise zoning ordinance and subdivision regulations.*

At the present time work is beginning on the County's fiscal year 1998-99 operating budget. During their initial budget discussions the Board of Supervisors identified five specific areas they wished to have reviewed during the 1998-99 budget preparation process:

1. Reducing reliance of property tax to support County budget.
2. Communication study results and funding considerations.
3. Continue to explore new revenue sources and reviewing existing non-tax fee levels/rates.
4. Jail study phases results and funding considerations.
5. Update on Welfare Reform impact.

Preliminary assessed valuations from the City and County Assessors indicate that modest 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. It is noted that the State of Iowa's enacted legislation which limited the growth in property tax dollars which could be levied in FY 94 through FY 98 sunsets in June 1998.

One of the four County labor union contracts is up for renegotiation for fiscal year 1998-99. Proposed wage increases, health care costs and economic impacts on other non-tax revenues will all add to the challenge of presenting a balanced budget for next fiscal year.

**Department Focus.** The Scott County Planning and Development office is one of the smallest departments of the County from both a budgetary and staffing perspective but performs some very big tasks. With a staff of 4.33 FTE's and an annual budget of just under \$200,000 the Planning and Development Department is responsible for long range land use planning for the County, administering the Scott County Zoning and Subdivision Ordinances, issuing building permits and enforcing building codes, enforcing the County Floodplain Development Ordinance, coordinating economic development and tourism efforts of the County, administering the sale of tax deed properties, administering the rural address system, and the abating of noxious weeds in the County.

Department staff consists of a Director, Building Inspector, Planning Specialist, a half-time clerical assistant, a seasonal enforcement aide, and a summer intern.

The Planning and Development Department provides staff support and agenda responsibilities for the Planning and Zoning Commission, the Zoning Board of Adjustment and the Building Board of Appeals. Members of all three of these Boards are appointed by the Board of Supervisors and serve their terms without compensation. It can take a big commitment of time and energy to consider and make recommendations or decisions on often times controversial land use issues.

The Department issues building permits for all non-ag related development in the unincorporated areas of the County. (Under Iowa law and Scott County Code farmers are exempt from zoning regulations and building codes.) The County has intergovernmental agreements with five of the smaller communities of the County to issue building permits and enforce building codes in their jurisdictions. Approximately one quarter of the permits issued by the Department are in one of these five communities. The Department has issued an average of 480 permits a year over the last seven years, with 1996 being the highest year with 588. 1997 has shown no indication of slowing down, with 315 permits being issued in the first two quarters of the year. The permits issued are predominantly for residential construction and remodels, averaging nearly 90 permits a year over the last four years for new single family homes.

The Department is often called upon to perform special projects. Most recently the Department is working with the Quad-Cities Housing Cluster to apply for and administer a \$500,000 housing grant to provide gap financing for a wide variety of projects to provide housing opportunities for low and medium income families.

The Department's overall goal is to provide excellent customer service at a minimum expense to the taxpayer. Department staff have to walk the delicate line every day of enforcing land use and life and safety regulations while respecting private property and individual rights.

## 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 awards, 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, 1997 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

**Budgeting Controls.** In addition, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Board of Supervisors. The State of Iowa requires the passage of an annual budget of total County operating expenditures by major program service areas. Activities of the general fund, special revenue funds, capital projects fund and debt service fund are included in the annual appropriated budget. 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.

**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, 1997 and the amount and percentage of increases and decreases in relation to prior year revenues.

Revenue Source	Amount	Percent of Total	Increase (Decrease) From FY 1996	Percent Increase (Decrease) From FY 1996
Property Taxes/Interest & Penalties	\$18,614,984	45.9%	\$127,279	0.7%
Local Option Sales Tax	3,287,469	8.1%	995,029	43.4%
Other County Taxes	732,922	1.8%	70,895	10.7%
Intergovernmental	12,877,083	31.7%	693,530	5.7%
Licenses and Permits	306,103	0.8%	56,663	22.7%
Charges for Services	2,634,903	6.5%	246,332	10.3%
Interest and Rentals and Fees	1,492,921	3.7%	-60,299	-3.9%
Other	612,819	1.5%	220,496	56.2%
Total	\$40,559,204	100.0%	\$2,349,925	6.2%

The substantial increase in local option sales tax proceeds was the result both of the timing of State audits of retail vendors and the change in Iowa law requiring the State to remit local option tax payments on a monthly basis to Iowa counties as opposed to quarterly. The State had been behind in attributing the results of State sales tax audits back to the proper local option tax accounts with the results of this catch-up effort by the State being received by counties in fiscal year 1996-97. The stable amount of property taxes received is due to the State Legislature providing property tax relief for mental health expenditures to Iowa counties which helped offset inflationary increases in property tax requirements. Other County taxes increased 10.7% due to increased revenues received from gaming boat revenues received from the boats docked in the cities of Bettendorf and Davenport. The 5.7% increase in intergovernmental revenues was the result of the aforementioned mental health property tax relief received from the State.

The increase in licenses and permits revenues is due to increases in building permits revenues received by the Planning and Development Department as well as additional permit and license fees received in the Health Department for sewage system permits, food service establishment licenses and waste hauler permits over the previous year. Charges for services increased 10.3% over the previous year due to increased revenues received in the Treasurer's office for vehicle registration fees, increased recording of instruments fees in the Recorder's office, and increased camping and park fees received by the Conservation Department over the pervious year. The 3.9% reduction

in interest and rentals received below the previous year is due to Community Health Care, Inc. moving out of the County's Bi-Centennial Building into its own newly constructed facility reducing the amount of rents received by the County. The County will be assuming this vacated office space for its own use in the future. Finally, the increase in other revenues is due to the sale of a motor grader in the Secondary Roads Department and the reimbursement to the Sheriff's Department from a private company for overtime expenditures made by Sheriff's Deputies in providing traffic services during the reconstruction of a major highway at that location.

The following schedule presents a summary of general fund, special revenue funds and debt service fund expenditures for the fiscal year ended June 30, 1997 and the percentage of increases and decreases in relation to prior year amounts.

Function	Amount	Percent of Total	Increase (Decrease) From FY 1996	Percent Increase (Decrease) From FY 1996
Public Safety	\$7,840,630	21.7%	\$-499,662	-6.0%
Court Services	1,341,750	3.7%	-25,631	-1.9%
Physical Health and Education	2,348,643	6.5%	60,731	2.6%
Mental Health	9,829,781	27.2%	122,234	1.3%
Social Services	1,161,225	3.2%	81,387	7.5%
County Environment	2,251,761	6.2%	248,432	12.4%
Roads and Transportation	3,141,328	8.7%	574,938	22.4%
State and Local Government	1,348,174	3.7%	106,593	8.6%
Interprogram	4,594,126	12.7%	-120,410	-2.5%
Debt Service	1,038,735	2.9%	23,865	2.3%
Capital	1,223,842	3.4%	332,016	37.2%
Total	\$36,119,995	100.0%	\$904,493	2.6%

The most significant increases in expenditures in 1996-97 over the previous year were in the areas of roads and transportation and capital both pertaining to the Secondary Roads Department. The increase in roads and transportation is due primarily to the increase in new equipment purchased by the Secondary Roads Department as compared with the previous year. Also much of the equipment replaced was sold outright as opposed to taking a trade-in and paying only the net amount of the purchase cost. In addition increases in road maintenance expenditures were made particularly in the area of granular and stabilized base costs over the previous year. Capital costs in the Secondary Roads Department was due entirely to the installation of tile lines.

The most significant decrease in expenditures in 1996-97 below the previous year was in the area of public safety. This decrease was due primarily to the County coming to the end of a multi-year flood recovery assistance program through the U.S. Department of Housing and Urban Development Community Development Block Grant Program. The amount received in 1996-97 was substantially less than the amount received the previous year. Court services shows a slight reduction below the previous year due to lower costs expended in the Juvenile Justice Program.

Social services was up 7.5% over the previous year due to increases in the general relief and veterans relief areas. The 12.4% increase in county environment was due to the expenditure of pass through JTPA Quality Jobs Program federal funds. The 8.6% increase in state and local government costs were due to increased election costs for city and school elections which are reimbursed back to the County by Iowa Code. Finally, the 2.5% reduction in interprogram costs were due to lower claim payouts in the risk management area in 1996-97 below the previous year.

**General Fund Balance.** The undesignated fund balance of the general fund increased by 51.8% in 1997. The Board has designated \$1,365,300 of the fund balance for future electronic equipment replacements, \$289,890 for future vehicle replacements, \$1,423,314 reserved for the loan advance to the enterprise fund, and \$47,579 for the recorder management fee. The remaining \$6,776,196 provides the County with a fund balance that meets cash flow needs prior to the collection of property taxes and significantly reduces the likelihood of the County entering the short-term debt market to pay for current operating expenditures. The amount of undesignated fund balance of the general fund exceeds the minimum amount designated by the County's Financial Management policies. The excess amount will be considered for use by the Board for one time capital outlays such as moving the County's PC LAN computer system from the DOS environment to the windows based environment, for the purchase of electronic voting machines for County-wide use and for upgrading the County's aging analog radio system to an 800 MHz digital system.

**Enterprise Operations.** The County's enterprise fund includes the operations of Glynns Creek Golf Course located at Scott County Park. The Course finished its fifth fiscal year of operation on June 30, 1997 realizing a 60% increase in rounds played over the first fiscal year of operation and a 14% increase over the previous year. During the early years of operation the general fund is loaning funds to the enterprise fund to be repaid from future Course revenues with interest. At June 30, 1997 the loan amount due to the general fund totalled \$1,423,314.

**Debt Administration.** At June 30, 1997 the County had only two general obligation debt issues outstanding. The general obligation jail refunding bond issue totalled \$1,265,000 and the Solid Waste Disposal bonds totalled \$6,660,000. It is noted that the General Obligation County Solid Waste Disposal bonds are being paid by the Scott Area Solid Waste Management Commission under a financing agreement between the Commission and the County whereby the Commission is obligated to establish rates, charges and fees sufficient to pay the semi-annual debt service requirements of the bonds.

The County's bond rating from Moody's Investor Service on general obligation bond issues was revised in 1995 to an A1 rating from an AA rating due to State property tax limitations which were legislatively put in place by the State through fiscal year 1998 causing the County to use fund balances for various expenditures several years ago. The County notified State officials regarding this concern in addition to implementing a Financial Initiatives Program during the last three years to identify ideas and strategies to reduce expenditures and enhance revenues. *As a result of the very successful Financial Initiatives Program the County's undesignated general fund balance has increased 156% since 1994.*

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, 1997 the County's general obligation indebtedness of \$7,925,000 was well below the legal limit of \$279,866,056 and debt per capita equaled \$50.03.

**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 5.5%. The County earned interest revenue in governmental funds of \$1,367,732 on all investments for the year ended June 30, 1997.

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, 1997, are classified in the category of lowest collateral risk as defined by the Governmental Accounting Standards Board.

**Risk Management.** The County's liability, property and workers compensation claims, insurance and administration program are accounted for in the Internal Service Fund. The program involves various risk control techniques, including educational programs for employees to prevent accidents, and provides funds to meet loss situations which do occur, using a blend of internal and external resources. Internal funding of losses is represented by a claims retention program in which an assumption of appropriate deductibles is made. During fiscal year 1997, 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 \$60,288,211 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 dependence on the insurance market, which lessens the effect of annual rate increases and/or capacity crunches.

#### OTHER INFORMATION

**Independent Audit.** State statutes require an annual audit by the Auditor of State or by a certified public accountant. The County has complied with this requirement by contracting with McGladrey & Pullen, LLP 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 and related OMB Circular A-133. 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.

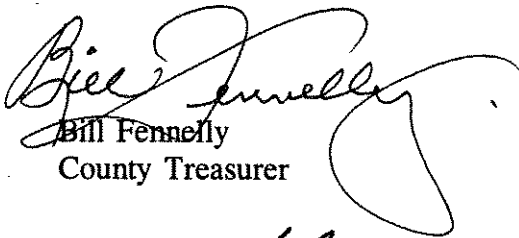
**Awards.** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Scott, Iowa for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 1996. The Certificate 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.

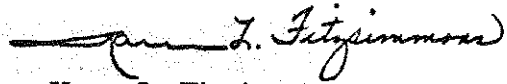
A Certificate of Achievement is valid for a period of one year only. The County of Scott, Iowa has received a Certificate of Achievement for the ninth consecutive year. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it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



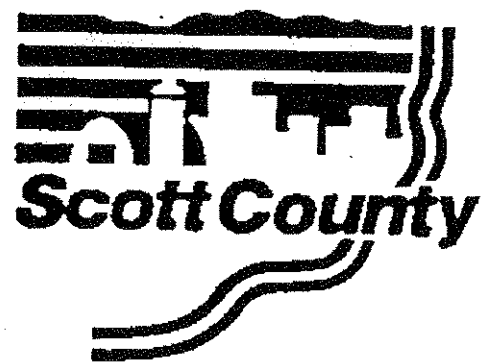
Bill Fennelly  
County Treasurer



Karen L. Fitzsimmons  
County Auditor



F. Glen Erickson  
County Administrator





# Financial Section





**McGLADREY & PULLEN, LLP**

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, 1997, 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 and the standards applicable to financial audits contained in "Government Auditing Standards" issued by the Comptroller General of the United States; and Chapter 11 of the Code of Iowa. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Scott, Iowa, as of June 30, 1997, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the County of Scott, Iowa, taken as a whole. The combining and individual fund financial statements, listed in the table of contents as supplementary information, including the Schedule of Expenditures of Federal Awards required by U.S. Office of Management and Budget Circular A-133, 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.

In accordance with "Government Auditing Standards" we have also issued a report dated October 30, 1997 on our consideration of the County of Scott, Iowa's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*McGladrey & Pullen, LLP*

Davenport, Iowa  
October 30, 1997

# COUNTY OF SCOTT, IOWA

## COMBINED BALANCE SHEET

### ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS

June 30, 1997

ASSETS AND OTHER DEBITS	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Cash and investments	\$ 8,633,991	\$ 2,230,116	\$ 6,688,456	\$ 982,952
Cash and investments in escrow	-	-	-	-
Receivables:				
Property taxes	40,523	15,399	1,338	-
Accrued interest	392,667	-	-	-
Accounts	13,741	28,991	-	-
Due from other funds	384,953	-	-	-
Advance to other funds	1,423,314	-	-	-
Due from other governmental agencies	1,338,068	275,320	-	19,451
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	-	-	-	-
<b>Total assets and other debits</b>	<b>\$ 12,227,257</b>	<b>\$ 2,549,826</b>	<b>\$ 6,689,794</b>	<b>\$ 1,002,403</b>

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Total (Memorandum Only) Primary Government	Component Units	Total (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt			
\$ -	\$ 1,921,786	\$ 7,021,873	\$ -	\$ -	\$ 27,479,174	\$ 992,448	\$ 28,471,622
328,423	-	-	-	-	328,423	-	328,423
-	-	368,034	-	-	425,294	4,550	429,844
-	-	-	-	-	392,667	-	392,667
40,582	-	2,137	-	-	85,451	35	85,486
-	385,673	3,977	-	-	774,603	-	774,603
-	-	-	-	-	1,423,314	-	1,423,314
-	-	-	-	-	1,632,839	17,326	1,650,165
15,805	-	-	-	-	15,805	-	15,805
1,556,336	-	-	3,161,217	-	4,717,553	16,600	4,734,153
447,136	-	-	21,715,792	-	22,162,928	165,400	22,328,328
628,370	-	-	-	-	628,370	-	628,370
2,635	-	-	847,929	-	850,564	143,860	994,424
643,287	-	-	8,792,745	-	9,436,032	1,138,135	10,574,167
13,666	-	-	2,787,837	-	2,801,503	223,854	3,025,357
-	-	-	157,755	-	157,755	-	157,755
(493,613)	-	-	-	-	(493,613)	-	(493,613)
-	-	-	-	6,688,511	6,688,511	-	6,688,511
-	-	-	-	1,325,022	1,325,022	2,246	1,327,268
<u>\$ 3,182,627</u>	<u>\$ 2,307,459</u>	<u>\$ 7,396,021</u>	<u>\$ 37,463,275</u>	<u>\$ 8,013,533</u>	<u>\$ 80,832,195</u>	<u>\$ 2,704,454</u>	<u>\$ 83,536,649</u>

(Continued)

# COUNTY OF SCOTT, IOWA

## COMBINED BALANCE SHEET

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS (Continued)

June 30, 1997

<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>Governmental Fund Types</b>			
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
<b>Liabilities:</b>				
Accounts payable	\$ 567,274	\$ 1,046,332	\$ -	\$ 25,264
Accrued liabilities	312,536	50,401	-	-
Interest payable	-	-	-	-
Due to other funds	389,650	-	-	-
Advance from other funds	-	-	-	-
Due to other governmental agencies	-	-	-	-
Deferred compensation	-	-	-	-
Deferred revenue	301,401	2,819	1,283	-
Compensated absences	754,117	85,290	-	-
General obligation bonds	-	-	-	-
Note payable	-	-	-	-
Purchase contract	-	-	-	-
<b>Total liabilities</b>	<b>2,324,978</b>	<b>1,184,842</b>	<b>1,283</b>	<b>25,264</b>
<b>Equity and Other Credits:</b>				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Retained earnings (deficit)	-	-	-	-
<b>Fund balances:</b>				
Reserved for advance to other funds	1,423,314	-	-	-
Unreserved:				
Designated for vehicle purchases	289,890	-	-	-
Designated for equipment purchases	1,365,300	-	-	-
Designated for recorders management fee	47,579	-	-	-
Undesignated	6,776,196	1,364,984	6,688,511	977,139
<b>Total equity and other credits</b>	<b>9,902,279</b>	<b>1,364,984</b>	<b>6,688,511</b>	<b>977,139</b>
<b>Total liabilities and equity and other credits</b>	<b>\$ 12,227,257</b>	<b>\$ 2,549,826</b>	<b>\$ 6,689,794</b>	<b>\$ 1,002,403</b>

See Notes to Financial Statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Total (Memorandum Only)	Component Units	Total (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	Primary Government		Reporting Entity
\$ 25,147	\$ 743,297	\$ 171,797	\$ -	\$ -	\$ 2,579,111	\$ 51,500	\$ 2,630,611
12,256	139,905	-	-	-	515,098	18,819	533,917
293,665	-	-	-	-	293,665	-	293,665
-	-	384,953	-	-	774,603	-	774,603
1,423,314	-	-	-	-	1,423,314	-	1,423,314
8,613	-	4,267,333	-	-	4,275,946	-	4,275,946
-	-	2,320,943	-	-	2,320,943	-	2,320,943
-	-	-	-	-	305,503	4,369	309,872
14,556	-	-	-	88,533	942,496	71,204	1,013,700
-	-	-	-	7,925,000	7,925,000	-	7,925,000
-	-	-	-	-	-	2,246	2,246
3,173,641	-	-	-	-	3,173,641	-	3,173,641
4,951,192	883,202	7,145,026	-	8,013,533	24,529,320	148,138	24,677,458
-	-	-	37,463,275	-	37,463,275	1,687,849	39,151,124
-	1,098,877	-	-	-	1,098,877	-	1,098,877
(1,768,565)	325,380	-	-	-	(1,443,185)	-	(1,443,185)
-	-	-	-	-	-	-	-
-	-	-	-	-	1,423,314	-	1,423,314
-	-	-	-	-	289,890	-	289,890
-	-	-	-	-	1,365,300	-	1,365,300
-	-	-	-	-	47,579	-	47,579
-	-	250,995	-	-	16,057,825	868,467	16,926,292
(1,768,565)	1,424,257	250,995	37,463,275	-	56,302,875	2,556,316	58,859,191
<u>\$ 3,182,627</u>	<u>\$ 2,307,459</u>	<u>\$ 7,396,021</u>	<u>\$ 37,463,275</u>	<u>\$ 8,013,533</u>	<u>\$ 80,832,195</u>	<u>\$ 2,704,454</u>	<u>\$ 83,536,649</u>

# COUNTY OF SCOTT, IOWA

## COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND DISCRETELY PRESENTED COMPONENT UNITS Year Ended June 30, 1997

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenue:</b>				
Property taxes	\$ 12,582,355	\$ 5,341,503	\$ 418,573	\$ -
Local option sales tax	3,287,469	-	-	-
Other taxes	710,992	20,955	975	-
Interest and penalties on taxes	272,553	-	-	-
Intergovernmental	4,551,596	7,927,097	398,390	35,451
Charges for services	2,473,279	161,624	-	-
Interest	1,367,732	-	-	-
Licenses and permits	306,103	-	-	-
Rentals and fees	125,189	-	-	-
Other	475,606	137,213	-	14,416
<b>Total revenue</b>	<b>26,152,874</b>	<b>13,588,392</b>	<b>817,938</b>	<b>49,867</b>
<b>Expenditures:</b>				
Current operating:				
Public safety	7,840,630	-	-	-
Court services	1,341,750	-	-	-
Physical health and education	2,348,643	-	-	-
Mental health	501,673	9,328,108	-	-
Social services	1,161,225	-	-	-
County environment	2,251,761	-	-	-
Roads and transportation	81	3,141,247	-	-
State and local government services	1,348,174	-	-	-
Interprogram services	4,594,126	-	-	-
Nonprogram services	-	-	-	-
Capital outlay	-	1,223,842	-	1,521,282
Debt service:				
Principal	-	-	590,000	-
Interest	-	-	448,735	-
<b>Total expenditures</b>	<b>21,388,063</b>	<b>13,693,197</b>	<b>1,038,735</b>	<b>1,521,282</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>4,764,811</b>	<b>(104,805)</b>	<b>(220,797)</b>	<b>(1,471,415)</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	289,400	1,866,464	-	1,693,051
Operating transfers from primary government	-	-	-	-
Operating transfers out	(2,185,598)	(1,663,317)	-	-
Operating transfers to component unit	-	(275,047)	-	-
<b>Total other financing sources (uses)</b>	<b>(1,896,198)</b>	<b>(71,900)</b>	<b>-</b>	<b>1,693,051</b>
<b>Excess (deficiency) of revenue and financing sources over expenditures and other financing uses</b>	<b>2,868,613</b>	<b>(176,705)</b>	<b>(220,797)</b>	<b>221,636</b>
Fund balances, beginning	7,033,666	1,541,689	6,909,308	755,503
Fund balances, ending	\$ 9,902,279	\$ 1,364,984	\$ 6,688,511	\$ 977,139

See Notes to Financial Statements.



DEFTAX

DEFERRED PROPERTY TAXES  
SCOTT COUNTY  
FY 1995/1996

TAXING BODY OR FUND TYPE	CURRENT YEAR		60 DAY		TOTAL		PRIOR		CURRENT YEAR		PRIOR YEAR		TOTAL	
	DEFERRED TAXES	COLLECTIONS	7/1/96 - 8/30/96	1995/96 DEFERRED TAXES	DEFERRED TAXES	DEFERRED TAXES	DEFERRED TAXES	DEFERRED MH TAXES	DEFERRED MH TAXES	DEFERRED MH TAXES	DEFERRED MH TAXES	DEFERRED MH TAXES	DEFERRED MH TAXES	DEFERRED TAXES
GENERAL FUND (A)	12,718.81	1,757.64	0.00	10,961.17	22,945.73	0.00	112.71	4,745.72	0.00	4,858.43	0.00	112.71	4,858.43	38,765.33
GENERAL SUPPLEMENTAL (B)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL GENERAL FUNDS</b>	<b>12,718.81</b>	<b>1,757.64</b>		<b>10,961.17</b>	<b>22,945.73</b>		<b>112.71</b>	<b>4,745.72</b>		<b>4,858.43</b>		<b>112.71</b>	<b>4,858.43</b>	<b>38,765.33</b>
CITY ASSESSOR (G)	721.76	119.10		602.66	1,550.25		2.02	184.66		166.68		2.02	166.68	2,339.59
CITY ASSESSOR SPECIAL (H)	286.35	52.04		234.31	615.05		0.80	73.26		74.06		0.80	74.06	923.42
CITY ASSESSOR FICA (F)	0.00	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00	0.00
COUNTY ASSESSOR (I)	224.98	8.29		216.69	188.03		5.82	158.25		164.07		5.82	164.07	568.79
COUNTY ASSESSOR SPL (O)	21.45	1.60		19.85	17.90		0.55	15.08		15.63		0.55	15.63	53.38
COUNTY LIBRARY (J)	163.13	0.00		163.13	193.50		0.79	126.75		127.54		0.79	127.54	484.17
DISASTER SERVICES (K)	0.00	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00	0.00
MH-DD SERVICES FUND (Z)	3,916.38	420.16		3,496.22	7,065.45		34.68	1,461.33		1,496.01		34.68	1,496.01	12,057.68
RURAL SERVICES (L)	502.40	102.17		400.23	784.89		89.66	1,544.13		1,633.79		89.66	1,633.79	2,818.91
<b>TOT SPECIAL REV FUNDS</b>	<b>5,836.45</b>	<b>703.36</b>		<b>5,133.09</b>	<b>10,415.07</b>		<b>134.32</b>	<b>3,563.46</b>		<b>3,697.76</b>		<b>134.32</b>	<b>3,697.76</b>	<b>19,245.94</b>
DEBT SERVICE (P)	420.81	55.11		365.70	760.63		3.62	153.36		156.98		3.62	156.98	1,283.31
<b>TOTAL DEBT SERVICE</b>	<b>420.81</b>	<b>55.11</b>		<b>365.70</b>	<b>760.63</b>		<b>3.62</b>	<b>153.36</b>		<b>156.98</b>		<b>3.62</b>	<b>156.98</b>	<b>1,283.31</b>
CITY OF BETTENDORF	7,990.22	144.74		7,845.48	5,701.70		0.00	1,306.36		1,306.36		0.00	1,306.36	14,853.54
CITY OF BLUE GRASS	316.18	0.00		316.18	0.00		0.00	0.00		0.00		0.00	0.00	316.18
CITY OF BUFFALO	187.46	0.00		187.46	0.00		0.00	0.00		0.00		0.00	0.00	187.46
CITY OF DAVENPORT	43,062.23	6,857.88		36,204.35	93,138.35		113.79	10,383.98		10,497.77		113.79	10,497.77	139,840.47
CITY OF DIXON	0.00	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00	0.00
CITY OF DONAHUE	0.00	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00	0.00
CITY OF DURANT	0.00	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00	0.00
CITY OF ELDRIDGE	784.26	0.00		784.26	0.00		0.00	0.00		0.00		0.00	0.00	784.26
CITY OF LECLAIRE	701.51	0.00		701.51	1,908.53		0.00	0.00		0.00		0.00	0.00	2,610.04
CITY OF LONG GROVE	0.00	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00	0.00
CITY OF MAYSVILLE	0.00	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00	0.00
CITY OF MCCAUSLAND	0.00	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00	0.00
CITY OF NEW LIBERTY	0.00	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00	0.00
CITY OF PANORAMA PARK	0.00	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00	0.00
CITY OF PRINCETON	0.00	0.00		0.00	0.00		4.24	306.93		311.17		4.24	311.17	311.17
CITY OF RIVERDALE	14.36	0.00		14.36	0.00		0.00	0.00		0.00		0.00	0.00	14.36
CITY OF WALCOTT	2.05	0.00		2.05	1.79		0.00	644.64		644.64		0.00	644.64	648.48
<b>TOTAL CITY TAX DIST</b>	<b>53,058.27</b>	<b>7,002.62</b>		<b>46,055.65</b>	<b>100,750.37</b>		<b>118.03</b>	<b>12,641.91</b>		<b>12,759.94</b>		<b>118.03</b>	<b>12,759.94</b>	<b>159,565.96</b>



**COURT ORDERED REDUCTION ON 1995 ASSESSMENTS**

AMOUNT OF TAX REDUCTION PER DISTRICT			\$76,622.00
TOTAL DIST. LEVY	CBEPV	30.57040	
COUNTY	SCOTT	4.19239	\$10,507.85
SCHOOL	PLEASANT VAL	14.05556	\$35,229.02
AREA IX	AREA IX	0.58671	\$1,470.54
CITY	BETTENDORF	11.45630	\$28,714.20
ASSESSOR	CO. ASSESS.	0.23867	\$598.21
AG. EXTENSION	AG. EXTENSION	0.03577	\$89.65
BANGS	BANGS	0.00500	\$12.53

AMOUNT OF TAX REDUCTION PER DISTRICT			\$186,283.00
TOTAL DIST. LEVY	CRIPV	20.45970	
COUNTY	SCOTT	4.19239	\$38,171.18
SCHOOL	PLEASANT VAL	14.05556	\$127,974.11
AREA IX	AREA IX	0.58671	\$5,341.92
CITY	RIVERDALE	1.34560	\$12,251.52
ASSESSOR	CO. ASSESS.	0.23867	\$2,173.06
AG. EXTENSION	AG. EXTENSION	0.03577	\$325.68
BANGS	BANGS	0.00500	\$45.52

**TOTAL TAX REDUCTION PER TAXING ENTITY:**

AG. EXTENSION	\$415.34
AREA IX	\$6,812.46
BANGS	\$58.06
BETTENDORF	\$28,714.20
CO. ASSESS.	\$2,771.27
PLEASANT VAL	\$163,203.13
RIVERDALE	\$12,251.52
SCOTT	\$48,679.04
	<b>\$262,905.00</b>

**DIVISION OF COSTS ON APPEAL OF ASSESSMENTS**

AMOUNT OF TAX REDUCTION PER DISTRICT			\$83.94
TOTAL DIST. LEVY	CBEPV	30.57040	
COUNTY	SCOTT	4.19239	\$11.51
SCHOOL	PLEASANT VAL	14.05556	\$38.59
AREA IX	AREA IX	0.58671	\$1.61
CITY	BETTENDORF	11.45630	\$31.46
ASSESSOR	CO. ASSESS.	0.23867	\$0.66
AG. EXTENSION	AG. EXTENSION	0.03577	\$0.10
BANGS	BANGS	0.00500	\$0.01

AMOUNT OF TAX REDUCTION PER DISTRICT			\$204.06
TOTAL DIST. LEVY	CRIPV	20.45970	
COUNTY	SCOTT	4.19239	\$41.81
SCHOOL	PLEASANT VAL	14.05556	\$140.19
AREA IX	AREA IX	0.58671	\$5.85
CITY	RIVERDALE	1.34560	\$13.42
ASSESSOR	CO. ASSESS.	0.23867	\$2.38
AG. EXTENSION	AG. EXTENSION	0.03577	\$0.36
BANGS	BANGS	0.00500	\$0.05

**TOTAL TAX REDUCTION PER TAXING ENTITY:**

AG. EXTENSION	\$0.45
AREA IX	\$7.46
BANGS	\$0.06
BETTENDORF	\$31.46
CO. ASSESS.	\$3.04
PLEASANT VAL	\$178.78
RIVERDALE	\$13.42
SCOTT	\$53.33
	<b>\$288.00</b>



**SCOTT COUNTY IOWA, FY 1996/97  
PROPERTY TAX REVENUE LEAD SHEET**

ACCOUNT #	ACCOUNT DESCRIPTIONS	GENERAL BASIC	RURAL SERVICES	MH - DD SERVICES	DEBT SERVICE
		12,825,337.22	1,465,933.38	3,871,964.78	418,323.65
		57,146.87	1,028.86	2,241.09	235.23
		<b>12,882,484.09</b>	<b>1,466,962.24</b>	<b>3,874,205.87</b>	<b>418,558.88</b>
4110	CURRENT NET PROPERTY TAXES	10,270.35		7,767.88	815.13
4111	DELINQUENT PROPERTY TAXES	1,375.56		1,116.40	117.24
		0.00		0.00	0.00
		20.52		404.57	42.45
	<b>TOTAL GENERAL PROPERTY TAXES</b>				<b>974.82</b>
		83,485.59	11,666.43	9,288.85	
4150	MOBILE HOME TAXES				16,078.28
4151	MOBILE HOME DELINQUENT TAXES				517.85
4152	M/C TAXES ON LOAN AGENCIES				7.34
4154	GRAIN HANDLED TAX				1,693.83
		496,250.46	50,525.30	152,805.52	0.00
		16,026.91	513.67	4,934.94	693.11
		227.10	0.00	16,140.86	0.00
		52,418.78	46,758.14	6,187.90	693.11
		0.00	0.00	0.00	0.00
		20,096.06	116.40	6,187.90	0.00
		0.00	0.00	0.00	0.00
		565.17	0.00	174.02	18.26
		14,981.51	137.49	4,613.19	485.19
		17,658.33	2,007.37	5,437.33	570.58
		395,833.06	17,217.86	122,106.40	13,310.18
			47,453.66		
				312,470.09	33,374.62
		1,014,057.38	164,729.89	4,195,964.81	452,908.32
	<b>TOTAL REPLACEMENT CREDITS</b>				
		13,980,027.06	1,643,358.56		
	<b>TOTAL TAXES &amp; CREDITS</b>				

TOTAL OTHER COUNTY TAXES

4350 HOMESTEAD REPLACEMENT  
4351 ELDERLY & DISABLED HOMESTEAD  
4352 DISABLED VETERANS HOMESTEAD  
4352 AGRICULTURAL LAND REPLACEMENT  
4353 PERSONAL PROPERTY REPLACEMENT  
4234 PERSONAL PROPERTY REPLACEMENT  
4354 MACHINERY & CREDITS REPLACEMENT  
4240 MONIES & CREDITS REPLACEMENT  
4360 MOBILE HOME REPLACEMENT  
4361 MILITARY SERVICE REPLACEMENT  
4355 FAMILY FARM CREDIT  
4362 PERSONAL PROPERTY REPLACEMENT



Fiduciary Fund Type	Total (Memo- randum Only)	Component	Total (Memo- randum Only)
Expendable Trusts	Primary Government	Units	Reporting Entity
\$ -	\$ 18,342,431	\$ 1,154,263	\$ 19,496,694
-	3,287,469	-	3,287,469
-	732,922	2,648	735,570
-	272,553	-	272,553
-	12,912,534	474,958	13,387,492
-	2,634,903	11,184	2,646,087
-	1,367,732	-	1,367,732
-	306,103	-	306,103
-	125,189	-	125,189
2,939,440	3,566,675	46,463	3,613,138
2,939,440	43,548,511	1,689,516	45,238,027
-	7,840,630	117,869	7,958,499
-	1,341,750	-	1,341,750
-	2,348,643	546,628	2,895,271
-	9,829,781	-	9,829,781
-	1,161,225	-	1,161,225
-	2,251,761	-	2,251,761
-	3,141,328	-	3,141,328
-	1,348,174	1,205,840	2,554,014
-	4,594,126	-	4,594,126
2,925,094	2,925,094	-	2,925,094
-	2,745,124	-	2,745,124
-	590,000	19,121	609,121
-	448,735	-	448,735
2,925,094	40,566,371	1,889,458	42,455,829
14,346	2,982,140	(199,942)	2,782,198
-	3,848,915	-	3,848,915
-	-	275,047	275,047
-	(3,848,915)	-	(3,848,915)
-	(275,047)	-	(275,047)
-	(275,047)	275,047	-
14,346	2,707,093	75,105	2,782,198
236,649	16,476,815	793,362	17,270,177
\$ 250,995	\$ 19,183,908	\$ 868,467	\$ 20,052,375

# COUNTY OF SCOTT, IOWA

## COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT) BUDGET AND ACTUAL - BUDGETARY BASIS - ALL GOVERNMENTAL FUND TYPES Year Ended June 30, 1997

	General		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>Revenue:</b>			
Property taxes	\$ 12,555,794	\$ 12,581,846	\$ 26,052
Local option sales tax	2,627,022	3,053,022	426,000
Other taxes	559,717	722,262	162,545
Interest and penalties on taxes	275,000	272,553	(2,447)
Intergovernmental	5,051,517	4,732,795	(318,722)
Charges for services	2,303,276	2,396,173	92,897
Interest	1,155,034	1,335,108	180,074
Licenses and permits	239,480	306,515	67,035
Rentals and fees	165,209	123,865	(41,344)
Other	209,190	455,143	245,953
<b>Total revenue</b>	<b>25,141,239</b>	<b>25,979,282</b>	<b>838,043</b>
<b>Expenditures:</b>			
Current operating:			
Public safety	8,589,287	7,912,985	676,302
Court services	1,388,514	1,339,884	48,630
Physical health and education	2,424,785	2,350,198	74,587
Mental health	629,963	532,873	97,090
Social services	1,229,960	1,144,131	85,829
County environment	2,481,738	2,294,438	187,300
Roads and transportation	-	81	(81)
State and local government services	1,375,118	1,343,889	31,229
Interprogram services	4,907,715	4,508,397	399,318
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
<b>Total expenditures</b>	<b>23,027,080</b>	<b>21,426,876</b>	<b>1,600,204</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>2,114,159</b>	<b>4,552,406</b>	<b>2,438,247</b>
<b>Other financing sources (uses):</b>			
Operating transfers in	-	-	-
Operating transfers out	(2,032,569)	(2,685,598)	(653,029)
Operating transfers to component unit	-	-	-
<b>Total other financing sources (uses)</b>	<b>(2,032,569)</b>	<b>(2,685,598)</b>	<b>(653,029)</b>
<b>Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses</b>	<b>\$ 81,590</b>	<b>1,866,808</b>	<b>\$ 1,785,218</b>
Fund balances (deficit), beginning		7,789,375	
Fund balances (deficit), ending		<u>\$ 9,656,183</u>	



Special Revenue			Debt Service		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 5,318,035	\$ 5,341,168	\$ 23,133	\$ 417,745	\$ 418,559	\$ 814
-	-	-	-	-	-
31,207	20,955	(10,252)	1,136	975	(161)
-	-	-	-	-	-
7,673,993	7,973,973	299,980	620,540	398,389	(222,151)
92,500	127,770	35,270	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
38,500	137,976	99,476	-	-	-
<u>13,154,235</u>	<u>13,601,842</u>	<u>447,607</u>	<u>1,039,421</u>	<u>817,923</u>	<u>(221,498)</u>
-	-	-	-	-	-
-	-	-	-	-	-
9,811,141	9,356,405	454,736	-	-	-
-	-	-	-	-	-
2,927,900	3,065,130	(137,230)	-	-	-
-	-	-	-	-	-
1,240,000	1,223,908	16,092	-	-	-
-	-	-	590,000	590,000	-
-	-	-	448,735	448,735	-
<u>13,979,041</u>	<u>13,645,443</u>	<u>333,598</u>	<u>1,038,735</u>	<u>1,038,735</u>	<u>-</u>
<u>(824,806)</u>	<u>(43,601)</u>	<u>781,205</u>	<u>686</u>	<u>(220,812)</u>	<u>(221,498)</u>
2,366,464	2,366,464	-	-	-	-
(1,373,917)	(1,373,917)	-	-	-	-
(275,047)	(275,047)	-	-	-	-
<u>717,500</u>	<u>717,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (107,306)</u>	673,899	<u>\$ 781,205</u>	<u>\$ 686</u>	(220,812)	<u>\$ (221,498)</u>
	<u>1,458,890</u>			<u>(296,523)</u>	
	<u>\$ 2,132,789</u>			<u>\$ (517,335)</u>	

(Continued)

# COUNTY OF SCOTT, IOWA

## COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS - ALL GOVERNMENTAL FUND TYPES (Continued) Year Ended June 30, 1997

	Capital Projects		Variance Favorable (Unfavor- able)
	Budget	Actual	
<b>Revenue:</b>			
Property taxes	\$ -	\$ -	\$ -
Local option sales tax	-	-	-
Other taxes	-	-	-
Interest and penalties on taxes	-	-	-
Intergovernmental	-	16,000	16,000
Charges for services	-	-	-
Interest	-	-	-
Licenses and permits	-	-	-
Rentals and fees	-	-	-
Other	-	14,416	14,416
<b>Total revenue</b>	<b>-</b>	<b>30,416</b>	<b>30,416</b>
<b>Expenditures:</b>			
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	1,198,760	1,699,106	(500,346)
Debt service:	-	-	-
Principal	-	-	-
Interest	-	-	-
<b>Total expenditures</b>	<b>1,198,760</b>	<b>1,699,106</b>	<b>(500,346)</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>(1,198,760)</b>	<b>(1,668,690)</b>	<b>(469,930)</b>
<b>Other financing sources (uses):</b>			
Operating transfers in	1,454,463	1,693,051	238,588
Operating transfers out	-	-	-
Operating transfers to component unit	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,454,463</b>	<b>1,693,051</b>	<b>238,588</b>
<b>Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses</b>	<b>\$ 255,703</b>	<b>24,361</b>	<b>\$ (231,342)</b>
Fund balances, beginning		972,353	
Fund balances, ending		<u>\$ 996,714</u>	

See Notes to Financial Statements.

Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 18,291,574	\$ 18,341,573	\$ 49,999
2,627,022	3,053,022	426,000
592,060	744,192	152,132
275,000	272,553	(2,447)
13,346,050	13,121,157	(224,893)
2,395,776	2,523,943	128,167
1,155,034	1,335,108	180,074
239,480	306,515	67,035
165,209	123,865	(41,344)
247,690	607,535	359,845
<u>39,334,895</u>	<u>40,429,463</u>	<u>1,094,568</u>
8,589,287	7,912,985	676,302
1,388,514	1,339,884	48,630
2,424,785	2,350,198	74,587
10,441,104	9,889,278	551,826
1,229,960	1,144,131	85,829
2,481,738	2,294,438	187,300
2,927,900	3,065,211	(137,311)
1,375,118	1,343,889	31,229
4,907,715	4,508,397	399,318
2,438,760	2,923,014	(484,254)
590,000	590,000	-
448,735	448,735	-
<u>39,243,616</u>	<u>37,810,160</u>	<u>1,433,456</u>
<u>91,279</u>	<u>2,619,303</u>	<u>2,528,024</u>
3,820,927	4,059,515	238,588
(3,406,486)	(4,059,515)	(653,029)
(275,047)	(275,047)	-
<u>139,394</u>	<u>(275,047)</u>	<u>(414,441)</u>
<u>\$ 230,673</u>	<u>2,344,256</u>	<u>\$ 2,113,583</u>
	<u>9,924,095</u>	
	<u>\$ 12,268,351</u>	

# COUNTY OF SCOTT, IOWA

## COMBINED STATEMENT OF REVENUE, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT) ALL PROPRIETARY FUND TYPES Year Ended June 30, 1997

	Enterprise	Internal Service	Totals (Memo- randum Only)
<b>Operating revenue:</b>			
Charges for services	\$ 864,405	\$ 797,959	\$ 1,662,364
Sales, net of cost of goods sold of \$62,797	52,350	-	52,350
Other	1,766	27,319	29,085
<b>Total operating revenue</b>	<b>918,521</b>	<b>825,278</b>	<b>1,743,799</b>
<b>Operating expenses:</b>			
Claims and administration	-	780,395	780,395
Personnel	383,755	-	383,755
Depreciation	104,076	-	104,076
Other	227,551	-	227,551
<b>Total operating expenses</b>	<b>715,382</b>	<b>780,395</b>	<b>1,495,777</b>
<b>Operating income</b>	<b>203,139</b>	<b>44,883</b>	<b>248,022</b>
<b>Nonoperating income (expense):</b>			
Interest income	16,185	71,027	87,212
Interest expense	(285,463)	-	(285,463)
	<b>(269,278)</b>	<b>71,027</b>	<b>(198,251)</b>
<b>Net income (loss)</b>	<b>(66,139)</b>	<b>115,910</b>	<b>49,771</b>
Retained earnings (deficit), beginning	(1,702,426)	209,470	(1,492,956)
Retained earnings (deficit), ending	<b>\$ (1,768,565)</b>	<b>\$ 325,380</b>	<b>\$ (1,443,185)</b>

See Notes to Financial Statements.

# COUNTY OF SCOTT, IOWA

## COMBINED STATEMENT OF CASH FLOWS ALL PROPRIETARY FUND TYPES Year Ended June 30, 1997

	Enterprise	Internal Service	Totals (Memo- randum Only)
<b>Cash Flows from Operating Activities:</b>			
Cash received from customers	\$ 940,736	\$ -	\$ 940,736
Cash received from premiums allocated	-	661,680	661,680
Cash received from employee contributions	-	10,742	10,742
Cash received from employer contributions	-	111,653	111,653
Cash payments to acquire goods for resale	(70,914)	-	(70,914)
Cash payments for insurance premiums and services	-	(693,595)	(693,595)
Cash payments to suppliers for goods and services	(232,892)	-	(232,892)
Cash payments to employees for claims	-	(239,511)	(239,511)
Cash payments to employees for services	(381,092)	-	(381,092)
Other operating revenue	-	27,320	27,320
<b>Net cash provided by (used in) operating activities</b>	<b>255,838</b>	<b>(121,711)</b>	<b>134,127</b>
<b>Cash Flows from Noncapital Financing Activities, advance from other funds</b>			
	296,491	-	296,491
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Payments of purchase contract	(84,094)	-	(84,094)
Interest paid on purchase contract	(198,963)	-	(198,963)
Acquisition and construction of capital assets	(284,148)	-	(284,148)
<b>Net cash (used in) capital and related financing activities</b>	<b>(567,205)</b>	<b>-</b>	<b>(567,205)</b>
<b>Cash Flows from Investing Activities, interest received</b>			
	16,185	71,027	87,212
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>1,309</b>	<b>(50,684)</b>	<b>(49,375)</b>
<b>Cash and cash equivalents:</b>			
Beginning	327,114	1,972,470	2,299,584
Ending	\$ 328,423	\$ 1,921,786	\$ 2,250,209
<b>Reconciliation of Operating Income to Net Cash Provided By Operating Activities:</b>			
Operating income	\$ 203,139	\$ 44,883	\$ 248,022
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>			
Depreciation	104,076	-	104,076
<b>(Increase) in:</b>			
Receivables and interfund receivables	(40,442)	(52,768)	(93,210)
Inventories	(8,117)	-	(8,117)
<b>Increase (decrease) in:</b>			
Accounts payable	(6,558)	(152,709)	(159,267)
Accrued liabilities	3,740	38,883	42,623
<b>Net cash provided by (used in) operating activities</b>	<b>\$ 255,838</b>	<b>\$ (121,711)</b>	<b>\$ 134,127</b>

See Notes to Financial Statements.

# COUNTY OF SCOTT, IOWA

## COMBINING BALANCE SHEET DISCRETELY PRESENTED COMPONENT UNITS Year Ended June 30, 1997

<b>ASSETS AND OTHER DEBITS</b>	Emergency Management Agency	County Library
Cash and investments	\$ 107,996	\$ 200,781
Receivables:		
Property taxes	-	484
Accounts	-	-
Due from other governmental agencies	17,326	-
Property and equipment:		
Land and improvements	-	16,600
Buildings and structure	-	165,400
Furniture and fixtures	2,822	86,233
Equipment	59,007	1,054,543
Vehicles	70,795	117,663
Amount to be provided for the retirement of general long-term debt	-	2,246
<b>Total assets and other debits</b>	<b>\$ 257,946</b>	<b>\$ 1,643,950</b>

## **LIABILITIES, EQUITY AND OTHER CREDITS**

Liabilities:		
Accounts payable	\$ 819	\$ 7,974
Accrued liabilities	1,936	8,379
Deferred revenue	-	484
Compensated absences	5,255	10,915
Note payable	-	2,246
	<u>8,010</u>	<u>29,998</u>
Equity and Other Credits:		
Investments in general fixed assets	132,624	1,440,439
Fund balance	117,312	173,513
<b>Total equity and other credits</b>	<b><u>249,936</u></b>	<b><u>1,613,952</u></b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 257,946</b>	<b>\$ 1,643,950</b>

See Notes to Financial Statements.

County Assessor	City Assessor	City Assessor Special	Total
\$ 418,201	\$ 212,326	\$ 53,144	\$ 992,448
632	2,459	975	4,550
-	35	-	35
-	-	-	17,326
-	-	-	16,600
-	-	-	165,400
21,956	32,849	-	143,860
2,531	22,054	-	1,138,135
-	35,396	-	223,854
-	-	-	2,246
<u>\$ 443,320</u>	<u>\$ 305,119</u>	<u>\$ 54,119</u>	<u>\$ 2,704,454</u>

\$ 16,002	\$ 22,209	\$ 4,496	\$ 51,500
8,504	-	-	18,819
622	2,340	923	4,369
20,096	34,938	-	71,204
-	-	-	2,246
<u>45,224</u>	<u>59,487</u>	<u>5,419</u>	<u>148,138</u>
24,487	90,299	-	1,687,849
373,609	155,333	48,700	868,467
398,096	245,632	48,700	2,556,316
<u>\$ 443,320</u>	<u>\$ 305,119</u>	<u>\$ 54,119</u>	<u>\$ 2,704,454</u>

# COUNTY OF SCOTT, IOWA

## COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES DISCRETELY PRESENTED COMPONENT UNITS

Year Ended June 30, 1997

	Emergency Management Agency	County Library
<b>Revenue:</b>		
Property taxes	\$ -	\$ -
Other taxes	-	-
Intergovernmental	90,059	306,563
Charges for services	-	10,818
Other	45,825	-
<b>Total revenue</b>	<b>135,884</b>	<b>317,381</b>
<b>Expenditures:</b>		
Current operating:		
Public safety	117,869	-
Physical health and education	-	546,628
State and local governmental services	-	-
Debt service, principal	-	19,121
<b>Total expenditures</b>	<b>117,869</b>	<b>565,749</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>18,015</b>	<b>(248,368)</b>
Other financing sources, operating transfers from primary government	-	275,047
<b>Excess (deficiency) of revenue and other financing sources over expenditures</b>	<b>18,015</b>	<b>26,679</b>
Fund balances, beginning	99,297	146,834
Fund balances, ending	<b>\$ 117,312</b>	<b>\$ 173,513</b>

See Notes to Financial Statements.



County Assessor	City Assessor	City Assessor Special	Total
\$ 435,445	\$ 514,638	\$ 204,180	\$ 1,154,263
1,311	957	380	2,648
31,210	37,135	9,991	474,958
366	-	-	11,184
638	-	-	46,463
468,970	552,730	214,551	1,689,516
-	-	-	117,869
-	-	-	546,628
445,811	560,498	199,531	1,205,840
-	-	-	19,121
445,811	560,498	199,531	1,889,458
23,159	(7,768)	15,020	(199,942)
-	-	-	275,047
23,159	(7,768)	15,020	75,105
350,450	163,101	33,680	793,362
\$ 373,609	\$ 155,333	\$ 48,700	\$ 868,467

# 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:**

In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. Generally accepted accounting principles require that general purpose financial statements present the County (the primary government) and its component units. The component units discussed below are included in the County's reporting entity because of their operational significance and financial relationships with the County.

#### **Discretely presented component units:**

The component units column in the combined financial statements include the financial data of the County's discretely presented component units. They are reported in a separate column to emphasize that they are legally separate from the County, but are financially accountable to the County, or whose relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. The County Board is a voting member of each of the governing bodies of all these component units except for the Scott County Library for which the County Board appoints all the Library trustees. Each component unit has a June 30 year-end.

#### **(a) Emergency Management Agency:**

The Scott County Emergency Management Commission provides direction for the delivery of the emergency management services of planning, administration, coordination, training, and support for local governments and their departments. The Commission coordinates its services in the event of a disaster. The Commission receives its funding from the federal government, public utility companies and voluntary allocations from the participating governments.

#### **(b) County Library:**

The Scott County Library Board of Trustees provides library services to all the cities within Scott County with the exception of the City of Bettendorf and the City of Davenport. In addition the Library provides services to the unincorporated residents of Scott County and also to the citizens of the City of Durant through a contractual arrangement. The Trustees annually direct the Board of Supervisors to levy property taxes to the unincorporated area in addition to providing tax levying amounts to each of the participating cities.

#### **(c) County Assessor:**

The County Conference Board is responsible for the operations of the Scott County Assessor's Office including the assessment of all properties within Scott County with the exception of the City of Davenport. The County Conference Board is a separate tax certifying body. The County Assessor's Office provides services to the County, all incorporated cities in the County, except the City of Davenport, and school districts in the County.

# COUNTY OF SCOTT, IOWA

## NOTES TO FINANCIAL STATEMENTS

---

### Note 1. Nature of Operations, Reporting Entity and Significant Accounting Policies (Continued)

#### (d) City Assessor

The City Conference Board is responsible for the operations of the City Assessor's Office, including the assessment of all properties within the City of Davenport. The City Conference Board is a separate tax certifying body. The Code of Iowa requires the County to be custodian of funds for the City Assessor and accounts for all transactions of the City Assessor in the books and records of the County. The City Assessor is included as a component unit of the County based on the significance of this relationship.

#### (e) City Assessor Special

The City Assessor Special is also responsible to the City Conference Board to perform in-house revaluations for various classes of property. The Code of Iowa requires the County to be custodian of funds for the City Assessor Special and account for all transactions within the books and records of the County. The City Assessor Special is included as a component unit of the County based on the significance of this relationship.

Complete financial statements of the individual component units can be obtained from their respective administrative offices or from the office of Budget and Information Processing in the Courthouse at 416 W. 4th Street, Davenport, Iowa.

### Summary of significant accounting policies:

#### (a) Basis of Accounting, Measurement Focus and Basis of Presentation:

The accounts of the County are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The County has the following fund types and account groups:

**Governmental Funds** are used to account for the County's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days after year-end. Revenue not considered available is recognized as deferred revenue. Expenditures are recognized when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due.

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 recognized as revenue when received in cash because they are generally not measurable until actually received. Charges for services and interest earnings on investments are recognized as they are earned.

Entitlements and shared revenues are recognized at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

# COUNTY OF SCOTT, IOWA

## NOTES TO FINANCIAL STATEMENTS

---

### Note 1. Nature of Operations, Reporting Entity and Significant Accounting Policies (Continued)

#### Governmental funds include the following fund types:

The **General Fund** is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

The **Special Revenue Funds** accounts for revenue sources that are legally restricted to expenditure for specific purposes.

The **Debt Service Fund** accounts for the servicing of general long-term debt not being financed by proprietary funds.

The **Capital Projects Fund** accounts for the acquisition of property and equipment or construction of major capital projects not being financed by proprietary funds.

**Proprietary Funds** are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. Proprietary funds include the following fund types:

**Enterprise Funds** are used to account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The operations of the Glynn's Creek Golf Course is the only activity accounted for as an enterprise fund.

**Internal Service Funds** account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

**Fiduciary Funds** account for assets held by the County in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the County under the terms of a formal trust agreement.

The **Expendable Trust Funds** are accounted for in essentially the same manner as the governmental fund types, using the same measurement focus and basis of accounting. Expendable trust funds account for assets where both the principal and interest may be spent.

The **Agency Funds** are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

**Account Groups.** The general fixed assets account group is used to account for fixed assets not accounted for in proprietary or trust funds. The general long-term debt account group is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust funds.

**Discretely Presented Component Units** are accounted for by the modified accrual basis of accounting.

#### (b) 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.

# COUNTY OF SCOTT, IOWA

## NOTES TO FINANCIAL STATEMENTS

---

### Note 1. Nature of Operations, Reporting Entity and Significant Accounting Policies (Continued)

- ♦ 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 in the cash basis budget and appropriations lapse at year-end.

The budget is adopted for all governmental funds by fund and by 12 major classes of program expenditures. These 12 classes are: public safety, court services, physical health and education, mental health, social services, county environment, roads and transportation, state and local government services, interprogram services, nonprogram services, debt service and capital outlay.

In addition, the County Board must appropriate, by resolution, the budgets for each of the different County offices and departments. Emphasis is placed on monitoring budgets at the departmental level by major class of expenditures rather than by line item expenditure. County management can approve budget shifts within the major classes but not between major classes. During the year, one supplementary appropriation totaling \$822,256 was made. This additional appropriation is reflected in the budget amounts.

#### (c) 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.

#### (d) 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, 1997 was certified on March 15, 1996 based on the 1995 assessed valuations establishing a lien date of July 1, 1996. These taxes are to be 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.

#### (e) Inventories:

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

#### (f) 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.

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.

#### (g) 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.

# 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 and includes the discretely presented component units since the County acts as custodian of their 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, 1997, the carrying amount of the County's deposits, which includes certificates of deposit and excludes \$88,850 of cash on hand and undeposited receipts, totals \$15,556,761 with bank balances of \$15,485,755. The carrying amount and bank balances of the component units deposits totaled \$992,448. The entire bank balances of the County and the component units were covered by federal depository insurance or collateralized with securities held by the entity or its agent in the entity'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	\$ 3,181,043	\$ -	\$ -	\$ 3,181,043	\$ 3,106,927
Scott Area Solid Waste Commission Revenue Bond	6,660,000	-	-	6,660,000	6,660,000
	<u>\$ 9,841,043</u>	<u>\$ -</u>	<u>\$ -</u>		
Investments not subject to risk categorization, mutual funds, annuities and ICMA Retirement Trust				2,320,943	2,320,943
				<u>\$ 12,161,986</u>	<u>\$ 12,087,870</u>

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

In March 1997, the Governmental Accounting Standards Board issued Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. This statement requires the changes in the fair value of investments to be reported as investment income revenue in the operating statement. The County is required to adopt the provisions of Statement No. 31 beginning with the year ending June 30, 1998. The County's management believes this statement will not have a significant effect on the 1998 financial statements.

# COUNTY OF SCOTT, IOWA

## NOTES TO FINANCIAL STATEMENTS

### Note 4. Interfund Account Balances

Individual due from and due to other fund balances as of June 30, 1997 are as follows:

	Due From Other Funds	Due To Other Funds
General	\$ 384,953	\$ 389,650
Internal service, Self-Insurance	385,673	-
Trust and agency:		
County Auditor Cash Pool	3,977	-
County Auditor	-	3,172
County Recorder	-	208,413
County Sheriff	-	8,630
County Conservation Board Escrow	-	97,069
Motor Vehicle Tax	-	64,100
Use Tax	-	3,569
<b>Total interfund accounts</b>	<b>\$ 774,603</b>	<b>\$ 774,603</b>

Advances from and to other funds as of June 30, 1997 were as follows:

	Advances From Other Funds	Advances To Other Funds
General	\$ -	\$ 1,423,314
Enterprise, Glynn's Creek Golf Course	1,423,314	-
	<b>\$ 1,423,314</b>	<b>\$ 1,423,314</b>

### Note 5. Changes in General Fixed Assets

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

	Balance June 30, 1996	Reclass- ifications	Additions	Deletion	Balance June 30, 1997
Land and improvements	\$ 3,156,147	\$ -	\$ 26,096	\$ 21,026	\$ 3,161,217
Buildings and structures	21,340,840	64,221	345,233	34,502	21,715,792
Furniture and fixtures	828,148	-	25,332	5,551	847,929
Equipment	8,210,290	106,714	1,080,906	605,165	8,792,745
Vehicles	2,633,908	-	543,626	389,697	2,787,837
Construction in progress	272,340	(170,935)	56,350	-	157,755
	<b>\$ 36,441,673</b>	<b>\$ -</b>	<b>\$ 2,077,543</b>	<b>\$ 1,055,941</b>	<b>\$ 37,463,275</b>

# COUNTY OF SCOTT, IOWA

## NOTES TO FINANCIAL STATEMENTS

### Note 5. Changes in General Fixed Assets (Continued)

A summary of the changes in general fixed assets of the discretely presented component units is as follows:

	Balance June 30, 1996	Additions	Deletion	Balance June 30, 1997
Land and improvements	\$ 16,600	\$ -	\$ -	\$ 16,600
Buildings	88,400	77,000	-	165,400
Furniture and fixtures	142,684	1,176	-	143,860
Equipment	1,097,543	119,068	78,476	1,138,135
Vehicles	234,354	-	10,500	223,854
	<u>\$ 1,579,581</u>	<u>\$ 197,244</u>	<u>\$ 88,976</u>	<u>\$ 1,687,849</u>

### Note 6. General Long-Term Debt

The following is a summary of changes in the County's general long-term debt for the year ended June 30, 1997:

	June 30, 1996	Additions	Retirements	June 30, 1997
General obligation bonds	\$ 8,515,000	\$ -	\$ 590,000	\$ 7,925,000
Compensated absences	91,517	-	2,984	88,533
	<u>\$ 8,606,517</u>	<u>\$ -</u>	<u>\$ 592,984</u>	<u>\$ 8,013,533</u>

General obligation bonds outstanding as of June 30, 1997 consist of the following:

\$1,265,000 of County jail refunding bonds with interest at rates ranging from 4.9% to 5.25%.

\$6,660,000 of solid waste disposal bonds with interest at rates ranging from 4.9% to 5.7%.

The debt service requirements on the bonds outstanding as of June 30, 1997 are as follows:

Year ending June 30:	Principal	Interest	Total
1998	\$ 620,000	\$ 419,825	\$ 1,039,825
1999	670,000	388,675	1,058,675
2000	720,000	354,375	1,074,375
2001	275,000	317,485	592,485
2002	290,000	304,010	594,010
2003 and thereafter	5,350,000	2,219,080	7,569,080
<b>Total</b>	<u>\$ 7,925,000</u>	<u>\$ 4,003,450</u>	<u>\$ 11,928,450</u>



# COUNTY OF SCOTT, IOWA

## NOTES TO FINANCIAL STATEMENTS

### Note 6. General Long-Term Debt (Continued)

The computation of the County's legal margin as of June 30, 1997 is as follows:

Assessed value	<u>\$ 5,597,321,126</u>
Debt limit, 5% of assessed valuation (Iowa statutory limitation)	\$ 279,866,056
Total amount of debt applicable to debt margin	<u>7,925,000</u>
<b>Legal debt margin</b>	<u><b>\$ 271,941,056</b></u>

The \$2,246 note payable of a discretely presented component unit is due in monthly installments of \$760, including 9% interest, with the final installment due September 1997.

### Note 7. 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:

Year ending June 30:	Total Payment	Principal	Interest	Prepayment Price
1998	\$ 321,175	\$ 135,000	\$ 186,175	\$ 3,115,000
1999	320,100	140,000	180,100	2,975,000
2000	318,520	145,000	173,520	2,830,000
2001	321,560	155,000	166,560	2,675,000
2002	318,965	160,000	158,965	2,515,000
2003	320,965	170,000	150,965	2,345,000
2004	322,210	180,000	142,210	2,165,000
2005	322,580	190,000	132,580	1,975,000
2006	321,180	200,000	121,180	1,775,000
Thereafter	<u>2,240,230</u>	<u>1,775,000</u>	<u>465,230</u>	Various
Scheduled cash payments	5,127,485	3,250,000	1,877,485	
Unamortized discount	-	(76,359)	76,359	
	<u><b>\$ 5,127,485</b></u>	<u><b>\$ 3,173,641</b></u>	<u><b>\$ 1,953,844</b></u>	

# COUNTY OF SCOTT, IOWA

## NOTES TO FINANCIAL STATEMENTS

---

### Note 8. Retirement System

The County and its component units contribute to the Iowa Public Employees Retirement System (IPERS) which is a cost-sharing multiple-employer defined benefit pension plan administered by the state of Iowa. IPERS provides retirement and death benefits which are established by state statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to IPERS, P.O. Box 9117, Des Moines, Iowa 50306-9117.

Plan members are required to contribute 3.70% of their annual covered salary and the County is required to contribute 5.75% of annual covered payroll except for law enforcement employees, in which case the percentages are 6.76% and 10.14%, respectively. Contribution requirements are established by state statute. The County's contribution to IPERS for the years ended June 30, 1997, 1996 and 1995 were \$757,400, \$706,867 and \$736,205, respectively, equal to the required contributions for each year.

### Note 9. Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their current 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. As of June 30, 1997, the County is currently in the process of investigating amending the plan to comply with IRC Section 457(g) which requires the plan to hold its assets in trust.

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

Total investments of the deferred compensation plan at market value amounted to \$2,320,943 as of June 30, 1997.

### Note 10. Risk Management and Insurance

The County is self-insured for general and automobile liability, property, pharmacy and worker's compensation. The County's general and automobile liability, property, pharmacy and worker's compensation premiums and claims are accounted for in the internal service funds. Charges are made to the operating funds based upon actual claims, historical claim experience, and estimated claims incurred and not yet reported for general and automobile liability, property, pharmacy, and worker's compensation. Unemployment claims are charged quarterly to the applicable funds based upon actual claims as assessed by the State.

Self-insurance is in effect up to a stop loss amount of approximately \$250,000 per claim for general and automobile liability, \$100,000 per claim for property 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, \$60,288,211 maximum coverage on property, and unlimited coverage on worker's compensation. All claims handling procedures are performed by independent claims administrators.

# COUNTY OF SCOTT, IOWA

## NOTES TO FINANCIAL STATEMENTS

### Note 10. Risk Management and Insurance (Continued)

Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. As of July 1, 1996, the County switched from being self-insured for health benefits to being fully insured with John Deere Health Care.

The changes in the aggregate liabilities for claims for the years ended June 30, 1997 and 1996 are as follows:

	1997		1996	
	Health Insurance	Self-Insurance	Health Insurance	Self-Insurance
Claims payable, beginning of year	\$ 239,006	\$ 657,000	\$ 283,167	\$ 986,000
Claims expense	9,802	738,680	1,335,841	542,173
Claims payments	(239,511)	(661,680)	(1,380,002)	(871,173)
Claims payable, end of year	\$ 9,297	\$ 734,000	\$ 239,006	\$ 657,000

### Note 11. Conduit Debt Obligations

In March 1996, the County issued two series of revenue bonds to provide financial assistance to Community Health Care, Inc., a not-for-profit corporation, for the construction of a health care facility deemed to be in the public interest. The bonds are collateralized by the property financed and are payable solely from the revenues of Community Health Care, Inc. Neither the County, the State nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying general purpose financial statements. As of June 30, 1997, the aggregate principal balance of the revenue bonds outstanding is \$2,210,000.

In March 1997, the County issued Industrial Development Revenue Bonds to provide financial assistance to M.A. Ford Manufacturing Co., Inc. for construction and furnishing of an expansion to the existing manufacturing facility. The bonds are collateralized by the property financed and are payable solely from the revenues of M.A. Ford Manufacturing Co., Inc. Neither the County, the State nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying general purpose financial statements. As of June 30, 1997, the aggregate principal balance of revenue bonds outstanding was \$3,000,000.

### Note 12. Scott Area Solid Waste Management Commission Agreement

In June 1995, the County issued \$7,100,000 in General Obligation County Solid Waste Disposal Bonds for which the County pledges its full faith and credit and power to levy direct general ad valorem taxes without limit as to rate or amount. The total amount of the bonds outstanding as of June 30, 1997 is \$6,660,000.

The County loaned the proceeds from the sale of the Bonds to the Scott Area Solid Waste Management Commission ("the Commission") for the acquisition, construction and equipping of a material recovery system, recovery facility, and a new landfill ("the Project") pursuant to the Financing Agreement by and between the County and the Commission. To obligate itself under the Financing Agreement, the Commission issued a \$7,100,000 Solid Waste Disposal Revenue Bond to the County pursuant to a resolution dated April 11, 1995. The repayment of the Revenue Bond corresponds to the payment of the Bonds by the County and \$6,660,000 remains outstanding as of June 30, 1997.

# COUNTY OF SCOTT, IOWA

## NOTES TO FINANCIAL STATEMENTS

---

### **Note 12. Scott Area Solid Waste Management Commission Agreement (Continued)**

Under the terms of the Financing Agreement, dated April 11, 1995, the Commission is obligated to establish rates, charges and fees sufficient to pay the cost of operations and maintenance of the Project and to leave Net Revenues sufficient to pay the semiannual debt service requirements of the Bonds. In the event that Net Revenues are insufficient to pay 100% of the debt service on the Bonds, the Commission is obligated to pay the County from other funds it has legally available, including the Reserve Fund, which is equal to the maximum annual debt service requirement on the Bonds due in any remaining fiscal year. If the Commission does not have sufficient funds to pay 100% of the debt service on the Bonds when due, the County is obligated to pay such deficiency from and of its funds legally available. Any amounts which are paid by the County for debt service payments on the Bonds must be reimbursed by the Commission out of future Net Revenues of the Project or other Commission funds which become available.

In the event future Net Revenues or other Commission funds are insufficient to repay the County, each of the Members of the Commission have obligated itself to repay the County its pro rata share of the deficiency from rates imposed on each property within its jurisdiction. The Financing Agreement may not be terminated so long as the Bonds are outstanding.

Financial statements of the Commission may be obtained by contacting Ms. Kathy Morris, Director, Scott Area Solid Waste Commission, 11555 110th Avenue, Davenport, Iowa 52804.

### **Note 13. 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, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenue:</b>			
Property taxes	\$ 12,555,794	\$ 12,581,846	\$ 26,052
Local option sales tax	2,627,022	3,053,022	426,000
Other taxes	559,717	722,262	162,545
Interest and penalties on taxes	275,000	272,553	(2,447)
<b>Intergovernmental:</b>			
Replacement tax	1,120,263	1,106,514	(13,749)
Grants	3,502,544	3,050,549	(451,995)
Other	428,710	575,732	147,022
Charges for services	2,303,276	2,396,173	92,897
Interest	1,155,034	1,335,108	180,074
Licenses and permits	239,480	306,515	67,035
Rental and fees	165,209	123,865	(41,344)
Other	209,190	455,143	245,953
<b>Total revenue</b>	<b>25,141,239</b>	<b>25,979,282</b>	<b>838,043</b>
<b>Expenditures, current operating:</b>			
<b>Public safety:</b>			
<b>Law enforcement program:</b>			
Uniformed patrol services	1,403,748	1,444,089	(40,341)
Investigations	814,367	881,893	(67,526)
Law enforcement communications	621,533	602,925	18,608
Adult correctional services	2,941,629	2,819,876	121,753
Administration	230,231	220,553	9,678
<b>Legal services program:</b>			
Criminal prosecution	1,159,606	1,169,855	(10,249)
Child support recovery	207,527	192,882	14,645
Medical examinations	86,000	64,788	21,212
<b>Emergency services:</b>			
Ambulance services	86,130	86,130	-
Disaster services/flood	1,038,516	429,994	608,522
<b>Total public safety</b>	<b>8,589,287</b>	<b>7,912,985</b>	<b>676,302</b>
<b>Court services:</b>			
Assistance to judges and magistrates program, bailiffs	213,584	190,485	23,099
<b>Court proceedings program:</b>			
Court costs	48,155	44,216	3,939
Detention services	398,498	374,636	23,862
Service of civil papers	356,277	356,982	(705)
Juvenile justice administration program, court-appointed attorneys for juveniles	372,000	373,565	(1,565)
<b>Total court services</b>	<b>1,388,514</b>	<b>1,339,884</b>	<b>48,630</b>
<b>Physical health and education:</b>			
<b>Physical health services program:</b>			
Personal and family health services	620,543	588,347	32,196
Communicable disease prevention and control services	871,664	912,084	(40,420)
Sanitation	712,972	644,259	68,713
Health administration	184,606	170,508	14,098
Educational services program, fairgrounds	35,000	35,000	-
<b>Total physical health and education</b>	<b>2,424,785</b>	<b>2,350,198</b>	<b>74,587</b>

(Continued)

# COUNTY OF SCOTT, IOWA

## SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS (Continued)

### GENERAL FUND

Year Ended June 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures, current operating:</b>			
<b>Mental health:</b>			
<b>Persons with mental health programs, mental illness:</b>			
Personal and environmental support	\$ -	\$ 136,384	\$ (136,384)
Licensed or approved living	-	24,880	(24,880)
<b>Persons with other development disabilities:</b>			
Personal and environmental support	-	35	(35)
Vocational services	9,500	10,736	(1,236)
Licensed or approved living	132,568	-	132,568
<b>Persons with chemical dependency:</b>			
Treatment services	343,678	332,838	10,840
Preventive services	144,217	28,000	116,217
<b>Total mental health</b>	<b>629,963</b>	<b>532,873</b>	<b>97,090</b>
<b>Social services:</b>			
<b>Services to poor program:</b>			
Administration	68,279	97,365	(29,086)
General welfare services	840,013	779,357	60,656
<b>Services to military veterans program:</b>			
Administration	41,971	13,888	28,083
General services to veterans	112,150	85,721	26,429
<b>Services to other adult programs, services to the elderly</b>	<b>167,547</b>	<b>167,800</b>	<b>(253)</b>
<b>Total social services</b>	<b>1,229,960</b>	<b>1,144,131</b>	<b>85,829</b>
<b>Expenditures, current operating:</b>			
<b>County environment:</b>			
<b>Environmental quality program:</b>			
Natural resources conservation	25,000	23,885	1,115
Weed eradication	-	6,484	(6,484)
Solid waste disposal	73,921	84,379	(10,458)
<b>Conservation and recreation services program:</b>			
Administration	248,728	238,622	10,106
Maintenance and operations	1,377,156	1,302,490	74,666
Recreation and environmental education	103,841	103,195	646
Animal control program, animal shelter	23,725	23,725	-
<b>County development program:</b>			
Land use and building controls	190,584	168,000	22,584
Economic development	438,783	343,658	95,125
<b>Total County environment</b>	<b>2,481,738</b>	<b>2,294,438</b>	<b>187,300</b>
<b>Roads and transportation</b>	<b>-</b>	<b>81</b>	<b>(81)</b>

(Continued)

# COUNTY OF SCOTT, IOWA

## SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS (Continued)

### GENERAL FUND

Year Ended June 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
State and local government services:			
Representation services programs:			
Elections administration	\$ 108,144	\$ 107,468	\$ 676
Local elections	356,606	344,453	12,153
State administrative services program:			
Motor vehicle registration and licensing	487,248	487,850	(602)
Recording of public documents	423,120	404,118	19,002
<b>Total state and local government services</b>	<u>1,375,118</u>	<u>1,343,889</u>	<u>31,229</u>
Interprogram services:			
Policy and administration program:			
General County management	397,694	357,969	39,725
Administrative management services	681,807	648,264	33,543
Treasury management services	612,655	602,264	10,391
Other policy and administration	318,582	160,968	157,614
Central services program:			
General services	1,551,780	1,420,975	130,805
Data processing services	680,067	656,277	23,790
Risk management services program:			
Tort liability	424,910	399,359	25,551
Safety of workplace	200,879	236,358	(35,479)
Fidelity of public officers	5,819	2,769	3,050
Unemployment compensation	33,522	23,194	10,328
<b>Total interprogram services</b>	<u>4,907,715</u>	<u>4,508,397</u>	<u>399,318</u>
<b>Total expenditures</b>	<u>23,027,080</u>	<u>21,426,876</u>	<u>1,600,204</u>
<b>Excess of revenue over expenditures</b>	2,114,159	4,552,406	2,438,247
Other financing (uses), operating transfers out	(2,032,569)	(2,685,598)	(653,029)
<b>Excess of revenue and other financing     sources over expenditures and other     financing uses</b>	<u>\$ 81,590</u>	<u>1,866,808</u>	<u>\$ 1,785,218</u>
Fund balance, beginning		<u>7,789,375</u>	
Fund balance, ending		<u>\$ 9,656,183</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:

**Mental Health/Developmental Disabilities Fund** - To account for state revenue allocated to the County to be used to provide mental health and disability services.

**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, 1997

	Mental Health/ Developmental Disabilities Fund	Rural Services Fund	Secondary Roads Fund	Total
<b>ASSETS</b>				
Cash and investments	\$ 1,194,104	\$ 116,618	\$ 919,394	\$ 2,230,116
Receivables:				
Property taxes	12,478	2,921	-	15,399
Accounts	28,991	-	-	28,991
Due from other governmental agencies	76,376	-	198,944	275,320
<b>Total assets</b>	<b>\$ 1,311,949</b>	<b>\$ 119,539</b>	<b>\$ 1,118,338</b>	<b>\$ 2,549,826</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 908,196	\$ -	\$ 138,136	\$ 1,046,332
Accrued liabilities	23,047	-	27,354	50,401
Deferred revenue	-	2,819	-	2,819
Compensated absences	-	-	85,290	85,290
<b>Total liabilities</b>	<b>931,243</b>	<b>2,819</b>	<b>250,780</b>	<b>1,184,842</b>
Fund Balances	380,706	116,720	867,558	1,364,984
<b>Total liabilities and fund balances</b>	<b>\$ 1,311,949</b>	<b>\$ 119,539</b>	<b>\$ 1,118,338</b>	<b>\$ 2,549,826</b>

# COUNTY OF SCOTT, IOWA

## COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES SPECIAL REVENUE FUNDS

Year Ended June 30, 1997

	Mental Health/ Developmental Disabilities Fund	Rural Services Fund	Secondary Roads Fund	Total
<b>Revenue:</b>				
Property taxes	\$ 3,874,626	\$ 1,466,877	\$ -	\$ 5,341,503
Other taxes	9,289	11,666	-	20,955
Intergovernmental	5,999,376	164,730	1,762,991	7,927,097
Charges for services	114,873	-	46,751	161,624
Other	50	-	137,163	137,213
<b>Total revenue</b>	<b>9,998,214</b>	<b>1,643,273</b>	<b>1,946,905</b>	<b>13,588,392</b>
<b>Expenditures:</b>				
Current operating:				
Mental health	9,328,108	-	-	9,328,108
Roads and transportation	-	-	3,141,247	3,141,247
Capital outlay	-	-	1,223,842	1,223,842
<b>Total expenditures</b>	<b>9,328,108</b>	<b>-</b>	<b>4,365,089</b>	<b>13,693,197</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>670,106</b>	<b>1,643,273</b>	<b>(2,418,184)</b>	<b>(104,805)</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	1,866,464	1,866,464
Operating transfers out	(289,400)	(1,373,917)	-	(1,663,317)
Operating transfers to component unit	-	(275,047)	-	(275,047)
<b>Total other financing sources (uses)</b>	<b>(289,400)</b>	<b>(1,648,964)</b>	<b>1,866,464</b>	<b>(71,900)</b>
<b>Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses</b>	<b>380,706</b>	<b>(5,691)</b>	<b>(551,720)</b>	<b>(176,705)</b>
Fund balances, beginning	-	122,411	1,419,278	1,541,689
Fund balances, ending	\$ 380,706	\$ 116,720	\$ 867,558	\$ 1,364,984

# COUNTY OF SCOTT, IOWA

## SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

### MENTAL HEALTH/DEVELOPMENTAL DISABILITIES FUND

Year Ended June 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Property taxes	\$ 3,839,668	\$ 3,874,206	\$ 34,538
Other taxes	16,844	9,289	(7,555)
Intergovernmental	5,907,354	6,085,182	177,828
Charges for services	72,000	81,019	9,019
Other	15,000	813	(14,187)
<b>Total revenue</b>	<u>9,850,866</u>	<u>10,050,509</u>	<u>199,643</u>
Expenditures, mental health	<u>9,811,141</u>	<u>9,356,405</u>	<u>454,736</u>
<b>Excess of revenue over expenditures</b>	<u>39,725</u>	<u>694,104</u>	<u>654,379</u>
Other financing sources, operating transfers in	<u>500,000</u>	<u>500,000</u>	<u>-</u>
<b>Excess of revenue and other financing sources over expenditures</b>	<u>\$ 539,725</u>	<u>1,194,104</u>	<u>\$ 654,379</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ 1,194,104</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, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Property taxes	\$ 1,478,367	\$ 1,466,962	\$ (11,405)
Other taxes	14,363	11,666	(2,697)
Intergovernmental	144,839	164,730	19,891
<b>Total revenue</b>	<u>1,637,569</u>	<u>1,643,358</u>	<u>5,789</u>
Other financing (uses):			
Operating transfers out	(1,373,917)	(1,373,917)	-
Operating transfers to component unit	(275,047)	(275,047)	-
	<u>(1,648,964)</u>	<u>(1,648,964)</u>	<u>-</u>
<b>(Deficiency) of revenue over other financing uses</b>	<u>\$ (11,395)</u>	<u>(5,606)</u>	<u>\$ 5,789</u>
Fund balance, beginning		<u>122,226</u>	
Fund balance, ending		<u>\$ 116,620</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, 1997**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenue:</b>			
Intergovernmental, primarily road use taxes	\$ 1,621,800	\$ 1,724,061	\$ 102,261
Charges for services	20,500	46,751	26,251
Other	23,500	137,163	113,663
<b>Total revenue</b>	<u>1,665,800</u>	<u>1,907,975</u>	<u>242,175</u>
<b>Expenditures:</b>			
Current operating, roads and transportation	2,927,900	3,065,130	(137,230)
Capital outlay, buildings and equipment	1,240,000	1,223,908	16,092
<b>Total expenditures</b>	<u>4,167,900</u>	<u>4,289,038</u>	<u>(121,138)</u>
<b>(Deficiency) of revenue over expenditures</b>	<u>(2,502,100)</u>	<u>(2,381,063)</u>	<u>121,037</u>
Other financing sources, operating transfers in	1,866,464	1,866,464	-
<b>Excess (deficiency) of revenue and other financing sources over expenditures</b>	<u>\$ (635,636)</u>	<u>(514,599)</u>	<u>\$ 121,037</u>
Fund balance, beginning		<u>1,336,664</u>	
Fund balance, ending		<u>\$ 822,065</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, 1997

	Health Insurance Fund	Self- Insurance Fund	Total
<b>ASSETS</b>			
Cash and investments	\$ 540,678	\$ 1,381,108	\$ 1,921,786
Due from other funds	-	385,673	385,673
<b>Total assets</b>	<b>\$ 540,678</b>	<b>\$ 1,766,781</b>	<b>\$ 2,307,459</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable	\$ 9,297	\$ 734,000	\$ 743,297
Accrued liabilities	139,905	-	139,905
<b>Total liabilities</b>	<b>149,202</b>	<b>734,000</b>	<b>883,202</b>
Fund Equity:			
Contributed capital	261,164	837,713	1,098,877
Retained earnings	130,312	195,068	325,380
<b>Total fund equity</b>	<b>391,476</b>	<b>1,032,781</b>	<b>1,424,257</b>
<b>Total liabilities and fund equity</b>	<b>\$ 540,678</b>	<b>\$ 1,766,781</b>	<b>\$ 2,307,459</b>



# COUNTY OF SCOTT, IOWA

## COMBINING STATEMENT OF REVENUE, EXPENSES AND CHANGES IN RETAINED EARNINGS INTERNAL SERVICE FUNDS Year Ended June 30, 1997

	Health Insurance Fund	Self- Insurance Fund	Total
Operating revenue:			
Charges for services	\$ 83,511	\$ 714,448	\$ 797,959
Other	4,582	22,737	27,319
<b>Total operating revenue</b>	<b>88,093</b>	<b>737,185</b>	<b>825,278</b>
Operating expenses, claims and administration	41,716	738,679	780,395
<b>Operating income (loss)</b>	<b>46,377</b>	<b>(1,494)</b>	<b>44,883</b>
Nonoperating income, interest	-	71,027	71,027
<b>Net income</b>	<b>46,377</b>	<b>69,533</b>	<b>115,910</b>
Retained earnings, beginning	83,935	125,535	209,470
Retained earnings, ending	<b>\$ 130,312</b>	<b>\$ 195,068</b>	<b>\$ 325,380</b>

# COUNTY OF SCOTT, IOWA

## COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS Year Ended June 30, 1997

	Health Insurance Fund	Self- Insurance Fund	Total
<b>Cash Flows from Operating Activities:</b>			
Cash received from premiums allocated	\$ -	\$ 661,680	\$ 661,680
Cash received from employee contributions	10,742	-	10,742
Cash received from employer contributions	111,653	-	111,653
Cash payments for insurance premiums and services	(31,915)	(661,680)	(693,595)
Cash payments to employees for claims	(239,511)	-	(239,511)
Other operating revenue	4,582	22,738	27,320
<b>Net cash provided by (used in) operating activities</b>	<b>(144,449)</b>	<b>22,738</b>	<b>(121,711)</b>
<b>Cash Flows from Investing Activities, interest received</b>			
	-	71,027	71,027
<b>Net increase (decrease) in cash</b>	<b>(144,449)</b>	<b>93,765</b>	<b>(50,684)</b>
<b>Cash:</b>			
Beginning	685,127	1,287,343	1,972,470
Ending	<u>\$ 540,678</u>	<u>\$ 1,381,108</u>	<u>\$ 1,921,786</u>
<b>Reconciliation of Operating Income to Net Cash Provided By Operating Activities:</b>			
Operating income (loss)	\$ 46,377	\$ (1,494)	\$ 44,883
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
(Increase) in receivables and interfund receivables	-	(52,768)	(52,768)
Increase (decrease) in accounts payable	(229,709)	77,000	(152,709)
Increase in accrued liabilities	38,883	-	38,883
<b>Net cash provided by (used in) operating activities</b>	<b>(144,449)</b>	<b>22,738</b>	<b>(121,711)</b>

## 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.

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

**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, 1997

	Expendable Trust Funds	Agency Funds	Total
<b>ASSETS</b>			
Cash and investments	\$ 250,995	\$ 6,770,878	\$ 7,021,873
Receivables:			
Property taxes	-	368,034	368,034
Accounts	-	2,137	2,137
Due from other funds	-	3,977	3,977
<b>Total assets</b>	<b>\$ 250,995</b>	<b>\$ 7,145,026</b>	<b>\$ 7,396,021</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ -	\$ 171,797	\$ 171,797
Due to other funds	-	384,953	384,953
Due to other governmental agencies	-	4,267,333	4,267,333
Deferred compensation	-	2,320,943	2,320,943
<b>Total liabilities</b>	<b>-</b>	<b>7,145,026</b>	<b>7,145,026</b>
Fund Balances	250,995	-	250,995
<b>Total liabilities and fund balances</b>	<b>\$ 250,995</b>	<b>\$ 7,145,026</b>	<b>\$ 7,396,021</b>

# COUNTY OF SCOTT, IOWA

## COMBINING BALANCE SHEET EXPENDABLE TRUST FUNDS June 30, 1997

	Community Services Fund	Jail General Trust Fund	Total
<b>ASSETS</b>			
Cash and investments	\$ 217,350	\$ 33,645	\$ 250,995
<b>LIABILITIES AND FUND BALANCES</b>			
Fund Balances	\$ 217,350	\$ 33,645	\$ 250,995

# COUNTY OF SCOTT, IOWA

## COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE EXPENDABLE TRUST FUNDS Year Ended June 30, 1997

	Community Services Fund	Jail General Trust Fund	Total
Revenue, other	\$ 2,585,679	\$ 353,761	\$ 2,939,440
Expenditures, nonprogram services and supplies	2,585,036	340,058	2,925,094
Excess of revenue over expenditures	643	13,703	14,346
Fund balances, beginning	216,707	19,942	236,649
Fund balances, ending	\$ 217,350	\$ 33,645	\$ 250,995

# COUNTY OF SCOTT, IOWA

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS Year Ended June 30, 1997

	Balance June 30, 1996	Additions	Deletions	Balance June 30, 1997
<b>Agricultural Extension Service Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 1,630	\$ 149,334	\$ 149,567	\$ 1,397
Receivables, property taxes	554	457	554	457
<b>Total assets</b>	<b>\$ 2,184</b>	<b>\$ 149,791</b>	<b>\$ 150,121</b>	<b>\$ 1,854</b>
<b>LIABILITIES, due to other governmental agencies</b>				
	\$ 2,184	\$ 149,791	\$ 150,121	\$ 1,854
<b>Bangs Eradication Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 218	\$ 20,490	\$ 20,516	\$ 192
Receivables, property taxes	74	63	74	63
<b>Total assets</b>	<b>\$ 292</b>	<b>\$ 20,553</b>	<b>\$ 20,590</b>	<b>\$ 255</b>
<b>LIABILITIES, due to other governmental agencies</b>				
	\$ 292	\$ 20,553	\$ 20,590	\$ 255
<b>City Taxing Districts Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 476,283	\$ 47,308,157	\$ 47,405,958	\$ 378,482
Receivables, property taxes	195,084	166,569	195,084	166,569
<b>Total assets</b>	<b>\$ 671,367</b>	<b>\$ 47,474,726</b>	<b>\$ 47,601,042</b>	<b>\$ 545,051</b>
<b>LIABILITIES, due to other governmental agencies</b>				
	\$ 671,367	\$ 47,474,933	\$ 47,601,249	\$ 545,051
<b>Community College Taxing District Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 32,265	\$ 2,729,122	\$ 2,741,635	\$ 19,752
Receivables, property taxes	9,315	7,824	9,315	7,824
<b>Total assets</b>	<b>\$ 41,580</b>	<b>\$ 2,736,946</b>	<b>\$ 2,750,950</b>	<b>\$ 27,576</b>
<b>LIABILITIES, due to other governmental agencies</b>				
	\$ 41,580	\$ 2,736,979	\$ 2,750,983	\$ 27,576

(Continued)

# COUNTY OF SCOTT, IOWA

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued) ALL AGENCY FUNDS Year Ended June 30, 1997

	Balance June 30, 1996	Additions	Deletions	Balance June 30, 1997
<b>Fire Taxing District Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 3,109	\$ 171,713	\$ 171,590	\$ 3,232
Receivables, property taxes	392	380	392	380
<b>Total assets</b>	<b>\$ 3,501</b>	<b>\$ 172,093</b>	<b>\$ 171,982</b>	<b>\$ 3,612</b>
<b>LIABILITIES, due to other governmental agencies</b>	<b>\$ 3,501</b>	<b>\$ 172,120</b>	<b>\$ 172,009</b>	<b>\$ 3,612</b>
<b>School Taxing District Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 715,457	\$ 62,166,875	\$ 62,299,033	\$ 583,299
Receivables, property taxes	246,115	192,621	246,115	192,621
<b>Total assets</b>	<b>\$ 961,572</b>	<b>\$ 62,359,496</b>	<b>\$ 62,545,148</b>	<b>\$ 775,920</b>
<b>LIABILITIES, due to other governmental agencies</b>	<b>\$ 961,572</b>	<b>\$ 62,232,882</b>	<b>\$ 62,418,534</b>	<b>\$ 775,920</b>
<b>Township Taxing District Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 1,911	\$ 101,552	\$ 101,598	\$ 1,865
Receivables, property taxes	209	120	209	120
<b>Total assets</b>	<b>\$ 2,120</b>	<b>\$ 101,672</b>	<b>\$ 101,807</b>	<b>\$ 1,985</b>
<b>LIABILITIES, due to other governmental agencies</b>	<b>\$ 2,120</b>	<b>\$ 101,678</b>	<b>\$ 101,813</b>	<b>\$ 1,985</b>
<b>Other Taxing Districts Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 11,529	\$ 21,652,357	\$ 21,634,612	\$ 29,274
Receivables:				
Property taxes	1	-	1	-
Accounts	3,875	-	3,875	-
<b>Total assets</b>	<b>\$ 15,405</b>	<b>\$ 21,652,357</b>	<b>\$ 21,638,488</b>	<b>\$ 29,274</b>
<b>LIABILITIES, due to other governmental agencies</b>	<b>\$ 15,405</b>	<b>\$ 29,274</b>	<b>\$ 15,405</b>	<b>\$ 29,274</b>

(Continued)



# COUNTY OF SCOTT, IOWA

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued) ALL AGENCY FUNDS Year Ended June 30, 1997

	Balance June 30, 1996	Additions	Deletions	Balance June 30, 1997
<b>City Special Assessments Fund</b>				
<b>ASSETS, cash and investments</b>	\$ 273,221	\$ 1,120,017	\$ 1,158,291	\$ 234,947
<b>LIABILITIES, due to other governmental agencies</b>	\$ 273,221	\$ 1,120,696	\$ 1,158,970	\$ 234,947
<b>County Auditor's Cash Pool Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 277,607	\$ 5,968,479	\$ 6,108,837	\$ 137,249
Due from other funds	1,813	3,977	1,813	3,977
	\$ 279,420	\$ 5,972,456	\$ 6,110,650	\$ 141,226
<b>LIABILITIES, due to other governmental agencies</b>	\$ 279,420	\$ 5,972,456	\$ 6,110,650	\$ 141,226
<b>County Auditor Agency Fund</b>				
<b>ASSETS, cash and investments</b>	\$ 79,453	\$ 5,710	\$ 2,111	\$ 83,052
<b>LIABILITIES</b>				
Accounts payable	\$ 76,281	\$ 5,710	\$ 2,111	\$ 79,880
Due to other funds	3,172	3,172	3,172	3,172
<b>Total liabilities</b>	\$ 79,453	\$ 8,882	\$ 5,283	\$ 83,052
<b>County Recorder Agency Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 259,820	\$ 1,888,217	\$ 1,835,211	\$ 312,826
Accounts receivable	2,182	2,138	2,183	2,137
<b>Total assets</b>	\$ 262,002	\$ 1,890,355	\$ 1,837,394	\$ 314,963
<b>LIABILITIES</b>				
Due to other funds	\$ 189,558	\$ 208,414	\$ 189,559	\$ 208,413
Due to other governmental agencies	72,444	106,550	72,444	106,550
<b>Total liabilities</b>	\$ 262,002	\$ 314,964	\$ 262,003	\$ 314,963

(Continued)

# COUNTY OF SCOTT, IOWA

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued) ALL AGENCY FUNDS Year Ended June 30, 1997

	Balance June 30, 1996	Additions	Deletions	Balance June 30, 1997
<b>County Sheriff Agency Fund</b>				
<b>ASSETS, cash and investments</b>	\$ 44,139	\$ 1,014,372	\$ 988,375	\$ 70,136
<b>LIABILITIES</b>				
Due to other funds	\$ 312	\$ 8,630	\$ 312	\$ 8,630
Due to other governmental agencies	43,827	61,506	43,827	61,506
<b>Total liabilities</b>	\$ 44,139	\$ 70,136	\$ 44,139	\$ 70,136
<b>County Conservation Board Escrow Fund</b>				
<b>ASSETS, cash and investments</b>	\$ 100,650	\$ 1,688,357	\$ 1,601,821	\$ 187,186
<b>LIABILITIES</b>				
Accounts payable	\$ 82,361	\$ 1,609,577	\$ 1,601,821	\$ 90,117
Due to other funds	18,289	97,069	18,289	97,069
<b>Total liabilities</b>	\$ 100,650	\$ 1,706,646	\$ 1,620,110	\$ 187,186
<b>County Employees' Deferred Compensation Fund</b>				
<b>ASSETS, cash and investments</b>	\$ 1,829,288	\$ 607,347	\$ 115,692	\$ 2,320,943
<b>LIABILITIES, deferred compensation</b>	\$ 1,829,288	\$ 607,347	\$ 115,692	\$ 2,320,943
<b>Motor Vehicle Tax Fund</b>				
<b>ASSETS, cash and investments</b>	\$ 1,018,409	\$ 13,282,083	\$ 13,125,396	\$ 1,175,096
<b>LIABILITIES</b>				
Due to other funds	\$ 50,663	\$ 61,647	\$ 48,210	\$ 64,100
Due to other governmental agencies	967,746	13,268,646	13,125,396	1,110,996
<b>Total liabilities</b>	\$ 1,018,409	\$ 13,330,293	\$ 13,173,606	\$ 1,175,096
<b>Original Bond Issue Escrow Fund</b>				
<b>ASSETS, cash and investments</b>	\$ 1,800	\$ -	\$ -	\$ 1,800
<b>LIABILITIES, accounts payable</b>	\$ 1,800	\$ -	\$ -	\$ 1,800

(Continued)

# COUNTY OF SCOTT, IOWA

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)

### ALL AGENCY FUNDS

Year Ended June 30, 1997

	Balance June 30, 1996	Additions	Deletions	Balance June 30, 1997
<b>Tax Sale Redemption Fund</b>				
ASSETS, cash and investments	\$ 60,027	\$ 113,821	\$ 130,040	\$ 43,808
LIABILITIES, due to other governmental agencies	\$ 60,027	\$ 113,821	\$ 130,040	\$ 43,808
<b>Use Tax Fund</b>				
ASSETS, cash and investments	\$ 1,077,543	\$ 12,503,222	\$ 12,394,423	\$ 1,186,342
LIABILITIES				
Due to other funds	\$ 3,319	\$ 39,076	\$ 38,826	\$ 3,569
Due to other governmental agencies	1,074,224	12,502,972	12,394,423	1,182,773
Total liabilities	\$ 1,077,543	\$ 12,542,048	\$ 12,433,249	\$ 1,186,342
<b>Total Combined Funds</b>				
<b>ASSETS</b>				
Cash and investments	\$ 6,264,359	\$ 172,491,225	\$ 171,984,706	\$ 6,770,878
Receivables:				
Property taxes	451,744	368,034	451,744	368,034
Accounts	6,057	2,138	6,058	2,137
Due from other funds	1,813	3,977	1,813	3,977
Total assets	\$ 6,723,973	\$ 172,865,374	\$ 172,444,321	\$ 7,145,026
<b>LIABILITIES</b>				
Accounts payable	\$ 160,442	\$ 1,615,287	\$ 1,603,932	\$ 171,797
Due to other funds	265,313	418,008	298,368	384,953
Due to other governmental agencies	4,468,930	146,064,857	146,266,454	4,267,333
Deferred compensation	1,829,288	607,347	115,692	2,320,943
Total liabilities	\$ 6,723,973	\$ 148,705,499	\$ 148,284,446	\$ 7,145,026



## 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, 1997

	Balance June 30, 1996	Reclass- ifications	Additions	Deletions	Balance June 30, 1997
<b>ASSETS</b>					
Land and improvements	\$ 3,156,147	\$ -	\$ 26,096	\$ 21,026	\$ 3,161,217
Buildings and structures	21,340,840	64,221	345,233	34,502	21,715,792
Furniture and fixtures	828,148	-	25,332	5,551	847,929
Equipment	8,210,290	106,714	1,080,906	605,165	8,792,745
Vehicles	2,633,908	-	543,626	389,697	2,787,837
Construction in progress	272,340	(170,935)	56,350	-	157,755
	<u>\$ 36,441,673</u>	<u>\$ -</u>	<u>\$ 2,077,543</u>	<u>\$ 1,055,941</u>	<u>\$ 37,463,275</u>
<b>FUNDING SOURCE</b>					
General fund	\$ 19,045,115	\$ -	\$ 1,293,262	\$ 446,103	\$ 19,892,274
Special revenue funds (excluding revenue sharing)	4,601,017	-	762,510	609,838	4,753,689
Capital project fund:					
General obligation bonds proceeds	5,600,000	-	-	-	5,600,000
Federal grants	7,195,541	-	21,771	-	7,217,312
	<u>\$ 36,441,673</u>	<u>\$ -</u>	<u>\$ 2,077,543</u>	<u>\$ 1,055,941</u>	<u>\$ 37,463,275</u>

# COUNTY OF SCOTT, IOWA

## SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY (Continued) June 30, 1997

	Land and Improvements	Buildings and Structures	Furniture and Fixtures
<b>State and local government services:</b>			
Representation services	\$ -	\$ -	\$ 61,252
State administrative services	-	14,662	72,728
<b>Total state and local government services</b>	<b>-</b>	<b>14,662</b>	<b>133,980</b>
<b>Interprogram services:</b>			
Policy and administration	-	9,773	56,463
Central services	1,895,301	17,048,917	59,486
<b>Total interprogram services</b>	<b>1,895,301</b>	<b>17,058,690</b>	<b>115,949</b>
<b>Total general fixed assets</b>	<b>\$ 3,161,217</b>	<b>\$ 21,715,792</b>	<b>\$ 847,929</b>



Equipment	Vehicles	Construction In-Process	Total
\$ 322,613	\$ 8,411	\$ -	\$ 392,276
49,841	-	-	137,231
<u>372,454</u>	<u>8,411</u>	<u>-</u>	<u>529,507</u>
107,072	2,243	-	175,551
<u>2,402,484</u>	<u>113,084</u>	<u>13,645</u>	<u>21,532,917</u>
<u>2,509,556</u>	<u>115,327</u>	<u>13,645</u>	<u>21,708,468</u>
<u>\$ 8,792,745</u>	<u>\$ 2,787,837</u>	<u>\$ 157,755</u>	<u>\$ 37,463,275</u>

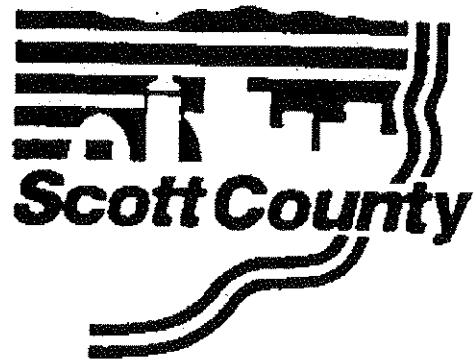
# COUNTY OF SCOTT, IOWA

## SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY Year Ended June 30, 1997

	Balance June 30, 1996	Additions	Deletions	Balance June 30, 1997
<b>Public safety:</b>				
Law enforcement	\$ 1,888,339	\$ 254,036	\$ 101,588	\$ 2,040,787
Legal services	138,307	19,642	10,250	147,699
<b>Total public safety</b>	<b>2,026,646</b>	<b>273,678</b>	<b>111,838</b>	<b>2,188,486</b>
<b>Court services:</b>				
Court proceedings	799,340	48,768	11,147	836,961
Juvenile justice administration	23,529	2,056	1,583	24,002
<b>Total court services</b>	<b>822,869</b>	<b>50,824</b>	<b>12,730</b>	<b>860,963</b>
Physical health services	312,007	12,575	11,072	313,510
<b>Mental health:</b>				
Persons with mental illness	2,711	175	86	2,800
Persons with chronic mental illness	132,627	24,796	2,383	155,040
Persons with mental retardation	15,269	675	253	15,691
Persons with developmental disabilities	31	10	7	34
Persons with chemical dependencies	156	49	33	172
<b>Total mental health</b>	<b>150,794</b>	<b>25,705</b>	<b>2,762</b>	<b>173,737</b>
<b>Social services:</b>				
Services to poor	135,930	4,364	53,906	86,388
Services to military veterans	3,144	966	667	3,443
<b>Total social services</b>	<b>139,074</b>	<b>5,330</b>	<b>54,573</b>	<b>89,831</b>
<b>County environment:</b>				
Environmental quality	842	-	-	842
Conservation and recreation services	5,159,958	424,916	125,547	5,459,327
Animal control	561	-	-	561
County development	26,692	-	-	26,692
<b>Total county environment</b>	<b>5,188,053</b>	<b>424,916</b>	<b>125,547</b>	<b>5,487,422</b>
<b>Roads and transportation:</b>				
Secondary roads administration and engineering	297,933	38,126	25,321	310,738
Roadway maintenance	595,867	76,251	50,642	621,476
General roadway expenditures	5,064,879	648,133	533,875	5,179,137
<b>Total roads and transportation</b>	<b>5,958,679</b>	<b>762,510</b>	<b>609,838</b>	<b>6,111,351</b>
<b>State and local government services:</b>				
Representation services	383,865	8,411	-	392,276
State administrative services	136,818	5,165	4,752	137,231
<b>Total state and local government services</b>	<b>520,683</b>	<b>13,576</b>	<b>4,752</b>	<b>529,507</b>
<b>Interprogram services:</b>				
Policy and administration	172,049	7,157	3,655	175,551
Central services	21,150,819	501,272	119,174	21,532,917
<b>Total interprogram services</b>	<b>21,322,868</b>	<b>508,429</b>	<b>122,829</b>	<b>21,708,468</b>
<b>Total general fixed assets</b>	<b>\$ 36,441,673</b>	<b>\$ 2,077,543</b>	<b>\$ 1,055,941</b>	<b>\$ 37,463,275</b>

# Statistical Section





# COUNTY OF SCOTT, IOWA

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

Fiscal Year	Public Safety	Court Services	Physical Health and Education	Mental Health	Social Services
1987-88	\$ 4,614,475	\$ 839,698	\$ 2,017,879	\$ 6,132,574	\$ 851,899
1988-89	4,594,716	757,121	1,930,226	6,656,248	758,624
1989-90	4,974,294	698,328	2,029,798	6,605,965	837,299
1990-91	5,589,528	784,423	2,143,191	7,218,993	906,497
1991-92	6,201,652	829,974	2,213,705	7,903,235	852,115
1992-93	6,408,603	881,507	2,473,165	9,597,336	982,490
1993-94	6,456,396	1,189,016	2,039,121	9,256,524	896,626
1994-95	9,442,709	1,339,435	2,186,509	10,099,959	1,047,396
1995-96	8,340,292	1,367,381	2,287,912	9,707,547	1,079,838
1996-97	7,840,630	1,341,750	2,348,643	9,829,781	1,161,225

(1) Includes all governmental funds.

County Environment	Roads And Trans- portation	State And Local Government Services	Inter- program Services	Capital Outlay	Debt Services	Total
\$ 1,092,255	\$ 2,320,477	\$ 1,734,187	\$ 4,987,182	\$ 1,578,020	\$ 484,250	\$ 26,652,896
1,140,713	2,597,159	1,640,202	4,796,221	1,591,473	496,971	26,959,674
1,230,761	2,640,384	1,770,082	3,787,506	2,429,839	456,471	27,460,727
1,497,513	2,781,354	1,818,496	3,641,730	1,688,903	452,596	28,523,224
1,665,984	2,417,860	1,934,887	4,215,310	3,288,497	501,554	32,024,773
1,925,512	2,875,998	2,038,421	4,176,940	1,744,020	441,296	33,545,288
2,049,726	2,776,994	1,184,405	4,541,523	2,159,733	445,975	32,996,039
1,947,864	2,457,303	1,199,785	4,574,457	2,396,637	418,502	37,110,556
2,003,329	2,566,390	1,241,581	4,714,536	2,448,271	1,014,870	36,771,947
2,251,761	3,141,328	1,348,174	4,594,126	2,745,124	1,038,735	37,641,277

# COUNTY OF SCOTT, IOWA

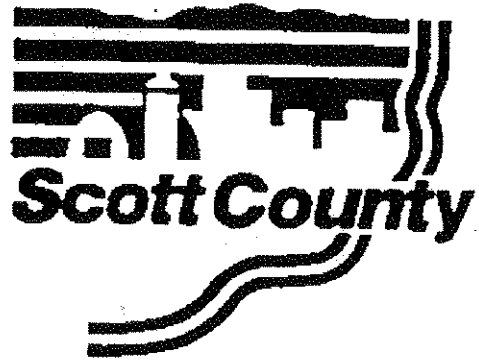
## GENERAL GOVERNMENTAL REVENUE BY SOURCE (1) LAST TEN FISCAL YEARS

Fiscal Year	Taxes (2)	Intergovernmental	Licenses And Permits	Charges For Services	Interest	Miscellaneous	Total
1987-88	\$ 16,545,238	\$ 5,986,920	\$ 129,131	\$ 1,712,234	\$ 1,159,860	\$ 996,366	\$ 26,529,749
1988-89	17,739,794	6,007,477	192,567	1,890,740	1,442,365	593,390	27,866,333
1989-90	19,527,676	5,613,765	139,618	1,645,154	1,484,737	578,273	28,989,223
1990-91	19,571,733	6,447,801	175,920	1,831,672	1,476,001	947,406	30,450,533
1991-92	21,296,484	6,143,486	201,399	2,282,180	881,619	785,536	31,590,704
1992-93	21,544,137	7,415,815	185,978	2,286,098	477,088	1,017,815	32,926,931
1993-94	21,412,890	7,422,455	218,255	2,428,849	774,711	599,270	32,856,430
1994-95	22,928,492	10,721,388	227,727	2,279,868	1,200,929	783,276	38,141,680
1995-96	21,442,172	12,203,185	249,440	2,388,571	1,348,927	601,273	38,233,568
1996-97	22,635,375	12,912,534	306,103	2,634,903	1,367,732	752,424	40,609,071

(1) Includes all governmental funds.

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





# 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>
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
1993-94	119,358,290	118,632,767	99.39
1994-95	124,279,732	123,618,778	99.47
1995-96	127,689,138	127,056,457	99.50
1996-97	127,684,330	126,877,840	99.37

- (1) Total tax collections solely for Scott County were \$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; \$17,642,076 for 1992-93; \$18,254,428 for 1993-94; \$19,644,987 for 1994-95; \$18,192,620 for 1995-96; and \$18,341,573 for 1996-97.

Delinquent Tax Collections	Total Tax Collections (1)	Total Collections As Percent Of Current Levy	Outstanding Delinquent Taxes	Delinquent As Percent Of Current Levy
\$ 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	3.69
2,788,294	109,703,312	101.19	1,096,048	1.01
922,717	114,973,607	100.18	302,598	0.26
25,677	118,658,444	99.41	474,076	0.40
69,259	123,688,037	99.52	331,532	0.27
126,402	127,182,859	99.60	325,723	0.26
123,797	127,001,637	99.47	248,744	0.19

# COUNTY OF SCOTT, IOWA

## ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY LAST TEN FISCAL YEARS

Fiscal Year	Real Property		Personal Property	
	Taxable Value	Assessed Value (1)	Taxable Value	Assessed Value (1)
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
1993-94	3,126,108,587	3,871,989,604	232,739,566	232,739,566
1994-95	3,309,530,239	4,295,968,674	252,058,644	252,058,644
1995-96	3,384,478,122	4,419,320,298	258,921,872	258,921,872
1996-97	3,502,340,089	4,982,800,925	270,794,085	270,794,085

(1) Assessed value equals estimated actual value.

Utilities		Total		Ratio of Taxable to Assessed Value	Tax Increment Financing District Values
Taxable Value	Assessed Value (1)	Taxable Value	Assessed Value (1)		
\$ 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
374,417,177	374,417,177	3,733,265,330	4,479,146,347	83.3	81,562,040
332,671,409	332,671,409	3,894,260,292	4,880,698,727	79.8	62,253,911
360,586,917	372,882,986	4,003,986,911	5,051,125,156	79.3	81,615,161
343,109,441	343,726,116	4,116,243,615	5,597,321,126	73.5	117,883,768

# COUNTY OF SCOTT, IOWA

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

	Bettendorf			Davenport	
	Bettendorf	North Scott	Pleasant Valley	Bettendorf	Davenport
<b>1996-97:</b>					
City	11.45613	11.45613	11.45613	13.96012	13.96012
Area IX Community College	0.51543	0.51543	0.51543	0.51543	0.51543
School District	15.58368	15.77880	13.81073	15.58368	15.33816
State	0.04144	0.04144	0.04144	0.04144	0.04144
Assessor (1)	0.23869	0.23869	0.23869	0.34674	0.34674
County	4.32681	4.32681	4.32681	4.32681	4.32681
<b>Total levy</b>	<b>32.16218</b>	<b>32.35730</b>	<b>30.38923</b>	<b>34.77422</b>	<b>34.52870</b>
Ratio of Scott County to totals	0.13453	0.13372	0.14238	0.12443	0.12531
<b>1995-96:</b>					
City	11.45562	11.45562	11.45562	13.95250	13.95250
Area IX Community College	0.51856	0.51856	0.51856	0.51856	0.51856
School District	16.72025	17.00862	14.95000	16.72025	16.65193
State	0.04246	0.04246	0.04246	0.04246	0.04246
Assessor (1)	0.22992	0.22992	0.22992	0.28729	0.28729
County	4.42243	4.42243	4.42243	4.42243	4.42243
<b>Total levy</b>	<b>33.38924</b>	<b>33.67761</b>	<b>31.61899</b>	<b>35.94349</b>	<b>35.87517</b>
Ratio of Scott County to totals	0.13245	0.13132	0.13987	0.12304	0.12327
<b>1994-95:</b>					
City	11.45553	11.45553	11.45553	13.95990	13.95990
Area IX Community College	0.52125	0.52125	0.52125	0.52125	0.52125
School District	16.47664	16.07552	14.95000	16.47664	16.58807
State	0.04352	0.04352	0.04352	0.04352	0.04352
Assessor (1)	0.20392	0.20392	0.20392	0.28684	0.28684
County	4.96037	4.96037	4.96037	4.96037	4.96037
<b>Total levy</b>	<b>33.66123</b>	<b>33.26011</b>	<b>32.13459</b>	<b>36.24852</b>	<b>36.35995</b>
Ratio of Scott County to totals	0.14736	0.14914	0.15436	0.13684	0.13642
<b>1993-94:</b>					
City	11.45555	11.45555	11.45555	13.95995	13.95995
Area IX Community College	0.51631	0.51631	0.51631	0.51631	0.51631
School District	16.19786	16.08908	14.95000	16.19786	16.59791
State	0.04438	0.04438	0.04438	0.04438	0.04438
Assessor (1)	0.21396	0.21396	0.21396	0.26782	0.26782
County	4.81460	4.81460	4.81460	4.81460	4.81460
<b>Total levy</b>	<b>33.24266</b>	<b>33.13388</b>	<b>31.99480</b>	<b>35.80092</b>	<b>36.20097</b>
Ratio of Scott County to totals	0.14483	0.14531	0.15048	0.13448	0.13300

Cities						
North Scott	Blue Grass	Buffalo	Eldridge	LeClaire	Walcott	
					Davenport	Durant
13.96012	11.62014	6.64999	8.05711	14.18106	6.50002	6.50002
0.51543	0.51543	0.51543	0.51543	0.51543	0.51543	0.51543
15.77880	15.33816	15.33816	15.77880	13.81073	15.33816	11.31620
0.04144	0.04144	0.04144	0.04144	0.04144	0.04144	0.04144
0.34674	0.23869	0.23869	0.23869	0.23869	0.23869	0.23869
4.32681	4.32681	4.32681	4.32681	4.32681	4.32681	4.32681
34.96934	32.08067	27.11052	28.95828	33.11416	26.96055	22.93859
0.12373	0.13487	0.15960	0.14942	0.13066	0.16049	0.18863
13.95250	13.55156	6.65001	8.57041	14.51839	6.15001	6.15001
0.51856	0.51856	0.51856	0.51856	0.51856	0.51856	0.51856
17.00862	16.65193	16.65193	17.00862	14.95000	16.65193	12.22675
0.04246	0.04246	0.04246	0.04246	0.04246	0.04246	0.04246
0.28729	0.22992	0.22992	0.22992	0.22992	0.22992	0.22992
4.42243	4.42243	4.42243	4.42243	4.42243	4.42243	4.42243
36.23186	35.41686	28.51531	30.79240	34.68176	28.01531	23.59013
0.12206	0.12487	0.15509	0.14362	0.12751	0.15786	0.18747
13.95990	9.08312	6.16514	8.55954	14.82652	5.31160	5.31160
0.52125	0.52125	0.52125	0.52125	0.52125	0.52125	0.52125
16.07552	16.58807	16.58807	16.07552	14.95000	16.58807	12.51050
0.04352	0.04352	0.04352	0.04352	0.04352	0.04352	0.04352
0.28684	0.20392	0.20392	0.20392	0.20392	0.20392	0.20392
4.96037	4.96037	4.96037	4.96037	4.96037	4.96037	4.96037
35.84740	31.40025	28.48227	30.36412	35.50558	27.62873	23.55116
0.13837	0.15797	0.17416	0.16336	0.13971	0.17954	0.21062
13.95995	9.31285	6.49009	9.05540	15.04782	5.92726	5.92726
0.51631	0.51631	0.51631	0.51631	0.51631	0.51631	0.51631
16.08908	16.59791	16.59791	16.08908	14.95000	16.59791	12.30869
0.04438	0.04438	0.04438	0.04438	0.04438	0.04438	0.04438
0.26782	0.21396	0.21396	0.21396	0.21396	0.21396	0.21396
4.81460	4.81460	4.81460	4.81460	4.81460	4.81460	4.81460
35.69214	31.50001	28.67725	30.73373	35.58707	28.11442	23.82520
0.13489	0.15284	0.16789	0.13529	0.13529	0.17125	0.20208

(Continued)

# COUNTY OF SCOTT, IOWA

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

	Bettendorf			Davenport	
	Bettendorf	North Scott	Pleasant Valley	Bettendorf	Davenport
1992-93:					
City	11.45555	11.45555	11.45555	14.21993	14.21993
Area IX Community College	0.51768	0.51768	0.51768	0.51768	0.51768
School District	15.90966	15.80695	14.95469	15.90966	16.53378
State	0.04627	0.04627	0.04627	0.04627	0.04627
Assessor (1)	0.21443	0.21443	0.21443	0.27170	0.27170
County	4.74843	4.74843	4.74843	4.74843	4.74843
<b>Total levy</b>	<b>32.89202</b>	<b>32.78931</b>	<b>31.93705</b>	<b>35.71367</b>	<b>36.33779</b>
Ratio of Scott County to totals	0.14436	0.14482	0.14868	0.13296	0.13067
1991-92:					
City	11.45505	11.45505	11.45505	14.83000	14.83000
Area IX Community College	0.47884	0.47884	0.47884	0.47884	0.47884
School District	15.86821	14.58938	14.42935	15.86821	15.30436
State	0.04736	0.04736	0.04736	0.04736	0.04736
Assessor (1)	0.20119	0.20119	0.20119	0.27446	0.27446
County	4.69606	4.69606	4.69606	4.69606	4.69606
<b>Total levy</b>	<b>32.74671</b>	<b>31.46788</b>	<b>31.30785</b>	<b>36.19493</b>	<b>35.63108</b>
Ratio of Scott County to totals	0.14341	0.14923	0.15000	0.12974	0.13180
1990-91:					
City	11.45554	11.45554	11.45554	14.73922	14.73922
Area IX Community College	0.51707	0.51707	0.51707	0.51707	0.51707
School District	15.87174	14.26774	13.90669	15.87174	14.71529
State	0.04805	0.04805	0.04805	0.04805	0.04805
Assessor (1)	0.17454	0.17454	0.17454	0.23686	0.23686
County	4.53733	4.53733	4.53733	4.53733	4.53733
<b>Total levy</b>	<b>32.60427</b>	<b>31.00027</b>	<b>30.63922</b>	<b>35.95027</b>	<b>34.79382</b>
Ratio of Scott County to totals	0.13916	0.14636	0.14809	0.12621	0.13041
1989-90:					
City	10.47504	10.47504	10.47504	14.42000	14.42000
Area IX Community College	0.49692	0.49692	0.49692	0.49692	0.49692
School District	15.87248	12.92379	13.82178	15.87248	14.74384
State	0.04819	0.04819	0.04819	0.04819	0.04819
Assessor (1)	0.20863	0.20863	0.20863	0.29198	0.29198
County	4.45656	4.45656	4.45656	4.45656	4.45656
<b>Total levy</b>	<b>31.55782</b>	<b>28.60913</b>	<b>29.50712</b>	<b>35.58613</b>	<b>34.45749</b>
Ratio of Scott County to totals	0.14122	0.15577	0.15103	0.12523	0.12934



Cities

Cities					Walcott	
North Scott	Blue Grass	Buffalo	Eldridge	LeClaire	Davenport	Durant
14.21993	8.86195	6.23486	9.03815	15.07378	5.97999	5.97999
0.51768	0.51768	0.51768	0.51768	0.51768	0.51768	0.51768
15.80695	16.53378	16.53378	15.80695	14.95469	16.53378	12.16454
0.04627	0.04627	0.04627	0.04627	0.04627	0.04627	0.04627
0.27170	0.21443	0.21443	0.21443	0.21443	0.21443	0.21443
4.74843	4.74843	4.74843	4.74843	4.74843	4.74843	4.74843
35.61096	30.92254	28.29545	30.37191	35.55528	28.04058	23.67134
0.13334	0.15356	0.16782	0.15634	0.13355	0.16934	0.20060
14.83000	10.75525	6.18775	9.12502	5.97746	5.97746	5.97746
0.47884	0.47884	0.47884	0.47884	0.47884	0.47884	0.47884
14.58938	15.30436	15.30436	14.58938	15.30436	15.30436	12.02605
0.04736	0.04736	0.04736	0.04736	0.04736	0.04736	0.04736
0.27446	0.20119	0.20119	0.20119	0.20119	0.20119	0.20119
4.69606	4.69606	4.69606	4.69606	4.69606	4.69606	4.69606
34.91610	31.48306	26.91556	29.13785	26.70527	26.70527	23.42696
0.13450	0.14916	0.17447	0.16117	0.14486	0.17585	0.20046
14.73922	10.13833	6.18825	8.90597	12.07298	5.98000	5.98000
0.51707	0.51707	0.51707	0.51707	0.51707	0.51707	0.51707
14.26774	14.71529	14.71529	14.26774	13.90669	14.71529	11.64448
0.04805	0.04805	0.04805	0.04805	0.04805	0.04805	0.04805
0.23686	0.17454	0.17454	0.17454	0.17454	0.17454	0.17454
4.53733	4.53733	4.53733	4.53733	4.53733	4.53733	4.53733
34.34627	30.13061	26.18053	28.45070	31.25666	25.97228	22.90147
0.13211	0.15059	0.17331	0.15948	0.14516	0.17470	0.19812
14.42000	10.63357	6.21095	9.11048	11.51142	6.97998	6.97998
0.49692	0.49692	0.49692	0.49692	0.49692	0.49692	0.49692
12.92379	14.74384	14.74384	12.92379	13.82178	14.74384	11.62050
0.04819	0.04819	0.04819	0.04819	0.04819	0.04819	0.04819
0.29198	0.20863	0.20863	0.20863	0.20863	0.20863	0.20863
4.45656	4.45656	4.45656	4.45656	4.45656	4.45656	4.45656
32.63744	30.58771	26.16509	27.24457	30.54350	26.93412	23.81078
0.13655	0.14570	0.17033	0.16358	0.14591	0.16546	0.18717

(Continued)

# COUNTY OF SCOTT, IOWA

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

	Bettendorf			Davenport	
	Bettendorf	North Scott	Pleasant Valley	Bettendorf	Davenport
1988-89:					
City	11.68252	11.68252	11.68252	15.43499	15.43499
Area IX Community College	0.46145	0.46145	0.46145	0.46145	0.46145
School District	15.95034	12.92535	13.15417	15.95034	14.22631
State	0.04600	0.04600	0.04600	0.04600	0.04600
Assessor (1)	0.21182	0.21182	0.21182	0.24710	0.24710
County	4.63883	4.63883	4.63883	4.63883	4.63883
<b>Total levy</b>	<b>32.99096</b>	<b>29.96597</b>	<b>30.19479</b>	<b>36.77871</b>	<b>35.05468</b>
Ratio of Scott County to totals	0.14061	0.15480	0.15363	0.12613	0.13233
1987-88:					
City	8.51663	8.51663	8.51663	15.62901	15.62901
Area IX Community College	0.48492	0.48492	0.48492	0.48492	0.48492
School District	15.36986	13.52995	13.34120	15.36986	14.33705
State	0.04688	0.04688	0.04688	0.04688	0.04688
Assessor (1)	0.18007	0.18007	0.18007	0.22521	0.22521
County	4.54676	4.54676	4.54676	4.54676	4.54676
<b>Total levy</b>	<b>29.14512</b>	<b>27.30521</b>	<b>27.11646</b>	<b>36.30264</b>	<b>35.26983</b>
Ratio of Scott County to totals	0.15600	0.16652	0.16768	0.12525	0.12891

(1) Assessor includes the County Assessor which is a component unit of the County.

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

Cities					Walcott	
North Scott	Blue Grass	Buffalo	Eldridge	LeClaire	Davenport	Durant
15.43499	10.17667	6.52425	9.10988	14.28340	7.91503	7.91503
0.46145	0.46145	0.46145	0.46145	0.46145	0.46145	0.46145
12.92353	14.22631	14.22631	12.92535	13.15417	14.22631	11.41627
0.04600	0.04600	0.04600	0.04600	0.04600	0.04600	0.04600
0.24710	0.21182	0.21182	0.21182	0.21182	0.21182	0.21182
4.63883	4.63883	4.63883	4.63883	4.63883	4.63883	4.63883
33.75190	29.76108	26.10866	27.39333	32.79567	27.49944	24.68940
0.13743	0.15587	0.17767	0.16934	0.14145	0.16869	0.18789
15.62901	10.14517	6.20682	9.32008	13.95683	7.91493	7.91493
0.48492	0.48492	0.48492	0.48492	0.48492	0.48492	0.48492
13.52995	14.33705	14.33705	13.52995	13.34120	14.33705	11.12602
0.04688	0.04688	0.04688	0.04688	0.04688	0.04688	0.04688
0.22521	0.18007	0.18007	0.18007	0.18007	0.18007	0.18007
4.54676	4.54676	4.54676	4.54676	4.54676	4.54676	4.54676
34.46273	29.74085	25.80250	28.10866	32.55666	27.51061	24.29958
0.13193	0.15288	0.17621	0.16176	0.13966	0.16527	0.18711

# COUNTY OF SCOTT, IOWA

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

Fiscal Year	General Obligation Bonded Debt Outstanding (2)	Assessed Value	Percent of Debt to Assessed Value	Estimated Population	Debt Per Capita
1987-88	\$ 3,480,000	\$ 3,948,995,681	0.09%	156,100	\$ 22.29
1988-89	3,275,000	3,950,847,891	0.08	155,400	21.07
1989-90	3,100,000	3,931,153,212	0.08	150,134	20.65
1990-91	2,900,000	3,965,004,277	0.07	150,979 (1)	19.21
1991-92	2,735,000	4,031,437,495	0.07	150,979	18.16
1992-93	2,510,000	4,342,366,507	0.06	154,280	16.27
1993-94	2,260,000	4,479,146,346	0.05	155,210	14.61
1994-95	9,055,000	4,880,698,727	0.19	157,190	57.61
1995-96	8,515,000	5,051,125,156	0.17	157,783	53.98
1996-97	7,925,000	5,597,321,126	0.14	158,416	50.03

(1) Actual 1990 U.S. Census Bureau figures. All other years are estimates of the Quad City Development Group.

(2) The fund balance of the debt service fund has been excluded due to the immateriality of such balances.

The computation of the County's legal margin as of June 30, 1997 is as follows:

Assessed value	<u>\$ 5,597,321,126</u>
Debt limit, 5% of assessed valuation (Iowa statutory limitation)	\$ 279,866,056
Total amount of debt applicable to debt margin	<u>7,925,000</u>
<b>Legal debt margin</b>	<u><b>\$ 271,941,056</b></u>

# COUNTY OF SCOTT, IOWA

## COMPUTATION OF DIRECT AND OVERLAPPING DEBT

	Amount Of Debt	Applicable to Scott County	
		Average Percent	Amount
Scott County	\$ 7,925,000	100.0%	\$ 7,925,000
School districts:			
Pleasant Valley Community	10,340,000	100.0	10,340,000
Wheatland Community	3,760,000	8.1	304,560
Eastern Iowa Community College	19,735,000	55.0	10,854,250
Bettendorf Community	4,900,000	100.0	4,900,000
Cities:			
Bettendorf	32,145,000	100.0	32,145,000
Blue Grass	50,000	100.0	50,000
Buffalo	3,323,620	100.0	3,323,620
Davenport	91,995,000	100.0	91,995,000
Durant	685,000	2.0	13,700
Eldridge	1,455,000	100.0	1,455,000
LeClaire	3,060,000	100.0	3,060,000
Princeton	300,000	100.0	300,000
<b>Total direct and overlapping debt</b>			<b>\$ 166,666,130</b>

# COUNTY OF SCOTT, IOWA

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

Fiscal Year	Principal	Interest	Total Debt Service Expenditures	Total Govern- mental Expenditures	Percent of General Debt Service Expenditures To Total Govern- mental Expenditures
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	204,962	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	33,545,288	1.32
1993-94	250,000	195,975	445,975	32,996,039	1.35
1994-95	305,000	113,502	418,502	37,110,556	1.13
1995-96	540,000	474,870	1,014,870	36,771,947	2.76
1996-97	590,000	448,735	1,038,735	37,641,277	2.76

# COUNTY OF SCOTT, IOWA

## DEMOGRAPHIC STATISTICS LAST TEN FISCAL YEARS

Fiscal Year	Population	Per Capita Income	Median Age	Unemploy- ment Rate	School Enrollment
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
1993-94	155,210	19,184	34.0	4.5	45,051
1994-95	157,190	16,781	34.7	3.3	45,464
1995-96	157,783	17,204	34.5	3.3	45,176
1996-97	158,416	17,621	34.1	3.1	50,431

Source: Bi-State Regional Commission, Iowa Bureau of Economic Development, Iowa Department of Employment Services, Mississippi Bend AEA.

(1) Estimated.

# COUNTY OF SCOTT, IOWA

**PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS  
LAST TEN FISCAL YEARS  
(DOLLARS IN THOUSANDS)  
June 30, 1997**

Fiscal Year	New Construction					Total
	Commercial	Residential	Industrial	Agricultural		
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
1993-94	21,517	71,697	2,233	305		95,752
1994-95	17,461	73,094	1,441	1,577		93,573
1995-96	23,761	75,083	5,115	1,585		105,544
1996-97	26,257	67,918	14,842	814		109,831

- (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)
Commercial	Residential	Industrial	Agricultural	Total	
\$ 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
831,340	2,599,334	252,783	185,876	3,869,333	618,000
888,384	2,975,451	235,868	193,610	4,293,313	772,000
908,559	3,077,752	237,261	193,092	4,416,664	741,762
1,058,430	3,471,115	243,859	206,740	4,980,144	1,183,000

# COUNTY OF SCOTT, IOWA

## TEN PRINCIPAL TAXPAYERS

June 30, 1997

	Taxable Value	Percentage of Total Taxable Value
Mid-American Energy	\$ 275,497,022	6.69%
Aluminum Company of America	195,008,470	4.74
Equitable Life Assurance Society	79,251,932	1.93
Davenport Water Co.	40,829,063	0.99
Oscar Mayer Foods Corp.	28,862,106	0.70
Davenport Cement Company	28,499,614	0.69
U.S. West Communications	28,111,498	0.68
Deere & Company	26,601,400	0.65
Ralston Purina Company	24,986,909	0.61
Quanex Corporation	24,824,932	0.60
<b>Total</b>	<b>\$ 752,472,946</b>	<b>18.28%</b>

Source: County tax rolls.

# COUNTY OF SCOTT, IOWA

## SURETY BONDS OF PRINCIPAL OFFICIALS

June 30, 1997

	1996-97 Annual Salary	Bonded Amount
County Auditor	\$ 50,000	\$ 20,000
County Attorney	71,500	20,000
County Recorder	50,000	20,000
Sheriff	63,500	20,000
Treasurer	50,000	50,000
Board of Supervisors	26,700	20,000
Chairman, Board of Supervisors	29,200	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, 1997

Insurance Company	Type of Coverage	Insured	Amount of Coverage
PENCO/St. Paul	Excess Liability -S/R	General, auto and law	\$750,000 in excess of \$250,000 S/R
Genesis Reinsurance	Excess worker's compensation	Statutory worker's compensation	WC \$10,000,000/employers liability \$2,000,000 WC & combined = \$10,000,000
Redland Insurance Co.	Flood	Buffalo Shores area	\$132,000
St. Paul	Liability	Health Department	\$5,000,000 each claim \$5,000,000 annual aggregate
Aetna	Inland Marine/Property	Radio towers & transmitters/computer equipment	\$554,898 \$300,000 hardware \$50,000 software
Old Republic Surety	Surety bond	All employees except elected officials and county assessor	\$20,000
Hartford	Excess property	"All risk" building and contents	\$60,288,211
Aetna	Property	Contents of Cody Homestead & Pioneer Village	Total = \$210,095
USF&G	Property	4 buildings owned by conservation board	\$352,809
Hartford Steam Boiler	Boiler and machinery	Comprehensive 6 locations	\$10,000,000 per accident
Hartford	Property	Voting machines	\$400,000
West Bend Mutual	General liability Commercial auto  Property Worker's compensation	County library	\$500,000 general liability \$500,000 auto liability incl. phys. damage \$1,326,307 property & IM Statutory worker's compensation & EL \$100,000 per accident \$100,000 per employee \$500,000 total policy
Acceptance Insurance	Liquor liability	Glynns Creek Golf Course	\$1,000,000 each occurrence

Deductible	Policy Number	Expiration Date	Premium
\$250,000 underlying limit	AA01120	07/01/97	\$ 174,420
\$300,000 underlying limit	X-7827D	07/01/97	43,000
\$500	RI00411694	03/21/98	379
N/A	FM8000371	07/01/97	11,501
\$250 or \$1,000	223631782FCA	07/01/97	6,331
\$100	RCB 448966	01/01/98	1,693
\$100,000	83XLSSD6282	07/01/97	28,938
\$250	IG6063043FCA	07/01/97	5,137
\$500	30013912502	12/19/96	2,372
\$1,000	FPBMN2206942	12/04/97	6,232
N/A	83MSPH2631	07/01/99	1,311
N/A	CPJ012134609	07/01/97	1,039
\$50 - \$1,000	CPJ012134609	07/01/97	2,015
\$100-250	CPJ012134609	07/01/97	1,291
N/A	WCJ010523010	07/01/97	1,555
N/A	LQIA148448	11/01/97	3,329

# COUNTY OF SCOTT, IOWA

## MISCELLANEOUS STATISTICS

June 30, 1997

Date of incorporation: December 21, 1837		Recreation:	
Form of government: County Board/County Administrator		Parks:	
Area: 447 Square Miles	Median age of population: 34.1	County parks	7
		Number of acres	2,348
		City parks	80
		Number of acres	1,960
Miles of roads and streets:		Golf courses:	
Interstate highways	43	Private	2
State highways	78	Public	7
County roads	556	Municipal	3
City street	726		
<b>Total miles</b>	<u>1,403</u>	Snowmobile trails, total miles	75
Acres of industrial lands	987	State wildlife preserve open to public hunting and fishing	2,785 acres
Farming acres	229,736	Number of lakes	5
Number of farms	1,417	Number of boat launches	4
County employees:		Number of beaches	1
Board members	5	Number of swimming pools	1
Elected officials	5	Number of zoos	1
Full and part-time	379	Number of baseball diamonds	2
Schools within the County:		Public safety:	
Public schools:		County sheriff department	1
Elementary	39	City police department	8
Junior high	9	Fire department:	
Senior high	6	Full-time	2
<b>Total students</b>	28,083	Volunteer	11
		Rescue squads	2
Nonpublic schools:		Elections:	
K-8	8	Last general election:	
High school	2	Registered voters	99,052
<b>Total students</b>	3,480	Votes cast	65,666
		Percent	66.2%
Higher education:		Last municipal election:	
University	2	Registered voters	83,950
Colleges	1	Votes cast	27,350
Junior college	1	Percent	38.5%
Vocational schools	4		
<b>Total students</b>	18,868	Building permits:	
		Issued in the year ended June 30, 1996	675
		Value of issued permits	\$19,067,925

# Single Audit Section





# COUNTY OF SCOTT, IOWA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 1997

Federal Grant Pass-Through Grant/Program Title	CFDA Number	Pass-Through Grantor's Number	Program Expenditures
U.S. Department of Agricultural Food and Nutrition Services (Passed through Iowa Department of Human Services):			
National School Lunch Program	10.555	82-8029	\$ 8,652
Food Stamp Program	10.561	N/A	28,411
			<u>37,063</u>
U.S. Department of Housing and Urban Development (Passed through Iowa Department of Economic Development):			
Community Development Block Grant	14.228*	94-FR-001 95-QJ-09 96-CDTA-002	134,602 188,742 4,000
			<u>327,344</u>
Emergency Shelter Grants	14.231	96-ES-13	107,229
			<u>434,573</u>
United States Department of Justice: (Passed through the Governor's Alliance on Substance Abuse), Bureau of Justice Assistance Drug Control and System Improvement Grant			
	16.579	95-0209	121,035
(Passed through the City of Davenport, Iowa) Local Law Enforcement Block Grant			
	16.710	97LBUX3596	13,163
(Passed through Office of Community Oriented Policing Services) COPS FAST COPS MORE			
	16.726	95CFWX0165 96CMWX0985	29,809 8,649
U.S. Department of Justice, (Passed through Governor's Alliance on Stop Violence Against Women)			
	16.588	96U-0212	31,470
			<u>69,928</u>
			<u>204,126</u>
U.S. Department of Transportation, National Highway Traffic Safety Administration (Passed through Iowa Department of Public Safety- Governor's Traffic Safety Division), State and Community Highway Safety			
	20.600	PAP96-410 PAP96/96-11 PAP97/410	12,788 1,485 6,245
			<u>20,518</u>
U.S. Environmental Protection Agency: (Passed through Iowa Department of Natural Resources) Air Pollution Control Program Support			
	66.101	N/A	1,242
Federal Emergency Management Agency (Passed through Iowa Disaster Services Division), Emergency Management Assistance Program (Passed through Iowa Emergency Management Division) Hazard Mitigation Grant Program			
	83.503	N/A	43,513
	83.516	996-82-02	55,240
			<u>98,753</u>

(Continued)

# COUNTY OF SCOTT, IOWA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 1997

Federal Grant Pass-Through Grant/Program Title	CFDA Number	Pass-Through Grantor's Number	Program Expenditures
U.S. Department of Education, (Passed through the Division of Educational Services), Supported Employment			
	84.126	94-115-2 97-CPSE-21	34,644 92,129 <u>126,773</u>
U.S. Department of Health and Human Services: (Passed through Iowa Department of Health):			
Tuberculosis Elimination	93.116	5886TC02	<u>3,268</u>
Acquired Immune Deficiency Syndrome (AIDS)	93.118	5886AP14 5887AP14	26,767 7,120 <u>33,887</u>
Childhood Lead Poisoning Prevention	93.197	5883D004	<u>73,092</u>
I-4 Project	93.268	5886I417 5887I417	29,750 29,983 <u>59,733</u>
Health Breast/Cervical Cancer Early Detection	93.919	5887NB15 5888NB14	13,450 4,621 <u>18,071</u>
Preventative Health and Health Services Block Grant	93.991	5886AS02 5887AS02	2,000 6,000 <u>8,000</u>
(Passed through the Iowa Department of Public Health Law Enforcement Education Grant)			
	84.186A	5887LE21	9,327 <u>205,378</u>
(Passed through Iowa Department of Human Services):			
Family Support	93.020	N/A	70,874
Child Support Enforcement	93.023	N/A	125,134
Refugee and Entrant Assistance	93.026	N/A	589
Child Care Block Grant	93.037	N/A	1,514
Temporary Assistance for Needy Families	93.558	N/A	69,566
Child Care Development Fund	93.596	N/A	2,186
Foster Care	93.658	N/A	12,651
Adoption	93.659	N/A	3,553
Social Services Block Grant	93.667*	N/A	774,179
Medical Assistance	93.778	N/A	56,061
			<u>1,116,307</u>
			<u>1,321,685</u>
			<u>\$ 2,244,733</u>

\* Major Federal Financial Assistance Program.

\*\* Federal financial assistance of a discretely presented component unit.

# COUNTY OF SCOTT, IOWA

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 1997

---

### **Note 1. General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the County for the year ended June 30, 1997. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies is included in the Schedule.

### **Note 2. Significant Accounting Policies**

Revenue from federal awards is recognized when the County has done everything necessary to establish its right to revenue. Expenditures of federal awards are recognized in the accounting period when the liability is incurred.

### **Note 3. Pass-Through Funding**

Of the total \$2,244,733 of expenditures of federal awards, 17% was passed through to subrecipients.

# COUNTY OF SCOTT, IOWA

## SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS Year Ended June 30, 1997

Comment	Status	If not Corrected, Planned Corrective Action
The Personnel Handbook Acknowledgment Form was not evident in several employee files. This form was an integral piece of the County's system for notifying its employees of the County's Civil Rights and Political Activity policies.	Corrective action has not been implemented	The County will explore methods to ensure compliance which may include modification of the personnel handbook and distribution of the same to current and future employees.
The required monthly federal reporting for the Community Development Block Grant Program was not filed timely.	Corrective action taken.	



**McGLADREY & PULLEN, LLP**

Certified Public Accountants and Consultants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND  
ON THE INTERNAL CONTROL STRUCTURE OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS**

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

We have audited the financial statements of the County of Scott, Iowa as of and for the year ended June 30, 1997, and have issued our report thereon dated October 30, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the County of Scott, Iowa's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under "Government Auditing Standards".

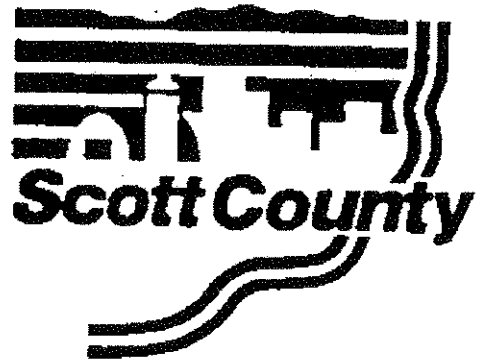
**Internal Control Structure Over Financial Reporting**

In planning and performing our audit, we considered the County of Scott, Iowa's internal control over financial reporting 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 over financial reporting. Our consideration of the internal control structure over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 over financial reporting and its operation that we consider to be material weaknesses.

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, LLP*

Davenport, Iowa  
October 30, 1997





# McGLADREY & PULLEN, LLP

Certified Public Accountants and Consultants

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND THE INTERNAL CONTROL STRUCTURE OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

### Compliance

We have audited the compliance of the County of Scott, Iowa with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" that are applicable to each of its major federal programs for the year ended June 30, 1997. The County of Scott, Iowa's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County of Scott, Iowa's management. Our responsibility is to express an opinion on the County of Scott, Iowa's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments and Nonprofit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Scott, Iowa's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County of Scott, Iowa's compliance with those requirements.

In our opinion, the County of Scott, Iowa complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1997.

### Internal Control Over Compliance

The management of the County of Scott, Iowa is responsible for establishing and maintaining an effective internal control structure over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County of Scott, Iowa's internal control structure over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control structure over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control structure over compliance would not necessarily disclose all matters in the internal control structure that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control structure components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 over compliance and its operation that we consider to be material weaknesses.

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, LLP*

Davenport, Iowa  
October 30, 1997



# COUNTY OF SCOTT, IOWA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 1997

---

### I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS.

#### A. Type of Report Issued on the Financial Statements.

The Independent Auditor's Report on the basic financial statements of the County of Scott, Iowa as of and for the year ended June 30, 1997 was an unqualified opinion.

#### B. Reportable Conditions in Internal Control Disclosed by the Audit of the Financial Statements.

The audit of the general purpose financial statements of the County of Scott, Iowa as of and for the year ended June 30, 1997 disclosed no matters involving the internal control over financial reporting and its operations that are considered to be material weaknesses.

#### C. Noncompliance Material to the Financial Statements.

The audit disclosed no instances of noncompliance which is material to the general purpose financial statements of the County of Scott, Iowa as of and for the year ended June 30, 1997.

#### D. Reportable Conditions in Internal Control over Major Programs.

The audit of compliance of the County of Scott, Iowa for the year ended June 30, 1997 disclosed no matters involving the internal control over major programs that are considered to be material weaknesses.

#### E. Type of Report Issued on Compliance for Major Programs.

The Independent Auditor's Report on compliance with requirements applicable to each major federal program for the year ended June 30, 1997 was an unqualified opinion.

#### F. Findings Relating to Major Programs.

As indicated in Section III below, the audit disclosed no findings relating to major programs.

#### G. Major Programs.

CFDA Number	Name of Federal Program	Amount Expended
14.228	Community Development Block Grant	\$ 327,344
93.667	Social Services Block Grant	774,179

#### H. Threshold for Distinguishing Between Type A and Type B Programs.

The threshold for distinguishing between Type A and Type B programs was \$300,000 for the year ended June 30, 1997.

#### I. Qualifications of Auditee as a Low-Risk Auditee.

The County of Scott, Iowa qualified as a low-risk auditee under applicable provisions of OMB Circular No. A-133 for the year ended June 30, 1997.

# COUNTY OF SCOTT, IOWA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) Year Ended June 30, 1997

---

### II. FINDINGS RELATING TO THE FINANCIAL STATEMENT AUDIT AS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS.

#### A. Reportable Conditions in Internal Control.

None

#### B. Compliance Findings.

None

### III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS:

#### A. None

### IV. OTHER FINDINGS RELATED TO REQUIRED STATUTORY REPORTING.

**97-IV-A 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, 1997.

**97-IV-B Certified Budget** - Expenditures for the year ended June 30, 1997 exceeded the budgeted amounts for the capital projects fund and secondary roads fund.

**97-IV-C Questionable Expenditures** - No expenditures that we believe may not meet the requirements of public purpose as defined in the Attorney General's opinion dated April 25, 1979 were noted.

**97-IV-D Travel Expense** - No expenditures of County money for travel expenses of spouses of County officials or employees were noted.

**97-IV-E Business Transactions** - No business transactions between the County and County officials or employees were noted.

**97-IV-F Bond Coverage** - Surety bond coverage of County officials and employees is in accordance with statutory provisions.

**97-IV-G Board Minutes** - No transactions were found that we believe should have been approved in the Board minutes but were not.

**97-IV-H Deposits and Investments** - No instances of noncompliance with the deposit and investment provisions of Chapter 12B and 12C of the Code of Iowa and the County's investment policy were noted.

**97-IV-I Fund Deficit** - The Glynn's Creek Golf Course Fund had a retained earnings deficit of \$1,768,565 as of June 30, 1997.