



COUNTY OF SCOTT, IOWA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended June 30, 2000

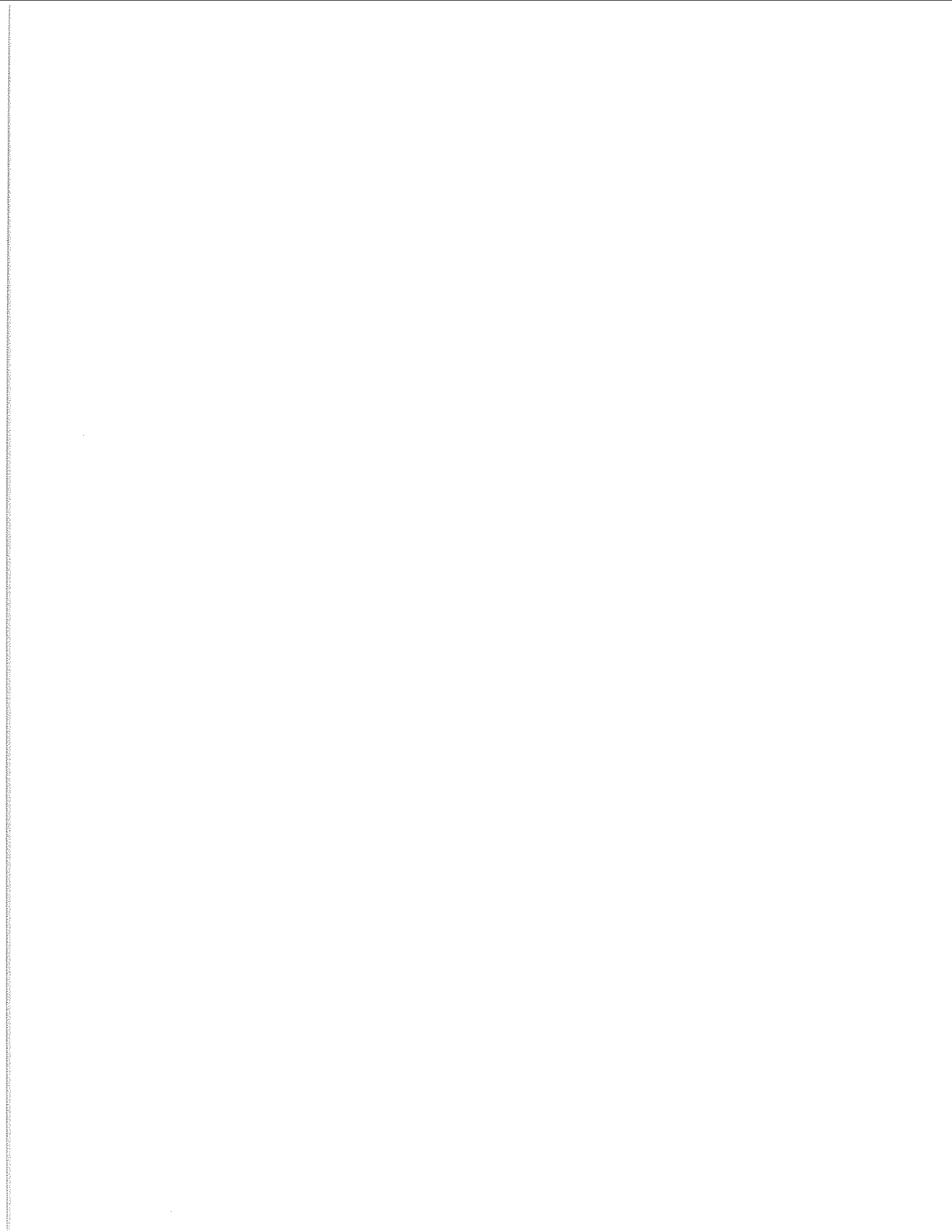
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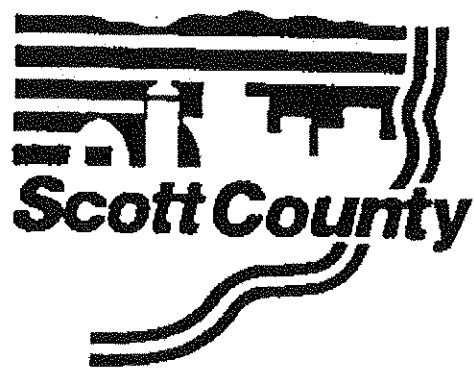
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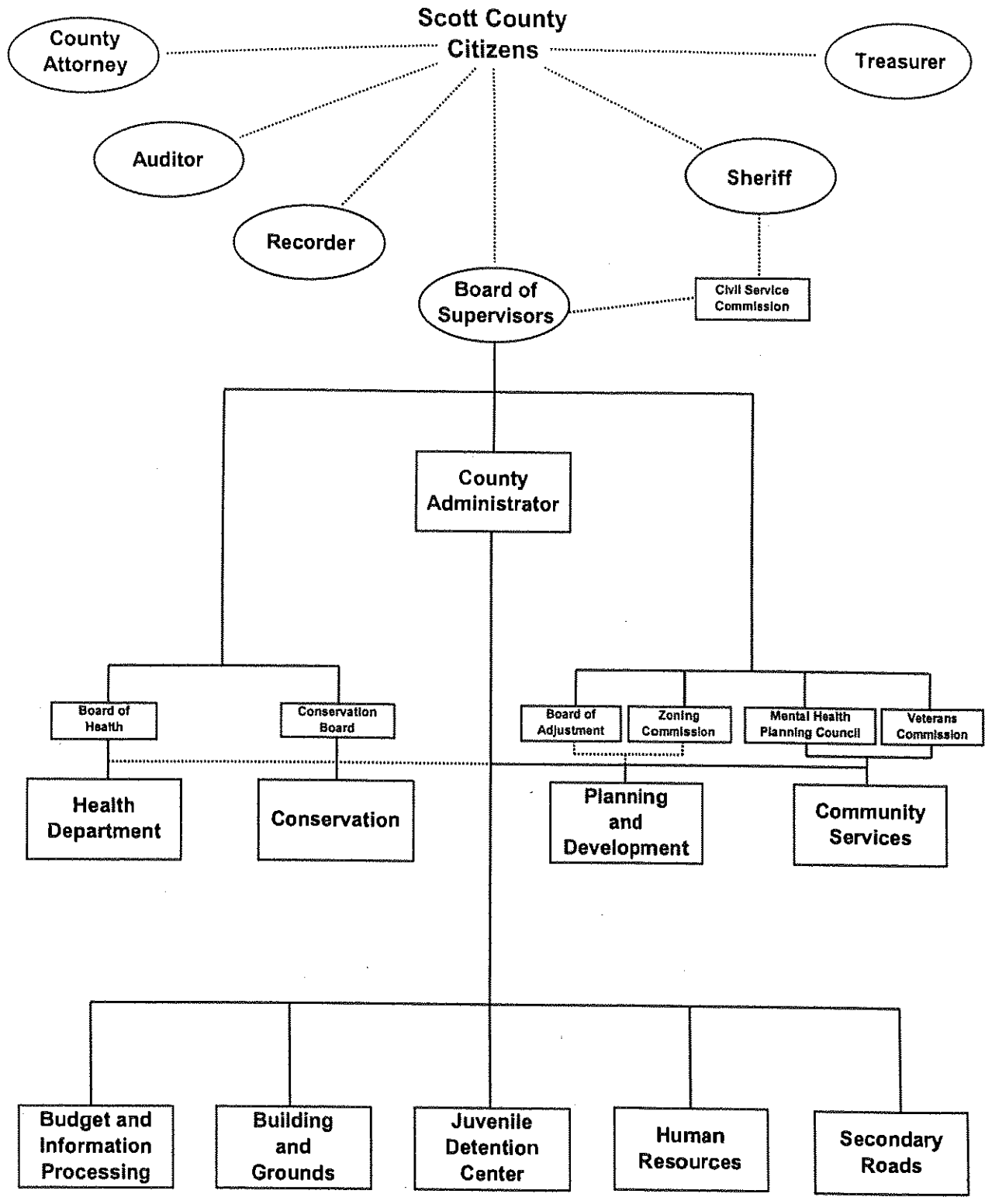


COUNTY OF SCOTT, IOWA

COUNTY OFFICIALS

Official Title	Official	Term Expiration Date Of Elected Officials
Elected Officials		
Supervisor, Chairman	Tom Otting	2000
Supervisor	Carol Schaefer	2000
Supervisor	Jim Hancock	2000
Supervisor	Otto Ewoldt	2002
Supervisor	Pat Gibbs	2002
Attorney	William E. Davis	2002
Auditor	Karen L. Fitzsimmons	2000
Recorder	Edwin G. Winborn	2000
Sheriff	Mike Bladel	2000
Treasurer	Bill Fennelly	2002
Administration		
County Administrator	F. Glen Erickson	
Department Heads		
Budget and Information Processing	C. Ray Wierson	
Buildings and Grounds	Dave Donovan	
Community Services	Mary Dubert	
Conservation	Roger Kean	
County Engineer	Larry R. Mattusch	
Health	Lawrence Barker	
Asst. Co. Admin/Personnel	Lisa Charnitz	
Planning and Development	Timothy Huey	
Juvenile Detention Center	Scott Hobart	
Other Officials		
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



————— Direct supervision
 Advisory relationship

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, 1999

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.



Anne Spray Kinney
President

Jeffrey L. Esser
Executive Director

OFFICE OF THE COUNTY ADMINISTRATOR

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November 28, 2000

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, 2000 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 auditor's 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 County's discreetly presented component units are as follows: Emergency Management Agency, which provides direction for the delivery of the emergency management services and planning, administration, coordination, training and support for local governments and their departments; County Library, which provides library services to all cities within Scott County with the exception of the City of Bettendorf and the City of Davenport; County

Assessor, which 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, County Assessor Special, which is responsible to the County Conference Board to perform in-house revaluations for various classes of property; City Assessor, which is responsible for the operations of the City Assessor's office, including assessment of all properties within the City of Davenport; City Assessor Special, which is responsible to the City Conference Board to perform in-house revaluations for various classes of property. These component units are discreetly presented in a separate column in the County Financial Statements to emphasis that they are legally separate from the County, but are financially accountable to the County, or whose relationship to the County are 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 component units except for the Scott County Library for which the County Board appoints all the Library Trustees. The component units are discussed further in Note 1.

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 (MSA), with a 1998 U.S. Census Bureau estimated population of 357,813 which is a 2.0% increase over the 1990 census count of 350,861. The U. S. Census Bureau's estimated 1999 population of Scott County was 159,458, which is a 5.6% increase over the 1990 census count of 150,979. However, that estimated figure is just under the 1980 census count for Scott County which was 160,022 and only 11.8% 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 has been historically known as an industrial, retail/service and transportation center. In the last twenty years the economy has shifted, showing a decline in the number of manufacturing sector jobs. In 1980, 26% of the area jobs were in manufacturing and 60 % in the service sector. In 1998 that had changed to 17% manufacturing and 69% service sector. The portion of government sector jobs has remained stable at 14% during those years.

The shift in the Quad-Cities area economy towards creation of service sector jobs in the professional, non-professional, retail and wholesale sectors of the economy has been significant. In the last twenty years there has been a 31% increase in service sector jobs; which offsets the loss of over 20,000 durable goods manufacturing sector jobs, a 48% decrease over that same time period. The number of total manufacturing sector jobs was down 36% due to an increase of 23% in jobs in the non-durable goods manufacturing sector. Construction and mining sector jobs have also seen a 27% increase from 1980 to 1999.

The civilian labor force in the Quad Cities MSA averaged 190,652 in 1999, which was a slight increase from the 1980 figure of 189,250. The estimated labor force for Scott County was 84,500 in 1998, which was a 12.6% increase over the 1980 estimated labor force of 75,050 for the county. In 1980 the

unemployment rate for the Quad Cities was 6.7%. In 1983 the unemployment rate for the Quad-Cities MSA hit a high of 14.8%. Scott County's unemployment rate in 1983 was 10.8%, following a Scott County high the year before in 1982 of 11.2%. The rebound in creation of jobs in the service sectors, construction, mining, and the manufacturing of non-durable goods has given the Quad-Cities MSA and Scott County in 1998 a nineteen year low unemployment rate of 3.4% and 2.7%, respectively. In February 2000 the Quad Cities MSA unemployment rate had risen to 5.1%.

Per Capita income in Scott County has also risen between 1980 and 1997, from \$20,504 in 1980 (adjusted to 1997 dollars) to \$23,983 in 1997. That is an increase of 17% over the seventeen-year period.

New Housing Starts: New residential construction is very strong in the Quad-Cities MSA. Between 1985 and 1987, only 700 single family dwellings units were started in Scott County, with only 925 in the entire Quad Cities MSA over those same three years. 1,475 building permits for new single family dwelling units have been issued in Scott County from 1996 through 1998. Over that same time period 2,842 new house permits have been issued in the MSA. Between 1990 and 1998, of the 6,985 new house permits issued in the Quad Cities, 61% have been in Scott County. This is an average for Scott County of 475 permits a year in that nine year time period.

Even with a strong housing market the Quad Cities remains one of the most affordable housing markets in the country. The average sales price for homes in the Iowa Quad Cities was \$113,800 in 1998 and \$85,800 on the Illinois side of the river. The median home values between 1980 and 1990 only increased 3% from \$52,800 to \$54,400.

Major Projects and Developments: There have been a number of significant projects and developments that have occurred in 1996-2000 that effected the economic outlook for Scott County and the Quad-Cities in general:

Education

- A 1999 County wide referendum approved an increase in the local option sales tax for capital improvements for the County School Districts to share on a per capita basis.
- * Davenport School District is completing significant remodel, additions and improvements to all three high schools in the district as well as a number of middle and elementary schools with the local option sales tax monies
- * North Scott School District approved \$8.9 million in infrastructure improvements and expansion to its elementary and junior & senior high schools.
- * Pleasant Valley School District recently completed construction of a new \$1.7 million elementary school.

Retail/Service

- * The Lady Luck Casino developed a 250-room convention center hotel with a \$33 million dollar investment of public and private monies for the hotel, parking garage, overpass and marina.
- * The 53rd Street corridor has seen a variety of new retail/office development, including a new 25,000 square foot Borders book store and a new 18 movie theater complex on 53rd Street, east of I-74 in Davenport.
- * Quad City Bank completed construction of its \$4.5 million bank headquarters building in Davenport.
- * Scott County opened a \$2 million recycling facility that is able to accept most kinds of recyclable materials.

Industrial & Business Parks

- * The City of Davenport, Scott County, Mid-American Energy, and DavenportOne have combined to develop the first 220 acres of a large site heavy industrial park in northwest Davenport, with room for expansion to over 2000 acres.
- * AAA Iowa begun developing a nine acre office park in front of its existing Bettendorf headquarters. An upscale office park campus with up to 75,000 square feet of office space is being constructed.
- * 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

- * Grafco Plastics Manufacturing has built a new \$10 million manufacturing facility creating 50 new jobs in Bettendorf's industrial park.
- * Solar Plastics, Inc. expanded its Davenport plant by 50,000 square feet, with a \$3.9 million investment and is expected to expand its workforce with 60 new jobs over the next three years.
- * Olympic Steel also has developed a \$22 million steel handling facility, in Bettendorf, creating over 60 new jobs which is expected to grow to 200 jobs over the next five years.
- * IPSCO Steel, a Canadian company, has completed development of a \$375 million steel manufacturing facility just over the Scott County line in neighboring Muscatine County.

- * Roll and Hold, a local steel warehouse and distribution firm, will expand its existing workforce of 13 to 20 with the completion of its new 80,000 square foot building in Eldridge.
- * Guardian Industries opened a \$110 million glass manufacturing plant in nearby DeWitt, Iowa with a work force of 250 employees.
- * Aluminum Company of America (ALCOA) has recently invested \$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.
- * Nichols Aluminum, an aluminum castings manufacturer in Davenport, added 52,000 square feet and increased its Davenport workforce by 19 jobs.
- * Genesis Systems Group, a manufacturer of robotic welding systems, has constructed 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.
- * M. A. Ford Manufacturing has completed a \$3.2 million expansion to its existing facility and will expand its current workforce of 160 and add an additional 50 jobs.
- * Oscar Meyer 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 1998 the total market valuation for all taxable properties in Scott County has grown from \$3.55 billion to \$4.57 billion, representing a 29 % increase in an eight-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.

I & M Rail Link moved its corporate headquarters to Davenport which represented an investment of approximately \$50 million. The corporate headquarters will employ 70 with an average wage of \$20 per hour. Its Davenport rail yard will employ 130 people at wages between \$13-\$17 per hour.

The regional airport for the Quad Cities is on the Illinois side of the river in Moline. The airport is in the process of completing a new 65,000 square foot, \$17 million, terminal expansion, scheduled to open November 1, 2000. The Quad Cities airport is served by TWA, with service to St Louis, United Express, with service to Chicago and Detroit, Northwest Airlines, with service to Minneapolis, Air Tran with service to Atlanta and most recently added Skyway Airlines with service to Milwaukee. 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. With interest rates appearing to remain stable, building and construction activity may be expected to remain steady. However, with the new investment and the expansion of existing businesses, the employment picture for the Quad Cities 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 1999-2000 Scott County completed the development of a space utilization master plan for the County campus facilities. At the direction of the Scott County Board of Supervisors, a study was conducted to analyze space utilization needs in County campus facilities (excluding the jail) and to make recommendations for the of building space in the future. The result of this study recommends that all non-court and public safety related functions be moved from the Courthouse to the Bi-Centennial Building. This will be a methodical ten-year process costing approximately \$14 million dollars funded on a pay as you go basis. The Board will minimize disruption and inconvenience to the general public as much as possible throughout the project. The project began during fiscal year 1999-2000.

The County completed the remodeling and renovation of several areas within the Courthouse complex and other County facilities including: ceiling replacements, boiler room asbestos abatement, workstation rearrangement in the Recorder's Office, and relocating the Sheriff's communication center in the Courthouse; installation of high efficiency lighting at the Tremont Annex Building; demolition of the Alpine House and renovation of the retaining wall/walkway at Pine Knoll.

The Board of Supervisors continued with their multi-year Friends of Brady Street Stadium artificial turf installation project as well as funding toward the Kahl Education Center renovation project. In addition the upgrades to the County's PC-LAN computer network continued in the move from DOS to windows as well as completion of the 800 MHz radio system upgrade in the Sheriff's Department, Health Department, Secondary Roads and Conservation Departments.

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 increasing inmate population at the Jail requiring inmates to be housed in facilities outside Scott County. A 1998 referendum for a new larger jail failed to achieve the 60% required super majority vote necessary. the message is now clear to the citizens that a suitable Jail building replacement is needed. Following the failed referendum, a community summit was held soliciting input from numerous community leaders about the problem. This began a new community process to develop an acceptable solution to the increasing jail inmate problem.

The Board created a Community Jail and Alternatives Advisory Committee (CJAAC) consisting of citizens and stakeholders from the criminal justice, law enforcement, substance abuse, mental health, and County support staff areas. CJAAC's two-year goal is to develop long-term direction for facilities and programs to address detention space needs. The committee hopes to bring their recommendations to the Scott County Board of Supervisors in the spring of 2002.

During FY 1999-2000 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 teamwork and innovation County employees identified many initiatives in 1999 totaling \$188,901 in cost reductions (\$113,968 on-going and \$74,933 one-time cost savings) with revenue enhancements identified at a total of \$216,720. Also improvements to the productivity capacity of the work force equal to 0.10 full-time positions with a value of \$2,455 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 several 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 tenth consecutive award for its budget document for the fiscal year beginning July 1, 1999. 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 1999. The current 1999 and 2000 Policy Agenda Priorities and Action Plans are listed below:

POLICY AGENDA PRIORITIES FOR 1999 AND 2000

- Jail Direction

- Action Plan:**
1. Evaluate current situation.
 2. Develop process for formulating direction.
 3. Continue to explore and implement alternatives to incarceration.
 4. Implement process for formulating direction.

POLICY AGENDA PRIORITIES FOR 1999 AND 2000 (continued)

- **Facilities/Space Plan: Finalization**
Action Plan: 1. *Finalization of space review for Courthouse and Bi-Centennial Building.*
2. *Adjust master plan.*
3. *Implement master plan.*

- **Economic Development: Direction**
Action Plan. 1. *Evaluate current activities and define County's role.*
2. *Define relationship to cities and other economic development organizations.*
3. *Develop strategy to support County's role.*
4. *Implement strategy.*

- **Radio System**
Action Plan: 1. *Make final decision on system and equipment acquisition.*
2. *Implement acquisition.*
3. *Develop strategy for accommodating outlying entities.*
4. *Implement strategy.*

- **Bridge Direction**
Action Plan: 1. *Monitor progress and provide leadership for a unified effort.*

- **Employee Retention: Strategy and Action Plan**
Action Plan: 1. *Implement and monitor pilot incentive programs.*
2. *Document current employee retention practices.*
3. *Develop strategy to address issues.*
4. *Conduct study of alternatives.*
5. *Prioritize alternatives.*

- **Emergency Medical Services: Direction**
Action Plan: 1. *Provide leadership and support for defining future EMS structure for outlying area.*
2. *Provide leadership and support for implementing future EMS structure for outlying area.*
3. *Revise County funding allocations to support future EMS structure.*

- **Computer/Technology Upgrade: Action Plan**
Action Plan: 1. *Initial move to windows environment.*
2. *Train employees on windows software.*
3. *Develop County web site.*
4. *Install firewall and Internet/E-Mail access.*
5. *Train employees on Internet/E-Mail systems.*
6. *Update 5-Year computer plan.*

POLICY AGENDA PRIORITIES FOR 1999 AND 2000 (continued)

- User Friendly Services and Facilities
Action Plan: 1. Create employee task force to develop strategy to address issue.
2. Review and recommend strategy.
3. Approve strategy.
4. Implement strategy.

- Juvenile Detention: Evaluation and Direction
Action Plan: 1. Evaluate current data and practices.
2. Develop strategy to address issue.
3. Conduct needs study.
4. Implement results of needs study.

- Employee Development and Training (Build Capacity)
Action Plan: 1. Benchmark current training efforts against internal and external comparisons.
2. Evaluate current training.
3. Develop training strategy.
4. Implement training strategy.

At the present time work is beginning on the County's fiscal year 2001-02 operating budget. During their initial budget discussions the Board of Supervisors identified five specific areas they wished to have reviewed during the 2001-02 budget preparation process.

Specific Budget Areas to Review During Budget Sessions:

1. Continued technology upgrades and training
 - Internet access
 - E-mail (internet and intranet)
 - Data base access
 - Public accessibility

2. Cost impact of increasing jail inmate population

3. Space utilization plan implementation

4. Retention and development of employees

5. Impact of potential legislation

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 although the State of Iowa's enacted legislation which limited growth in property tax dollars levied in FY'94 through FY'98 sunset in June 1998 there was a push by the Iowa Farm Bureau, Iowans for Tax Relief PAC, and various legislators to enact new property tax limitations on cities and counties during the last legislative session. The Iowa Farm Bureau and Iowans for Tax Relief PAC are strongly lobbying again for the State to enact property tax limitation legislation in 2001.

Three of the four County labor union contracts are up for renegotiations for fiscal year 2001-02. Wage increases, health care costs, out of county inmate housing 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. Each year the County selects a department to highlight for its efforts and accomplishments. The Recorder's Office is highlighted in this year's transmittal letter.

The Recorder's Office consists of three departments and/or functions: real estate, conservation, and vital records. However, the primary function is to maintain official records affecting title to real estate in order to preserve property right and protect the third party in real estate transactions. This office also works closely with other governmental agencies.

In 1995 the Recorder's office began scanning recorded real estate documents. Through a modernization project all microfilmed documents were converted to digital images for the years 1989 through 1994. These changes have not only shortened the processing time for the Recorder's staff, but allows immediate access to the recorded documents. This fiscal year over forty one thousand documents were recorded and processed. Real estate transfer tax is collected for the Iowa Department of Revenue on deeds recorded; the county retains 17.25% of this revenue or \$154,545 in this fiscal year.

The Recorder has the responsibility for functions from the Iowa Department of Natural Resources by issuing sportsman licenses and registering and titling recreational vehicles. The proper sales/used tax must be collected when new vehicles are registered and this tax is forwarded to the Iowa Department of Revenue.

In 1997, the responsibility for maintaining and processing vital records for Scott County was transferred from the District Clerk's office to the Recorder's office. The Recorder's office registers more than five thousand births and deaths each year and issues certified copies of these records upon request. This office accepts approximately fourteen hundred marriage applications and issues the license to marry. The Vital Records department processes over fifteen thousand requests for certified copies each year.

Passport applications are now accepted and processed in the office on behalf of the United States Department of State. Since a birth certificate is required for the passport application, this was a welcome addition to the Vital Records department and is very beneficial to the citizens of Scott County.

All real estate documents and vital records are scanned into an index and are available to the public on-line in the Recorder's Office.

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, 2000 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

Budgeting Control. 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 administrative 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, 2000 and the amount and percentage of increases and decreases in relation to prior year revenues.

Revenue Source	Amount	Percent Of Total	Increase (Decrease) From FY1999	% Incr (Decrease) From FY1999
Property Taxes/Interest & Penalties	\$19,773,041	46.0%	\$1,175,107	6.3%
Local Option Sales Tax	3,341,526	7.8%	23,952	0.7%
Other County Taxes	117,914	0.3%	3,042	2.6%
Intergovernmental	13,569,497	31.6%	17,898	0.1%
Licenses and Permits	428,267	1.0%	66,103	18.3%
Charges for Services	3,172,085	7.4%	-164,333	-4.9%
Interest and Rentals and Fees	2,126,200	4.9%	325,226	18.1%
Other	479,893	1.0%	23,516	5.2%
Total	\$43,008,423	100.0%	\$1,470,511	3.5%

The increase in property taxes is due to increased costs associated with housing inmates out of county as result of the increasing jail inmate population, lower interest income anticipated at budget time, increased health insurance costs and projected flat local option tax proceeds.

The modest increase in local option tax proceeds was due to the impact of a major mall opening in Iowa City directly off Interstate 80 only fifty five miles west of Scott County. The local option tax amount that Scott County receives is based on a formula that includes both population and property tax effort. The new 2000 census will also impact future local option tax proceed levels for the County.

Licenses and permits increased due to a greater number of building permits issued and for higher values. The State also increased food inspection license fees. Charges for services decreased due to lower revenues received for the recording of real estate documents due to rising interest rates slowing home purchases and refinancings. Interest earnings increased due to higher fund balances and higher than anticipated investment rates achieved due to several increases in rates by the Federal Reserve Bank chairman.

The following schedule presents a summary of general fund, special revenue funds and debt service fund expenditures for the fiscal year ended June 30, 2000 and the percentage of increases and decreases in relation to prior year amounts.

Function	Amount	Percent Of Total	Increase (Decrease) From FY1999	% Iner (Decrease) From FY1999
Public Safety	\$9,357,445	23.4%	\$698,816	8.1%
Court Services	1,267,778	3.2%	-351,306	-21.7%
Physical Health and Education	2,822,211	7.1%	378,814	15.5%
Mental Health	10,574,774	26.5%	671,034	6.8%
Social Services	1,671,305	4.2%	-98,051	-5.5%
County Environment	2,336,675	5.9%	103,089	4.6%
Roads and Transportation	3,215,371	8.0%	167,557	5.5%
State and Local Government	1,509,901	3.8%	60,692	4.2%
Interprogram	5,439,162	13.6%	960,580	21.4%
Debt Service	1,074,375	2.7%	15,700	1.5%
Capital	630,315	1.6%	-221,800	-26.0%
Total	\$39,899,312	100.0%	\$2,385,125	6.4%

Public Safety increased 8.1% due to more spending in the areas of criminal prosecution, jail inmate health and jail operating costs, communications and records and investigations. The increasing jail inmate population will continue to impact the Public Safety area. Court services decreased substantially from 1999 due to an accounting change by the State in the Juvenile Justice Program. Previously all costs in this area were first paid by the County then reimbursed by the State. The State changed its procedures after the budget was adopted which now requires the State to make these payments directly with the County only expending a smaller base amount.

The Physical Health and Education area increased 15.5% over the previous year due to additional pass through grants to various agencies such as the Visiting Nurse Association in addition to various health

related grants received by the Scott County Health Department. The Mental Health service area increased 6.8% due to increasing funding to various agencies such as Handicapped Development Center and Vera French Community Mental Health Center in the areas of residential and outpatient programs. The Social Services area decreased 5.5% due to lower levels of general relief payments made as a result of an improved local economy and job availability.

The substantial increase in Interprogram costs was due to the 1999 amount being much lower as a result of a one-time move of IBNR (incurred but not reported) risk management claim amounts to the self-insurance fund where reserves have been established accordingly. Finally, the lower Capital service area costs are a result of the level of local construction costs in the Secondary Roads Department. Secondary Roads capital expenditures will vary from year to year depending on the level of Federal funds received or State farm to market funds used as well as the size of various road projects.

General Fund Balance. The undesignated fund balance of the general fund decreased by 31.5% or \$2,646,009 in 2000 as a result of planned transfers to the Capital Fund as allowed in the County's Financial Management Policies. The County has begun a ten-year space utilization master plan project that will move non-law enforcement and non-court related offices from the courthouse to the Bi-Centennial Building. Also an expansion of the juvenile detention center is underway. The Board has \$1,423,314 reserved for the loan advance to the enterprise fund in addition to \$205,761 reserved for loans made to various municipalities in Scott County for implementation of a 800 MHz radio system in addition to a loan made to the Greater Davenport Redevelopment Corporation. The remaining \$5,755,165 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 Board will use the excess amount for one time capital outlays.

Enterprise Operations. The County's enterprise fund includes the operations of Glynns Creek Golf Course located at Scott County Park. The Course finished its eighth year of operation on June 30, 2000 realizing a 93% increase in rounds played over the first fiscal year of operation and a 7% increase over the previous year. During the early years of operation the general fund loaned funds to the enterprise fund to be repaid from future Course revenues with interest. At June 30, 2000 the loan amount due to the general fund totaled \$1,423,314. FY 1999-2000 was the third consecutive year that an additional loan advance was not necessary.

Debt Administration. At June 30, 2000 the County had only one general obligation debt issues outstanding. The Solid Waste Disposal outstanding bonds totaled \$5,915,000. 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 a AA rating due to State property tax limitations which was 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 several 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 exceeds the minimum balance required under the County's written Financial Management Policies.

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, 2000 the County's general obligation indebtedness of \$5,915,000 was well below the legal limit of \$313,161,900 and debt per capita equaled \$37.09.

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 5.69%. The County earned interest revenue in governmental funds of \$2,097,176 on all investments for the year ended June 30, 2000.

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. All of County investments during the year and at June 30, 2000 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 2000, 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 \$9,750,000 for liability, replacement costs up to \$71,434,495 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.

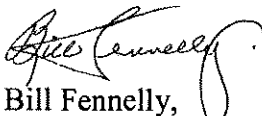
Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Scott, Iowa for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 1999. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

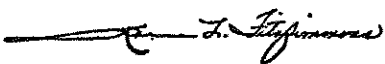
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal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

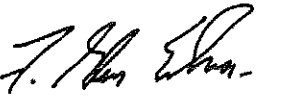
A Certificate of Achievement is valid for a period of one year only. The County of Scott, Iowa has received a Certificate of Achievement for the thirteenth consecutive year. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting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

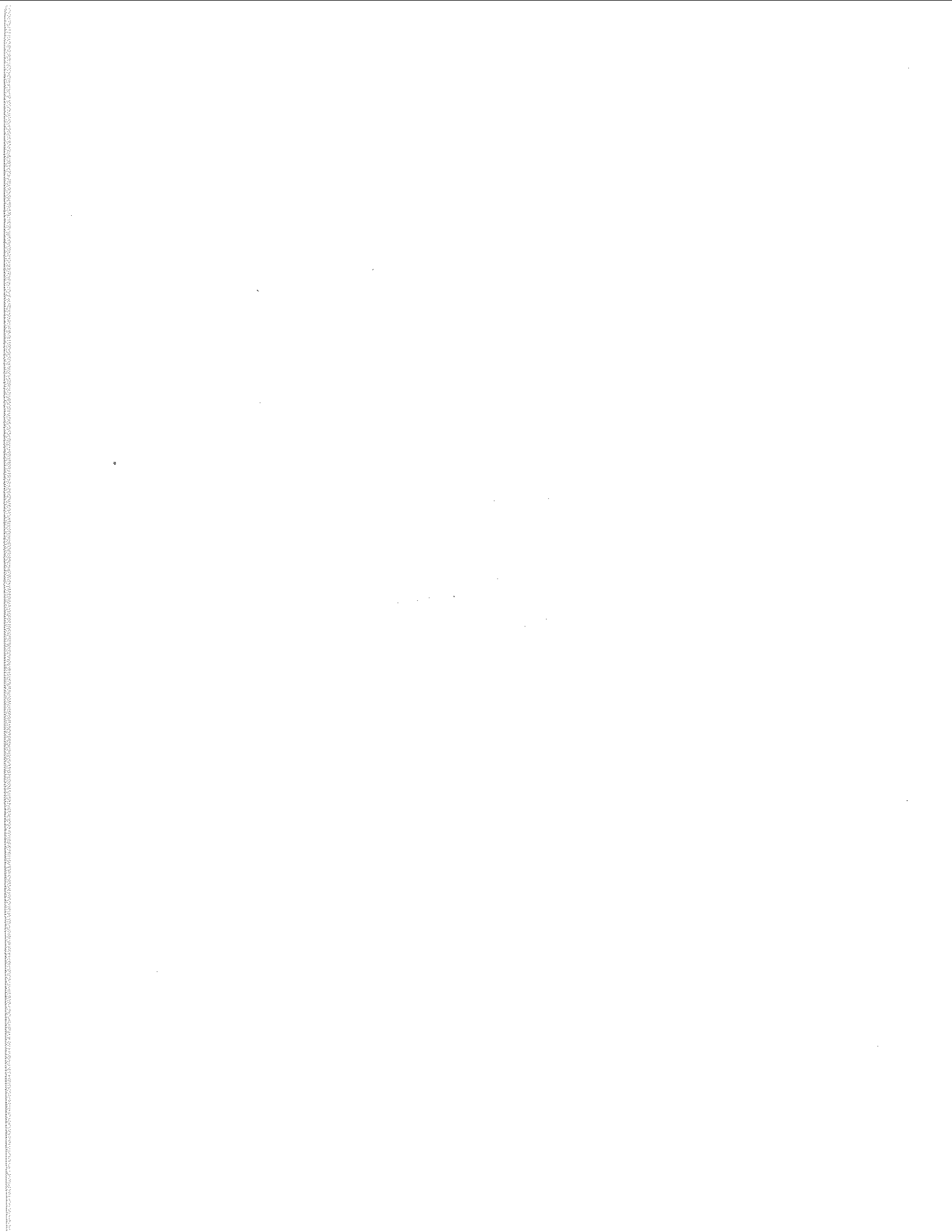

Bill Fennelly,
County Treasurer


Karen L. Fitzsimmons,
County Auditor


F. Glen Erickson,
County Administrator



Financial Section





McGLADREY & PULLEN, LLP

Certified Public Accountants

RSM
international

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, 2000, 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, 2000, 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.

In accordance with "Government Auditing Standards," we have also issued a report dated September 27, 2000 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. That report is an integral part of an audit performed in accordance with "Government Auditing Standards" and should be read in conjunction with this report in considering the results of our audit.

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 information 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.

McGladrey & Pullen, LLP

Moline, Illinois
September 27, 2000

COUNTY OF SCOTT, IOWA

COMBINED BALANCE SHEET

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS

June 30, 2000

ASSETS AND OTHER DEBITS	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Cash and investments	\$ 6,842,114	\$ 4,546,763	\$ 5,963,836	\$ 7,939,307
Cash and investments in escrow	-	-	-	-
Receivables:				
Property taxes	37,772	12,764	1,347	-
Accrued interest	401,194	-	-	-
Accounts	45,491	10	-	-
Notes	205,761	-	-	-
Due from other funds	105,674	-	-	-
Advance to other funds	1,423,314	-	-	-
Due from other governmental agencies	831,776	76,566	-	2,377
Inventories	-	-	-	-
Property and equipment:				
Land and improvements	-	-	-	-
Buildings and structures	-	-	-	-
Watering system and cart path	-	-	-	-
Furniture and fixtures	-	-	-	-
Equipment	-	-	-	-
Vehicles	-	-	-	-
Construction-in-progress	-	-	-	-
Accumulated depreciation	-	-	-	-
Amount available in debt service fund	-	-	-	-
Amount to be provided for the retirement of general long-term debt	-	-	-	-
Total assets and other debits	\$ 9,893,096	\$ 4,636,103	\$ 5,965,183	\$ 7,941,684

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
\$ 20,846	\$ 1,948,742	\$ 7,046,582	\$ -	\$ -	\$ 34,308,190	\$ 1,116,753	\$ 35,424,943
327,390	-	-	-	-	327,390	-	327,390
-	-	411,240	-	-	463,123	3,944	467,067
-	-	-	-	-	401,194	-	401,194
43,577	2,249	2,286	-	-	93,613	-	93,613
-	-	-	-	-	205,761	-	205,761
-	-	-	-	-	105,674	-	105,674
-	-	-	-	-	1,423,314	-	1,423,314
-	-	-	-	-	910,719	6,324	917,043
6,910	-	-	-	-	6,910	-	6,910
1,556,336	-	-	3,385,788	-	4,942,124	16,600	4,958,724
447,136	-	-	22,398,590	-	22,845,726	165,400	23,011,126
628,370	-	-	-	-	628,370	-	628,370
-	-	-	259,001	-	259,001	61,674	320,675
638,705	-	-	8,700,190	-	9,338,895	1,104,521	10,443,416
13,666	-	-	3,394,974	-	3,408,640	223,345	3,631,985
-	-	-	363,798	-	363,798	-	363,798
(636,337)	-	-	-	-	(636,337)	-	(636,337)
-	-	-	-	5,963,836	5,963,836	-	5,963,836
-	-	-	-	64,323	64,323	-	64,323
\$ 3,046,599	\$ 1,950,991	\$ 7,460,108	\$ 38,502,341	\$ 6,028,159	\$ 85,424,264	\$ 2,698,561	\$ 88,122,825

(Continued)

COUNTY OF SCOTT, IOWA

COMBINED BALANCE SHEET

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS (Continued)
June 30, 2000

LIABILITIES, EQUITY AND OTHER CREDITS	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities:				
Accounts payable	\$ 794,986	\$ 1,442,084	\$ -	\$ 198,295
Accrued liabilities	689,570	69,995	-	-
Interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advance from other funds	-	-	-	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	197,949	13,247	1,347	-
Compensated absences	826,351	111,202	-	-
General obligation bonds	-	-	-	-
Purchase contract	-	-	-	-
Total liabilities	2,508,856	1,636,528	1,347	198,295
Equity and Other Credits:				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Retained earnings (deficit)	-	-	-	-
Fund balances:				
Reserved for advance to other funds	1,423,314	-	-	-
Reserve for notes receivable	205,761	-	-	-
Unreserved, undesignated	5,755,165	2,999,575	5,963,836	7,743,389
Total equity and other credits	7,384,240	2,999,575	5,963,836	7,743,389
Total liabilities and equity and other credits	\$ 9,893,096	\$ 4,636,103	\$ 5,965,183	\$ 7,941,684

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
\$ 30,052	\$ 765,885	\$ 383,016	\$ -	\$ -	\$ 3,614,318	\$ 208,454	\$ 3,822,772
32,642	12,227	-	-	-	804,434	32,836	837,270
183,948	-	-	-	-	183,948	-	183,948
-	-	105,674	-	-	105,674	-	105,674
1,423,314	-	-	-	-	1,423,314	-	1,423,314
-	-	6,535,531	-	-	6,535,531	-	6,535,531
7,869	-	-	-	-	220,412	4,264	224,676
15,874	-	-	-	113,159	1,066,586	84,753	1,151,339
-	-	-	-	5,915,000	5,915,000	-	5,915,000
2,779,548	-	-	-	-	2,779,548	-	2,779,548
4,473,247	778,112	7,024,221	-	6,028,159	22,648,765	330,307	22,979,072
-	-	-	38,502,341	-	38,502,341	1,571,540	40,073,881
-	1,098,877	-	-	-	1,098,877	-	1,098,877
(1,426,648)	74,002	-	-	-	(1,352,646)	-	(1,352,646)
-	-	-	-	-	1,423,314	-	1,423,314
-	-	-	-	-	205,761	-	205,761
-	-	435,887	-	-	22,897,852	796,714	23,694,566
(1,426,648)	1,172,879	435,887	38,502,341	-	62,775,499	2,368,254	65,143,753
\$ 3,046,599	\$ 1,950,991	\$ 7,460,108	\$ 38,502,341	\$ 6,028,159	\$ 85,424,264	\$ 2,698,561	\$ 88,122,825

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, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Revenue:				
Property taxes	\$ 14,073,643	\$ 4,767,073	\$ 442,881	\$ -
Local option sales tax	3,341,526	-	-	-
Other taxes	103,313	13,706	895	784,467
Interest and penalties on taxes	489,444	-	-	-
Intergovernmental	3,511,262	9,687,488	370,747	101,130
Charges for services	3,070,599	101,486	-	-
Interest	1,981,678	4,632	-	110,866
Licenses and permits	427,082	1,185	-	-
Rentals and fees	139,890	-	-	-
Other	456,685	23,208	-	29,238
Total revenue	27,595,122	14,598,778	814,523	1,025,701
Expenditures:				
Current operating:				
Public safety	9,357,445	-	-	-
Court services	1,267,778	-	-	-
Physical health and education	2,499,286	322,925	-	-
Mental health	-	10,574,774	-	-
Social services	1,671,305	-	-	-
County environment	2,336,675	-	-	-
Roads and transportation	-	3,215,371	-	-
State and local government services	1,509,901	-	-	-
Interprogram services	5,439,162	-	-	-
Nonprogram services	-	-	-	-
Capital outlay	-	630,315	-	2,778,115
Debt service:				
Principal	-	-	720,000	-
Interest	-	-	354,375	-
Total expenditures	24,081,552	14,743,385	1,074,375	2,778,115
Excess (deficiency) of revenue over expenditures	3,513,570	(144,607)	(259,852)	(1,752,414)
Other financing sources (uses):				
Operating transfers in	-	2,039,536	-	5,427,552
Operating transfers out	(5,953,818)	(1,513,270)	-	-
Total other financing sources (uses)	(5,953,818)	526,266	-	5,427,552
Excess (deficiency) of revenue and other financing sources over expenditures and other financing (uses)	(2,440,248)	381,659	(259,852)	3,675,138
Fund balances, beginning	9,824,488	2,617,916	6,223,688	4,068,251
Fund balances, ending	\$ 7,384,240	\$ 2,999,575	\$ 5,963,836	\$ 7,743,389

See Notes to Financial Statements.

Fiduciary Fund Type	Total (Memo- randum Only)		Component Units	Total (Memo- randum Only)	
	Expendable Trusts	Primary Government		Reporting Entity	Reporting Entity
\$ -	\$ 19,283,597	\$ 1,432,691	\$ 20,716,288		
-	3,341,526	-	3,341,526		
-	902,381	3,264	905,645		
-	489,444	-	489,444		
-	13,670,627	521,427	14,192,054		
-	3,172,085	16,487	3,188,572		
-	2,097,176	-	2,097,176		
-	428,267	-	428,267		
-	139,890	-	139,890		
3,636,536	4,145,667	49,324	4,194,991		
3,636,536	47,670,660	2,023,193	49,693,853		
-	9,357,445	95,323	9,452,768		
-	1,267,778	-	1,267,778		
-	2,822,211	660,744	3,482,955		
-	10,574,774	-	10,574,774		
-	1,671,305	-	1,671,305		
-	2,336,675	-	2,336,675		
-	3,215,371	-	3,215,371		
-	1,509,901	1,387,552	2,897,453		
-	5,439,162	-	5,439,162		
3,501,775	3,501,775	-	3,501,775		
-	3,408,430	-	3,408,430		
-	720,000	-	720,000		
-	354,375	-	354,375		
3,501,775	46,179,202	2,143,619	48,322,821		
134,761	1,491,458	(120,426)	1,371,032		
-	7,467,088	-	7,467,088		
-	(7,467,088)	-	(7,467,088)		
-	-	-	-		
134,761	1,491,458	(120,426)	1,371,032		
301,126	23,035,469	917,140	23,952,609		
\$ 435,887	\$ 24,526,927	\$ 796,714	\$ 25,323,641		

COUNTY OF SCOTT, IOWA

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUND TYPES Year Ended June 30, 2000

	General		Variance Favorable (Unfavor- able)
	Budget	Actual	
Revenue:			
Property taxes	\$ 14,113,604	\$ 14,073,643	\$ (39,961)
Local option sales tax	3,207,501	3,341,526	134,025
Other taxes	96,312	103,313	7,001
Interest and penalties on taxes	461,110	489,444	28,334
Intergovernmental	3,892,153	3,511,262	(380,891)
Charges for services	2,900,640	3,070,599	169,959
Interest	1,191,631	1,981,678	790,047
Licenses and permits	371,445	427,082	55,637
Rentals and fees	167,300	139,890	(27,410)
Other	287,710	456,685	168,975
Total revenue	26,689,406	27,595,122	905,716
Expenditures:			
Current operating:			
Public safety	9,780,883	9,357,445	423,438
Court services	1,692,363	1,267,778	424,585
Physical health and education	2,574,029	2,499,286	74,743
Mental health	-	-	-
Social services	1,922,045	1,671,305	250,740
County environment	2,399,944	2,336,675	63,269
Roads and transportation	-	-	-
State and local government services	1,561,327	1,509,901	51,426
Interprogram services	5,701,701	5,439,162	262,539
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	25,632,292	24,081,552	1,550,740
Excess (deficiency) of revenue over expenditures	1,057,114	3,513,570	2,456,456
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	(3,085,469)	(5,953,818)	(2,868,349)
Total other financing sources (uses)	(3,085,469)	(5,953,818)	(2,868,349)
Excess (deficiency) of revenue and other financing sources over expenditures and other financing (uses)	\$ (2,028,355)	(2,440,248)	\$ (411,893)
Fund balances, beginning		9,824,488	
Fund balances, ending		<u>\$ 7,384,240</u>	

Special Revenue			Debt Service		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 4,754,905	\$ 4,767,073	\$ 12,168	\$ 443,807	\$ 442,881	\$ (926)
-	-	-	-	-	-
20,569	13,706	(6,863)	1,058	895	(163)
-	-	-	-	-	-
9,470,075	9,687,488	217,413	369,510	370,747	1,237
102,020	101,486	(534)	-	-	-
4,389	4,632	243	-	-	-
1,000	1,185	185	-	-	-
-	-	-	-	-	-
5,000	23,208	18,208	-	-	-
<u>14,357,958</u>	<u>14,598,778</u>	<u>240,820</u>	<u>814,375</u>	<u>814,523</u>	<u>148</u>
-	-	-	-	-	-
-	-	-	-	-	-
322,925	322,925	-	-	-	-
11,019,982	10,574,774	445,208	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,226,500	3,215,371	11,129	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
800,000	630,315	169,685	-	-	-
-	-	-	720,000	720,000	-
-	-	-	354,375	354,375	-
<u>15,369,407</u>	<u>14,743,385</u>	<u>626,022</u>	<u>1,074,375</u>	<u>1,074,375</u>	<u>-</u>
(1,011,449)	(144,607)	866,842	(260,000)	(259,852)	148
2,039,536	2,039,536	-	-	-	-
(1,531,317)	(1,513,270)	18,047	-	-	-
<u>508,219</u>	<u>526,266</u>	<u>18,047</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (503,230)</u>	<u>381,659</u>	<u>\$ 884,889</u>	<u>\$ (260,000)</u>	<u>(259,852)</u>	<u>\$ 148</u>
	<u>2,617,916</u>			<u>6,223,688</u>	
	<u>\$ 2,999,575</u>			<u>\$ 5,963,836</u>	

(Continued)

COUNTY OF SCOTT, IOWA

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUND TYPES (Continued) Year Ended June 30, 2000

	Capital Projects		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenue:			
Property taxes	\$ -	\$ -	\$ -
Local option sales tax	-	-	-
Other taxes	760,000	784,467	24,467
Interest and penalties on taxes	-	-	-
Intergovernmental	14,190	101,130	86,940
Charges for services	-	-	-
Interest	82,418	110,866	28,448
Licenses and permits	-	-	-
Rentals and fees	-	-	-
Other	120,000	29,238	(90,762)
Total revenue	976,608	1,025,701	49,093
Expenditures:			
Current operating:			
Public safety	-	-	-
Court services	-	-	-
Physical health and education	-	-	-
Mental health	-	-	-
Social services	-	-	-
County environment	-	-	-
Roads and transportation	-	-	-
State and local government services	-	-	-
Interprogram services	-	-	-
Capital outlay	4,851,710	2,778,115	2,073,595
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	4,851,710	2,778,115	2,073,595
Excess (deficiency) of revenue over expenditures	(3,875,102)	(1,752,414)	2,122,688
Other financing sources (uses):			
Operating transfers in	4,671,680	5,427,552	755,872
Operating transfers out	(2,094,430)	-	2,094,430
Total other financing sources (uses)	2,577,250	5,427,552	2,850,302
Excess (deficiency) of revenue and other financing sources over expenditures and other financing (uses)	\$ (1,297,852)	3,675,138	\$ 4,972,990
Fund balances, beginning		4,068,251	
Fund balances, ending		<u>\$ 7,743,389</u>	

See Notes to Financial Statements.

Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 19,312,316	\$ 19,283,597	\$ (28,719)
3,207,501	3,341,526	134,025
877,939	902,381	24,442
461,110	489,444	28,334
13,745,928	13,670,627	(75,301)
3,002,660	3,172,085	169,425
1,278,438	2,097,176	818,738
373,445	428,267	54,822
167,300	139,890	(27,410)
411,710	509,131	97,421
<u>42,838,347</u>	<u>44,034,124</u>	<u>1,195,777</u>
9,780,883	9,357,445	423,438
1,692,363	1,267,778	424,585
2,896,954	2,822,211	74,743
11,019,982	10,574,774	445,208
1,922,045	1,671,305	250,740
2,399,944	2,336,675	63,269
3,226,500	3,215,371	11,129
1,561,327	1,509,901	51,426
5,701,701	5,439,162	262,539
5,651,710	3,408,430	2,243,280
720,000	720,000	-
354,375	354,375	-
<u>46,927,784</u>	<u>42,677,427</u>	<u>4,250,357</u>
<u>(4,089,437)</u>	<u>1,356,697</u>	<u>5,446,134</u>
6,711,216	7,467,088	755,872
<u>(6,711,216)</u>	<u>(7,467,088)</u>	<u>(755,872)</u>
-	-	-
<u>\$ (4,089,437)</u>	<u>1,356,697</u>	<u>\$ 5,446,134</u>
	<u>22,734,343</u>	
	<u>\$ 24,091,040</u>	

COUNTY OF SCOTT, IOWA

COMBINING BALANCE SHEET DISCRETELY PRESENTED COMPONENT UNITS June 30, 2000

ASSETS	Emergency Manage- ment Agency	County Library
Cash and investments	\$ 127,406	\$ 296,017
Receivables, property taxes	-	673
Due from other governmental agencies	6,324	-
Property and equipment:		
Land and improvements	-	16,600
Buildings and structure	-	165,400
Furniture and fixtures	-	34,802
Equipment	42,091	1,046,200
Vehicles	42,045	117,663
Total assets	\$ 217,866	\$ 1,677,355
LIABILITIES, EQUITY AND OTHER CREDITS		
Liabilities:		
Accounts payable	\$ 2,699	\$ 29,162
Accrued liabilities	2,348	15,350
Deferred revenue	-	655
Compensated absences	5,012	12,161
Total liabilities	10,059	57,328
Equity and Other Credits:		
Investments in general fixed assets	84,136	1,380,665
Fund balance, unreserved, undesignated	123,671	239,362
Total equity and other credits	207,807	1,620,027
Total liabilities, equity and other credits	\$ 217,866	\$ 1,677,355

See Notes to Financial Statements.

County Assessor	County Assessor Special	City Assessor	City Assessor Special	Total
\$ 201,826	\$ 242,910	\$ 202,381	\$ 46,213	\$ 1,116,753
443	89	2,521	218	3,944
-	-	-	-	6,324
-	-	-	-	16,600
-	-	-	-	165,400
8,613	-	18,259	-	61,674
4,039	-	12,191	-	1,104,521
-	-	63,637	-	223,345
<u>\$ 214,921</u>	<u>\$ 242,999</u>	<u>\$ 298,989</u>	<u>\$ 46,431</u>	<u>\$ 2,698,561</u>

\$ 54,301	\$ 45,191	\$ 71,075	\$ 6,026	\$ 208,454
15,138	-	-	-	32,836
406	73	2,876	254	4,264
23,924	-	43,656	-	84,753
<u>93,769</u>	<u>45,264</u>	<u>117,607</u>	<u>6,280</u>	<u>330,307</u>
12,652	-	94,087	-	1,571,540
108,500	197,735	87,295	40,151	796,714
<u>121,152</u>	<u>197,735</u>	<u>181,382</u>	<u>40,151</u>	<u>2,368,254</u>
<u>\$ 214,921</u>	<u>\$ 242,999</u>	<u>\$ 298,989</u>	<u>\$ 46,431</u>	<u>\$ 2,698,561</u>

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES DISCRETELY PRESENTED COMPONENT UNITS Year Ended June 30, 2000

	Emergency Manage- ment Agency	County Library
Revenue:		
Property taxes	\$ -	\$ 283,779
Other taxes	-	855
Intergovernmental	46,113	389,945
Charges for services	-	13,947
Other	44,730	-
Total revenue	<u>90,843</u>	<u>688,526</u>
Expenditures:		
Current operating:		
Public safety	95,323	-
Physical health and education	-	660,744
State and local governmental services	-	-
Total expenditures	<u>95,323</u>	<u>660,744</u>
Excess (deficiency) of revenue over expenditures	(4,480)	27,782
Fund balances, beginning	128,151	211,580
Fund balances, ending	<u>\$ 123,671</u>	<u>\$ 239,362</u>

See Notes to Financial Statements.

County Assessor	County Assessor Special	City Assessor	City Assessor Special	Total
\$ 376,407	\$ 75,506	\$ 641,645	\$ 55,354	\$ 1,432,691
798	160	1,336	115	3,264
33,410	4,753	44,272	2,934	521,427
2,540	-	-	-	16,487
70	-	4,524	-	49,324
<u>413,225</u>	<u>80,419</u>	<u>691,777</u>	<u>58,403</u>	<u>2,023,193</u>
-	-	-	-	95,323
-	-	-	-	660,744
458,578	139,332	700,132	89,510	1,387,552
<u>458,578</u>	<u>139,332</u>	<u>700,132</u>	<u>89,510</u>	<u>2,143,619</u>
(45,353)	(58,913)	(8,355)	(31,107)	(120,426)
153,853	256,648	95,650	71,258	917,140
<u>\$ 108,500</u>	<u>\$ 197,735</u>	<u>\$ 87,295</u>	<u>\$ 40,151</u>	<u>\$ 796,714</u>

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

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

Nature of operations:

The 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 operation 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) County Assessor Special:

The County Assessor Special is 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 County Assessor Special and account for all transactions within the books and records of the County. The County Assessor Special is included as a component unit of the County based on the significance of this relationship.

(e) 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.

(f) 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.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

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

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.

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** account for revenue sources that are legally restricted to expenditure for specific purposes.

The **Debt Service Fund** account 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.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

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

(b) Budget procedures:

Budgets are prepared using the same accounting basis and practices as are used to account for and prepare financial reports for the funds; thus budgets presented in this report for comparison to actual amounts are presented in accordance with generally accepted accounting principles.

The County uses the following procedures when establishing their operational budget:

- 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.
- Public hearings are conducted to obtain taxpayer comments.
- Prior to March 15, the budget is legally adopted by resolution of the County Board. The ultimate level of control is the governmental fund type in total.
- The budget may be amended by majority approval of the County Board prior to May 31 after public notice has been published.
- Encumbrances are not recognized in the 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. The legal level of control is at the program expenditure level. 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, there were no supplementary appropriations.

(c) Investments:

Investments are reported at fair value. Short-term investments are reported at cost which approximates fair value. Securities traded on the national or international exchange are valued at the last reported sales price at current exchange rates.

(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, 2000, was certified on March 15, 1999, based on the 1998 assessed valuations establishing a lien date of July 1, 1999. 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 month 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.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

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

(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. Interest related to construction of property and equipment is not capitalized.

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. Interest related to construction of property and equipment is not capitalized.

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.

(h) Vacation and sick leave:

County employees are granted vacation and sick leave in varying amounts based upon length of employment by the County. Vacation days accumulate up to two times the employee's yearly vacation rate, and total accumulated vacation will be paid upon termination of employment. Sick leave accumulates without limit. Generally, sick leave will be paid at 50% of an employee's total accumulated sick leave in excess of 720 hours, up to a maximum of 1,680 hours upon retirement or death.

For governmental funds, the earned vacation and sick leave, which are expected to be paid from available resources, are recognized as a liability of the fund from which it is to be paid with all remaining amounts accounted for as a liability of the general long-term debt account group.

(i) Pooled cash and investment account:

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

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

(j) Cash flows:

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

(k) Advance to other funds:

The \$1,423,314 advance to other funds by the General Fund is not considered available to pay current liabilities and, therefore, the fund balance of the General Fund has been reserved by the amount equal to the advance.

(l) Proprietary funds:

The County is applying all applicable Government Accounting Standards Board (GASB) pronouncements, as well as following all Financial Accounting Board Statements and Interpretations, Accounting Principles Board Opinion and Accounting Research Bulletins of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

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

(m) Total columns:

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

Note 2. Deficit Retained Earnings

Retained Earnings (Deficit) of Individual Funds:

The following funds had a retained earnings (deficit) as of June 30, 2000:

Fund	(Deficit) Balance
Enterprise, Glynn's Creek Golf Course Fund	\$ (1,426,648)
Internal service, Health Insurance Fund	(113,352)

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 credit unions. 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, 2000, the carrying amount of the County's deposits, which includes certificates of deposit and excludes \$218,348 of cash on hand and undeposited receipts, totals \$25,659,380 with bank balances of \$26,369,252. The carrying amount and bank balances of the component units' deposits totaled \$1,116,753. 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 classifications by at least one of the standard rating services. The County's investments are categorized below to give an indication of the level of 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.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

Note 3. Cash and Investments (Continued)

	Category			Total
	1	2	3	
U.S. government agency obligations	\$ 2,842,852	\$ -	\$ -	\$ 2,842,852
Scott Area Solid Waste Commission Revenue Bond	5,915,000	-	-	5,915,000
	<u>\$ 8,757,852</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,757,852</u>

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

During 2000, the County realized no net gain or loss from the sale of investments. The calculation of realized gains is independent of the calculation of the net increase in the fair value of investments. Realized gains and losses on investments that had been held in more than one fiscal year and sold in the current year may have been recognized as an increase or decrease in the fair value of investments reported in the prior year. The net increase in the fair value of investments during 2000 was \$17,342. This amount takes into account changes in fair value (including purchases and sales) that occurred during the year. The unrealized gain on investments held at year-end was \$342

Note 4. Interfund Account Balances

Individual due from and due to other fund balances as of June 30, 2000 are as follows:

	Due From Other Funds	Due To Other Funds
General	\$ 105,674	\$ -
Trust and agency:		
County Conservation Board Escrow	-	28,622
Motor Vehicle Tax	-	73,188
Use Tax	-	3,864
Total interfund accounts	<u>\$ 105,674</u>	<u>\$ 105,674</u>

Advances from and to other funds as of June 30, 2000 were as follows:

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

Any excess funds generated by the golf course are used to repay interest on this advance.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

Note 5. Loans Receivable

As of June 30, 2000, the County has the following outstanding loans receivable:

Loans issued to municipal governments for the purpose of funding law enforcement 800 MHZ radio equipment, due in annual installments with 0% interest and with the final installments due as follows:

Annual Installment	Final Payment	Outstanding Balance
\$ 7,723	July 2003	\$ 23,169
16,595	July 2003	49,785
15,703	July 2003	47,108
7,723	July 2003	23,169
5,320	July 2003	15,189
2,660	July 2003	4,374
7,980	July 2003	10,815
2,384	July 2003	7,152

Loans issued to not-for-profit entity to cover current operating expenses, due July 2000 in one payment, including interest at 9% and collateralized with a mortgage on land

25,000
\$ 205,761

Note 6. Changes in General Fixed Assets

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

	Balance June 30, 1999	Additions	Deletion	Balance June 30, 2000
Land and improvements	\$ 3,390,047	\$ 16,600	\$ 20,859	\$ 3,385,788
Buildings and structures	22,306,059	108,559	16,028	22,398,590
Furniture and fixtures	921,511	-	662,510	259,001
Equipment	9,952,130	2,046,703	3,298,643	8,700,190
Vehicles	3,255,684	478,598	339,308	3,394,974
Construction-in-progress	530,624	350,260	517,086	363,798
	<u>\$ 40,356,055</u>	<u>\$ 3,000,720</u>	<u>\$ 4,854,434</u>	<u>\$ 38,502,341</u>

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

	Balance June 30, 1999	Additions	Deletion	Balance June 30, 2000
Land and improvements	\$ 16,600	\$ -	\$ -	\$ 16,600
Buildings and structure	165,400	-	-	165,400
Furniture and fixtures	144,958	-	83,284	61,674
Equipment	1,224,329	119,067	238,875	1,104,521
Vehicles	191,768	62,365	30,788	223,345
	<u>\$ 1,743,055</u>	<u>\$ 181,432</u>	<u>\$ 352,947</u>	<u>\$ 1,571,540</u>

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

Note 7. 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, 2000:

	June 30, 1998	Additions	Retirements	June 30, 1999
General obligation bonds	\$ 6,635,000	\$ -	\$ 720,000	\$ 5,915,000
Compensated absences	87,580	113,159	87,580	113,159
	<u>\$ 6,722,580</u>	<u>\$ 113,159</u>	<u>\$ 807,580</u>	<u>\$ 6,028,159</u>

General obligation bonds outstanding as of June 30, 2000 consist of the following:

\$5,915,000 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, 2000 are as follows:

Year ending June 30:	Principal	Interest	Total
2001	\$ 275,000	\$ 317,485	\$ 592,485
2002	290,000	304,010	594,010
2003	305,000	289,800	594,800
2004	320,000	274,703	594,703
2005	340,000	258,703	598,703
2006 and thereafter	4,385,000	1,395,874	5,780,874
Total	<u>\$ 5,915,000</u>	<u>\$ 2,840,575</u>	<u>\$ 8,755,575</u>

The computation of the County's legal margin as of June 30, 2000 is as follows:

Assessed value	<u>\$ 6,381,537,994</u>
Debt limit, 5% of assessed valuation (Iowa statutory limitation)	\$ 319,076,900
Total amount of debt applicable to debt margin	<u>5,915,000</u>
Legal debt margin	<u>\$ 313,161,900</u>

Note 8. Golf Course Acquired Under Purchase Contract

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

Simultaneously, the County entered into a lease purchase contract with the developer for the acquisition of the golf course. This agreement 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 semiannual 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.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

Note 8. Golf Course Acquired Under Purchase Contract (Continued)

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
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
2007	319,180	210,000	109,180	1,565,000
2008	321,580	225,000	96,580	1,340,000
2009	318,080	235,000	83,080	1,105,000
Thereafter	1,958,720	1,105,000	853,720	Various
Scheduled cash payments	4,845,020	2,830,000	2,015,020	
Unamortized discount	-	(50,452)	50,452	
	<u>\$ 4,845,020</u>	<u>\$ 2,779,548</u>	<u>\$ 2,065,472</u>	

Note 9. 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 5.69% and 8.54%, respectively. Contribution requirements are established by state statute. The County's contributions to IPERS for the years ended June 30, 2000, 1999, and 1998 were \$878,103, \$835,546 and \$785,467, respectively, equal to the required contributions for each year.

Note 10. Deferred Compensation Plan

The County (and its component units) offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County (and component unit) employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Effective January 1, 1997, the plan was amended to comply with IRC Section 457(g) which provides for the assets to be placed in trust for the exclusive benefit of participants and their beneficiaries. Under these new requirements, the County is no longer fiduciarily accountable for the amount deferred by employees and, therefore, the liability and corresponding investment are not reflected in the financial statements.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

Note 11. Risk Management and Insurance

The County is self-insured for general and automobile liability, property, pharmacy and workers' compensation. The County's general and automobile liability, property, pharmacy and workers' 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 workers' compensation. Coverage from a private insurance company is maintained for losses in excess of the aggregate stop loss amount with \$9,750,000 maximum coverage on general and automobile liability, \$71,434,495 maximum coverage on property and unlimited coverage on workers' compensation. All claims handling procedures are performed by independent claims administrators.

Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. The County is commercially insured for health benefits.

The changes in the aggregate liabilities for claims for the years ended June 30, 2000 and 1999 are as follows:

	2000		1999	
	Health Insurance	Self-Insurance	Health Insurance	Self-Insurance
Claims payable, beginning of year	\$ 11,752	\$ 527,000	\$ 8,590	\$ 719,000
Claims expense	145,911	1,043,549	149,841	516,161
Claims payments	(152,013)	(810,314)	(146,679)	(708,161)
Claims payable, end of year	\$ 5,650	\$ 760,235	\$ 11,752	\$ 527,000

The Emergency Management Agency, County Library, the County Assessor, County Assessor Special, the City Assessor and the City Assessor Special, all component units of the County, have transferred risk by purchasing commercial insurance.

Note 12. Conduit Debt Obligations

From time to time, the County has issued revenue bonds to provide financial assistance to private sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private sector entity served by the bond issuance. 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 financial statements.

As of June 30, 2000, there were four series of revenue bonds outstanding. The aggregate principal balance of the revenue bonds outstanding is \$9,210,000.

In September 2000, the County issued \$14,000,000 in revenue bonds to provide financial assistance to the Ridgecrest Village project. The bonds are secured by the property financed and are payable solely from the revenues of Ridgecrest Village and Affiliates. 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 financial statements.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

Note 13. 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 pledged 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, 2000 is \$5,915,000.

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 \$5,915,000 remains outstanding as of June 30, 2000.

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 14. 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.

Note 15. Commitments

The County has financial commitments relating to various road and bridge construction and maintenance projects that are estimated to be approximately \$905,215.

COUNTY OF SCOTT, IOWA

NOTES TO FINANCIAL STATEMENTS

Note 16. Pending GASB Statements

As of June 30, 2000, the Governmental Accounting Standards Board (GASB) had issued several statements not yet implemented by the County. The statements which might impact the County are as follows:

No. 33, "Accounting and Financial Reporting for Nonexchange Transactions", issued December 1998, will be effective for the fiscal year ending June 30, 2001. Statement No. 33 imposes new standards for the timing of the recognition of revenue in certain nonexchange transactions. Nonexchange transaction types affected are: derived tax revenues such as sales taxes; imposed nonexchange revenues such as property taxes; government-mandated nonexchange transactions such as federal or state-mandated programs and voluntary nonexchange transactions such as certain grants or private contributions. Management of the County continues to study the statement provision, and has not yet determined what effect, if any, Statement No. 33 will have on the financial condition or the recognition and presentation of nonexchange transactions.

Statement No. 34, "Basic Financial Statements - and Management Discussion and Analysis - For State and Local Governments", issued June 1999 and GASB Interpretation No. 6 "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements", issued March 2000, will be effective for the County for the fiscal year ending June 30, 2003. Statement No. 34 and Interpretation No. 6, imposes new standards for financial reporting. Management has not yet completed their assessment of this statement; however, it will have a material effect on the overall financial statement presentation of the County.

Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues," issued April 2000, will be effective for the County beginning with its year ending June 30, 2001. This statement amends certain provisions of Statement No. 33. The County's management has not yet determined the effect this Statement will have on the County's financial statements.

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 GENERAL FUND Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Property taxes	\$ 14,113,604	\$ 14,073,643	\$ (39,961)
Local option sales tax	3,207,501	3,341,526	134,025
Other taxes	96,312	103,313	7,001
Interest and penalties on taxes	461,110	489,444	28,334
Intergovernmental:			
State shared revenue	107,029	115,360	8,331
Replacement tax	1,264,729	1,312,661	47,932
Grants	2,124,796	1,762,010	(362,786)
Other	395,599	321,231	(74,368)
Charges for services	2,900,640	3,070,599	169,959
Interest	1,191,631	1,981,678	790,047
Licenses and permits	371,445	427,082	55,637
Rentals and fees	167,300	139,890	(27,410)
Other	287,710	456,685	168,975
Total revenue	26,689,406	27,595,122	905,716
Expenditures, current operating:			
Public safety:			
Law enforcement program:			
Uniformed patrol services	1,624,574	1,759,795	(135,221)
Investigations	616,661	617,728	(1,067)
Law enforcement communications	823,554	771,857	51,697
Adult correctional services	4,310,478	3,809,802	500,676
Administration	207,624	203,455	4,169
Legal services program:			
Criminal prosecution	1,710,599	1,690,886	19,713
Child support recovery	228,689	233,169	(4,480)
Medical examinations	103,659	115,499	(11,840)
Emergency services:			
Ambulance services	129,688	129,897	(209)
Disaster services/flood	25,357	25,357	-
Total public safety	9,780,883	9,357,445	423,438
Court services:			
Assistance to district court system, bailiff	281,756	306,253	(24,497)
Court proceedings program:			
Juries and witnesses	1,000	22,071	(21,071)
Detention services	443,036	435,419	7,617
Court costs	23,719	1,637	22,082
Service of civil papers	423,122	431,269	(8,147)
Juvenile justice administration program, court-appointed attorneys for juveniles	519,730	71,129	448,601
Total court services	1,692,363	1,267,778	424,585
Physical health and education:			
Physical health services program:			
Personal and family health services	973,129	1,003,464	(30,335)
Communicable disease prevention and control services	391,286	421,870	(30,584)
Sanitation	634,319	574,776	59,543
Health administration	550,295	474,176	76,119
Educational services program, fairgrounds	25,000	25,000	-
Total physical health and education	2,574,029	2,499,286	74,743

(Continued)

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued) GENERAL FUND Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures, current operating (continued):			
Social services:			
Services to poor program:			
Administration	\$ 144,467	\$ 129,748	\$ 14,719
General welfare services	925,451	872,951	52,500
Services to military veterans program:			
Administration	32,883	33,066	(183)
General services to veterans	67,550	36,440	31,110
Children's and family services:			
Youth guidance	140,000	25,578	114,422
Services to other adults:			
Services to the elderly	193,272	190,808	2,464
Other social services	10,583	15,149	(4,566)
Chemical dependency:			
Treatment services	375,639	335,365	40,274
Preventative services	32,200	32,200	-
Total social services	1,922,045	1,671,305	250,740
County environment:			
Environmental quality program:			
Natural resources conservation	25,000	10,768	14,232
Weed eradication	-	8,869	(8,869)
Conservation and recreation services program:			
Administration	249,696	277,146	(27,450)
Maintenance and operations	1,046,512	935,970	110,542
Recreation and environmental education	680,682	714,851	(34,169)
Animal control program, animal shelter	25,297	25,297	-
County development program:			
Land use and building controls	256,837	247,931	8,906
Economic development	115,920	115,843	77
Total county environment	2,399,944	2,336,675	63,269
State and local government services:			
Representation services programs:			
Elections administration	271,514	253,335	18,179
Local elections	128,550	136,419	(7,869)
Township officials	7,400	3,445	3,955
State administrative services program:			
Motor vehicle registration and licensing	597,760	594,674	3,086
Recording of public documents	556,103	522,028	34,075
Total state and local government services	1,561,327	1,509,901	51,426

(Continued)

COUNTY OF SCOTT, IOWA

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued) GENERAL FUND Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures, current operating (continued):			
Interprogram services:			
Policy and administration program:			
General County management	\$ 869,647	\$ 821,327	\$ 48,320
Administrative management services	531,367	536,007	(4,640)
Treasury management services	680,808	744,859	(64,051)
Other policy and administration	250,235	128,576	121,659
Central services program:			
General services	1,695,412	1,676,402	19,010
Data processing services	701,816	721,678	(19,862)
Risk management services program:			
Tort liability	705,416	628,317	77,099
Safety of workplace	220,000	159,155	60,845
Fidelity of public officers	6,000	100	5,900
Unemployment compensation	41,000	22,741	18,259
Total interprogram services	<u>5,701,701</u>	<u>5,439,162</u>	<u>262,539</u>
Total expenditures	<u>25,632,292</u>	<u>24,081,552</u>	<u>1,550,740</u>
Excess of revenue over expenditures	<u>1,057,114</u>	<u>3,513,570</u>	<u>2,456,456</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	(3,085,469)	(5,953,818)	(2,868,349)
Total other financing sources (uses)	<u>(3,085,469)</u>	<u>(5,953,818)</u>	<u>(2,868,349)</u>
(Deficiency) of revenue and other financing sources over expenditures and other financing (uses)	<u>\$ (2,028,355)</u>	<u>(2,440,248)</u>	<u>\$ (411,893)</u>
Fund balance, beginning		9,824,488	
Fund balance, ending		<u>\$ 7,384,240</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.

Recorders Management Fees Fund - To account for one dollar fee collected for each recorded transaction to be used for the purpose of preserving and maintaining public records.



COUNTY OF SCOTT, IOWA

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
June 30, 2000

	Mental Health/ Developmental Disabilities Fund	Rural Services Fund
ASSETS		
Cash and investments	\$ 3,322,772	\$ 154,777
Receivables:		
Property taxes	8,431	4,333
Accounts	-	-
Due from other governmental agencies	76,566	-
Total assets	<u>\$ 3,407,769</u>	<u>\$ 159,110</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 1,345,483	\$ -
Accrued liabilities	5,664	-
Deferred revenue	9,215	4,032
Compensated absences	5,088	-
Total liabilities	<u>1,365,450</u>	<u>4,032</u>
Fund balances	<u>2,042,319</u>	<u>155,078</u>
Total liabilities and fund balances	<u>\$ 3,407,769</u>	<u>\$ 159,110</u>

	Secondary Roads Fund	Recorders Management Fees Fund	Total
\$	957,496	\$ 111,718	\$ 4,546,763
	-	-	12,764
	10	-	10
	-	-	76,566
<u>\$</u>	<u>957,506</u>	<u>\$ 111,718</u>	<u>\$ 4,636,103</u>

\$	96,601	\$ -	\$ 1,442,084
	64,331	-	69,995
	-	-	13,247
	106,114	-	111,202
	267,046	-	1,636,528
	690,460	111,718	2,999,575
<u>\$</u>	<u>957,506</u>	<u>\$ 111,718</u>	<u>\$ 4,636,103</u>

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES SPECIAL REVENUE FUNDS Year Ended June 30, 2000

	Mental Health/ Developmental Disabilities Fund	Rural Services Fund
Revenue:		
Property taxes	\$ 3,141,379	\$ 1,625,694
Other taxes	6,597	7,109
Intergovernmental	7,702,866	188,874
Charges for services	50,946	-
Interest	-	-
Licenses and permits	-	-
Other	444	-
Total revenue	<u>10,902,232</u>	<u>1,821,677</u>
Expenditures:		
Current operating:		
Physical health and education	-	322,925
Mental health	10,574,774	-
Roads and transportation	-	-
Capital outlay	-	-
Total expenditures	<u>10,574,774</u>	<u>322,925</u>
Excess (deficiency) of revenue over expenditures	<u>327,458</u>	<u>1,498,752</u>
Other financing sources (uses):		
Operating transfers in	-	-
Operating transfers out	-	(1,501,317)
Total other financing sources (uses)	<u>-</u>	<u>(1,501,317)</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other financing (uses)	<u>327,458</u>	<u>(2,565)</u>
Fund balances, beginning	1,714,861	157,643
Fund balances, ending	<u>\$ 2,042,319</u>	<u>\$ 155,078</u>

Secondary Roads Fund	Recorders Management Fees Fund	Total
\$ -	\$ -	\$ 4,767,073
-	-	13,706
1,795,748	-	9,687,488
10,273	40,267	101,486
-	4,632	4,632
1,185	-	1,185
22,764	-	23,208
<u>1,829,970</u>	<u>44,899</u>	<u>14,598,778</u>
-	-	322,925
-	-	10,574,774
3,215,371	-	3,215,371
630,315	-	630,315
<u>3,845,686</u>	<u>-</u>	<u>14,743,385</u>
<u>(2,015,716)</u>	<u>44,899</u>	<u>(144,607)</u>
2,039,536	-	2,039,536
-	(11,953)	(1,513,270)
<u>2,039,536</u>	<u>(11,953)</u>	<u>526,266</u>
23,820	32,946	381,659
666,640	78,772	2,617,916
<u>\$ 690,460</u>	<u>\$ 111,718</u>	<u>\$ 2,999,575</u>

COUNTY OF SCOTT, IOWA

**SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
MENTAL HEALTH/DEVELOPMENTAL DISABILITIES FUND
Year Ended June 30, 2000**

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Property taxes	\$ 3,138,985	\$ 3,141,379	\$ 2,394
Other taxes	8,062	6,597	(1,465)
Intergovernmental	7,643,955	7,702,866	58,911
Charges for services	45,500	50,946	5,446
Other	-	444	444
Total revenue	<u>10,836,502</u>	<u>10,902,232</u>	<u>65,730</u>
Expenditures, current operating, mental health	<u>11,019,982</u>	<u>10,574,774</u>	<u>445,208</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (183,480)</u>	<u>327,458</u>	<u>\$ 510,938</u>
Fund balance, beginning		1,714,861	
Fund balance, ending		<u>\$ 2,042,319</u>	

COUNTY OF SCOTT, IOWA

**SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
RURAL SERVICES FUND
Year Ended June 30, 2000**

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Property taxes	\$ 1,615,920	\$ 1,625,694	\$ 9,774
Other taxes	12,507	7,109	(5,398)
Intergovernmental	195,815	188,874	(6,941)
Total revenue	<u>1,824,242</u>	<u>1,821,677</u>	<u>(2,565)</u>
Expenditures, current operating, physical health and education	<u>322,925</u>	<u>322,925</u>	-
Excess of revenue over expenditures	1,501,317	1,498,752	(2,565)
Other financing (uses), operating transfers out	<u>(1,501,317)</u>	<u>(1,501,317)</u>	-
(Deficiency) of revenue over expenditures and other financing (uses)	<u>\$ -</u>	<u>(2,565)</u>	<u>\$ (2,565)</u>
Fund balance, beginning		157,643	
Fund balance, ending		<u>\$ 155,078</u>	

COUNTY OF SCOTT, IOWA

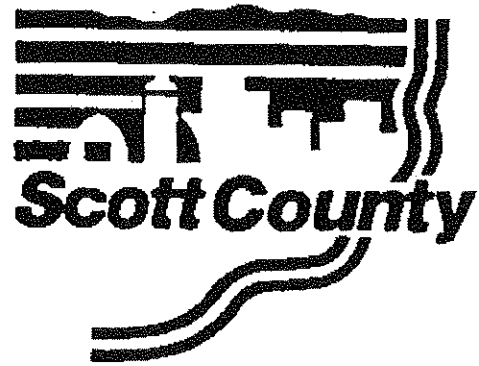
**SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
SECONDARY ROADS FUND
Year Ended June 30, 2000**

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Intergovernmental, primarily road use taxes	\$ 1,630,305	\$ 1,795,748	\$ 165,443
Charges for services	9,000	10,273	1,273
Licenses and permits	1,000	1,185	185
Other	5,000	22,764	17,764
Total revenue	<u>1,645,305</u>	<u>1,829,970</u>	<u>184,665</u>
Expenditures:			
Current operating, roads and transportation	3,226,500	3,215,371	11,129
Capital outlay, buildings and equipment	800,000	630,315	169,685
Total expenditures	<u>4,026,500</u>	<u>3,845,686</u>	<u>180,814</u>
Excess (deficiency) of revenue over expenditures	<u>(2,381,195)</u>	<u>(2,015,716)</u>	<u>365,479</u>
Other financing sources, operating transfers in	2,039,536	2,039,536	-
Excess (deficiency) of revenue and other financing sources over expenditures	<u>\$ (341,659)</u>	<u>23,820</u>	<u>\$ 365,479</u>
Fund balance, beginning		666,640	
Fund balance, ending		<u>\$ 690,460</u>	

COUNTY OF SCOTT, IOWA

**SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
RECORDERS MANAGEMENT FEES FUND
Year Ended June 30, 2000**

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Charges for services	\$ 47,520	\$ 40,267	\$ (7,253)
Interest	4,389	4,632	243
Total revenue	<u>51,909</u>	<u>44,899</u>	<u>(7,010)</u>
 Other financing (uses), operating transfers out	 (30,000)	 (11,953)	 18,047
 Excess of revenue over other financing (uses)	 <u>\$ 21,909</u>	 32,946	 <u>\$ 11,037</u>
 Fund balance, beginning		78,772	
Fund balance, ending		<u>\$ 111,718</u>	

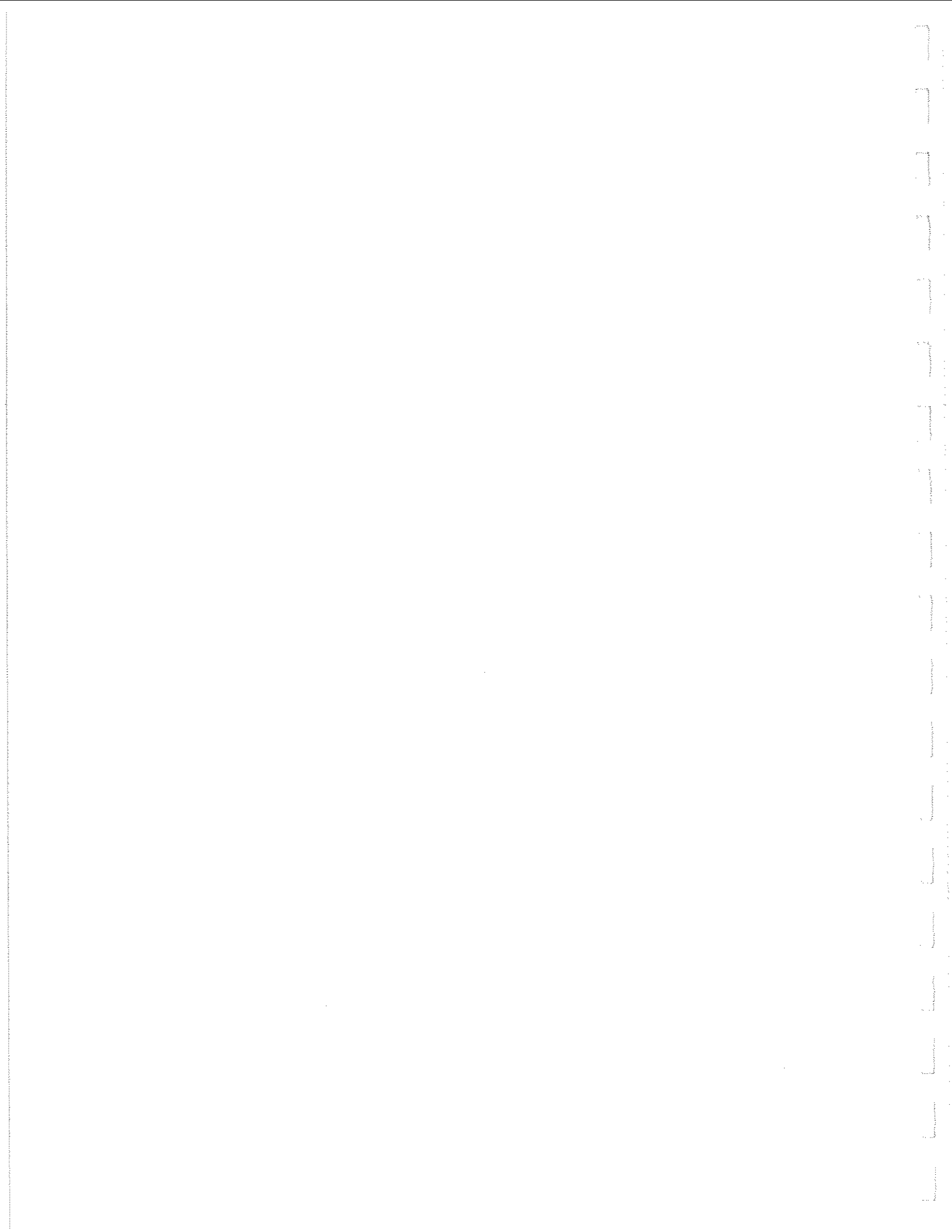


INTERNAL SERVICE FUNDS

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 workers' 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, 2000

	Health Insurance Fund	Self- Insurance Fund	Total
ASSETS			
Cash and investments	\$ 163,440	\$ 1,785,302	\$ 1,948,742
Accounts receivable	2,249	-	2,249
Total assets	\$ 165,689	\$ 1,785,302	\$ 1,950,991
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 5,650	\$ 760,235	\$ 765,885
Accrued liabilities	12,227	-	12,227
Total liabilities	17,877	760,235	778,112
Fund Equity:			
Contributed capital	261,164	837,713	1,098,877
Retained earnings (deficit)	(113,352)	187,354	74,002
Total fund equity	147,812	1,025,067	1,172,879
Total liabilities and fund equity	\$ 165,689	\$ 1,785,302	\$ 1,950,991

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF REVENUE, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT) INTERNAL SERVICE FUNDS Year Ended June 30, 2000

	Health Insurance Fund	Self- Insurance Fund	Total
Operating revenue, charges for services	\$ 98,492	\$ 810,454	\$ 908,946
Operating expenses, claims and administration	210,257	1,043,549	1,253,806
Operating (loss)	(111,765)	(233,095)	(344,860)
Nonoperating income, interest	-	89,478	89,478
Net (loss)	(111,765)	(143,617)	(255,382)
Retained earnings (deficit), beginning	(1,587)	330,971	329,384
Retained earnings (deficit), ending	\$ (113,352)	\$ 187,354	\$ 74,002

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS Year Ended June 30, 2000

	Health Insurance Fund	Self- Insurance Fund	Total
Cash Flows from Operating Activities:			
Cash received from premiums allocated	\$ -	\$ 810,314	\$ 810,314
Cash received from employee contributions	99,700	-	99,700
Cash payments for insurance premiums and services	(2,260)	(810,314)	(812,574)
Cash payments to employees for claims	(152,013)	-	(152,013)
Other operating revenue	-	123,349	123,349
Other operating (expense)	(62,086)	-	(62,086)
Net cash provided by (used in) operating activities	(116,659)	123,349	6,690
Cash Flows from Investing Activities, interest received			
	-	89,478	89,478
Net increase (decrease) in cash	(116,659)	212,827	96,168
Cash:			
Beginning	280,099	1,572,475	1,852,574
Ending	\$ 163,440	\$ 1,785,302	\$ 1,948,742
Reconciliation of Operating (Loss) to Net Cash Provided By (Used In) Operating Activities:			
Operating (loss)	\$ (111,765)	\$ (233,095)	\$ (344,860)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities:			
Increase (decrease) in receivables	(2,249)	123,209	120,960
Increase (decrease) in accounts payable	(6,102)	233,235	227,133
Increase in accrued liabilities	3,457	-	3,457
Net cash provided by (used in) operating activities	\$ (116,659)	\$ 123,349	\$ 6,690



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 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.

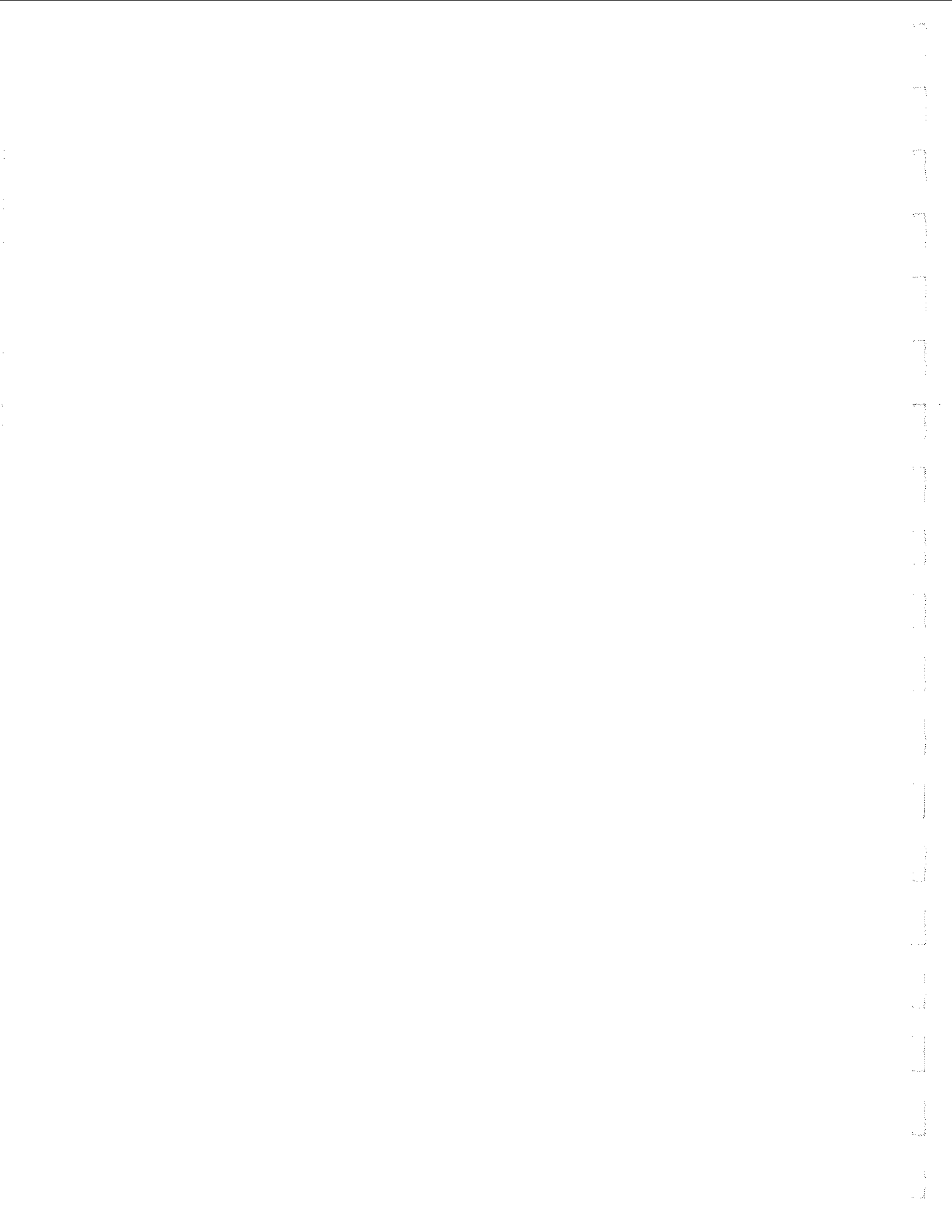
Agency Pass-Through Grants Fund - To account for grant monies administered by various local agencies.

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, 2000

	Expendable Trust Funds	Agency Funds	Total
ASSETS			
Cash and investments	\$ 435,887	\$ 6,610,695	\$ 7,046,582
Receivables:			
Property taxes	-	411,240	411,240
Accounts	-	2,286	2,286
Total assets	\$ 435,887	\$ 7,024,221	\$ 7,460,108
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 383,016	\$ 383,016
Due to other funds	-	105,674	105,674
Due to other governmental agencies	-	6,535,531	6,535,531
Total liabilities	-	7,024,221	7,024,221
Fund Balances	435,887	-	435,887
Total liabilities and fund balances	\$ 435,887	\$ 7,024,221	\$ 7,460,108

COUNTY OF SCOTT, IOWA

COMBINING BALANCE SHEET EXPENDABLE TRUST FUNDS June 30, 2000

	Community Services Fund	Jail General Trust Fund	Total
ASSETS			
Cash and investments	\$ 395,119	\$ 40,768	\$ 435,887
LIABILITIES AND FUND BALANCES			
Fund balances	\$ 395,119	\$ 40,768	\$ 435,887

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE EXPENDABLE TRUST FUNDS Year Ended June 30, 2000

	Community Services Fund	Jail General Trust Fund	Total
Revenue, other	\$ 3,296,165	\$ 340,371	\$ 3,636,536
Expenditures, current operating, interprogram services and supplies	3,159,554	342,221	3,501,775
Excess (deficiency) of revenue over expenditures	136,611	(1,850)	134,761
Fund balances, beginning	258,508	42,618	301,126
Fund balances, ending	<u>\$ 395,119</u>	<u>\$ 40,768</u>	<u>\$ 435,887</u>

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS Year Ended June 30, 2000

	Balance June 30, 1999	Additions	Deletions	Balance June 30, 2000
Agricultural Extension Service Fund				
ASSETS				
Cash and investments	\$ 1,589	\$ 286,947	\$ 284,764	\$ 3,772
Receivables, property taxes	326	726	326	726
Total assets	\$ 1,915	\$ 287,673	\$ 285,090	\$ 4,498
LIABILITIES, due to other governmental agencies				
	\$ 1,915	\$ 287,690	\$ 285,107	\$ 4,498
Bangs Eradication Fund				
ASSETS				
Cash and investments	\$ 236	\$ 23,022	\$ 22,955	\$ 303
Receivables, property taxes	48	58	48	58
Total assets	\$ 284	\$ 23,080	\$ 23,003	\$ 361
LIABILITIES, due to other governmental agencies				
	\$ 284	\$ 23,081	\$ 23,004	\$ 361
City Taxing Districts Fund				
ASSETS				
Cash and investments	\$ 523,196	\$ 55,164,637	\$ 54,964,509	\$ 723,324
Receivables, property taxes	124,216	219,766	124,216	219,766
Total assets	\$ 647,412	\$ 55,384,403	\$ 55,088,725	\$ 943,090
LIABILITIES, due to other governmental agencies				
	\$ 647,412	\$ 55,386,559	\$ 55,090,881	\$ 943,090
Community College Taxing District Fund				
ASSETS				
Cash and investments	\$ 35,578	\$ 2,649,452	\$ 2,651,922	\$ 33,108
Receivables, property taxes	5,547	15,704	5,547	15,704
Total assets	\$ 41,125	\$ 2,665,156	\$ 2,657,469	\$ 48,812
LIABILITIES, due to other governmental agencies				
	\$ 41,125	\$ 2,665,300	\$ 2,657,613	\$ 48,812

(Continued)

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued) ALL AGENCY FUNDS Year Ended June 30, 2000

	Balance June 30, 1999	Additions	Deletions	Balance June 30, 2000
Fire Taxing District Fund				
ASSETS				
Cash and investments	\$ 3,427	\$ 212,400	\$ 212,055	\$ 3,772
Receivables, property taxes	443	469	443	469
Total assets	\$ 3,870	\$ 212,869	\$ 212,498	\$ 4,241
LIABILITIES, due to other governmental agencies				
	\$ 3,870	\$ 212,890	\$ 212,519	\$ 4,241
School Taxing District Fund				
ASSETS				
Cash and investments	\$ 730,480	\$ 67,905,759	\$ 67,737,426	\$ 898,813
Receivables, property taxes	149,555	174,167	149,555	174,167
Total assets	\$ 880,035	\$ 68,079,926	\$ 67,886,981	\$ 1,072,980
LIABILITIES, due to other governmental agencies				
	\$ 880,035	\$ 68,083,786	\$ 67,890,841	\$ 1,072,980
Township Taxing District Fund				
ASSETS				
Cash and investments	\$ 2,164	\$ 123,405	\$ 123,336	\$ 2,233
Receivables, property taxes	305	327	305	327
Total assets	\$ 2,469	\$ 123,732	\$ 123,641	\$ 2,560
LIABILITIES, due to other governmental agencies				
	\$ 2,469	\$ 123,735	\$ 123,644	\$ 2,560
Other Taxing Districts Fund				
ASSETS				
Cash and investments	\$ 8,849	\$ 19,166,390	\$ 19,168,627	\$ 6,612
Receivables:				
Property taxes	26	23	26	23
Accounts	1,022	52,590	51,326	2,286
Total assets	\$ 9,897	\$ 19,219,003	\$ 19,219,979	\$ 8,921
LIABILITIES				
Accounts payable	\$ 2,337	\$ 22,810	\$ 24,634	\$ 513
Due to other governmental agencies	7,560	19,144,867	19,144,019	8,408
Total liabilities	\$ 9,897	\$ 19,167,677	\$ 19,168,653	\$ 8,921

(Continued)

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued) ALL AGENCY FUNDS Year Ended June 30, 2000

	Balance June 30, 1999	Additions	Deletions	Balance June 30, 2000
City Special Assessments Fund				
ASSETS, cash and investments	\$ 399,423	\$ 1,174,327	\$ 1,303,657	\$ 270,093
LIABILITIES, due to other governmental agencies	\$ 399,423	\$ 1,174,329	\$ 1,303,659	\$ 270,093
County Auditor Agency Fund				
ASSETS, cash and investments	\$ 95,423	\$ 4,361	\$ 3,272	\$ 96,512
LIABILITIES				
Accounts payable	\$ 92,251	\$ 4,361	\$ 100	\$ 96,512
Due to other funds	3,172	-	3,172	-
Total liabilities	\$ 95,423	\$ 4,361	\$ 3,272	\$ 96,512
County Recorder Agency Fund				
ASSETS				
Cash and investments	\$ 413,519	\$ 505,236	\$ 812,412	\$ 106,343
Accounts receivable	5,458	505,236	510,694	-
Total assets	\$ 418,977	\$ 1,010,472	\$ 1,323,106	\$ 106,343
LIABILITIES				
Due to other funds	\$ 301,804	\$ -	\$ 301,804	\$ -
Due to other governmental agencies	117,173	505,236	516,066	106,343
Total liabilities	\$ 418,977	\$ 505,236	\$ 817,870	\$ 106,343
County Sberiff Agency Fund				
ASSETS				
Cash and investments	\$ 69,565	\$ 1,513,577	\$ 1,502,528	\$ 80,614
Accounts receivable	2	683	685	-
Total assets	\$ 69,567	\$ 1,514,260	\$ 1,503,213	\$ 80,614
LIABILITIES				
Accounts payable	\$ 69,600	\$ 1,513,603	\$ 1,502,549	\$ 80,654
Due to other governmental agencies	(33)	431	438	(40)
Total liabilities	\$ 69,567	\$ 1,514,034	\$ 1,502,987	\$ 80,614

(Continued)

COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued) ALL AGENCY FUNDS Year Ended June 30, 2000

County Conservation Board Escrow Fund	Balance June 30, 1999	Additions	Deletions	Balance June 30, 2000
ASSETS, cash and investments	\$ 151,109	\$ 2,011,557	\$ 1,975,784	\$ 186,882
LIABILITIES				
Accounts payable	\$ 113,006	\$ 2,049,660	\$ 2,004,406	\$ 158,260
Due to other funds	38,103	28,622	38,103	28,622
Total liabilities	\$ 151,109	\$ 2,078,282	\$ 2,042,509	\$ 186,882
Agency Pass-Through Grants Fund				
ASSETS				
Cash and investments	\$ 1,467,384	\$ 1,392,814	\$ 1,601,955	\$ 1,258,243
Receivables, accounts	121,193	1,192,181	1,313,374	-
Total assets	\$ 1,588,577	\$ 2,584,995	\$ 2,915,329	\$ 1,258,243
LIABILITIES				
Accounts payable	\$ 106,798	\$ 1,540,434	\$ 1,601,955	\$ 45,277
Due to other governmental agencies	1,481,779	1,740,018	2,008,831	1,212,966
Total liabilities	\$ 1,588,577	\$ 3,280,452	\$ 3,610,786	\$ 1,258,243
Motor Vehicle Tax Fund				
ASSETS, cash and investments	\$ 1,343,298	\$ 15,525,928	\$ 15,452,427	\$ 1,416,799
LIABILITIES				
Due to other funds	\$ 69,869	\$ 73,188	\$ 69,869	\$ 73,188
Due to other governmental agencies	1,273,429	15,595,797	15,525,615	1,343,611
Total liabilities	\$ 1,343,298	\$ 15,668,985	\$ 15,595,484	\$ 1,416,799

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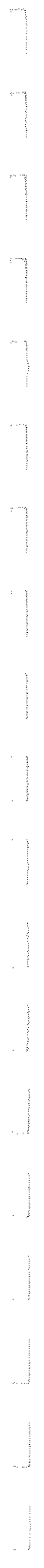
COUNTY OF SCOTT, IOWA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued) ALL AGENCY FUNDS Year Ended June 30, 2000

	Balance June 30, 1999	Additions	Deletions	Balance June 30, 2000
Original Bond Issue Escrow Fund				
ASSETS, cash and investments	\$ 1,800	\$ -	\$ -	\$ 1,800
LIABILITIES, accounts payable	\$ 1,800	\$ -	\$ -	\$ 1,800
Tax Sale Redemption Fund				
ASSETS, cash and investments	\$ 96,625	\$ 74,592	\$ 113,272	\$ 57,945
LIABILITIES, due to other governmental agencies	\$ 96,625	\$ 74,592	\$ 113,272	\$ 57,945
Use Tax Fund				
ASSETS, cash and investments	\$ 1,382,662	\$ 15,171,384	\$ 15,090,519	\$ 1,463,527
LIABILITIES				
Due to other funds	\$ 3,813	\$ 3,864	\$ 3,813	\$ 3,864
Due to other governmental agencies	1,378,849	15,175,196	15,094,382	1,459,663
Total liabilities	\$ 1,382,662	\$ 15,179,060	\$ 15,098,195	\$ 1,463,527
Total Combined Funds				
ASSETS				
Cash and investments	\$ 6,726,327	\$ 182,905,788	\$ 183,021,420	\$ 6,610,695
Receivables:				
Property taxes	280,466	411,240	280,466	411,240
Accounts	127,675	1,750,690	1,876,079	2,286
Total assets	\$ 7,134,468	\$ 185,067,718	\$ 185,177,965	\$ 7,024,221
LIABILITIES				
Accounts payable	\$ 385,792	\$ 5,130,868	\$ 5,133,644	\$ 383,016
Due to other funds	416,761	105,674	416,761	105,674
Due to other governmental agencies	6,331,915	180,193,507	179,989,891	6,535,531
Total liabilities	\$ 7,134,468	\$ 185,430,049	\$ 185,540,296	\$ 7,024,221

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, 2000

	Balance June 30, 1999	Additions	Deletions	Balance June 30, 2000
ASSETS				
Land and improvements	\$ 3,390,047	\$ 16,600	\$ 20,859	\$ 3,385,788
Buildings and structures	22,306,059	108,559	16,028	22,398,590
Furniture and fixtures	921,511	-	662,510	259,001
Equipment	9,952,130	2,046,703	3,298,643	8,700,190
Vehicles	3,255,684	478,598	339,308	3,394,974
Construction in progress	530,624	350,260	517,086	363,798
	<u>\$ 40,356,055</u>	<u>\$ 3,000,720</u>	<u>\$ 4,854,434</u>	<u>\$ 38,502,341</u>
FUNDING SOURCE				
General fund	\$ 22,000,659	\$ 2,332,956	\$ 4,131,084	\$ 20,202,531
Special revenue funds (excluding federal revenue sharing)	5,466,940	588,949	654,371	5,401,518
Capital project fund:				
General obligation bonds proceeds	5,600,000	-	-	5,600,000
Federal grants	7,288,456	78,815	68,979	7,298,292
	<u>\$ 40,356,055</u>	<u>\$ 3,000,720</u>	<u>\$ 4,854,434</u>	<u>\$ 38,502,341</u>

COUNTY OF SCOTT, IOWA

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY June 30, 2000

	Land and Improvements	Buildings and Structures	Furniture and Fixtures
Public safety:			
Law enforcement	\$ 12,373	\$ 298,560	\$ 30,228
Legal services	-	2,699	43,726
Total public safety	<u>12,373</u>	<u>301,259</u>	<u>73,954</u>
Court services:			
Court proceedings	1,375	33,137	65,152
Juvenile justice administration	-	-	-
Total court services	<u>1,375</u>	<u>33,137</u>	<u>65,152</u>
Physical health services			
	-	-	-
Mental health:			
Persons with mental illness	-	-	53
Persons with chronic mental illness	-	-	207
Persons with mental retardation	-	-	318
Persons with developmental disabilities	-	-	-
Persons with chemical dependencies	-	-	-
Total mental health	<u>-</u>	<u>-</u>	<u>578</u>
Social services:			
Services to poor	-	-	3,102
Services to military veterans	-	-	1
Total social services	<u>-</u>	<u>-</u>	<u>3,103</u>
County environment:			
Environmental quality	-	-	-
Conservation and recreation services	1,235,194	2,915,811	13,702
Animal control	-	-	(1)
County development	-	-	-
Total county environment	<u>1,235,194</u>	<u>2,915,811</u>	<u>13,701</u>
Roads and transportation:			
Secondary roads administration and engineering	4,800	99,192	493
Roadway maintenance	9,600	198,385	986
General roadway expenditures	81,600	1,686,269	8,379
Total roads and transportation	<u>96,000</u>	<u>1,983,846</u>	<u>9,858</u>

Equipment	Vehicles	Construction- In-Progress	Total
\$ 1,678,563	\$ 877,444	\$ -	\$ 2,897,168
45,656	-	-	92,081
1,724,219	877,444	-	2,989,249
203,972	97,491	-	401,127
-	-	-	-
203,972	97,491	-	401,127
117,882	211,532	-	329,414
2,301	-	-	2,354
68,809	31,490	-	100,506
13,253	-	-	13,571
19	-	-	19
99	-	-	99
84,481	31,490	-	116,549
38,763	-	-	41,865
1,968	-	-	1,969
40,731	-	-	43,834
-	315	-	315
1,272,523	785,410	288,001	6,510,641
-	211	-	210
-	10,008	-	10,008
1,272,523	795,944	288,001	6,521,174
173,649	64,903	-	343,037
347,296	129,808	(1)	686,074
2,848,603	1,103,374	-	5,728,225
3,369,548	1,298,085	(1)	6,757,336

(Continued)

COUNTY OF SCOTT, IOWA

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY (Continued) June 30, 2000

	Land and Improvements	Buildings and Structures	Furniture and Fixtures
State and local government services:			
Representation services	\$ -	\$ -	\$ 8,640
State administrative services	-	14,662	25,784
Total state and local government services	-	14,662	34,424
Interprogram services:			
Policy and administration	-	9,773	19,164
Central services	2,040,846	17,140,102	39,067
Total interprogram services	2,040,846	17,149,875	58,231
Total general fixed assets	\$ 3,385,788	\$ 22,398,590	\$ 259,001

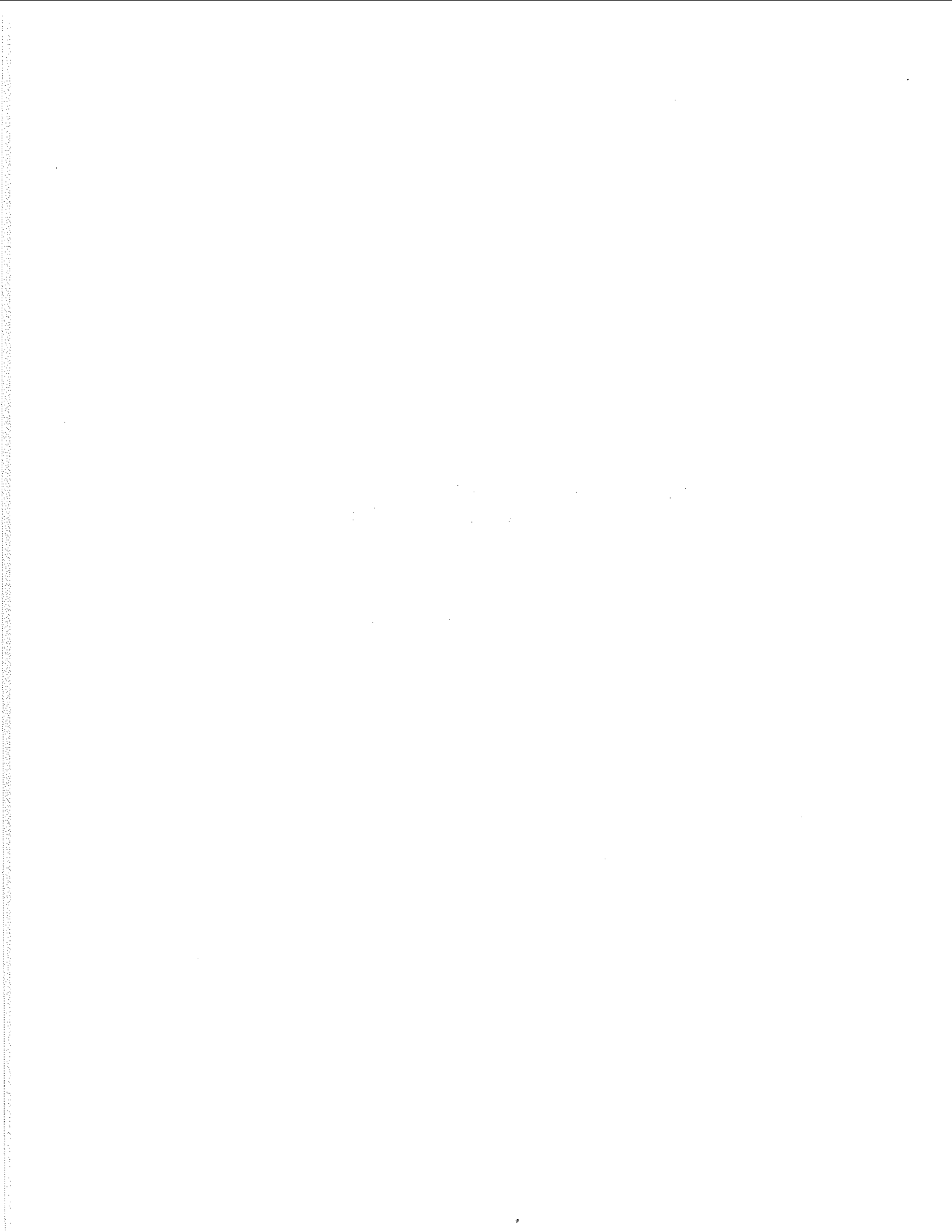
Equipment	Vehicles	Construction- In-Progress	Total
\$ 341,082	\$ -	\$ -	\$ 349,722
24,933	-	-	65,379
<u>366,015</u>	<u>-</u>	<u>-</u>	<u>415,101</u>
96,806	14,678	-	140,421
1,424,013	68,310	75,798	20,788,136
<u>1,520,819</u>	<u>82,988</u>	<u>75,798</u>	<u>20,928,557</u>
\$ 8,700,190	\$ 3,394,974	\$ 363,798	\$ 38,502,341

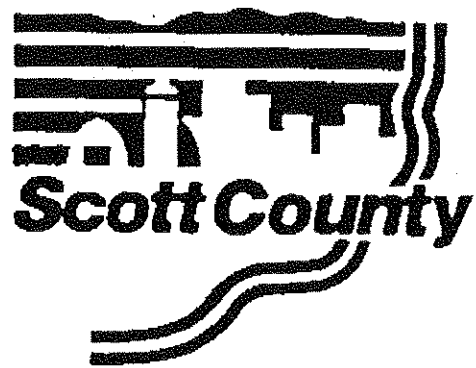
COUNTY OF SCOTT, IOWA

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY Year Ended June 30, 2000

	Balance June 30, 1999	Additions	Deletions	Balance June 30, 2000
Public safety:				
Law enforcement	\$ 2,862,686	\$ 1,264,565	\$ 1,230,083	\$ 2,897,168
Legal services	143,160	-	51,079	92,081
Total public safety	3,005,846	1,264,565	1,281,162	2,989,249
Court services:				
Court proceedings	483,563	140,507	222,943	401,127
Juvenile justice administration	24,255	331	24,586	-
Total court services	507,818	140,838	247,529	401,127
Physical health services	313,107	87,149	70,842	329,414
Mental health:				
Persons with mental illness	5,005	16	2,667	2,354
Persons with chronic mental illness	249,914	6,994	156,402	100,506
Persons with mental retardation	28,517	98	15,044	13,571
Persons with developmental disabilities	49	-	30	19
Persons with chemical dependencies	250	-	151	99
Total mental health	283,735	7,108	174,294	116,549
Social services:				
Services to poor	98,847	5,994	62,976	41,865
Services to military veterans	4,999	-	3,030	1,969
Total social services	103,846	5,994	66,006	43,834
County environment:				
Environmental quality	1,125	-	810	315
Conservation and recreation services	6,190,474	766,045	445,878	6,510,641
Animal control	750	-	540	210
County development	35,647	-	25,639	10,008
Total county environment	6,227,996	766,045	472,867	6,521,174
Roads and transportation:				
Secondary roads administration and engineering	346,308	29,448	32,719	343,037
Roadway maintenance	692,616	58,894	65,436	686,074
General roadway expenditures	5,783,835	500,606	556,216	5,728,225
Total roads and transportation	6,822,759	588,948	654,371	6,757,336
State and local government services:				
Representation services	725,950	2,669	378,897	349,722
State administrative services	145,114	-	79,735	65,379
Total state and local government services	871,064	2,669	458,632	415,101
Interprogram services:				
Policy and administration	275,976	712	136,267	140,421
Central services	21,943,908	136,692	1,292,464	20,788,136
Total interprogram services	22,219,884	137,404	1,428,731	20,928,557
Total general fixed assets	\$ 40,356,055	\$ 3,000,720	\$ 4,854,434	\$ 38,502,341

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
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
1997-98	7,925,744	1,526,426	3,139,497	10,072,368	1,290,668
1998-99	8,658,629	1,619,084	2,443,397	9,903,740	1,769,356
1999-00	9,357,445	1,267,778	2,822,211	10,574,774	1,671,305

(1) Includes all governmental funds.

	County Environment	Roads and Trans- portation	State and Local Government Services	Inter- program Services	Capital Outlay	Debt Services	Total
\$	1,497,513	\$ 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
	2,248,617	2,964,738	1,453,858	5,028,129	3,383,005	1,039,825	40,072,875
	2,233,586	3,047,814	1,449,209	4,478,582	3,155,483	1,058,675	39,817,555
	2,336,675	3,215,371	1,509,901	5,439,162	3,408,430	1,074,375	42,677,427

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
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
1997-98	21,763,513	13,908,755	324,532	3,048,139	1,699,696	551,808	41,296,443
1998-99	22,809,910	13,586,119	362,164	3,336,418	1,751,709	623,097	42,469,417
1999-00	24,016,948	13,670,627	428,267	3,172,085	2,097,176	649,021	44,034,124

(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

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent Of Levy Collected
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
1997-98	128,794,368	128,168,403	99.51
1998-99	138,308,158	137,499,635	99.42
1999-00	141,568,042	140,229,377	99.05

(1) Total tax collections solely for Scott County were \$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; \$18,341,573 for 1996-97; \$18,126,909 for 1997-98; \$18,177,319 for 1998-1999 and \$19,283,597 for 1999-2000.

Delinquent Tax Collections	Total Tax Collections (1)	Total Collections as Percent of Current Levy	Outstanding Delinquent Taxes	Delinquent as Percent of Current Levy
\$ 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
(86,183)	128,082,220	99.45	176,244	0.14
50,202	137,549,837	99.45	176,505	0.13
117,589	140,346,966	99.14	192,803	0.14

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)
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
1997-98	3,593,077,609	5,094,524,701	267,715,978	267,715,978
1998-99	3,807,643,337	5,668,827,370	255,956,108	255,956,108
1999-00	3,993,773,850	5,777,153,288	244,123,480	244,123,480

(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)		
\$ 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
332,821,148	332,821,148	4,193,614,735	5,695,061,827	73.6	94,850,981
390,533,049	390,444,779	4,454,132,494	6,315,228,257	70.7	116,708,030
360,261,226	360,261,226	4,598,158,556	6,381,537,994	72.1	191,814,278

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
1999-00:					
City	11.49320	11.49320	11.49320	13.95123	13.95123
Area IX Community College School District	0.54709	0.54709	0.54709	0.54709	0.54709
State	14.81448	15.76085	13.41119	14.81448	14.92898
Assessor (1)	0.06732	0.06732	0.06732	0.06732	0.06732
County	0.22997	0.22997	0.22997	0.29311	0.29311
Total levy	4.06203	4.06203	4.06203	4.06203	4.06203
Ratio of Scott County to totals	31.21409	32.16046	29.81080	33.73526	33.84976
1998-99:					
City	11.45555	11.45555	11.45555	13.96012	13.96012
Area IX Community College School District	0.57182	0.57182	0.57182	0.57182	0.57182
State	15.57107	17.73248	14.68808	15.57107	15.26607
Assessor (1)	0.03868	0.03868	0.03868	0.03868	0.03868
County	0.25072	0.25072	0.25072	0.29389	0.29389
Total levy	3.91472	3.91472	3.91472	3.91472	3.91472
Ratio of Scott County to totals	31.80256	33.96397	30.91957	34.35030	34.04530
1997-98:					
City	11.45630	11.45630	11.45630	13.96012	13.96012
Area IX Community College School District	0.58671	0.58671	0.58671	0.58671	0.58671
State	15.46181	15.98307	14.05556	15.46181	15.19448
Assessor (1)	0.04077	0.04077	0.04077	0.04077	0.04077
County	0.23867	0.23867	0.23867	0.34669	0.34669
Total levy	4.19239	4.19239	4.19239	4.19239	4.19239
Ratio of Scott County to totals	31.97665	32.49791	30.57040	34.58849	34.32116
1996-97:					
City	11.45613	11.45613	11.45613	13.96012	13.96012
Area IX Community College School District	0.51543	0.51543	0.51543	0.51543	0.51543
State	15.58368	15.77880	13.81073	15.58368	15.33816
Assessor (1)	0.04144	0.04144	0.04144	0.04144	0.04144
County	0.23869	0.23869	0.23869	0.34674	0.34674
Total levy	4.32681	4.32681	4.32681	4.32681	4.32681
Ratio of Scott County to totals	32.16218	32.35730	30.38923	34.77422	34.52870
1995-96:					
City	11.45613	11.45613	11.45613	13.96012	13.96012
Area IX Community College School District	0.51543	0.51543	0.51543	0.51543	0.51543
State	15.58368	15.77880	13.81073	15.58368	15.33816
Assessor (1)	0.04144	0.04144	0.04144	0.04144	0.04144
County	0.23869	0.23869	0.23869	0.34674	0.34674
Total levy	4.32681	4.32681	4.32681	4.32681	4.32681
Ratio of Scott County to totals	32.16218	32.35730	30.38923	34.77422	34.52870

Cities						
North Scott	Blue Grass	Buffalo	Eldridge	LeClaire	Walcott	
					Davenport	Durant
13.95123	10.38054	6.65000	6.46747	14.44722	10.09000	10.09000
0.54709	0.54709	0.54709	0.54709	0.54709	0.54709	0.54709
15.76085	14.92898	14.92898	15.76085	13.41119	14.92898	10.95551
0.06732	0.06732	0.06732	0.06732	0.06732	0.06732	0.06732
0.29311	0.22997	0.22997	0.22997	0.22997	0.22997	0.22997
4.06203	4.06203	4.06203	4.06203	4.06203	4.06203	4.06203
34.68163	30.21593	26.48539	27.13473	32.76482	29.92539	25.95192
0.11712	0.13443	0.15337	0.14970	0.12398	0.13574	0.15652
13.96012	10.57459	6.65000	7.16197	14.94376	8.14002	8.14002
0.57182	0.57182	0.57182	0.57182	0.57182	0.57182	0.57182
17.73248	15.26607	15.26607	17.73248	14.68808	15.26607	11.14827
0.03868	0.03868	0.03868	0.03868	0.03868	0.03868	0.03868
0.29389	0.25072	0.25072	0.25072	0.25072	0.25072	0.25072
3.91472	3.91472	3.91472	3.91472	3.91472	3.91472	3.91472
36.51171	30.61660	26.69201	29.67039	34.40778	28.18203	24.06423
0.10722	0.12786	0.14666	0.13194	0.11377	0.13891	0.16268
13.96012	11.60248	6.65000	8.05589	13.66101	6.70018	6.70018
0.58671	0.58671	0.58671	0.58671	0.58671	0.58671	0.58671
15.98307	15.19448	15.19448	15.98307	14.05556	15.19448	11.18477
0.04077	0.04077	0.04077	0.04077	0.04077	0.04077	0.04077
0.34669	0.23867	0.23867	0.23867	0.23867	0.23867	0.23867
4.19239	4.19239	4.19239	4.19239	4.19239	4.19239	4.19239
35.10975	31.85550	26.90302	29.09750	32.77511	26.95320	22.94349
0.11941	0.13161	0.15583	0.14408	0.12791	0.15554	0.18273
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

(Continued)

COUNTY OF SCOTT, IOWA

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

	Bettendorf			Bettendorf	Davenport
	Bettendorf	North Scott	Pleasant Valley		
1995-96:					
City	11.45562	11.45562	11.45562	13.95250	13.95250
Area IX Community College School District	0.51856	0.51856	0.51856	0.51856	0.51856
State	16.72025	17.00862	14.95000	16.72025	16.65193
Assessor (1)	0.04246	0.04246	0.04246	0.04246	0.04246
County	0.22992	0.22992	0.22992	0.28729	0.28729
	4.42243	4.42243	4.42243	4.42243	4.42243
Total levy	33.38924	33.67761	31.61899	35.94349	35.87517
Ratio of Scott County to totals	0.13245	0.13132	0.13987	0.12304	0.12327
1994-95:					
City	11.45553	11.45553	11.45553	13.95990	13.95990
Area IX Community College School District	0.52125	0.52125	0.52125	0.52125	0.52125
State	16.47664	16.07552	14.95000	16.47664	16.58807
Assessor (1)	0.04352	0.04352	0.04352	0.04352	0.04352
County	0.20392	0.20392	0.20392	0.28684	0.28684
	4.96037	4.96037	4.96037	4.96037	4.96037
Total levy	33.66123	33.26011	32.13459	36.24852	36.35995
Ratio of Scott County to totals	0.14736	0.14914	0.15436	0.13684	0.13642
1993-94:					
City	11.45555	11.45555	11.45555	13.95995	13.95995
Area IX Community College School District	0.51631	0.51631	0.51631	0.51631	0.51631
State	16.19786	16.08908	14.95000	16.19786	16.59791
Assessor (1)	0.04438	0.04438	0.04438	0.04438	0.04438
County	0.21396	0.21396	0.21396	0.26782	0.26782
	4.81460	4.81460	4.81460	4.81460	4.81460
Total levy	33.24266	33.13388	31.99480	35.80092	36.20097
Ratio of Scott County to totals	0.14483	0.14531	0.15048	0.13448	0.13300
1992-93:					
City	11.45555	11.45555	11.45555	14.21993	14.21993
Area IX Community College School District	0.51768	0.51768	0.51768	0.51768	0.51768
State	15.90966	15.80695	14.95469	15.90966	16.53378
Assessor (1)	0.04627	0.04627	0.04627	0.04627	0.04627
County	0.21443	0.21443	0.21443	0.27170	0.27170
	4.74843	4.74843	4.74843	4.74843	4.74843
Total levy	32.89202	32.78931	31.93705	35.71367	36.33779
Ratio of Scott County to totals	0.14436	0.14482	0.14868	0.13296	0.13067

Cities						
North Scott	Blue Grass	Buffalo	Eldridge	LeClaire	Walcott	
					Davenport	Durant
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	0.15665	0.13529	0.17125	0.20208
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

(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
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
Total levy	32.74671	31.46788	31.30785	36.19493	35.63108
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
Total levy	32.60427	31.00027	30.63922	35.95027	34.79382
Ratio of Scott County to totals	0.13916	0.14636	0.14809	0.12621	0.13041

(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						
North Scott	Blue Grass	Buffalo	Eldridge	LeClaire	Walcott	
					Davenport	Durant
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	0.17585	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

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
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	18.11
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	14.56
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
1997-98	7,305,000	5,695,061,827	0.13	157,433	46.40
1998-99	6,635,000	6,315,228,257	0.11	158,591	41.84
1999-00	5,915,000	6,381,537,994	0.10	159,458	37.09

(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, 2000 is as follows:

Assessed value	<u>\$ 6,381,537,994</u>
Debt limit, 5% of assessed valuation (Iowa statutory limitation)	\$ 319,076,900
Total amount of debt applicable to debt margin	<u>5,915,000</u>
Legal debt margin	<u><u>\$ 313,161,900</u></u>

COUNTY OF SCOTT, IOWA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

	Amount Of Debt	Applicable to Scott County	
		Average Percent	Amount
Scott County	\$ 5,915,000	100.0%	\$ 5,915,000
School districts:			
Durant Community	2,950,000	28.5	840,750
Pleasant Valley Community	7,575,000	100.0	7,575,000
Wheatland Community	3,355,000	8.8	295,240
Eastern Iowa Community College	31,585,000	56.6	17,877,110
Bettendorf Community	8,575,000	100.0	8,575,000
North Scott Community	8,225,000	100.0	8,225,000
Davenport Community	17,900,000	97.1	17,380,900
Cities:			
Bettendorf	39,990,000	100.0	39,990,000
Buffalo	595,000	100.0	595,000
Davenport	85,930,000	100.0	85,930,000
Durant	1,747,469	4.1	71,646
Eldridge	1,115,000	100.0	1,115,000
LeClaire	3,526,888	100.0	3,526,888
Princeton	240,000	100.0	240,000
Walcott	1,455,000	100.0	1,455,000
	<u>214,764,357</u>		<u>193,692,534</u>
Total direct and overlapping debt	<u>\$ 220,679,357</u>		<u>\$ 199,607,534</u>

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
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
1997-98	620,000	419,825	1,039,825	40,072,875	2.59
1998-99	670,000	388,675	1,058,675	39,817,555	2.66
1999-00	720,000	354,375	1,074,375	42,677,427	2.52

COUNTY OF SCOTT, IOWA

DEMOGRAPHIC STATISTICS LAST TEN FISCAL YEARS

Fiscal Year	Population	Per Capita Income	Median Age	Unemploy- ment Rate	School Enrollment
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
1997-98	157,433	22,931	32.4	2.8	49,375
1998-99	158,591	23,120	36.5	3.2	47,347
1999-00	159,458	15,313	32.4	2.4	48,587

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, 2000**

Fiscal Year	New Construction				Total
	Commercial	Residential	Industrial	Agricultural	
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
1997-98	42,210	60,247	7,123	585	110,165
1998-99	21,957	57,236	8,623	2,582	90,398
1999-00	63,072	82,635	10,400	1,716	157,823

- (1) Property value is the assessed value for real property 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.
- (3) Bank deposits for banks in Scott County estimated for 1998-99.
- (4) Most recent data available from the FDIC.

Property Value (1)					Bank Deposits (2)
Commercial	Residential	Industrial	Agricultural	Total	
\$ 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
1,086,795	3,552,365	248,706	206,659	5,094,525	1,179,667
1,247,253	3,938,355	256,096	227,035	5,668,739	1,297,634 (3)
1,608,327	4,284,721	260,831	227,659	6,381,538	2,029,485 (4)

COUNTY OF SCOTT, IOWA

TEN PRINCIPAL TAXPAYERS

June 30, 2000

	Taxable Value	Percentage of Total Taxable Value
Mid-American Energy	\$ 243,651,418	5.30%
Aluminum Company of America	171,003,784	3.72
SDG Macerich Properties	65,583,800	1.43
Davenport Water Co.	49,005,129	1.07
Isle of Capri	37,188,970	0.81
U.S. West Communications	31,775,566	0.69
Lafarge Corporation	28,718,711	0.62
Genventures	24,736,642	0.53
Peterson Property	18,109,100	0.39
Oscar Mayer & Co., Inc.	16,019,883	0.35
Total	\$ 685,793,003	14.91%

Source: County tax rolls.

COUNTY OF SCOTT, IOWA

SURETY BONDS OF PRINCIPAL OFFICIALS June 30, 2000

	1999-00 Annual Salary	Bonded Amount
County Auditor	\$ 55,167	\$ 20,000
County Attorney	78,931	20,000
County Recorder	55,167	20,000
Sheriff	70,125	20,000
Treasurer	55,167	50,000
Board of Supervisors	28,787	20,000
Chairman, Board of Supervisors	31,786	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, 2000

Insurance Company	Type of Coverage	Insured	Amount of Coverage
Genesis	Excess liability -SIR	General, auto and law	\$9,750,000 in excess of \$250,000 SIR
	Excess liability - SIR	Public official	\$4,900,000 in excess of \$100,000 SIR
Genesis	Excess workers' compensation	Statutory workers' compensation	WC \$10,000,000/employers liability \$2,000,000 WC & combined = \$10,000,000
Hartford	Excess property/ inland marine/property	All risk building, contents, vehicles & contractor equipment	\$67,149,642
		Radio towers & equip- ment transmitters/ computer equipment	\$554,898
		Contents of Cody Home- stead & Pioneer Village	\$226,303
Hartford Steam Boiler	Boiler and machinery	Comprehensive - 9 locations	\$10,000,000 per accident
Old Republic	Surety bond	All employees except elected officials and county assessor	\$20,000
St. Paul	Professional liability	Health department	\$5,000,000 each claim \$5,000,000 annual aggregate
St. Paul	Professional liability	Dr. Scott Ludwig	\$1,000,000 each claim \$3,000,000 annual aggregate
Hartford	Property	Voting machines	\$535,150
Employers Mutual	Property	Dwellings owned by conserv. bd.	\$598,000
Selective	Flood	Buffalo Shores area	\$145,200
Acceptance	Liquor liability	Glynns Creek Golf Course	\$1,000,000 each occurrence
IIASC	Agent/broker service fee	N/A	N/A
West Bend Mutual	General liability Commercial auto	County library County library	\$500,000 general liability \$500,000 auto liability incl. physical damage
West Bend Mutual	Property	County library	\$1,504,075 property , EDP & IM Equipment Breakdown

Deductible	Policy Number	Expiration Date	Premium
\$250,000 underlying limit	YXB300610	7/1/00	\$ 139,000
\$300,000 underlying limit	GDX007827h	7/1/00	29,615
\$100,000	83XLSQG2081	7/1/00	26,000
\$1,500 direct/24 hrs. indirect	FBP2206942	7/1/00	6,543
\$100	RCB448966	1/1/01	1,693
N/A	FM08000642	7/1/00	10,815
N/A	DM06627259	10/1/00	4,784
\$250/1,000 breakdown	83MSPH2631	7/1/00 (1st year of 3)	1,668
\$500	1X558445-00	7/1/00	3,046
\$500		3/21/01	525
N/A	L194427697	11/1/00	2,583
N/A	N/A	7/1/00	27,450
N/A Various	CPJ0121346-12	7/1/00	4,192
\$250/1,000 breakdown			

COUNTY OF SCOTT, IOWA

SCHEDULE OF INSURANCE IN FORCE (Continued)

June 30, 2000

Insurance Company	Type of Coverage	Insured	Amount of Coverage
West Bend Mutual	Workers' compensation	County library	Statutory workers' compensation and EL \$100,000 per accident \$100,000 per employee \$500,000 total policy
West Bend Mutual	Commercial package assessor	County assessor	\$500,000 general liability \$1,000,000 H/NO auto \$150,000 BPP \$500,000 valuable papers \$200,000 valuable papers away \$200,000 EDP
West Bend Mutual	Worker's comp. - assessor	County assessor	Coverage A - per statute Coverage B - 500/500/500

Deductible	Policy Number	Expiration Date	Premium
N/A	WCJ0105230-13	7/1/00	\$ 1,603
N/A	CPJ0218863	7/1/00	2,483
N/A			Included
\$250			Included
\$250			Included
\$250			Included
\$1,000			
	WCJ0216749-05	7/1/00	1,983

Audited premiums for Library and Assessor were adjusted as follows:

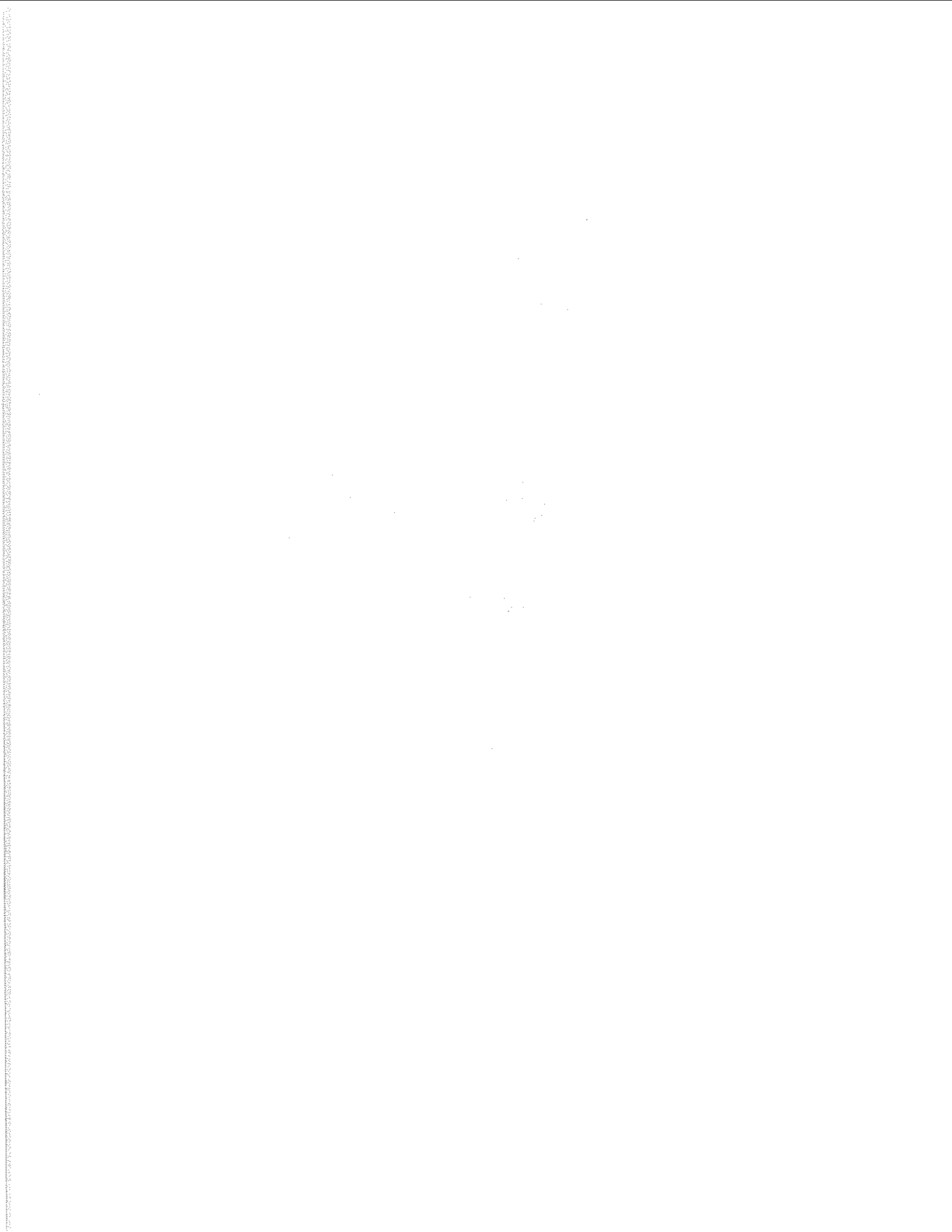
Library package (no charge)	4,192
Library WC	1,898
Assessor package	2,490
Assessor WC	2,124

COUNTY OF SCOTT, IOWA

MISCELLANEOUS STATISTICS June 30, 2000

Date of incorporation:	December 21, 1837	Recreation:	
Form of government:	County Board/County Administrator	Parks:	
Area:	447 Square Miles	County parks	7
Median age of population:	36.5	Number of acres	2,348
		City parks	87
		Number of acres	2,827
Miles of roads and streets:		Golf courses:	
Interstate highways	43	Private	2
State highways	78	Public	7
County roads	556	Municipal	3
City street	727		
Total miles	<u>1,404</u>	Snowmobile trails, total miles	77
Acres of industrial lands	1,027	State wildlife preserve open to public hunting and fishing	2,785 acres
Farming acres	227,798	Number of lakes	5
Number of farms	1,428	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	406	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
Total students	28,163	Volunteers	11
		Rescue squads	2
Nonpublic schools:		Elections:	
K-8	8	Last general election:	
High school	2	Registered voters	105,250
Total students	3,179	Votes cast	48,330
		Percent	45.9%
Higher education:		Last municipal election:	
University	2	Registered voters	98,832
Colleges	2	Votes cast	25,605
Junior college	1	Percent	25.91%
Vocational schools	3		
Total students	17,245	Building permits:	
		Issued in the year ended June 30, 1999	638
		Value of issued permits	\$19,084,648

Single Audit Section



COUNTY OF SCOTT, IOWA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2000

Federal Grantor Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Identifying Number	Federal Expenditures
U.S. Department of Agricultural Food and Nutrition Services (Passed through Iowa Department of Human Services):			
National School Breakfast Program	10.553	82-8029	\$ 528
National School Lunch Program	10.555	82-8029	1,109
Food Stamp Program	10.561	N/A	25,747
			<u>27,384</u>
U.S. Department of Justice:			
(Passed through the Governor's Alliance on Substance Abuse):			
Bureau of Justice Assistance Drug Control and System Improvement Grant	16.579	99A-0249	137,454
Stop Violence Against Women	16.588	99V-0217	37,481
			<u>174,935</u>
(Direct) Bulletproof Vest Partnership Program	16.607	N/A	<u>1,513</u>
(Passed through the Office of Community Oriented Policing Services):			
COPS MORE 96	16.710	97CMX0010	21,688
COPS in School	16.710	1999SHWX0537	20,998
			<u>42,686</u>
(Passed through the City of Davenport, Iowa), Local Law Enforcement Block Grant	16.592	98LBVX2818	26,425
			<u>245,559</u>
U.S. Department of Transportation, National Highway Traffic Safety Administration (Passed through Iowa Department of Public Safety- Governor's Traffic Safety Division):			
Police Traffic Services	20.600	PAP99-04, Task 16	4,126
Police Traffic Services	20.600	PAP00-04, Task 16	5,047
Safe Communities Program	20.600	PAP99-12, Task 4	5,000
			<u>14,173</u>
U.S. Environmental Protection Agency: (Passed through Iowa Department of Natural Resources)			
Air Pollution Control Program Support	66.101	N/A	<u>263</u>
Federal Emergency Management Agency (Passed through Iowa Disaster Services Division):			
Emergency Management Performance Grant	83.552	N/A	282
Emergency Management Performance Grant	83.552	N/A	20,474
			<u>20,756</u>

(Continued)

COUNTY OF SCOTT, IOWA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2000

Federal Grantor Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Identifying Number	Federal Expenditures
U.S. Department of Education:			
(Passed through the Division of Educational Services),			
Supported Employment	84.126	99-CPSE-17	\$ 11,895
Supported Employment	84.126	00-CPSE-17	25,490
			<u>37,385</u>
U.S. Department of Health and Human Services:			
(Passed through Iowa Department of Health):			
HIV Testing and Counseling Acquired			
Immune Deficiency Syndrome (AIDS)	93.118	5889AP14	32,000
HIV Testing and Counseling Acquired			
Immune Deficiency Syndrome (AIDS)	93.118	5880AP14	7,000
			<u>39,000</u>
Childhood Lead Poisoning Prevention	93.197	5880LP21	<u>51,131</u>
I-4 Project	93.268	5880I417	<u>10,515</u>
Health Breast/Cervical Cancer Early Detection	93.919	5889NB16	6,180
Health Breast/Cervical Cancer Early Detection	93.919	5880NB19	58,300
			<u>64,480</u>
Preventative Health and Health Services Block Grant	93.991	5889AS02	2,000
Preventative Health and Health Services Block Grant	93.991	5880AS02	6,000
			<u>8,000</u>
(Passed through the Iowa Department of Public Health) Tobacco Surveillance Grant	N/A	N/A	<u>1,364</u>
(Passed through Iowa Department of Human Services):			
Child Support Enforcement	93.023	N/A	258,993
Refugee and Entrant Assistance	93.026	N/A	359
Temporary Assistance for Needy Families	93.558	N/A	62,614
Child Care Development Fund	93.596	N/A	10,541
Foster Care	93.658	N/A	22,731
Adoption	93.659	N/A	5,123
Social Services Block Grant	93.667	N/A	826,230
Medical Assistance	93.778	N/A	62,881
			<u>1,249,472</u>
			<u>1,423,962</u>
Total expenditures of federal awards			<u><u>\$ 1,769,482</u></u>

See Notes to Schedule of Expenditures for Federal Awards.

COUNTY OF SCOTT, IOWA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2000

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County of Scott, Iowa and its discretely presented component units and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States and Local Governments and Nonprofit Organizations". Therefore, some amounts presented in the schedule may differ from amounts presented in or used in the preparation of the general purpose financial statements.

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 federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipient</u>
Bureau of Justice Assistance Drug Control and System Improvement Grant	16.579	\$ 91,636

COUNTY OF SCOTT, IOWA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2000

The prior year single audit disclosed no findings in the Schedule of Findings and Questioned Costs and no uncorrected or unresolved findings exist from the prior single audit.



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL 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, 2000, and have issued our report thereon dated September 27, 2000. 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 Iowa Code.

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."

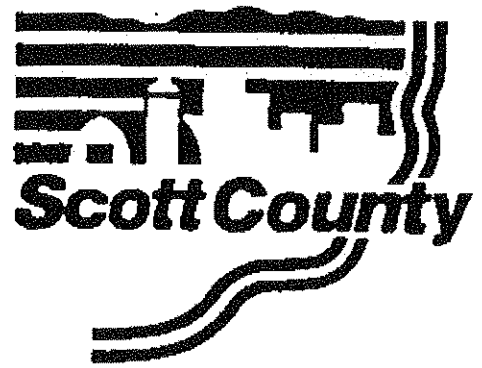
Internal Control Over Financial Reporting

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 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. However, we noted other matters involving the internal control over financial reporting which we have reported to management of the County in a separate letter dated September 27, 2000.

This report is intended solely for the information and use of the Board of Supervisors, management and the auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

McGladrey & Pullen, LLP

Moline, Illinois
September 27, 2000





**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
INTERNAL CONTROL 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 that are 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, 2000. 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 its major federal program 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; Chapter 11 of the Code of Iowa 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 its major federal programs for the year ended June 30, 2000.

Internal Control Over Compliance

The management of the County of Scott, Iowa is responsible for establishing and maintaining effective internal control 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 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 over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 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 over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Board of Supervisors, management and the auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

McGladrey & Pullen, LLP

Moline, Illinois
September 27, 2000

COUNTY OF SCOTT, IOWA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2000

I. SUMMARY OF THE INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Reportable condition(s) identified that are not considered to be material weaknesses? Yes None Reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Reportable condition(s) identified that are not considered to be material weaknesses? Yes None Reported

Type of auditor's report issued on compliance for major programs: Unqualified

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes No

Identification of major program:

CFDA Number	Name of Federal Program or Cluster
93.667	Social Services Block Grant

Dollar threshold used to distinguish between type A and type B programs: \$300,000.

Auditee qualified as low-risk auditee? Yes No

COUNTY OF SCOTT, IOWA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2000

II. FINDINGS RELATED 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. Compliance

None

B. Internal Control

None

COUNTY OF SCOTT, IOWA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2000

IV. OTHER FINDINGS RELATED TO REQUIRED STATUTORY REPORTING

00-IV-A Official Depositories: A resolution naming official depositories has been adopted by the Board. The maximum deposit amounts stated in the resolution were not exceeded during the year, except for deposits at the Valley State Bank. The maximum authorized amount of \$10,000,000 was exceeded in October 1999 by approximately \$250,000.

Recommendation: We recommend the County monitor its deposits and investments weekly to ensure maximum balances are not exceeded, or a new resolution in amounts sufficient to cover anticipated balances at all approved depositories be adopted by the Board.

Response: The County's financial staff is reviewing deposit limits at all approved financial institutions and will suggest recommendations for any changes to the Board of Supervisors. Enhanced monitoring of current deposit limitations are in effect pending the completion of the review.

Conclusion: Response accepted.

00-IV-B Certified Budget: Expenditures for the year ended June 30, 2000 did not exceed the budgeted amounts.

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

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

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

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

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

00-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.

00-IV-I Resource Enhancement and Protection Certification: The County properly dedicated property tax revenue to conservation purposes as required by Chapter 4SSA.19(1)(b) of the Code of Iowa in order to receive the additional REAP funds allocated in accordance with Subsections (b)(2) and (b)(3).

00-IV-K Economic Development: During the year ended June 30, 2000, expenditures incurred for economic development appear appropriate and adequately documented by the County for public purposes in accordance with Chapter 15A of the Code of Iowa.

00-IV-L Lease Purchase Agreements: During the year ended June 30, 2000, the County did not enter into a lease purchase agreement.

00-IV-M County Extension Office: The County extension office is operated under the Authority of Chapter 176A of the Code of Iowa and serves as an agency of the state of Iowa. This fund is administered by an extension council separate and distinct from County operations. Expenditures during the year ended June 30, 2000 for the County extension office did not exceed the amount budgeted.

COUNTY OF SCOTT, IOWA

CORRECTIVE ACTION PLAN Year Ended June 30, 2000

Current Number	Comment	Corrective Action Plan	Anticipated Date of Completion	Contact Person
Statutory Reporting				
00-IV-A	The maximum approved deposit at one financial institution was exceeded during the year.	See response and corrective action plan at 00-IV-A.	July 2000	Craig Hufford