

COUNTY OF SCOTT, IOWA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended June 30, 2004

Prepared by:

Wesley Rostenbach, Accounting and Tax Manager
Office of County Auditor

Craig Hufford, Financial Management Supervisor
Office of County Treasurer

Pat Reynolds, Budget Coordinator
Office of the County Administrator

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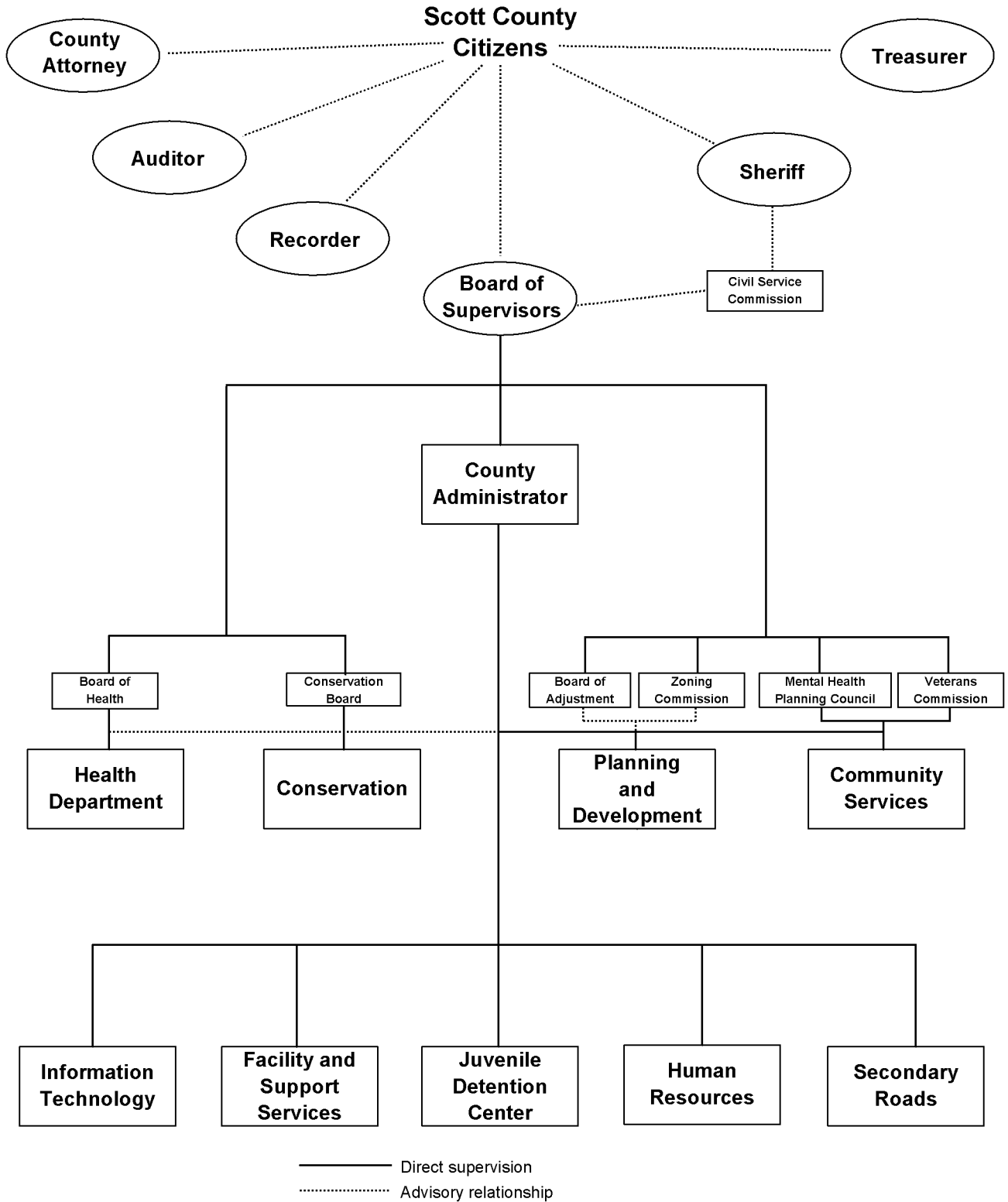
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County of Scott, Iowa

County Officials

Official Title	Official	Term Expiration Date of Elected Officials
Elected Officials		
Supervisor, Chairperson	Carol Schaefer	2004
Supervisor	Gregory P. Adamson	2006
Supervisor	Otto L. Ewoldt	2006
Supervisor	Jim Hancock	2004
Supervisor	Larry E. Minard	2006
Attorney	William E. Davis	2006
Auditor	Karen L. Fitzsimmons	2004
Recorder	Rita Vargas	2006
Sheriff	Dennis Conard	2004
Treasurer	Bill Fennelly	2006
Administration		
County Administrator	C. Ray Wierson	
Department Heads		
Community Services	Mary Dubert	
Conservation	Roger Kean	
Facility and Support Services	Dave Donovan	
Health	Lawrence Barker	
Human Resources	Paul Greufe	
Information Technology	Matt Hirst	
Juvenile Detention Center	Scott Hobart	
Planning and Development	Tim Huey	
Secondary Roads	Larry Mattusch	

Scott County Government Organizational Chart



Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Scott,
Iowa

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2003

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.



President

Executive Director

OFFICE OF THE COUNTY ADMINISTRATOR

428 Western Avenue
Davenport, Iowa 52801-1004

Ph: (319) 326-8702
Fax: (319) 328-3285
www.scottcountyiowa.com



October 8, 2004

Members of the Board of Supervisors
And Citizens of
Scott County, Iowa:

The Comprehensive Annual Financial Report (CAFR) of the County of Scott, Iowa for the fiscal year ended June 30, 2004 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.

To facilitate the understanding of the County's financial affairs, the CAFR is presented in four (4) sections: Introductory, Financial, Statistical, and Compliance. The introductory section, which is unaudited, includes this transmittal letter, the County's organizational chart, a listing of the County's elected and appointed officials, and a copy of last year's Certificate of Achievement for Excellence in Financial Reporting which was awarded to the County by GFOA for its 2003 Comprehensive Annual Financial Report. The financial section includes the Management's Discussion and Analysis, government-wide financial statements, notes to the financial statements, combining and individual fund financial statements and schedules, and the independent auditor's report on those financial statements. This letter of transmittal is designed to complement the Management Discussion and Analysis which can be found immediately following the report of the independent auditors and should be read in conjunction with the transmittal letter. The statistical section, which is unaudited, includes selected financial and demographic information about the County, generally presented on a multi-year basis. The final section provides additional reports of our auditors required by *Government Auditing Standards*.

The CAFR includes all funds of the primary government, Scott County and its discretely presented component units. 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 and legal services, physical health and social services, mental health and developmental disabilities services, county environment and education, planning and zoning, construction and maintenance of secondary roads, education and general administrative services.

Component units are legally separate entities for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading. The County's discretely 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; and the 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 discretely presented in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations and cash flows from those of the primary government. 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.

Governmental Structure, Local Economic Condition and Outlook

Governing Body - Scott County, Iowa was incorporated on December 31, 1837. Antoine LeClaire, an early settler of the County, donated the square of land the Scott County Courthouse stands on today. If the County ever abandons the site, the property would revert to the heirs of Antoine LeClaire. The first courthouse was erected on this land during 1840-41 and served for 45 years. The following years to 1874 saw changes and additions to the structure of Scott County government. One of the major changes was in the structure of the governing board. From 1838 until 1850 county commissioners were elected on an annual basis. By 1861 the name Board of Supervisors had been mandated, with 14 supervisors from throughout the county representing the citizens. In 1870 the structure changed again, and only three board supervisors were elected countywide. In 1874, the membership of the board of supervisors increased to its present five officials, all elected at-large.

County Administrator - Only recently have there been dramatic changes in the actual governing of the county. In 1979 an administrator form of government was adopted, and the Board of Supervisors hired a county administrator. Subsequently, staff and departments have grown in efficiency and capacity to serve citizens. In 1978 the County Home Rule Bill was enacted, granting all powers to counties consistent with state laws and not specifically prohibited by the Iowa General Assembly.

Property Tax - The County is empowered to levy a tax on real property located within its boundaries. Current taxes of \$24,998,507 representing 99.05% of the levy were collected during fiscal year 2004.

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 2000 U.S. Census Bureau count of 359,062 which is a 2.3% increase over the 1990 census count of 350,861. The U. S. Census Bureau's 2000 population of Scott County was 158,668, which is a 5.1% increase over the 1990 census count of 150,979. However, that figure is still under the 1980 census count for Scott County which was 160,022 and only 11.2% greater than the 1970 census count of 142,687. Woods and Poole Economics projects the population of the Quad Cities MSA to reach 376,470 by 2025, an approximate 4.8% increase over the above cited year 2000 figure. The same projection expects Scott County's population to grow to 179,214. This would represent an increase in population for the County over that 25 year time period of 12.9%.

