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T O W N O F S C O T T S D A L E .

A U D I T .

AS OF JUNE 30, 1956.

By, SWENSON & SWENSON, Accountants.
8/31/56.

Scottsdale, Arizona.
August 31, 1956.

To - THE COMMON COUNCIL OF THE TOWN OF SCOTTSDALE:-

We have examined the Books of Records, including the Permit Register, of the Town of Scottsdale for the year ending June 30, 1956, and attached hereto are the following Statements;

THUNDERBIRD HOUSING AUDIT
MAGISTRATE AUDIT
REVENUE & EXPENDITURERS
INVENTORY ACCOUNT CAPITAL OUTLAY
OTHER EXPENSES
EXPENSE BUDGET PLUS EMERGENCY INCREASE
COMPARATIVE BUDGET AND ACTUAL INCOME &
EXPENDITURERS FOR THE YEAR
FINAL BALANCE SHEET.

The Town of Scottsdale at present has in operation several Bank Accounts which are unnecessary and causes extra work for the Town Clerk, where as General Ledger accounts would give the same information with less book work and confusion. However, in as much as the Bank Accounts have been established, same will be continued and are so considered in our report.

We find the Books of the Clerks office in excellent condition and reflect a true picture of the financial condition of the Town of Scottsdale.

We examined and checked the books of the Thunderbird Housing, report of which is attached hereto.

We also examined and checked the books of the Magistrates Office, report of which is attached hereto.

Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests of accounting records and such other auditing procedures as we considered necessary in the circumstances.

SWENSON & SWENSON, Accountants.

By, 
M. O. "Bud" Swenson.

TOWN OF SCOTTSDALE,

THUNDERBIRD HOUSING AUDIT.

JUNE 30, 1956.

A separate set of Books is kept by the Town Clerk, for the Thunderbird Housing, which was checked and some correcting Journal Entries made.

The Managers Rental Cards were found in good condition and proper remittances had been made to the Town Clerk, however a Remittance Report should accompany the Receipts to the Town Clerk, therefore a Remittance Report was submitted for use in the future. We therefore requested the Town Clerk to have these report blanks printed.

We closed the Books as of June 30, 1956 and opened new sheets and made proper entries as of July 1, 1956.

(Continued)

TOWN OF SCOTTSDALE,THUNDERBIRD HOUSING.JUNE 30, 1956.INCOME & EXPENSE STATEMENT.INCOME.

Dwelling Rental	\$3105.87	
Operating Reserve from H.A. of M.C.,	3003.66	
Total Income	<u>6109.53</u>	
Less; Rental Refunds	24.88	
Gross Income		\$6084.65

EXPENSES.

Salaries & Wages	\$ 405.00	
Office Expense	306.69	
Garbage Disposal	101.25	
Water	150.94	
Electricity	113.85	
Structures Maintenance	26.59	
Painting & Decorating	17.91	
Plumbing & Gas	464.61	
Ground Maintenance	14.00	
Insurance	230.76	
Total Expenses		\$1831.60
Operating Reserve		<u>\$4253.05</u>

BALANCE SHEET.ASSETS.

Bank	\$7028.51	
Cost Of Thunderbird Housing	<u>2759.63</u>	\$9788.14

LIABILITIES.

Security Deposits	\$ 220.00	
Employees Retirement Fund	85.90	
Payment In Lieu Of Taxes	2412.92	
Withholding Tax	42.30	
Social Security Tax	11.46	
State Withholding Tax	2.88	
Operating Reserve	4253.05	
Capital Investment	<u>2759.63</u>	\$9788.14

TOWN OF SCOTTSDALE,

MAGISTRATE AUDIT.

JUNE 30, 1956.

Total Receipts reported to Town Clerk	\$5933.50
Deposit of 6/5/56 \$85.00 should have been \$90.00,	<u>5.00</u>

Total \$5938.50

Total Cases Handled	494
Cases Pending or unable to locate	<u>63</u>

Total Cases Paid or Committed 431

CASH ACCOUNT.

Receipts per Cash Journal \$5998.50

Less; Receipt #2621 Bond Returned \$50.00
Receipt #2843 Bond Returned 10.00

60.00

\$5938.50

BANK ACCOUNT.

Balance 7/1/55	\$ 488.23
Deposited	<u>6028.50</u>
	6516.73

Checks Issued to Town Clerk (Town of Scottsdale)	\$5516.50
Checks Issued a/c Bonds Refunded	210.00
Check Issued to Ban Fox	<u>125.00</u>

5851.50

Bank Balance as of 7/1/56 \$ 665.23

ERRORS & CONDITIONS FOUND.

No monthly totals or balances shown on Cash Journal.
No deposits or balances shown on Check Book Stubbs.

Cash Journal; Deposit of 6/5/56 \$85.00, should have been \$90.00.

Check Book; Check drawn in favor of Ben Fox 9/8/55 \$125.00,
should have been for \$119.80.

Docket Register; Receipts were \$121.00 more than Fines listed
in Docket Register, however the Cash Journal,
after corrections, was found to show the
proper amounts received, per Receipts issued.

(Continued)

TOWN OF SCOTTSDALE.

MAGISTRATE AUDIT.

JUNE 30, 1956.

(Continued)

NOTE:- There were several Affidavits on the back of Magistrates reports to the Town Clerk that were not signed by the Magistrate.

We spent approximately 19 hours on book work that should have been done by the Magistrate or his Clerk.

We again suggest that an adding machine be purchased for the Magistrates Office.

TOWN OF SCOTTSDALE.

REVENUE & EXPENDITURES. JUNE 30, 1956.

<u>REVENUE.</u>	<u>GENERAL FUND.</u>	<u>GAS TAX FUND.</u>	<u>TOTAL.</u>
Auto Lieu Tax	\$ 9758.36		\$ 9758.36
Sales Tax	17879.57		17879.57
Gas Tax		\$8340.07	8340.07
Fines	5516.50		5516.50
Miscellaneous Revenue	697.39		697.39
Garbage Service Franchise	1200.00		1200.00
Building Permit Fees	3711.00		3711.00
Plumbing Permits & License Fees	2742.00		2742.00
Electrical Permits & License Fees	2507.25		2507.25
Public Service Franchise	4459.04		4459.04
Bank Tax Clearings	232.97		232.97
Totals	\$48704.10	\$8340.07	\$57044.17

<u>EXPENDITURES.</u>	<u>Personal Service.</u>	<u>Contract Service.</u>	<u>Materials & Supplies.</u>	<u>Other Expenses.</u>	<u>Capital Outlay.</u>	<u>Total.</u>
Town Hall Improvement Exp.	\$ 1818.34	\$1354.00	\$1815.40	\$ 25.76	\$4986.50	\$10000.00
City Clerk Office	3299.00	944.39	404.81	151.80		4800.00
Magistrate	1932.67			117.33		2050.00
City Attorney	2040.00	750.00		2143.58		2933.58
Building Maintenance	223.19		19.38	7.43		250.00
Unclassified Expense			75.04	699.96		775.00
Police Department	11541.45	1273.31	408.17	2138.21		15361.14
Fire Department		4796.50				4796.50
Building Officials Dept.	556.38		50.70	17.92		625.00
Plumbing Officials Dept.	602.72			22.28		625.00
Electrical Department	1451.33			48.67		1500.00
Public Liability Insurance		1100.00				1100.00
Street Maintenance, Gas Tax Fn.	6470.90	962.00	1599.45	924.30		9956.65
Improvement District Sct. Rd.	1500.00	275.00		38.85		1813.85
Unclassified				698.16		698.16
Legal & Advertising		300.00	49.27	339.27		688.54
Municipal League		116.84				116.84
Social Security				5.90		5.90
Emergency	1384.33		173.34	811.47		2369.14
Election Expense	223.50		82.22	8.60		314.32
Totals	\$33043.81	\$11872.04	\$4677.78	\$6199.49	\$4986.50	\$60779.62

REVENUE \$57044.17

EXPENDITURES 60779.62

DEFICIT 1955-1956 \$ 3735.45

TOWN OF SCOTTSDALE.
INVENTORY - ACCOUNT CAPITAL OUTLAY.
JUNE 30, 1956.

Balance Fwd. from last year, \$ 7445.12

ADDITIONS.

Town Hall Improvements Account.

1 - Chrysler Air Conditioning Unit No.1208, Serial No.6212590 Compressor No.3008-1 Serial No. 6653402,	<u>\$ 4986.50</u>
Total	<u>\$12431.62</u>

TOWN OF SCOTTSDALE.

OTHER EXPENSES. JUNE 30, 1956.

Under Account NO. 19, Named Unclassified.

Toltec Tavern & Mileage. Sewer System Meeting Expense	25.00
F. W. Cavallier. Refund Licence Fee	10.00
Pink Pony. School Property Meeting Expense	3.80
Diamond Rancho Court. Municipal League Expense	20.40
Municipal League Convention. Reg. Fees & Expense	540.00
Dominion Hotel. Municipal League Expense	73.82
Dominion Hotel. Municipal League Expense	7.14
Pink Pony. Air Port Meeting Expense	18.00
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Total	<u>\$698.16</u>

The Other Expense Account amounting to \$6199.49 was audited and found to contain proper expenses that could not be otherwise classified. Therefore the recap of the above amount identified as Unclassified, in the Revenue & Expenditures Statement.

TOWN OF SCOTTSDALE.

1955-1956 EXPENSE BUDGET plus EMERGENCY INCREASES. JUNE 30, 1956.

<u>Account</u>	<u>Original Budget</u>	<u>Emergency Increase 2/23/56</u>	<u>1955-1956 Total Budget</u>
Town Hall Improvement	\$	\$10000.00	\$10000.00
City Clerk Office	4800.00		4800.00
Magistrate	2050.00		2050.00
City Attorney	3000.00		3000.00
Building Maintance	250.00		250.00
Unclassified Expense	775.00		775.00
Police Department	12956.78	2500.00	15456.78
Fire Department	4797.50		4797.50
Building Officials Department	625.00		625.00
Plumbing Officials Department	625.00		625.00
Electrical Department	1500.00		1500.00
Public Liability Insurance	1100.00		1100.00
Street Maintance	10000.00	1500.00	11500.00
Unclassified	700.00		700.00
Legal & Advertising	700.00		700.00
Municipal League	116.84		116.84
Social Security	10.00		10.00
Emergency	2379.20		2379.20
Election Expense	500.00		500.00
Totals	<u>\$46865.12</u>	<u>\$14000.00</u>	<u>\$60865.12</u>

TOWN OF SCOTTSDALE.

COMPARATIVE BUDGET AND ACTUAL INCOME & EXPENDITURES FOR YEAR.

JUNE 30, 1956.

<u>REVENUE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>INCREASE* DECREASE</u>
Auto Lieu Tax	\$ 7500.00	\$ 9758.36	\$2258.36*
Sales Tax	12936.00	17879.57	4943.57*
Gas Tax	10000.00	8340.07	1659.93
Fines	10000.00	5516.50	4483.50
Miscellaneous Revenue	2000.00	697.39	1302.61
Garbage Service Franchise		1200.00	1200.00*
Building Permits Fees	4000.00	3711.00	289.00
Plumbing Permits & License Fees	1900.00	2742.00	842.00*
Electrical Permits & License Fees	1800.00	2507.25	707.25*
Public Service Franchise		4459.04	4459.04*
Bank Clerings Tax		232.99	232.99*
Totals	<u>\$50136.00</u>	<u>\$57044.17</u>	<u>\$6908.17*</u>

EXPENDITURES

Town Hall Improvement Expense	\$10000.00	\$10000.00	\$
City Clerks Office	4800.00	4800.00	
Magistrate	2050.00	2050.00	
City Attorney	3000.00	2933.58	66.42
Building Maintenance	250.00	250.00	
Unclassified Expense	775.00	775.00	
Police Department	15436.78	15361.14	75.64
Fire Department	4797.30	4796.50	.80
Building Officials Department	625.00	625.00	
Plumbing Officials Department	625.00	625.00	
Electrical Department	1500.00	1500.00	
Public Liability Insurance	1100.00	1100.00	
Street Maintenance	11500.00	9956.65	1543.35
Improvement District		1813.85	1813.85*
Unclassified	700.00	698.16	1.84
Legal & Advertising	700.00	688.54	11.46
Municipal League	116.84	116.84	
Social Security	10.00	5.90	4.10
Emergency	2379.20	2369.14	10.06
Election Expense	500.00	314.32	185.68
Totals	<u>\$60865.12</u>	<u>\$60779.62</u>	<u>\$ 85.50</u>

TOWN OF SCOTTSDALE,

FINAL BALANCE SHEET.

JUNE 30, 1956.

	<u>DEBIT.</u>	<u>CREDIT.</u>
Bank of Douglas	\$19390.01	\$
Bank of Douglas, Improvement & Construction Fund	44186.15	
Bank of Douglas, Interest & Redemption Fund	563.28	
Petty Cash	35.00	
Debit Service Bond & Interest	69507.08	
Improvement & Construction Account		46000.00
Interest & Redemption Account		246.61
Electrical Deposits Payable		3600.00
Taxes Payable		722.13
Motor Vehical Fuel Tax Anticipation Bonds		45875.00
Motor Vehical Fuel Tax Anticipation Bond Interest		23632.08
Surplus		
1951-1952	\$ 4594.77	
1952-1953	11423.55	
1953-1954	582.87	
1954-1955	739.96	
1955-1956 Deficit	<u>3735.45-</u>	
		<u>13605.70</u>
		<u>\$133681.52</u> <u>\$133681.52</u>