

TOWN OF SCOTTSDALE.

A U D I T.

AS OF JUNE 30, 1952.

By, SWENSON & SWENSON, Accountants.
7/16/52.

Scottsdale, Arizona.
July 13, 1952.

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

We have examined the Books of Records of the Town of Scottsdale for the year ending June 30, 1952, and attached hereto are the following Statements;

REVENUE & EXPENDITURES
CLAIMS PAYABLE
INVENTORY ACCOUNT CAPITAL OUTLAY
OTHER EXPENSES
MAGISTRATE DUE STATEMENT
RECOMMENDATIONS.

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

The Magistrates Due Statement is caused primarily to the fact that adequate records and bookkeeping information has not been installed.

Our examination was 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, 
H. G. "Bud" Swenson.

TOWN OF SCOTTSDALE.

REVENUE & EXPENDITURES.

JUNE 30, 1952.

<u>Revenue;</u>	<u>General Fund.</u>	<u>Gas Tax Fund.</u>	<u>Total.</u>
Auto Lieu	\$ 5444.74		\$ 5455.74
Sales Tax	13371.16		13371.16
Gas Tax		\$5880.86	5880.86
Fines	4839.20		4839.20
Permits	310.40		310.40
Miscellaneous	162.00		162.00
Totals	\$24138.50	\$5880.86	\$30019.36

<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>
Clerks Office	\$ 1833.33	\$ 72.37	\$ 319.53	\$ 98.35	\$ 189.21	\$ 2513.09
Magistrate	900.00		93.31	75.00		1068.31
City Attorney	761.67				235.00	996.67
Building Maintenance	68.25	100.00	45.00	65.41	1732.12	2016.78
Police Department	2066.67	10.00	527.89	778.91		3383.47
Fire Department		2130.00				2130.00
Public Liability Ins.				655.58		655.58
Street Maint. Gas Fnd.	1994.38	472.64	955.05	603.69	1855.10	5880.86
Street Maint. Genl. Fnd.	1324.59	314.36	634.56	401.29	1232.13	3906.96
Unclassified	4.00	35.00	36.40	998.96		1074.36
Legal & Advertising	922.50			273.98		1196.48
Bldg. Plbg. & Elec. Depts.	187.50		30.20			217.70
Municipal League				81.28		81.28
Social Security				121.54		121.54
Election Expense	124.00		57.51			181.51
Totals	\$10186.89	\$3134.67	\$2699.48	\$4153.99	\$5249.56	\$25424.59

Surplus \$ 4594.77

Prof:

Bank Balance	\$5316.59
Claims Payable	721.82
Surplus or Cash Forwarded	<u><u>\$4594.77</u></u>

TOWN OF SCOTTSDALE.

CLAIMS PAYABLE.

JUNE 30, 1952.

<u>Name.</u>	<u>Amount.</u>
Willmoth Insurance Agency	\$ 77.50
Mountain States Telephone & Tele. Co.	8.25
Arizona Public Service Co.	8.21
Western Plumbing	10.00
Scottsdale Color Studio	153.33
Land-O-Sun	20.20
R. E. Richardson	6.00
Employment Security Commission	.88.23
U.S. Collector of Internal Revenue	209.20
City of Phoenix	3.25
Spur Cafe	27.05
C. D. Curtis	38.05
Industrial Insurance	.99
Mountain States Telephone & Telg. Co.	10.15
Cavelliere Blacksmith	2.75
O'Malleys	9.02
Scottsdale Progress	25.85
Hiram Kennedy	1.50
Scottsdale Motors	12.29
Clara Winningham	10.00
Total	<u>\$721.82</u>

TOWN OF SCOTTSDALE.

INVENTORY - ACCOUNT CAPITAL OUTLAY.

JUNE 30, 1952.

Clerks Office.

1 - K.M.C.Pica Type Typewriter \$ 189.21

City Attorney.

1 - 20 Vol. McQuillan Municipal Corp. Text 235.00

Building - Furniture & Fixtures.

1 - Williams Wall Heater	\$131.41	
1 - Desk)	
1 - Table)	
1 - Filing Cabinet)	
1 - Steno. Chair)	719.68
25 - Folding Chairs)	
1 - Wing Chair)	
2 - C.D.I. Safe Guard Legals)	
6 - Murphy Chairs		295.80
1 - Victor Adding Machine		130.36
1 - Set Casters		3.37
1 - Torx Room Conditioner		405.00
1 - Set Venetian Blinds		52.50
		<u>1738.12</u>

Street Equipment.

1 - Used Plymouth Sedan	1937.60	
1 - Used Chevrolet Truck	845.00	
1 - Pc. 2 X 15 Ajax Hose	36.95	
1 - Zone Stripper	96.53	
1 - Suction Pump	171.15	
		<u>3087.23</u>

Total

\$5249.56

TOWN OF SCOTTSDALE

OTHER EXPENSES.

JUNE 30, 1952.

Under Account No. 19, named Unclassified.

Industrial Insurance & Employment Security	\$172.91
Recording Fees	1.85
"Welcome To Scottsdale" Signs	36.64
Refunds	25.00
Blue Printing & Maps of Scottsdale	116.05
Municipal League Convention Expenses in November 1951 to Prescott and in April 1952 to Tucson.	638.76
Telephone - Should be to Account #4 O/E	<u>7.75</u>
Total	<u><u>\$998.96</u></u>

The OTHER EXPENSE account amounting to \$4153.99 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.

MAGISTRATE DUE STATEMENT.

JUNE 30, 1952.

<u>Date</u>	<u>Case No.</u>	<u>Name</u>	<u>Receipt No.</u>	<u>Amount</u>
7/21/51	8	Vincent Victor		\$10.00
9/4/51	60	Adeline Martinez	1047	5.00
9/4/51	68	E. P. Mullan	1046	30.00
10/31/51	216	Joe Ramirez	1193	50.00
11/7/51	140	Pete M. Cota	1140	10.00
11/16/51	251	Mrs. Louse Wilson	1164	5.00
11/26/51	246	Lee F. Ingram		22.00
4/24/52	454	Jack Weaver	1326	<u>5.00</u>
				\$137.00

Reported & Paid Twice;

9/14/51 & 10/2/51	120	Ed Ast	1104	5.00
4/9/52/ & 5/9/52	429	Curtis Gibbs	1351	<u>20.00</u>
				<u>\$ 25.00</u>
		Total Amount Due From Magistrate		<u>\$112.00</u>

TOWN OF SCOTTSDALE.

RECOMMENDATIONS.

JUNE 30, 1952.

We Recommend THAT:

A proper recording or bookkeeping system be installed for the Magistrate. And that he now furnish the Clerk with the first duplicate receipt from his numbered quadruplicate receipt book. This duplicate receipt should be attached to his monthly report and remittance to the Clerk.

The Street Superintendent recap the statement he now furnishes the Clerk, so that, if so desired, a cost record could be obtained therefrom.

A Commissioner be appointed from the Common Council to act as head of the following Departments;

Finance Department (General Government)

Public Safety Department (Police, Fire & Inspectors)

Public Works Department (Streets & Highways).