

TOWN OF SCOTTSDALE.

A U D I T.

AS OF JUNE 30, 1955.

By, SWENSON & SWENSON, Accountants.
8/16/55.

Scottsdale, Arizona.
August 16, 1955.

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, 1955, and attached hereto are the following Statements;

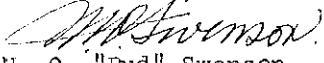
MAGISTRATE AUDIT
REVENUE & EXPENDITURERS
INVENTORY ACCOUNT CAPITAL OUTLAY
OTHER EXPENSES
EXPENSE BUDGET PLUS EMERGENCY INCREASE
COMPARATIVE BUDGET AND ACTUAL INCOME &
EXPENDITURERS FOR THE YEAR
FINAL BALANCE SHEET.

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

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.

MAGISTRATE AUDIT. JUNE 30, 1955.

Considerable time was spent on the Magistrates Books to make the Audit, due to improper handling of his simple record keeping system;

Total Receipts Reported to Town Clerk \$8146.00.

Total Cases Handled 531
Cases Pending or Unable to Locate 35

Total Cases Paid or Committed 496

CASH ACCOUNT.

Receipts per Cash Journal		\$8457.00
Paid to Town Clerk	\$8146.00	
Bonds Refunded	275.00	
Paid for Jury Duty	<u>36.00</u>	
		<u>\$8457.00</u>

BANK ACCOUNT.

Balance 7/1/54	\$ 13.43
Deposited	<u>8631.80</u>
	8645.23
Checks Issued	<u>8502.00</u>
Actual Bank Balance 7/1/55	<u>\$ 143.23</u>

ERRORS & CONDITIONS FOUND.

No monthly totals or balances shown on Cash Journal.
No Deposits or balances shown on Check Book Stubbs.
Docket Register poorly kept.

Cash Journal - September 1954, Total shown \$915.00
Should be 900.00.

April 1955, Total Shown \$637.00
Should be 642.00.

Bank Deposits - May 18, 1955, \$119.80, No evidence of this amount having been received by the Magistrate.

June 9, 1955, \$ 70.00, Deposited to Scottsdale Justice Court, should have been deposited to Scottsdale Police Court.

(Continued)

TOWN OF SCOTTSDALE.

MAGISTRATE AUDIT. (Continued) JUNE 30, 1955.

Affidavits on the back of Magistrates Reports to
Town Clerk are not Noterized.

NOTE:- (We suggest that an Adding Machine be
purchased for the Magistrates Office.)

TOWN OF SCOTTSDALE.

REVENUE & EXPENDITURERS. JUNE 30, 1955.

<u>Revenue.</u>	<u>General Fund.</u>	<u>Gas Tax Fund.</u>	<u>Total.</u>
Auto Lieu Tax	\$ 7173.07	\$	\$ 7173.07
Sales Tax	15715.86		15715.86
Gas Tax		8138.56	8138.56
Fines	8005.00		8005.00
Miscellaneous	1833.89		1833.89
Building Permits	3312.00		3312.00
Plumbing Permits & Fees	1771.90		1771.90
Electrical Permits & Fees	1672.35		1672.35
Improvement Dist.Re-embmt.	239.50		239.50
Totals	<u>\$39723.57</u>	<u>\$8138.56</u>	<u>\$47862.13</u>

<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>
City Clerk Office	\$ 2987.50	\$ 896.63	\$ 149.87	\$ 267.05	\$ 93.79	\$ 4394.84
Magistrate	1562.50		108.58	61.11		1732.19
City Attorney	2385.00			84.16		2469.16
Building Maintenance	180.00			8.70		188.70
Unclassified expense			23.05	750.25		773.30
Police Department	8651.92	1059.69	386.53	1464.63	931.11	12493.88
Fire Department		4260.00				4260.00
Building Officials Dpt.	457.50		30.05	16.70		504.25
Plumbing Officials Dpt.	457.50			16.72		474.22
Electrical Officials Dpt.	939.26		30.05	18.82		988.13
Public Liability Ins.				1068.88		1068.88
Street Maint.-Genl. Fnd.		5880.55				5880.55
Street Maint.-Tax Fund	4605.57	1625.46	1326.24	688.05		8245.32
Unclassified	123.89			558.87		682.76
Legal & Advertising	300.00			200.00		500.00
Municipal League				81.12		81.12
Social Security				3.01		3.01
Emergency	1804.05	59.00	92.35	423.80		2379.20
Election Expense				2.66		2.66
Totals	<u>\$24454.69</u>	<u>\$13781.33</u>	<u>\$2146.72</u>	<u>\$5714.53</u>	<u>\$1024.90</u>	<u>\$47122.17</u>

REVENUE	\$47862.13
EXPENDITURERS	<u>47122.17</u>
SURPLUS 1954-1955	<u>\$ 739.96</u>

TOWN OF SCOTTSDALE.

INVENTORY - ACCOUNT CAPITAL OUTLAY.

JUNE 30, 1955.

Balance Fwd. from last year, \$6420.22

ADDITIONS.

Clerks Office.

1 - #3353 Metal Card File	\$ 7.09
1 - HON 4 Drawer Metal File Cabnit	86.70
	<u>93.79</u>

Police Department.

1 - 1955 Plymouth Fordor Plaza 6-Cyl Sedan	
No.25183849 Motor No.D26-37154	\$2078.00
Tax	17.70
Extra Equipment	18.15
Heater	48.50
Dis. Signal	16.20
	<u>2178.55</u>
Loss;	
1 Used 1953 Plymouth (Cost \$2101.12)	1275.35
	<u>\$902.70</u>
1 - VL 155 Vapor Liquid 1½ Qt. CTC Fire Extgr.,	28.41
	<u>931.11</u>

Total Additions For Year, \$1024.90

TOTAL \$7445.12

TOWN OF SCOTTSDALE,

OTHER EXPENSES. JUNE 30, 1955.

Under Account No. 19, named Unclassified.

Cavalliere Blacksmith Shop, Hang Siggs	\$ 8.50
Municipal League Convention, Reg.Fees & Expense	450.00
Scottsdale Progress, Legal & Ordinance Advertising	14.40
Reed Construction Co., License & Fees Refunded	46.00
Petty Cash Paid Out, License & Fee Refunded to D. Jack,	15.00
Petty Cash Paid Out, Recorders Fees	2.95
Industrial Commission, Premium	<u>22.02</u>
Total	<u>\$558.87</u>

The Other Expense Account amounting to \$5714.53 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.

1954-1955 EXPENSE BUDGET plus EMERGENCY INCREASES. JUNE 30, 1955.

<u>Account.</u>	<u>Original Budget.</u>	<u>Emergency Increase 1/11/55</u>	<u>Emergency Increase 6/13/55</u>	<u>1954-1955 Total Budget</u>
City Clerk Office	\$ 4500.00	\$	\$	\$ 4500.00
Magistrate	1750.00			1750.00
City Attorney	2300.00		175.00	2475.00
Building Maintenance	200.00			200.00
Unclassified Expense	775.00			775.00
Police Department	5500.00	6000.00	1000.00	12500.00
Fire Department	4260.00			4260.00
Building Offcls. Dpt.	450.00		50.00	500.00
Plumbing Offcls. Dpt.	450.00		50.00	500.00
Electrical Offcls. Dpt.	850.00		200.00	1050.00
Public Liability Ins.	1100.00			1100.00
Street Maintenance-Genl. Fnd.				
Street Maintenance-Tax Fnd.	7250.00		1000.00	8250.00
Unclassified	700.00			700.00
Legal & Advertising	500.00			500.00
Municipal League	85.00			85.00
Social Security	10.00			10.00
Emergency	2379.20			2379.20
Election Expense	250.78			250.78
Totals	<u>\$33309.98</u>	<u>\$6000.00</u>	<u>\$2475.00</u>	<u>\$41784.98</u>

TOWN OF SCOTTSDALE.

COMPARATIVE BUDGET AND ACTUAL INCOME & EXPENDITURES FOR YEAR.

JUNE 30, 1955

<u>REVENUE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>INCREASE*</u> <u>DECREASE</u>
Auto Lieu Tax	\$ 7500.00	\$ 7173.07	\$ 326.93
Sales Tax	17500.00	15715.86	1784.14
Gas Tax	7250.00	8138.56	888.56*
Fines	6000.00	8005.00	2005.00*
Miscellaneous	1500.00	1833.89	333.89*
Building Permits	1700.00	3312.00	1612.00*
Plumbing Permits & License Fees	900.00	1771.90	871.90*
Electrical Permits & License Fees	1500.00	1672.35	172.35*
Improvement District Reimbursmt.		239.50	239.50*
Totals	<u>\$43850.00</u>	<u>\$47862.13</u>	<u>\$4012.13*</u>

EXPENDITURES

City Clerk Office	\$ 4500.00	\$ 4394.84	\$ 105.16
Magistrate	1750.00	1732.19	17.81
City Attorney	2475.00	2469.16	5.84
Building Maintenance	200.00	188.70	11.30
Unclassified Expense	775.00	773.30	1.70
Police Department	12500.00	12493.88	6.12
Fire Department	4260.00	4260.00	
Building Officials Dpt.	500.00	504.25	4.25*
Plumbing Officials Dpt.	500.00	474.22	25.78
Electrical Officials Dpt.	1050.00	988.13	61.87
Public Liability Insurance	1100.00	1068.88	31.12
Street Maintenance-Genl. Fund		5880.55	5880.55*
Street Maintenance-Gas Tax Fund	8250.00	8245.32	4.68
Unclassified	700.00	682.76	17.24
Legal & Advertising	500.00	500.00	
Municipal League	85.00	81.12	3.88
Social Security	10.00	3.01	6.99
Emergency	2379.20	2379.20	
Election Expense	250.78	2.66	248.12
Totals	<u>\$41784.98</u>	<u>\$47122.17</u>	<u>\$5337.19*</u>

Town of Scottsdale.

Final Balance Sheet.

June 30, 1955.

	<u>Debit.</u>	<u>Credit.</u>
Bank of Douglas	\$20334.12	
Petty Cash	35.00	
Electrical Deposits		\$2500.00
Taxes Collected		527.97
Surplus		
1951-1952	\$ 4594.77	
1952-1953	11423.55	
1953-1954	582.87	
1954-1955	<u>739.96</u>	
		<u>17341.15</u>
	<u>\$20369.12</u>	<u>\$20369.12</u>