

TOWN OF SCOTTSDALE.

AUDIT.

AS OF JUNE 30, 1958.

By, SWENSON & SWENSON, Accountants
10/31/58

Scottsdale, Arizona
October 31, 1958

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

We have examined the books and records of the Town of Scottsdale for the year ending June 30, 1958, and attach hereto our schedules, statements, and reports.

We found the books of the Clerk's office in good condition and now 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.

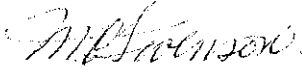
We examined and checked the books of the Magistrate's office, report of which is attached hereto.

We also examined and checked the books of the Scottsdale Sanitary Sewer Improvement, report of which is attached hereto.

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

Respectfully submitted,

SWENSON & SWENSON, Accountants

By, 
H. O. "Bud" Swenson

TOWN OF SCOTTSDALE.

JUNE 30, 1958.

AUDIT STATEMENTS, REPORTS AND SCHEDULES.

Thunderbird Housing - Audit
Magistrate - Audit
Sanitary Sewer Improvement - Audit

TOWN CLERK'S OFFICE

Revenue and Expenditures
Miscellaneous Revenue Account
Recap of Other Expense Column in Expenditures
Report
Inventory - Account Capital Outlay
General Expense
1957-1958 Expense Budget Plus Emergency Increase
Comparative Budget and Actual Income and
Expenditures for Year
Option Payments
Electrical Deposits and Coupon Register
Scottsdale Road Improvement District and
Sewer Account
Final Balance Sheet

TOWN OF SCOTTSDALE.

THUNDERBIRD HOUSING AUDIT.

JUNE 30, 1958.

A separate set of Books is kept by the Town Clerk for the Thunderbird Housing which was checked and found in good condition. Necessary and correcting Journal entries were made by us such as transferring Security Deposits forfeited as rent which had not been credited to Rental Account, and transferring amounts from Transfer Fee to Security Deposit account.

The Managers Records were found in good condition and properly kept up to date.

We closed the Books as of June 30, 1958 and made proper entries on new Ledger Sheets as of July 1, 1958.

Below is the itemized by year Operating Reserve Account.

OPERATING RESERVE ACCOUNT.

1956 --- 4/1/56 to 12/31/56 Inc.	\$4253.05
1956 --- 1957 Deficit	3283.77
1957 --- 1958	<u>3648.53</u>
Account No. 129 Operating Reserve	<u>\$4617.81</u>

(Continued)

TOWN OF SCOTTSDALE.

THUNDERBIRD HOUSING AUDIT (Continued) JUNE 30, 1958.

INCOME & EXPENSE STATEMENT.

INCOME.

Dwelling Rental	\$15262.42	
Transfer Fees	<u>40.00</u>	
Total Income		\$15302.42
Less; Rental Refunds		<u>202.93</u>
Gross Income		\$15099.49

EXPENSES.

Salaries & Wages	\$ 5375.00	
Office Expense	241.74	
Garbage Disposal	421.95	
Water	1345.76	
Electricity	1704.48	
Structures Maintenance	1058.14	
Painting & Decorating	141.57	
Plumbing & Gas	647.91	
Heating & Ventilating	12.78	
Ground Maintenance	155.47	
Insurance	179.99	
Miscellaneous Expense	<u>186.17</u>	
Total Expenses		\$11450.96
Income Over Expenses		<u>\$ 3648.53</u>

BALANCE SHEET.

ASSETS.

Bank	\$ 7473.45	
Cost of Thunderbird Housing	<u>2759.63</u>	
		\$10233.08

LIABILITIES.

Deposits Payable (Security Deposits)	\$ 290.00	
Employees Retirement Fund	85.90	
Payment in Lieu of Taxes	2412.92	
Withholding Tax	30.00	
Social Security Tax	30.24	
State Income Withholding Tax	6.58	
Operating Reserve	4617.21	
Capital Investment Account	<u>2759.63</u>	
		\$10233.08

TOWN OF SCOTTSDALE.

MAGISTRATE ADDIT.

JUNE 30, 1958.

Total Cases Handled	901
Cases Dismissed, Pending or Unable to Locate	<u>80</u>
Total Cases Paid or Committed	<u>821</u>

CASH ACCOUNT.

Receipts Per Cash Journal		\$11748.00
Deposits Per Cash Journal	\$11728.00	
May Deposit \$1490.00- \$1485.00	5.00	
N.S.F. Check	<u>15.00</u>	
		\$11748.00

BANK ACCOUNT.

Balance 7/1/57	\$ 520.09	
Deposits 7/1/57 to 6/30/58	<u>11751.91</u>	\$12272.00
Checks issued to Town Clerk	\$11184.47	
Checks issued to Jury	24.00	
Bank Service Charge	.53	
Waldo Von Jehn - N.S.F. Check	15.00	
State Treasurer - Liquor Board	260.00	
Checks for Bond Refund	<u>74.00</u>	
		<u>\$11553.00</u>
Bank Balance 7/1/58		<u>\$ 714.00</u>

(Continued)

TOWN OF SCOTTSDALE.

MAGISTRATE AUDIT. (Continued) JUNE 30, 1958.

ERRORS & CONDITIONS FOUND.

No monthly totals of Receipt Column shown on Cash Journal. No deposits or balances shown on Check Book stubs. February 3, 1958 Affidavit on back of Magistrates Report to the Town Clerk was not signed by the Magistrate.

We spent approximately 14 hours on book work that should have been done by the Magistrate or his clerk.

The Magistrate requests some office equipment such as a typewriter, adding machine, and filing cabinet. He reports that he is now using County equipment. He definitely needs a filing cabinet as we found dockets and citations in many different places.

A copy of the Citations, after it has been completely processed, should be filed in numerical order for the Town Marshal's future reference.

We were unable to locate the Bank of Douglas, August statement and canceled checks. A duplicate statement was requested and received. Same found to be correct and as follows:

Balance August 1, 1957	\$498.09
Eight Deposits	462.00
	<u>960.09</u>
One Check	<u>510.00</u>
Balance August 29, 1957	<u>\$450.09</u>

DOCKET REGISTER

Docket Deposits		\$11775.91
Deposits not in Cash Book	\$46.91	
March 1958 difference in Deposits	<u>1.00</u>	
		<u>47.91</u>
Deposits per Cash Book Journal		<u>\$11728.00</u>

TOWN OF SCOTTSDALE.

SANITARY SEWER IMPROVEMENT - AUDIT JUNE 30, 1958.

BALANCE SHEET

	<u>DEBIT</u>	<u>CREDIT</u>
First National Bank No. 2	\$ 22797.82	\$
First National Bank No. 3	99.41	
First National Bank No. 4	1232.92	
First National Bank No. 5	782.72	
First National Bank No. 6	10.00	
First National Bank No. 7	152.00	
First National Bank No. 8	570.00	
Investments	490000.00	
Real Estate	57627.99	
Furniture & Fixtures	207.67	
Debit Service - Bond & Interest	598665.00	
Debit Service - Bond & Interest Revenue	350965.00	
Coupons - Paid - G.O.B.C.	7397.50	
Coupons - Paid - Bond Revenue	4696.25	
Expense Accounts	69120.92	
Sinking Fund Income-Sanitary Sewer Improvement		8630.42
Income Sanitary Sewer Sinking Fund Rev. Bond & Int.		5478.97
Miscellaneous Income - Premiums		162.00
Bonds Payable-Sanitary Sewer Imp. Bond-Issue of 1957		397000.00
Bonds Payable-Sanitary Sewer Revenue Bonds-Issue of 1957		221000.00
Deposits Payable		570.00
Scottsdale Sanitary Sewer System		977543.81
	<u>\$1610385.20</u>	<u>\$1610385.20</u>

(Continued)

TOWN OF SCOTTSDALE.

SANITARY SEWER IMPROVEMENT - AUDIT (Continued) JUNE 30, 1958.

GENERAL EXPENSES

Sewer Construction - Materials	\$ 3715.00
Sewer Construction - Engineering	37695.81
Office Supplies and Expense	436.91
Legal Expense	10162.96
Fiscal Agent	6180.00
Interest - Paid	103.52
Legal - Advertising	496.90
Miscellaneous Expense - Sewer Construction	<u>10331.82</u>
Total	<u><u>\$69120.92</u></u>

NOTE: An amount of \$9,940.77 in Miscellaneous Expense
Account No. 250 should be charged to Real Estate
Account No. 212.

The correct amounts being - Account

No. 212 Real Estate	\$67329.76
No. 250 Miscellaneous Expense	391.05

(Continued)

TOWN OF SCOTTSDALE.

SANITARY SEWER IMPROVEMENT - AUDIT (Continued) JUNE 30, 1958.

Some First National Bank of Arizona statements and cancelled checks were missing. Copies of statements were requested from the Bank and secured. The statements showed the following information and were found to be correct.

ACCOUNT NO. 201-2 GENERAL OBLIGATION CONSTRUCTION FUND.

April 9, 1958 Balance		\$30359.34
Check	\$ 300.00	
Check	20.00	
Check	<u>1241.52</u>	
		<u>1561.52</u>
June 24, 1958 Balance		<u>\$28797.82</u>

ACCOUNT NO. 201-3 REVENUE CONSTRUCTION FUND.

April 22, 1958 Balance		\$ 3712.91
Check	\$3260.00	
Check	281.48	
Check	60.00	
Check	6.00	
Check	<u>6.02</u>	
		<u>\$ 3513.50</u>
May 27, 1958 Balance		<u>99.41</u>

TOWN OF SCOTTSDALE.

SANITARY SEWER IMPROVEMENT - TRIAL BALANCE

OCTOBER 31, 1958.

<u>A/C NO.</u>	<u>NAME</u>	<u>DEBIT</u>	<u>CREDIT</u>
201-2	First National Bank	\$ 31740.78	
201-3	First National Bank	20403.16	
201-4	First National Bank	1232.92	
201-5	First National Bank	782.72	
201-6	First National Bank	10.00	
201-7	First National Bank	152.00	
201-8	First National Bank	570.00	
210	Investment	200000.00	
212	Real Estate	67828.76	
214	Disposal Plant-Construction Contract #S-5901	10260.00	
214A	Sewer System-Construction Contract #S-5902	214841.11	
216	Office Furniture & Fixtures	618.13	
219	Debit Service-Public Works Planning Preparation	27913.81	
220	Debit Service-Bond & Interest (Construction)	598665.00	
221	Debit Service-Bond & Interest (Revenue)	350985.00	
230	Sewer Construction - Material	3715.00	
231	Sewer Construction - Engineering	43166.54	
238	Sewer Construction - Office Supplies and Expense	436.91	
240	Sewer Construction - Legal Expense	10902.00	
241	Sewer Construction - Fiscal Agent	6210.90	
242	Interest Paid	4799.77	
243	Advertising - Legal	525.79	
250	Miscellaneous Expense	638.05	
270	Coupons Paid - Construction Bond	14795.00	
271	Coupons Paid - Revenue Bond	9392.50	
282	Income Sinking Fund Sanitary Sewer Improvement Bond & Interest		\$ 16047.77
283	Income Sinking Fund Sanitary Sewer Revenue Bond & Interest		10186.27
265	Income - Miscellaneous		3018.00
300	Bonds Payable - S.S.I. Bonds Series of 1957		397000.00
301	Bonds Payable - S.S. Revenue Bond Series of 1957		221000.00
320	Deposits Payable		570.00
350	Scottsdale Sewer System		977543.81
		<u>\$1625365.85</u>	<u>\$1625365.85</u>

TOWN OF SCOTTSDALE.

REVENUE & EXPENDITURES. JUNE 30, 1958.

<u>REVENUE.</u>	<u>GENERAL FUND</u>	<u>GAS TAX FUND</u>	<u>PERMITS</u>	<u>LICENSE</u>	<u>TOTAL</u>
Auto Lien Tax	\$13138.11				\$13138.11
Sales Tax	18942.85				18942.85
Gas Tax		9410.16			9410.16
Fines	11184.47				11184.47
Miscellaneous Revenue	9360.79				9360.79
Building Permit Fees			13217.34		13217.34
Plumbing Permits & License Fees			3592.00	1392.00	4984.00
Electrical Permits & License Fees			5525.88	425.00	5950.88
Public Service Franchise	7335.22				7335.22
Bank Tax Clearing	276.88				276.88
Sign Permits			183.00		183.00
Totals	\$60238.32	\$9410.16	\$22518.22	\$1817.00	\$93983.70

<u>EXPENDITURES.</u>	<u>Personal Service.</u>	<u>Contract Service.</u>	<u>Materials & Supplies.</u>	<u>Other Expense.</u>	<u>Capital Outlay</u>	<u>Total Total</u>
Town Hall	\$ 137.57	\$ 556.55	\$ 213.40	\$ 139.81	\$ 347.71	\$ 1399.54
City Clerks Office	3901.03	3961.09	517.91	655.68	577.36	14613.59
Magistrate	2472.63		121.19			2593.82
City Attorney	1675.00	1187.50				2862.50
Building Maintenance	470.00	25.00	15.85			510.85
Inclassified Expense	20.00	218.50	1.26	991.45		1231.21
Police Department	15715.75	2249.09	1190.62	4403.05	5208.81	29365.32
Fire Department	5710.92					5710.92
Building Department	1108.35		122.15	69.00		1300.00
Plumbing Department	1216.15		57.10			1273.25
Electrical Department	4061.73		38.27			4100.00
Public Liability Ins.				725.23		725.23
Street Maintenance	5229.01	4821.20	3046.03	1262.45	971.50	15330.19
Inclassified		601.33	10.55	523.38		1135.26
Legal & Advertising				701.94		701.94
Municipal League				116.84		116.84
Social Security				740.29		740.29
Industrial Insurance				494.72		494.72
Sewer Account				3669.92		3669.92
Emergency	62.29	120.00		1340.00		1522.29
Election Expense	74.00		131.51	74.00		279.51
Totals-General Account	\$41852.43	\$19340.26	\$5470.84	\$20907.76	\$7105.90	\$94677.19

REVENUE	\$93983.70
EXPENDITURES	94677.19
DEFICIT 1957-1958	\$ 693.49

TOWN OF SCOTTSDALE

MISCELLANEOUS REVENUE ACCOUNT NO. 55 JUNE 30, 1958.

RECEIPTS.

Zoning Fees	\$ 325.50
Sign Permits	29.50
Street Permits	258.87
Justice of Peace Office Rent	2595.58
Board of Adjustment Fees	140.00
Peddlers License	100.00
Phone Calls	6.91
Use of Water Truck	71.50
Paving Permit	100.00
Industrial Commission - Refund	209.44
General Communication Service - Refund	31.75
Mountain States T & T Co. - Refund	2595.17
Salt River Project (Filling Lateral Scottsdale Road.)	1841.00
Electric Products Co. (Miscellaneous)	2.55
Building Codes & City License Map	11.50
Sewer General Obligation Construction Fund Reimbursement of Amount Paid out of Town Account for Sewer Expense	<u>1241.52</u>
Total	<u><u>\$9360.79</u></u>

NOTE: The amount of \$29.50 should have been credited
to Sign Permits,
The correct amounts being - Account
No. 55 Miscellaneous Revenue \$9331.29
No. 86 Sign Permits 212.50

TOWN OF SCOTTSDALE.

RECAP OF OTHER EXPENSE ACCOUNT

IN EXPENDITURES REPORT.

JUNE 30, 1958

<u>ACCOUNT.</u>	<u>EQUIPMENT REPAIRS</u>	<u>GAS & OIL</u>	<u>ENGINEERS SERVICE</u>	<u>MISCEL</u>	<u>SEWER ACCOUNT</u>	<u>TOTAL</u>
Town Hall	\$ 5.81	\$	\$	\$ 134.00	\$	\$ 139.81
City Clerks Office			186.24	469.44		655.68
Unclassified Expense				991.45		991.45
Police Department	1637.66	2713.94		51.45		4403.05
Building Department				69.00		69.00
Public Liability Ins.				725.23		725.23
Street Maintenance	531.65	461.00		269.80		1262.45
Unclassified				523.38		523.38
Legal & Advertising				701.94		701.94
Municipal League				116.84		116.84
Social Security				740.29		740.29
Industrial Insurance				494.72		494.72
Sewer Account					8669.92	8669.92
Emergency				1340.00		1340.00
Election Expenses				74.00		74.00
Totals	<u>\$2175.12</u>	<u>\$3174.94</u>	<u>\$186.24</u>	<u>\$6701.54</u>	<u>\$8669.92</u>	<u>\$20907.76</u>

TOWN OF SCOTTSDALE.

INVENTORY - ACCOUNT CAPITAL OUTLAY. JUNE 30, 1958.

Balance Forward From Last Year \$16345.52

ADDITIONS.

TOWN HALL ACCOUNT 3B

1-Water Heater & Installation	\$ 162.07	
5-Venetian Blinds & Installation	185.64	
	547.71	\$347.71

CITY CLERK OFFICE ACCOUNT 4

1-36x48 Aluminium Frame Blackboard	\$ 11.38	
1-#12663 Alma Desk	134.64	
Desk Pads	13.67	
1-#1263 Royal Chair	48.33	
1-#1230 Royal Chair	59.40	
1-#4C-6 Fire Proof Cabinet	310.46	577.88

POLICE DEPARTMENT ACCOUNT 9

2-T-51G-11 Mobile Trans.	\$ 897.60	
1-1958 Fordor Plymouth #1P2L25367		
Motor #L350-49248	\$2700.65	
less-1958 Plymouth #25183849/#D-26-87164		
(Cost \$2178.55)	664.65	2036.00
4-F500E Arrowlites		53.05
1-Siren		15.00
1-A5360T Myrtle Desk		101.18
1-F136N Station Comb.	639.00	
2-MT33N Mobile Comb.	1143.00	
Installations	274.30	
Tax	44.68	2105.98
		5208.81

STREET MAINTENANCE ACCOUNT 15

1-1954 Used 1/2 Ton Dodge Express	\$ 950.00	
#86100031 Motor #V.T.334-1779		
Tax	21.50	\$ 971.50
		971.50

Total This Year \$ 7105.90

Total Balance To Date \$23451.42

TOWN OF SCOTTSDALE.

GENERAL EXPENSE. JUNE 30, 1958.

Under Account No. 19, named Unclassified.

Sun Valley Air Service	\$ 32.20
Airplane Rental to Tucson by Malcolm White.	
Western Engineer	100.00
March Retainers Fee.	
League of Citys and Towns	41.18
League Convention Balance, held in Scottsdale.	
Hogales Chamber of Commerce	50.00
League of Citys and Towns. Room reservations - Town Conv.	
Municipal League Convention	300.00
Municipal League Convention Expense.	
	<hr/>
Total	<u>\$523.38</u>

The Other Expense Account amounting to \$20907.76 was audited and found to contain proper expenses that could not be otherwise classified. Therefore the above is a recap of the amount identified as Unclassified, in the Revenue & Expenditures Statement.

TOWN OF SCOTTSDALE.

1957-1958 EXPENSE BUDGET PLUS EMERGENCY INCREASE. JUNE 30, 1958.

<u>ACCOUNT.</u>	<u>ORIGINAL BUDGET</u>	<u>DATE</u>	<u>EMERGENCY INCREASE</u>	<u>1957-1958 TOTAL BUDGET</u>
Town Hall	\$ 1400.00			\$ 1400.00
City Clerks Office	11256.71	5/1/58	\$ 5000.00	16256.71
Magistrate	2750.00			2750.00
City Attorney	3000.00			3000.00
Building Maintenance	550.00			550.00
Unclassified Expense	1375.00			1375.00
Police Department	7449.39	11/12/57	22000.00	29449.39
Fire Department	5710.92			5710.92
Building Department	900.00	5/1/58	400.00	1300.00
Plumbing Department	900.00	5/1/58	400.00	1300.00
Electrical Department	1600.00	5/1/58	2500.00	4100.00
Public Liability Insurance	900.00			900.00
Street Maintenance	4700.00	11/12/57 5/1/58	23000.00 10000.00	37700.00
Scot. Rd. Mant.-Imp.&Const.	3800.00			3800.00
Bond Service	1281.93			1281.93
Classified	1200.00			1200.00
Legal & Advertising	1000.00			1000.00
Municipal League	116.84			116.84
Social Security	750.00			750.00
Industrial Insurance	600.00			600.00
Emergency	2000.00			2000.00
Election Expense	394.26			394.26
Interest on Government Bonds	20015.40			20015.40
Totals	<u>\$73650.45</u>		<u>\$63500.00</u>	<u>\$136950.45</u>

TOWN OF SCOTTSDALE.

COMPARATIVE BUDGET AND ACTUAL INCOME & EXPENDITURES FOR YEAR.

JUNE 30, 1958.

<u>REVENUE</u>	<u>BUDGET.</u>	<u>ACTUAL.</u>	<u>INCREASE*</u> <u>DECREASE</u>
Auto Lien Tax	\$12000.00	\$13138.11	\$ 1138.11*
Sales Tax	20000.00	18942.85	1057.15
Gas Tax	8500.00	9410.16	910.16*
Fines	11000.00	11184.47	184.47*
Miscellaneous Revenue	3500.00	9360.79	5860.79*
Garbage Service	1200.00		1200.00
Building Permit Fees	8000.00	13217.34	5217.34*
Plumbing Permit & License Fees	3300.00	4984.00	1684.00*
Electrical Permit & License Fees	3500.00	5950.88	2450.88*
Public Service Franchise	6000.00	7335.22	1335.22*
Bank Tax Clearings	200.00	276.88	76.88*
Sign Permits		183.00	183.00*
Totals	\$77200.00	\$93983.70	\$16783.70*

EXPENDITURES.

Town Hall	\$ 1400.00	\$ 1399.54	\$.46
City Clerks Office	16256.71	14613.59	1643.12
Magistrate	2750.00	2593.92	156.18
City Attorney	3000.00	2862.50	137.50
Building Maintenance	550.00	510.85	39.15
Unclassified Expense	1575.00	1231.21	143.79
Police Department	29449.39	29365.32	84.07
Fire Department	5710.92	5710.92	
Building Department	1300.00	1300.00	
Plumbing Department	1500.00	1273.25	226.75
Electrical Department	4100.00	4100.00	
Public Liability Insurance	900.00	725.23	174.77
Street Maintenance	37700.00	15330.19	22369.81
Scottsdale Rd. Mant.-Imp,Const.	3800.00	3725.04	74.96
Bond Service	1281.93		1281.93
Unclassified	1200.00	1135.26	64.74
Legal Advertising	1000.00	701.94	298.06
Municipal League	116.84	116.84	
Social Security	750.00	740.29	9.71
Sewer Account		8669.92	8669.92*
Industrial Insurance	600.00	494.72	105.28
Emergency	2000.00	1522.29	477.71
Election Expense	394.26	279.51	114.75
Interest on Government Bonds	20015.40		20015.40
	\$136950.45	\$98402.23	\$38548.22

TOWN OF SCOTTSDALE.

OPTION PAYMENTS. JUNE 30, 1958.

SEWER PROPERTY.

Payments made to Joseph Willmoth

July	1957	\$200.00
August	1957	100.00
September	1957	100.00
October	1957	100.00
November	1957	100.00
December	1957	100.00
January	1958	<u>100.00</u>
		\$ 800.00

TOWN HALL PROPERTY.

Payment made to Walker McCune.
A Rental, Lease or Option Agreement.

November 19, 1957 - Claim No. 9537	<u>\$6852.48</u>
Total	<u>\$7652.48</u>

TOWN OF SCOTTSDALE.

ELECTRICAL DEPOSITS.

JUNE 30, 1958.

Total Amount Forwarded \$4600.00

DEPOSITS MADE.

Steffler Electric - August 1957	\$100.00
Acme Electric - September 1957	100.00
Copper King Electric - April 1958	100.00
	<u>300.00</u>

REFUNDS.

Fitzgerald Electric - December 1957	\$100.00	
		<u>200.00</u>
Book Balance Account No. 68		<u>\$4800.00</u>

COUPON REGISTER.

Coupons Redeemed.		\$2182.90
Coupons Redeemable - This Period		<u>2225.00</u>
		4407.90
Outstanding Coupons		<u>775.30</u>
		3632.60
Outstanding Coupons from last period - Paid this Period.		
A-2 No. 85 to 88 Inc.	\$ 42.48	
A-2 No. 89 to 88 Inc.	<u>42.48</u>	84.96
		<u>3717.56</u>
Coupon A-3 25,26,27,&28 @ 10.63	42.52	
Paid to Fred O. Adams by Check No. 24	<u>42.48</u>	
Short		.04
Interest Account K.V.F.T.A. No. 76A		<u>\$3717.52</u>

TOWN OF SCOTTSDALE.

SCOTTSDALE ROAD IMPROVEMENT DISTRICT - ACCOUNT NO. 17.

JUNE 30, 1958.

(Improvement and Construction.)

Contract Service	\$ 2974.95
Materials & Supplies	37635.82
Miscellaneous Expense	37.94
Legal Expense	<u>883.50</u>
	41532.21
Treasurer's Warrant to Arizona Sand & Rock Co.	<u>23000.00</u>
	<u>\$64,532.21</u>

SEWER ACCOUNT.

Sewer Account No. 32A		\$13366.17
Option Payments to Joseph Willmoth	\$ 800.00	
Legal Printing, Etc.	358.85	
Stamps & Map Print	76.91	
Miscellaneous	5.76	
Interest Payment	7397.50	
Paying Agents Fees	<u>30.90</u>	
		<u>8669.92</u>
Balance in Account No. 32A (To be paid by Scottsdale Sanitary Sewer System)		<u>\$ 4696.25</u>

TOWN OF SCOTTSDALE.

FINAL BALANCE SHEET. JUNE 30, 1958.

	<u>DEBIT.</u>	<u>CREDIT.</u>
Bank of Douglas, General Fund	\$ 11040.21	\$
Bank of Douglas, Interest & Redemption Fund	2870.84	
Petty Cash	35.00	
Scottsdale Rd. Improvement District. IVC	64532.21	
Sewer Account	4696.25	
Debit Service - Bond & Interest	69507.08	
M.V.F.T.A. Bonds Redeemed	1500.00	
M.V.F.T.A. Bond Coupons Redeemed	3717.52	
Improvement & Construction		46000.00
Interest & Redemption Account		7771.69
Surplus Revenue		15266.25
Treasurer's Warrants Payable		23000.00
Electric Deposits		4800.00
Withholding Tax		814.80
Social Security		215.45
State Withholding Tax		48.92
Motor Vehicle Fuel Tax Anticipation Bonds		42875.00
Motor Vehicle Fuel Tax Anticipation Bond Int.		19107.00
	<u>\$157899.11</u>	<u>\$157899.11</u>

SURPLUS ACCOUNT.

1951-1952	\$ 4594.77
1952-1953	11423.55
1953-1954	592.97
1954-1955	739.96
1955-1956 Deficit	3735.45
1956-1957	354.04
1957-1958 Deficit	693.49
	<u>\$15266.25</u>

TOWN OF SCOTTSDALE.

REMARKS.

JUNE 30, 1958.

The Town Clerk should have a full time competent accountant. We spent many hours on bookkeeping and accounting work that should have been done by and in the Town Clerk's office. It is very evident that the Town Clerk's time is taken up entirely meeting and waiting on the public, and attending many meetings she must and should attend.

The Town Clerk's permit book was checked, but no trial balance taken as receipts were properly entered into the Cash Journal.

Under the Option Payment report there is a payment of \$6,852.48 to Walker McCune. A rental, lease or option agreement between Walker McCune and the Town of Scottsdale is evident. However no agreement is on file with the Town Clerk showing amount of Principle, rate of interest payable and etc.

The Garbage Service revenue account shows no revenue due to the fact that a contract has not been renewed with the Garbage Service Company who was paying \$100 per month for the franchise.

We have done all the bookkeeping and accounting for the Scottsdale Sanitary Sewer Improvement to July 1, 1958. We closed the books, then all bookkeeping and accounting was done by us to October 31, 1958. We made an audit up to and including June 30, 1958, and took a Trial Balance as of October 31, 1958.