

TOWN OF SCOTTSDALE.

A U D I T.

AS OF JUNE 30, 1954.

By, SWENSON & SWENSON, Accountants.  
7/28/54.

Scottsdale, Arizona.  
July 26, 1954.

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, 1954, and attached hereto are the following Statements;

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


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 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,

  
E. O. "Bud" Swenson.

TOWN OF SCOTTSDALE

MAGISTRATE AUDIT.

JUNE 30, 1954.

The Auditor spent 32 hours on the Magistrates Books, which were found in poor condition, some of the errors and conditions were as follows;

No monthly totals or balances shown.

No headings on Cash Book Columns for May or June 1954.

Since No. 968 Docket numbers have been typed on the Dockets, whereas these Dockets should have permanent numbers by the Printer. Therefore we suggest that the balance of Dockets now held by the Magistrate should be taken to the Printer for permanent numbering. And in the future when Dockets are printed they should be numbered by the Printer.

Amount of fines not entered in Docket Register.

Receipt No. 1712 for \$15.00, not entered in Cash Book.

Deposit to Bank of November 13, 1953, for \$25.00 not entered in Cash Book.

No Deposits or Balances shown on Check Book stubbs.

One complete Receipt Book missing, numbers 1976 to 2000 inclusive.

There was a discrepancy of \$10.00, between Reports & Payments to Town Clerk and total Receipts, as follows;

Receipt No. 1702, Case No. 952, \$10.00, entered on September 1953 Report and paid to Town Clerk, \$5.00. Per request of Auditor the Balance of \$5.00 was entered on June 1954 Report and Paid to Town Clerk.

Receipt No. 1945, Case No. 1232 for \$5.00, was for a N.S.F. Check issued by Robert E. Rose Jr., skipped.

Docket Register shows fines amounting to \$5638.40, whereas the Magistrate actually collected Fines and paid to the Town Clerk \$5993.40.

CASH ACCOUNT.

Cash carried forward from June 1953	\$ 41.40
Receipts per Cash Book	5993.40
	<u>6034.80</u>
Cash Deposited over entries in Cash Book	32.60
	<u>\$6067.40</u>
Deposited to Bank of Douglas	<u>\$6067.40</u>

It is quite evident that \$32.60 was collected and deposited for which no Receipts were issued.

(Continued)

TOWN OF SCOTTSBATE.

MAGISTRATE AUDIT. (Continued) JUNE 30, 1954.

BANK ACCOUNT.

Balance 7/1/53		\$ 151.83
Deposited		<u>6537.40</u>
		\$6219.23
Checks Issued	\$6190.80	
N.S.F. Check	<u>15.00</u>	
		<u>\$6205.80</u>
Bank Balance 7/1/54		<u>\$ 13.43</u>

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In view of some of the above, we suggest that an Accountant be put on a monthly fee to supervise the record keeping for the Magistrates Office and that the Accountant make the entries in the Cash Book from the Receipt and Deposit Books and also make the entries in the Docket Register from the Dockets.

OR,

That a competent clerk be employed to assist the Magistrate in ALL the clerical work, which would entail making all entries in the Cash Book and Docket Register per Auditors instructions. This would necessitate the purchase of an Adding Machine for the Magistrates Office.

TOWN OF SCOTTSDALE.

REVENUE & EXPENDITURES.                  JUNE 30, 1954.

<u>Revenue.</u>	<u>General Fund.</u>	<u>Gas Tax Fund.</u>	<u>Total.</u>
Auto Lieu Tax	\$ 7121.79		\$ 7121.79
Sales Tax	15591.13		15591.13
Gas Tax		\$6667.82	6667.82
Fines	5606 .80		5606.80
Miscellaneous	1630.19		1630.19
Building Permits	1130.75		1130.75
Plumbing Permits	452.00		452.00
Electrical Permits & Fees	717.20		717.20
Improvement District Re-emb.	1499.50		1499.50
<b>Totals</b>	<b>\$33749.36</b>	<b>\$6667.82</b>	<b>\$40417.18</b>

<u>Expenditures.</u>	<u>Personal Service.</u>	<u>Contract Service.</u>	<u>Materials &amp; Supplies.</u>	<u>Other Expenses.</u>	<u>Capital Outlay.</u>	<u>Total.</u>
City Clerk Office	\$ 2725.00	\$ 342.67	\$ 133.55	\$ 133.57	\$ 60.55	\$ 3895.34
Magistrate	1400.00		86.65	63.35		1550.00
City Attorney	2040.00			72.31		2112.31
Building Maintenance	171.00			6.33		177.33
Unclassified Expense	11.25	36.50	4.07	723.18		775.00
Police Department	3395.00	752.64	253.25	397.15	681.84	5479.86
Fire Department		4260.00				4260.00
Building Officials Dpt.	277.32			32.68		310.00
Plumbing Officials Dpt.	251.01		3.00	30.99		285.00
Electrical Officials Dpt.	493.78		3.91	23.36		521.05
Public Liability Ins.				1076.37		1076.37
Street Maint.-Genl.Fnd.	10.50		32.00	40.94		89.44
Street Maint.-Tax Fund	4815.15	1152.75	1065.02	893.05	327.80	8253.78
Improvement District	673.68		7092.44	10.75		7776.87
Unclassified				500.00		500.00
Legal & Advertising	240.00			176.02		416.02
Municipal League				71.12		71.12
Social Security				7.72		7.72
Emergency	1779.67	61.40	88.33	119.92		2049.32
Election Expense	124.00		89.63	14.15		227.78
<b>Totals</b>	<b>\$18407.36</b>	<b>\$7105.96</b>	<b>\$8657.86</b>	<b>\$4392.94</b>	<b>\$1070.19</b>	<b>\$39834.31</b>

REVENUE    \$40417.18

EXPENDITURES                                    39834.31

SURPLUS 1953-1954                            \$ 582.87

TOWN OF SCOTTSDALE.

CLAIMS PAYABLE.  
(Not on books)

June 30, 1954.

<u>Claim No/</u>	<u>Name.</u>	<u>Amount.</u>
941	Cecil B. Raleigh Jr.	\$100.00
942	Eual McFarlin	69.75
943	Cavalliere Texaco Service	119.17
946	Johnnys Sport Shop	3.57
947	Willmoth & Colwell	50.00
948	Scottsdale Motors	30.80
949	Superior Sand & Gravel	97.69
950	Mountain States Tel. & Tel. Co	16.50
951	Carl Daughtry Signs	7.07
952	City of Phoenix	4.40
953	Boots Scottsdale Garage	4.50
955	Spur Cafe	17.70
958	Cavalliere Blacksmith	55.50
	Total	<u>\$576.65</u>

TOWN OF SCOTTSDALE.  
INVENTORY - ACCOUNT CAPITAL OUTLAY.  
JUNE 30, 1954.

Balance Fwd. from last year, \$5350.03

ADDITIONS.

Clerks Office.

1 - Printo-O-Matic Machine \$59.36 Tax \$1.19  
\$ 60.55

Police Department.

1 -	1953 Plymouth Sedan No. 25157693		
	Motor No. P24-460471		
		\$2083.00	
	Tax	18.12	
		\$2101.12	
Less:			
1 -	Used Plymouth Sedan	\$1227.00	
	(Cost \$1937.60)		
		\$ 874.12	
		\$ 546.32	
1 -	Siren	\$110.82	
1 -	Red Light Flasher	24.70	
		135.52	
			\$681.34

Street Department.

Their Portion of the above, of cost,  
1953 Plymouth Sedan No. 25157693 \$327.80

	<u>\$1070.19</u>
Total	<u>\$6420.22</u>

TOWN OF SCOTTSDALE.

OTHER EXPENSES.                      JUNE 30, 1954.

Under Account No. 19, named Unclassified.

National Institute of Municipal Clerks		
Annual Service Charge		\$ 10.00
Municipal League Convention		
Total	\$822.40	
Charged to A/C #8 o/e	<u>332.40</u>	
Balance		<u>490.00</u>
Total		<u>\$500.00</u>

The Other Expense Account amounting to \$4392.94 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.

1953-1954 EXPENSE BUDGET plus EMERGENCY INCREASE.      JUNE 30, 1954.

<u>Account.</u>	<u>Original Budget.</u>	<u>Emergency Increase.</u>	<u>1953-1954 Total Budget.</u>
City Clerk Office	\$ 3650.00	\$ 250.00	\$ 3900.00
Magistrate Office	1500.00	50.00	1550.00
City Attorney	2050.00	110.00	2160.00
Building Maintenance	200.00		200.00
Unclassified Expense	775.00		775.00
Police Department	4500.00	1000.00	5500.00
Fire Department	4260.00		4260.00
Building Officials Department	275.00	35.00	310.00
Plumbing Officials Department	250.00	35.00	285.00
Electrical Officials Department	500.00	50.00	550.00
Public Liability Insurance	850.00	226.37	1076.37
Street Maintenance - Genl. Fund	89.44		89.44
Street Maintenance - Tax Fund	8500.00		8500.00
Unclassified	500.00		500.00
Legal & Advertising	400.00	50.00	450.00
Municipal League	71.12		71.12
Social Security	10.00		10.00
Emergency	2049.32		2049.32
Election Expense	200.00	27.78	227.78
<b>Totals</b>	<b>\$30629.88</b>	<b>\$1854.15</b>	<b>\$32464.03</b>

TOWN OF SCOTTSDALE.

COMPARATIVE BUDGET AND ACTUAL INCOME & EXPENDITURES FOR YEAR.

JUNE 30, 1954.

<u>REVENUE.</u>	<u>BUDGET.</u>	<u>ACTUAL.</u>	<u>Increase* Decrease</u>
Auto Lieu Tax	\$ 7000.00	\$ 7121.79	\$ 121.79 *
Sales Tax	17500.00	15591.13	1908.87
Gas Tax	8500.00	6667.82	1832.18
Fines	4500.00	5606.80	1106.80 *
Miscellaneous	1400.00	1630.19	230.19 *
Building Permits & Fees	1200.00	1130.75	69.25
Plumbing Permits & Fees	900.00	452.00	448.00
Electrical Permits & Fees	850.00	717.20	132.80
Improvement District Reimbursmt.		1499.50	1499.50 *
<b>Totals</b>	<b>\$41850.00</b>	<b>\$40417.18</b>	<b>\$1432.82</b>

<u>EXPENDITURES.</u>	<u>BUDGET.</u>	<u>ACTUAL.</u>	<u>Increase* Decrease</u>
City Clerks Office	\$ 3900.00	\$ 3895.34	\$ 4.66
Magistrate	1550.00	1550.00	
City Attorney	2160.00	2112.31	47.69
Building Maintenance	200.00	177.33	22.67
Unclassified Expense	775.00	775.00	
Police Department	5500.00	5479.86	20.14
Fire Department	4260.00	4260.00	
Building Officials Dept.	310.00	310.00	
Plumbing Officials Dept.	285.00	285.00	
Electrical Officials Dept.	550.00	521.05	28.95
Public Liability Insurance	1076.37	1076.37	
Street Maintenance - Genl.Fund	89.44	89.44	
Street Maintenance - Tax Fund	3500.00	3253.78	246.22
Improvement District		7776.87	7776.87 *
Unclassified	500.00	500.00	
Legal & Advertising	450.00	415.02	33.98
Municipal League	71.12	71.12	
Social Security	10.00	7.72	2.28
Emergency	2049.32	2049.32	
Election Expense	227.78	227.78	
<b>Totals</b>	<b>\$32464.03</b>	<b>\$39834.31</b>	<b>\$7370.28 *</b>

TOWN OF SCOTTSDALE.

FINAL BALANCE SHEET.

JUNE 30, 1954.

	<u>Debit.</u>	<u>Credit.</u>
Bank of Douglas	\$18612.77	
Petty Cash	35.00	
Electrical Deposits		\$ 1700.00
Taxes Collected		546.58
Surplus		
1951-1952	\$ 4594.77	
1952-1953	11423.55	
1953-1954	<u>582.87</u>	
		<u>16601.19</u>
	<u>\$18647.77</u>	<u>\$18647.77</u>