

FY 2023/2024 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2024
 County Name: CASS COUNTY County Number:15

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	5,377,047	3,144,363		343,666		8,865,076	8,865,716
Less: Uncollected Delinquent Taxes - Levy Year		0		0		0	0
Less: Credits to Taxpayers	179,971	84,966		10,811		275,748	282,988
Net Current Property Taxes	5,197,076	3,059,397		332,855		8,589,328	8,582,728
Delinquent Property Tax Revenue	360	16		22		398	1,000
Penalties, Interest & Costs on Taxes	57,995					57,995	32,300
Other County Taxes/TF Tax Revenues	146,948	1,796,505	0	8,847	0	1,952,300	1,862,645
Intergovernmental	726,483	6,888,420	0	18,544	0	7,633,447	6,257,941
Licenses & Permits	15,720	12,627	0	0	0	28,347	17,590
Charges for Service	367,717	1,838	0	0	0	369,555	366,140
Use of Money & Property	968,928	51,258	233,694	0	0	1,253,880	337,129
Miscellaneous	143,014	694,746	27,403	0	0	865,163	652,210
Subtotal Revenues	7,624,241	12,504,807	261,097	360,268	0	20,750,413	18,109,683
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0	0	0	0	0	0
Operating Transfers In	403,015	3,783,599	500,000	0	0	4,686,614	5,152,073
Proceeds of Capital Asset Sales	0	0	0	0	0	0	0
Total Revenues & Other Sources	8,027,256	16,288,406	761,097	360,268	0	25,437,027	23,261,756
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	2,311,293	1,059,977				3,371,270	4,124,460
Physical Health and Social Services	452,977	99,851				552,828	610,285
Mental Health, ID & DD (Polk County only)	0	0				0	0
County Environment and Education	442,916	468,760				911,676	1,020,320
Roads & Transportation	0	7,646,755				7,646,755	9,040,171
Government Services to Residents	531,577	3,438				535,015	629,605
Administration	2,307,555	5,485				2,313,040	3,424,193
Nonprogram Current	81,051	0				81,051	125,000
Debt Service	0	479,978	0	352,475	0	832,453	832,454
Capital Projects	0	2,555,944	151,735	0	0	2,707,679	7,294,447
Subtotal Expenditures	6,127,369	12,320,188	151,735	352,475	0	18,951,767	27,100,935
Other Financing Uses:							
Operating Transfers Out	1,093,168	3,593,446	0	0	0	4,686,614	5,152,073
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0
Total Expenditures & Other Uses	7,220,537	15,913,634	151,735	352,475	0	23,638,381	32,253,008
Changes in fund balances							
Beginning Fund Balance - July 1, 2023	806,719	374,772	609,362	7,793	0	1,798,646	-8,991,252
Increase (Decrease) in Reserves (GAAP Budget)	4,683,521	6,660,420	6,737,583	1,037	0	18,082,561	12,364,865
Fund Balance - Nonspendable	0	0	0	0	0	0	0
Fund Balance - Restricted	0	0	0	0	0	0	0
Fund Balance - Committed	1,629,741	7,035,192	7,346,945	8,830	0	16,020,708	2,168,214
Fund Balance - Assigned	0	0	0	0	0	0	0
Fund Balance - Unassigned	3,860,499	0	0	0	0	3,860,499	1,205,399
Total Ending Fund Balance - June 30, 2024	5,490,240	7,035,192	7,346,945	8,830	0	19,881,207	3,373,613

Additional details are available at: Cass County Auditor's Office, 5 W 7th Street, Atlantic, IA 50022
Notes to the financial statement, if any:
 Telephone : (712) 243-4570