

FY 2022/2023 ANNUAL FINANCIAL REPORT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2023
 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	1 4,990,265	2,831,098		344,835		8,166,198	8,144,940
Less: Uncollected Delinquent Taxes - Levy Year	2	0		0		0	
Less: Credits to Taxpayers	3 290,541	109,941		19,322		419,804	458,615
Net Current Property Taxes	4 4,699,724	2,721,157		325,513		7,746,394	7,686,325
Delinquent Property Tax Revenue	5 1,011	0		65		1,076	1,000
Penalties, Interest & Costs on Taxes	6 54,572					54,572	32,300
Other County Taxes/TIF Tax Revenues	7 134,345	1,728,140	0	8,741	0	1,871,226	2,196,842
Intergovernmental	8 2,015,064	4,310,628	0	19,400	0	6,345,092	4,800,481
Licenses & Permits	9 28,316	9,675	0	0	0	37,991	21,090
Charges for Service	10 391,465	2,186	0	0	0	393,651	387,790
Use of Money & Property	11 467,402	7,578	82,154	0	0	557,134	106,864
Miscellaneous	12 88,840	361,525	1,766,644	0	0	2,217,009	1,634,958
Subtotal Revenues	13 7,880,739	9,140,889	1,848,798	353,719	0	19,224,145	16,867,650
Other Financing Sources:							
General Long-Term Debt Proceeds	14 0	0	0	0	0	0	
Operating Transfers In	15 770,000	3,683,671	400,000	0	0	4,853,671	5,091,395
Proceeds of Capital Asset Sales	16 0	0	0	0	0	0	
Total Revenues & Other Sources	17 8,650,739	12,824,560	2,248,798	353,719	0	24,077,816	21,959,045
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 2,104,507	1,032,693			0	3,137,200	3,670,475
Physical Health Social Services	19 459,596	56,498			0	516,094	583,739
Mental Health, ID & DD (Polk County only)	20 0	0			0	0	
County Environment and Education	21 375,562	307,831			0	683,393	713,139
Roads & Transportation	22 0	6,347,916			0	6,347,916	7,932,300
Government Services to Residents	23 525,089	0			0	525,089	633,003
Administration	24 2,275,396	0			0	2,275,396	4,350,798
Nonprogram Current	25 86,376	0			0	86,376	386,000
Debt Service	26 0	479,945		352,681	0	832,626	1,312,627
Capital Projects	27 0	1,989,160	276,333		0	2,265,493	9,514,532
Subtotal Expenditures	28 5,826,526	10,214,043	276,333	352,681	0	16,669,583	29,096,613
Other Financing Uses:							
Operating Transfers Out	29 1,346,829	3,506,842	0	0	0	4,853,671	5,091,395
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0
Total Expenditures & Other Uses	31 7,173,355	13,720,885	276,333	352,681	0	21,523,254	34,188,008
Changes in fund balances	32 1,477,384	-896,325	1,972,465	1,038	0	2,554,562	-12,228,963
Beginning Fund Balance - July 1, 2022	33 3,206,137	7,556,245	4,733,503	0	0	15,495,885	15,247,450
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0	0	0	0	0	0
Fund Balance - Nonspendable	35 0	0	0	0	0	0	0
Fund Balance - Restricted	36 1,962,288	6,659,920	6,705,968	1,038	0	15,329,214	1,727,593
Fund Balance - Committed	37 0	0	0	0	0	0	0
Fund Balance - Assigned	38 0	0	0	0	0	0	0
Fund Balance - Unassigned	39 2,721,233	0	0	0	0	2,721,233	1,290,894
Total Ending Fund Balance - June 30, 2023	40 4,683,521	6,659,920	6,705,968	1,038	0	18,050,447	3,018,487

Additional details are available at: Cass County Auditor's Office, 5 W 9th St, Atlantic, IA 50022

Notes to the financial statement, if any: -

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