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11/12/24, 11:46 AM

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: OSCEOLA COUNTY County Number:72

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	2,731,842	2,229,696		0		4,961,538	4,968,250	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0		2
Less: Credits to Taxpayers	3	107,649	80,483		0		188,132	196,004	3
Net Current Property Taxes	4	2,624,193	2,149,213		0		4,773,406	4,772,246	4
Delinquent Property Tax Revenue	5	199	253		0		452	1,200	5
Penalties, Interest & Costs on Taxes	6	18,563					18,563	4,000	6
Other County Taxes/TIF Tax Revenues	7	96,548	633,070	0	0	0	729,618	698,609	7
Intergovernmental	8	269,697	4,639,412	0	0	0	4,909,109	4,715,115	8
Licenses & Permits	9	650	73,847	0	0	0	74,497	25,750	9
Charges for Service	10	457,137	1,478	0	0	0	458,615	350,693	10
Use of Money & Property	11	240,641	20,296	0	7,292	0	268,229	111,860	11
Miscellaneous	12	63,830	86,397	0	0	0	150,227	98,042	12
Subtotal Revenues	13	3,771,458	7,603,966	0	7,292	0	11,382,716	10,777,515	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0		14
Operating Transfers In	15	370,017	1,337,509	0	342,980	0	2,050,506	2,087,723	15
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0		16
Total Revenues & Other Sources	17	4,141,475	8,941,475	0	350,272	0	13,433,222	12,865,238	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	885,532	991,622			0	1,877,154	2,000,210	18
Physical Health Social Services	19	231,060	26,574			0	257,634	347,516	19
Mental Health, ID & DD (Polk County only)	20	0	0			0	0		20
County Environment and Education	21	621,765	71,660			0	693,425	750,916	21
Roads & Transportation	22	0	5,388,128			0	5,388,128	7,346,804	22
Government Services to Residents	23	401,605	4,782			0	406,387	422,457	23
Administration	24	1,558,754	194			0	1,558,948	2,047,915	24
Nonprogram Current	25	0	140,481			0	140,481	142,386	25
Debt Service	26	0	0	0	627,575	0	627,575	632,125	26
Capital Projects	27	432,919	291,228	0		0	724,147	956,000	27
Subtotal Expenditures	28	4,131,635	6,914,669	0	627,575	0	11,673,879	14,646,329	28
Other Financing Uses:									
Operating Transfers Out	29	400,336	1,650,170	0	0	0	2,050,506	2,087,723	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0		30
Total Expenditures & Other Uses	31	4,531,971	8,564,839	0	627,575	0	13,724,385	16,734,052	31
Changes in fund balances	32	-390,496	376,636	0	-277,303	0	-291,163	-3,868,814	32
Beginning Fund Balance - July 1, 2023	33	4,482,206	5,615,400	0	301,369	0	10,398,975	8,146,481	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0		34
Fund Balance - Nonspendable	35	0	0	0	0	0	0		35
Fund Balance - Restricted	36	897,476	5,992,036	0	24,066	0	6,913,578	1,828,747	36
Fund Balance - Committed	37	1,132,346	0	0	0	0	1,132,346		37
Fund Balance - Assigned	38	0	0	0	0	0	0		38
Fund Balance - Unassigned	39	2,061,888	0	0	0	0	2,061,888	2,448,920	39
Total Ending Fund Balance - June 30, 2024	40	4,091,710	5,992,036	0	24,066	0	10,107,812	4,277,667	40

Additional details are available at: Osceola County Auditor's Office
Notes to the financial statement, if any: -
Telephone : (712) 754-2241

Local Government Property Valuation System