

ANNUAL REPORT FOR HARDING COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2023

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Mineral Severance Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	3,258,411.84	2,550,660.39	1,385,975.35	672,777.74	7,867,825.32
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	1,561,158.76	0.00	0.00	9,891.19	1,571,049.95
Delinquent Property Taxes	12,898.18	0.00	0.00	87.14	12,985.32
Penalties and Interest	2,576.82	0.00	0.00	16.87	2,593.69
Telephone Tax (Outside)	49.70	0.00	0.00	0.00	49.70
Mobile Home Tax	0.00	0.00	0.00	0.00	0.00
Wheel Tax	0.00	0.00	0.00	0.00	0.00
Tax Deed Revenue	117,319.65	0.00	0.00	527.74	117,847.39
Other Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	3,042.00	0.00	0.00	210.00	3,252.00
Intergovernmental Revenue:					
Federal Grants	0.00	0.00	0.00	0.00	0.00
Federal Shared Revenue	159,843.84	20,779.94	0.00	0.00	180,623.78
Federal Payments in Lieu of Taxes	252,416.98	0.00	0.00	1,578.02	253,995.00
State Grants	0.00	360,095.02	0.00	12,094.20	372,189.22
State Shared Revenue	36,825.33	826,108.56	1,393,103.44	35,745.52	2,291,782.85
Charges for Goods and Services:					
General Government	44,171.52	0.00	0.00	5,663.56	49,835.08
Public Safety	39,061.36	0.00	0.00	4.00	39,065.36
Public Works	0.00	13,150.00	0.00	0.00	13,150.00
Health and Welfare	31,073.39	0.00	0.00	0.00	31,073.39
Culture and Recreation	0.00	0.00	0.00	13,035.00	13,035.00
Urban and Economic Development	0.00	0.00	0.00	0.00	0.00
Conservation of Natural Resources	18,584.72	0.00	0.00	0.00	18,584.72

Other Charges	0.00	0.00	0.00	0.00	0.00
Fines and Forfeits:					
Fines	0.00	0.00	0.00	0.00	0.00
Costs	192.20	0.00	0.00	0.00	192.20
Forfeits	7,500.00	0.00	0.00	0.00	7,500.00
Other	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue and Other Sources:					
Investment Earnings	78,649.96	59,299.17	26,116.59	14,045.30	178,111.02
Rent	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Contributions and Donations	60.00	0.00	0.00	1,631.00	1,691.00
Refund of Prior Year's Expenditures	8,795.08	0.00	0.00	0.00	8,795.08
Other Miscellaneous Revenue	1,259.57	0.00	0.00	0.00	1,259.57
General Long Term Debt Issued	0.00	0.00	0.00	0.00	0.00
Insurance Proceeds	0.00	0.00	0.00	0.00	0.00
Sale of County Property	21,595.86	33,673.70	0.00	0.00	55,269.56
Total Revenue and Other Sources	<u>2,397,074.92</u>	<u>1,313,106.39</u>	<u>1,419,220.03</u>	<u>94,529.54</u>	<u>5,223,930.88</u>

Expenditures and Other Uses (subfunction level):

Legislative	244,019.54	0.00	0.00	7,207.33	251,226.87
Elections	3,024.64	0.00	0.00	0.00	3,024.64
Judicial System	14,207.87	0.00	0.00	0.00	14,207.87
Financial Administration	342,546.13	0.00	0.00	11,580.94	354,127.07
Legal Services	59,531.49	0.00	0.00	3,917.75	63,449.24
Other General Government	321,923.39	0.00	0.00	14,514.03	336,437.42
Law Enforcement	270,538.45	0.00	0.00	8,686.75	279,225.20
Protective and Emergency Services	43,374.25	0.00	0.00	29,217.84	72,592.09
Highways and Bridges	0.00	3,842,258.61	0.00	26,121.25	3,868,379.86
Transportation	10,355.14	0.00	0.00	753.55	11,108.69
Economic Assistance	1,630.02	0.00	0.00	0.00	1,630.02
Health Assistance	26,607.80	0.00	0.00	7,000.00	33,607.80
Mental Health Services	3,553.64	0.00	0.00	0.00	3,553.64
Culture	0.00	0.00	0.00	47,626.38	47,626.38
Recreation	0.00	0.00	0.00	19,623.43	19,623.43

Soil Conservation	151,856.14	0.00	0.00	3,029.30	154,885.44
Urban Development	720.54	0.00	0.00	0.00	720.54
Payments to Local Education Agencies	0.00	0.00	278,620.68	0.00	278,620.68
Total Expenditures and Other Uses	1,493,889.04	3,842,258.61	278,620.68	179,278.55	5,794,046.88
Transfers In (Out)	(474,618.41)	2,400,685.55	(1,975,317.14)	49,250.00	0.00
Special Items (specify)	0.00	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00	0.00
Increase/Decrease in Fund Balance	428,567.47	(128,466.67)	(834,717.79)	(35,499.01)	(570,116.00)
Ending Fund Balance:					
Nonspendable	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	551,257.56	166,079.23	717,336.79
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	2,559,913.00	2,422,193.72	0.00	471,199.01	5,453,305.73
Unassigned	1,127,004.03	0.00	0.00	0.00	1,127,004.03
Total Ending Fund Balance	3,686,917.03	2,422,193.72	551,257.56	637,278.24	7,297,646.55

Governmental Long-term Debt

13,666.47

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