

ANNUAL REPORT FOR HARDING COUNTY  
AS OF AND FOR THE YEAR ENDED December 31, 2024

**GOVERNMENTAL FUNDS--MODIFIED CASH BASIS**

	General Fund	Road and Bridge Fund	Mineral Severa Fund	Crth & Jail Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	3,686,917.03	2,422,193.72	551,257.56	437,956.31	199,321.93	7,297,646.55
Revenues and Other Sources (minor level):						
Taxes:						
Current Property Taxes	1,607,765.95	0.00	0.00	0.00	10,059.65	1,617,825.60
Delinquent Property Taxes	12,167.17	0.00	0.00	0.00	77.66	12,244.83
Penalties and Interest	2,793.53	0.00	0.00	0.00	17.41	2,810.94
Telephone Tax (Outside)	55.78	0.00	0.00	0.00	0.00	55.78
Tax Deed Revenue	129,852.56	0.00	0.00	0.00	583.69	130,436.25
Licenses and Permits	2,775.00	0.00	0.00	0.00	240.00	3,015.00
Intergovernmental Revenue:						
Federal Grants	16,555.47	0.00	0.00	0.00	0.00	16,555.47
Federal Shared Revenue	0.00	29,345.98	0.00	0.00	0.00	29,345.98
Federal Payments in Lieu of Taxes	277,838.93	0.00	0.00	0.00	853.07	278,692.00
State Grants	10,000.00	453,623.37	0.00	0.00	13,705.80	477,329.17
State Shared Revenue	37,273.58	815,677.21	1,324,167.54	0.00	36,647.01	2,213,765.34
Charges for Goods and Services:						
General Government	47,726.65	0.00	0.00	0.00	5,021.39	52,748.04
Public Safety	35,614.04	0.00	0.00	0.00	10.00	35,624.04
Health and Welfare	49,606.12	0.00	0.00	0.00	0.00	49,606.12
Culture and Recreation	0.00	0.00	0.00	0.00	15,147.00	15,147.00
Conservation of Natural Resources	8,050.99	0.00	0.00	0.00	0.00	8,050.99
Fines and Forfeits:						
Costs	80.00	0.00	0.00	0.00	0.00	80.00
Forfeits	800.00	0.00	0.00	0.00	0.00	800.00
Miscellaneous Revenue and Other Sources:						
Investment Earnings	102,746.14	52,384.02	26,471.83	20,798.91	2,997.50	205,398.40

Contributions and Donations	0.00	0.00	0.00	0.00	2,768.00	2,768.00
Refund of Prior Year's Expenditures	16,241.46	0.00	0.00	0.00	0.00	16,241.46
Other Miscellaneous Revenue	6,999.80	0.00	0.00	0.00	0.25	7,000.05
Sale of County Property	0.00	1,550.00	0.00	0.00	0.00	1,550.00
<b>Total Revenue and Other Sources</b>	<b>2,364,943.17</b>	<b>1,352,580.58</b>	<b>1,350,639.37</b>	<b>20,798.91</b>	<b>88,128.43</b>	<b>5,177,090.46</b>

Expenditures and Other Uses (subfunction level):

Legislative	244,801.25	0.00	0.00	0.00	0.00	244,801.25
Elections	26,240.09	0.00	0.00	0.00	0.00	26,240.09
Judicial System	5,583.27	0.00	0.00	0.00	0.00	5,583.27
Financial Administration	376,084.11	0.00	0.00	0.00	0.00	376,084.11
Legal Services	69,664.43	0.00	0.00	0.00	0.00	69,664.43
Other General Government	361,220.11	0.00	0.00	895,839.13	0.00	1,257,059.24
Law Enforcement	281,572.46	0.00	0.00	0.00	0.00	281,572.46
Protective and Emergency Services	7,160.62	0.00	0.00	0.00	33,977.00	41,137.62
Highways and Bridges	0.00	3,127,212.54	0.00	0.00	37,101.30	3,164,313.84
Transportation	11,025.27	0.00	0.00	0.00	0.00	11,025.27
Economic Assistance	1,606.76	0.00	0.00	0.00	0.00	1,606.76
Health Assistance	47,041.09	0.00	0.00	0.00	0.00	47,041.09
Mental Health Services	1,501.91	0.00	0.00	0.00	0.00	1,501.91
Culture	0.00	0.00	0.00	0.00	47,432.78	47,432.78
Recreation	0.00	0.00	0.00	0.00	19,949.14	19,949.14
Soil Conservation	149,889.49	0.00	0.00	0.00	5,741.18	155,630.67
Urban Development	1,223.85	0.00	0.00	0.00	0.00	1,223.85
Payments to Local Education Agencies	0.00	0.00	264,833.51	0.00	0.00	264,833.51
<b>Total Expenditures and Other Uses</b>	<b>1,584,614.71</b>	<b>3,127,212.54</b>	<b>264,833.51</b>	<b>895,839.13</b>	<b>144,201.40</b>	<b>6,016,701.29</b>

Transfers In (Out)	(1,516,779.00)	1,622,334.10	(1,016,834.10)	855,569.00	55,710.00	0.00
Special Items (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Increase/Decrease in Fund Balance</b>	<b>(736,450.54)</b>	<b>(152,297.86)</b>	<b>68,971.76</b>	<b>(19,471.22)</b>	<b>(362.97)</b>	<b>(839,610.83)</b>

Ending Fund Balance:

Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	418,792.19	593,757.49	0.00	156,591.54	1,169,141.22
Committed	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	1,903,584.00	1,851,103.67	26,471.83	418,485.09	42,367.42	4,242,012.01
Unassigned	1,046,882.49	0.00	0.00	0.00	0.00	1,046,882.49
Total Ending Fund Balance	<u>2,950,466.49</u>	<u>2,269,895.86</u>	<u>620,229.32</u>	<u>418,485.09</u>	<u>198,958.96</u>	<u>6,458,035.72</u>

Governmental Long-term Debt

14,375.18
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