

ANNUAL REPORT FOR HARDING COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2025

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

				Other	Total
	General Fund	Road and Bridge Fund	Mineral Severance Fund	Governmental Funds	
Beginning Balance	3,368,951.58	2,269,895.86	620,229.32	198,958.96	6,458,035.72
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	1,669,822.14	0.00	0.00	5,131.08	1,674,953.22
Delinquent Property Taxes	22,236.96	0.00	0.00	139.32	22,376.28
Penalties and Interest	3,160.21	0.00	0.00	13.72	3,173.93
Telephone Tax (Outside)	57.80	0.00	0.00	0.00	57.80
Tax Deed Revenue	131,202.85	0.00	0.00	296.12	131,498.97
Licenses and Permits	1,757.00	0.00	0.00	150.00	1,907.00
Intergovernmental Revenue:					
Federal Grants	0.00	0.00	0.00	0.00	0.00
Federal Shared Revenue	0.00	2,807.26	0.00	0.00	2,807.26
Federal Payments in Lieu of Taxes	277,796.31	0.00	0.00	822.69	278,619.00
State Grants	0.00	374,642.86	0.00	12,200.00	386,842.86
State Shared Revenue	33,859.13	844,006.51	1,069,848.69	24,097.86	1,971,812.19
Charges for Goods and Services:					
General Government	569,389.91	0.00	0.00	5,162.36	574,552.27
Public Safety	51,318.36	0.00	0.00	0.00	51,318.36
Public Works	0.00	4,427.10	0.00	0.00	4,427.10
Health and Welfare	42,030.45	0.00	0.00	0.00	42,030.45
Culture and Recreation	0.00	0.00	0.00	22,650.00	22,650.00
Conservation of Natural Resources	9,716.48	0.00	0.00	0.00	9,716.48
Fines and Forfeits:					
Fines	0.00	0.00	0.00	0.00	0.00
Costs	80.00	0.00	0.00	0.00	80.00
Miscellaneous Revenue and Other Sources:					

Investment Earnings	113,382.53	51,957.72	24,746.51	2,567.61	192,654.37
Contributions and Donations	0.00	0.00	0.00	2,759.50	2,759.50
Refund of Prior Year's Expenditures	18,326.39	0.00	0.00	0.00	18,326.39
Other Miscellaneous Revenue	3,860.18	0.00	0.00	0.00	3,860.18
Sale of County Property	0.00	15,817.44	0.00	4,565.44	20,382.88
Total Revenue and Other Sources	2,947,996.70	1,293,658.89	1,094,595.20	80,555.70	5,416,806.49

Expenditures and Other Uses (subfunction level):

Legislative	248,724.38	0.00	0.00	0.00	248,724.38
Elections	3,544.56	0.00	0.00	0.00	3,544.56
Judicial System	13,738.12	0.00	0.00	0.00	13,738.12
Financial Administration	412,879.22	0.00	0.00	0.00	412,879.22
Legal Services	73,068.33	0.00	0.00	0.00	73,068.33
Other General Government	433,248.08	0.00	0.00	3,590.56	436,838.64
Law Enforcement	283,898.05	0.00	0.00	63.00	283,961.05
Protective and Emergency Services	7,379.85	0.00	0.00	44,657.26	52,037.11
Highways and Bridges	0.00	2,317,104.04	0.00	600.00	2,317,704.04
Transportation	92,341.71	0.00	0.00	0.00	92,341.71
Economic Assistance	1,793.69	0.00	0.00	0.00	1,793.69
Health Assistance	27,863.08	0.00	0.00	4,600.00	32,463.08
Mental Health Services	1,311.00	0.00	0.00	0.00	1,311.00
Culture	400,000.00	0.00	0.00	26,516.38	426,516.38
Recreation	0.00	0.00	0.00	24,564.35	24,564.35
Soil Conservation	129,662.33	0.00	0.00	11,943.15	141,605.48
Urban Development	937.17	0.00	0.00	0.00	937.17
Payments to Local Education Agencies	0.00	0.00	213,969.74	0.00	213,969.74
Total Expenditures and Other Uses	2,130,389.57	2,317,104.04	213,969.74	116,534.70	4,777,998.05

Transfers In (Out)	(863,280.00)	1,230,206.45	(405,206.45)	38,280.00	(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	(45,672.87)	206,761.30	475,419.01	2,301.00	638,808.44

Ending Fund Balance:

Nonspendable	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	1,070,901.82	139,250.78	1,210,152.60
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	2,333,168.41	2,476,657.16	24,746.51	62,009.18	4,896,581.26
Unassigned	990,110.30	0.00	0.00	0.00	990,110.30
Total Ending Fund Balance	<u>3,323,278.71</u>	<u>2,476,657.16</u>	<u>1,095,648.33</u>	<u>201,259.96</u>	<u>7,096,844.16</u>

Governmental Long-term Debt

18,179.79
