

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: HARDIN COUNTY County Number:42

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	6,931,311	2,270,264		178,745		9,380,320	9,390,092
Less: Uncollected Delinquent Taxes - Levy Year	1,296	80		32		1,408	2
Less: Credits to Taxpayers	312,869	88,592		10,379		411,840	323,900
Net Current Property Taxes	6,617,146	2,181,592		168,334		8,967,072	9,066,192
Delinquent Property Tax Revenue	2,401	230		62		2,693	5
Penalties, Interest & Costs on Taxes	56,372					56,372	3,000
Other County Taxes/TIF Tax Revenues	126,413	863,791	90,651	3,098	0	1,083,953	983,638
Intergovernmental	1,856,827	7,355,857		13,240	0	9,225,924	7,554,476
Licenses & Permits	30,545	32,235		0	0	62,780	36,950
Charges for Service	707,885	3,125	0	0	0	711,010	519,760
Use of Money & Property	473,526	60,029	0	0	0	533,555	176,685
Miscellaneous	1,235,885	682,911	0	1,453,053	0	3,371,849	52,925
<b>Subtotal Revenues</b>	11,107,000	11,179,770	90,651	1,637,787	0	24,015,208	18,393,626
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0	0	0	0	0	14
Operating Transfers In	0	2,444,425	0	0	0	2,444,425	2,444,425
Proceeds of Capital Asset Sales	0	0	0	0	0	0	16
<b>Total Revenues &amp; Other Sources</b>	11,107,000	13,624,195	90,651	1,637,787	0	26,459,633	20,838,051
<b>Expenditures &amp; other Financing Uses</b>							
Operating:							
Public Safety and Legal Services	5,025,194	110,000			0	5,135,194	5,531,686
Physical Health Social Services	528,696	0			0	528,696	587,748
Mental Health, ID & DD (Polk County only)	0	0			0	0	20
County Environment and Education	858,097	1,468,690			0	2,326,787	2,358,373
Roads & Transportation	570,564	7,531,765			0	8,102,329	9,142,878
Government Services to Residents	672,675	8,339			0	681,014	809,136
Administration	2,865,246	163,303			0	3,028,549	3,417,903
Nonprogram Current	54,026	42,782			0	96,808	326,282
Debt Service	0	214,521		1,635,880	0	1,850,401	180,828
Capital Projects	70,454	2,770	2,420		0	75,644	193,500
<b>Subtotal Expenditures</b>	10,644,952	9,542,170	2,420	1,635,880	0	21,825,422	22,548,334
Other Financing Uses:							
Operating Transfers Out	187,254	2,257,171	0	0	0	2,444,425	2,444,425
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	30
<b>Total Expenditures &amp; Other Uses</b>	10,832,206	11,799,341	2,420	1,635,880	0	24,269,847	24,992,759
<b>Changes in fund balances</b>							
Beginning Fund Balance - July 1, 2022	274,794	1,824,854	88,231	1,907	0	2,189,786	-4,154,708
Increase (Decrease) in Reserves (GAAP Budget)	6,734,550	10,763,888	376,411	100,418	0	17,975,267	11,464,408
Fund Balance - Nonspendable	0	0	0	0	0	0	34
Fund Balance - Restricted	2,228,041	0	0	0	0	2,228,041	36
Fund Balance - Committed	0	0	0	0	0	0	37
Fund Balance - Assigned	0	0	0	0	0	0	38
Fund Balance - Unassigned	4,781,303	12,588,742	464,642	102,325	0	17,937,012	7,309,700
<b>Total Ending Fund Balance - June 30, 2023</b>	7,009,344	12,588,742	464,642	102,325	0	20,165,053	7,309,700

Additional details are available at: Hardin County Auditor's Office 1215 Edgington Ave, Suite #1 Eldora, IA 50627  
 Notes to the financial statement, if any: -  
 Telephone : (641) 939-8108