

GAAP SUMMARY
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
 FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources							
1	Taxes Levied on Property	6,931,338	2,270,264		178,745		9,380,347
2	Less: Uncollected Delinquent Taxes - Levy Year	1,296	80		32		1,408
3	Less: Credits to Taxpayers	312,869	88,592		10,379		411,840
4	Net Current Property Taxes	6,617,173	2,181,592		168,334		8,967,099
5	Delinquent Property Tax Revenue	597	7		15		619
6	Penalties, Interest & Costs on Taxes	52,063					52,063
7	Other County Taxes/TIF Tax Revenues	126,413	867,775	91,094	3,098		1,088,380
8	Intergovernmental	1,833,808	4,946,399		13,240		6,793,447
9	Licenses & Permits	30,545	34,960				65,505
10	Charges for Service	648,454	3,071				651,525
11	Use of Money & Property	482,440	60,030				542,470
12	Miscellaneous	122,191	687,850		1,453,053		2,263,094
13	Subtotal Revenues	9,913,684	8,781,684	91,094	1,637,740	0	20,424,202
Other Financing Sources:							
14	General Long-Term Debt Proceeds						0
15	Operating Transfers In		2,444,425				2,444,425
16	Proceeds of Capital Asset Sales	1,152,205					1,152,205
17	Total Revenues & Other Sources	11,065,889	11,226,109	91,094	1,637,740	0	24,020,832
Expenditures & Other Financial Sources							
Operating:							
18	Public Safety and Legal Services	5,007,307	110,000				5,117,307
19	Physical Health Social Services	467,281					467,281
20	Mental Health, ID & DD (Polk County only)						0
21	County Environment and Education	841,371	575,346				1,416,717
22	Roads & Transportation	570,564	7,609,301				8,179,865
23	Government Services to Residents	672,218	8,339				680,557
24	Administration	2,810,450	163,302				2,973,752
25	Nonprogram Current	54,026	262,191				316,217
26	Debt Service				1,634,630		1,634,630
27	Capital Projects	67,861	2,770	2,420			73,051
28	Subtotal Expenditures	10,491,078	8,731,249	2,420	1,634,630	0	20,859,377
Other Financing Uses:							
29	Operating Transfers Out	187,254	2,257,171				2,444,425
30	Refunded Debt/Payments to Escrow						0
31	Total Expenditures & Other Uses	10,678,332	10,988,420	2,420	1,634,630	0	23,303,802
Excess of Revenues & Other Sources							
32	Over (Under) Expenditures & Other Uses	387,557	237,689	88,674	3,110	0	717,030
33	Beginning Fund Balance - July 1, 2022	6,593,016	9,951,389	383,463	99,217		17,027,085
34	Increase (Decrease) in Reserves						0
35	Fund Balance - Nonspendable	77,300	493,172				570,472
36	Fund Balance - Restricted	2,269,950	9,695,906	472,137	102,327		12,540,320
37	Fund Balance - Committed						0
38	Fund Balance - Assigned	976,715					976,715
39	Fund Balance - Unassigned	3,656,608					3,656,608
40	Total Ending Fund Balance - June 30, 2023	6,980,573	10,189,078	472,137	102,327	0	17,744,115

Notes to the financial statement, if any: