

COLUMBIA COUNTY

FINANCIAL STATEMENT FOR ALL FUNDS

JANUARY 1, 2020 - DECEMBER 31, 2020

THE ANNUAL FINANCIAL RECORDS FOR COLUMBIA COUNTY ARE TO BE PUBLISHED PER A.C.A. 14-21-102(b)(1).

ALL FINANCIAL RECORDS FOR COLUMBIA COUNTY ARE PUBLIC RECORD AND OPEN FOR PUBLIC INSPECTION.

WE DECLARE THIS TO BE A TRUE AND CORRECT STATEMENT.

DATED JANUARY 27, 2021

SELENA R BLAIR, COLUMBIA COUNTY TREASURER
TAMMY J WILTZ, COLUMBIA COUNTY CLERK

COLUMBIA COUNTY, ARKANSAS
ANNUAL FINANCIAL REPORT
FOR YEAR ENDED DECEMBER 31, 2020

	General Funds	Road Funds	Other Funds In the Aggregate
REVENUES			
State aid	\$ 684,780	\$ 2,025,973	\$ 125,805
Federal aid	669,324	10,448	4
Property taxes	1,850,182	833,006	348,421
Sales taxes	235,365	-	5,085,350
Fines, forfeitures, and costs	231,883	-	87,439
Investment income	88,686	102,990	236,223
Officers' fees	204,020	-	65,619
911 fees	-	-	510,659
Jail fees	-	-	117,360
Insurance premiums collected	5,613	5,714	507
Treasurer's commission	137,507	-	30,770
Collector's commission	684,321	-	66,232
Assessor's salary and expense	475,707	-	-
Other	180,766	67,827	202,278
TOTAL REVENUES	5,448,154	3,045,958	6,876,667
Less: Treasurer's commission	61,895	59,285	131,326
NET REVENUES	5,386,259	2,986,673	6,745,341
EXPENDITURES			
Current:			
General government	2,058,885	-	173,842
Highways and streets	-	2,456,072	-
Health	34,922	-	-
Law enforcement	1,524,791	-	1,579,727
Public safety	37,643	-	379,088
Recreation and culture	100,308	-	418,244
Sanitation	-	-	3,141,199
Social services	43,017	-	-
TOTAL CURRENT	3,799,566	2,456,072	5,692,100
Debt Service:			
Bond principal	-	-	-
Bond interest and other charges	-	-	-
Note principal	-	-	-
Note interest	-	-	-
Lease principal	-	-	-
Lease interest	-	-	-
TOTAL EXPENDITURES	3,799,566	2,456,072	5,692,100
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,586,693	530,601	1,053,241
OTHER FINANCING SOURCES (USES)			
Transfers in	1,101,969	3,615,679	7,327,704
Transfers out	(1,507,800)	(3,615,679)	(7,324,566)
Contribution to cities	-	-	-
Bond proceeds	-	-	-
Loan proceeds	-	-	-
Audit adjustment due accounts	-	-	-
Audit adjustment from accounts	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(405,831)	-	3,138
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 1,180,862	\$ 530,601	\$ 1,056,379
Beginning cash balance - January 1, 2020	\$ 4,591,680	\$ 5,063,652	\$ 12,795,614
Ending cash balance - December 31, 2020	\$ 5,772,542	\$ 5,594,253	\$ 13,851,993