

COLUMBIA COUNTY, ARKANSAS  
ANNUAL FINANCIAL REPORT  
FOR YEAR ENDED DECEMBER 31, 2021

	General Funds	Road Funds	Other Funds In the Aggregate
<b>REVENUES</b>			
State aid	\$ 776,346	\$ 2,236,051	\$ 110,356
Federal aid	76,452	9,490	2,291,844
Property taxes	1,925,230	876,642	364,323
Sales taxes	260,785	-	5,665,075
Fines, forfeitures, and costs	330,011	-	102,297
Investment income	64,870	51,887	130,149
Officers' fees	223,471	-	72,683
911 fees	-	-	435,632
Jail fees	-	-	112,871
Insurance premiums collected	673	-	-
Treasurer's commission	136,737	-	33,224
Collector's commission	722,710	-	67,720
Assessor's salary and expense	453,410	-	-
Other	175,919	128,104	323,472
<b>TOTAL REVENUES</b>	<b>5,146,614</b>	<b>3,302,174</b>	<b>9,709,646</b>
Less: Treasurer's commission	67,139	64,685	141,716
<b>NET REVENUES</b>	<b>5,079,475</b>	<b>3,237,489</b>	<b>9,567,930</b>
<b>EXPENDITURES</b>			
Current:			
General government	2,020,391	-	596,541
Highways and streets	-	2,870,118	363,754
Health	34,032	-	-
Law enforcement	1,466,219	-	1,990,976
Public safety	145,371	-	568,092
Recreation and culture	95,870	-	556,266
Sanitation	-	-	3,349,720
Social services	43,976	-	7,347
<b>TOTAL CURRENT</b>	<b>3,805,859</b>	<b>2,870,118</b>	<b>7,432,696</b>
Debt Service:			
Bond principal	-	-	-
Bond interest and other charges	-	-	-
Note principal	-	-	-
Note interest	-	-	-
Lease principal	-	-	-
Lease interest	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,805,859</b>	<b>2,870,118</b>	<b>7,432,696</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>			
<b>EXPENDITURES</b>	<b>1,273,616</b>	<b>367,371</b>	<b>2,135,234</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	310,000	-	4,777
Transfers out	(739,620)	-	-
Contribution to cities	-	-	-
Bond proceeds	-	-	-
Loan proceeds	-	-	-
Audit adjustment due accounts	-	-	-
Audit adjustment from accounts	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(429,620)</b>	<b>-</b>	<b>4,777</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES</b>			
<b>OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>\$ 843,996</b>	<b>\$ 367,371</b>	<b>\$ 2,140,011</b>
Beginning cash balance - January 1, 2021	\$ 5,772,541	\$ 5,594,255	\$ 13,851,991
Ending cash balance - December 31, 2021	\$ 6,616,537	\$ 5,961,626	\$ 15,992,002