

**Columbia County, Arkansas**

**Financial and Compliance Report**

**December 31, 2023 and 2022**



COLUMBIA COUNTY, ARKANSAS  
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FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

Financial and Compliance Report

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# Arkansas



**Sen. David Wallace**  
Senate Chair  
**Sen. John Payton**  
Senate Vice Chair

**Rep. Jimmy Gazaway**  
House Chair  
**Rep. Richard Womack**  
House Vice Chair

**Kevin William White, CPA, JD**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

Columbia County, Arkansas Officials and Quorum Court Members  
Legislative Joint Auditing Committee

A priority of Arkansas Legislative Audit is to assist county government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of county governments, as well as compliance with relevant state laws and observance of good business practices to provide accountability for tax dollars expended to support government operations.

We have performed certain limited procedures with respect to regulatory basis financial information and compliance with certain state laws and accepted accounting practices for Columbia County, Arkansas, as of and for the years ended December 31, 2023 and 2022, and have issued our report thereon dated September 10, 2024. Management of the County is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The findings contained in this section relate to the following officials who held office during 2023 and 2022:

County Judge: William Fields (Elected January 1, 2023)  
Denny Foster  
Treasurer: Selena Blair  
Sheriff: Leroy Martin II (Elected January 1, 2023)  
Mike Loe  
Tax Collector: Rachel Waller  
County Clerk: Tammy Wiltz  
Circuit Clerk: Lisa Lewis (Appointed October 9, 2023)  
Angie Keith (Resigned October 5, 2023)  
Assessor: Shannon Hair (Elected January 1, 2023)  
Voyles Martin  
County Librarian: Holli Howard (Hired July 28, 2023)  
Denise McNiel (Appointed January 1, 2023, Resigned September 29, 2023)  
Rhonda Rolan (Retired December 30, 2022)

We evaluated the County's compliance with certain state laws concerning general accounting, budgeting, purchasing, and investing and depositing of public funds.

Noncompliance with state law and accepted accounting practices was noted in the office of the **County Judge**. Additionally, an issue came to our attention that would warrant disclosure in this report.

#### County Judge

In March 2023, the County hired an individual for a full-time position who was also employed with the City of Magnolia in a full-time position. Because timesheets for both the City and the County only reflected the total number of hours worked each day (typically 8 hours per day for each entity), we were unable to determine if the hours worked overlapped.

#### Other Issue

There were three unauthorized withdrawals totaling \$27,934 made from the County's bank account on January 25, 2023, and May 2, 2023. County personnel discovered the unauthorized withdrawals and funds were recovered from the bank.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, local County government, state executive and oversight management, and other parties as required by Arkansas Code, and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in black ink, appearing to read "Kevin White" with a stylized flourish at the end.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
September 10, 2024  
LOCO01423

COLUMBIA COUNTY, ARKANSAS  
BALANCE SHEET - REGULATORY BASIS  
DECEMBER 31, 2023  
(UNAUDITED)

Exhibit A

	General	Road	Other Funds in the Aggregate
<b>ASSETS</b>			
Cash and cash equivalents	\$ 7,164,507	\$ 6,096,489	\$ 24,554,120
Accounts receivable	163,132	445,188	324,874
	<b>TOTAL ASSETS</b>	<b>TOTAL ASSETS</b>	<b>TOTAL ASSETS</b>
	<b>\$ 7,327,639</b>	<b>\$ 6,541,677</b>	<b>\$ 24,878,994</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 264,657	\$ 116,819	\$ 490,948
Settlements pending	438,821		1,393,490
Total Liabilities	703,478	116,819	1,884,438
<b>Fund Balances:</b>			
Restricted		6,424,858	20,818,537
Committed			73,799
Assigned	1,193,903		2,102,220
Unassigned	5,430,258		
Total Fund Balances	6,624,161	6,424,858	22,994,556
	<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>TOTAL LIABILITIES AND FUND BALANCES</b>
	<b>\$ 7,327,639</b>	<b>\$ 6,541,677</b>	<b>\$ 24,878,994</b>

The accompanying notes are an integral part of these financial statements.

COLUMBIA COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 783,484	\$ 2,853,603	\$ 110,218
Federal aid	62,775	11,979	315,506
Property taxes	2,063,123	931,961	385,332
Sales taxes	285,849		6,305,146
Fines, forfeitures, and costs	251,832		115,643
Interest	277,674	152,359	471,674
Officers' fees	16,035		236,871
Jail fees			481,295
Probation fees			11,504
911 surcharge			376,244
911 interlocal agreement			5,820
Phone commissions			52,800
Commissary profits			75,651
Insurance premiums collected	2,418		
Treasurer's commission	130,034		37,104
Collector's commission	249,564		73,542
Taxes apportioned - Assessor's salary and expense	485,545		
Other	208,958	20,602	135,644
<b>TOTAL REVENUES</b>	<b>4,817,291</b>	<b>3,970,504</b>	<b>9,189,994</b>
Less: Treasurer's commission	30,714	32,169	76,928
<b>NET REVENUES</b>	<b>4,786,577</b>	<b>3,938,335</b>	<b>9,113,066</b>
EXPENDITURES			
Current:			
General government	2,455,150		448,617
Law enforcement	1,996,419		1,801,251
Highways and streets		3,163,953	
Public safety	44,831		432,411
Sanitation			3,317,862
Health	42,200		
Recreation and culture			805,174
Social services	53,883		
Rural development	102,783		
<b>TOTAL EXPENDITURES</b>	<b>4,695,266</b>	<b>3,163,953</b>	<b>6,805,315</b>

COLUMBIA COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 91,311	\$ 774,382	\$ 2,307,751
OTHER FINANCING SOURCES (USES)			
Transfers in			39,215
Transfers out	(39,215)		
TOTAL OTHER FINANCING SOURCES (USES)	(39,215)		39,215
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	52,096	774,382	2,346,966
FUND BALANCES - JANUARY 1	6,572,065	5,650,476	20,647,590
FUND BALANCES - DECEMBER 31	\$ 6,624,161	\$ 6,424,858	\$ 22,994,556

The accompanying notes are an integral part of these financial statements.

COLUMBIA COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 757,553	\$ 783,484	\$ 25,931	\$ 2,861,093	\$ 2,853,603	\$ (7,490)
Federal aid	65,400	62,775	(2,625)	20,000	11,979	(8,021)
Property taxes	1,950,000	2,063,123	113,123	882,000	931,961	49,961
Sales taxes	283,000	285,849	2,849			
Fines, forfeitures, and costs	280,000	251,832	(28,168)			
Interest	175,000	277,674	102,674	115,500	152,359	36,859
Officers' fees	20,500	16,035	(4,465)			
Insurance premiums collected	10,000	2,418	(7,582)			
Treasurer's commission	138,313	130,034	(8,279)			
Collector's commission	280,448	249,564	(30,884)			
Taxes apportioned - Assessor's salary and expense	532,448	485,545	(46,903)			
Other	254,430	208,958	(45,472)	68,500	20,602	(47,898)
<b>TOTAL REVENUES</b>	<b>4,747,092</b>	<b>4,817,291</b>	<b>70,199</b>	<b>3,947,093</b>	<b>3,970,504</b>	<b>23,411</b>
Less: Treasurer's commission		30,714	(30,714)		32,169	(32,169)
<b>NET REVENUES</b>	<b>4,747,092</b>	<b>4,786,577</b>	<b>39,485</b>	<b>3,947,093</b>	<b>3,938,335</b>	<b>(8,758)</b>
EXPENDITURES						
Current:						
General government	2,683,305	2,455,150	228,155			
Law enforcement	2,114,544	1,996,419	118,125			
Highways and streets	300,000		300,000	3,923,562	3,163,953	759,609
Public safety	47,985	44,831	3,154			
Health	42,300	42,200	100			
Social services	55,407	53,883	1,524			
Rural development	108,482	102,783	5,699			
<b>TOTAL EXPENDITURES</b>	<b>5,352,023</b>	<b>4,695,266</b>	<b>656,757</b>	<b>3,923,562</b>	<b>3,163,953</b>	<b>759,609</b>



COLUMBIA COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (604,931)	\$ 91,311	\$ 696,242	\$ 23,531	\$ 774,382	\$ 750,851
OTHER FINANCING SOURCES (USES)						
Transfers out		(39,215)	(39,215)			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(604,931)	52,096	657,027	23,531	774,382	750,851
FUND BALANCES - JANUARY 1	2,178,007	6,572,065	4,394,058	452,000	5,650,476	5,198,476
FUND BALANCES - DECEMBER 31	\$ 1,573,076	\$ 6,624,161	\$ 5,051,085	\$ 475,531	\$ 6,424,858	\$ 5,949,327

The accompanying notes are an integral part of these financial statements.

COLUMBIA COUNTY, ARKANSAS  
BALANCE SHEET - REGULATORY BASIS  
DECEMBER 31, 2022  
(UNAUDITED)

Exhibit A-1

	General	Road	Other Funds in the Aggregate
<b>ASSETS</b>			
Cash and cash equivalents	\$ 6,983,189	\$ 5,638,452	\$ 21,810,215
Accounts receivable	60,206	60,334	187,847
	<b>TOTAL ASSETS</b>	<b>\$ 5,698,786</b>	<b>\$ 21,998,062</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 68,029	\$ 48,310	\$ 270,470
Settlements pending	403,301		1,080,002
Total Liabilities	471,330	48,310	1,350,472
<b>Fund Balances:</b>			
Restricted		5,650,476	18,921,634
Committed			67,801
Assigned	1,140,810		1,658,155
Unassigned	5,431,255		
Total Fund Balances	6,572,065	5,650,476	20,647,590
	<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 5,698,786</b>	<b>\$ 21,998,062</b>

The accompanying notes are an integral part of these financial statements.

COLUMBIA COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

Exhibit B-1

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 904,505	\$ 2,571,737	\$ 115,717
Federal aid	62,880	12,488	2,289,296
Property taxes	1,956,690	882,261	366,397
Sales taxes	287,471		6,340,910
Fines, forfeitures, and costs	221,286		127,285
Interest	64,636	40,946	117,361
Officers' fees	19,256		265,348
Insurance premiums collected		58	
Jail fees			287,776
Probation fees			10,385
911 surcharge			383,918
911 interlocal agreement			5,820
Phone commissions			31,357
Commissary profits			82,197
Treasurer's commission	127,247		35,330
Collector's commission	256,789		70,300
Taxes apportioned - Assessor's salary and expense	446,322		
Other	180,411	154,793	156,051
<b>TOTAL REVENUES</b>	<b>4,527,493</b>	<b>3,662,283</b>	<b>10,685,448</b>
Less: Treasurer's commission	29,270	33,453	73,898
<b>NET REVENUES</b>	<b>4,498,223</b>	<b>3,628,830</b>	<b>10,611,550</b>
EXPENDITURES			
Current:			
General government	2,196,049		153,972
Law enforcement	1,681,474		1,857,211
Highways and streets		3,914,260	
Public safety	43,473		425,105
Sanitation			3,356,706
Health	39,967		
Recreation and culture			470,953
Social services	43,967		
Rural development	95,704		
<b>TOTAL EXPENDITURES</b>	<b>4,100,634</b>	<b>3,914,260</b>	<b>6,263,947</b>

COLUMBIA COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

Exhibit B-1

	<u>General</u>	<u>Road</u>	<u>Other Funds in the Aggregate</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 397,589	\$ (285,430)	\$ 4,347,603
OTHER FINANCING SOURCES (USES)			
Transfers in			14,443
Transfers out	(14,443)		
TOTAL OTHER FINANCING SOURCES (USES)	(14,443)		14,443
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	383,146	(285,430)	4,362,046
FUND BALANCES - JANUARY 1	6,188,919	5,935,906	16,285,544
FUND BALANCES - DECEMBER 31	<u>\$ 6,572,065</u>	<u>\$ 5,650,476</u>	<u>\$ 20,647,590</u>

The accompanying notes are an integral part of these financial statements.

COLUMBIA COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

Exhibit C-1

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 752,498	\$ 904,505	\$ 152,007	\$ 2,220,000	\$ 2,571,737	\$ 351,737
Federal aid	64,347	62,880	(1,467)	12,447	12,488	41
Property taxes	1,836,700	1,956,690	119,990	828,000	882,261	54,261
Sales taxes	230,000	287,471	57,471			
Fines, forfeitures, and costs	268,000	221,286	(46,714)			
Interest	45,000	64,636	19,636	41,000	40,946	(54)
Officers' fees	215,500	19,256	(196,244)			
Insurance premiums collected	10,000		(10,000)		58	58
Treasurer's commission	129,699	127,247	(2,452)			
Collector's commission	281,062	256,789	(24,273)			
Taxes apportioned - Assessor's salary and expense	515,860	446,322	(69,538)			
Other	157,692	180,411	22,719	64,600	154,793	90,193
<b>TOTAL REVENUES</b>	<b>4,506,358</b>	<b>4,527,493</b>	<b>21,135</b>	<b>3,166,047</b>	<b>3,662,283</b>	<b>496,236</b>
Less: Treasurer's commission		29,270	(29,270)		33,453	(33,453)
<b>NET REVENUES</b>	<b>4,506,358</b>	<b>4,498,223</b>	<b>(8,135)</b>	<b>3,166,047</b>	<b>3,628,830</b>	<b>462,783</b>
EXPENDITURES						
Current:						
General government	2,811,396	2,196,049	615,347			
Law enforcement	1,801,369	1,681,474	119,895			
Highways and streets				4,448,861	3,914,260	534,601
Public safety	46,464	43,473	2,991			
Health	40,700	39,967	733			
Social services	45,407	43,967	1,440			
Rural development	107,673	95,704	11,969			
<b>TOTAL EXPENDITURES</b>	<b>4,853,009</b>	<b>4,100,634</b>	<b>752,375</b>	<b>4,448,861</b>	<b>3,914,260</b>	<b>534,601</b>

COLUMBIA COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

Exhibit C-1

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (346,651)	\$ 397,589	\$ 744,240	\$ (1,282,814)	\$ (285,430)	\$ 997,384
OTHER FINANCING SOURCES (USES)						
Transfers out		(14,443)	(14,443)			
TOTAL OTHER FINANCING SOURCES (USES)		(14,443)	(14,443)			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(346,651)	383,146	729,797	(1,282,814)	(285,430)	997,384
FUND BALANCES - JANUARY 1	2,200,357	6,188,919	3,988,562	1,777,133	5,935,906	4,158,773
FUND BALANCES - DECEMBER 31	<u>\$ 1,853,706</u>	<u>\$ 6,572,065</u>	<u>\$ 4,718,359</u>	<u>\$ 494,319</u>	<u>\$ 5,650,476</u>	<u>\$ 5,156,157</u>

The accompanying notes are an integral part of these financial statements.

COLUMBIA COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 1

SPECIAL REVENUE FUNDS									
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library	Solid Waste
<b>ASSETS</b>									
Cash and cash equivalents	\$ 59,548	\$ 109,603	\$ 25,626	\$ 4,687	\$ 8,176	\$ 49,501	\$ 239,579	\$ 719,284	\$ 16,136,820
Accounts receivable		73,711	855	214		685	19,704	16,881	
<b>TOTAL ASSETS</b>	<b>\$ 59,548</b>	<b>\$ 183,314</b>	<b>\$ 26,481</b>	<b>\$ 4,901</b>	<b>\$ 8,176</b>	<b>\$ 50,186</b>	<b>\$ 259,283</b>	<b>\$ 736,165</b>	<b>\$ 16,136,820</b>
<b>LIABILITIES AND FUND BALANCES</b>									
<b>Liabilities:</b>									
Accounts payable	\$ 292	\$ 30,562		\$ 662			\$ 28,371	\$ 24,567	\$ 270,414
Settlements pending									
<b>Total Liabilities</b>	<b>292</b>	<b>30,562</b>		<b>662</b>			<b>28,371</b>	<b>24,567</b>	<b>270,414</b>
<b>Fund Balances:</b>									
Restricted	59,256	152,752	\$ 26,481	4,239	\$ 8,176	\$ 50,186	230,912	711,598	15,866,406
Committed									
Assigned									
<b>Total Fund Balances</b>	<b>59,256</b>	<b>152,752</b>	<b>26,481</b>	<b>4,239</b>	<b>8,176</b>	<b>50,186</b>	<b>230,912</b>	<b>711,598</b>	<b>15,866,406</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 59,548</b>	<b>\$ 183,314</b>	<b>\$ 26,481</b>	<b>\$ 4,901</b>	<b>\$ 8,176</b>	<b>\$ 50,186</b>	<b>\$ 259,283</b>	<b>\$ 736,165</b>	<b>\$ 16,136,820</b>

COLUMBIA COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 1

SPECIAL REVENUE FUNDS									
	Child Support	Drug Control	County Jail	Boating Safety	CMRS 911Board (Commercial Mobile Radio Service)	Emergency Vehicle	Victim/ Witness	Indigent Defense	Adult Drug Court
<b>ASSETS</b>									
Cash and cash equivalents	\$ 1,461	\$ 24,505	\$ 2,207,929	\$ 17,804	\$ 287,924	\$ 6,607	\$ 5,581	\$ 19,975	\$ 16,994
Accounts receivable	7		99,640		4,305		1,775	655	
<b>TOTAL ASSETS</b>	<b>\$ 1,468</b>	<b>\$ 24,505</b>	<b>\$ 2,307,569</b>	<b>\$ 17,804</b>	<b>\$ 292,229</b>	<b>\$ 6,607</b>	<b>\$ 7,356</b>	<b>\$ 20,630</b>	<b>\$ 16,994</b>
<b>LIABILITIES AND FUND BALANCES</b>									
<b>Liabilities:</b>									
Accounts payable		\$ 551	\$ 27,749		\$ 4,861			\$ 443	\$ 38
Settlements pending									
<b>Total Liabilities</b>		<b>551</b>	<b>27,749</b>		<b>4,861</b>			<b>443</b>	<b>38</b>
<b>Fund Balances:</b>									
Restricted	\$ 1,468		289,315	\$ 17,804	148,687	\$ 6,607	\$ 7,356	20,187	
Committed		23,954	32,889						16,956
Assigned			1,957,616		138,681				
<b>Total Fund Balances</b>	<b>1,468</b>	<b>23,954</b>	<b>2,279,820</b>	<b>17,804</b>	<b>287,368</b>	<b>6,607</b>	<b>7,356</b>	<b>20,187</b>	<b>16,956</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,468</b>	<b>\$ 24,505</b>	<b>\$ 2,307,569</b>	<b>\$ 17,804</b>	<b>\$ 292,229</b>	<b>\$ 6,607</b>	<b>\$ 7,356</b>	<b>\$ 20,630</b>	<b>\$ 16,994</b>



COLUMBIA COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 1

SPECIAL REVENUE FUNDS								
	Juvenile Probation	Circuit Clerk's Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	Public Defender Investigator	Rural Community Aid	Automated Records System Grant	Federal Grants
ASSETS								
Cash and cash equivalents	\$ 7,578	\$ 4,974	\$ 4,724	\$ 2,887,378	\$ 3,736	\$ 6,585	\$ 5,923	
Accounts receivable			77		176			\$ 85,581
TOTAL ASSETS	\$ 7,578	\$ 4,974	\$ 4,801	\$ 2,887,378	\$ 3,912	\$ 6,585	\$ 5,923	\$ 85,581
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 539							\$ 85,581
Settlements pending								
Total Liabilities	539							85,581
Fund Balances:								
Restricted	7,039	\$ 4,974	\$ 4,801	\$ 2,887,378	\$ 3,912	\$ 6,585		
Committed								
Assigned							\$ 5,923	
Total Fund Balances	7,039	4,974	4,801	2,887,378	3,912	6,585	5,923	
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,578	\$ 4,974	\$ 4,801	\$ 2,887,378	\$ 3,912	\$ 6,585	\$ 5,923	\$ 85,581

COLUMBIA COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS		CUSTODIAL FUNDS					Totals
	Communication Facility and Equipment	Law Library	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	
<b>ASSETS</b>								
Cash and cash equivalents	\$ 183,316	\$ 114,812	\$ 33,425	\$ 2,833	\$ 111,529	\$ 1,091	\$ 1,244,612	\$ 24,554,120
Accounts receivable	20,608							324,874
<b>TOTAL ASSETS</b>	<b>\$ 203,924</b>	<b>\$ 114,812</b>	<b>\$ 33,425</b>	<b>\$ 2,833</b>	<b>\$ 111,529</b>	<b>\$ 1,091</b>	<b>\$ 1,244,612</b>	<b>\$ 24,878,994</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts payable	\$ 16,318							\$ 490,948
Settlements pending			\$ 33,425	\$ 2,833	\$ 111,529	\$ 1,091	\$ 1,244,612	1,393,490
<b>Total Liabilities</b>	<b>16,318</b>		<b>33,425</b>	<b>2,833</b>	<b>111,529</b>	<b>1,091</b>	<b>1,244,612</b>	<b>1,884,438</b>
Fund Balances:								
Restricted	187,606	\$ 114,812						20,818,537
Committed								73,799
Assigned								2,102,220
<b>Total Fund Balances</b>	<b>187,606</b>	<b>114,812</b>						<b>22,994,556</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 203,924</b>	<b>\$ 114,812</b>	<b>\$ 33,425</b>	<b>\$ 2,833</b>	<b>\$ 111,529</b>	<b>\$ 1,091</b>	<b>\$ 1,244,612</b>	<b>\$ 24,878,994</b>

COMUMBIA COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS							
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library
REVENUES								
State aid					\$ 7,176			\$ 99,335
Federal aid								6
Property taxes								384,177
Sales taxes								
Fines, forfeitures, and costs			\$ 5,896	\$ 5,910				
Interest	\$ 1,327	\$ 3,785	681	132	229	\$ 1,163	\$ 5,750	12,744
Officers' fees						9,347	221,807	
Jail fees								
Probation fees								
911 surcharge								
911 interlocal agreement								
Phone commissions								
Commissary profits								
Treasurer's commission	37,104							
Collector's commission		73,542						
Other	100	761	101			1	14	39,240
<b>TOTAL REVENUES</b>	<b>38,531</b>	<b>78,088</b>	<b>6,678</b>	<b>6,042</b>	<b>7,405</b>	<b>10,511</b>	<b>227,571</b>	<b>535,502</b>
Less: Treasurer's commission		668	125	58	67	99	2,053	4,449
<b>NET REVENUES</b>	<b>38,531</b>	<b>77,420</b>	<b>6,553</b>	<b>5,984</b>	<b>7,338</b>	<b>10,412</b>	<b>225,518</b>	<b>531,053</b>
EXPENDITURES								
Current:								
General government	36,402	119,234			5,436	5,649	240,798	
Law enforcement			7,658	8,493				
Public safety								
Sanitation								
Recreation and culture								479,674
<b>TOTAL EXPENDITURES</b>	<b>36,402</b>	<b>119,234</b>	<b>7,658</b>	<b>8,493</b>	<b>5,436</b>	<b>5,649</b>	<b>240,798</b>	<b>479,674</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,129</b>	<b>(41,814)</b>	<b>(1,105)</b>	<b>(2,509)</b>	<b>1,902</b>	<b>4,763</b>	<b>(15,280)</b>	<b>51,379</b>
OTHER FINANCING SOURCES (USES)								
Transfers in								
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>2,129</b>	<b>(41,814)</b>	<b>(1,105)</b>	<b>(2,509)</b>	<b>1,902</b>	<b>4,763</b>	<b>(15,280)</b>	<b>51,379</b>
FUND BALANCES - JANUARY 1	57,127	194,566	27,586	6,748	6,274	45,423	246,192	660,219
FUND BALANCES - DECEMBER 31	<b>\$ 59,256</b>	<b>\$ 152,752</b>	<b>\$ 26,481</b>	<b>\$ 4,239</b>	<b>\$ 8,176</b>	<b>\$ 50,186</b>	<b>\$ 230,912</b>	<b>\$ 711,598</b>

COMUMBIA COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS							
	Solid Waste	Child Support	Drug Control	County Jail	Boating Safety	CMRS 911 Board (Commercial Mobile Radio Service)	Emergency Vehicle	Victim/ Witness
REVENUES								
State aid					\$ 2,093			
Federal aid								
Property taxes								
Sales taxes	\$ 4,705,038			\$ 1,568,347				
Fines, forfeitures, and costs				52,351			\$ 934	\$ 20,486
Interest	384,946	\$ 37	\$ 490	48,336	424	\$ 6,574	154	181
Officers' fees		827						
Jail fees				481,295				
Probation fees				11,504				
911 surcharge						376,244		
911 interlocal agreement						5,820		
Phone commissions								
Commissary profits								
Treasurer's commission								
Collector's commission								
Other	67,975			8,709		18,741		
<b>TOTAL REVENUES</b>	<b>5,157,959</b>	<b>864</b>	<b>490</b>	<b>2,170,542</b>	<b>2,517</b>	<b>407,379</b>	<b>1,088</b>	<b>20,667</b>
Less: Treasurer's commission	46,476	8	4	19,068	23	3,454	10	2
<b>NET REVENUES</b>	<b>5,111,483</b>	<b>856</b>	<b>486</b>	<b>2,151,474</b>	<b>2,494</b>	<b>403,925</b>	<b>1,078</b>	<b>20,665</b>
EXPENDITURES								
Current:								
General government		1,700						
Law enforcement			701	1,580,418				22,050
Public safety						402,411		
Sanitation	3,317,862							
Recreation and culture								
<b>TOTAL EXPENDITURES</b>	<b>3,317,862</b>	<b>1,700</b>	<b>701</b>	<b>1,580,418</b>		<b>402,411</b>		<b>22,050</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,793,621</b>	<b>(844)</b>	<b>(215)</b>	<b>571,056</b>	<b>2,494</b>	<b>1,514</b>	<b>1,078</b>	<b>(1,385)</b>
OTHER FINANCING SOURCES (USES)								
Transfers in								
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>1,793,621</b>	<b>(844)</b>	<b>(215)</b>	<b>571,056</b>	<b>2,494</b>	<b>1,514</b>	<b>1,078</b>	<b>(1,385)</b>
FUND BALANCES - JANUARY 1	14,072,785	2,312	24,169	1,708,764	15,310	285,854	5,529	8,741
FUND BALANCES - DECEMBER 31	<b>\$ 15,866,406</b>	<b>\$ 1,468</b>	<b>\$ 23,954</b>	<b>\$ 2,279,820</b>	<b>\$ 17,804</b>	<b>\$ 287,368</b>	<b>\$ 6,607</b>	<b>\$ 7,356</b>

COMUMBIA COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS							
	Indigent Defense	Adult Drug Court	Juvenile Probation	Circuit Clerk's Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	Public Defender Investigator	Rural Community Aid
REVENUES								
State aid	\$ 1,614							
Federal aid								
Property taxes					\$ 1,155			
Sales taxes								\$ 31,761
Fines, forfeitures, and costs	7,563	\$ 975					\$ 2,035	
Interest	508	434	\$ 202	\$ 123	128		79	293
Officers' fees				250				
Jail fees								
Probation fees								
911 surcharge								
911 interlocal agreement								
Phone commissions								
Commissary profits								
Treasurer's commission								
Collector's commission								
Other							2	
<b>TOTAL REVENUES</b>	<b>9,685</b>	<b>1,409</b>	<b>202</b>	<b>373</b>	<b>1,283</b>		<b>2,116</b>	<b>32,054</b>
Less: Treasurer's commission	19	13	2	4	12		1	289
<b>NET REVENUES</b>	<b>9,666</b>	<b>1,396</b>	<b>200</b>	<b>369</b>	<b>1,271</b>		<b>2,115</b>	<b>31,765</b>
EXPENDITURES								
Current:								
General government					2,168			
Law enforcement	8,466	6,687	1,209			\$ 7,000	15,278	
Public safety								30,000
Sanitation								
Recreation and culture								10,000
<b>TOTAL EXPENDITURES</b>	<b>8,466</b>	<b>6,687</b>	<b>1,209</b>		<b>2,168</b>	<b>7,000</b>	<b>15,278</b>	<b>40,000</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,200</b>	<b>(5,291)</b>	<b>(1,009)</b>	<b>369</b>	<b>(897)</b>	<b>(7,000)</b>	<b>(13,163)</b>	<b>(8,235)</b>
OTHER FINANCING SOURCES (USES)								
Transfers in						25,171	14,044	
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>1,200</b>	<b>(5,291)</b>	<b>(1,009)</b>	<b>369</b>	<b>(897)</b>	<b>18,171</b>	<b>881</b>	<b>(8,235)</b>
FUND BALANCES - JANUARY 1	18,987	22,247	8,048	4,605	5,698	2,869,207	3,031	14,820
FUND BALANCES - DECEMBER 31	<b>\$ 20,187</b>	<b>\$ 16,956</b>	<b>\$ 7,039</b>	<b>\$ 4,974</b>	<b>\$ 4,801</b>	<b>\$ 2,887,378</b>	<b>\$ 3,912</b>	<b>\$ 6,585</b>

COMUMBIA COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS				Totals
	Automated Records System Grant	Federal Grants	Communication Facility and Equipment	Law Library	
REVENUES					
State aid					\$ 110,218
Federal aid		\$ 315,500			315,506
Property taxes					385,332
Sales taxes					6,305,146
Fines, forfeitures, and costs				\$ 19,493	115,643
Interest			\$ 273	2,681	471,674
Officers' fees			4,640		236,871
Jail fees					481,295
Probation fees					11,504
911 surcharge					376,244
911 interlocal agreement					5,820
Phone commissions			52,800		52,800
Commissary profits			75,651		75,651
Treasurer's commission					37,104
Collector's commission					73,542
Other					135,644
<b>TOTAL REVENUES</b>		<b>315,500</b>	<b>133,364</b>	<b>22,174</b>	<b>9,189,994</b>
Less: Treasurer's commission				24	76,928
<b>NET REVENUES</b>		<b>315,500</b>	<b>133,364</b>	<b>22,150</b>	<b>9,113,066</b>
EXPENDITURES					
Current:					
General government	\$ 37,230				448,617
Law enforcement			143,291		1,801,251
Public safety					432,411
Sanitation					3,317,862
Recreation and culture		315,500			805,174
<b>TOTAL EXPENDITURES</b>	<b>37,230</b>	<b>315,500</b>	<b>143,291</b>		<b>6,805,315</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(37,230)</b>		<b>(9,927)</b>	<b>22,150</b>	<b>2,307,751</b>
OTHER FINANCING SOURCES (USES)					
Transfers in					39,215
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(37,230)</b>		<b>(9,927)</b>	<b>22,150</b>	<b>2,346,966</b>
FUND BALANCES - JANUARY 1	43,153		197,533	92,662	20,647,590
FUND BALANCES - DECEMBER 31	\$ 5,923	\$ 0	\$ 187,606	\$ 114,812	\$ 22,994,556

COLUMBIA COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 3

SPECIAL REVENUE FUNDS									
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library	Solid Waste
<b>ASSETS</b>									
Cash and cash equivalents	\$ 57,441	\$ 128,417	\$ 27,178	\$ 6,100	\$ 6,274	\$ 44,218	\$ 226,219	\$ 649,549	\$ 14,294,199
Accounts receivable		70,300	408	648		1,205	19,973	15,147	3,949
<b>TOTAL ASSETS</b>	<b>\$ 57,441</b>	<b>\$ 198,717</b>	<b>\$ 27,586</b>	<b>\$ 6,748</b>	<b>\$ 6,274</b>	<b>\$ 45,423</b>	<b>\$ 246,192</b>	<b>\$ 664,696</b>	<b>\$ 14,298,148</b>
<b>LIABILITIES AND FUND BALANCES</b>									
<b>Liabilities:</b>									
Accounts payable	\$ 314	\$ 4,151						\$ 4,477	\$ 225,363
Settlements pending									
<b>Total Liabilities</b>	<b>314</b>	<b>4,151</b>						<b>4,477</b>	<b>225,363</b>
<b>Fund Balances:</b>									
Restricted	57,127	194,566	\$ 27,586	\$ 6,748	\$ 6,274	\$ 45,423	\$ 246,192	660,219	14,072,785
Committed									
Assigned									
<b>Total Fund Balances</b>	<b>57,127</b>	<b>194,566</b>	<b>27,586</b>	<b>6,748</b>	<b>6,274</b>	<b>45,423</b>	<b>246,192</b>	<b>660,219</b>	<b>14,072,785</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 57,441</b>	<b>\$ 198,717</b>	<b>\$ 27,586</b>	<b>\$ 6,748</b>	<b>\$ 6,274</b>	<b>\$ 45,423</b>	<b>\$ 246,192</b>	<b>\$ 664,696</b>	<b>\$ 14,298,148</b>

COLUMBIA COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 3

SPECIAL REVENUE FUNDS								
	Child Support	Drug Control	County Jail	Boating Safety	CMRS 911 Board (Commercial Mobile Radio Service)	Emergency Vehicle	Victim/ Witness	Indigent Defense
<b>ASSETS</b>								
Cash and cash equivalents	\$ 2,304	\$ 24,169	\$ 1,683,345	\$ 15,310	\$ 285,939	\$ 9,281	\$ 6,524	\$ 18,574
Accounts receivable	8		50,770		4,445	10	2,217	818
<b>TOTAL ASSETS</b>	<b>\$ 2,312</b>	<b>\$ 24,169</b>	<b>\$ 1,734,115</b>	<b>\$ 15,310</b>	<b>\$ 290,384</b>	<b>\$ 9,291</b>	<b>\$ 8,741</b>	<b>\$ 19,392</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable			\$ 25,351		\$ 4,530	\$ 3,762		\$ 405
Settlements pending								
<b>Total Liabilities</b>			<b>25,351</b>		<b>4,530</b>	<b>3,762</b>		<b>405</b>
<b>Fund Balances:</b>								
Restricted	\$ 2,312		211,058	\$ 15,310	147,173	5,529	\$ 8,741	18,987
Committed		\$ 24,169	21,385					
Assigned			1,476,321		138,681			
<b>Total Fund Balances</b>	<b>2,312</b>	<b>24,169</b>	<b>1,708,764</b>	<b>15,310</b>	<b>285,854</b>	<b>5,529</b>	<b>8,741</b>	<b>18,987</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,312</b>	<b>\$ 24,169</b>	<b>\$ 1,734,115</b>	<b>\$ 15,310</b>	<b>\$ 290,384</b>	<b>\$ 9,291</b>	<b>\$ 8,741</b>	<b>\$ 19,392</b>



COLUMBIA COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 3

	SPECIAL REVENUE FUNDS							
	Adult Drug Court	Juvenile Probation	Circuit Clerk's Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	Public Defender Investigator	Rural Community Aid	Automated Records System Grant
ASSETS								
Cash and cash equivalents	\$ 22,247	\$ 8,645	\$ 4,580	\$ 5,626	\$ 2,869,207	\$ 2,811	\$ 14,820	\$ 43,153
Accounts receivable		297	25	72		220		
TOTAL ASSETS	\$ 22,247	\$ 8,942	\$ 4,605	\$ 5,698	\$ 2,869,207	\$ 3,031	\$ 14,820	\$ 43,153
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		\$ 894						
Settlements pending								
Total Liabilities		894						
Fund Balances:								
Restricted		8,048	\$ 4,605	\$ 5,698	\$ 2,869,207	\$ 3,031	\$ 14,820	
Committed	\$ 22,247							
Assigned								\$ 43,153
Total Fund Balances	22,247	8,048	4,605	5,698	2,869,207	3,031	14,820	43,153
TOTAL LIABILITIES AND FUND BALANCES	\$ 22,247	\$ 8,942	\$ 4,605	\$ 5,698	\$ 2,869,207	\$ 3,031	\$ 14,820	\$ 43,153

COLUMBIA COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 3

	SPECIAL REVENUE FUNDS		CUSTODIAL FUNDS					Totals
	Communication Facility and Equipment	Law Library	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	
<b>ASSETS</b>								
Cash and cash equivalents	\$ 181,421	\$ 92,662	\$ 30,442	\$ 2,637	\$ 93,346	\$ 100	\$ 953,477	\$ 21,810,215
Accounts receivable	17,335							187,847
<b>TOTAL ASSETS</b>	<u>\$ 198,756</u>	<u>\$ 92,662</u>	<u>\$ 30,442</u>	<u>\$ 2,637</u>	<u>\$ 93,346</u>	<u>\$ 100</u>	<u>\$ 953,477</u>	<u>\$ 21,998,062</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 1,223							\$ 270,470
Settlements pending			\$ 30,442	\$ 2,637	\$ 93,346	\$ 100	\$ 953,477	1,080,002
<b>Total Liabilities</b>	<u>1,223</u>		<u>30,442</u>	<u>2,637</u>	<u>93,346</u>	<u>100</u>	<u>953,477</u>	<u>1,350,472</u>
<b>Fund Balances:</b>								
Restricted	197,533	\$ 92,662						18,921,634
Committed								67,801
Assigned								1,658,155
<b>Total Fund Balances</b>	<u>197,533</u>	<u>92,662</u>						<u>20,647,590</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 198,756</u>	<u>\$ 92,662</u>	<u>\$ 30,442</u>	<u>\$ 2,637</u>	<u>\$ 93,346</u>	<u>\$ 100</u>	<u>\$ 953,477</u>	<u>\$ 21,998,062</u>

COLUMBIA COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 4

SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library
REVENUES								
State aid					\$ 7,244			\$ 103,820
Federal aid								9
Property taxes								365,298
Sales taxes								
Fines, forfeitures, and costs			\$ 5,063	\$ 10,772				
Interest	\$ 374	\$ 1,042	179	38	47	\$ 315	\$ 1,067	3,313
Officers' fees						10,198	248,340	
Jail fees								
Probation fees								
911 surcharge								
911 interlocal agreement								
Phone commissions								
Commissary profits								
Treasurer's commission	35,330							
Collector's commission		70,300						
Other	215	129						30,103
<b>TOTAL REVENUES</b>	<b>35,919</b>	<b>71,471</b>	<b>5,242</b>	<b>10,810</b>	<b>7,291</b>	<b>10,513</b>	<b>249,407</b>	<b>502,543</b>
Less: Treasurer's commission		669	50	97	67	92	2,341	4,341
<b>NET REVENUES</b>	<b>35,919</b>	<b>70,802</b>	<b>5,192</b>	<b>10,713</b>	<b>7,224</b>	<b>10,421</b>	<b>247,066</b>	<b>498,202</b>
EXPENDITURES								
Current:								
General government	36,354	58,162			3,995	5,000	50,461	
Law enforcement				9,000				
Public safety								
Sanitation								
Recreation and culture								452,796
<b>TOTAL EXPENDITURES</b>	<b>36,354</b>	<b>58,162</b>		<b>9,000</b>	<b>3,995</b>	<b>5,000</b>	<b>50,461</b>	<b>452,796</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(435)</b>	<b>12,640</b>	<b>5,192</b>	<b>1,713</b>	<b>3,229</b>	<b>5,421</b>	<b>196,605</b>	<b>45,406</b>
OTHER FINANCING SOURCES (USES)								
Transfers in								
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(435)</b>	<b>12,640</b>	<b>5,192</b>	<b>1,713</b>	<b>3,229</b>	<b>5,421</b>	<b>196,605</b>	<b>45,406</b>
FUND BALANCES - JANUARY 1	57,562	181,926	22,394	5,035	3,045	40,002	49,587	614,813
FUND BALANCES - DECEMBER 31	<u>\$ 57,127</u>	<u>\$ 194,566</u>	<u>\$ 27,586</u>	<u>\$ 6,748</u>	<u>\$ 6,274</u>	<u>\$ 45,423</u>	<u>\$ 246,192</u>	<u>\$ 660,219</u>

COLUMBIA COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 4

	SPECIAL REVENUE FUNDS							
	Solid Waste	Child Support	Drug Control	County Jail	Boating Safety	CMRS 911 Board (Commercial Mobile Radio Service)	Emergency Vehicle	Victim/ Witness
REVENUES								
State aid					\$ 1,851			
Federal aid								
Property taxes								
Sales taxes	\$ 4,731,726			\$ 1,577,243				
Fines, forfeitures, and costs			\$ 4,267	53,734			\$ 3,576	\$ 20,718
Interest	96,955	\$ 15	127	10,380	105	\$ 1,907	97	53
Officers' fees		1,373						
Jail fees				287,776				
Probation fees				10,385				
911 surcharge						383,918		
911 interlocal agreement						5,820		
Phone commissions								
Commissary profits								
Treasurer's commission								
Collector's commission								
Other	53,297			7,036		17,800		
<b>TOTAL REVENUES</b>	<b>4,881,978</b>	<b>1,388</b>	<b>4,394</b>	<b>1,946,554</b>	<b>1,956</b>	<b>409,445</b>	<b>3,673</b>	<b>20,771</b>
Less: Treasurer's commission	44,561	13	41	17,680	18	3,558	35	
<b>NET REVENUES</b>	<b>4,837,417</b>	<b>1,375</b>	<b>4,353</b>	<b>1,928,874</b>	<b>1,938</b>	<b>405,887</b>	<b>3,638</b>	<b>20,771</b>
EXPENDITURES								
Current:								
General government								
Law enforcement			960	1,488,468			9,437	22,050
Public safety						425,105		
Sanitation	3,321,706							
Recreation and culture								
<b>TOTAL EXPENDITURES</b>	<b>3,321,706</b>		<b>960</b>	<b>1,488,468</b>		<b>425,105</b>	<b>9,437</b>	<b>22,050</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,515,711</b>	<b>1,375</b>	<b>3,393</b>	<b>440,406</b>	<b>1,938</b>	<b>(19,218)</b>	<b>(5,799)</b>	<b>(1,279)</b>
OTHER FINANCING SOURCES (USES)								
Transfers in								
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>1,515,711</b>	<b>1,375</b>	<b>3,393</b>	<b>440,406</b>	<b>1,938</b>	<b>(19,218)</b>	<b>(5,799)</b>	<b>(1,279)</b>
FUND BALANCES - JANUARY 1	12,557,074	937	20,776	1,268,358	13,372	305,072	11,328	10,020
FUND BALANCES - DECEMBER 31	<u>\$ 14,072,785</u>	<u>\$ 2,312</u>	<u>\$ 24,169</u>	<u>\$ 1,708,764</u>	<u>\$ 15,310</u>	<u>\$ 285,854</u>	<u>\$ 5,529</u>	<u>\$ 8,741</u>

COLUMBIA COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 4

	SPECIAL REVENUE FUNDS							
	Indigent Defense	Adult Drug Court	Juvenile Probation	Circuit Clerk's Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	Library American Rescue Plan Act	Public Defender Investigator
REVENUES								
State aid	\$ 1,547		\$ 1,255					
Federal aid						\$ 2,278,123	\$ 11,164	
Property taxes					\$ 1,099			
Sales taxes								
Fines, forfeitures, and costs	7,649	\$ 383						\$ 2,057
Interest	141	168	70	\$ 33	36			17
Officers' fees				75				
Jail fees								
Probation fees								
911 surcharge								
911 interlocal agreement								
Phone commissions								
Commissary profits								
Treasurer's commission								
Collector's commission								
Other								2
<b>TOTAL REVENUES</b>	<b>9,337</b>	<b>551</b>	<b>1,325</b>	<b>108</b>	<b>1,135</b>	<b>2,278,123</b>	<b>11,164</b>	<b>2,076</b>
Less: Treasurer's commission	16	5	1	2	10			
<b>NET REVENUES</b>	<b>9,321</b>	<b>546</b>	<b>1,324</b>	<b>106</b>	<b>1,125</b>	<b>2,278,123</b>	<b>11,164</b>	<b>2,076</b>
EXPENDITURES								
Current:								
General government								
Law enforcement	9,558	6,736	3,117			190,504		14,071
Public safety								
Sanitation								
Recreation and culture							13,157	
<b>TOTAL EXPENDITURES</b>	<b>9,558</b>	<b>6,736</b>	<b>3,117</b>			<b>190,504</b>	<b>13,157</b>	<b>14,071</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(237)</b>	<b>(6,190)</b>	<b>(1,793)</b>	<b>106</b>	<b>1,125</b>	<b>2,087,619</b>	<b>(1,993)</b>	<b>(11,995)</b>
OTHER FINANCING SOURCES (USES)								
Transfers in		475						13,968
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(237)</b>	<b>(5,715)</b>	<b>(1,793)</b>	<b>106</b>	<b>1,125</b>	<b>2,087,619</b>	<b>(1,993)</b>	<b>1,973</b>
FUND BALANCES - JANUARY 1	19,224	27,962	9,841	4,499	4,573	781,588	1,993	1,058
FUND BALANCES - DECEMBER 31	<u>\$ 18,987</u>	<u>\$ 22,247</u>	<u>\$ 8,048</u>	<u>\$ 4,605</u>	<u>\$ 5,698</u>	<u>\$ 2,869,207</u>	<u>\$ 0</u>	<u>\$ 3,031</u>

COLUMBIA COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 4

	SPECIAL REVENUE FUNDS				Totals
	Rural Community Aid	Automated Records System Grant	Communication Facility and Equipment	Law Library	
REVENUES					
State aid					\$ 115,717
Federal aid					2,289,296
Property taxes					366,397
Sales taxes	\$ 31,941				6,340,910
Fines, forfeitures, and costs				\$ 19,066	127,285
Interest	128		\$ 140	614	117,361
Officers' fees			5,362		265,348
Jail fees					287,776
Probation fees					10,385
911 surcharge					383,918
911 interlocal agreement					5,820
Phone commissions			31,357		31,357
Commissary profits			82,197		82,197
Treasurer's commission					35,330
Collector's commission					70,300
Other	4,316	\$ 43,153			156,051
<b>TOTAL REVENUES</b>	<b>36,385</b>	<b>43,153</b>	<b>119,056</b>	<b>19,680</b>	<b>10,685,448</b>
Less: Treasurer's commission	295			6	73,898
<b>NET REVENUES</b>	<b>36,090</b>	<b>43,153</b>	<b>119,056</b>	<b>19,674</b>	<b>10,611,550</b>
EXPENDITURES					
Current:					
General government					153,972
Law enforcement			103,310		1,857,211
Public safety					425,105
Sanitation	35,000				3,356,706
Recreation and culture	5,000				470,953
<b>TOTAL EXPENDITURES</b>	<b>40,000</b>		<b>103,310</b>		<b>6,263,947</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(3,910)</b>	<b>43,153</b>	<b>15,746</b>	<b>19,674</b>	<b>4,347,603</b>
OTHER FINANCING SOURCES (USES)					
Transfers in					14,443
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(3,910)</b>	<b>43,153</b>	<b>15,746</b>	<b>19,674</b>	<b>4,362,046</b>
FUND BALANCES - JANUARY 1	18,730		181,787	72,988	16,285,544
FUND BALANCES - DECEMBER 31	\$ 14,820	\$ 43,153	\$ 197,533	\$ 92,662	\$ 20,647,590

COLUMBIA COUNTY, ARKANSAS  
 NOTES TO SCHEDULES 1 THROUGH 4  
 DECEMBER 31, 2023 AND 2022

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Treasurer's Automation	Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of treasurer's gross commissions to operate the treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commissions to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.
Circuit Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.
District Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive district court installment fees to be used solely for district court related technology.
Assessor's Amendment no. 79	Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the cost of administering Ark. Const. amend. 79.
County Clerk's Cost	Ark. Code Ann. §§ 16-20-407, 21-6-413 established fund to account for a \$2 marriage license fee to be used for operation of the county clerk's office and to receive at least 35% of fees collected by county clerks to be used to purchase, maintain, and operate an automated records system.
County Recorder's Cost	Ark. Code Ann. § 21-6-306 established fund to receive at least 25% of the fees collected by circuit clerks to be used to purchase, maintain, and operate an automated records system.
County Library	Ark. Code Ann. § 13-2-404 established fund to account for property tax millage levied by the quorum court for the support, operation, and maintenance of the public library.
Solid Waste	Columbia County Ordinance no. 92.9 (January 16, 1992) established fund to receive 1% sales and use tax as approved by referendum on April 21, 1992, to be used for solid waste management.
Child Support	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency. Columbia County Ordinance no. 2011.20 (September 6, 2011) established a drug enforcement fund (pursuant to Ark. Code Ann. § 14-21-201) to be administered by the Sheriff.

COLUMBIA COUNTY, ARKANSAS  
 NOTES TO SCHEDULES 1 THROUGH 4  
 DECEMBER 31, 2023 AND 2022

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
County Jail	<p>Columbia County Ordinance no. 2008.12 (June 13, 2008) allows 1/3 of fine money collected from felony Circuit Court drug convictions to be deposited in this fund to be used by the Sheriff for direct expenses associated with the investigation of criminal drug laws.</p> <p>Columbia County Ordinance no. 98.11 (September 4, 1998) established fund to receive 2/3 of a half percent sales and use tax as approved by referendum on October 6, 1998 to be used to operate and maintain criminal justice facilities.</p> <p>Columbia County Ordinance no. 2009.10 (June 1, 2009) (pursuant to Ark. Code Ann. § 16-17-129) levies an additional fine, not to exceed \$20. Funds shall be used exclusively to defray the cost of incarcerating county prisoners; construction, maintenance, and operation of the county jail; purchase and maintenance of jail equipment; and training, salaries, and certificate pay for jailers and deputy sheriffs.</p> <p>Ark. Code Ann. § 12-41-505 established fund to receive a \$20 booking and administration fee assessed on persons convicted of a felony or Class A misdemeanor to be used exclusively for the maintenance, operation, and capital expenditures of a county jail or regional detention facility.</p> <p>Columbia County Ordinance no. 2002-25 (December 16, 2002) provides for probation fees assessed and imposed for criminal convictions (Ark. Code Ann. § 5-4-322) to be deposited in this fund to defray the cost of supervision and collection of probation fees.</p> <p>Columbia County Ordinance no. 2012-7 (February 6, 2012) (pursuant to Ark. Code Ann. § 12-41-505) requiring every person who may be committed to the common jail of the county for any criminal offense or misdemeanor, if he or she shall be convicted, shall pay the expenses in carrying him or her to jail and also for his or her support from the day of this or her initial incarceration for the whole time he or she remains there.</p>
Boating Safety	<p>Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within a county or for emergency rescue services if the county has not established a patrol.</p>
CMRS 911 Board (Commercial Mobile Radio Service)	<p>Ark. Code Ann. § 12-10-318 established fund to receive fees collected by commercial mobile radio service providers for 911 services.</p>
Emergency Vehicle	<p>Ark. Code Ann. § 27-22-103 established fund to account for the fine for failure to insure motor vehicles to be used for the purchase and maintenance of rescue, emergency medical, and law enforcement vehicles, communications equipment, animals owned or used by law enforcement agencies, life-saving medical apparatus, and law enforcement apparatus to be sued for those purposes.</p>



COLUMBIA COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 THROUGH 4  
DECEMBER 31, 2023 AND 2022

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Victim/Witness	Ark. Code Ann. § 16-21-151 established fund to receive district court costs levied to be used by prosecuting attorney for operating victim/witness program.
Indigent Defense	Ark. Code Ann. § 14-20-102 established fund to receive funds distributed in accordance with Ark. Code Ann. § 16-10-307 to be used to pay reasonable and necessary costs incurred in the defense of indigent persons, the representation of persons against whom involuntary admissions procedures have been brought, and for representation of persons deemed incompetent by the court; defraying the costs of the juvenile division of chancery court; and for defraying the medical and dental costs for indigent defendants in the county jail.
Adult Drug Court	Ark. Code Ann. § 16-98-304 established fund to receive program user fees set by drug court judges to be used for the benefit and administration of the drug court program. Columbia County Ordinance no. 2008.12 (June 13, 2008) allows 1/3 of fine money collected from felony Circuit Court drug convictions to be deposited in this fund to be used by the Columbia County Drug Court Program.
Juvenile Probation	Ark. Code Ann. §§ 16-36-326, 9-27-367 established fund to receive juvenile fees, court costs, and fines to provide services and supplies to juveniles at the discretion of the juvenile division of circuit court.
Circuit Clerk's Commissioner's Fee	Ark. Code Ann. § 21-6-412 established fund to receive fee awarded, when appointed as Commissioner, for a sale of real or personal property under judicial decree. The funds are to be used to offset administrative costs associated with the performance of the Commissioner's duties and for general operations expenses of the office of Circuit Clerk.
Assessor's Late Assessment Fee	Ark. Code Ann. § 26-26-201 established fund to receive a \$.50 fee on delinquent persons which shall be used by the county assessor to help pay for the expense of assessing property.
American Rescue Plan Act	Columbia County Ordinance no. 2021.7 (May 3, 2021) established fund to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLRF), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Library American Rescue Plan Act	Columbia County Ordinance no. 2021.14 (September 7, 2021) established fund to receive and disburse a grant awarded from the Arkansas State Library for the American Rescue Plan Act in Arkansas Public Libraries.
Public Defender Investigator	Ark. Code Ann. § 16-10-307 established the County Administration of Justice Fund which continued to finance this fund used for defense of indigents.

COLUMBIA COUNTY, ARKANSAS  
 NOTES TO SCHEDULES 1 THROUGH 4  
 DECEMBER 31, 2023 AND 2022

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Rural Community Aid	Columbia County Ordinance no. 98.11 (September 4, 1998) established fund to receive ten percent of the General Fund's portion of a half percent sales and use tax as approved by referendum on October 6, 1998, to be used to make capital improvements in unincorporated areas of the County.
Automated Records System Grant	Established to account for an Association of Arkansas Counties Automated Records Fund Grant, authorized by Ark. Code Ann. § 14-20-107, to purchase technology to improve the automation of the Circuit Clerk's office and/or the services that office may provide.
Federal Grants	Established to account for federal grants received by the County.
Communication Facility and Equipment	Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of sheriff's fees collected and phone commission funds to be used for communications equipment and repair and to train operations staff.
Law Library	Ark. Code Ann. § 16-23-101 established fund to receive court costs to be used for any purpose related to the establishment, maintenance, and operation of a county law library.

Treasurer's accounts consist primarily of property taxes not distributed to the appropriate agencies.

Collector's accounts consist primarily of change funds and delinquent taxes not yet distributed to the various taxing units.

Sheriff's accounts consist primarily of fees settlement, bond, evidence, and inmate trust money.

County Clerk's accounts consist primarily of fee money to be settled with the treasurer.

Circuit Clerk's accounts consist of trust money and settlements due to the treasurer.

COLUMBIA COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2023 AND 2022  
(UNAUDITED)

1. A. **Basis of Presentation - Regulatory**

The financial statements are presented in accordance with the regulatory basis of presentation as prescribed or permitted by Ark. Code Ann. § 10-4-412. The law requires that the financial statements be presented on a fund basis with, as a minimum, the general fund and road fund presented separately with all other funds included in the financial statements presented in the aggregate. This law also stipulates that the financial statements consist of a balance sheet; a statement of revenues, expenditures, and changes in fund balances; a comparison of the final adopted budget to actual expenditures for the general and road funds; notes to financial statements; and a supplemental schedule of capital assets.

The regulatory basis of presentation is not in accordance with generally accepted accounting principles (GAAP). GAAP require that basic financial statements present government-wide and fund financial statements. Additionally, GAAP require the following major concepts: Management's Discussion and Analysis, separate financial statements for fiduciary fund types and other requirements for fiduciary fund types, specific procedures for the identification of major governmental funds, and applicable note disclosures. The regulatory basis of presentation does not require government-wide financial statements or the previously identified concepts.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual balances, and changes therein, which are segregated for purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds are recognized in the accompanying regulatory basis financial statements.

**General Fund** - The General Fund is used to account for and report all financial resources not accounted for and reported in another fund.

**Road Fund** - The Road Fund (Special Revenue Fund) is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Road Fund accounts for and reports proceeds of state highway turnback, federal aid, and property taxes that are restricted or committed for maintaining and constructing roads.

**Other Funds in the Aggregate** - Other Funds in the Aggregate consist of all funds included in the financial statements except for the General and Road Funds. The following types of funds are included in this column as follows:

**Special Revenue Funds** - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Special Revenue Funds presented on Schedules 1 through 4 are reported with other funds in the aggregate.

**Custodial Funds** - Custodial Funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). The Custodial Funds presented on Schedules 1 and 3 are reported with other funds in the aggregate.

COLUMBIA COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2023 AND 2022  
(UNAUDITED)

1. (Continued)

**B. Basis of Accounting - Regulatory**

The financial statements are prepared on the regulatory basis of accounting as prescribed or permitted by Ark. Code Ann. § 10-4-412. This regulatory basis differs from accounting principles generally accepted in the United States of America. Revenues generally are recognized as soon as they are both measurable and available except for Treasurer's and Collector's commission and Taxes apportioned – Assessor's salary and expense which are recognized when earned. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current period. However, most state aid received from the State Treasury, as well as county sales taxes, is by state law revenue of the year in which it was received by the government. Expenditures generally are recorded when a liability is incurred. Liabilities incurred by the government on or before the end of the current period that are paid within 60 days of the end of the current period, are considered to be expenditures of the current period. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. As a result of the use of this regulatory basis of accounting, capital assets and long-term debt are not recorded in these financial statements. Pension trust funds are reported in a separate column as a part of supplementary information in order to provide users of the financial statements a better understanding of the entity as a whole.

The regulatory basis of accounting is not in accordance with generally accepted accounting principles (GAAP). GAAP require the following major concepts: Accrual basis of accounting for government-wide financial statements, including depreciation expense, modified accrual basis of accounting for fund financial statements, separate identification of special and extraordinary items, inclusion of capital assets and debt in the financial statements, inclusion of the net pension liability in the financial statements, and applicable note disclosures. The regulatory basis of accounting does not require the previously identified concepts.

**C. Assets, Liabilities, and Fund Balances**

Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand accounts, savings accounts, and certificates of deposit.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, property taxes, officer's fees, excess commissions, and funds held in trust that have not been transferred to the appropriate entities.

Fund Balance Classifications

1. Restricted fund balance – amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Quorum Court.
3. Assigned fund balance – amounts that are constrained by the Quorum Court's intent to be used for specific purposes but are neither restricted nor committed.
4. Unassigned fund balance – amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. This classification may also include negative amounts in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

COLUMBIA COUNTY, ARKANSAS  
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(UNAUDITED)

1. (Continued)

**D. Property Taxes**

A lien attaches to the real property in January and on personal property in June of each year. Property taxes are collectible beginning the first business day of March of the subsequent year but are not considered delinquent until after October 15.

**E. Budget Law**

1. Legal Requirements

State law requires that the Quorum Court, before the end of each fiscal year, make appropriations, by ordinance, for the expenditures of County government for the following year. The Quorum Court may make appropriation amendments at any time during the current fiscal year. Appropriations lapse at the end of each year. Under certain conditions, the budget may be amended subsequent to the year-end.

2. Accounting

The County prepared an annual budget on the regulatory basis for the General Fund, Road Fund, and the other operating funds.

**F. Fund Balance Classification Policies and Procedures**

The County's highest level of decision-making authority is its Quorum Court. The establishment of amounts classified as committed fund balances and any subsequent modifications to such balances are the result of formal action taken by the Quorum Court through passage of an ordinance. The Quorum Court is authorized to assign amounts to a specific purpose, although a formal policy has not been established.

For classification of fund balance amounts, restricted resources are considered spent before unrestricted. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, committed amounts are reduced first, followed by assigned amounts, and then unassigned amounts.

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**2. Details of Fund Balance Classifications**

Fund balance classifications at December 31, 2023, are composed of the following:

<u>Description</u>	<u>General Fund</u>	<u>Road Fund</u>	<u>Other Funds in the Aggregate</u>
Fund Balances:			
Restricted for:			
General government			\$ 3,399,903
Law enforcement			685,358
Highways and streets		\$ 6,424,858	
Public safety			155,272
Sanitation			15,866,406
Health			
Recreation and culture			711,598
Total Restricted		<u>6,424,858</u>	<u>20,818,537</u>
Committed for:			
Law enforcement			<u>73,799</u>
Assigned to:			
General government			5,923
Law enforcement	\$ 1,193,903		1,957,616
Public safety			138,681
Total Assigned	<u>1,193,903</u>		<u>2,102,220</u>
Unassigned	<u>5,430,258</u>		
Totals	<u>\$ 6,624,161</u>	<u>\$ 6,424,858</u>	<u>\$ 22,994,556</u>

COLUMBIA COUNTY, ARKANSAS  
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**2. Details of Fund Balance Classifications (Continued)**

Fund balance classifications at December 31, 2022, are composed of the following:

<u>Description</u>	<u>General Fund</u>	<u>Road Fund</u>	<u>Other Funds in the Aggregate</u>
Fund Balances:			
Restricted for:			
General government			\$ 3,450,391
Law enforcement			576,246
Highways and streets		\$ 5,650,476	
Public safety			161,993
Sanitation			14,072,785
Recreation and culture			660,219
Total Restricted		<u>5,650,476</u>	<u>18,921,634</u>
Committed for:			
Law enforcement			<u>67,801</u>
Assigned to:			
General government	\$ 1,140,810		43,153
Law enforcement			1,476,321
Public safety			138,681
Total Assigned	<u>1,140,810</u>		<u>1,658,155</u>
Unassigned	<u>5,431,255</u>		
Totals	<u>\$ 6,572,065</u>	<u>\$ 5,650,476</u>	<u>\$ 20,647,590</u>

**3. Commitments**

Total commitments consist of the following at December 31, 2023 and 2022:

	<u>December 31, 2023</u>	<u>December 31, 2022</u>
Landfill closure and postclosure care	\$ 286,669	\$ 286,669
Solid waste contract	6,173,192	1,311,572
County-wide reappraisal contract	<u>826,032</u>	<u>208,440</u>
Total Commitments	<u>\$ 7,285,893</u>	<u>\$ 1,806,681</u>

Post Employment Benefits Other Than Pensions

The amount of any actuarially determined accrued liability for post employment benefits other than pensions was not determined.

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**3. Commitments (Continued)**

Landfill Closure and Postclosure Care Costs

Columbia County is the owner of permit # 0080-S4-R1 to operate a Class IV solid waste landfill. The original permit # 0080-S4 was revised effective August 27, 2007, to allow the County to reopen trenches and compact the fill. State and federal regulations require a final cover to be placed on the landfill site when the County stops accepting waste and to perform certain maintenance and monitoring functions at the site for two years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, a portion of these closure and postclosure care costs are being recognized as a commitment each year based on landfill capacity used as of the balance sheet date. The estimated commitment for the landfill closure and postclosure care cost had a balance of \$286,669 as of December 31, 2022, and represents the cumulative amount reported to date based on 87% usage of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$42,031 as the remaining capacity is filled.

At the present utilization rate, the landfill site is estimated to exhaust in 4.1 years from December 31, 2022. The commitment may fluctuate from year to year based upon compaction rates in previously covered trenches.

Estimated costs are based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of balance sheet date. However, actual cost of closure and postclosure may be higher due to inflation, changes in technology, or changes in landfill laws and regulation.

In accordance with Ark. Code Ann. § 8-6-1603, the County has provided financial assurance in the form of a contract of obligation of \$325,000 dated January 9, 2023. This contract of obligation authorizes the State Treasurer to withhold from any funds being distributed from the State of Arkansas to Columbia County, the sum of \$325,000, upon receiving notice from the Director of the Arkansas Department of Environmental Quality of Columbia County's failure to properly close the disposal operation.

Solid Waste Contract

On July 31, 2018, the County entered into a five-year contract with Waste Corporation of Arkansas for collection, transportation, disposal, and recycling of waste. The County is obligated for 60 monthly payments of \$187,367 for a total of \$11,242,042 beginning August 1, 2018. Contract expense for 2023 and 2022 was \$1,311,572 and \$2,248,408, respectively.

On June 26, 2023, the County extended the contract term for an additional three years with Waste Corporation of Arkansas for collection, transportation, disposal, and recycling of waste. The County is obligated for 36 monthly payments of \$198,422 for a total of \$7,143,192 beginning August 1, 2023. Contract expense for 2023, was \$970,000.

The County is obligated for the following amounts at December 31, 2023 and 2022:

Year	December 31, 2023	December 31, 2022
2023		\$ 1,311,572
2024	\$ 2,381,064	
2025	2,381,064	
2026	1,411,064	
Totals	<u>\$ 6,173,192</u>	<u>\$ 1,311,572</u>



COLUMBIA COUNTY, ARKANSAS  
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**3. Commitments (Continued)**

County-Wide Reappraisal Contract

On October 26, 2018, the County entered into a contract with Total Assessment Solutions Corporation for a county-wide reappraisal. The County is obligated for 60 monthly payments of \$17,370 for a total of \$1,042,200 beginning January 15, 2019. Contract expense for 2023 and 2022, was \$208,440 and \$208,440, respectively.

On November 22, 2023, the County entered into a contract with Total Assessment Solutions Corporation for a county-wide reappraisal. The County is obligated for 48 monthly payments of \$17,209 for a total of \$826,032 beginning January 15, 2024. There was no contract expense for 2023 under the new contract.

The County is obligated for the following amounts at December 31, 2023 and 2022:

<u>Year</u>	<u>December 31, 2023</u>	<u>December 31, 2022</u>
2023		\$ 208,440
2024	\$ 206,508	
2025	206,508	
2026	206,508	
2027	206,508	
Totals	<u>\$ 826,032</u>	<u>\$ 208,440</u>

**4. Interfund Transfers**

In 2023, the General Fund transferred to Other Funds in the Aggregate \$25,171 to the American Rescue Plan Act Fund and \$14,044 to the Public Defender Investigator Fund for operating expenses.

In 2022, the General Fund transferred to Other Funds in the Aggregate \$475 to the Adult Drug Court Fund and \$13,968 to the Public Defender Investigator Fund for operating expenses.

**5. Jointly Governed Organization: Thirteenth Judicial District Task Force**

The Prosecuting Attorney's Office of the Thirteenth Judicial District, the Sheriffs' Departments of Calhoun, Cleveland, Columbia, Dallas, Ouachita, and Union Counties, and Police Departments of Camden, El Dorado, Fordyce, Hampton, Magnolia, and Smackover entered into an agreement to establish the Thirteenth Judicial District Drug Task Force. The agreement covers the periods of July 1, 2023 to June 30, 2024, and July 1, 2022 to June 30, 2023, and may be extended upon written mutual agreement. Funding is provided through a Drug Law Enforcement Program grant, applied for by the Prosecuting Attorney of the Thirteenth Judicial District. No contributions or payments for expenditures were made to the Thirteenth Judicial District Drug Task Force by the County. The 2023 and 2022 statements of the Thirteenth Judicial District Task Force have not been audited.

**6. Arkansas Public Employees Retirement System**

Plan Description

The County contributes to the Arkansas Public Employees Retirement System (APERS), a cost-sharing multiple-employer defined benefit pension plan. APERS, administered by a Board of Trustees, provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for APERS. That report may be obtained by writing to Arkansas Public Employees Retirement System, 124 W. Capitol, Suite 400, Little Rock, Arkansas 72201, by calling 1-800-682-7377, or on their website [www.apers.org](http://www.apers.org).

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**6. Arkansas Public Employees Retirement System (Continued)**

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Beginning July 1, 2022, the contribution rates shall be increased in increments of .25% per fiscal year, not to exceed 7%. The contributory rate was increased to 5.5% as of July 1, 2023. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The County's contributions to the plan for the years ended June 30, 2023 and 2022 were \$682,900 and \$828,338, respectively.

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting, are limited to disclosure of the County's share of the collective net pension liability. The County's proportionate share of the collective net pension liability at June 30, 2023 and 2022, (actuarial valuation dates and measurement date) was \$5,860,907 and \$6,974,689, respectively.

**7. Capital Assets**

The County's capital assets records are summarized below:

	December 31, 2023	December 31, 2022
Land	\$ 476,711	\$ 476,711
Buildings	9,223,273	8,511,868
Equipment	9,225,537	8,631,647
Totals	\$ 18,925,521	\$ 17,620,226

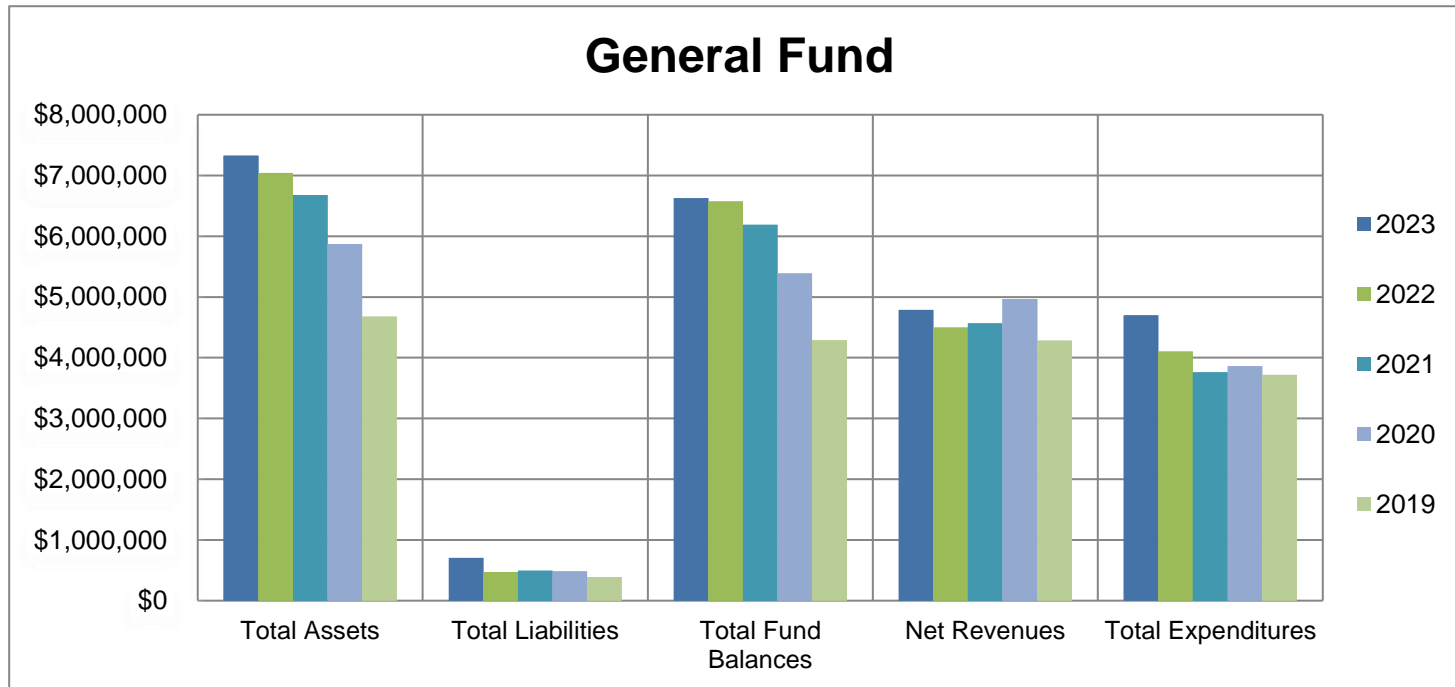
**8. Corona Virus (COVID-19)**

On March 11, 2020, the Governor of Arkansas issued Executive Order 20-03 declaring an emergency and ordered Arkansas Department of Health to take action to prevent the spread of coronavirus disease 2019 (COVID-19). The County was awarded \$4,556,247 in federal aid from the American Rescue Plan Act of 2021, and as of report date, \$4,556,247 of this amount had been received. In 2022, the County was awarded \$100,000 in federal aid from the Local Assistance and Tribal Consistency Fund, which was a part of the American Rescue Plan Act of 2021, and as of the report date, \$100,000 of this amount has been received. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain.

COLUMBIA COUNTY, ARKANSAS  
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS  
 DECEMBER 31, 2023 AND 2022  
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Schedule 5-1

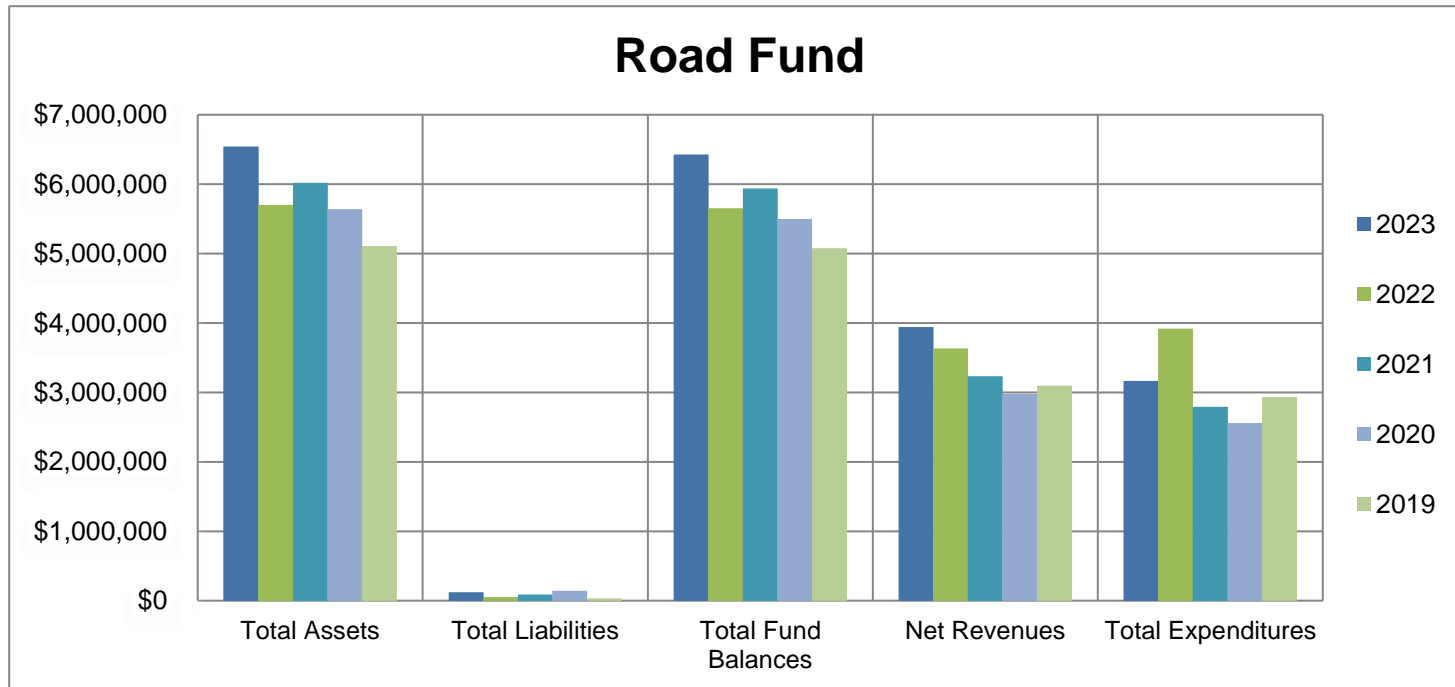
<b>General</b>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Assets	\$ 7,327,639	\$ 7,043,395	\$ 6,679,192	\$ 5,870,236	\$ 4,674,581
Total Liabilities	703,478	471,330	490,273	481,151	388,004
Total Fund Balances	6,624,161	6,572,065	6,188,919	5,389,085	4,286,577
Net Revenues	4,786,577	4,498,223	4,563,739	4,965,641	4,282,832
Total Expenditures	4,695,266	4,100,634	3,759,128	3,859,995	3,718,621
Total Other Financing Sources/Uses	(39,215)	(14,443)	(4,777)	(3,138)	(48,310)



COLUMBIA COUNTY, ARKANSAS  
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - ROAD FUND - REGULATORY BASIS  
 DECEMBER 31, 2023 AND 2022  
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Schedule 5-2

<u>Road</u>	2023	2022	2021	2020	2019
Total Assets	\$ 6,541,677	\$ 5,698,786	\$ 6,019,405	\$ 5,637,873	\$ 5,107,042
Total Liabilities	116,819	48,310	83,499	142,600	31,664
Total Fund Balances	6,424,858	5,650,476	5,935,906	5,495,273	5,075,378
Net Revenues	3,938,335	3,628,830	3,231,586	2,974,578	3,097,977
Total Expenditures	3,163,953	3,914,260	2,790,953	2,554,683	2,929,703
Total Other Financing Sources/Uses					



COLUMBIA COUNTY, ARKANSAS  
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS  
 DECEMBER 31, 2023 AND 2022  
 (UNAUDITED)

Schedule 5-3

<u>Other Funds in the Aggregate</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Assets	\$ 24,878,994	\$ 21,998,062	\$ 17,525,975	\$ 15,388,720	\$ 14,025,264
Total Liabilities	1,884,438	1,350,472	1,240,431	1,550,930	1,218,930
Total Fund Balances	22,994,556	20,647,590	16,285,544	13,837,790	12,806,334
Net Revenues	9,113,066	10,611,550	9,714,738	6,781,609	6,529,843
Total Expenditures	6,805,315	6,263,947	7,324,931	5,753,291	5,860,556
Total Other Financing Sources/Uses	39,215	14,443	4,777	3,138	48,310

