

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
COUNTY of Columbia  
County of Columbia  
For the Fiscal Year Ended 12/31/2021

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*
  
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

COUNTY OF Columbia

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (EL) ENTERPRISE REFUSE/GARBAGE
- (ES) ENTERPRISE SEWER
- (EW) ENTERPRISE WATER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (S) WORKERS COMPENSATION
- (TC) CUSTODIAL
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	11,058,781	A200	24,321,523
Cash In Time Deposits	156,667	A201	142,747
Petty Cash	7,550	A210	7,550
<b>TOTAL Cash</b>	<b>11,222,998</b>		<b>24,471,820</b>
Taxes Receivable, Overdue	6,913,552	A260	7,164,524
Returned School Taxes Receivable	5,750,301	A280	5,657,863
City School Taxes Receivable	1,591,236	A290	1,828,181
Property Acquired For Taxes	152,304	A330	152,304
Allowance For Uncollectible Taxes	-2,731,747	A342	-3,471,702
<b>TOTAL Taxes Receivable (net)</b>	<b>11,675,646</b>		<b>11,331,170</b>
Accounts Receivable	1,565,431	A380	2,568,730
Allowance For Receivables (Credit)	-13,703	A389	-15,277
<b>TOTAL Other Receivables (net)</b>	<b>1,551,728</b>		<b>2,553,453</b>
State And Federal, Social Services	13,236,070	A400	7,555,157
Due From State And Federal Government	7,104,188	A410	7,494,262
<b>TOTAL State And Federal Aid Receivables</b>	<b>20,340,258</b>		<b>15,049,419</b>
Due From Other Funds	1,058,645	A391	842,029
<b>TOTAL Due From Other Funds</b>	<b>1,058,645</b>		<b>842,029</b>
Towns & Cities	92,058	A430	119,137
Due From Other Governments	30,581	A440	26,476
<b>TOTAL Due From Other Governments</b>	<b>122,639</b>		<b>145,613</b>
Inventory Of Materials And Supplies	26,606	A445	48,834
<b>TOTAL Inventories</b>	<b>26,606</b>		<b>48,834</b>
Prepaid Expenses	135,252	A480	1,405,698
<b>TOTAL Prepaid Expenses</b>	<b>135,252</b>		<b>1,405,698</b>
Cash Special Reserves	76,938	A230	77,003
Cash In Time Deposits Special Reserves	2,858,889	A231	2,869,641
<b>TOTAL Restricted Assets</b>	<b>2,935,827</b>		<b>2,946,644</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>49,069,599</b>		<b>58,794,680</b>

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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	4,954,378	A600	13,957,708
<b>TOTAL Accounts Payable</b>	<b>4,954,378</b>		<b>13,957,708</b>
Accrued Liabilities	3,069,643	A601	1,347,672
<b>TOTAL Accrued Liabilities</b>	<b>3,069,643</b>		<b>1,347,672</b>
Guaranty & Bid Deposits	12,516	A730	12,516
<b>TOTAL Other Deposits</b>	<b>12,516</b>		<b>12,516</b>
Overpayments & Clearing Account		A690	923
Group Insurance	554,094	A720	11,069
<b>TOTAL Other Liabilities</b>	<b>554,094</b>		<b>11,992</b>
Due To Other Funds	31,669	A630	-519,575
<b>TOTAL Due To Other Funds</b>	<b>31,669</b>		<b>-519,575</b>
Due To Other Governments	4,401,056	A631	68,042
Due To Employees' Retirement System	3,905,464	A637	
Due To School Districts	6,845,112	A660	6,746,342
Due To City School Districts	1,099,204	A661	1,198,888
Mortgage Tax	554,324	A758	528,920
<b>TOTAL Due To Other Governments</b>	<b>16,805,160</b>		<b>8,542,192</b>
Consolidated Payroll	4,100	A710	46,255
<b>TOTAL Payroll Liabilities</b>	<b>4,100</b>		<b>46,255</b>
<b>TOTAL Liabilities</b>	<b>25,431,560</b>		<b>23,398,760</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	3,630	A691	5,193,837
Deferred Taxes	3,060,590	A694	3,702,877
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,064,220</b>		<b>8,896,714</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,064,220</b>		<b>8,896,714</b>
<b>Fund Balance</b>			
Not in Spendable Form	630,016	A806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>630,016</b>		<b>0</b>
Unemployment Insurance Reserve	76,938	A815	77,003
Reserve For Tax Stabilization	2,858,889	A880	2,869,641
Other Restricted Fund Balance	156,667	A899	142,747
<b>TOTAL Restricted Fund Balance</b>	<b>3,092,494</b>		<b>3,089,391</b>
Committed Fund Balance		A913	
<b>TOTAL Committed Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance		A914	
Assigned Unappropriated Fund Balance	1,622,629	A915	
<b>TOTAL Assigned Fund Balance</b>	<b>1,622,629</b>		<b>0</b>
Unassigned Fund Balance	15,228,680	A917	23,409,815
<b>TOTAL Unassigned Fund Balance</b>	<b>15,228,680</b>		<b>23,409,815</b>
<b>TOTAL Fund Balance</b>	<b>20,573,819</b>		<b>26,499,206</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>49,069,599</b>		<b>58,794,680</b>

COUNTY OF Columbia  
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For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	30,893,440	A1001	33,396,757
<b>TOTAL Real Property Taxes</b>	<b>30,893,440</b>		<b>33,396,757</b>
Gain From Sale of Tax Acq Property	45,286	A1051	348,411
Other Payments In Lieu of Taxes	119,202	A1081	121,501
Other Tax Items		A1089	12,139
Interest & Penalties On Real Prop Taxes	1,485,506	A1090	1,421,001
<b>TOTAL Real Property Tax Items</b>	<b>1,649,994</b>		<b>1,903,052</b>
Sales And Use Tax	45,798,284	A1110	55,863,708
Emergency Telephone System Surcharge	90,299	A1140	177,269
Other Non-Prop Tax	3,310,881	A1189	4,330,105
<b>TOTAL Non Property Tax Items</b>	<b>49,199,464</b>		<b>60,371,082</b>
Treasurer Fees	15,699	A1230	46,878
Charges For Tax Redemption	6,647	A1235	5,505
Comptroller Fees		A1240	850
Assessors Fees		A1250	72,756
Clerk Fees	1,434,709	A1255	1,607,943
Personnel Fees	937	A1260	963
Attorney Fees		A1265	146,496
Other General Departmental Income	62,843	A1289	263,985
Sheriff Fees	96,210	A1510	128,268
Restitution Surcharge	2,346	A1580	2,756
Other Public Safety Departmental Income	38,029	A1589	47,113
Public Health Fees	563,438	A1601	860,606
Mental Health Fees	3,718,965	A1620	3,635,178
Bus Operations	37,710	A1750	38,942
Airport Fees & Rentals	74,791	A1770	78,729
Airport Sales of Supplies	24,875	A1776	34,130
Other Transportation Departmental Income	180,318	A1789	
Repay of Medical Assistance	199,955	A1801	61,067
Repayment of Family Assistance	658,940	A1809	345,633
Medical Incentive Earnings	64,920	A1811	101,777
Repayment of Child Care	362,179	A1819	386,759
Repayment of Juvenile Delinquent Care	2,423	A1823	3,341
Repayment of Safety Net Assistance	217,370	A1840	168,593
Repayment of Home Energy Assis	117,431	A1841	133,706
Repayment of Emergency Care For Adults	1,430	A1842	
Repayments of Day Care		A1855	
Repayments of Services For Recipients	376	A1870	319
Sealer of Weights & Measures	1,900	A1962	7,180
Charges-Programs For The Aging	124,131	A1972	117,111
Contributions, Private Agencies-Youth		A2070	
Other Culture & Recreation Income		A2089	
<b>TOTAL Departmental Income</b>	<b>8,008,572</b>		<b>8,296,584</b>
General Services, Inter Government	349,620	A2210	98,709
Election Service Charges		A2215	28,278
Civil Service Charges	2,370	A2220	7,110

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Data Processing, Other Govts	108,095	A2228	85,297
Public Safety Services For Other Govts	929,085	A2260	853,738
Jail Facilities Services, Other Govts	15,750	A2264	6,633
Health Services For Other Govts Or Dist	39,571	A2280	27,120
Transportation Services, Other Govts		A2300	
<b>TOTAL Intergovernmental Charges</b>	<b>1,444,491</b>		<b>1,106,885</b>
Interest And Earnings	138,029	A2401	74,060
Rental of Real Property	211,485	A2410	219,755
<b>TOTAL Use of Money And Property</b>	<b>349,514</b>		<b>293,815</b>
Licenses, Other	5,642	A2545	7,948
<b>TOTAL Licenses And Permits</b>	<b>5,642</b>		<b>7,948</b>
Fines And Forfeited Bail		A2610	
Stop-Dwi Fines	57,100	A2615	72,650
<b>TOTAL Fines And Forfeitures</b>	<b>57,100</b>		<b>72,650</b>
Sales of Real Property		A2660	488
Sales of Equipment	17,876	A2665	17,985
Insurance Recoveries	32,263	A2680	132,292
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>50,139</b>		<b>150,765</b>
Refunds of Prior Year's Expenditures	9,408	A2701	124,194
Gifts And Donations	1,525	A2705	2,575
Otb-Distributed Earnings	40,697	A2720	70,920
Unclassified (specify)	542,287	A2770	370,812
<b>TOTAL Miscellaneous Local Sources</b>	<b>593,917</b>		<b>568,501</b>
Casino Licensing Fees and Gaming Revenues	147,671	A3016	345,905
State Aid Court Facilities	244,367	A3021	165,279
State Aid, Indigent Legal Services Fund	697,441	A3025	653,031
St Aid, District Attorney Salaries	72,189	A3030	72,189
St Aid - Other (specify)	95,537	A3089	693,111
St Aid, Probation Services	139,004	A3310	138,841
St Aid, Navigation Law Enforcement	18,755	A3315	-69
St Aid, Unified Court Budget Sec Costs	576,519	A3330	575,697
St Aid, Other Public Safety	474,601	A3389	349,276
St Aid, Public Health	1,119,328	A3401	838,526
St Aid Handicapped Children	1,051,565	A3446	1,098,259
Early Intervention State Aid	323,785	A3449	339,533
St Aid, Public Health, Other	190,100	A3450	447,744
St Aid, Mental Health	3,073,897	A3490	3,773,711
St Aid, Other Transportation		A3589	
St Aid, Bus And Other Mass Trans	234,606	A3594	215,118
St Aid, Medical Assistance	-117,637	A3601	-93,414
St Aid, Medical Assist (overburden Aid)	228,648	A3602	
St Aid, Family Assistance	1,897	A3609	968
St Aid, Social Services Administration	1,158,091	A3610	1,218,424
St Aid, Child Care	2,959,919	A3619	2,640,107
St Aid, Juvenile Delinquent	73,775	A3623	104,730
St Aid, Safety Net	726,865	A3640	570,611

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
St Aid, Emergency Aid For Adults	9,316	A3642	2,088
St Aid, Day Care	819,714	A3655	855,404
St Aid, Services For Recipients	3,036,805	A3670	2,092,801
St Aid, Other Social Services		A3689	206,000
St Aid, Veterans Service Agencies	135,000	A3710	46,790
St Aid, Tourism Promotion	35,595	A3715	-1,710
St Aid, Programs For Aging	780,261	A3772	907,065
St Aid, Youth Programs	58,583	A3820	56,773
St Aid-Other Cul & Rec St Aid	6,218	A3889	4,634
St Aid, Planning Studies	537	A3902	
<b>TOTAL State Aid</b>	<b>18,372,952</b>		<b>18,317,422</b>
Federal Aid - Other	86,523	A4089	509,665
Fed Aid, Civil Defense	287,020	A4305	82,828
Fed Aid Other Public Safety	84,312	A4389	152,463
Fed Aid, Public Health	395,714	A4401	581,706
Early Intervention Federal	22,373	A4451	
Federal Aid Other Health	25,773	A4489	114,324
Fed Aid, Mental Health	723,862	A4490	294,199
Fed Aid Other Transportation	97,941	A4589	21,059
Fed Aid, Medicaid Assistance	-70,485	A4601	-83,661
Fed Aid, Family Assistance	1,272,970	A4609	948,552
Fed Aid, Social Services Administration	2,985,523	A4610	1,816,725
Fed Aid, Food Stamp Program Admin	1,295,915	A4611	1,432,531
Flexible Fund For Family Services (fffs)	2,789,504	A4615	2,870,333
Fed Aid, Safety Net	81,766	A4640	86,704
Fed Aid, Home Energy Assistance	289,715	A4641	-81,966
Title Iv-B Funds	79,349	A4661	72,039
Fed Aid, Services For Recipients	238,500	A4670	166,100
Fed Aid Other Social Services	871,749	A4689	1,002,598
Fed Aid, Programs For Aging	526,960	A4772	811,344
<b>TOTAL Federal Aid</b>	<b>12,084,984</b>		<b>10,797,543</b>
<b>TOTAL Revenues</b>	<b>122,710,209</b>		<b>135,283,004</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>122,710,209</b>		<b>135,283,004</b>

COUNTY OF Columbia  
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Legislative Board, Pers Serv	360,283	A10101	384,325
Legislative Board, Equip & Cap Outlay	4,018	A10102	26
Legislative Board, Contr Expend	80,767	A10104	5,852
<b>TOTAL Legislative Board</b>	<b>445,068</b>		<b>390,203</b>
Clerk of Legis Board,pers Serv	136,294	A10401	148,134
Clerk of Legis Board,contr Expend	17,480	A10404	70,213
<b>TOTAL Clerk of Legis Board</b>	<b>153,774</b>		<b>218,347</b>
Unified Court Budget Costs, Contr Expend		A11624	
<b>TOTAL Unified Court Budget Costs</b>	<b>0</b>		<b>0</b>
District Attorney, Pers Serv	1,314,182	A11651	1,335,467
District Attorney,equip & Cap Outlay		A11652	
District Attorney,contr Expend	87,792	A11654	94,550
<b>TOTAL District Attorney</b>	<b>1,401,974</b>		<b>1,430,017</b>
Public Defender,pers Serv	1,229,522	A11701	1,207,566
Public Defender,contr Expend	280,469	A11704	265,689
<b>TOTAL Public Defender</b>	<b>1,509,991</b>		<b>1,473,255</b>
Med Examiners & Coroners,pers Serv	64,651	A11851	68,371
Med Examiners & Coroners,contr Expend	85,599	A11854	101,317
<b>TOTAL Med Examiners &amp; Coroners</b>	<b>150,250</b>		<b>169,688</b>
Auditor, Pers Serv	331,225	A13201	365,341
Auditor, Contr Expend	80,822	A13204	88,248
<b>TOTAL Auditor</b>	<b>412,047</b>		<b>453,589</b>
Treasurer, Pers Serv	423,502	A13251	475,748
Treasurer, Contr Expend	238,547	A13254	208,310
<b>TOTAL Treasurer</b>	<b>662,049</b>		<b>684,058</b>
Tax Collection,pers Serv		A13301	
Tax Collection,contr Expend		A13304	524
<b>TOTAL Tax Collection</b>	<b>0</b>		<b>524</b>
Budget, Pers Serv	11,085	A13401	11,042
Budget, Contr Expend	81	A13404	
<b>TOTAL Budget</b>	<b>11,166</b>		<b>11,042</b>
Assessment, Pers Serv	385,909	A13551	339,427
Assessment, Contr Expend	39,598	A13554	103,186
<b>TOTAL Assessment</b>	<b>425,507</b>		<b>442,613</b>
Tax Advertising, Contr Expend	466	A13624	
<b>TOTAL Tax Advertising</b>	<b>466</b>		<b>0</b>
Exp On Prop Acq For Taxes, Contr Expend	10,075	A13644	5,920
<b>TOTAL Exp On Prop Acq For Taxes</b>	<b>10,075</b>		<b>5,920</b>
Clerk,pers Serv	1,009,203	A14101	1,097,128
Clerk,contr Expend	129,278	A14104	122,880
<b>TOTAL Clerk</b>	<b>1,138,481</b>		<b>1,220,008</b>
Law, Pers Serv	550,403	A14201	567,313
Law, Contr Expend	353,992	A14204	500,855
<b>TOTAL Law</b>	<b>904,395</b>		<b>1,068,168</b>
Personnel, Pers Serv	491,945	A14301	538,402



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Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Personnel, equip & Cap Outlay		A14302	15,617
Personnel, Contr Expend	259,796	A14304	216,919
<b>TOTAL Personnel</b>	<b>751,741</b>		<b>770,938</b>
Elections, Pers Serv	530,900	A14501	501,706
Elections, Equip & Cap Outlay	122,052	A14502	78,598
Elections, Contr Expend	330,535	A14504	225,514
<b>TOTAL Elections</b>	<b>983,487</b>		<b>805,818</b>
Public Works Admin, Pers Serv	1,347,483	A14901	1,513,796
Public Works Admin, Equip & Cap Outlay		A14902	
Public Works Admin, Contr Expend	84,593	A14904	88,089
<b>TOTAL Public Works Admin</b>	<b>1,432,076</b>		<b>1,601,885</b>
Central Services Admin, pers Serv	117,232	A16101	134,751
Central Services Admin, equip & Cap Outlay	507	A16102	401
Central Services Admin, contr Expend	86,640	A16104	39,301
<b>TOTAL Central Services Admin</b>	<b>204,379</b>		<b>174,453</b>
Operation of Plant Equip & Cap Outlay		A16202	24,307
Operation of Plant Contr Expend	604,247	A16204	698,431
<b>TOTAL Operation of Plant Contr Expend</b>	<b>604,247</b>		<b>722,738</b>
Central Garage Pers Serv	155,115	A16401	165,244
Central Garage Contr Expend	37,025	A16404	41,939
<b>TOTAL Central Garage Contr Expend</b>	<b>192,140</b>		<b>207,183</b>
Central Print & Mail Contr Expend	6,443	A16704	4,908
<b>TOTAL Central Print &amp; Mail Contr Expend</b>	<b>6,443</b>		<b>4,908</b>
Central Data Process Pers Serv	744,830	A16801	834,418
Central Data Process & Cap Outlay	76,295	A16802	
Central Data Process, Contr Expend	334,235	A16804	412,499
<b>TOTAL Central Data Process</b>	<b>1,155,360</b>		<b>1,246,917</b>
Unallocated Insurance, Contr Expend	176,131	A19104	253,149
<b>TOTAL Unallocated Insurance</b>	<b>176,131</b>		<b>253,149</b>
Municipal Assn Dues, Contr Expend	10,669	A19204	10,670
<b>TOTAL Municipal Assn Dues</b>	<b>10,669</b>		<b>10,670</b>
Judgements And Claims, Contr Expend	25,210	A19304	46,853
<b>TOTAL Judgements And Claims</b>	<b>25,210</b>		<b>46,853</b>
Purchase of Land/Right of Way, Contract Exp		A19404	
<b>TOTAL Purchase of Land/Right of Way</b>	<b>0</b>		<b>0</b>
Payments In Lieu of Taxes, Contr Exp	35,000	A19554	35,000
<b>TOTAL Payments In Lieu of Taxes</b>	<b>35,000</b>		<b>35,000</b>
Distribution of Sales Tax	14,124,191	A19854	17,228,368
<b>TOTAL Distribution of Sales Tax</b>	<b>14,124,191</b>		<b>17,228,368</b>
Loss On Disp of Fixed Assets, Contr Expend		A19954	
<b>TOTAL Loss On Disp of Fixed Assets</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>26,926,317</b>		<b>30,676,312</b>
Community College Tuition, contr Expend	1,038,109	A24904	1,164,550
<b>TOTAL Community College Tuition</b>	<b>1,038,109</b>		<b>1,164,550</b>

COUNTY OF Columbia  
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Contribution Community College, Contr Expen	3,454,977	A24954	3,474,911
<b>TOTAL Contribution Community College</b>	<b>3,454,977</b>		<b>3,474,911</b>
<b>TOTAL Education</b>	<b>4,493,086</b>		<b>4,639,461</b>
Public Safety Comm Sys, Pers Serv	1,478,323	A30201	1,554,896
Public Safety Comm Sys, Equip & Cap Outlay	9,943	A30202	2,001
Public Safety Comm Sys, Contr Expend	937,125	A30204	1,205,453
<b>TOTAL Public Safety Comm Sys</b>	<b>2,425,391</b>		<b>2,762,350</b>
Sheriff, pers Serv	5,621,244	A31101	5,938,215
Sheriff, Equip & Cap Outlay	578,357	A31102	471,263
Sheriff, Contr Expend	645,973	A31104	610,851
<b>TOTAL Sheriff</b>	<b>6,845,574</b>		<b>7,020,329</b>
Probation, Pers Serv	693,728	A31401	765,736
Probation, Contr Expend	34,131	A31404	44,030
<b>TOTAL Probation</b>	<b>727,859</b>		<b>809,766</b>
Jail, Pers Serv	3,729,623	A31501	4,220,007
Jail, Equip & Cap Outlay	16,056	A31502	19,658
Jail, Contr Expend	355,318	A31504	416,909
<b>TOTAL Jail</b>	<b>4,100,997</b>		<b>4,656,574</b>
Jail Counsel Serv, Pers Serv	121,212	A31511	128,223
Jail Counsel Serv, Contr Expend		A31514	35,000
<b>TOTAL Jail Counsel Serv</b>	<b>121,212</b>		<b>163,223</b>
Other Correction Agency, Pers Serv		A31701	
Other Correction Agency, Contr Expend		A31704	318,090
<b>TOTAL Other Correction Agency</b>	<b>0</b>		<b>318,090</b>
Other Traffic, Pers Serv	14,612	A31891	
Other Traffic, Contr Expend	613	A31894	
<b>TOTAL Other Traffic</b>	<b>15,225</b>		<b>0</b>
Stop Dwi, pers Serv	16,667	A33151	43,864
Stop Dwi, contr Expend	114,648	A33154	103,855
<b>TOTAL Stop Dwi</b>	<b>131,315</b>		<b>147,719</b>
Fire, Pers Serv	29,889	A34101	38,592
Fire, Equip & Cap Outlay	46,881	A34102	5,651
Fire, Contr Expend	66,424	A34104	33,376
<b>TOTAL Fire</b>	<b>143,194</b>		<b>77,619</b>
Civil Defense, Pers Serv	35,632	A36401	41,291
Civil Defense, Equip & Cap Outlay	279,817	A36402	148,720
Civil Defense, Contr Expend	122,807	A36404	70,943
<b>TOTAL Civil Defense</b>	<b>438,256</b>		<b>260,954</b>
Misc Public Safety, Pers Serv		A39891	
<b>TOTAL Misc Public Safety</b>	<b>0</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>14,949,023</b>		<b>16,216,624</b>
Public Health, Pers Serv	1,654,101	A40101	1,452,730
Public Health, Equip & Cap Outlay	50,000	A40102	
Public Health, Contr Expend	227,485	A40104	166,178
<b>TOTAL Public Health</b>	<b>1,931,586</b>		<b>1,618,908</b>

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Family Health Plan Ser, Pers Serv		A40351	313,678
Family Health Plan Ser, Contr Expend		A40354	76,783
<b>TOTAL Family Health Plan Ser</b>	<b>0</b>		<b>390,461</b>
Rabies Control, Contr Expend	72,734	A40424	59,994
<b>TOTAL Rabies Control</b>	<b>72,734</b>		<b>59,994</b>
Physically Handicapped, Pers Serv	105,152	A40461	53,827
Physically Handicapped, Contr Expend	2,212,526	A40464	3,161,382
<b>TOTAL Physically Handicapped</b>	<b>2,317,678</b>		<b>3,215,209</b>
Adult Poliomyelitis, Contr Expend	25,109	A40484	641,977
<b>TOTAL Adult Poliomyelitis</b>	<b>25,109</b>		<b>641,977</b>
Public Health Other, Pers Serv	168,283	A40501	193,642
Public Health Other, Equip & Cap Outlay		A40502	
Public Health Other, Contr Expend	273,960	A40504	74,839
<b>TOTAL Public Health Other</b>	<b>442,243</b>		<b>268,481</b>
Immunization of Child, Contr Expend	15,772	A40524	21,191
<b>TOTAL Immunization of Child</b>	<b>15,772</b>		<b>21,191</b>
Early Intervention Pgm,pers Serv	299,916	A40591	
Early Intervention Pgm,contr Expend	103,547	A40594	
<b>TOTAL Early Intervention Pgm</b>	<b>403,463</b>		<b>0</b>
Environmental Health Prog, Pers Serv		A40901	110,310
Environmental Health Prog, Contr Expend	38,307	A40904	54,353
<b>TOTAL Environmental Health Prog</b>	<b>38,307</b>		<b>164,663</b>
Narcotic Guid Council, Contr Expend	6,394	A42104	5,911
<b>TOTAL Narcotic Guid Council</b>	<b>6,394</b>		<b>5,911</b>
Narcotic Addic Control, Pers Serv		A42201	16,535
Narcotic Addic Control, Contr Expend		A42204	14,839
<b>TOTAL Narcotic Addic Control</b>	<b>0</b>		<b>31,374</b>
Mental Health Admin,pers Serv	3,092,346	A43101	3,279,471
Mental Health Admin,equip & Cap Outlay		A43102	18,018
Mental Health Admin,contr Expend	1,080,893	A43104	773,009
<b>TOTAL Mental Health Admin</b>	<b>4,173,239</b>		<b>4,070,498</b>
Mental Health Prog,pers Serv		A43201	
Mental Health Prog,contr Expend		A43204	
<b>TOTAL Mental Health Prog</b>	<b>0</b>		<b>0</b>
Contracted Mental Health Service	2,626,874	A43224	2,608,261
<b>TOTAL Contracted Mental Health Service</b>	<b>2,626,874</b>		<b>2,608,261</b>
Public Nursing Home, Contr Expend		A45304	1,256
<b>TOTAL Public Nursing Home</b>	<b>0</b>		<b>1,256</b>
Other Health, Contr Expend	46,800	A49894	41,600
<b>TOTAL Other Health</b>	<b>46,800</b>		<b>41,600</b>
<b>TOTAL Health</b>	<b>12,100,199</b>		<b>13,139,784</b>
Airport, Pers Serv	13,301	A56101	11,234
Airport, Contr Expend	69,329	A56104	77,680
<b>TOTAL Airport</b>	<b>82,630</b>		<b>88,914</b>
Bus Operations, Equip & Cap Outlay		A56302	

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Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Bus Operations, Contr Expend	435,866	A56304	463,620
<b>TOTAL Bus Operations</b>	<b>435,866</b>		<b>463,620</b>
<b>TOTAL Transportation</b>	<b>518,496</b>		<b>552,534</b>
Admin, Pers Serv	7,397,137	A60101	7,562,767
Admin, Equip & Cap Outlay	11,311	A60102	
Admin, Contr Expend	1,322,110	A60104	1,266,460
<b>TOTAL Admin</b>	<b>8,730,558</b>		<b>8,829,227</b>
Infirmiry, Contr Expend	576,691	A60204	405,229
<b>TOTAL Infirmiry</b>	<b>576,691</b>		<b>405,229</b>
Day Care, Contr Expend	375,352	A60554	689,063
<b>TOTAL Day Care</b>	<b>375,352</b>		<b>689,063</b>
Services For Recipients, Contr Expend	1,784,445	A60704	1,526,204
<b>TOTAL Services For Recipients</b>	<b>1,784,445</b>		<b>1,526,204</b>
Medicaid	9,943,811	A61004	8,599,404
<b>TOTAL Medicaid</b>	<b>9,943,811</b>		<b>8,599,404</b>
Medical Assistance, Contr Expend	116,529	A61014	120,047
<b>TOTAL Medical Assistance</b>	<b>116,529</b>		<b>120,047</b>
Medical Assistance-Mmis, Contr Expend		A61024	
<b>TOTAL Medical Assistance-Mmis</b>	<b>0</b>		<b>0</b>
Family Assistance, Contr Expend	4,874,397	A61094	6,472,040
<b>TOTAL Family Assistance</b>	<b>4,874,397</b>		<b>6,472,040</b>
Child Care, Contr Expend	4,249,729	A61194	6,351,202
<b>TOTAL Child Care</b>	<b>4,249,729</b>		<b>6,351,202</b>
Juvenile Delinquent, Contr Expend	233,719	A61234	250,118
<b>TOTAL Juvenile Delinquent</b>	<b>233,719</b>		<b>250,118</b>
State Training School, Contr Expend		A61294	
<b>TOTAL State Training School</b>	<b>0</b>		<b>0</b>
Safety Net, Contr Expend	2,895,213	A61404	3,030,955
<b>TOTAL Safety Net</b>	<b>2,895,213</b>		<b>3,030,955</b>
Home Energy Assistance, Contr Expend	106,729	A61414	160,512
<b>TOTAL Home Energy Assistance</b>	<b>106,729</b>		<b>160,512</b>
Emergency Aid For Adults, Contr Expend	18,043	A61424	4,175
<b>TOTAL Emergency Aid For Adults</b>	<b>18,043</b>		<b>4,175</b>
Publicity, Pers Serv	148,219	A64101	162,589
Publicity, Contr Expend	132,478	A64104	100,900
<b>TOTAL Publicity</b>	<b>280,697</b>		<b>263,489</b>
Promotion of Industry, Contr Expend	407,524	A64204	382,688
<b>TOTAL Promotion of Industry</b>	<b>407,524</b>		<b>382,688</b>
Veterans Service, Pers Serv	133,271	A65101	152,080
Veterans Service, Contr Expend	45,347	A65104	47,883
<b>TOTAL Veterans Service</b>	<b>178,618</b>		<b>199,963</b>
Consumer Affairs, Pers Serv	48,594	A66101	53,192
Consumer Affairs, Equip & Cap Outlay	27,798	A66102	
Consumer Affairs, Contr Expend	6,925	A66104	7,562
<b>TOTAL Consumer Affairs</b>	<b>83,317</b>		<b>60,754</b>

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Other Eco & Dev, Pers Serv		A69891	3,905
Other Eco & Dev, Contr Expend	3,404	A69894	
<b>TOTAL Other Eco &amp; Dev</b>	<b>3,404</b>		<b>3,905</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>34,858,776</b>		<b>37,348,975</b>
Youth Prog, Pers Serv		A73101	
Youth Prog, Contr Expend	47,036	A73104	45,245
<b>TOTAL Youth Prog</b>	<b>47,036</b>		<b>45,245</b>
Library, Contr Expend	64,977	A74104	57,758
<b>TOTAL Library</b>	<b>64,977</b>		<b>57,758</b>
Historian, Pers Serv	12,441	A75101	13,009
Historian, Contr Expend	270	A75104	106
<b>TOTAL Historian</b>	<b>12,711</b>		<b>13,115</b>
Historical Property, Contr Expend	5,000	A75204	4,000
<b>TOTAL Historical Property</b>	<b>5,000</b>		<b>4,000</b>
Programs For Aging, Pers Serv	1,270,006	A76101	1,364,228
Programs For Aging, Equip & Cap Outlay	70,162	A76102	
Programs For Aging, Contr Expend	648,286	A76104	671,582
<b>TOTAL Programs For Aging</b>	<b>1,988,454</b>		<b>2,035,810</b>
<b>TOTAL Culture And Recreation</b>	<b>2,118,178</b>		<b>2,155,928</b>
Planning, Pers Serv	170,457	A80201	184,107
Planning, Contr Expend	13,720	A80204	13,678
<b>TOTAL Planning</b>	<b>184,177</b>		<b>197,785</b>
Street Cleaning, Contr Expend	1,182	A81704	2,778
<b>TOTAL Street Cleaning</b>	<b>1,182</b>		<b>2,778</b>
Administration, Pers Serv	10,227	A86861	11,482
Administration, Contr Expend		A86864	
<b>TOTAL Administration</b>	<b>10,227</b>		<b>11,482</b>
Fish And Game, Contr Expend	17,324	A87204	18,400
<b>TOTAL Fish And Game</b>	<b>17,324</b>		<b>18,400</b>
Forestry, Contr Expend	314,521	A87304	296,020
<b>TOTAL Forestry</b>	<b>314,521</b>		<b>296,020</b>
Agriculture And Livestock, Contr Expend	443,427	A87504	425,600
<b>TOTAL Agriculture And Livestock</b>	<b>443,427</b>		<b>425,600</b>
Emergency Disaster Work, Pers Serv		A87601	112,573
Emergency Disaster Work, Contr Expend		A87604	635,949
<b>TOTAL Emergency Disaster Work</b>	<b>0</b>		<b>748,522</b>
Misc Home & Comm Serv, Contr Expend	320,000	A89894	320,000
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>320,000</b>		<b>320,000</b>
<b>TOTAL Home And Community Services</b>	<b>1,290,858</b>		<b>2,020,587</b>
State Retirement System	5,176,799	A90108	5,518,916
Social Security, Employer Cont	2,612,962	A90308	2,754,207
Worker's Compensation, Empl Bnfts	1,433,800	A90408	1,441,921
Unemployment Insurance, Empl Bnfts	71,696	A90508	
Hospital & Medical (dental) Ins, Empl Bnft	10,383,668	A90608	9,970,338

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Other Employee Benefits (spec)	13,747	A90898	
<b>TOTAL Employee Benefits</b>	<b>19,692,672</b>		<b>19,685,382</b>
Debt Principal, Serial Bonds	2,042,291	A97106	2,070,837
<b>TOTAL Debt Principal</b>	<b>2,042,291</b>		<b>2,070,837</b>
Debt Interest, Serial Bonds	909,755	A97107	851,193
Debt Interest, Bond Anticipation Notes		A97307	
<b>TOTAL Debt Interest</b>	<b>909,755</b>		<b>851,193</b>
<b>TOTAL Expenditures</b>	<b>119,899,651</b>		<b>129,357,617</b>
Transfers, Capital Projects Fund	10,877	A99509	
<b>TOTAL Operating Transfers</b>	<b>10,877</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>10,877</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>119,910,528</b>		<b>129,357,617</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>17,724,138</b>	<b>A8021</b>	<b>20,573,819</b>
Prior Period Adj -Increase In Fund Balance	50,000	A8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>17,774,138</b>	<b>A8022</b>	<b>20,573,819</b>
ADD - REVENUES AND OTHER SOURCES	122,710,209		135,283,004
DEDUCT - EXPENDITURES AND OTHER USES	119,910,528		129,357,617
<b>Fund Balance - End of Year</b>	<b>20,573,819</b>	<b>A8029</b>	<b>26,499,206</b>

COUNTY OF Columbia  
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	80,279,875	A1049N	86,125,170
Est Rev - Departmental Income	10,006,493	A1299N	10,527,802
Est Rev - Intergovernmental Charges	650,930	A2399N	543,104
Est Rev - Licenses And Permits	10,000	A2599N	10,000
Est Rev - Fines And Forfeitures	77,000	A2649N	77,000
Est Rev - Sale of Prop And Comp For Loss	85,000	A2699N	85,000
Est Rev - Miscellaneous Local Sources	618,450	A2799N	503,750
Est Rev - Interfund Revenues	0	A2801N	
Est Rev - State Aid	18,545,978	A3099N	19,763,410
Est Rev - Federal Aid	11,481,349	A4099N	14,447,968
<b>TOTAL Estimated Revenues</b>	<b>121,755,075</b>		<b>132,083,204</b>
Appropriated Fund Balance	0	A599N	
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>121,755,075</b>		<b>132,083,204</b>



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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - General Government Support	26,796,897	A1999N	29,829,623
App - Education	4,474,911	A2999N	4,474,641
App - Public Safety	15,731,772	A3999N	17,024,707
App - Health	13,927,793	A4999N	16,170,882
App - Transportation	527,165	A5999N	671,165
App - Economic Assistance And Opportunity	37,099,800	A6999N	38,623,023
App - Culture And Recreation	2,275,132	A7999N	2,714,171
App - Home And Community Services	1,292,745	A8999N	1,597,544
App - Employee Benefits	16,451,390	A9199N	18,066,598
App - Debt Service	2,922,970	A9899N	2,873,350
<b>TOTAL Appropriations</b>	<b>121,500,575</b>		<b>132,045,704</b>
App - Interfund Transfer	254,500	A9999N	37,500
<b>TOTAL Other Uses</b>	<b>254,500</b>		<b>37,500</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>121,755,075</b>		<b>132,083,204</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	100	CD200	100
<b>TOTAL Cash</b>	<b>100</b>		<b>100</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>100</b>		<b>100</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	100	CD915	100
<b>TOTAL Assigned Fund Balance</b>	<b>100</b>		<b>100</b>
<b>TOTAL Fund Balance</b>	<b>100</b>		<b>100</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>100</b>		<b>100</b>

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Results of Operation

Code Description	2020	EdpCode	2021
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Results of Operation

Code Description	2020	EdpCode	2021
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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>100</b>	<b>CD8021</b>	<b>100</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>100</b>	<b>CD8022</b>	<b>100</b>
<b>Fund Balance - End of Year</b>	<b>100</b>	<b>CD8029</b>	<b>100</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	106,027	CM200	108,763
Petty Cash	250	CM210	250
<b>TOTAL Cash</b>	<b>106,277</b>		<b>109,013</b>
Accounts Receivable	100	CM380	
<b>TOTAL Other Receivables (net)</b>	<b>100</b>		<b>0</b>
Due From Other Funds		CM391	-1,077
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>-1,077</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>106,377</b>		<b>107,936</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	2,666	CM600	7,565
<b>TOTAL Accounts Payable</b>	<b>2,666</b>		<b>7,565</b>
Due To Other Funds		CM630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>2,666</b>		<b>7,565</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	103,711	CM915	100,371
<b>TOTAL Assigned Fund Balance</b>	<b>103,711</b>		<b>100,371</b>
<b>TOTAL Fund Balance</b>	<b>103,711</b>		<b>100,371</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>106,377</b>		<b>107,936</b>



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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Interest And Earnings	265	CM2401	85
<b>TOTAL Use of Money And Property</b>	<b>265</b>		<b>85</b>
Gifts And Donations	78,934	CM2705	14,889
<b>TOTAL Miscellaneous Local Sources</b>	<b>78,934</b>		<b>14,889</b>
<b>TOTAL Revenues</b>	<b>79,199</b>		<b>14,974</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>79,199</b>		<b>14,974</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Other Public Safety-Contr Expend		CM39894	6,308
<b>TOTAL Other Public Safety-Contr Expend</b>	<b>0</b>		<b>6,308</b>
<b>TOTAL Public Safety</b>	<b>0</b>		<b>6,308</b>
Other Health-Contr Expend		CM49894	6,828
<b>TOTAL Other Health-Contr Expend</b>	<b>0</b>		<b>6,828</b>
<b>TOTAL Health</b>	<b>0</b>		<b>6,828</b>
Other Culture And Recreation-Pers Serv	28,904	CM79891	5,178
<b>TOTAL Other Culture And Recreation-Pers Serv</b>	<b>28,904</b>		<b>5,178</b>
<b>TOTAL Culture And Recreation</b>	<b>28,904</b>		<b>5,178</b>
<b>TOTAL Expenditures</b>	<b>28,904</b>		<b>18,314</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>28,904</b>		<b>18,314</b>

COUNTY OF Columbia  
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(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>53,416</b>	<b>CM8021</b>	<b>103,711</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>53,416</b>	<b>CM8022</b>	<b>103,711</b>
ADD - REVENUES AND OTHER SOURCES	79,199		14,974
DEDUCT - EXPENDITURES AND OTHER USES	28,904		18,314
<b>Fund Balance - End of Year</b>	<b>103,711</b>	<b>CM8029</b>	<b>100,371</b>

COUNTY OF Columbia  
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(D) COUNTY ROAD

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	3,251,383	D200	3,546,560
Petty Cash	200	D210	200
<b>TOTAL Cash</b>	<b>3,251,583</b>		<b>3,546,760</b>
Accounts Receivable	99,732	D380	892
<b>TOTAL Other Receivables (net)</b>	<b>99,732</b>		<b>892</b>
Due From State And Federal Government	81,854	D410	998,844
<b>TOTAL State And Federal Aid Receivables</b>	<b>81,854</b>		<b>998,844</b>
Due From Other Funds	187,751	D391	-700,000
<b>TOTAL Due From Other Funds</b>	<b>187,751</b>		<b>-700,000</b>
Prepaid Expenses		D480	139,535
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>139,535</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,620,920</b>		<b>3,986,031</b>

COUNTY OF Columbia  
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(D) COUNTY ROAD

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	350,422	D600	794,223
<b>TOTAL Accounts Payable</b>	<b>350,422</b>		<b>794,223</b>
Accrued Liabilities	165,499	D601	
<b>TOTAL Accrued Liabilities</b>	<b>165,499</b>		<b>0</b>
Due To Other Funds	176,998	D630	55,467
<b>TOTAL Due To Other Funds</b>	<b>176,998</b>		<b>55,467</b>
Due To Employees' Retirement System	427,610	D637	
<b>TOTAL Due To Other Governments</b>	<b>427,610</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>1,120,529</b>		<b>849,690</b>
<b>Fund Balance</b>			
Not in Spendable Form		D806	139,535
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>139,535</b>
Assigned Appropriated Fund Balance	1,000,000	D914	850,000
Assigned Unappropriated Fund Balance	1,500,391	D915	2,146,806
<b>TOTAL Assigned Fund Balance</b>	<b>2,500,391</b>		<b>2,996,806</b>
<b>TOTAL Fund Balance</b>	<b>2,500,391</b>		<b>3,136,341</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,620,920</b>		<b>3,986,031</b>

COUNTY OF Columbia  
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(D) COUNTY ROAD

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	11,361,341	D1001	9,991,582
<b>TOTAL Real Property Taxes</b>	<b>11,361,341</b>		<b>9,991,582</b>
Snow Removal Services, Other Govts	43,151	D2302	
Misc Revenue, Other Govts		D2389	438
<b>TOTAL Intergovernmental Charges</b>	<b>43,151</b>		<b>438</b>
Interest And Earnings	2,576	D2401	1,504
<b>TOTAL Use of Money And Property</b>	<b>2,576</b>		<b>1,504</b>
Insurance Recoveries	101,788	D2680	3,098
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>101,788</b>		<b>3,098</b>
Unclassified (specify)	22,698	D2770	7,317
<b>TOTAL Miscellaneous Local Sources</b>	<b>22,698</b>		<b>7,317</b>
St Aid, Consolidated Highway Aid	974,972	D3501	4,262,818
<b>TOTAL State Aid</b>	<b>974,972</b>		<b>4,262,818</b>
Federal Aid - Other		D4089	31,397
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>31,397</b>
<b>TOTAL Revenues</b>	<b>12,506,526</b>		<b>14,298,154</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>12,506,526</b>		<b>14,298,154</b>

COUNTY OF Columbia  
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(D) COUNTY ROAD

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Street Admin, Pers Serv	103,467	D50101	101,949
Street Admin, Contr Expend	113,162	D50104	136,174
<b>TOTAL Street Admin</b>	<b>216,629</b>		<b>238,123</b>
Engineering, Pers Serv	202,987	D50201	168,410
Engineering, Contr Expend	2,599	D50204	2,064
<b>TOTAL Engineering</b>	<b>205,586</b>		<b>170,474</b>
Maint of Streets, Pers Serv	2,999,525	D51101	2,811,253
Maint of Streets, Contr Expend	1,797,738	D51104	1,794,513
<b>TOTAL Maint of Streets</b>	<b>4,797,263</b>		<b>4,605,766</b>
Perm Improve Highway, Equip & Cap Outlay	867,122	D51122	3,485,651
<b>TOTAL Perm Improve Highway</b>	<b>867,122</b>		<b>3,485,651</b>
Snow Removal, Pers Serv	193,149	D51421	337,366
Snow Removal, Contr Expend	566,579	D51424	866,620
<b>TOTAL Snow Removal</b>	<b>759,728</b>		<b>1,203,986</b>
Snow Removal State,pers Serv	21,919	D51441	-46
Snow Removal State, Contr Expend	134,050	D51444	
<b>TOTAL Snow Removal State</b>	<b>155,969</b>		<b>-46</b>
<b>TOTAL Transportation</b>	<b>7,002,297</b>		<b>9,703,954</b>
State Retirement, Empl Bnfts	555,931	D90108	561,142
Social Security , Empl Bnfts	258,344	D90308	251,496
Worker's Compensation, Empl Bnfts	196,617	D90408	152,929
Unemployment Insurance, Empl Bnfts	2,944	D90508	
Hospital & Medical (dental) Ins, Empl Bnft	1,550,412	D90608	1,400,029
Other Employee Benefits (spec)	555	D90898	
<b>TOTAL Employee Benefits</b>	<b>2,564,803</b>		<b>2,365,596</b>
Debt Principal, Serial Bonds	1,033,527	D97106	1,060,419
<b>TOTAL Debt Principal</b>	<b>1,033,527</b>		<b>1,060,419</b>
Debt Interest, Serial Bonds	507,735	D97107	532,235
<b>TOTAL Debt Interest</b>	<b>507,735</b>		<b>532,235</b>
<b>TOTAL Expenditures</b>	<b>11,108,362</b>		<b>13,662,204</b>
Transfers, Capital Projects Fund	18,941	D99509	
<b>TOTAL Operating Transfers</b>	<b>18,941</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>18,941</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>11,127,303</b>		<b>13,662,204</b>

COUNTY OF Columbia  
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(D) COUNTY ROAD

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,121,168</b>	<b>D8021</b>	<b>2,500,391</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,121,168</b>	<b>D8022</b>	<b>2,500,391</b>
ADD - REVENUES AND OTHER SOURCES	12,506,526		14,298,154
DEDUCT - EXPENDITURES AND OTHER USES	11,127,303		13,662,204
<b>Fund Balance - End of Year</b>	<b>2,500,391</b>	<b>D8029</b>	<b>3,136,341</b>



COUNTY OF Columbia  
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(D) COUNTY ROAD

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	9,991,582	D1049N	10,164,662
Est Rev - Departmental Income	1,500	D1299N	1,500
Est Rev - Sale of Prop And Comp For Loss	2,500	D2699N	
Est Rev - Miscellaneous Local Sources	3,000	D2799N	2,000
Est Rev - State Aid	1,837,642	D3099N	2,222,639
<b>TOTAL Estimated Revenues</b>	<b>11,836,224</b>		<b>12,390,801</b>
Appropriated Fund Balance	1,000,000	D599N	850,000
<b>TOTAL Estimated Other Sources</b>	<b>1,000,000</b>		<b>850,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>12,836,224</b>		<b>13,240,801</b>

COUNTY OF Columbia  
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(D) COUNTY ROAD

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Transportation	8,956,714	D5999N	9,442,367
App - Employee Benefits	2,107,978	D9199N	2,160,498
App - Debt Service	1,541,532	D9899N	1,590,436
<b>TOTAL Appropriations</b>	<b>12,606,224</b>		<b>13,193,301</b>
App - Interfund Transfer	230,000	D9999N	47,500
<b>TOTAL Other Uses</b>	<b>230,000</b>		<b>47,500</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>12,836,224</b>		<b>13,240,801</b>

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	280,066	DM200	-7,309
<b>TOTAL Cash</b>	<b>280,066</b>		<b>-7,309</b>
Accounts Receivable	167,103	DM380	239,365
<b>TOTAL Other Receivables (net)</b>	<b>167,103</b>		<b>239,365</b>
Due From State And Federal Government		DM410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds		DM391	1,848
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>1,848</b>
Prepaid Expenses		DM480	23,587
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>23,587</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>447,169</b>		<b>257,491</b>

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	260,288	DM600	176,599
<b>TOTAL Accounts Payable</b>	<b>260,288</b>		<b>176,599</b>
Accrued Liabilities	29,743	DM601	
<b>TOTAL Accrued Liabilities</b>	<b>29,743</b>		<b>0</b>
Due To Other Funds		DM630	463
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>463</b>
Due To Employees' Retirement System	69,563	DM637	
<b>TOTAL Due To Other Governments</b>	<b>69,563</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>359,594</b>		<b>177,062</b>
<b>Fund Balance</b>			
Not in Spendable Form		DM806	23,587
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>23,587</b>
Assigned Appropriated Fund Balance		DM914	
Assigned Unappropriated Fund Balance	87,575	DM915	56,842
<b>TOTAL Assigned Fund Balance</b>	<b>87,575</b>		<b>56,842</b>
Unassigned Fund Balance		DM917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>87,575</b>		<b>80,429</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>447,169</b>		<b>257,491</b>

COUNTY OF Columbia  
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	990,026	DM1001	259,432
<b>TOTAL Real Property Taxes</b>	<b>990,026</b>		<b>259,432</b>
Interest And Earnings	872	DM2401	134
Rental of Equipment	1,503,638	DM2414	1,599,235
<b>TOTAL Use of Money And Property</b>	<b>1,504,510</b>		<b>1,599,369</b>
Sales, Other	24,739	DM2655	
Sales of Equipment		DM2665	20,482
Insurance Recoveries		DM2680	37,642
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>24,739</b>		<b>58,124</b>
Unclassified (specify)	13	DM2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>13</b>		<b>0</b>
Interfund Revenues	379,234	DM2801	600,262
<b>TOTAL Interfund Revenues</b>	<b>379,234</b>		<b>600,262</b>
Fed Aid, Emergency Disaster Assistance		DM4960	7,343
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>7,343</b>
<b>TOTAL Revenues</b>	<b>2,898,522</b>		<b>2,524,530</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,898,522</b>		<b>2,524,530</b>

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Machinery, Pers Serv	595,192	DM51301	634,246
Machinery, Equip & Cap Outlay	454,101	DM51302	
Machinery, Contr Expend	1,073,924	DM51304	1,449,654
<b>TOTAL Machinery</b>	<b>2,123,217</b>		<b>2,083,900</b>
<b>TOTAL Transportation</b>	<b>2,123,217</b>		<b>2,083,900</b>
State Retirement, Empl Bnfts	93,895	DM90108	93,948
Social Security, Empl Bnfts	43,857	DM90308	46,882
Worker's Compensation, Empl Bnfts	61,039	DM90408	26,554
Hospital & Medical (dental) Ins, Empl Bnft	248,889	DM90608	231,040
<b>TOTAL Employee Benefits</b>	<b>447,680</b>		<b>398,424</b>
Debt Principal, Serial Bonds	32,113	DM97106	33,127
<b>TOTAL Debt Principal</b>	<b>32,113</b>		<b>33,127</b>
Debt Interest, Serial Bonds	17,244	DM97107	16,225
<b>TOTAL Debt Interest</b>	<b>17,244</b>		<b>16,225</b>
<b>TOTAL Expenditures</b>	<b>2,620,254</b>		<b>2,531,676</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,620,254</b>		<b>2,531,676</b>

COUNTY OF Columbia  
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(DM) ROAD MACHINERY

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-190,693</b>	<b>DM8021</b>	<b>87,575</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>-190,693</b>	<b>DM8022</b>	<b>87,575</b>
ADD - REVENUES AND OTHER SOURCES	2,898,522		2,524,530
DEDUCT - EXPENDITURES AND OTHER USES	2,620,254		2,531,676
<b>Fund Balance - End of Year</b>	<b>87,575</b>	<b>DM8029</b>	<b>80,429</b>

COUNTY OF Columbia  
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(DM) ROAD MACHINERY

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	259,432	DM1049N	342,145
Est Rev - Use of Money And Property	1,930,700	DM2499N	1,930,700
Est Rev - Sale of Prop And Comp For Loss	30,000	DM2699N	30,000
Est Rev - Interfund Revenues	400,000	DM2801N	600,000
Est Rev - Federal Aid		DM4099N	250,000
<b>TOTAL Estimated Revenues</b>	<b>2,620,132</b>		<b>3,152,845</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,620,132</b>		<b>3,152,845</b>



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(DM) ROAD MACHINERY

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Transportation	2,264,189	DM5999N	2,747,159
App - Employee Benefits	306,592	DM9199N	356,704
App - Debt Service	49,351	DM9899N	48,982
<b>TOTAL Appropriations</b>	<b>2,620,132</b>		<b>3,152,845</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,620,132</b>		<b>3,152,845</b>

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(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	304,286	EL200	51,465
Petty Cash	150	EL210	150
Cash From Obligations	2,795	EL220	2,795
<b>TOTAL Cash</b>	<b>307,231</b>		<b>54,410</b>
Accounts Receivable	78,410	EL380	74,495
<b>TOTAL Other Receivables (net)</b>	<b>78,410</b>		<b>74,495</b>
Due From State And Federal Government		EL410	17,012
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>17,012</b>
Due From Other Funds		EL391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Prepaid Expenses		EL480	
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>0</b>
Land	751,170	EL101	751,170
Buildings	1,208,623	EL102	1,208,623
Machinery And Equipment	839,828	EL104	1,038,325
Construction Work In Progress	347,532	EL105	347,532
Other Capital Assets	849,142	EL107	849,142
Accum Depr, Machinery & Equip	-1,742,396	EL114	-1,923,504
<b>TOTAL Fixed Assets (net)</b>	<b>2,253,899</b>		<b>2,271,288</b>
Deferred Outflow of Resources	231,714	EL495	260,243
Deferred Outflows of Resources - Pensions	651,281	EL496	1,079,117
<b>TOTAL Deferred Outflows of Resources</b>	<b>882,995</b>		<b>1,339,360</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,522,535</b>		<b>3,756,565</b>

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(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2020	EdpCode	2021
Accounts Payable	279,785	EL600	277,262
<b>TOTAL Accounts Payable</b>	<b>279,785</b>		<b>277,262</b>
Accrued Liabilities	61,092	EL601	
<b>TOTAL Accrued Liabilities</b>	<b>61,092</b>		<b>0</b>
Net Pension Liability -Proportionate Share	1,089,423	EL638	4,562
Total OPEB Liability	1,858,940	EL683	2,011,530
Compensated Absences	91,851	EL687	99,600
<b>TOTAL Other Liabilities</b>	<b>3,040,214</b>		<b>2,115,692</b>
Due To Other Funds	468,158	EL630	891,441
<b>TOTAL Due To Other Funds</b>	<b>468,158</b>		<b>891,441</b>
Due To Employees' Retirement System	112,865	EL637	
<b>TOTAL Due To Other Governments</b>	<b>112,865</b>		<b>0</b>
Bonds Payable	937,077	EL628	881,460
Bond Interest And Matured Bonds Payable	32,633	EL629	32,633
<b>TOTAL Bond And Long Term Liabilities</b>	<b>969,710</b>		<b>914,093</b>
<b>TOTAL Liabilities</b>	<b>4,931,824</b>		<b>4,198,488</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	125,293	EL691	97,342
Deferred Inflows of Resources - Pensions	62,918	EL697	1,368,772
<b>TOTAL Deferred Inflows of Resources</b>	<b>188,211</b>		<b>1,466,114</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>188,211</b>		<b>1,466,114</b>
<b>Fund Balance</b>			
Net Assets-Invsted In Cap Asts, Net Rltd D	1,284,189	EL920	
Net Assets-Unrestricted (deficit)	-2,881,689	EL924	-1,908,037
<b>TOTAL Net Position</b>	<b>-1,597,500</b>		<b>-1,908,037</b>
<b>TOTAL Fund Balance</b>	<b>-1,597,500</b>		<b>-1,908,037</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,522,535</b>		<b>3,756,565</b>

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(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Refuse & Garbage Charges	2,834,493	EL2130	2,749,543
<b>TOTAL Charges For Services Within Locality</b>	<b>2,834,493</b>		<b>2,749,543</b>
Minor Sales	5,920	EL2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>5,920</b>		<b>0</b>
Interest And Earnings	736	EL2401	71
<b>TOTAL Use of Money And Property</b>	<b>736</b>		<b>71</b>
Refunds of Prior Year's Expenditures		EL2701	256
Unclassified (specify)	49,187	EL2770	57,068
<b>TOTAL Other</b>	<b>49,187</b>		<b>57,324</b>
St Aid - Other Home And Community Service		EL3989	31,345
<b>TOTAL State Aid</b>	<b>0</b>		<b>31,345</b>
Fed Aid Other Home and Community Services		EL4989	35,292
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>35,292</b>
<b>TOTAL Revenues</b>	<b>2,890,336</b>		<b>2,873,575</b>
Real Property Taxes	570,599	EL1001	488,583
<b>TOTAL Real Property Taxes</b>	<b>570,599</b>		<b>488,583</b>
<b>TOTAL Taxes</b>	<b>570,599</b>		<b>488,583</b>
<b>TOTAL Operating Revenue</b>	<b>3,460,935</b>		<b>3,362,158</b>

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(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenses</b>			
Refuse & Garbage, Pers Serv	1,130,817	EL81601	1,168,091
<b>TOTAL Refuse &amp; Garbage</b>	<b>1,130,817</b>		<b>1,168,091</b>
<b>TOTAL Personal Services</b>	<b>1,130,817</b>		<b>1,168,091</b>
Depreciation	170,696	EL19944	181,107
<b>TOTAL Depreciation</b>	<b>170,696</b>		<b>181,107</b>
Refuse & Garbage, Contr Expend	1,543,821	EL81604	1,812,995
<b>TOTAL Refuse &amp; Garbage</b>	<b>1,543,821</b>		<b>1,812,995</b>
<b>TOTAL Contractual Expenses</b>	<b>1,714,517</b>		<b>1,994,102</b>
Refuse & Garbage, Empl Bnfts	1,118,607	EL81608	484,443
<b>TOTAL Refuse &amp; Garbage</b>	<b>1,118,607</b>		<b>484,443</b>
<b>TOTAL Employee Benefits</b>	<b>1,118,607</b>		<b>484,443</b>
Debt Interest, Serial Bonds	25,012	EL97107	26,059
<b>TOTAL Interest Expense</b>	<b>25,012</b>		<b>26,059</b>
<b>TOTAL Expenses</b>	<b>3,988,953</b>		<b>3,672,695</b>
<b>TOTAL Operating Expenses</b>	<b>3,988,953</b>		<b>3,672,695</b>

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(EL) ENTERPRISE REFUSE/GARBAGE

**Analysis of Changes in Net Position**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	-1,170,408	EL8021	-1,597,500
Prior Period Adj -Increase In Net Position	100,926	EL8012	
Restated Net Position - Beg of Year	-1,069,482	EL8022	-1,597,500
ADD - REVENUES AND OTHER SOURCES	3,460,935		3,362,158
DEDUCT - EXPENDITURES AND OTHER USES	3,988,953		3,672,695
Net Position - End of Year	-1,597,500	EL8029	-1,908,037

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(EL) ENTERPRISE REFUSE/GARBAGE

Cash Flow

Code Description	2020	EdpCode	2021
Cash Rec'd From Providing Svcs	2,827,715	EL7111	2,753,458
Cash Payments Contr Exp	-1,314,213	EL7112	-1,453,327
Cash Payments Pers Svcs & Bnfts	-1,565,480	EL7113	-1,868,383
Other Operating Rev	-25,012	EL7114	23,566
<b>TOTAL Cash Flows From Operating Activities</b>	<b>-76,990</b>		<b>-544,686</b>
Real Property Taxes	570,599	EL7121	488,583
Proceeds of Debt (non-Capital)	-2,463	EL7124	
Interest Expenses (non-Capital)	736	EL7126	71
<b>TOTAL Cash Flows From Non-Capital And Financing Activities</b>	<b>568,872</b>		<b>488,654</b>
Principal Payments Debt (capital)	-54,469	EL7132	-55,617
Payments To Contractors	-193,832	EL7136	-198,496
Proceeds From Sale of Assets	55,107	EL7138	57,324
<b>TOTAL Cash Flows From Capital And Related Financing Activities</b>	<b>-193,194</b>		<b>-196,789</b>
Net Inc(dec) In Cash&cash Equiv	298,687	EL7161	-252,821
Cash&cash Equiv Beg of Year	8,544	EL7171	307,231
	<b>307,231</b>		<b>54,410</b>
Operating Income (loss)	-1,154,460	EL7181	-856,515
Depreciation	170,696	EL7182	181,107
Inc/dec In Assets-Other Than Cash	-541,899	EL7183	-469,462
Inc/dec In Liabilities Other Than Cash	1,448,673	EL7184	600,184
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>-76,990</b>		<b>-544,686</b>

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	68,035	ES200	66,127
<b>TOTAL Cash</b>	<b>68,035</b>		<b>66,127</b>
Accounts Receivable	53,351	ES380	48,514
<b>TOTAL Other Receivables (net)</b>	<b>53,351</b>		<b>48,514</b>
Due From State And Federal Government		ES410	1,339,655
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>1,339,655</b>
Due From Other Funds		ES391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Prepaid Expenses		ES480	
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>0</b>
Construction Work In Progress	636,502	ES105	5,223,038
<b>TOTAL Fixed Assets (net)</b>	<b>636,502</b>		<b>5,223,038</b>
Deferred Outflows of Resources - Pensions	25,785	ES496	39,535
<b>TOTAL Deferred Outflows of Resources</b>	<b>25,785</b>		<b>39,535</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>783,673</b>		<b>6,716,869</b>



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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2020	EdpCode	2021
Accounts Payable	32,363	ES600	134,291
<b>TOTAL Accounts Payable</b>	<b>32,363</b>		<b>134,291</b>
Accrued Liabilities	2,867	ES601	1,409
<b>TOTAL Accrued Liabilities</b>	<b>2,867</b>		<b>1,409</b>
Net Pension Liability -Proportionate Share	43,132	ES638	167
<b>TOTAL Other Liabilities</b>	<b>43,132</b>		<b>167</b>
Due To Other Funds	762,118	ES630	12,193
<b>TOTAL Due To Other Funds</b>	<b>762,118</b>		<b>12,193</b>
Due To Employees' Retirement System	4,468	ES637	
<b>TOTAL Due To Other Governments</b>	<b>4,468</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>844,948</b>		<b>148,060</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		ES691	
Deferred Inflows of Resources - Pensions	2,491	ES697	50,146
<b>TOTAL Deferred Inflows of Resources</b>	<b>2,491</b>		<b>50,146</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>2,491</b>		<b>50,146</b>
<b>Fund Balance</b>			
Net Assets-Invsted In Cap Asts, Net Rltd D	636,502	ES920	5,223,038
Net Assets-Unrestricted (deficit)	-700,268	ES924	1,295,625
<b>TOTAL Net Position</b>	<b>-63,766</b>		<b>6,518,663</b>
<b>TOTAL Fund Balance</b>	<b>-63,766</b>		<b>6,518,663</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>783,673</b>		<b>6,716,869</b>

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Sewer Rents	185,303	ES2120	214,771
<b>TOTAL Charges For Services Within Locality</b>	<b>185,303</b>		<b>214,771</b>
Interest And Earnings	132	ES2401	466
<b>TOTAL Use of Money And Property</b>	<b>132</b>		<b>466</b>
St Aid, Oper & Main of Sewer		ES3901	6,476,392
<b>TOTAL State Aid</b>	<b>0</b>		<b>6,476,392</b>
Fed Aid Other Home and Community Services		ES4989	897
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>897</b>
<b>TOTAL Revenues</b>	<b>185,435</b>		<b>6,692,526</b>
<b>TOTAL Operating Revenue</b>	<b>185,435</b>		<b>6,692,526</b>

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenses</b>			
Sewage Treatment And Disposal-Pers Serv	41,210	ES81301	39,390
<b>TOTAL Sewage Treatment And Disposal-Pers Serv</b>	<b>41,210</b>		<b>39,390</b>
<b>TOTAL Personal Services</b>	<b>41,210</b>		<b>39,390</b>
Sanitary Sewers, Contr Expend	2,921	ES81204	2,642
<b>TOTAL Sanitary Sewers</b>	<b>2,921</b>		<b>2,642</b>
Sewage Treatment And Disposal-Contr Expend	78,870	ES81304	66,054
<b>TOTAL Sewage Treatment And Disposal-Contr Expend</b>	<b>78,870</b>		<b>66,054</b>
<b>TOTAL Contractual Expenses</b>	<b>81,791</b>		<b>68,696</b>
Storm Sewers-Empl Bnfts	19,819	ES81408	2,011
<b>TOTAL Storm Sewers-Empl Bnfts</b>	<b>19,819</b>		<b>2,011</b>
<b>TOTAL Employee Benefits</b>	<b>19,819</b>		<b>2,011</b>
<b>TOTAL Expenses</b>	<b>142,820</b>		<b>110,097</b>
<b>TOTAL Operating Expenses</b>	<b>142,820</b>		<b>110,097</b>

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(ES) ENTERPRISE SEWER

**Analysis of Changes in Net Position**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	-106,381	ES8021	-63,766
Restated Net Position - Beg of Year	-106,381	ES8022	-63,766
ADD - REVENUES AND OTHER SOURCES	185,435		6,692,526
DEDUCT - EXPENDITURES AND OTHER USES	142,820		110,097
Net Position - End of Year	-63,766	ES8029	6,518,663

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(ES) ENTERPRISE SEWER

Cash Flow

Code Description	2020	EdpCode	2021
Cash Rec'd From Providing Svcs	169,560	ES7111	219,608
Cash Payments Contr Exp	-377,457	ES7112	-718,151
Cash Payments Pers Svcs & Bnfts	-44,362	ES7113	-54,930
Other Operating Rev	375,000	ES7114	5,137,636
<b>TOTAL Cash Flows From Operating Activities</b>	<b>122,741</b>		<b>4,584,163</b>
Interest Expenses (non-Capital)	132	ES7126	466
<b>TOTAL Cash Flows From Non-Capital And Financing Activities</b>	<b>132</b>		<b>466</b>
Payments To Contractors	-74,322	ES7136	-4,586,536
<b>TOTAL Cash Flows From Capital And Related Financing Activities</b>	<b>-74,322</b>		<b>-4,586,536</b>
Net Inc(dec) In Cash&cash Equiv	48,551	ES7161	-1,907
Cash&cash Equiv Beg of Year	19,483	ES7171	68,034
	<b>68,034</b>		<b>66,127</b>
Operating Income (loss)	42,483	ES7181	6,581,963
Inc/dec In Assets-Other Than Cash	347,372	ES7183	-1,348,568
Inc/dec In Liabilities Other Than Cash	-267,114	ES7184	-649,232
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>122,741</b>		<b>4,584,163</b>

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	154,533	EW200	159,383
<b>TOTAL Cash</b>	<b>154,533</b>		<b>159,383</b>
Accounts Receivable	28,518	EW380	24,216
<b>TOTAL Other Receivables (net)</b>	<b>28,518</b>		<b>24,216</b>
Due From Other Funds	214,468	EW391	214,468
<b>TOTAL Due From Other Funds</b>	<b>214,468</b>		<b>214,468</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>397,519</b>		<b>398,067</b>

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2020	EdpCode	2021
Accounts Payable	24,345	EW600	15,889
<b>TOTAL Accounts Payable</b>	<b>24,345</b>		<b>15,889</b>
<b>TOTAL Liabilities</b>	<b>24,345</b>		<b>15,889</b>
<b>Fund Balance</b>			
Net Assets-Unrestricted (deficit)	373,174	EW924	382,178
<b>TOTAL Net Position</b>	<b>373,174</b>		<b>382,178</b>
<b>TOTAL Fund Balance</b>	<b>373,174</b>		<b>382,178</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>397,519</b>		<b>398,067</b>

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Water Service Charges	99,121	EW2144	115,274
<b>TOTAL Charges For Services Within Locality</b>	<b>99,121</b>		<b>115,274</b>
Interest And Earnings	608	EW2401	125
<b>TOTAL Use of Money And Property</b>	<b>608</b>		<b>125</b>
<b>TOTAL Revenues</b>	<b>99,729</b>		<b>115,399</b>
<b>TOTAL Operating Revenue</b>	<b>99,729</b>		<b>115,399</b>



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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenses</b>			
Source Supply Pwr & Pump Contr Expend	74,367	EW83204	98,473
<b>TOTAL Source Supply Pwr &amp; Pump Contr Expend</b>	<b>74,367</b>		<b>98,473</b>
Transportation And Distribution-Contr Expe	8,728	EW83404	7,922
<b>TOTAL Transportation And Distribution-Contr Expe</b>	<b>8,728</b>		<b>7,922</b>
<b>TOTAL Contractual Expenses</b>	<b>83,095</b>		<b>106,395</b>
<b>TOTAL Expenses</b>	<b>83,095</b>		<b>106,395</b>
<b>TOTAL Operating Expenses</b>	<b>83,095</b>		<b>106,395</b>

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(EW) ENTERPRISE WATER

**Analysis of Changes in Net Position**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	356,540	EW8021	373,174
Restated Net Position - Beg of Year	356,540	EW8022	373,174
ADD - REVENUES AND OTHER SOURCES	99,729		115,399
DEDUCT - EXPENDITURES AND OTHER USES	83,095		106,395
Net Position - End of Year	373,174	EW8029	382,178

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(EW) ENTERPRISE WATER

Cash Flow

Code Description	2020	EdpCode	2021
Cash Rec'd From Providing Svcs	90,958	EW7111	119,576
Cash Payments Contr Exp	-78,296	EW7112	-114,850
<b>TOTAL Cash Flows From Operating Activities</b>	<b>12,662</b>		<b>4,726</b>
Interest Expenses (non-Capital)	608	EW7126	125
<b>TOTAL Cash Flows From Non-Capital And Financing Activities</b>	<b>608</b>		<b>125</b>
Net Inc(dec) In Cash&cash Equiv	13,270	EW7161	4,851
Cash&cash Equiv Beg of Year	141,262	EW7171	154,532
	<b>154,532</b>		<b>159,383</b>
Operating Income (loss)	16,025	EW7181	8,879
Inc/dec In Assets-Other Than Cash	-8,163	EW7183	4,302
Inc/dec In Liabilities Other Than Cash	4,800	EW7184	-8,455
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>12,662</b>		<b>4,726</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash In Time Deposits	1,709,442	H201	4,677,262
<b>TOTAL Cash</b>	<b>1,709,442</b>		<b>4,677,262</b>
Accounts Receivable	10,005	H380	4,037
<b>TOTAL Other Receivables (net)</b>	<b>10,005</b>		<b>4,037</b>
Due From State And Federal Government	2,486,126	H410	920,775
<b>TOTAL State And Federal Aid Receivables</b>	<b>2,486,126</b>		<b>920,775</b>
Due From Other Funds	176,772	H391	56,694
<b>TOTAL Due From Other Funds</b>	<b>176,772</b>		<b>56,694</b>
Cash In Time Deposits Special Reserves		H231	
<b>TOTAL Restricted Assets</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,382,345</b>		<b>5,658,768</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	2,035,350	H600	1,229,404
<b>TOTAL Accounts Payable</b>	<b>2,035,350</b>		<b>1,229,404</b>
Bond Anticipation Notes Payable	4,135,000	H626	
<b>TOTAL Notes Payable</b>	<b>4,135,000</b>		<b>0</b>
Due To Other Funds	199,693	H630	
<b>TOTAL Due To Other Funds</b>	<b>199,693</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>6,370,043</b>		<b>1,229,404</b>
<b>Fund Balance</b>			
Other Restricted Fund Balance	1,709,442	H899	4,429,364
<b>TOTAL Restricted Fund Balance</b>	<b>1,709,442</b>		<b>4,429,364</b>
Unassigned Fund Balance	-3,697,140	H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-3,697,140</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-1,987,698</b>		<b>4,429,364</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,382,345</b>		<b>5,658,768</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Interest And Earnings	6,607	H2401	2,069
<b>TOTAL Use of Money And Property</b>	<b>6,607</b>		<b>2,069</b>
Premium & Accrued Interest On Obligations	31,680	H2710	841,678
<b>TOTAL Miscellaneous Local Sources</b>	<b>31,680</b>		<b>841,678</b>
St Aid, Public Safety-Cap Proj	2,019,817	H3397	484,278
St Aid, Consolidated Highway Aid	689,632	H3501	
St Aid, Other Transportation	21,394	H3589	278,418
<b>TOTAL State Aid</b>	<b>2,730,843</b>		<b>762,696</b>
Fed Aid Other Transportation	1,809,508	H4589	383,478
Fed Aid, Transp Cap Proj	688,555	H4597	75,238
<b>TOTAL Federal Aid</b>	<b>2,498,063</b>		<b>458,716</b>
<b>TOTAL Revenues</b>	<b>5,267,193</b>		<b>2,065,159</b>
Interfund Transfers	29,818	H5031	
<b>TOTAL Interfund Transfers</b>	<b>29,818</b>		<b>0</b>
Serial Bonds		H5710	8,505,000
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>8,505,000</b>
<b>TOTAL Other Sources</b>	<b>29,818</b>		<b>8,505,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>5,297,011</b>		<b>10,570,159</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Other General Govt Support, Equip&Cap Out	2,433,338	H19892	20,750
<b>TOTAL Other General Govt Support</b>	<b>2,433,338</b>		<b>20,750</b>
<b>TOTAL General Government Support</b>	<b>2,433,338</b>		<b>20,750</b>
Comm College -Capital Projects	1,729,404	H24972	483,008
<b>TOTAL Comm College -Capital Projects</b>	<b>1,729,404</b>		<b>483,008</b>
<b>TOTAL Education</b>	<b>1,729,404</b>		<b>483,008</b>
Public Safety Comm Sys, Equip & Cap Outlay	909,984	H30202	513,428
<b>TOTAL Public Safety Comm Sys</b>	<b>909,984</b>		<b>513,428</b>
Fire, Equip & Cap Outlay	1,477,282	H34102	278,020
<b>TOTAL Fire</b>	<b>1,477,282</b>		<b>278,020</b>
<b>TOTAL Public Safety</b>	<b>2,387,266</b>		<b>791,448</b>
Maint of Streets, Equip & Cap Outlay	2,315	H51102	80,595
<b>TOTAL Maint of Streets</b>	<b>2,315</b>		<b>80,595</b>
Perm Improve Highway, Equip & Cap Outlay	1,393,542	H51122	1,595,620
<b>TOTAL Perm Improve Highway</b>	<b>1,393,542</b>		<b>1,595,620</b>
Maint of Bridges, Equip & Cap Outlay	2,059,474	H51202	391,047
<b>TOTAL Maint of Bridges</b>	<b>2,059,474</b>		<b>391,047</b>
Airport, Equip & Cap Outlay	1,852,088	H56102	660,323
<b>TOTAL Airport</b>	<b>1,852,088</b>		<b>660,323</b>
<b>TOTAL Transportation</b>	<b>5,307,419</b>		<b>2,727,585</b>
<b>TOTAL Expenditures</b>	<b>11,857,427</b>		<b>4,022,791</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>11,857,427</b>		<b>4,022,791</b>

COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>4,572,718</b>	<b>H8021</b>	<b>-1,987,698</b>
Prior Period Adj -Decrease In Fund Balance		H8015	130,306
<b>Restated Fund Balance - Beg of Year</b>	<b>4,572,718</b>	<b>H8022</b>	<b>-2,118,004</b>
ADD - REVENUES AND OTHER SOURCES	5,297,011		10,570,159
DEDUCT - EXPENDITURES AND OTHER USES	11,857,427		4,022,791
<b>Fund Balance - End of Year</b>	<b>-1,987,698</b>	<b>H8029</b>	<b>4,429,364</b>



COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Land	595,698	K101	595,698
Buildings	31,513,870	K102	31,513,870
Improvements Other Than Buildings	767,997	K103	767,997
Machinery And Equipment	8,666,868	K104	9,296,942
Construction Work In Progress	13,831,319	K105	13,831,319
Infrastructure	57,720,180	K106	57,788,747
Other Capital Assets	13,474,800	K107	13,633,979
Accum Deprec, Other Capital Assets	-48,572,802	K117	-52,595,790
<b>TOTAL Fixed Assets (net)</b>	<b>77,997,930</b>		<b>74,832,762</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>77,997,930</b>		<b>74,832,762</b>

COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	77,997,930	K159	74,832,762
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>77,997,930</b>		<b>74,832,762</b>
<b>TOTAL Fund Balance</b>	<b>77,997,930</b>		<b>74,832,762</b>
<b>TOTAL</b>	<b>77,997,930</b>		<b>74,832,762</b>

COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	4,319,506	S200	4,472,726
<b>TOTAL Cash</b>	<b>4,319,506</b>		<b>4,472,726</b>
Accounts Receivable	4,831,332	S380	4,801,913
<b>TOTAL Other Receivables (net)</b>	<b>4,831,332</b>		<b>4,801,913</b>
Due From Other Funds		S391	24,950
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>24,950</b>
Due From Other Governments	2,426,743	S440	2,426,743
<b>TOTAL Due From Other Governments</b>	<b>2,426,743</b>		<b>2,426,743</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>11,577,581</b>		<b>11,726,332</b>

COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	48,113	S600	5,448
<b>TOTAL Accounts Payable</b>	<b>48,113</b>		<b>5,448</b>
Accrued Liabilities	11,529,468	S601	11,529,144
<b>TOTAL Accrued Liabilities</b>	<b>11,529,468</b>		<b>11,529,144</b>
Due To Other Funds		S630	-1,077
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>-1,077</b>
<b>TOTAL Liabilities</b>	<b>11,577,581</b>		<b>11,533,515</b>
<b>Fund Balance</b>			
Workers' Compensation Reserve		S814	192,817
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>192,817</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>192,817</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>11,577,581</b>		<b>11,726,332</b>

COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Participants Assessments	1,804,283	S2222	2,537,737
<b>TOTAL Intergovernmental Charges</b>	<b>1,804,283</b>		<b>2,537,737</b>
Interest And Earnings	21,609	S2401	14,457
<b>TOTAL Use of Money And Property</b>	<b>21,609</b>		<b>14,457</b>
Other Compensation For Loss	31,605	S2690	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>31,605</b>		<b>0</b>
Refunds of Prior Year's Expenditures	90,259	S2701	8,680
Unclassified (specify)		S2770	35,225
<b>TOTAL Miscellaneous Local Sources</b>	<b>90,259</b>		<b>43,905</b>
<b>TOTAL Revenues</b>	<b>1,947,756</b>		<b>2,596,099</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,947,756</b>		<b>2,596,099</b>

COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Self Insurance Admin, Pers Serv	7,349	S17101	7,395
Self Insurance Admin, Contr Expend	529,549	S17104	993,429
<b>TOTAL Self Insurance Admin</b>	<b>536,898</b>		<b>1,000,824</b>
Benefits And Awards, Contr Expend	1,408,702	S17204	1,400,371
<b>TOTAL Benefits And Awards</b>	<b>1,408,702</b>		<b>1,400,371</b>
<b>TOTAL General Government Support</b>	<b>1,945,600</b>		<b>2,401,195</b>
Social Security , Empl Bnfts	547	S90308	551
Hospital & Medical (dental) Ins, Empl Bnft	1,596	S90608	1,482
Other Employee Benefits (spec)	13	S90898	54
<b>TOTAL Employee Benefits</b>	<b>2,156</b>		<b>2,087</b>
<b>TOTAL Expenditures</b>	<b>1,947,756</b>		<b>2,403,282</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,947,756</b>		<b>2,403,282</b>

COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

(S) WORKERS COMPENSATION

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>S8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>S8022</b>	
ADD - REVENUES AND OTHER SOURCES	1,947,756		2,596,099
DEDUCT - EXPENDITURES AND OTHER USES	1,947,756		2,403,282
<b>Fund Balance - End of Year</b>		<b>S8029</b>	<b>192,817</b>

COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	658,755	TC200	551,668
Cash, Court & Trust	170,830	TC205	357,049
<b>TOTAL Cash</b>	<b>829,585</b>		<b>908,717</b>
Accounts Receivable	22,584	TC380	13,397
<b>TOTAL Other Receivables (net)</b>	<b>22,584</b>		<b>13,397</b>
Due from Other Funds	2,535	TC391	
<b>TOTAL Due From Other Funds</b>	<b>2,535</b>		<b>0</b>
Due from Other Governments		TC440	
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
Deferred Outflow of Resources		TC495	
<b>TOTAL Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>854,704</b>		<b>922,114</b>



COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	54,110	TC600	
<b>TOTAL Accounts Payable</b>	<b>54,110</b>		<b>0</b>
Bail Deposits	151,161	TC735	131,667
<b>TOTAL Other Deposits</b>	<b>151,161</b>		<b>131,667</b>
Other Liabilities (Specify)	10,379	TC688	-173
Group Insurance	68,980	TC720	74,460
Social Services Trust	397,709	TC753	359,111
Court and Trust Fund	170,830	TC761	357,049
<b>TOTAL Other Liabilities</b>	<b>647,898</b>		<b>790,447</b>
Due to Other Funds	1,535	TC630	
<b>TOTAL Due To Other Funds</b>	<b>1,535</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>854,704</b>		<b>922,114</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		TC691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>854,704</b>		<b>922,114</b>

COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

**Analysis of Changes in Net Position**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>		TC8021	
<b>Restated Fund Balance - Beg of Year</b>		TC8022	
<b>Fund Balance - End of Year</b>		TC8029	

COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Total Non-Current Govt Liabilities	195,967,433	W129	171,954,101
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>195,967,433</b>		<b>171,954,101</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>195,967,433</b>		<b>171,954,101</b>

COUNTY OF Columbia  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	42,496,397	W638	159,725
Total OPEB Liability	103,653,571	W683	116,242,751
Compensated Absences	4,088,713	W687	3,743,668
<b>TOTAL Other Liabilities</b>	<b>150,238,681</b>		<b>120,146,144</b>
Bonds Payable	44,662,922	W628	50,003,540
Bond Interest And Matured Bonds Payable	1,065,830	W629	1,804,417
<b>TOTAL Bond And Long Term Liabilities</b>	<b>45,728,752</b>		<b>51,807,957</b>
<b>TOTAL Liabilities</b>	<b>195,967,433</b>		<b>171,954,101</b>
<b>TOTAL Liabilities</b>	<b>195,967,433</b>		<b>171,954,101</b>

**COUNTY OF Columbia**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2021**

9/2/2022

County of: Columbia

Municipal Code: 100100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2020	BAN N	ROAD AND BRIDGE WORK			12/10/2020	12/10/2021	1.25%		\$4,135,000	\$4,135,000	\$4,135,000	\$4,135,000	\$0		\$0
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$4,135,000	\$4,135,000	\$4,135,000	\$0	\$0	\$0
2014	BOND N	Courthouse			05/07/2014	05/17/2037	2.00%		\$9,805,000	\$7,935,000	\$345,000	\$0	\$0		\$7,590,000
2016	BOND N	bridges, paving, communication			02/02/2016	02/01/2031	2.00%		\$14,050,000	\$10,775,000	\$860,000	\$0	\$0		\$9,915,000
2017	BOND N	coll imp, jail sec sys, kronos			05/05/2017	05/05/2024	2.00%		\$1,165,000	\$680,000	\$165,000	\$0	\$0		\$515,000
2019	BOND N	D0 equip, phone sys, EL equip			01/30/2019	01/30/2030	2.50%		\$2,107,400	\$1,940,000	\$170,000	\$0	\$0		\$1,770,000
2021	BOND N	General and Roads			12/09/2021	12/01/2037	3.50%	Y	\$8,505,000	\$0			\$0		\$8,505,000
2013	BOND N	Refunding Bonds			05/15/2013	05/15/2025	2.00%		\$4,895,000	\$1,720,000	\$345,000	\$0	\$0		\$1,375,000
2016	BOND N	Public Improvement			12/09/2016	02/01/2033	3.125%		\$8,875,000	\$7,510,000	\$490,000	\$0	\$0		\$7,020,000
2019	BOND N	rd\$bridg, commerce park, cgcc			06/25/2019	06/25/2041	4.00%		\$8,375,000	\$8,140,000	\$250,000	\$0	\$0		\$7,890,000
2016	BOND N	2016 Refunding 2007 Bond			02/02/2016	02/01/2031	2.00%		\$3,440,000	\$1,665,000	\$410,000	\$0	\$0		\$1,255,000
2019	BOND N	rds&br,ELEQUIP,401ROK			11/25/2019	11/25/2039	3.00%		\$5,415,000	\$5,235,000	\$185,000	\$0	\$0		\$5,050,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$8,505,000	\$45,600,000	\$3,220,000	\$0	\$0	\$0	\$50,885,000
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									\$8,505,000	\$49,735,000	\$7,355,000	\$4,135,000	\$0	\$0	\$50,885,000

COUNTY OF Columbia  
Maturity Schedule  
For the Fiscal Year Ending 2021

For Bonds Issued During The Fiscal Year Ended 2021

	EDPCODE	
Indebtedness No.		2021000001
Purpose of Issue		General and Roads
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	8,505,000
Date of Issue	2P3DT	12/9/2021
Interest Rate	2P3PC	3.50000
Final Maturity Date	2P3DM	12/1/2037
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P322	390,000
	2P323	400,000
	2P324	420,000
	2P325	445,000
	2P326	465,000
	2P327	490,000
	2P328	510,000
	2P329	540,000
	2P330	565,000
	2P331	575,000
	2P332	590,000
	2P333	600,000
	2P334	610,000
	2P335	625,000
	2P336	635,000
	2P337	645,000



COUNTY OF Columbia  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2021

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$8,225.00
Demand Deposits	9Z2011	\$50,101,932.00
Time Deposits	9Z2021	
Total		\$50,110,157.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$622,117.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$52,283,017.00
Total		\$52,905,134.00
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

COUNTY OF Columbia  
Bank Reconciliation  
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-6717	\$941,452	\$0	\$0	\$941,452
****-5496	\$8,597,414	\$0	\$0	\$8,597,414
****-4964	\$10,032,078	\$790,629	\$7,622,652	\$3,200,055
****-4914	\$5,156,625	\$0	\$0	\$5,156,625
****-6011	\$0	\$0	\$239,318	(\$239,318)
****-4962	\$14	\$0	\$0	\$14
****-3773	\$5,012,329	\$0	\$0	\$5,012,329
****-1451	\$77,003	\$0	\$0	\$77,003
****-7167	\$2,209	\$0	\$0	\$2,209
****-9791	\$142,747	\$0	\$0	\$142,747
****-6194	\$122,102	\$0	\$0	\$122,102
****-1485	\$805,071	\$0	\$0	\$805,071
****-1477	\$10,112	\$0	\$0	\$10,112
****-3890	\$0	\$0	\$0	\$0
****-0001	\$8	\$0	\$0	\$8
****-3439	\$40,430	\$0	\$0	\$40,430
****-9981	\$600	\$0	\$0	\$600
****-3616	\$20,181	\$0	\$0	\$20,181
****-9244	\$44,012	\$0	\$0	\$44,012
****-8912	\$3,540	\$0	\$0	\$3,540
****-1352	\$1,045,781	\$0	\$1,045,854	(\$73)
****-1360	\$3,736,078	\$0	\$189,518	\$3,546,560
****-1427	\$25,627	\$0	\$33,011	(\$7,384)
****-1435	\$85,280	\$2,795	\$33,815	\$54,260
****-1386	\$159,383	\$0	\$0	\$159,383
****-1394	\$68,545	\$0	\$2,418	\$66,127
****-6331	\$4,648,041	\$80	\$0	\$4,648,121
****-6572	\$29,141	\$0	\$0	\$29,141
****-1401	\$56,787	\$98,057	\$110,777	\$44,067
****-1443	\$525,678	\$0	\$367	\$525,311

COUNTY OF Columbia  
Bank Reconciliation  
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0003	\$7	\$0	\$0	\$7
****-1469	\$435,277	\$0	\$0	\$435,277
****-3878	\$3,512,131	\$0	\$0	\$3,512,131
****-1419	\$218,612	\$0	\$6,555	\$212,057
****-8026	\$75,216	\$0	\$0	\$75,216
****-2013	\$277,798	\$0	\$557	\$277,241
****-7407	\$5,943	\$0	\$5,943	\$0
****-2631	\$528,590	\$0	\$0	\$528,590
****-9844	\$0	\$0	\$0	\$0
****-7415	\$130,300	\$7,840	\$0	\$138,140
****-6353	\$0	\$0	\$0	\$0
****-7175	\$100	\$0	\$0	\$100
****-3884	\$2,859,521	\$0	\$0	\$2,859,521
****-C&T	\$357,049	\$0	\$0	\$357,049
	Total Adjusted Bank Balance			\$41,397,428
	Petty Cash			\$8,225.00
	Adjustments			\$0.00
	Total Cash			9ZCASH * \$41,405,653
	Total Cash Balance All Funds			9ZCASHB * \$41,405,653
	* Must be equal			

COUNTY OF Columbia  
Local Government Questionnaire  
For the Fiscal Year Ending 2021

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

COUNTY OF Columbia  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2021

<b>Total Full Time Employees:</b>		734			
<b>Total Part Time Employees:</b>		149			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$6,183,036.00	714	71	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$3,142,893.00	734	149	
90408	Worker's Compensation Insurance	\$1,664,101.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$11,947,949.00	687		469
90708	Union Welfare Benefits	\$-36.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$22,937,943.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$22,937,943.00</b>			

COUNTY OF Columbia  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$579,336		gallons	
Diesel Fuel	\$437,119		gallons	
Fuel Oil	\$14,151		gallons	
Natural Gas	\$60,105		cubic feet	
Electricity	\$429,210		kilowatt-hours	
Coal			tons	
Propane	\$30,184		gallons	

COUNTY OF Columbia  
Financial Comments  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 Audit adjustments