

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 12/31/2022

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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (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 2021 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 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	24,321,523	A200	22,933,939
Cash In Time Deposits	142,747	A201	
Petty Cash	7,550	A210	7,550
TOTAL Cash	24,471,820		22,941,489
Investments In Securities		A450	12,860,107
Leases Receivable		A454	1,848,882
Securities And Mortgages		A455	
Additional Description code 454 for LEASE RECEIVABLE WAS NOT IN LIST			
TOTAL Investments	0		14,708,989
Taxes Receivable, Overdue	7,164,524	A260	6,706,178
Returned School Taxes Receivable	5,657,863	A280	6,175,341
City School Taxes Receivable	1,828,181	A290	1,444,106
Property Acquired For Taxes	152,304	A330	144,689
Allowance For Uncollectible Taxes	-3,471,702	A342	-3,254,627
TOTAL Taxes Receivable (net)	11,331,170		11,215,687
Accounts Receivable	2,568,730	A380	1,673,717
Accrued Interest Receivable		A381	43,680
Allowance For Receivables (Credit)	-15,277	A389	-1,614
TOTAL Other Receivables (net)	2,553,453		1,715,783
State And Federal, Social Services	7,555,157	A400	9,122,031
Due From State And Federal Government	7,494,262	A410	10,416,334
TOTAL State And Federal Aid Receivables	15,049,419		19,538,365
Due From Other Funds	1,361,604	A391	2,557,105
TOTAL Due From Other Funds	1,361,604		2,557,105
Towns & Cities	119,137	A430	123,345
Due From Other Governments	26,476	A440	
TOTAL Due From Other Governments	145,613		123,345
Inventory Of Materials And Supplies	48,834	A445	57,826
TOTAL Inventories	48,834		57,826
Prepaid Expenses	1,405,698	A480	1,235,452
TOTAL Prepaid Expenses	1,405,698		1,235,452
Cash Special Reserves	77,003	A230	2,807,733
Cash In Time Deposits Special Reserves	2,869,641	A231	250,470
TOTAL Restricted Assets	2,946,644		3,058,203
TOTAL Assets	59,314,255		77,152,244

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(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	13,957,708	A600	8,574,447
TOTAL Accounts Payable	13,957,708		8,574,447
Accrued Liabilities	1,347,672	A601	2,464,196
TOTAL Accrued Liabilities	1,347,672		2,464,196
Guaranty & Bid Deposits	12,516	A730	
TOTAL Other Deposits	12,516		0
Other Liabilities		A688	9,314,733
Overpayments & Clearing Account	923	A690	
Group Insurance	11,069	A720	565,979
TOTAL Other Liabilities	11,992		9,880,712
Due To Other Funds		A630	339,563
TOTAL Due To Other Funds	0		339,563
Due To Other Governments	68,042	A631	61,791
Due To Employees' Retirement System		A637	
Due To School Districts	6,746,342	A660	7,428,508
Due To City School Districts	1,198,888	A661	1,015,297
Mortgage Tax	528,920	A758	379,388
TOTAL Due To Other Governments	8,542,192		8,884,984
Consolidated Payroll	46,255	A710	77,185
TOTAL Payroll Liabilities	46,255		77,185
TOTAL Liabilities	23,918,335		30,221,087
Deferred Inflows of Resources			
Deferred Inflow of Resources	5,193,837	A691	4,191,311
Deferred Taxes	3,702,877	A694	2,381,439
TOTAL Deferred Inflows of Resources	8,896,714		6,572,750
TOTAL Deferred Inflows of Resources	8,896,714		6,572,750
Fund Balance			
Not in Spendable Form	1,454,532	A806	2,295,335
TOTAL Nonspendable Fund Balance	1,454,532		2,295,335
Unemployment Insurance Reserve	77,003	A815	76,650
Reserve For Tax Stabilization	2,869,641	A880	2,869,641
Additional Description invested in T Bills			
Other Restricted Fund Balance	142,747	A899	111,912
TOTAL Restricted Fund Balance	3,089,391		3,058,203
Assigned Appropriated Fund Balance		A914	2,700,000
Assigned Unappropriated Fund Balance		A915	630,718
Additional Description FSS & ENCUMBRANCES			
TOTAL Assigned Fund Balance	0		3,330,718
Unassigned Fund Balance	21,955,283	A917	31,674,151
TOTAL Unassigned Fund Balance	21,955,283		31,674,151
TOTAL Fund Balance	26,499,206		40,358,407
TOTAL Liabilities, Deferred Inflows And Fund Balance	59,314,255		77,152,244

COUNTY OF Columbia
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	33,396,757	A1001	32,296,111
TOTAL Real Property Taxes	33,396,757		32,296,111
Gain From Sale of Tax Acq Property	348,411	A1051	
Other Payments In Lieu of Taxes	121,501	A1081	94,898
Other Tax Items	12,139	A1089	
Interest & Penalties On Real Prop Taxes	1,421,001	A1090	1,789,216
TOTAL Real Property Tax Items	1,903,052		1,884,114
Sales And Use Tax	55,863,708	A1110	61,909,922
Emergency Telephone System Surcharge	177,269	A1140	276,040
Other Non-Prop Tax	4,330,105	A1189	3,734,949
TOTAL Non Property Tax Items	60,371,082		65,920,911
Treasurer Fees	46,878	A1230	45,625
Charges For Tax Redemption	5,505	A1235	7,037
Comptroller Fees	850	A1240	
Assessors Fees	72,756	A1250	46,362
Clerk Fees	1,607,943	A1255	1,201,974
Personnel Fees	963	A1260	1,406
Attorney Fees	146,496	A1265	
Other General Departmental Income	263,985	A1289	34,706
Sheriff Fees	128,268	A1510	119,357
Restitution Surcharge	2,756	A1580	2,839
Other Public Safety Departmental Income	47,113	A1589	70,574
Public Health Fees	860,606	A1601	705,342
Mental Health Fees	3,635,178	A1620	3,653,050
Other Health Departmental Income		A1689	297,353
Bus Operations	38,942	A1750	49,808
Airport Fees & Rentals	78,729	A1770	40,772
Airport Sales of Supplies	34,130	A1776	28,079
Other Transportation Departmental Income		A1789	
Repay of Medical Assistance	61,067	A1801	91,104
Repayment of Family Assistance	345,633	A1809	226,368
Medical Incentive Earnings	101,777	A1811	30,349
Repayment of Child Care	386,759	A1819	607,219
Repayment of Juvenile Delinquent Care	3,341	A1823	
Repayment of Safety Net Assistance	168,593	A1840	348,152
Repayment of Home Energy Assis	133,706	A1841	84,445
Repayments of Services For Recipients	319	A1870	2,677
Sealer of Weights & Measures	7,180	A1962	30,150
Charges-Programs For The Aging	117,111	A1972	135,829
TOTAL Departmental Income	8,296,584		7,860,577
General Services, Inter Government	98,709	A2210	233,412
Election Service Charges	28,278	A2215	
Civil Service Charges	7,110	A2220	6,345
Data Processing, Other Govts	85,297	A2228	164,109
Public Safety Services For Other Govts	853,738	A2260	1,024,544
Jail Facilities Services, Other Govts	6,633	A2264	96,370

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Health Services For Other Govts Or Dist	27,120	A2280	10,792
TOTAL Intergovernmental Charges	1,106,885		1,535,572
Interest And Earnings	74,060	A2401	684,452
Rental of Real Property	219,755	A2410	167,489
Natural Gas Leases And Royalties		A2420	65,493
Additional Description lease pmts collected - GASB 87			
TOTAL Use of Money And Property	293,815		917,434
Licenses, Other	7,948	A2545	11,195
TOTAL Licenses And Permits	7,948		11,195
Fines And Forfeited Bail		A2610	1,000
Stop-Dwi Fines	72,650	A2615	82,082
TOTAL Fines And Forfeitures	72,650		83,082
Sales of Real Property	488	A2660	
Sales of Equipment	17,985	A2665	14,768
Insurance Recoveries	132,292	A2680	40,912
TOTAL Sale of Property And Compensation For Loss	150,765		55,680
Refunds of Prior Year's Expenditures	124,194	A2701	51,698
Gifts And Donations	2,575	A2705	2,954
Otb-Distributed Earnings	70,920	A2720	80,169
Opioid Settlement Funds		A2735	345,937
Unclassified (specify)	370,812	A2770	734,047
Additional Description OPIOD settlement & rebates			
TOTAL Miscellaneous Local Sources	568,501		1,214,805
Casino Licensing Fees and Gaming Revenues	345,905	A3016	381,846
State Aid Court Facilities	165,279	A3021	330,976
State Aid, Indigent Legal Services Fund	653,031	A3025	704,656
St Aid, District Attorney Salaries	72,189	A3030	72,189
St Aid - Other (specify)	693,111	A3089	300,212
Additional Description DCJS DISCOVERY,			
St Aid, Probation Services	138,841	A3310	138,833
St Aid, Navigation Law Enforcement	-69	A3315	8,524
St Aid, Unified Court Budget Sec Costs	575,697	A3330	693,032
St Aid, Other Public Safety	349,276	A3389	455,962
St Aid, Public Health	838,526	A3401	1,192,325
St Aid Handicapped Children	1,098,259	A3446	1,055,043
Early Intervention State Aid	339,533	A3449	318,003
St Aid, Public Health, Other	447,744	A3450	305,160
St Aid, Mental Health	3,773,711	A3490	3,328,694
St Aid, Bus And Other Mass Trans	215,118	A3594	257,764
St Aid, Medical Assistance	-93,414	A3601	-36,181
St Aid, Family Assistance	968	A3609	2,047
St Aid, Social Services Administration	1,218,424	A3610	1,350,611
St Aid, Child Care	2,640,107	A3619	2,744,791
St Aid, Juvenile Delinquent	104,730	A3623	95,068
St Aid, Safety Net	570,611	A3640	591,433
St Aid, Emergency Aid For Adults	2,088	A3642	15,918
St Aid, Day Care	855,404	A3655	909,084

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
St Aid, Services For Recipients	2,092,801	A3670	2,592,113
St Aid, Other Social Services	206,000	A3689	
St Aid, Veterans Service Agencies	46,790	A3710	150,000
St Aid, Tourism Promotion	-1,710	A3715	48,897
St Aid, Programs For Aging	907,065	A3772	989,717
St Aid, Youth Programs	56,773	A3820	66,318
St Aid-Other Cul & Rec St Aid	4,634	A3889	13,288
TOTAL State Aid	18,317,422		19,076,323
Federal Aid - Other	509,665	A4089	1,054,338
Fed Aid, Civil Defense	82,828	A4305	137,522
Fed Aid Other Public Safety	152,463	A4389	164,750
Fed Aid, Public Health	581,706	A4401	1,285,055
Early Intervention Federal		A4451	35,184
Fed Aid Narcotics Add Cont		A4486	73,339
Federal Aid Other Health	114,324	A4489	104,155
Fed Aid, Mental Health	294,199	A4490	225,000
Fed Aid Other Transportation	21,059	A4589	483,686
Fed Aid, Medicaid Assistance	-83,661	A4601	-42,027
Fed Aid, Family Assistance	948,552	A4609	1,156,946
Fed Aid, Social Services Administration	1,816,725	A4610	2,758,744
Fed Aid, Food Stamp Program Admin	1,432,531	A4611	1,329,493
Flexible Fund For Family Services (fffs)	2,870,333	A4615	2,830,333
Fed Aid, Safety Net	86,704	A4640	96,665
Fed Aid, Home Energy Assistance	-81,966	A4641	106,578
Title Iv-B Funds	72,039	A4661	154,494
Fed Aid, Services For Recipients	166,100	A4670	529,880
Fed Aid Other Social Services	1,002,598	A4689	1,027,981
Fed Aid, Programs For Aging	811,344	A4772	442,302
TOTAL Federal Aid	10,797,543		13,954,418
TOTAL Revenues	135,283,004		144,810,222
Other Debt		A5789	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	135,283,004		144,810,222

COUNTY OF Columbia
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	384,325	A10101	432,878
Legislative Board, Equip & Cap Outlay	26	A10102	19,464
Legislative Board, Contr Expend	5,852	A10104	7,690
TOTAL Legislative Board	390,203		460,032
Clerk of Legis Board,pers Serv	148,134	A10401	128,939
Clerk of Legis Board,contr Expend	70,213	A10404	86,746
TOTAL Clerk of Legis Board	218,347		215,685
District Attorney, Pers Serv	1,335,467	A11651	1,383,073
District Attorney,equip & Cap Outlay		A11652	25,099
District Attorney,contr Expend	94,550	A11654	110,521
TOTAL District Attorney	1,430,017		1,518,693
Public Defender,pers Serv	1,207,566	A11701	1,118,002
Public Defender,contr Expend	265,689	A11704	296,707
TOTAL Public Defender	1,473,255		1,414,709
Med Examiners & Coroners,pers Serv	68,371	A11851	68,429
Med Examiners & Coroners,contr Expend	101,317	A11854	99,507
TOTAL Med Examiners & Coroners	169,688		167,936
Auditor, Pers Serv	365,341	A13201	319,212
Auditor, Contr Expend	88,248	A13204	74,212
TOTAL Auditor	453,589		393,424
Treasurer, Pers Serv	475,748	A13251	565,338
Treasurer, Contr Expend	208,310	A13254	261,949
TOTAL Treasurer	684,058		827,287
Tax Collection,contr Expend	524	A13304	
TOTAL Tax Collection	524		0
Budget, Pers Serv	11,042	A13401	11,000
Budget, Contr Expend		A13404	154
TOTAL Budget	11,042		11,154
Assessment, Pers Serv	339,427	A13551	360,482
Assessment, Equip & Cap Outlay		A13552	16,157
Assessment, Contr Expend	103,186	A13554	84,100
TOTAL Assessment	442,613		460,739
Tax Advertising, Contr Expend		A13624	381
TOTAL Tax Advertising	0		381
Exp On Prop Acq For Taxes, Contr Expend	5,920	A13644	4,440
TOTAL Exp On Prop Acq For Taxes	5,920		4,440
Clerk,pers Serv	1,097,128	A14101	1,063,570
Clerk,contr Expend	122,880	A14104	133,000
TOTAL Clerk	1,220,008		1,196,570
Law, Pers Serv	567,313	A14201	509,871
Law, Contr Expend	500,855	A14204	643,948
TOTAL Law	1,068,168		1,153,819
Personnel, Pers Serv	538,402	A14301	612,067
Personnel,equip & Cap Outlay	15,617	A14302	15,670

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Personnel, Contr Expend	216,919	A14304	241,950
TOTAL Personnel	770,938		869,687
Elections, Pers Serv	501,706	A14501	723,058
Elections, Equip & Cap Outlay	78,598	A14502	18,762
Elections, Contr Expend	225,514	A14504	135,762
TOTAL Elections	805,818		877,582
Public Works Admin, Pers Serv	1,513,796	A14901	1,519,933
Public Works Admin, Contr Expend	88,089	A14904	119,866
TOTAL Public Works Admin	1,601,885		1,639,799
Central Services Admin,pers Serv	134,751	A16101	119,866
Central Services Admin,equip & Cap Outlay	401	A16102	414
Central Services Admin,contr Expend	39,301	A16104	59,223
TOTAL Central Services Admin	174,453		179,503
Operation of Plant, Equip & Cap Outlay	24,307	A16202	16,860
Operation of Plant, Contr Expend	698,431	A16204	880,199
TOTAL Operation of Plant	722,738		897,059
Central Garage Pers Serv	165,244	A16401	174,645
Central Garage Contr Expend	41,939	A16404	46,348
TOTAL Central Garage Contr Expend	207,183		220,993
Central Print & Mail Contr Expend	4,908	A16704	6,878
TOTAL Central Print & Mail Contr Expend	4,908		6,878
Central Data Process Pers Serv	834,418	A16801	784,636
Central Data Process, Contr Expend	412,499	A16804	438,706
TOTAL Central Data Process	1,246,917		1,223,342
Unallocated Insurance, Contr Expend	253,149	A19104	197,049
TOTAL Unallocated Insurance	253,149		197,049
Municipal Assn Dues, Contr Expend	10,670	A19204	10,990
TOTAL Municipal Assn Dues	10,670		10,990
Judgements And Claims, Contr Expend	46,853	A19304	5,002
TOTAL Judgements And Claims	46,853		5,002
Payments In Lieu of Taxes, Contr Exp	35,000	A19554	35,000
TOTAL Payments In Lieu of Taxes	35,000		35,000
Distribution of Sales Tax	17,228,368	A19854	19,045,644
TOTAL Distribution of Sales Tax	17,228,368		19,045,644
TOTAL General Government Support	30,676,312		33,033,397
Community College Tuition,contr Expend	1,164,550	A24904	1,107,804
TOTAL Community College Tuition	1,164,550		1,107,804
Contribution Community College,Contr Expen	3,474,911	A24954	3,339,641
TOTAL Contribution Community College	3,474,911		3,339,641
TOTAL Education	4,639,461		4,447,445
Public Safety Comm Sys, Pers Serv	1,554,896	A30201	1,620,097
Public Safety Comm Sys, Equip & Cap Outlay	2,001	A30202	8,933
Public Safety Comm Sys, Contr Expend	1,205,453	A30204	1,269,104
TOTAL Public Safety Comm Sys	2,762,350		2,898,134
Sheriff,pers Serv	5,938,215	A31101	5,768,840

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Sheriff, Equip & Cap Outlay	471,263	A31102	627,209
Sheriff, Contr Expend	610,851	A31104	792,641
TOTAL Sheriff	7,020,329		7,188,690
Probation, Pers Serv	765,736	A31401	799,919
Probation, Contr Expend	44,030	A31404	54,161
TOTAL Probation	809,766		854,080
Jail, Pers Serv	4,220,007	A31501	4,152,660
Jail, Equip & Cap Outlay	19,658	A31502	81,188
Jail, Contr Expend	416,909	A31504	689,413
TOTAL Jail	4,656,574		4,923,261
Jail Counsel Serv, Pers Serv	128,223	A31511	130,286
Jail Counsel Serv, Contr Expend	35,000	A31514	70,000
TOTAL Jail Counsel Serv	163,223		200,286
Other Correction Agency, Contr Expend	318,090	A31704	191,905
TOTAL Other Correction Agency	318,090		191,905
Other Traffic, Pers Serv		A31891	
Other Traffic, Contr Expend		A31894	
TOTAL Other Traffic	0		0
Stop Dwi,pers Serv	43,864	A33151	38,299
Stop Dwi,contr Expend	103,855	A33154	104,658
TOTAL Stop Dwi	147,719		142,957
Fire, Pers Serv	38,592	A34101	36,487
Fire, Equip & Cap Outlay	5,651	A34102	4,381
Fire, Contr Expend	33,376	A34104	47,658
TOTAL Fire	77,619		88,526
Civil Defense, Pers Serv	41,291	A36401	37,976
Civil Defense, Equip & Cap Outlay	148,720	A36402	274,623
Civil Defense, Contr Expend	70,943	A36404	22,268
TOTAL Civil Defense	260,954		334,867
TOTAL Public Safety	16,216,624		16,822,706
Public Health, Pers Serv	1,452,730	A40101	1,773,538
Public Health, Equip & Cap Outlay		A40102	31,309
Public Health, Contr Expend	166,178	A40104	177,351
TOTAL Public Health	1,618,908		1,982,198
Family Health Plan Ser, Pers Serv	313,678	A40351	
Family Health Plan Ser, Contr Expend	76,783	A40354	
TOTAL Family Health Plan Ser	390,461		0
Rabies Control, Contr Expend	59,994	A40424	44,290
TOTAL Rabies Control	59,994		44,290
Physically Handicapped, Pers Serv	53,827	A40461	46,101
Physically Handicapped, Contr Expend	3,161,382	A40464	2,553,358
TOTAL Physically Handicapped	3,215,209		2,599,459
Adult Poliomyelitis, Contr Expend	641,977	A40484	
TOTAL Adult Poliomyelitis	641,977		0
Public Health Other, Pers Serv	193,642	A40501	176,929

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Public Health Other, Contr Expend Additional Description HEALING GRANT & ELC REOPENING GRANT	74,839	A40504	1,462,561
TOTAL Public Health Other	268,481		1,639,490
Immunization of Child, Contr Expend	21,191	A40524	5,279
TOTAL Immunization of Child	21,191		5,279
Early Intervention Pgm,pers Serv		A40591	316,369
Early Intervention Pgm,contr Expend		A40594	81,087
TOTAL Early Intervention Pgm	0		397,456
Environmental Health Prog, Pers Serv	110,310	A40901	
Environmental Health Prog, Contr Expend	54,353	A40904	58,394
TOTAL Environmental Health Prog	164,663		58,394
Narcotic Guid Council, Contr Expend	5,911	A42104	5,830
TOTAL Narcotic Guid Council	5,911		5,830
Narcotic Addic Control, Pers Serv	16,535	A42201	
Narcotic Addic Control, Contr Expend	14,839	A42204	32,176
TOTAL Narcotic Addic Control	31,374		32,176
Mental Health Admin,pers Serv	3,279,471	A43101	3,244,772
Mental Health Admin,equip & Cap Outlay	18,018	A43102	33,214
Mental Health Admin,contr Expend	773,009	A43104	953,672
TOTAL Mental Health Admin	4,070,498		4,231,658
Contracted Mental Health Service	2,608,261	A43224	2,777,686
TOTAL Contracted Mental Health Service	2,608,261		2,777,686
Public Nursing Home, Contr Expend	1,256	A45304	3,800
TOTAL Public Nursing Home	1,256		3,800
Other Health, Contr Expend	41,600	A49894	62,400
TOTAL Other Health	41,600		62,400
TOTAL Health	13,139,784		13,840,116
Airport, Pers Serv	11,234	A56101	11,473
Airport, Contr Expend	77,680	A56104	120,052
TOTAL Airport	88,914		131,525
Bus Operations, Contr Expend	463,620	A56304	465,210
TOTAL Bus Operations	463,620		465,210
TOTAL Transportation	552,534		596,735
Admin, Pers Serv	7,562,767	A60101	7,705,012
Admin, Contr Expend	1,266,460	A60104	1,707,263
TOTAL Admin	8,829,227		9,412,275
Infirmiry, Contr Expend	405,229	A60204	571,384
TOTAL Infirmiry	405,229		571,384
Day Care, Contr Expend	689,063	A60554	579,876
TOTAL Day Care	689,063		579,876
Services For Recipients, Contr Expend	1,526,204	A60704	1,688,466
TOTAL Services For Recipients	1,526,204		1,688,466
Medicaid to State	8,599,404	A61004	8,910,670
TOTAL Medicaid to State	8,599,404		8,910,670

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Medicaid, Other	120,047	A61014	127,273
TOTAL Medicaid	120,047		127,273
Family Assistance, Contr Expend	6,472,040	A61094	5,257,854
TOTAL Family Assistance	6,472,040		5,257,854
Child Care, Contr Expend	6,351,202	A61194	3,991,743
TOTAL Child Care	6,351,202		3,991,743
Juvenile Delinquent, Contr Expend	250,118	A61234	161,350
TOTAL Juvenile Delinquent	250,118		161,350
Safety Net, Contr Expend	3,030,955	A61404	2,692,515
TOTAL Safety Net	3,030,955		2,692,515
Home Energy Assistance, Contr Expend	160,512	A61414	108,732
TOTAL Home Energy Assistance	160,512		108,732
Emergency Aid For Adults, Contr Expend	4,175	A61424	32,579
TOTAL Emergency Aid For Adults	4,175		32,579
Publicity, Pers Serv	162,589	A64101	166,581
Publicity, Contr Expend	100,900	A64104	164,110
TOTAL Publicity	263,489		330,691
Promotion of Industry, Contr Expend	382,688	A64204	683,672
TOTAL Promotion of Industry	382,688		683,672
Veterans Service, Pers Serv	152,080	A65101	163,729
Veterans Service, Equip & Cap Outlay		A65102	91,486
Veterans Service, Contr Expend	47,883	A65104	49,156
TOTAL Veterans Service	199,963		304,371
Consumer Affairs, Pers Serv	53,192	A66101	58,000
Consumer Affairs, Equip & Cap Outlay		A66102	42,602
Consumer Affairs, Contr Expend	7,562	A66104	6,280
TOTAL Consumer Affairs	60,754		106,882
Other Eco & Dev, Pers Serv	3,905	A69891	3,726
Other Eco & Dev, Contr Expend		A69894	
TOTAL Other Eco & Dev	3,905		3,726
TOTAL Economic Assistance And Opportunity	37,348,975		34,964,059
Council On The Arts, Contr Expend		A70104	18,000
TOTAL Council On The Arts	0		18,000
Youth Prog, Contr Expend	45,245	A73104	62,826
TOTAL Youth Prog	45,245		62,826
Library, Contr Expend	57,758	A74104	85,220
TOTAL Library	57,758		85,220
Historian, Pers Serv	13,009	A75101	21,843
Historian, Contr Expend	106	A75104	5,294
TOTAL Historian	13,115		27,137
Historical Property, Contr Expend	4,000	A75204	6,000
TOTAL Historical Property	4,000		6,000
Programs For Aging, Pers Serv	1,364,228	A76101	1,500,406
Programs For Aging, Equip & Cap Outlay		A76102	92,034

COUNTY OF Columbia
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Programs For Aging, Contr Expend	671,582	A76104	767,477
TOTAL Programs For Aging	2,035,810		2,359,917
TOTAL Culture And Recreation	2,155,928		2,559,100
Planning, Pers Serv	184,107	A80201	190,748
Planning, Contr Expend	13,678	A80204	16,200
TOTAL Planning	197,785		206,948
Street Cleaning, Contr Expend	2,778	A81704	1,037
TOTAL Street Cleaning	2,778		1,037
Compleat of Urban Ren Proj, Contr Expend Additional Description BROADBAND IMPROVEMENTS		A86804	60,000
TOTAL Compleat of Urban Ren Proj	0		60,000
Administration, Pers Serv	11,482	A86861	11,195
TOTAL Administration	11,482		11,195
Fish And Game, Contr Expend	18,400	A87204	23,008
TOTAL Fish And Game	18,400		23,008
Forestry, Contr Expend	296,020	A87304	474,000
TOTAL Forestry	296,020		474,000
Agriculture And Livestock, Contr Expend	425,600	A87504	538,400
TOTAL Agriculture And Livestock	425,600		538,400
Emergency Disaster Work, Pers Serv	112,573	A87601	
Emergency Disaster Work, Contr Expend	635,949	A87604	
TOTAL Emergency Disaster Work	748,522		0
Misc Home & Comm Serv, Contr Expend	320,000	A89894	480,000
TOTAL Misc Home & Comm Serv	320,000		480,000
TOTAL Home And Community Services	2,020,587		1,794,588
State Retirement System	5,518,916	A90108	4,736,915
Social Security, Employer Cont	2,754,207	A90308	2,778,466
Worker's Compensation, Empl Bnfts	1,441,921	A90408	1,440,823
Hospital & Medical (dental) Ins, Empl Bnft	9,970,338	A90608	10,016,673
TOTAL Employee Benefits	19,685,382		18,972,877
Debt Principal, Serial Bonds	2,070,837	A97106	2,169,534
TOTAL Debt Principal	2,070,837		2,169,534
Debt Interest, Serial Bonds	851,193	A97107	773,933
TOTAL Debt Interest	851,193		773,933
TOTAL Expenditures	129,357,617		129,974,490
Transfers, Capital Projects Fund		A99509	6,000,000
TOTAL Operating Transfers	0		6,000,000
TOTAL Other Uses	0		6,000,000
TOTAL Expenditures	129,357,617		135,974,490

COUNTY OF Columbia
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	20,573,819	A8021	26,499,206
Prior Period Adj -Increase In Fund Balance		A8012	5,023,469
Restated Fund Balance - Beg of Year	20,573,819	A8022	31,522,675
ADD - REVENUES AND OTHER SOURCES	135,283,004		144,810,222
DEDUCT - EXPENDITURES AND OTHER USES	129,357,617		135,974,490
Fund Balance - End of Year	26,499,206	A8029	40,358,407

COUNTY OF Columbia
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	86,125,170	A1049N	92,247,007
Est Rev - Departmental Income	10,527,802	A1299N	8,751,405
Est Rev - Intergovernmental Charges	543,104	A2399N	795,863
Est Rev - Licenses And Permits	10,000	A2599N	10,000
Est Rev - Fines And Forfeitures	77,000	A2649N	75,000
Est Rev - Sale of Prop And Comp For Loss	85,000	A2699N	65,000
Est Rev - Miscellaneous Local Sources	503,750	A2799N	668,250
Est Rev - State Aid	19,763,410	A3099N	19,966,723
Est Rev - Federal Aid	14,447,968	A4099N	12,720,377
TOTAL Estimated Revenues	132,083,204		135,299,625
Appropriated Fund Balance		A599N	2,700,000
TOTAL Estimated Other Sources	0		2,700,000
TOTAL Estimated Revenues	132,083,204		137,999,625

COUNTY OF Columbia
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	29,829,623	A1999N	32,860,862
App - Education	4,474,641	A2999N	4,745,974
App - Public Safety	17,024,707	A3999N	18,531,596
App - Health	16,170,882	A4999N	15,361,215
App - Transportation	671,165	A5999N	1,181,810
App - Economic Assistance And Opportunity	38,623,023	A6999N	38,197,639
App - Culture And Recreation	2,714,171	A7999N	2,661,886
App - Home And Community Services	1,597,544	A8999N	1,782,454
App - Employee Benefits	18,066,598	A9199N	19,875,608
App - Debt Service	2,873,350	A9899N	2,770,581
TOTAL Appropriations	132,045,704		137,969,625
App - Interfund Transfer	37,500	A9999N	30,000
TOTAL Other Uses	37,500		30,000
TOTAL Appropriations	132,083,204		137,999,625

COUNTY OF Columbia
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	100	CD200	100
TOTAL Cash	100		100
TOTAL Assets	100		100

COUNTY OF Columbia
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance	100	CD915	100
TOTAL Assigned Fund Balance	100		100
TOTAL Fund Balance	100		100
TOTAL Liabilities, Deferred Inflows And Fund Balance	100		100

COUNTY OF Columbia
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Federal Aid - Other		CD4089	164,800
Additional Description SMALL CITIES PROGRAM			
TOTAL Federal Aid	0		164,800
TOTAL Revenues	0		164,800
TOTAL Revenues	0		164,800

COUNTY OF Columbia
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Unidentified Community Develop Additional Description SMALL CITIES PROGRAM		CD86892	164,800
TOTAL Unidentified Community Develop	0		164,800
TOTAL Home And Community Services	0		164,800
TOTAL Expenditures	0		164,800
TOTAL Expenditures	0		164,800

COUNTY OF Columbia
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	100	CD8021	100
Restated Fund Balance - Beg of Year	100	CD8022	100
ADD - REVENUES AND OTHER SOURCES			164,800
DEDUCT - EXPENDITURES AND OTHER USES			164,800
Fund Balance - End of Year	100	CD8029	100

COUNTY OF Columbia
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	108,763	CM200	136,099
Petty Cash	250	CM210	250
TOTAL Cash	109,013		136,349
Accounts Receivable		CM380	
TOTAL Other Receivables (net)	0		0
Due From Other Funds		CM391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	109,013		136,349

COUNTY OF Columbia
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	7,565	CM600	1,504
TOTAL Accounts Payable	7,565		1,504
Due To Other Funds	1,077	CM630	1,078
TOTAL Due To Other Funds	1,077		1,078
TOTAL Liabilities	8,642		2,582
Fund Balance			
Assigned Unappropriated Fund Balance	100,371	CM915	133,767
TOTAL Assigned Fund Balance	100,371		133,767
TOTAL Fund Balance	100,371		133,767
TOTAL Liabilities, Deferred Inflows And Fund Balance	109,013		136,349

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	85	CM2401	86
TOTAL Use of Money And Property	85		86
Gifts And Donations	14,889	CM2705	43,245
TOTAL Miscellaneous Local Sources	14,889		43,245
TOTAL Revenues	14,974		43,331
TOTAL Revenues	14,974		43,331

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Other Public Safety-Contr Expend Additional Description FIREFIGHTERS RECRUIT & RETENT	6,308	CM39894	367
TOTAL Other Public Safety-Contr Expend	6,308		367
TOTAL Public Safety	6,308		367
Other Health-Contr Expend Additional Description COVID 19 PPE	6,828	CM49894	2,285
TOTAL Other Health-Contr Expend	6,828		2,285
TOTAL Health	6,828		2,285
Other Economic And Development-Contr Expen Additional Description PFC DWYER- VETERANS		CM69894	1,525
TOTAL Other Economic And Development-Contr Expen	0		1,525
TOTAL Economic Assistance And Opportunity	0		1,525
Other Culture And Recreation-Pers Serv Additional Description OFA - SENIOR STARS	5,178	CM79891	5,758
TOTAL Other Culture And Recreation-Pers Serv	5,178		5,758
TOTAL Culture And Recreation	5,178		5,758
TOTAL Expenditures	18,314		9,935
TOTAL Expenditures	18,314		9,935

COUNTY OF Columbia
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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	103,711	CM8021	100,371
Restated Fund Balance - Beg of Year	103,711	CM8022	100,371
ADD - REVENUES AND OTHER SOURCES	14,974		43,331
DEDUCT - EXPENDITURES AND OTHER USES	18,314		9,935
Fund Balance - End of Year	100,371	CM8029	133,767

COUNTY OF Columbia
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(D) COUNTY ROAD

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	3,546,560	D200	3,212,886
Petty Cash	200	D210	200
TOTAL Cash	3,546,760		3,213,086
Accounts Receivable	892	D380	3,180
TOTAL Other Receivables (net)	892		3,180
Due From State And Federal Government	998,844	D410	341,829
TOTAL State And Federal Aid Receivables	998,844		341,829
Due From Other Funds		D391	103,043
TOTAL Due From Other Funds	0		103,043
Prepaid Expenses	139,535	D480	128,159
TOTAL Prepaid Expenses	139,535		128,159
TOTAL Assets	4,686,031		3,789,297

COUNTY OF Columbia
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(D) COUNTY ROAD

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	794,223	D600	334,270
TOTAL Accounts Payable	794,223		334,270
Accrued Liabilities		D601	216,702
TOTAL Accrued Liabilities	0		216,702
Overpayments & Clearing Account		D690	-20
TOTAL Other Liabilities	0		-20
Due To Other Funds	755,467	D630	834,396
TOTAL Due To Other Funds	755,467		834,396
Due To Employees' Retirement System		D637	
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	1,549,690		1,385,348
Fund Balance			
Not in Spendable Form	139,535	D806	128,159
TOTAL Nonspendable Fund Balance	139,535		128,159
Assigned Appropriated Fund Balance	850,000	D914	1,000,000
Assigned Unappropriated Fund Balance	2,146,806	D915	1,275,790
TOTAL Assigned Fund Balance	2,996,806		2,275,790
TOTAL Fund Balance	3,136,341		2,403,949
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,686,031		3,789,297

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(D) COUNTY ROAD

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	9,991,582	D1001	10,164,662
TOTAL Real Property Taxes	9,991,582		10,164,662
Misc Revenue, Other Govts	438	D2389	
TOTAL Intergovernmental Charges	438		0
Interest And Earnings	1,504	D2401	1,189
Rental of Equipment		D2414	2,285
TOTAL Use of Money And Property	1,504		3,474
Insurance Recoveries	3,098	D2680	5,357
TOTAL Sale of Property And Compensation For Loss	3,098		5,357
Unclassified (specify)	7,317	D2770	10,574
TOTAL Miscellaneous Local Sources	7,317		10,574
St Aid, Consolidated Highway Aid	4,262,818	D3501	3,400,512
TOTAL State Aid	4,262,818		3,400,512
Federal Aid - Other	31,397	D4089	
TOTAL Federal Aid	31,397		0
TOTAL Revenues	14,298,154		13,584,579
TOTAL Revenues	14,298,154		13,584,579

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(D) COUNTY ROAD

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Street Admin, Pers Serv	101,949	D50101	109,113
Street Admin, Contr Expend	136,174	D50104	120,260
TOTAL Street Admin	238,123		229,373
Engineering, Pers Serv	168,410	D50201	262,890
Engineering, Contr Expend	2,064	D50204	8,292
TOTAL Engineering	170,474		271,182
Maint of Streets, Pers Serv	2,811,253	D51101	3,102,962
Maint of Streets, Contr Expend	1,794,513	D51104	1,825,812
TOTAL Maint of Streets	4,605,766		4,928,774
Perm Improve Highway, Equip & Cap Outlay	3,485,651	D51122	2,972,501
TOTAL Perm Improve Highway	3,485,651		2,972,501
Snow Removal, Pers Serv	337,366	D51421	395,780
Snow Removal, Contr Expend	866,620	D51424	912,643
TOTAL Snow Removal	1,203,986		1,308,423
Snow Removal State,pers Serv	-46	D51441	
TOTAL Snow Removal State	-46		0
TOTAL Transportation	9,703,954		9,710,253
State Retirement, Empl Bnfts	561,142	D90108	524,011
Social Security , Empl Bnfts	251,496	D90308	285,070
Worker's Compensation, Empl Bnfts	152,929	D90408	143,022
Hospital & Medical (dental) Ins, Empl Bnft	1,400,029	D90608	1,513,093
TOTAL Employee Benefits	2,365,596		2,465,196
Debt Principal, Serial Bonds	1,060,419	D97106	1,399,240
TOTAL Debt Principal	1,060,419		1,399,240
Debt Interest, Serial Bonds	532,235	D97107	742,282
TOTAL Debt Interest	532,235		742,282
TOTAL Expenditures	13,662,204		14,316,971
TOTAL Expenditures	13,662,204		14,316,971

COUNTY OF Columbia
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(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,500,391	D8021	3,136,341
Restated Fund Balance - Beg of Year	2,500,391	D8022	3,136,341
ADD - REVENUES AND OTHER SOURCES	14,298,154		13,584,579
DEDUCT - EXPENDITURES AND OTHER USES	13,662,204		14,316,971
Fund Balance - End of Year	3,136,341	D8029	2,403,949

COUNTY OF Columbia
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(D) COUNTY ROAD

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	10,164,662	D1049N	10,999,917
Est Rev - Departmental Income	1,500	D1299N	6,500
Est Rev - Miscellaneous Local Sources	2,000	D2799N	55,000
Est Rev - State Aid	2,222,639	D3099N	2,222,639
TOTAL Estimated Revenues	12,390,801		13,284,056
Appropriated Fund Balance	850,000	D599N	1,000,000
TOTAL Estimated Other Sources	850,000		1,000,000
TOTAL Estimated Revenues	13,240,801		14,284,056

COUNTY OF Columbia
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(D) COUNTY ROAD

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	9,442,367	D5999N	9,790,217
App - Employee Benefits	2,160,498	D9199N	2,462,485
App - Debt Service	1,590,436	D9899N	2,031,354
TOTAL Appropriations	13,193,301		14,284,056
App - Interfund Transfer	47,500	D9999N	
TOTAL Other Uses	47,500		0
TOTAL Appropriations	13,240,801		14,284,056

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash		DM200	22,584
TOTAL Cash	0		22,584
Accounts Receivable	239,365	DM380	324,739
TOTAL Other Receivables (net)	239,365		324,739
Due From Other Funds	1,848	DM391	6,109
TOTAL Due From Other Funds	1,848		6,109
Prepaid Expenses	23,587	DM480	25,474
TOTAL Prepaid Expenses	23,587		25,474
TOTAL Assets	264,800		378,906

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	183,908	DM600	121,735
TOTAL Accounts Payable	183,908		121,735
Accrued Liabilities		DM601	33,316
TOTAL Accrued Liabilities	0		33,316
Due To Other Funds	463	DM630	389,078
TOTAL Due To Other Funds	463		389,078
TOTAL Liabilities	184,371		544,129
Fund Balance			
Not in Spendable Form	23,587	DM806	25,474
TOTAL Nonspendable Fund Balance	23,587		25,474
Assigned Unappropriated Fund Balance	56,842	DM915	55,877
TOTAL Assigned Fund Balance	56,842		55,877
Unassigned Fund Balance		DM917	-246,574
TOTAL Unassigned Fund Balance	0		-246,574
TOTAL Fund Balance	80,429		-165,223
TOTAL Liabilities, Deferred Inflows And Fund Balance	264,800		378,906

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	259,432	DM1001	342,145
TOTAL Real Property Taxes	259,432		342,145
Interest And Earnings	134	DM2401	90
Rental of Equipment	1,599,235	DM2414	1,660,757
TOTAL Use of Money And Property	1,599,369		1,660,847
Sales of Equipment	20,482	DM2665	6,452
Insurance Recoveries	37,642	DM2680	10,096
TOTAL Sale of Property And Compensation For Loss	58,124		16,548
Interfund Revenues	600,262	DM2801	1,000,309
TOTAL Interfund Revenues	600,262		1,000,309
Fed Aid, Emergency Disaster Assistance	7,343	DM4960	250,000
TOTAL Federal Aid	7,343		250,000
TOTAL Revenues	2,524,530		3,269,849
TOTAL Revenues	2,524,530		3,269,849

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Machinery, Pers Serv	634,246	DM51301	669,116
Machinery, Equip & Cap Outlay		DM51302	336,582
Machinery, Contr Expend	1,449,654	DM51304	2,070,484
TOTAL Machinery	2,083,900		3,076,182
TOTAL Transportation	2,083,900		3,076,182
State Retirement, Empl Bnfts	93,948	DM90108	100,009
Social Security, Empl Bnfts	46,882	DM90308	49,548
Worker's Compensation, Empl Bnfts	26,554	DM90408	24,176
Hospital & Medical (dental) Ins, Empl Bnft	231,040	DM90608	224,458
TOTAL Employee Benefits	398,424		398,191
Debt Principal, Serial Bonds	33,127	DM97106	33,803
TOTAL Debt Principal	33,127		33,803
Debt Interest, Serial Bonds	16,225	DM97107	7,325
TOTAL Debt Interest	16,225		7,325
TOTAL Expenditures	2,531,676		3,515,501
TOTAL Expenditures	2,531,676		3,515,501

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(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	87,575	DM8021	80,429
Restated Fund Balance - Beg of Year	87,575	DM8022	80,429
ADD - REVENUES AND OTHER SOURCES	2,524,530		3,269,849
DEDUCT - EXPENDITURES AND OTHER USES	2,531,676		3,515,501
Fund Balance - End of Year	80,429	DM8029	-165,223

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	342,145	DM1049N	442,145
Est Rev - Use of Money And Property	1,930,700	DM2499N	1,930,350
Est Rev - Sale of Prop And Comp For Loss	30,000	DM2699N	30,000
Est Rev - Interfund Revenues	600,000	DM2801N	750,000
Est Rev - Federal Aid	250,000	DM4099N	
TOTAL Estimated Revenues	3,152,845		3,152,495
TOTAL Estimated Revenues	3,152,845		3,152,495

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	2,747,159	DM5999N	2,708,886
App - Employee Benefits	356,704	DM9199N	394,684
App - Debt Service	48,982	DM9899N	48,925
TOTAL Appropriations	3,152,845		3,152,495
TOTAL Appropriations	3,152,845		3,152,495

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(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2021	EdpCode	2022
Assets			
Cash	51,465	EL200	45,547
Petty Cash	150	EL210	150
Cash From Obligations	2,795	EL220	2,795
TOTAL Cash	54,410		48,492
Accounts Receivable	74,495	EL380	62,678
TOTAL Other Receivables (net)	74,495		62,678
Due From State And Federal Government	17,012	EL410	18,768
TOTAL State And Federal Aid Receivables	17,012		18,768
Due From Other Funds		EL391	35,017
TOTAL Due From Other Funds	0		35,017
Prepaid Expenses		EL480	
TOTAL Prepaid Expenses	0		0
Land	751,170	EL101	751,170
Buildings	1,208,623	EL102	1,613,859
Machinery And Equipment	1,038,325	EL104	1,424,445
Construction Work In Progress	347,532	EL105	1,109,243
Other Capital Assets	849,142	EL107	902,959
Net Pension Asset - Proportionate Share		EL108	431,203
Accum Depr, Machinery & Equip	-1,923,504	EL114	-2,140,037
TOTAL Fixed Assets (net)	2,271,288		4,092,842
Deferred Outflow of Resources	260,243	EL495	273,081
Deferred Outflows of Resources - Pensions	1,079,117	EL496	950,396
TOTAL Deferred Outflows of Resources	1,339,360		1,223,477
TOTAL Assets	3,756,565		5,481,274

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(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2021	EdpCode	2022
Accounts Payable	277,262	EL600	256,499
TOTAL Accounts Payable	277,262		256,499
Accrued Liabilities		EL601	62,397
TOTAL Accrued Liabilities	0		62,397
Net Pension Liability -Proportionate Share	4,562	EL638	
Total OPEB Liability	2,011,530	EL683	2,209,608
Compensated Absences	99,600	EL687	99,550
TOTAL Other Liabilities	2,115,692		2,309,158
Due To Other Funds	891,441	EL630	2,558,168
TOTAL Due To Other Funds	891,441		2,558,168
Bonds Payable	881,460	EL628	824,037
Bond Interest And Matured Bonds Payable	32,633	EL629	30,170
TOTAL Bond And Long Term Liabilities	914,093		854,207
TOTAL Liabilities	4,198,488		6,040,429
Deferred Inflows of Resources			
Deferred Inflow of Resources	97,342	EL691	75,798
Deferred Inflows of Resources - Pensions	1,368,772	EL697	1,558,365
TOTAL Deferred Inflows of Resources	1,466,114		1,634,163
TOTAL Deferred Inflows of Resources	1,466,114		1,634,163
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	1,357,195	EL920	2,807,431
Net Assets-Restricted For Capital Projects		EL921	109,870
Net Assets-Unrestricted (deficit)	-3,265,232	EL924	-5,110,619
TOTAL Net Position	-1,908,037		-2,193,318
TOTAL Fund Balance	-1,908,037		-2,193,318
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,756,565		5,481,274

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(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Refuse & Garbage Charges	2,749,543	EL2130	2,566,810
TOTAL Charges For Services Within Locality	2,749,543		2,566,810
Interest And Earnings	71	EL2401	203
TOTAL Use of Money And Property	71		203
Refunds of Prior Year's Expenditures	256	EL2701	
Unclassified (specify)	57,068	EL2770	41,062
TOTAL Other	57,324		41,062
St Aid - Other Home And Community Service	31,345	EL3989	18,768
TOTAL State Aid	31,345		18,768
Fed Aid Other Home and Community Services	35,292	EL4989	
TOTAL Federal Aid	35,292		0
TOTAL Revenues	2,873,575		2,626,843
Real Property Taxes	488,583	EL1001	1,255,728
TOTAL Real Property Taxes	488,583		1,255,728
TOTAL Taxes	488,583		1,255,728
TOTAL Revenues	3,362,158		3,882,571

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(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2021	EdpCode	2022
Expenses			
Refuse & Garbage, Pers Serv	1,168,091	EL81601	1,254,830
TOTAL Refuse & Garbage	1,168,091		1,254,830
TOTAL Personal Services	1,168,091		1,254,830
Depreciation	181,107	EL19944	216,533
TOTAL Depreciation	181,107		216,533
Refuse & Garbage, Contr Expend	1,812,995	EL81604	2,039,445
TOTAL Refuse & Garbage	1,812,995		2,039,445
TOTAL Contractual Expenses	1,994,102		2,255,978
Refuse & Garbage, Empl Bnfts	484,443	EL81608	639,885
TOTAL Refuse & Garbage	484,443		639,885
TOTAL Employee Benefits	484,443		639,885
Debt Interest, Serial Bonds	26,059	EL97107	21,864
TOTAL Interest Expense	26,059		21,864
TOTAL Expenses	3,672,695		4,172,557
TOTAL Expenses	3,672,695		4,172,557

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(EL) ENTERPRISE REFUSE/GARBAGE

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Net Position - Beginning of Year	-1,597,500	EL8021	-1,908,037
Prior Period Adj -Increase In Net Position		EL8012	4,705
Restated Net Position - Beg of Year	-1,597,500	EL8022	-1,903,332
ADD - REVENUES AND OTHER SOURCES	3,362,158		3,882,571
DEDUCT - EXPENDITURES AND OTHER USES	3,672,695		4,172,557
Net Position - End of Year	-1,908,037	EL8029	-2,193,318

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(EL) ENTERPRISE REFUSE/GARBAGE

Cash Flow

Code Description	2021	EdpCode	2022
Cash Rec'd From Providing Svcs	2,753,458	EL7111	2,578,627
Cash Payments Contr Exp	-1,453,327	EL7112	-366,101
Cash Payments Pers Svcs & Bnfts	-1,868,383	EL7113	-1,848,520
Other Operating Rev	23,566	EL7114	-4,852
TOTAL Depreciation	-544,686		359,154
Real Property Taxes	488,583	EL7121	1,255,728
Proceeds of Debt (non-Capital)		EL7124	
Interest Expenses (non-Capital)	71	EL7126	203
TOTAL Capital Outlay	488,654		1,255,931
Principal Payments Debt (capital)	-55,617	EL7132	-59,885
Payments To Contractors	-198,496	EL7136	-1,606,884
Proceeds From Sale of Assets	57,324	EL7138	41,062
TOTAL Cash	-196,789		-1,625,707
Net Inc(dec) In Cash&cash Equiv	-252,821	EL7161	-5,918
Cash&cash Equiv Beg of Year	307,231	EL7171	54,410
	54,410		48,492
Operating Income (loss)	-856,515	EL7181	-1,586,979
Depreciation	181,107	EL7182	216,533
Inc/dec In Assets-Other Than Cash	-469,462	EL7183	1,388,848
Inc/dec In Liabilities Other Than Cash	600,184	EL7184	340,752
TOTAL Reconciliation of Operating Income To Cash	-544,686		359,154

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2021	EdpCode	2022
Assets			
Cash	66,127	ES200	136,231
Cash From Obligations		ES220	519,804
TOTAL Cash	66,127		656,035
Accounts Receivable	48,514	ES380	84,014
TOTAL Other Receivables (net)	48,514		84,014
Due From State And Federal Government	1,339,655	ES410	119,933
TOTAL State And Federal Aid Receivables	1,339,655		119,933
Due From Other Funds		ES391	3,027
TOTAL Due From Other Funds	0		3,027
Prepaid Expenses		ES480	
TOTAL Prepaid Expenses	0		0
Construction Work In Progress	5,223,038	ES105	5,750,511
TOTAL Fixed Assets (net)	5,223,038		5,750,511
Miscellaneous Current Assets		ES489	
TOTAL Other	0		0
Deferred Outflows of Resources - Pensions	39,535	ES496	
TOTAL Deferred Outflows of Resources	39,535		0
TOTAL Assets	6,716,869		6,613,520

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2021	EdpCode	2022
Accounts Payable	134,291	ES600	32,387
TOTAL Accounts Payable	134,291		32,387
Accrued Liabilities	1,409	ES601	14,006
TOTAL Accrued Liabilities	1,409		14,006
Bond Anticipation Notes Payable		ES626	
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	167	ES638	
TOTAL Other Liabilities	167		0
Due To Other Funds	12,193	ES630	412,158
TOTAL Due To Other Funds	12,193		412,158
Bonds Payable		ES628	3,666,338
TOTAL Bond And Long Term Liabilities	0		3,666,338
TOTAL Liabilities	148,060		4,124,889
Deferred Inflows of Resources			
Deferred Inflows of Resources - Pensions	50,146	ES697	
TOTAL Deferred Inflows of Resources	50,146		0
TOTAL Deferred Inflows of Resources	50,146		0
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	5,223,038	ES920	2,603,997
Net Assets-Unrestricted (deficit)	1,295,625	ES924	-115,346
TOTAL Net Position	6,518,663		2,488,651
TOTAL Fund Balance	6,518,663		2,488,651
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,716,869		6,613,540

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Sewer Rents	214,771	ES2120	305,186
TOTAL Charges For Services Within Locality	214,771		305,186
Interest And Earnings	466	ES2401	495
TOTAL Use of Money And Property	466		495
St Aid, Oper & Main of Sewer	6,476,392	ES3901	-52,965
TOTAL State Aid	6,476,392		-52,965
Fed Aid Other Home and Community Services	897	ES4989	
TOTAL Federal Aid	897		0
TOTAL Revenues	6,692,526		252,716
TOTAL Revenues	6,692,526		252,716

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenses			
Sewage Treatment And Disposal-Pers Serv	39,390	ES81301	8,400
TOTAL Sewage Treatment And Disposal-Pers Serv	39,390		8,400
TOTAL Personal Services	39,390		8,400
Sanitary Sewers, Contr Expend	2,642	ES81204	3,908
TOTAL Sanitary Sewers	2,642		3,908
Sewage Treatment And Disposal-Contr Expend	66,054	ES81304	34,759
TOTAL Sewage Treatment And Disposal-Contr Expend	66,054		34,759
TOTAL Contractual Expenses	68,696		38,667
Storm Sewers-Empl Bnfts	2,011	ES81408	-10,137
TOTAL Storm Sewers-Empl Bnfts	2,011		-10,137
TOTAL Employee Benefits	2,011		-10,137
Debt Interest, Bond Anticipation Notes		ES97307	44,052
TOTAL Interest Expense	0		44,052
TOTAL Expenses	110,097		80,982
TOTAL Expenses	110,097		80,982

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(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Net Position - Beginning of Year	-63,766	ES8021	6,518,663
Prior Period Adj -Decrease In Net Position		ES8015	4,201,766
Restated Net Position - Beg of Year	-63,766	ES8022	2,316,897
ADD - REVENUES AND OTHER SOURCES	6,692,526		252,716
DEDUCT - EXPENDITURES AND OTHER USES	110,097		80,982
Net Position - End of Year	6,518,663	ES8029	2,488,631

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(ES) ENTERPRISE SEWER

Cash Flow

Code Description	2021	EdpCode	2022
Cash Rec'd From Providing Svcs	219,608	ES7111	269,687
Cash Payments Contr Exp	-718,151	ES7112	1,378,341
Cash Payments Pers Svcs & Bnfts	-54,930	ES7113	-10,683
Other Operating Rev	5,137,636	ES7114	459,737
TOTAL Depreciation	4,584,163		2,097,082
Interest Expenses (non-Capital)	466	ES7126	496
TOTAL Capital Outlay	466		496
Principal Payments Debt (capital)		ES7132	-1,500,000
Payments To Contractors	-4,586,536	ES7136	-527,473
Capital Grants Rec'd From Oth Govts		ES7137	
TOTAL Cash	-4,586,536		-2,027,473
Net Inc(dec) In Cash&cash Equiv	-1,907	ES7161	70,104
Cash&cash Equiv Beg of Year	68,034	ES7171	66,127
	66,127		136,231
Operating Income (loss)	6,581,963	ES7181	726,351
Inc/dec In Assets-Other Than Cash	-1,348,568	ES7183	1,126,010
Inc/dec In Liabilities Other Than Cash	-649,232	ES7184	244,721
TOTAL Reconciliation of Operating Income To Cash	4,584,163		2,097,082

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2021	EdpCode	2022
Assets			
Cash	159,383	EW200	141,737
TOTAL Cash	159,383		141,737
Accounts Receivable	24,216	EW380	36,947
TOTAL Other Receivables (net)	24,216		36,947
Due From Other Funds	214,468	EW391	214,492
TOTAL Due From Other Funds	214,468		214,492
TOTAL Assets	398,067		393,176

COUNTY OF Columbia
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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2021	EdpCode	2022
Accounts Payable	15,889	EW600	11,949
TOTAL Accounts Payable	15,889		11,949
TOTAL Liabilities	15,889		11,949
Fund Balance			
Net Assets-Unrestricted (deficit)	382,178	EW924	381,227
TOTAL Net Position	382,178		381,227
TOTAL Fund Balance	382,178		381,227
TOTAL Liabilities, Deferred Inflows And Fund Balance	398,067		393,176

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Water Service Charges	115,274	EW2144	126,413
TOTAL Charges For Services Within Locality	115,274		126,413
Interest And Earnings	125	EW2401	116
TOTAL Use of Money And Property	125		116
TOTAL Revenues	115,399		126,529
TOTAL Revenues	115,399		126,529

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenses			
Source Supply Pwr & Pump Contr Expend	98,473	EW83204	112,227
TOTAL Source Supply Pwr & Pump Contr Expend	98,473		112,227
Transportation And Distribution-Contr Expe	7,922	EW83404	15,253
TOTAL Transportation And Distribution-Contr Expe	7,922		15,253
TOTAL Contractual Expenses	106,395		127,480
TOTAL Expenses	106,395		127,480
TOTAL Expenses	106,395		127,480

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(EW) ENTERPRISE WATER

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Net Position - Beginning of Year	373,174	EW8021	382,178
Restated Net Position - Beg of Year	373,174	EW8022	382,178
ADD - REVENUES AND OTHER SOURCES	115,399		126,529
DEDUCT - EXPENDITURES AND OTHER USES	106,395		127,480
Net Position - End of Year	382,178	EW8029	381,227

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(EW) ENTERPRISE WATER

Cash Flow

Code Description	2021	EdpCode	2022
Cash Rec'd From Providing Svcs	119,576	EW7111	113,682
Cash Payments Contr Exp	-114,850	EW7112	-131,444
TOTAL Depreciation	4,726		-17,762
Interest Expenses (non-Capital)	125	EW7126	116
TOTAL Capital Outlay	125		116
Net Inc(dec) In Cash&cash Equiv	4,851	EW7161	-17,646
Cash&cash Equiv Beg of Year	154,532	EW7171	159,383
	159,383		141,737
Operating Income (loss)	8,879	EW7181	-1,067
Inc/dec In Assets-Other Than Cash	4,302	EW7183	-12,731
Inc/dec In Liabilities Other Than Cash	-8,455	EW7184	-3,964
TOTAL Reconciliation of Operating Income To Cash	4,726		-17,762

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	4,677,262	H201	
TOTAL Cash	4,677,262		0
Accounts Receivable	4,037	H380	
TOTAL Other Receivables (net)	4,037		0
Due From State And Federal Government	920,775	H410	1,384,759
TOTAL State And Federal Aid Receivables	920,775		1,384,759
Due From Other Funds	56,694	H391	1,566,678
TOTAL Due From Other Funds	56,694		1,566,678
Cash In Time Deposits Special Reserves		H231	5,992,979
TOTAL Restricted Assets	0		5,992,979
Miscellaneous Current Assets		H489	9,200
TOTAL Other	0		9,200
TOTAL Assets	5,658,768		8,953,616

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	1,229,404	H600	2,223,757
TOTAL Accounts Payable	1,229,404		2,223,757
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
TOTAL Liabilities	1,229,404		2,223,757
Fund Balance			
Other Restricted Fund Balance	4,429,364	H899	6,729,860
TOTAL Restricted Fund Balance	4,429,364		6,729,860
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	4,429,364		6,729,860
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,658,768		8,953,617

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	2,069	H2401	3,229
TOTAL Use of Money And Property	2,069		3,229
Premium & Accrued Interest On Obligations	841,678	H2710	
TOTAL Miscellaneous Local Sources	841,678		0
St Aid, Public Safety-Cap Proj	484,278	H3397	89,250
St Aid, Other Transportation	278,418	H3589	578,627
TOTAL State Aid	762,696		667,877
Fed Aid Other Transportation	383,478	H4589	453,400
Fed Aid, Transp Cap Proj	75,238	H4597	1,031,405
TOTAL Federal Aid	458,716		1,484,805
TOTAL Revenues	2,065,159		2,155,911
Interfund Transfers		H5031	6,000,000
TOTAL Interfund Transfers	0		6,000,000
Serial Bonds	8,505,000	H5710	3,666,338
TOTAL Proceeds of Obligations	8,505,000		3,666,338
TOTAL Other Sources	8,505,000		9,666,338
TOTAL Revenues	10,570,159		11,822,249

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Operation of Plant, Equip & Cap Outlay		H16202	12,237
TOTAL Operation of Plant	0		12,237
Other General Govt Support, Equip&Cap Out	20,750	H19892	
TOTAL Other General Govt Support	20,750		0
General Govt, Equip & Cap Outlay Additional Description BOE, FACILITIES, OFA		H19972	1,988,635
TOTAL General Govt	0		1,988,635
TOTAL General Government Support	20,750		2,000,872
Comm College -Capital Projects	483,008	H24972	14,420
TOTAL Comm College -Capital Projects	483,008		14,420
TOTAL Education	483,008		14,420
Public Safety Comm Sys, Equip & Cap Outlay	513,428	H30202	75,350
TOTAL Public Safety Comm Sys	513,428		75,350
Fire, Equip & Cap Outlay	278,020	H34102	32,154
TOTAL Fire	278,020		32,154
TOTAL Public Safety	791,448		107,504
Maint of Streets, Equip & Cap Outlay	80,595	H51102	59,317
TOTAL Maint of Streets	80,595		59,317
Perm Improve Highway, Equip & Cap Outlay	1,595,620	H51122	1,164,990
TOTAL Perm Improve Highway	1,595,620		1,164,990
Maint of Bridges, Equip & Cap Outlay	391,047	H51202	1,476,747
TOTAL Maint of Bridges	391,047		1,476,747
Airport, Equip & Cap Outlay	660,323	H56102	1,082,739
TOTAL Airport	660,323		1,082,739
TOTAL Transportation	2,727,585		3,783,793
Sewage Treat Disp, Equip & Cap Outlay		H81302	3,666,338
TOTAL Sewage Treat Disp	0		3,666,338
TOTAL Home And Community Services	0		3,666,338
TOTAL Expenditures	4,022,791		9,572,927
TOTAL Expenditures	4,022,791		9,572,927

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1,987,698	H8021	4,429,364
Prior Period Adj -Increase In Fund Balance		H8012	51,175
Prior Period Adj -Decrease In Fund Balance	130,306	H8015	
Restated Fund Balance - Beg of Year	-2,118,004	H8022	4,480,539
ADD - REVENUES AND OTHER SOURCES	10,570,159		11,822,249
DEDUCT - EXPENDITURES AND OTHER USES	4,022,791		9,572,927
Fund Balance - End of Year	4,429,364	H8029	6,729,861

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
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	9,296,942	K104	10,073,873
Construction Work In Progress	13,831,319	K105	15,838,523
Infrastructure	57,788,747	K106	70,482,173
Other Capital Assets	13,633,979	K107	14,232,362
Net Pension Asset - Proportionate Share		K108	12,571,691
Accum Deprec, Other Capital Assets	-52,595,790	K117	-56,421,470
TOTAL Fixed Assets (net)	74,832,762		99,654,717
TOTAL Assets	74,832,762		99,654,717

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities			
Total Non-Current Govt Assets	74,832,762	K159	99,654,717
TOTAL Investments in Non-Current Government Assets	74,832,762		99,654,717
TOTAL Fund Balance	74,832,762		99,654,717
TOTAL	74,832,762		99,654,717

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2022

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	4,279,909	S200	5,981,627
TOTAL Cash	4,279,909		5,981,627
Accounts Receivable	4,801,913	S380	618,569
TOTAL Other Receivables (net)	4,801,913		618,569
Due From Other Funds	26,027	S391	50,009
TOTAL Due From Other Funds	26,027		50,009
Due From Other Governments	2,426,743	S440	
TOTAL Due From Other Governments	2,426,743		0
Cash Special Reserves	192,817	S230	
TOTAL Restricted Assets	192,817		0
TOTAL Assets	11,727,409		6,650,205

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2022

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	5,448	S600	131,141
TOTAL Accounts Payable	5,448		131,141
Accrued Liabilities	11,529,144	S601	5,308,000
TOTAL Accrued Liabilities	11,529,144		5,308,000
Due To Other Funds		S630	5,327
TOTAL Due To Other Funds	0		5,327
TOTAL Liabilities	11,534,592		5,444,468
Deferred Inflows of Resources			
Deferred Inflow of Resources		S691	1,205,737
TOTAL Deferred Inflows of Resources	0		1,205,737
TOTAL Deferred Inflows of Resources	0		1,205,737
Fund Balance			
Workers' Compensation Reserve	192,817	S814	
TOTAL Restricted Fund Balance	192,817		0
TOTAL Fund Balance	192,817		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,727,409		6,650,205

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2022

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Participants Assessments	2,537,737	S2222	2,281,616
TOTAL Intergovernmental Charges	2,537,737		2,281,616
Interest And Earnings	14,457	S2401	70,145
TOTAL Use of Money And Property	14,457		70,145
Refunds of Prior Year's Expenditures	8,680	S2701	608,791
Grants From Local Governments		S2706	34,744
Unclassified (specify)	35,225	S2770	25,875
TOTAL Miscellaneous Local Sources	43,905		669,410
TOTAL Revenues	2,596,099		3,021,171
TOTAL Revenues	2,596,099		3,021,171

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2022

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Self Insurance Admin, Pers Serv	7,395	S17101	7,440
Self Insurance Admin, Contr Expend	993,429	S17104	2,237,148
TOTAL Self Insurance Admin	1,000,824		2,244,588
Benefits And Awards, Contr Expend	1,400,371	S17204	643,159
TOTAL Benefits And Awards	1,400,371		643,159
Excess Or Catastrophe, Contr Expend		S17224	131,325
TOTAL Excess Or Catastrophe	0		131,325
TOTAL General Government Support	2,401,195		3,019,072
Social Security , Empl Bnfts	551	S90308	554
Hospital & Medical (dental) Ins, Empl Bnft	1,482	S90608	1,490
Other Employee Benefits (spec)	54	S90898	55
TOTAL Employee Benefits	2,087		2,099
TOTAL Expenditures	2,403,282		3,021,171
TOTAL Expenditures	2,403,282		3,021,171

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2022

(S) WORKERS COMPENSATION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		S8021	192,817
Prior Period Adj -Decrease In Fund Balance		S8015	192,817
Restated Fund Balance - Beg of Year		S8022	
ADD - REVENUES AND OTHER SOURCES	2,596,099		3,021,171
DEDUCT - EXPENDITURES AND OTHER USES	2,403,282		3,021,171
Fund Balance - End of Year	192,817	S8029	

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	551,668	TC200	514,760
Cash, Court & Trust	357,049	TC205	320,365
TOTAL Cash	908,717		835,125
Accounts Receivable	13,397	TC380	10,613
TOTAL Other Receivables (net)	13,397		10,613
Due From Other Funds		TC391	9,808
TOTAL Due From Other Funds	0		9,808
TOTAL Assets	922,114		855,546

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		TC600	335
TOTAL Accounts Payable	0		335
Bail Deposits	131,667	TC735	160,668
TOTAL Other Deposits	131,667		160,668
Other Liabilities (Specify)	-173	TC688	16,899
Group Insurance	74,460	TC720	21,242
Social Services Trust	359,111	TC753	330,517
Court and Trust Fund	357,049	TC761	320,365
TOTAL Other Liabilities	790,447		689,023
Due to Other Funds		TC630	5,520
TOTAL Due To Other Funds	0		5,520
TOTAL Liabilities	922,114		855,546
TOTAL Liabilities, Deferred Inflows And Fund Balance	922,114		855,546

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Restated Fund Balance - Beg of Year		TC8022	
Fund Balance - End of Year		TC8029	

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	171,954,101	W129	175,953,227
TOTAL Provision To Be Made In Future Budgets	171,954,101		175,953,227
TOTAL Assets	171,954,101		175,953,227

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	159,725	W638	
Total OPEB Liability	116,242,751	W683	124,121,554
Compensated Absences	3,743,668	W687	3,729,385
TOTAL Other Liabilities	120,146,144		127,850,939
Bonds Payable	50,003,540	W628	46,400,964
Bond Interest And Matured Bonds Payable	1,804,417	W629	1,701,324
TOTAL Bond And Long Term Liabilities	51,807,957		48,102,288
TOTAL Liabilities	171,954,101		175,953,227
TOTAL Liabilities	171,954,101		175,953,227

COUNTY OF Columbia
Statement of Indebtedness
For the Fiscal Year Ending 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
2022	BAN N	EFC BAN			05/24/2021	01/20/2022	1.00%			\$0	\$3,987,112	\$3,002,242	\$3,987,112		\$0
2022	BAN N	EFC BAN			01/10/2022	12/06/2022	1.00%		\$515,129	\$0	\$515,129		\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$515,129	\$0	\$4,502,242	\$3,002,242	\$3,987,112	\$0	\$0
2016	BOND N	bridges, paving, communication			02/02/2016	02/01/2031	2.00%		\$14,050,000	\$9,915,000	\$880,000	\$0	\$0		\$9,035,000
2014	BOND N	Courthouse			05/07/2014	05/17/2037	2.00%		\$9,805,000	\$7,590,000	\$360,000	\$0	\$0		\$7,230,000
2017	BOND N	coll imp, jail sec sys, kronos			05/05/2017	05/05/2024	2.00%		\$1,165,000	\$515,000	\$170,000	\$0	\$0		\$345,000
2019	BOND N	D0 equip, phone sys, EL equip			01/30/2019	01/30/2030	2.50%		\$2,107,400	\$1,770,000	\$175,000	\$0	\$0		\$1,595,000
2021	BOND N	General and Roads			12/09/2021	12/01/2037	3.50%	Y	\$8,505,000	\$8,505,000	\$390,000	\$0	\$0		\$8,115,000
2019	BOND N	rd\$bridg, commerce park, cgcc			06/25/2019	06/25/2041	4.00%		\$8,375,000	\$7,890,000	\$260,000	\$0	\$0		\$7,630,000
2016	BOND N	Public Improvement			12/09/2016	02/01/2033	3.125%		\$8,875,000	\$7,020,000	\$500,000	\$0	\$0		\$6,520,000
2013	BOND N	Refunding Bonds			05/15/2013	05/15/2025	2.00%		\$4,895,000	\$1,375,000	\$345,000	\$0	\$0		\$1,030,000
2022	BOND N	EFC Bond			02/03/2022	03/01/2052	1.00%		\$3,666,338	\$0			\$0		\$3,666,338
2016	BOND N	2016 Refunding 2007 Bond			02/02/2016	02/01/2031	2.00%		\$3,440,000	\$1,255,000	\$385,000	\$0	\$0		\$870,000
2019	BOND N	rd&br,ELEQUIP,401RO			11/25/2019	11/25/2039	3.00%		\$5,415,000	\$5,050,000	\$195,000	\$0	\$0		\$4,855,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$3,666,338	\$50,885,000	\$3,660,000	\$0	\$0	\$0	\$50,891,338
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$4,181,467	\$50,885,000	\$8,162,242	\$3,002,242	\$3,987,112	\$0	\$50,891,338

COUNTY OF Columbia
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$8,550.00
Demand Deposits	9Z2011	\$42,508,002.41
Time Deposits	9Z2021	
Total		\$42,516,552.41
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$750,000.00
 INVESTMENTS:		
- 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 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4964	\$40,076	\$0	\$0	\$40,076
****-0001	\$8	\$0	\$0	\$8
****-0003	\$7	\$0	\$0	\$7
****-0242	\$11,264	\$0	\$0	\$11,264
****-1352	\$1,135,478	\$0	\$1,059,933	\$75,545
****-1360	\$3,212,886	\$0	\$0	\$3,212,886
****-1386	\$141,737	\$0	\$0	\$141,737
****-1394	\$111,825	\$0	\$0	\$111,825
****-1401	\$146,408	\$0	\$68,137	\$78,271
****-1419	\$259,688	\$0	\$16,022	\$243,666
****-1427	\$22,509	\$0	\$0	\$22,509
****-1435	\$38,527	\$526,080	\$0	\$564,607
****-1443	\$325,970	\$0	\$0	\$325,970
****-1469	\$385,597	\$0	\$0	\$385,597
****-1477	\$137,795	\$0	\$0	\$137,795
****-1485	\$238	\$0	\$0	\$238
****-2013	\$242,787	\$0	\$0	\$242,787
****-2631	\$379,388	\$0	\$0	\$379,388
****-3439	\$40,462	\$0	\$0	\$40,462
****-3616	\$41,296	\$0	\$0	\$41,296
****-3878	\$502	\$0	\$0	\$502
****-3884	\$755	\$0	\$0	\$755
****-4003	\$5,269,552	\$0	\$0	\$5,269,552
****-6717	\$1,819,099	\$0	\$0	\$1,819,099
****-1451	\$76,650	\$0	\$0	\$76,650
****-4962	\$0	\$0	\$0	\$0
****-6011	\$1	\$0	\$731,057	(\$731,056)
****-9791	\$111,912	\$0	\$0	\$111,912
****-7167	\$210	\$0	\$0	\$210
****-5496	\$13,498,241	\$0	\$0	\$13,498,241

COUNTY OF Columbia
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4914	\$2,673	\$0	\$0	\$2,673
****-7255	\$346,055	\$5,649	\$0	\$351,704
****-6119	\$5,497	\$0	\$0	\$5,497
****-6194	\$123,117	\$0	\$0	\$123,117
****-6331	\$5,992,854	\$0	\$0	\$5,992,854
****-6353	\$22,369	\$0	\$0	\$22,369
****-6572	\$46	\$0	\$0	\$46
****-7175	\$100	\$0	\$0	\$100
****-7407	\$24,406	\$0	\$0	\$24,406
****-7415	\$211,745	\$0	\$0	\$211,745
****-8912	\$4,272	\$0	\$0	\$4,272
****-9244	\$38,204	\$0	\$0	\$38,204
****-9844	\$0	\$0	\$0	\$0
****-9981	\$600	\$0	\$0	\$600
****-C&T	\$320,365	\$0	\$0	\$320,365
****-4002	\$9,814,888	\$0	\$0	\$9,814,888

Total Adjusted Bank Balance	\$43,014,639
Petty Cash	\$8,550.00
Adjustments	\$4,618.18
Total Cash	9ZCASH * <u>\$43,027,807</u>
Total Cash Balance All Funds	9ZCASHB * \$43,027,806

* Must be equal

COUNTY OF Columbia
Local Government Questionnaire
For the Fiscal Year Ending 2022

	<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>Yes</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>No</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 2022

Total Full Time Employees:		606			
Total Part Time Employees:		154			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$5,407,145.85			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$3,207,866.86	606	154	
90408	Worker's Compensation Insurance	\$1,653,953.41			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$12,201,219.55	492	14	454
90708	Union Welfare Benefits	-\$432.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$22,469,753.67			
Computed Total From Financial Section (comparative purposes only)		\$22,468,111.00			

COUNTY OF Columbia
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$898,511		gallons	
Diesel Fuel	\$764,423		gallons	
Fuel Oil	\$25,401		gallons	
Natural Gas	\$98,638		cubic feet	
Electricity	\$596,603		kilowatt-hours	
Coal			tons	
Propane	\$65,360		gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, PJ Keeler, hereby certify that I am the Chief Fiscal Officer of the County of Columbia, and that the information provided in the annual financial report of the County of Columbia, for the fiscal year ended 12/31/2022, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the County of Columbia, and adopted by me as my signature for use in conjunction with the filing of the County of Columbia's annual financial report, I am evidencing my express intent to authenticate my certification of the County of Columbia's annual financial report for the fiscal year ended 12/31/2022 and filed by means of electronic data transmission.

Jim Breig/Cassey Wood
Name of Report Preparer if different than Chief Fiscal Officer

PJ Keeler
Name

(518) 828-8561
Telephone Number

Controller
Title

401 State Street, Hudson, NY 12534
Official Address

07/27/2023
Date of Certification

(518) 828-8561
Official Telephone Number

COUNTY OF Columbia
Financial Comments
For the Fiscal Year Ending 2022

(A) GENERAL

Account Code Comment

Account Code A454 Per County Comment
Account Code A2770 To properly record Opioid settlement
Account Code A806 To properly record due from not in spendable form
Account Code A200 To properly record restricted assets/fb
Account Code A230 To properly record restricted assets/fb
Account Code A691 To properly record ARPA
Account Code A455 Per County Comment
Account Code A917 To properly record Not in spendable form
Account Code A688 To properly record ARPA
Account Code A2735 To properly record Opioid settlement

Adjustment Reason

Account Code A8012 AUDITOR AJE S and duplicate DSS expenses & overstated AP

(S) WORKERS COMPENSATION

Adjustment Reason

Account Code S8015 Audit adjustment for expenditures in 2021

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H201 To properly record Restricted Assets/FB
Account Code H81302 To properly record Bond.
Account Code H5710 To properly record BOND
Account Code H231 To properly record Restricted Assets/FB

Adjustment Reason

Account Code H8012 Adjusting entries to AR in 2021 per audit

(EL) ENTERPRISE REFUSE/GARBAGE

Adjustment Reason

Account Code EL8012 asset aquisitions and audit adjustments
Account Code EL8015 Audit adjustment

(ES) ENTERPRISE SEWER

Account Code Comment

Account Code ES410 Per County
Account Code ES220 Per County
Account Code ES8140 Per County
Account Code ES601 Per County
Account Code ES626 Per County
Account Code ES628 Per County
Account Code ES920 Per County
Account Code ES3901 Per County
Account Code ES9730 Per County
Account Code ES924 Per County

Adjustment Reason

Account Code ES8015 BAN payable adjustment