

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 12/31/2020

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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (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
- (TA) AGENCY
- (TC) CUSTODIAL
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2019 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 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	5,545,705	A200	11,058,781
Cash In Time Deposits	2,035,674	A201	156,667
Petty Cash	8,052	A210	7,550
TOTAL Cash	7,589,431		11,222,998
Taxes Receivable, Overdue	6,712,207	A260	6,913,552
Returned School Taxes Receivable	5,648,300	A280	5,750,301
City School Taxes Receivable	1,216,548	A290	1,591,236
Property Acquired For Taxes	156,604	A330	152,304
Allowance For Uncollectible Taxes	-1,828,234	A342	-2,731,747
TOTAL Taxes Receivable (net)	11,905,425		11,675,646
Accounts Receivable	3,027,077	A380	1,565,431
Allowance For Receivables (Credit)	-27,922	A389	-13,703
TOTAL Other Receivables (net)	2,999,155		1,551,728
State And Federal, Social Services	7,420,271	A400	13,236,070
Due From State And Federal Government	5,523,307	A410	7,104,188
TOTAL State And Federal Aid Receivables	12,943,578		20,340,258
Due From Other Funds	1,519,484	A391	1,058,645
TOTAL Due From Other Funds	1,519,484		1,058,645
Towns & Cities	108,961	A430	92,058
Due From Other Governments	162,080	A440	30,581
TOTAL Due From Other Governments	271,041		122,639
Inventory Of Materials And Supplies	24,056	A445	26,606
TOTAL Inventories	24,056		26,606
Prepaid Expenses	1,560,078	A480	135,252
TOTAL Prepaid Expenses	1,560,078		135,252
Cash Special Reserves	76,592	A230	76,938
Cash In Time Deposits Special Reserves	3,058,891	A231	2,858,889
TOTAL Restricted Assets	3,135,483		2,935,827
TOTAL Assets	41,947,731		49,069,599

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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	5,295,324	A600	4,954,378
TOTAL Accounts Payable	5,295,324		4,954,378
Accrued Liabilities	3,756,015	A601	3,069,643
TOTAL Accrued Liabilities	3,756,015		3,069,643
Guaranty & Bid Deposits		A730	12,516
TOTAL Other Deposits	0		12,516
Group Insurance		A720	554,094
TOTAL Other Liabilities	0		554,094
Due To Other Funds	325,044	A630	31,669
TOTAL Due To Other Funds	325,044		31,669
Due To Other Governments	3,432,525	A631	4,401,056
Due To Employees' Retirement System		A637	3,905,464
Due To School Districts	6,732,971	A660	6,845,112
Due To City School Districts	772,746	A661	1,099,204
Mortgage Tax		A758	554,324
TOTAL Due To Other Governments	10,938,242		16,805,160
Consolidated Payroll		A710	4,100
TOTAL Payroll Liabilities	0		4,100
TOTAL Liabilities	20,314,625		25,431,560
Deferred Inflows of Resources			
Deferred Inflow of Resources	180,064	A691	3,630
Deferred Taxes	3,728,904	A694	3,060,590
TOTAL Deferred Inflows of Resources	3,908,968		3,064,220
TOTAL Deferred Inflows of Resources	3,908,968		3,064,220
Fund Balance			
Not in Spendable Form	2,913,434	A806	630,016
TOTAL Nonspendable Fund Balance	2,913,434		630,016
Unemployment Insurance Reserve	76,592	A815	76,938
Reserve For Tax Stabilization	2,840,674	A880	2,858,889
Other Restricted Fund Balance	218,217	A899	156,667
Additional Description DWI			
TOTAL Restricted Fund Balance	3,135,483		3,092,494
Committed Fund Balance	3,318,066	A913	
TOTAL Committed Fund Balance	3,318,066		0
Assigned Appropriated Fund Balance	1,968,000	A914	
Assigned Unappropriated Fund Balance	1,556,586	A915	1,622,629
TOTAL Assigned Fund Balance	3,524,586		1,622,629
Unassigned Fund Balance	4,832,569	A917	15,228,680
TOTAL Unassigned Fund Balance	4,832,569		15,228,680
TOTAL Fund Balance	17,724,138		20,573,819
TOTAL Liabilities, Deferred Inflows And Fund Balance	41,947,731		49,069,599

COUNTY OF Columbia
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	29,917,874	A1001	30,893,440
TOTAL Real Property Taxes	29,917,874		30,893,440
Gain From Sale of Tax Acq Property	1,021,111	A1051	45,286
Other Payments In Lieu of Taxes	234,590	A1081	119,202
Interest & Penalties On Real Prop Taxes	1,408,013	A1090	1,485,506
TOTAL Real Property Tax Items	2,663,714		1,649,994
Sales And Use Tax	44,447,757	A1110	45,798,284
Emergency Telephone System Surcharge	99,269	A1140	90,299
Other Non-Prop Tax	2,372,344	A1189	3,310,881
TOTAL Non Property Tax Items	46,919,370		49,199,464
Treasurer Fees	102,568	A1230	15,699
Charges For Tax Redemption	6,228	A1235	6,647
Comptroller Fees	3,190	A1240	
Clerk Fees	1,327,248	A1255	1,434,709
Personnel Fees	7,426	A1260	937
Attorney Fees	142,820	A1265	
Other General Departmental Income	357,380	A1289	62,843
Sheriff Fees	1,077,610	A1510	96,210
Restitution Surcharge	4,535	A1580	2,346
Other Public Safety Departmental Income	225,745	A1589	38,029
Public Health Fees	239,112	A1601	563,438
Mental Health Fees	3,851,988	A1620	3,718,965
Bus Operations		A1750	37,710
Airport Fees & Rentals	68,869	A1770	74,791
Airport Sales of Supplies	27,600	A1776	24,875
Other Transportation Departmental Income Additional Description AMBULANCE 1284		A1789	180,318
Repay of Medical Assistance	95,876	A1801	199,955
Repayment of Family Assistance	622,317	A1809	658,940
Medical Incentive Earnings	36,610	A1811	64,920
Repayment of Child Care	484,165	A1819	362,179
Repayment of Juvenile Delinquent Care	11,802	A1823	2,423
Repayment of Safety Net Assistance	288,689	A1840	217,370
Repayment of Home Energy Assis	102,240	A1841	117,431
Repayment of Emergency Care For Adults	91	A1842	1,430
Repayments of Day Care	300	A1855	
Repayments of Services For Recipients	2,087	A1870	376
Sealer of Weights & Measures	9,070	A1962	1,900
Charges-Programs For The Aging	143,167	A1972	124,131
Contributions, Private Agencies-Youth	2,160	A2070	
Other Culture & Recreation Income		A2089	
TOTAL Departmental Income	9,240,893		8,008,572
General Services, Inter Government	24,802	A2210	349,620
Civil Service Charges		A2220	2,370
Data Processing, Other Govts		A2228	108,095
Public Safety Services For Other Govts	316	A2260	929,085
Jail Facilities Services, Other Govts	165,790	A2264	15,750

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Health Services For Other Govts Or Dist		A2280	39,571
Transportation Services, Other Govts	58,960	A2300	
TOTAL Intergovernmental Charges	249,868		1,444,491
Interest And Earnings	304,776	A2401	138,029
Rental of Real Property	190,298	A2410	211,485
TOTAL Use of Money And Property	495,074		349,514
Licenses, Other	7,089	A2545	5,642
TOTAL Licenses And Permits	7,089		5,642
Fines And Forfeited Bail	2,116	A2610	
Stop-Dwi Fines	99,020	A2615	57,100
TOTAL Fines And Forfeitures	101,136		57,100
Sales of Equipment	2,676	A2665	17,876
Insurance Recoveries	137,413	A2680	32,263
TOTAL Sale of Property And Compensation For Loss	140,089		50,139
Refunds of Prior Year's Expenditures	8,002	A2701	9,408
Gifts And Donations	2,974	A2705	1,525
Otb-Distributed Earnings	55,919	A2720	40,697
Unclassified (specify)	373,167	A2770	542,287
TOTAL Miscellaneous Local Sources	440,062		593,917
Casino Licensing Fees and Gaming Revenues	347,299	A3016	147,671
State Aid Court Facilities	257,341	A3021	244,367
State Aid, Indigent Legal Services Fund	393,436	A3025	697,441
St Aid, District Attorney Salaries	72,189	A3030	72,189
ST. Aid, Records MgmT.		A3060	
St Aid - Other (specify)	2,008	A3089	95,537
Additional Description PD, BOE			
State Aid, Homeland Security	1,254,664	A3306	
St Aid, Probation Services	105,437	A3310	139,004
St Aid, Navigation Law Enforcement	12,133	A3315	18,755
St Aid, Unified Court Budget Sec Costs	625,500	A3330	576,519
St Aid, Other Public Safety	273,663	A3389	474,601
St Aid, Public Health	966,753	A3401	1,119,328
St Aid Handicapped Children	1,208,594	A3446	1,051,565
Early Intervention State Aid	472,493	A3449	323,785
St Aid, Public Health, Other	212,225	A3450	190,100
St Aid, Mental Health	3,190,074	A3490	3,073,897
St Aid, Other Transportation		A3589	
St Aid, Bus And Other Mass Trans	271,873	A3594	234,606
St Aid, Medical Assistance	-50,898	A3601	-117,637
St Aid, Medical Assist (overburden Aid)		A3602	228,648
St Aid, Family Assistance	1,927	A3609	1,897
St Aid, Social Services Administration	1,163,481	A3610	1,158,091
St Aid, Child Care	3,079,612	A3619	2,959,919
St Aid, Juvenile Delinquent	93,970	A3623	73,775
St Aid, Safety Net	514,229	A3640	726,865
St Aid, Emergency Aid For Adults	14,513	A3642	9,316

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Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
St Aid, Day Care	1,099,022	A3655	819,714
St Aid, Services For Recipients	3,009,735	A3670	3,036,805
St Aid, Veterans Service Agencies	10,000	A3710	135,000
St Aid, Tourism Promotion	68,192	A3715	35,595
St Aid, Programs For Aging	715,536	A3772	780,261
St Aid, Youth Programs	59,165	A3820	58,583
St Aid-Other Cul & Rec St Aid	4,966	A3889	6,218
St Aid, Planning Studies		A3902	537
TOTAL State Aid	19,449,132		18,372,952
Federal Aid - Other Additional Description HAVA		A4089	86,523
Fed Aid, Civil Defense	131,708	A4305	287,020
Fed Aid Other Public Safety	71,279	A4389	84,312
Fed Aid, Public Health	376,867	A4401	395,714
Early Intervention Federal	20,794	A4451	22,373
Federal Aid Other Health Additional Description PROVIDER RELIEF FUNDS		A4489	25,773
Fed Aid, Mental Health	383,654	A4490	723,862
Fed Aid Other Transportation Additional Description OPER AIRPORT CARES ACT & MASS TRAN		A4589	97,941
Fed Aid, Medicaid Assistance	-45,150	A4601	-70,485
Fed Aid, Family Assistance	1,565,939	A4609	1,272,970
Fed Aid, Social Services Administration	2,901,698	A4610	2,985,523
Fed Aid, Food Stamp Program Admin	1,155,147	A4611	1,295,915
Flexible Fund For Family Services (fffs)	2,770,426	A4615	2,789,504
Fed Aid, Safety Net	102,604	A4640	81,766
Fed Aid, Home Energy Assistance	115,445	A4641	289,715
Title Iv-B Funds	90,185	A4661	79,349
Fed Aid, Services For Recipients	497,073	A4670	238,500
Fed Aid Other Social Services	936,467	A4689	871,749
Fed Aid, Programs For Aging	330,152	A4772	526,960
TOTAL Federal Aid	11,404,288		12,084,984
TOTAL Revenues	121,028,589		122,710,209
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	121,028,589		122,710,209

COUNTY OF Columbia
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	380,703	A10101	360,283
Legislative Board, Equip & Cap Outlay	7,955	A10102	4,018
Legislative Board, Contr Expend	6,929	A10104	80,767
TOTAL Legislative Board	395,587		445,068
Clerk of Legis Board,pers Serv	157,453	A10401	136,294
Clerk of Legis Board,contr Expend	20,567	A10404	17,480
TOTAL Clerk of Legis Board	178,020		153,774
Unified Court Budget Costs, Contr Expend	25	A11624	
TOTAL Unified Court Budget Costs	25		0
District Attorney, Pers Serv	1,081,289	A11651	1,314,182
District Attorney,equip & Cap Outlay	880	A11652	
District Attorney,contr Expend	100,757	A11654	87,792
TOTAL District Attorney	1,182,926		1,401,974
Public Defender,pers Serv	1,142,611	A11701	1,229,522
Public Defender,contr Expend	226,390	A11704	280,469
TOTAL Public Defender	1,369,001		1,509,991
Med Examiners & Coroners,pers Serv	64,227	A11851	64,651
Med Examiners & Coroners,contr Expend	85,060	A11854	85,599
TOTAL Med Examiners & Coroners	149,287		150,250
Auditor, Pers Serv	343,172	A13201	331,225
Auditor, Contr Expend	56,870	A13204	80,822
TOTAL Auditor	400,042		412,047
Treasurer, Pers Serv	439,348	A13251	423,502
Treasurer, Contr Expend	200,147	A13254	238,547
TOTAL Treasurer	639,495		662,049
Tax Collection,pers Serv	88,653	A13301	
Tax Collection,contr Expend	60,883	A13304	
TOTAL Tax Collection	149,536		0
Budget, Pers Serv	11,042	A13401	11,085
Budget, Contr Expend	124	A13404	81
TOTAL Budget	11,166		11,166
Assessment, Pers Serv	420,996	A13551	385,909
Assessment, Contr Expend	30,939	A13554	39,598
TOTAL Assessment	451,935		425,507
Tax Advertising, Contr Expend	1,890	A13624	466
TOTAL Tax Advertising	1,890		466
Exp On Prop Acq For Taxes, Contr Expend	29,550	A13644	10,075
TOTAL Exp On Prop Acq For Taxes	29,550		10,075
Clerk,pers Serv	1,014,807	A14101	1,009,203
Clerk,contr Expend	133,394	A14104	129,278
TOTAL Clerk	1,148,201		1,138,481
Law, Pers Serv	568,314	A14201	550,403
Law, Contr Expend	475,300	A14204	353,992
TOTAL Law	1,043,614		904,395
Personnel, Pers Serv	433,799	A14301	491,945

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Personnel, Contr Expend	165,556	A14304	259,796
TOTAL Personnel	599,355		751,741
Elections, Pers Serv	449,974	A14501	530,900
Elections, Equip & Cap Outlay	61,287	A14502	122,052
Elections, Contr Expend	268,333	A14504	330,535
TOTAL Elections	779,594		983,487
Public Works Admin, Pers Serv	1,368,621	A14901	1,347,483
Public Works Admin, Equip & Cap Outlay	39,088	A14902	
Public Works Admin, Contr Expend	73,107	A14904	84,593
TOTAL Public Works Admin	1,480,816		1,432,076
Central Services Admin,pers Serv	120,756	A16101	117,232
Central Services Admin,equip & Cap Outlay	460	A16102	507
Central Services Admin,contr Expend	41,638	A16104	86,640
TOTAL Central Services Admin	162,854		204,379
Operation of Plant Equip & Cap Outlay	25,530	A16202	
Operation of Plant Contr Expend	748,173	A16204	604,247
TOTAL Operation of Plant Contr Expend	773,703		604,247
Central Garage Pers Serv	156,635	A16401	155,115
Central Garage Contr Expend	50,110	A16404	37,025
TOTAL Central Garage Contr Expend	206,745		192,140
Central Print & Mail Contr Expend	5,873	A16704	6,443
TOTAL Central Print & Mail Contr Expend	5,873		6,443
Central Data Process Pers Serv	709,624	A16801	744,830
Central Data Process & Cap Outlay	53,779	A16802	76,295
Central Data Process, Contr Expend	344,194	A16804	334,235
TOTAL Central Data Process	1,107,597		1,155,360
Unallocated Insurance, Contr Expend	99,726	A19104	176,131
TOTAL Unallocated Insurance	99,726		176,131
Municipal Assn Dues, Contr Expend	10,460	A19204	10,669
TOTAL Municipal Assn Dues	10,460		10,669
Judgements And Claims, Contr Expend	115,970	A19304	25,210
TOTAL Judgements And Claims	115,970		25,210
Purchase of Land/Right of Way,Contract Exp		A19404	
TOTAL Purchase of Land/Right of Way	0		0
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	13,706,068	A19854	14,124,191
TOTAL Distribution of Sales Tax	13,706,068		14,124,191
Loss On Disp of Fixed Assets, Contr Expend	31,906	A19954	
TOTAL Loss On Disp of Fixed Assets	31,906		0
TOTAL General Government Support	26,265,942		26,926,317
Community College Tuition,contr Expend	1,078,397	A24904	1,038,109
TOTAL Community College Tuition	1,078,397		1,038,109

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Contribution Community College, Contr Expen	3,322,874	A24954	3,454,977
TOTAL Contribution Community College	3,322,874		3,454,977
TOTAL Education	4,401,271		4,493,086
Public Safety Comm Sys, Pers Serv	1,558,971	A30201	1,478,323
Public Safety Comm Sys, Equip & Cap Outlay	9,000	A30202	9,943
Public Safety Comm Sys, Contr Expend	1,054,898	A30204	937,125
TOTAL Public Safety Comm Sys	2,622,869		2,425,391
Sheriff, pers Serv	5,756,822	A31101	5,621,244
Sheriff, Equip & Cap Outlay	166,504	A31102	578,357
Sheriff, Contr Expend	584,978	A31104	645,973
TOTAL Sheriff	6,508,304		6,845,574
Probation, Pers Serv	722,663	A31401	693,728
Probation, Contr Expend	99,712	A31404	34,131
TOTAL Probation	822,375		727,859
Jail, Pers Serv	3,957,218	A31501	3,729,623
Jail, Equip & Cap Outlay	53,265	A31502	16,056
Jail, Contr Expend	527,452	A31504	355,318
TOTAL Jail	4,537,935		4,100,997
Jail Counsel Serv, Pers Serv		A31511	121,212
TOTAL Jail Counsel Serv	0		121,212
Other Correction Agency, Pers Serv	120,216	A31701	
Other Correction Agency, Contr Expend	54,847	A31704	
TOTAL Other Correction Agency	175,063		0
Other Traffic, Pers Serv	22,533	A31891	14,612
Other Traffic, Contr Expend	23,425	A31894	613
TOTAL Other Traffic	45,958		15,225
Stop Dwi, pers Serv	17,198	A33151	16,667
Stop Dwi, contr Expend	106,153	A33154	114,648
TOTAL Stop Dwi	123,351		131,315
Fire, Pers Serv	36,205	A34101	29,889
Fire, Equip & Cap Outlay	4,693	A34102	46,881
Fire, Contr Expend	32,535	A34104	66,424
TOTAL Fire	73,433		143,194
Civil Defense, Pers Serv	27,415	A36401	35,632
Civil Defense, Equip & Cap Outlay	167,126	A36402	279,817
Civil Defense, Contr Expend	107,381	A36404	122,807
TOTAL Civil Defense	301,922		438,256
Misc Public Safety, Pers Serv	2,643	A39891	
TOTAL Misc Public Safety	2,643		0
TOTAL Public Safety	15,213,853		14,949,023
Public Health, Pers Serv	1,565,352	A40101	1,654,101
Public Health, Equip & Cap Outlay		A40102	50,000
Public Health, Contr Expend	228,709	A40104	227,485
TOTAL Public Health	1,794,061		1,931,586
Family Health Plan Ser, Pers Serv	289,983	A40351	
Additional Description moved to actual- Early Intervention			

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Family Health Plan Ser, Contr Expend	108,515	A40354	
TOTAL Family Health Plan Ser	398,498		0
Rabies Control, Contr Expend	35,598	A40424	72,734
TOTAL Rabies Control	35,598		72,734
Physically Handicapped, Pers Serv	98,634	A40461	105,152
Physically Handicapped, Contr Expend	2,891,806	A40464	2,212,526
TOTAL Physically Handicapped	2,990,440		2,317,678
Adult Poliomyelitis, Contr Expend		A40484	25,109
TOTAL Adult Poliomyelitis	0		25,109
Public Health Other, Pers Serv	187,803	A40501	168,283
Public Health Other, Equip & Cap Outlay	19,319	A40502	
Public Health Other, Contr Expend	167,511	A40504	273,960
TOTAL Public Health Other	374,633		442,243
Immunization of Child, Contr Expend	12,660	A40524	15,772
TOTAL Immunization of Child	12,660		15,772
Early Intervention Pgm,pers Serv		A40591	299,916
Early Intervention Pgm,contr Expend		A40594	103,547
TOTAL Early Intervention Pgm	0		403,463
Environmental Health Prog, Contr Expend	28,249	A40904	38,307
TOTAL Environmental Health Prog	28,249		38,307
Narcotic Guid Council, Contr Expend	11,392	A42104	6,394
TOTAL Narcotic Guid Council	11,392		6,394
Mental Health Admin,pers Serv	3,269,820	A43101	3,092,346
Mental Health Admin,equip & Cap Outlay	96,599	A43102	
Mental Health Admin,contr Expend	958,606	A43104	1,080,893
TOTAL Mental Health Admin	4,325,025		4,173,239
Mental Health Prog,pers Serv	57,906	A43201	
Mental Health Prog,contr Expend	41,443	A43204	
TOTAL Mental Health Prog	99,349		0
Contracted Mental Health Service	2,860,983	A43224	2,626,874
TOTAL Contracted Mental Health Service	2,860,983		2,626,874
Public Nursing Home, Contr Expend	1,700	A45304	
TOTAL Public Nursing Home	1,700		0
Other Health, Contr Expend	51,000	A49894	46,800
TOTAL Other Health	51,000		46,800
TOTAL Health	12,983,588		12,100,199
Airport, Pers Serv	15,036	A56101	13,301
Airport, Contr Expend	82,766	A56104	69,329
TOTAL Airport	97,802		82,630
Bus Operations, Equip & Cap Outlay	145,971	A56302	
Bus Operations, Contr Expend	433,655	A56304	435,866
TOTAL Bus Operations	579,626		435,866
TOTAL Transportation	677,428		518,496
Admin, Pers Serv	7,706,500	A60101	7,397,137
Admin, Equip & Cap Outlay	4,774	A60102	11,311

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Admin, Contr Expend	1,619,981	A60104	1,322,110
TOTAL Admin	9,331,255		8,730,558
Infirmery, Contr Expend	926,055	A60204	576,691
TOTAL Infirmery	926,055		576,691
Day Care, Contr Expend	614,171	A60554	375,352
TOTAL Day Care	614,171		375,352
Services For Recipients, Contr Expend	2,009,383	A60704	1,784,445
TOTAL Services For Recipients	2,009,383		1,784,445
Medicaid to State		A61004	9,943,811
TOTAL Medicaid to State	0		9,943,811
Medicaid, Other	21,837	A61014	116,529
TOTAL Medicaid	21,837		116,529
Medical Assistance-Mmis, Contr Expend	10,662,964	A61024	
TOTAL Medical Assistance-Mmis	10,662,964		0
Family Assistance, Contr Expend	5,821,265	A61094	4,874,397
TOTAL Family Assistance	5,821,265		4,874,397
Child Care, Contr Expend	3,256,959	A61194	4,249,729
TOTAL Child Care	3,256,959		4,249,729
Juvenile Delinquent, Contr Expend	336,543	A61234	233,719
TOTAL Juvenile Delinquent	336,543		233,719
State Training School, Contr Expend	188,239	A61294	
TOTAL State Training School	188,239		0
Safety Net, Contr Expend	2,505,977	A61404	2,895,213
TOTAL Safety Net	2,505,977		2,895,213
Home Energy Assistance, Contr Expend	151,538	A61414	106,729
TOTAL Home Energy Assistance	151,538		106,729
Emergency Aid For Adults, Contr Expend	28,951	A61424	18,043
TOTAL Emergency Aid For Adults	28,951		18,043
Publicity, Pers Serv	155,992	A64101	148,219
Publicity, Contr Expend	208,298	A64104	132,478
TOTAL Publicity	364,290		280,697
Promotion of Industry, Contr Expend	478,000	A64204	407,524
TOTAL Promotion of Industry	478,000		407,524
Veterans Service, Pers Serv	145,320	A65101	133,271
Veterans Service, Contr Expend	31,280	A65104	45,347
TOTAL Veterans Service	176,600		178,618
Consumer Affairs, Pers Serv	46,767	A66101	48,594
Consumer Affairs, Equip & Cap Outlay		A66102	27,798
Consumer Affairs, Contr Expend	10,855	A66104	6,925
TOTAL Consumer Affairs	57,622		83,317
Other Eco & Dev, Contr Expend	3,432	A69894	3,404
TOTAL Other Eco & Dev	3,432		3,404
TOTAL Economic Assistance And Opportunity	36,935,081		34,858,776
Youth Prog, Pers Serv	792	A73101	

COUNTY OF Columbia
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Youth Prog, Contr Expend	52,537	A73104	47,036
TOTAL Youth Prog	53,329		47,036
Library, Contr Expend	70,781	A74104	64,977
TOTAL Library	70,781		64,977
Historian, Pers Serv	9,952	A75101	12,441
Historian, Contr Expend	258	A75104	270
TOTAL Historian	10,210		12,711
Historical Property, Contr Expend	5,000	A75204	5,000
TOTAL Historical Property	5,000		5,000
Programs For Aging, Pers Serv	1,299,668	A76101	1,270,006
Programs For Aging, Equip & Cap Outlay		A76102	70,162
Programs For Aging, Contr Expend	645,506	A76104	648,286
TOTAL Programs For Aging	1,945,174		1,988,454
TOTAL Culture And Recreation	2,084,494		2,118,178
Planning, Pers Serv	173,180	A80201	170,457
Planning, Contr Expend	21,246	A80204	13,720
TOTAL Planning	194,426		184,177
Street Cleaning, Contr Expend	5,567	A81704	1,182
TOTAL Street Cleaning	5,567		1,182
Administration, Pers Serv	10,310	A86861	10,227
Administration, Contr Expend	95	A86864	
TOTAL Administration	10,405		10,227
Fish And Game, Contr Expend	22,284	A87204	17,324
TOTAL Fish And Game	22,284		17,324
Forestry, Contr Expend	370,025	A87304	314,521
TOTAL Forestry	370,025		314,521
Agriculture And Livestock, Contr Expend	532,000	A87504	443,427
TOTAL Agriculture And Livestock	532,000		443,427
Emergency Disaster Work, Contr Expend		A87604	
TOTAL Emergency Disaster Work	0		0
Misc Home & Comm Serv, Contr Expend	400,000	A89894	320,000
TOTAL Misc Home & Comm Serv	400,000		320,000
TOTAL Home And Community Services	1,534,707		1,290,858
State Retirement System	5,054,805	A90108	5,176,799
Social Security, Employer Cont	2,675,909	A90308	2,612,962
Worker's Compensation, Empl Bnfts	1,317,954	A90408	1,433,800
Unemployment Insurance, Empl Bnfts	10,427	A90508	71,696
Hospital & Medical (dental) Ins, Empl Bnft	10,498,775	A90608	10,383,668
Other Employee Benefits (spec)	13,173	A90898	13,747
TOTAL Employee Benefits	19,571,043		19,692,672
Debt Principal, Serial Bonds	1,667,702	A97106	2,042,291
TOTAL Debt Principal	1,667,702		2,042,291
Debt Interest, Serial Bonds	722,266	A97107	909,755

COUNTY OF Columbia
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Debt Interest, Bond Anticipation Notes	104,755	A97307	
TOTAL Debt Interest	827,021		909,755
TOTAL Expenditures	122,162,130		119,899,651
Transfers, Capital Projects Fund	108,736	A99509	10,877
TOTAL Operating Transfers	108,736		10,877
TOTAL Other Uses	108,736		10,877
TOTAL Expenditures	122,270,866		119,910,528

COUNTY OF Columbia
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For the Fiscal Year Ending 2020

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	18,966,415	A8021	17,724,138
Prior Period Adj -Increase In Fund Balance		A8012	50,000
Restated Fund Balance - Beg of Year	18,966,415	A8022	17,774,138
ADD - REVENUES AND OTHER SOURCES	121,028,589		122,710,209
DEDUCT - EXPENDITURES AND OTHER USES	122,270,866		119,910,528
Fund Balance - End of Year	17,724,138	A8029	20,573,819

COUNTY OF Columbia
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	78,592,303	A1049N	80,279,875
Est Rev - Departmental Income	10,034,622	A1299N	10,006,493
Est Rev - Intergovernmental Charges	675,950	A2399N	650,930
Est Rev - Licenses And Permits	10,000	A2599N	10,000
Est Rev - Fines And Forfeitures	87,000	A2649N	77,000
Est Rev - Sale of Prop And Comp For Loss	85,000	A2699N	85,000
Est Rev - Miscellaneous Local Sources	776,950	A2799N	618,450
Est Rev - Interfund Revenues	0	A2801N	0
Est Rev - State Aid	20,569,870	A3099N	18,545,978
Est Rev - Federal Aid	11,784,364	A4099N	11,481,349
TOTAL Estimated Revenues	122,616,059		121,755,075
Appropriated Fund Balance	1,968,000	A599N	0
TOTAL Estimated Other Sources	1,968,000		0
TOTAL Estimated Revenues	124,584,059		121,755,075

COUNTY OF Columbia
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	27,235,188	A1999N	26,796,897
App - Education	4,454,977	A2999N	4,474,911
App - Public Safety	16,267,079	A3999N	15,731,772
App - Health	14,950,049	A4999N	13,927,793
App - Transportation	487,012	A5999N	527,165
App - Economic Assistance And Opportunity	38,461,756	A6999N	37,099,800
App - Culture And Recreation	2,277,471	A7999N	2,275,132
App - Home And Community Services	1,560,988	A8999N	1,292,745
App - Employee Benefits	16,071,922	A9199N	16,451,390
App - Debt Service	2,750,367	A9899N	2,922,970
TOTAL Appropriations	124,516,809		121,500,575
App - Interfund Transfer	67,250	A9999N	254,500
TOTAL Other Uses	67,250		254,500
TOTAL Appropriations	124,584,059		121,755,075

COUNTY OF Columbia
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	100	CD200	100
TOTAL Cash	100		100
TOTAL Assets	100		100

COUNTY OF Columbia
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 For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
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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Results of Operation

Code Description	2019	EdpCode	2020
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COUNTY OF Columbia
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Results of Operation

Code Description	2019	EdpCode	2020
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	100	CD8021	100
Restated Fund Balance - Beg of Year	100	CD8022	100
Fund Balance - End of Year	100	CD8029	100

COUNTY OF Columbia
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	53,682	CM200	106,027
Petty Cash		CM210	250
TOTAL Cash	53,682		106,277
Accounts Receivable		CM380	100
TOTAL Other Receivables (net)	0		100
TOTAL Assets	53,682		106,377

COUNTY OF Columbia
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	212	CM600	2,666
TOTAL Accounts Payable	212		2,666
Due To Other Funds	54	CM630	
TOTAL Due To Other Funds	54		0
TOTAL Liabilities	266		2,666
Fund Balance			
Assigned Unappropriated Fund Balance	53,416	CM915	103,711
TOTAL Assigned Fund Balance	53,416		103,711
TOTAL Fund Balance	53,416		103,711
TOTAL Liabilities, Deferred Inflows And Fund Balance	53,682		106,377

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	185	CM2401	265
TOTAL Use of Money And Property	185		265
Gifts And Donations	14,535	CM2705	78,934
TOTAL Miscellaneous Local Sources	14,535		78,934
TOTAL Revenues	14,720		79,199
TOTAL Revenues	14,720		79,199

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Other Health-Contr Expend	1,647	CM49894	
TOTAL Other Health-Contr Expend	1,647		0
TOTAL Health	1,647		0
Other Culture And Recreation-Pers Serv	1,851	CM79891	28,904
TOTAL Other Culture And Recreation-Pers Serv	1,851		28,904
TOTAL Culture And Recreation	1,851		28,904
TOTAL Expenditures	3,498		28,904
TOTAL Expenditures	3,498		28,904

COUNTY OF Columbia
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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	42,194	CM8021	53,416
Restated Fund Balance - Beg of Year	42,194	CM8022	53,416
ADD - REVENUES AND OTHER SOURCES	14,720		79,199
DEDUCT - EXPENDITURES AND OTHER USES	3,498		28,904
Fund Balance - End of Year	53,416	CM8029	103,711

COUNTY OF Columbia
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(D) COUNTY ROAD

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	1,198,750	D200	3,251,383
Petty Cash	200	D210	200
TOTAL Cash	1,198,950		3,251,583
Accounts Receivable	17,332	D380	99,732
TOTAL Other Receivables (net)	17,332		99,732
Due From State And Federal Government	297,025	D410	81,854
TOTAL State And Federal Aid Receivables	297,025		81,854
Due From Other Funds	99,700	D391	187,751
TOTAL Due From Other Funds	99,700		187,751
Prepaid Expenses	183,720	D480	
TOTAL Prepaid Expenses	183,720		0
TOTAL Assets	1,796,727		3,620,920

COUNTY OF Columbia
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(D) COUNTY ROAD

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	250,555	D600	350,422
TOTAL Accounts Payable	250,555		350,422
Accrued Liabilities	146,310	D601	165,499
TOTAL Accrued Liabilities	146,310		165,499
Due To Other Funds	278,694	D630	176,998
TOTAL Due To Other Funds	278,694		176,998
Due To Employees' Retirement System		D637	427,610
TOTAL Due To Other Governments	0		427,610
TOTAL Liabilities	675,559		1,120,529
Fund Balance			
Not in Spendable Form	183,720	D806	
TOTAL Nonspendable Fund Balance	183,720		0
Assigned Appropriated Fund Balance		D914	1,000,000
Assigned Unappropriated Fund Balance	937,448	D915	1,500,391
TOTAL Assigned Fund Balance	937,448		2,500,391
TOTAL Fund Balance	1,121,168		2,500,391
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,796,727		3,620,920

COUNTY OF Columbia
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(D) COUNTY ROAD

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	11,237,038	D1001	11,361,341
TOTAL Real Property Taxes	11,237,038		11,361,341
Snow Removal Services, Other Govts	646,342	D2302	43,151
TOTAL Intergovernmental Charges	646,342		43,151
Interest And Earnings	2,272	D2401	2,576
TOTAL Use of Money And Property	2,272		2,576
Insurance Recoveries	2,467	D2680	101,788
TOTAL Sale of Property And Compensation For Loss	2,467		101,788
Unclassified (specify)	62,395	D2770	22,698
TOTAL Miscellaneous Local Sources	62,395		22,698
St Aid, Consolidated Highway Aid	2,782,351	D3501	974,972
TOTAL State Aid	2,782,351		974,972
TOTAL Revenues	14,732,865		12,506,526
TOTAL Revenues	14,732,865		12,506,526

COUNTY OF Columbia
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(D) COUNTY ROAD

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Street Admin, Pers Serv	116,145	D50101	103,467
Street Admin, Contr Expend	98,279	D50104	113,162
TOTAL Street Admin	214,424		216,629
Engineering, Pers Serv	206,148	D50201	202,987
Engineering, Contr Expend	31,003	D50204	2,599
TOTAL Engineering	237,151		205,586
Maint of Streets, Pers Serv	3,132,573	D51101	2,999,525
Maint of Streets, Contr Expend	1,963,131	D51104	1,797,738
TOTAL Maint of Streets	5,095,704		4,797,263
Perm Improve Highway, Equip & Cap Outlay	2,782,351	D51122	867,122
TOTAL Perm Improve Highway	2,782,351		867,122
Snow Removal, Pers Serv	402,940	D51421	193,149
Snow Removal, Contr Expend	1,128,351	D51424	566,579
TOTAL Snow Removal	1,531,291		759,728
Snow Removal State,pers Serv	106,877	D51441	21,919
Snow Removal State, Contr Expend	407,332	D51444	134,050
TOTAL Snow Removal State	514,209		155,969
TOTAL Transportation	10,375,130		7,002,297
Emergency Disaster Work, Contr Expend	11,420	D87604	
TOTAL Emergency Disaster Work	11,420		0
TOTAL Home And Community Services	11,420		0
State Retirement, Empl Bnfts	508,450	D90108	555,931
Social Security , Empl Bnfts	293,715	D90308	258,344
Worker's Compensation, Empl Bnfts	190,050	D90408	196,617
Unemployment Insurance, Empl Bnfts	1,748	D90508	2,944
Hospital & Medical (dental) Ins, Empl Bnft	1,578,071	D90608	1,550,412
Other Employee Benefits (spec)	574	D90898	555
TOTAL Employee Benefits	2,572,608		2,564,803
Debt Principal, Serial Bonds	835,383	D97106	1,033,527
TOTAL Debt Principal	835,383		1,033,527
Debt Interest, Serial Bonds	554,078	D97107	507,735
TOTAL Debt Interest	554,078		507,735
TOTAL Expenditures	14,348,619		11,108,362
Transfers, Capital Projects Fund		D99509	18,941
TOTAL Operating Transfers	0		18,941
TOTAL Other Uses	0		18,941
TOTAL Expenditures	14,348,619		11,127,303

COUNTY OF Columbia
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(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	736,922	D8021	1,121,168
Restated Fund Balance - Beg of Year	736,922	D8022	1,121,168
ADD - REVENUES AND OTHER SOURCES	14,732,865		12,506,526
DEDUCT - EXPENDITURES AND OTHER USES	14,348,619		11,127,303
Fund Balance - End of Year	1,121,168	D8029	2,500,391

COUNTY OF Columbia
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(D) COUNTY ROAD

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	11,361,341	D1049N	9,991,582
Est Rev - Departmental Income	371,938	D1299N	1,500
Est Rev - Sale of Prop And Comp For Loss	2,500	D2699N	2,500
Est Rev - Miscellaneous Local Sources	161,457	D2799N	3,000
Est Rev - State Aid	1,837,642	D3099N	1,837,642
TOTAL Estimated Revenues	13,734,878		11,836,224
Appropriated Fund Balance		D599N	1,000,000
TOTAL Estimated Other Sources	0		1,000,000
TOTAL Estimated Revenues	13,734,878		12,836,224

COUNTY OF Columbia
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(D) COUNTY ROAD

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	9,746,001	D5999N	8,956,714
App - Employee Benefits	2,388,569	D9199N	2,107,978
App - Debt Service	1,503,558	D9899N	1,541,532
TOTAL Appropriations	13,638,128		12,606,224
App - Interfund Transfer	96,750	D9999N	230,000
TOTAL Other Uses	96,750		230,000
TOTAL Appropriations	13,734,878		12,836,224

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	18,795	DM200	280,066
TOTAL Cash	18,795		280,066
Accounts Receivable	209,766	DM380	167,103
TOTAL Other Receivables (net)	209,766		167,103
Due From State And Federal Government	629	DM410	
TOTAL State And Federal Aid Receivables	629		0
Due From Other Funds	12,307	DM391	
TOTAL Due From Other Funds	12,307		0
Prepaid Expenses	29,303	DM480	
TOTAL Prepaid Expenses	29,303		0
TOTAL Assets	270,800		447,169

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	169,358	DM600	260,288
TOTAL Accounts Payable	169,358		260,288
Accrued Liabilities	23,895	DM601	29,743
TOTAL Accrued Liabilities	23,895		29,743
Due To Other Funds	268,240	DM630	
TOTAL Due To Other Funds	268,240		0
Due To Employees' Retirement System		DM637	69,563
TOTAL Due To Other Governments	0		69,563
TOTAL Liabilities	461,493		359,594
Fund Balance			
Not in Spendable Form	29,303	DM806	
TOTAL Nonspendable Fund Balance	29,303		0
Assigned Appropriated Fund Balance		DM914	
Assigned Unappropriated Fund Balance		DM915	87,575
TOTAL Assigned Fund Balance	0		87,575
Unassigned Fund Balance	-219,996	DM917	
TOTAL Unassigned Fund Balance	-219,996		0
TOTAL Fund Balance	-190,693		87,575
TOTAL Liabilities, Deferred Inflows And Fund Balance	270,800		447,169

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	967,386	DM1001	990,026
TOTAL Real Property Taxes	967,386		990,026
Snow Removal Services-Other Go	1,752	DM2302	
TOTAL Intergovernmental Charges	1,752		0
Interest And Earnings	1,471	DM2401	872
Rental of Equipment	1,903,000	DM2414	1,503,638
TOTAL Use of Money And Property	1,904,471		1,504,510
Sales, Other	175,309	DM2655	24,739
TOTAL Sale of Property And Compensation For Loss	175,309		24,739
Unclassified (specify)		DM2770	13
TOTAL Miscellaneous Local Sources	0		13
Interfund Revenues	583,104	DM2801	379,234
TOTAL Interfund Revenues	583,104		379,234
TOTAL Revenues	3,632,022		2,898,522
TOTAL Revenues	3,632,022		2,898,522

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Machinery, Pers Serv	644,969	DM51301	595,192
Machinery, Equip & Cap Outlay	509,195	DM51302	454,101
Machinery, Contr Expend	1,548,346	DM51304	1,073,924
TOTAL Machinery	2,702,510		2,123,217
TOTAL Transportation	2,702,510		2,123,217
State Retirement, Empl Bnfts	89,867	DM90108	93,895
Social Security, Empl Bnfts	47,628	DM90308	43,857
Worker's Compensation, Empl Bnfts	59,000	DM90408	61,039
Hospital & Medical (dental) Ins, Empl Bnft	241,919	DM90608	248,889
TOTAL Employee Benefits	438,414		447,680
Debt Principal, Serial Bonds	31,436	DM97106	32,113
TOTAL Debt Principal	31,436		32,113
Debt Interest, Serial Bonds	18,237	DM97107	17,244
TOTAL Debt Interest	18,237		17,244
TOTAL Expenditures	3,190,597		2,620,254
TOTAL Expenditures	3,190,597		2,620,254

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(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-632,118	DM8021	-190,693
Restated Fund Balance - Beg of Year	-632,118	DM8022	-190,693
ADD - REVENUES AND OTHER SOURCES	3,632,022		2,898,522
DEDUCT - EXPENDITURES AND OTHER USES	3,190,597		2,620,254
Fund Balance - End of Year	-190,693	DM8029	87,575

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	989,957	DM1049N	259,432
Est Rev - Use of Money And Property	2,016,500	DM2499N	1,930,700
Est Rev - Sale of Prop And Comp For Loss	61,360	DM2699N	30,000
Est Rev - Interfund Revenues	500,000	DM2801N	400,000
TOTAL Estimated Revenues	3,567,817		2,620,132
TOTAL Estimated Revenues	3,567,817		2,620,132

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	3,200,542	DM5999N	2,264,189
App - Employee Benefits	317,918	DM9199N	306,592
App - Debt Service	49,357	DM9899N	49,351
TOTAL Appropriations	3,567,817		2,620,132
TOTAL Appropriations	3,567,817		2,620,132

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(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2019	EdpCode	2020
Assets			
Cash	5,600	EL200	304,286
Petty Cash	150	EL210	150
Cash From Obligations	2,795	EL220	2,795
TOTAL Cash	8,545		307,231
Accounts Receivable	71,632	EL380	78,410
TOTAL Other Receivables (net)	71,632		78,410
Due From Other Funds	149,042	EL391	
TOTAL Due From Other Funds	149,042		0
Prepaid Expenses	18,921	EL480	
TOTAL Prepaid Expenses	18,921		0
Land	751,170	EL101	751,170
Buildings	1,208,623	EL102	1,208,623
Machinery And Equipment	743,200	EL104	839,828
Construction Work In Progress	347,532	EL105	347,532
Other Capital Assets	972,918	EL107	849,142
Accum Depr, Machinery & Equip	-1,792,681	EL114	-1,742,396
TOTAL Fixed Assets (net)	2,230,762		2,253,899
Deferred Outflow of Resources	345,021	EL495	231,714
Deferred Outflows of Resources - Pensions		EL496	651,281
TOTAL Deferred Outflows of Resources	345,021		882,995
TOTAL Assets	2,823,923		3,522,535

COUNTY OF Columbia
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(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2019	EdpCode	2020
Accounts Payable	200,991	EL600	279,785
TOTAL Accounts Payable	200,991		279,785
Accrued Liabilities	35,505	EL601	61,092
TOTAL Accrued Liabilities	35,505		61,092
Bond Anticipation Notes Payable		EL626	
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	237,353	EL638	1,089,423
Total OPEB Liability	1,768,146	EL683	1,858,940
Compensated Absences	94,489	EL687	91,851
TOTAL Other Liabilities	2,099,988		3,040,214
Due To Other Funds	510,895	EL630	468,158
TOTAL Due To Other Funds	510,895		468,158
Due To Employees' Retirement System		EL637	112,865
TOTAL Due To Other Governments	0		112,865
Bonds Payable	991,546	EL628	937,077
Bond Interest And Matured Bonds Payable	35,096	EL629	32,633
TOTAL Bond And Long Term Liabilities	1,026,642		969,710
TOTAL Liabilities	3,874,021		4,931,824
Deferred Inflows of Resources			
Deferred Inflow of Resources	120,310	EL691	125,293
Additional Description OPEB			
Deferred Inflows of Resources - Pensions		EL697	62,918
TOTAL Deferred Inflows of Resources	120,310		188,211
TOTAL Deferred Inflows of Resources	120,310		188,211
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	1,239,217	EL920	1,284,189
Net Assets-Unrestricted (deficit)	-2,409,625	EL924	-2,881,689
TOTAL Net Position	-1,170,408		-1,597,500
TOTAL Fund Balance	-1,170,408		-1,597,500
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,823,923		3,522,535

COUNTY OF Columbia
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(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Refuse & Garbage Charges	2,466,806	EL2130	2,834,493
TOTAL Charges For Services Within Locality	2,466,806		2,834,493
Minor Sales	1,825	EL2665	5,920
TOTAL Sale of Property And Compensation For Loss	1,825		5,920
Interest And Earnings	749	EL2401	736
TOTAL Use of Money And Property	749		736
Grants From Local Governments		EL2706	
Unclassified (specify)	29,397	EL2770	49,187
TOTAL Other	29,397		49,187
TOTAL Revenues	2,498,777		2,890,336
Real Property Taxes	570,599	EL1001	570,599
TOTAL Real Property Taxes	570,599		570,599
TOTAL Taxes	570,599		570,599
TOTAL Revenues	3,069,376		3,460,935

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(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2019	EdpCode	2020
Expenses			
Refuse & Garbage, Pers Serv	1,046,447	EL81601	1,130,817
TOTAL Refuse & Garbage	1,046,447		1,130,817
TOTAL Personal Services	1,046,447		1,130,817
Depreciation	147,689	EL19944	170,696
TOTAL Depreciation	147,689		170,696
Refuse & Garbage, Contr Expend	1,558,067	EL81604	1,543,821
TOTAL Refuse & Garbage	1,558,067		1,543,821
TOTAL Contractual Expenses	1,705,756		1,714,517
Refuse & Garbage, Empl Bnfts	554,531	EL81608	1,118,607
TOTAL Refuse & Garbage	554,531		1,118,607
TOTAL Employee Benefits	554,531		1,118,607
Debt Interest, Serial Bonds	31,302	EL97107	25,012
TOTAL Interest Expense	31,302		25,012
TOTAL Expenses	3,338,036		3,988,953
TOTAL Expenses	3,338,036		3,988,953

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(EL) ENTERPRISE REFUSE/GARBAGE

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Net Position - Beginning of Year	-1,015,968	EL8021	-1,170,408
Prior Period Adj -Increase In Net Position	114,220	EL8012	100,926
Prior Period Adj -Decrease In Net Position		EL8015	
Restated Net Position - Beg of Year	-901,748	EL8022	-1,069,482
ADD - REVENUES AND OTHER SOURCES	3,069,376		3,460,935
DEDUCT - EXPENDITURES AND OTHER USES	3,338,036		3,988,953
Net Position - End of Year	-1,170,408	EL8029	-1,597,500

COUNTY OF Columbia
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(EL) ENTERPRISE REFUSE/GARBAGE

Cash Flow

Code Description	2019	EdpCode	2020
Cash Rec'd From Providing Svcs	2,449,550	EL7111	2,827,715
Cash Payments Contr Exp	-1,584,854	EL7112	-1,314,213
Cash Payments Pers Svcs & Bnfts	-1,552,328	EL7113	-1,565,480
Other Operating Rev	-31,302	EL7114	-25,012
TOTAL Depreciation	-718,934		-76,990
Real Property Taxes	570,599	EL7121	570,599
Proceeds of Debt (non-Capital)	35,096	EL7124	-2,463
Interest Expenses (non-Capital)	749	EL7126	736
TOTAL Capital Outlay	606,444		568,872
Principal Payments Debt (capital)	101,971	EL7132	-54,469
Payments To Contractors	-92,596	EL7136	-193,832
Proceeds From Sale of Assets	31,222	EL7138	55,107
TOTAL Cash	40,597		-193,194
Net Inc(dec) In Cash&cash Equiv	-71,890	EL7161	298,687
Cash&cash Equiv Beg of Year	80,435	EL7171	8,544
	8,545		307,231
Operating Income (loss)	-871,230	EL7181	-1,154,460
Depreciation	147,689	EL7182	170,696
Inc/dec In Assets-Other Than Cash	35,421	EL7183	-541,899
Inc/dec In Liabilities Other Than Cash	-30,814	EL7184	1,448,673
Other Reconciling Items		EL7185	
TOTAL Reconciliation of Operating Income To Cash	-718,934		-76,990

COUNTY OF Columbia
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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2019	EdpCode	2020
Assets			
Cash	19,483	ES200	68,035
TOTAL Cash	19,483		68,035
Accounts Receivable	37,608	ES380	53,351
TOTAL Other Receivables (net)	37,608		53,351
Due From State And Federal Government	375,000	ES410	
TOTAL State And Federal Aid Receivables	375,000		0
Due From Other Funds		ES391	
TOTAL Due From Other Funds	0		0
Prepaid Expenses		ES480	
TOTAL Prepaid Expenses	0		0
Construction Work In Progress	562,180	ES105	636,502
TOTAL Fixed Assets (net)	562,180		636,502
Deferred Outflows of Resources - Pensions	13,900	ES496	25,785
TOTAL Deferred Outflows of Resources	13,900		25,785
TOTAL Assets	1,008,171		783,673

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2019	EdpCode	2020
Accounts Payable	28,213	ES600	32,363
TOTAL Accounts Payable	28,213		32,363
Accrued Liabilities	2,682	ES601	2,867
TOTAL Accrued Liabilities	2,682		2,867
Net Pension Liability -Proportionate Share	14,294	ES638	43,132
TOTAL Other Liabilities	14,294		43,132
Due To Other Funds	1,062,118	ES630	762,118
TOTAL Due To Other Funds	1,062,118		762,118
Due To Employees' Retirement System		ES637	4,468
TOTAL Due To Other Governments	0		4,468
TOTAL Liabilities	1,107,307		844,948
Deferred Inflows of Resources			
Deferred Inflow of Resources	7,245	ES691	
Deferred Inflows of Resources - Pensions		ES697	2,491
TOTAL Deferred Inflows of Resources	7,245		2,491
TOTAL Deferred Inflows of Resources	7,245		2,491
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	562,180	ES920	636,502
Net Assets-Unrestricted (deficit)	-668,561	ES924	-700,268
TOTAL Net Position	-106,381		-63,766
TOTAL Fund Balance	-106,381		-63,766
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,008,171		783,673

COUNTY OF Columbia
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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sewer Rents	143,663	ES2120	185,303
TOTAL Charges For Services Within Locality	143,663		185,303
Interest And Earnings	86	ES2401	132
TOTAL Use of Money And Property	86		132
St Aid, Oper & Main of Sewer	375,000	ES3901	
TOTAL State Aid	375,000		0
TOTAL Revenues	518,749		185,435
TOTAL Revenues	518,749		185,435

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenses			
Sewage Treatment And Disposal-Pers Serv	41,429	ES81301	41,210
TOTAL Sewage Treatment And Disposal-Pers Serv	41,429		41,210
TOTAL Personal Services	41,429		41,210
Sanitary Sewers, Contr Expend	2,126	ES81204	2,921
TOTAL Sanitary Sewers	2,126		2,921
Sewage Treatment And Disposal-Contr Expend	90,852	ES81304	78,870
TOTAL Sewage Treatment And Disposal-Contr Expend	90,852		78,870
TOTAL Contractual Expenses	92,978		81,791
Storm Sewers-Empl Bnfts	13,247	ES81408	19,819
TOTAL Storm Sewers-Empl Bnfts	13,247		19,819
TOTAL Employee Benefits	13,247		19,819
TOTAL Expenses	147,654		142,820
TOTAL Expenses	147,654		142,820

COUNTY OF Columbia
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(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Net Position - Beginning of Year	-477,476	ES8021	-106,381
Restated Net Position - Beg of Year	-477,476	ES8022	-106,381
ADD - REVENUES AND OTHER SOURCES	518,749		185,435
DEDUCT - EXPENDITURES AND OTHER USES	147,654		142,820
Net Position - End of Year	-106,381	ES8029	-63,766

COUNTY OF Columbia
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(ES) ENTERPRISE SEWER

Cash Flow

Code Description	2019	EdpCode	2020
Cash Rec'd From Providing Svcs	141,943	ES7111	169,560
Cash Payments Contr Exp	-34,640	ES7112	-377,457
Cash Payments Pers Svcs & Bnfts	-53,485	ES7113	-44,362
Other Operating Rev		ES7114	375,000
TOTAL Depreciation	53,818		122,741
Interest Expenses (non-Capital)	86	ES7126	132
TOTAL Capital Outlay	86		132
Payments To Contractors	-72,018	ES7136	-74,322
TOTAL Cash	-72,018		-74,322
Net Inc(dec) In Cash&cash Equiv	-18,114	ES7161	48,551
Cash&cash Equiv Beg of Year	37,598	ES7171	19,483
	19,484		68,034
Operating Income (loss)	371,009	ES7181	42,483
Inc/dec In Assets-Other Than Cash	-367,416	ES7183	347,372
Inc/dec In Liabilities Other Than Cash	50,225	ES7184	-267,114
TOTAL Reconciliation of Operating Income To Cash	53,818		122,741

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2019	EdpCode	2020
Assets			
Cash	141,262	EW200	154,533
TOTAL Cash	141,262		154,533
Accounts Receivable	20,355	EW380	28,518
TOTAL Other Receivables (net)	20,355		28,518
Due From Other Funds	214,468	EW391	214,468
TOTAL Due From Other Funds	214,468		214,468
Land		EW101	
TOTAL Fixed Assets (net)	0		0
TOTAL Assets	376,085		397,519

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2019	EdpCode	2020
Accounts Payable	19,545	EW600	24,345
TOTAL Accounts Payable	19,545		24,345
TOTAL Liabilities	19,545		24,345
Fund Balance			
Net Assets-Unrestricted (deficit)	356,540	EW924	373,174
TOTAL Net Position	356,540		373,174
TOTAL Fund Balance	356,540		373,174
TOTAL Liabilities, Deferred Inflows And Fund Balance	376,085		397,519

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Water Service Charges	77,263	EW2144	99,121
TOTAL Charges For Services Within Locality	77,263		99,121
Interest And Earnings	522	EW2401	608
TOTAL Use of Money And Property	522		608
TOTAL Revenues	77,785		99,729
TOTAL Revenues	77,785		99,729

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenses			
Source Supply Pwr & Pump Contr Expend	59,427	EW83204	74,367
TOTAL Source Supply Pwr & Pump Contr Expend	59,427		74,367
Transportation And Distribution-Contr Expe	13,156	EW83404	8,728
TOTAL Transportation And Distribution-Contr Expe	13,156		8,728
TOTAL Contractual Expenses	72,583		83,095
TOTAL Expenses	72,583		83,095
TOTAL Expenses	72,583		83,095

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(EW) ENTERPRISE WATER

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Net Position - Beginning of Year	351,338	EW8021	356,540
Restated Net Position - Beg of Year	351,338	EW8022	356,540
ADD - REVENUES AND OTHER SOURCES	77,785		99,729
DEDUCT - EXPENDITURES AND OTHER USES	72,583		83,095
Net Position - End of Year	356,540	EW8029	373,174

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(EW) ENTERPRISE WATER

Cash Flow

Code Description	2019	EdpCode	2020
Cash Rec'd From Providing Svcs	76,436	EW7111	90,958
Cash Payments Contr Exp	-64,217	EW7112	-78,296
Cash Payments Pers Svcs & Bnfts		EW7113	
TOTAL Depreciation	12,219		12,662
Interest Expenses (non-Capital)	522	EW7126	608
TOTAL Capital Outlay	522		608
Net Inc(dec) In Cash&cash Equiv	12,741	EW7161	13,270
Cash&cash Equiv Beg of Year	128,522	EW7171	141,262
	141,263		154,532
Operating Income (loss)	4,680	EW7181	16,025
Inc/dec In Assets-Other Than Cash	-827	EW7183	-8,163
Inc/dec In Liabilities Other Than Cash	8,366	EW7184	4,800
TOTAL Reconciliation of Operating Income To Cash	12,219		12,662

COUNTY OF Columbia
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits		H201	1,709,442
TOTAL Cash	0		1,709,442
Accounts Receivable	51,112	H380	10,005
TOTAL Other Receivables (net)	51,112		10,005
Due From State And Federal Government	160,794	H410	2,486,126
TOTAL State And Federal Aid Receivables	160,794		2,486,126
Due From Other Funds	585,322	H391	176,772
TOTAL Due From Other Funds	585,322		176,772
Cash In Time Deposits Special Reserves	5,103,305	H231	
TOTAL Restricted Assets	5,103,305		0
TOTAL Assets	5,900,533		4,382,345

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	1,169,073	H600	2,035,350
TOTAL Accounts Payable	1,169,073		2,035,350
Bond Anticipation Notes Payable		H626	4,135,000
TOTAL Notes Payable	0		4,135,000
Due To Other Funds	158,742	H630	199,693
TOTAL Due To Other Funds	158,742		199,693
TOTAL Liabilities	1,327,815		6,370,043
Fund Balance			
Other Restricted Fund Balance	5,103,305	H899	1,709,442
TOTAL Restricted Fund Balance	5,103,305		1,709,442
Assigned Appropriated Fund Balance		H914	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-530,587	H917	-3,697,140
TOTAL Unassigned Fund Balance	-530,587		-3,697,140
TOTAL Fund Balance	4,572,718		-1,987,698
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,900,533		4,382,345

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	15,205	H2401	6,607
TOTAL Use of Money And Property	15,205		6,607
Premium & Accrued Interest On Obligations	911,617	H2710	31,680
Unclassified (specify)	5	H2770	
TOTAL Miscellaneous Local Sources	911,622		31,680
St Aid, Public Safety-Cap Proj		H3397	2,019,817
St Aid, Consolidated Highway Aid	62,836	H3501	689,632
St Aid, Other Transportation	247,260	H3589	21,394
TOTAL State Aid	310,096		2,730,843
Fed Aid Other Transportation	1,620,492	H4589	1,809,508
Fed Aid, Transp Cap Proj	82,448	H4597	688,555
TOTAL Federal Aid	1,702,940		2,498,063
TOTAL Revenues	2,939,863		5,267,193
Interfund Transfers	108,736	H5031	29,818
TOTAL Interfund Transfers	108,736		29,818
Serial Bonds	15,085,600	H5710	
TOTAL Proceeds of Obligations	15,085,600		0
TOTAL Other Sources	15,194,336		29,818
TOTAL Revenues	18,134,199		5,297,011

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Central Data Process & Cap Outlay		H16802	
TOTAL Central Data Process & Cap Outlay	0		0
Other General Govt Support, Equip&Cap Out Additional Description SMART WATT	282,216	H19892	2,433,338
TOTAL Other General Govt Support	282,216		2,433,338
TOTAL General Government Support	282,216		2,433,338
Comm College -Capital Projects	1,457,002	H24972	1,729,404
TOTAL Comm College -Capital Projects	1,457,002		1,729,404
TOTAL Education	1,457,002		1,729,404
Public Safety Comm Sys, Equip & Cap Outlay	1,254,663	H30202	909,984
TOTAL Public Safety Comm Sys	1,254,663		909,984
Fire, Equip & Cap Outlay	557,519	H34102	1,477,282
TOTAL Fire	557,519		1,477,282
TOTAL Public Safety	1,812,182		2,387,266
Maint of Streets, Equip & Cap Outlay	397,810	H51102	2,315
TOTAL Maint of Streets	397,810		2,315
Perm Improve Highway, Equip & Cap Outlay	62,836	H51122	1,393,542
TOTAL Perm Improve Highway	62,836		1,393,542
Maint of Bridges, Equip & Cap Outlay	924,115	H51202	2,059,474
TOTAL Maint of Bridges	924,115		2,059,474
Airport, Equip & Cap Outlay	2,044,420	H56102	1,852,088
TOTAL Airport	2,044,420		1,852,088
TOTAL Transportation	3,429,181		5,307,419
TOTAL Expenditures	6,980,581		11,857,427
Transfers, Other Funds		H99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	6,980,581		11,857,427

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-6,580,900	H8021	4,572,718
Restated Fund Balance - Beg of Year	-6,580,900	H8022	4,572,718
ADD - REVENUES AND OTHER SOURCES	18,134,199		5,297,011
DEDUCT - EXPENDITURES AND OTHER USES	6,980,581		11,857,427
Fund Balance - End of Year	4,572,718	H8029	-1,987,698

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
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	8,271,127	K104	8,666,868
Construction Work In Progress	8,645,613	K105	13,831,319
Infrastructure	51,614,206	K106	57,720,180
Other Capital Assets	12,680,465	K107	13,474,800
Accum Deprec, Other Capital Assets	-44,890,528	K117	-48,572,802
TOTAL Fixed Assets (net)	69,198,448		77,997,930
TOTAL Assets	69,198,448		77,997,930

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities			
Total Non-Current Govt Assets	69,198,448	K159	77,997,930
TOTAL Investments in Non-Current Government Assets	69,198,448		77,997,930
TOTAL Fund Balance	69,198,448		77,997,930
TOTAL	69,198,448		77,997,930

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2020

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	3,476,880	S200	4,319,506
TOTAL Cash	3,476,880		4,319,506
Accounts Receivable	5,322,797	S380	4,831,332
TOTAL Other Receivables (net)	5,322,797		4,831,332
Due From Other Funds	20,353	S391	
TOTAL Due From Other Funds	20,353		0
Due From Other Governments	2,805,438	S440	2,426,743
TOTAL Due From Other Governments	2,805,438		2,426,743
TOTAL Assets	11,625,468		11,577,581

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2020

(S) WORKERS COMPENSATION

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	50,697	S600	48,113
TOTAL Accounts Payable	50,697		48,113
Accrued Liabilities	11,574,771	S601	11,529,468
TOTAL Accrued Liabilities	11,574,771		11,529,468
TOTAL Liabilities	11,625,468		11,577,581
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,625,468		11,577,581

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2020

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Participants Assessments	2,317,220	S2222	1,804,283
TOTAL Intergovernmental Charges	2,317,220		1,804,283
Interest And Earnings	52,955	S2401	21,609
TOTAL Use of Money And Property	52,955		21,609
Other Compensation For Loss	26,899	S2690	31,605
TOTAL Sale of Property And Compensation For Loss	26,899		31,605
Refunds of Prior Year's Expenditures	164,669	S2701	90,259
Unclassified (specify)	13,829	S2770	
TOTAL Miscellaneous Local Sources	178,498		90,259
TOTAL Revenues	2,575,572		1,947,756
TOTAL Revenues	2,575,572		1,947,756

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2020

(S) WORKERS COMPENSATION

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Self Insurance Admin, Pers Serv	7,207	S17101	7,349
Self Insurance Admin, Contr Expend	572,844	S17104	529,549
TOTAL Self Insurance Admin	580,051		536,898
Benefits And Awards, Contr Expend	1,993,456	S17204	1,408,702
TOTAL Benefits And Awards	1,993,456		1,408,702
TOTAL General Government Support	2,573,507		1,945,600
Social Security , Empl Bnfts	537	S90308	547
Hospital & Medical (dental) Ins, Empl Bnft	1,515	S90608	1,596
Other Employee Benefits (spec)	13	S90898	13
TOTAL Employee Benefits	2,065		2,156
TOTAL Expenditures	2,575,572		1,947,756
TOTAL Expenditures	2,575,572		1,947,756

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2020

(S) WORKERS COMPENSATION

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		S8021	
Restated Fund Balance - Beg of Year		S8022	
ADD - REVENUES AND OTHER SOURCES	2,575,572		1,947,756
DEDUCT - EXPENDITURES AND OTHER USES	2,575,572		1,947,756
Fund Balance - End of Year		S8029	

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	1,251,026	TA200	
Cash, Court & Trust	162,484	TA205	
TOTAL Cash	1,413,510		0
Due From Other Funds	3,112	TA391	
TOTAL Due From Other Funds	3,112		0
Due From Other Governments	21,488	TA440	
TOTAL Due From Other Governments	21,488		0
TOTAL Assets	1,438,110		0

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds		TA630	
TOTAL Due To Other Funds	0		0
Due To Other Governments		TA631	
TOTAL Due To Other Governments	0		0
Group Insurance	429,691	TA20	
Guaranty & Bid Deposits	12,516	TA30	
Bail Deposits	49,008	TA35	
Social Services Trust	423,622	TA53	
Infirmity Patients Fund		TA55	
Mortgage Tax	337,977	TA58	
Court & Trust Fund	162,484	TA61	
Other Funds (specify)	22,812	TA85	
TOTAL Agency Liabilities	1,438,110		0
TOTAL Liabilities	1,438,110		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,438,110		0

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2020

(TC) CUSTODIAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		TC200	658,755
Cash, Court & Trust		TC205	170,830
TOTAL Cash	0		829,585
Accounts Receivable		TC380	22,584
TOTAL Other Receivables (net)	0		22,584
Due From Other Funds		TC391	2,535
TOTAL Due From Other Funds	0		2,535
Due from Other Governments		TC440	
TOTAL Due From Other Governments	0		0
Deferred Outflow of Resources		TC495	
TOTAL Deferred Outflows of Resources	0		0
TOTAL Assets	0		854,704

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2020

(TC) CUSTODIAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		TC600	54,110
TOTAL Accounts Payable	0		54,110
Bail Deposits		TC735	151,161
TOTAL Other Deposits	0		151,161
Other Liabilities (Specify)		TC688	10,379
Additional Description interest on cash accounts			
Group Insurance		TC720	68,980
Social Services Trust		TC753	397,709
Court and Trust Fund		TC761	170,830
TOTAL Other Liabilities	0		647,898
Due to Other Funds		TC630	1,535
TOTAL Due To Other Funds	0		1,535
TOTAL Liabilities	0		854,704
Deferred Inflows of Resources			
Deferred Inflow of Resources		TC691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		854,704

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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COUNTY OF Columbia
 Annual Update Document
 For the Fiscal Year Ending 2020

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
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 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	153,614,146	W129	195,967,433
TOTAL Provision To Be Made In Future Budgets	153,614,146		195,967,433
TOTAL Assets	153,614,146		195,967,433

COUNTY OF Columbia
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	11,272,009	W638	42,496,397
Total OPEB Liability	89,908,560	W683	103,653,571
Compensated Absences	3,493,801	W687	4,088,713
TOTAL Other Liabilities	104,674,370		150,238,681
Due To Other Governments		W631	
TOTAL Due To Other Governments	0		0
Bonds Payable	47,770,854	W628	44,662,922
Bond Interest And Matured Bonds Payable	1,168,922	W629	1,065,830
TOTAL Bond And Long Term Liabilities	48,939,776		45,728,752
TOTAL Liabilities	153,614,146		195,967,433
TOTAL Liabilities	153,614,146		195,967,433

COUNTY OF Columbia
Statement of Indebtedness
For the Fiscal Year Ending 2020

8/10/2021

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	\$0			\$0		\$4,135,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$4,135,000	\$0	\$0	\$0	\$0	\$0	\$4,135,000
2016	BOND N	bridges, paving, communication			02/02/2016	02/01/2031	2.00%		\$14,050,000	\$11,620,000	\$845,000	\$0	\$0		\$10,775,000
2017	BOND N	coll imp, jail sec sys, kronos			05/05/2017	05/05/2024	2.00%		\$1,165,000	\$845,000	\$165,000	\$0	\$0		\$680,000
2019	BOND N	D0 equip, phone sys, EL equip			01/30/2019	01/30/2030	2.50%		\$2,107,400	\$2,107,400	\$167,400	\$0	\$0		\$1,940,000
2014	BOND N	Courthouse			05/07/2014	05/17/2037	2.00%		\$9,805,000	\$8,265,000	\$330,000	\$0	\$0		\$7,935,000
2013	BOND N	Refunding Bonds			05/15/2013	05/15/2025	2.00%		\$4,895,000	\$2,065,000	\$345,000	\$0	\$0		\$1,720,000
2019	BOND N	rd\$bridg, commerce park, cgcc			06/25/2019	06/25/2041	4.00%		\$8,375,000	\$8,375,000	\$235,000	\$0	\$0		\$8,140,000
2016	BOND N	Public Improvement			12/09/2016	02/01/2033	3.125%		\$8,875,000	\$7,985,000	\$475,000	\$0	\$0		\$7,510,000
2016	BOND N	2016 Refunding 2007 Bond			02/02/2016	02/01/2031	2.00%		\$3,440,000	\$2,085,000	\$420,000	\$0	\$0		\$1,665,000
2019	BOND N	rd&br,ELEQUIP,401RO			11/25/2019	11/25/2039	3.00%		\$5,415,000	\$5,415,000	\$180,000	\$0	\$0		\$5,235,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$48,762,400	\$3,162,400	\$0	\$0	\$0	\$45,600,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$4,135,000	\$48,762,400	\$3,162,400	\$0	\$0	\$0	\$49,735,000

COUNTY OF Columbia
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$8,225.00
Demand Deposits	9Z2011	\$25,175,535.00
Time Deposits	9Z2021	
Total		\$25,183,760.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$27,073,588.00
Total		\$27,823,588.00
 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 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2013	\$261,925	\$0	\$0	\$261,925
****-9844	\$1,634	\$0	\$0	\$1,634
****-6717	\$591,417	\$53,079	\$0	\$644,495
****-1352	\$239,424	\$0	\$236,220	\$3,204
****-1360	\$3,251,383	\$0	\$0	\$3,251,383
****-1386	\$154,533	\$0	\$0	\$154,533
****-1394	\$68,026	\$0	\$0	\$68,026
****-1401	\$96,549	\$0	\$105,743	(\$9,194)
****-1419	\$354,197	\$375	\$16,022	\$338,550
****-1427	\$279,991	\$0	\$0	\$279,991
****-1435	\$294,778	\$9,509	\$0	\$304,286
****-1443	\$392,093	\$0	\$0	\$392,093
****-1451	\$76,938	\$0	\$0	\$76,938
****-1477	\$2,858,881	\$0	\$0	\$2,858,881
****-1485	\$238	\$0	\$0	\$238
****-6331	\$1,626,219	\$0	\$0	\$1,626,219
****-4962	\$14	\$0	\$0	\$14
****-6011	\$0	\$0	\$330,623	(\$330,623)
****-9791	\$156,457	\$210	\$0	\$156,667
****-5272	\$83,143	\$0	\$0	\$83,143
****-8026	\$69,681	\$0	\$0	\$69,681
****-7167	\$801,920	\$0	\$0	\$801,920
****-7175	\$100	\$0	\$0	\$100
****-9981	\$499	\$0	\$0	\$499
****-3439	\$40,395	\$0	\$0	\$40,395
****-5496	\$8,714,764	\$0	\$0	\$8,714,764
****-3616	\$17,483	\$1,325	\$0	\$18,808
****-2631	\$553,805	\$0	\$0	\$553,805
****-7407	\$9	\$0	\$0	\$9
****-7415	\$537,267	\$2,839	\$0	\$540,107

COUNTY OF Columbia
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-9244	\$46,324	\$0	\$0	\$46,324
****-6119	\$493	\$0	\$0	\$493
****-6194	\$121,910	\$0	\$0	\$121,910
****-C&T	\$170,830	\$0	\$0	\$170,830
****-0001	\$8	\$0	\$0	\$8
****-0003	\$3,933,483	\$0	\$0	\$3,933,483
Total Adjusted Bank Balance				\$25,175,538
Petty Cash				\$8,225.00
Adjustments				\$1,420.00
Total Cash			9ZCASH *	\$25,185,183
Total Cash Balance All Funds			9ZCASHB *	\$25,185,183
* Must be equal				

COUNTY OF Columbia
Local Government Questionnaire
For the Fiscal Year Ending 2020

	<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>Yes</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 2020

Total Full Time Employees:		599			
Total Part Time Employees:		151			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$6,337,195.00	599	27	327
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$3,003,207.00			
90408	Worker's Compensation Insurance	\$1,743,184.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$74,639.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$12,673,049.00	599	44	479
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$14,463.00			
Total		\$23,845,737.00			
Computed Total From Financial Section (comparative purposes only)		\$23,845,737.00			

COUNTY OF Columbia
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$371,818		gallons	
Diesel Fuel	\$264,074		gallons	
Fuel Oil	\$9,148		gallons	
Natural Gas	\$58,184		cubic feet	
Electricity	\$386,030		kilowatt-hours	
Coal			tons	
Propane	\$31,351		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 12/31/2020, 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 12/31/2020 and filed by means of electronic data transmission.

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

PJ KEELER
Name

(518) 828-8561
Telephone Number

Director of Accting & audit
Title

15 NORTH 6TH STREET
Official Address

08/03/2021
Date of Certification

(518) 828-0513
Official Telephone Number

COUNTY OF Columbia
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Account Code Comment

Account Code A806 reclassified \$468,158 from A917 to A806. Represents LT portion of A391
Account Code A917 reclassified \$468,158 from A917 to A806
Account Code A43101 adjustment per County
Account Code A43104 adjustment per County
Account Code A43224 adjustment per County
Account Code A201 reclassified \$156,667 from A231 to 201. represents cash restricted in use for DWI recorded in A899
Account Code A231 reclassified \$156,667 from A231 to 201

Adjustment Reason

Account Code A8012 Veterans- PFC Dwyer Funds reclassified from deferred revenue to actual received.

(D) COUNTY ROAD

Account Code Comment

Account Code D914 reclassified \$1,000,000 from D915 to D914 to match D914 to D599N
Account Code D915 reclassified \$1,000,000 from D915 to D914 to match D914 to D599N

(DM) ROAD MACHINERY

Account Code Comment

Account Code DM200 \$75 represents petty cash. Account code 210 - Petty Cash not available in DM Fund
Account Code DM915 reclassified DM914 balance to DM915 to match DM914 to DM599N
Account Code DM914 reclassified DM914 balance to DM915 to match DM914 to DM599N

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H201 reclassified H231 balance to H201
Account Code H231 reclassified H231 balance to H201

(EL) ENTERPRISE REFUSE/GARBAGE

Account Code Comment

Account Code EL920 adjustment per County
Account Code EL924 adjustment per County

Adjustment Reason

Account Code EL8012 OPEB WAS NOT RECORDED AT TIME OF SUBMISSION

COUNTY OF Columbia
Supplemental Section Comments
For the Fiscal Year Ending 2020

Bank Reconciliation

Account code 210 - Petty Cash not available in DM Fund. \$75 of petty cash included in DM200. \$1,420 adjustment represents bank errors, i.e. checks clearing in the wrong amount and DSS EBIC card variances from month to month.