

Columbia County, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



COLUMBIA COUNTY, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2024

Financial and Compliance Report

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Arkansas

Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair



Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

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

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

We have performed certain limited procedures with respect to regulatory basis financial information and compliance with certain state laws and accepted accounting practices for Columbia County, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated December 8, 2025. Management of the County is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The finding contained in this section relates to the following officials who held office during 2024:

County Judge: Williams Fields
Treasurer: Selena Blair
Sheriff: Leroy Martin II
Tax Collector: Rachel Waller
County Clerk: Tammy Wiltz
Circuit Clerk: Lisa Lewis
Assessor: Shannon Hair
County Librarian: Holli Howard

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

Noncompliance with state law and accepted accounting practices was noted in the office of **County Judge**.

County Judge

The County paid \$9,600 to an employee for Floodplain Management Services using a contract for services; however, an authorizing ordinance was not enacted, as required by Ark. Code Ann. § 14-14-1202.

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

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in dark ink, appearing to read "Kevin White", written over a light blue horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
December 8, 2025
LOCO01424

COLUMBIA COUNTY, ARKANSAS
BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2024
(UNAUDITED)

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 8,768,909	\$ 5,638,389	\$ 23,750,683
Accounts receivable	114,983	446,589	193,973
TOTAL ASSETS	<u>\$ 8,883,892</u>	<u>\$ 6,084,978</u>	<u>\$ 23,944,656</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 54,476	\$ 257,014	\$ 324,788
Settlements pending	460,577		1,202,794
Total Liabilities	<u>515,053</u>	<u>257,014</u>	<u>1,527,582</u>
Fund Balances:			
Restricted		5,827,964	19,915,062
Committed			81,038
Assigned	2,797,476		2,429,417
Unassigned	5,571,363		(8,443)
Total Fund Balances	<u>8,368,839</u>	<u>5,827,964</u>	<u>22,417,074</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 8,883,892</u>	<u>\$ 6,084,978</u>	<u>\$ 23,944,656</u>

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

COLUMBIA COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 767,061	\$ 2,764,796	\$ 207,344
Federal aid	11,018	10,064	7,403
Property taxes	2,188,331	968,544	402,799
Sales taxes	294,629		6,498,815
Fines, forfeitures, and costs	265,445		139,571
Interest	351,251	259,988	784,678
Officers' fees	15,577		326,770
Jail fees			333,120
Probation fees			13,963
911 surcharge			361,467
911 interlocal agreement			5,820
Phone commissions			51,984
Commissary profits			85,082
Insurance premiums collected	7,109	1,741	
Treasurer's commission	139,343		39,398
Collector's commission	271,486		75,648
Taxes apportioned - Assessor's salary and expense	534,545		
Other	135,681	97,463	149,499
TOTAL REVENUES	4,981,476	4,102,596	9,483,361
Less: Treasurer's commission	33,411	35,226	82,732
NET REVENUES	4,948,065	4,067,370	9,400,629
EXPENDITURES			
Current:			
General government	2,249,908		423,260
Law enforcement	1,767,050		2,086,262
Highways and streets		6,095,453	
Public safety	395,204		457,781
Sanitation			3,704,312
Health	40,831		
Recreation and culture			471,296
Social services	55,445		
Rural development	98,960		
TOTAL EXPENDITURES	4,607,398	6,095,453	7,142,911

COLUMBIA COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Exhibit B

	<u>General</u>	<u>Road</u>	<u>Other Funds in the Aggregate</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 340,667	\$ (2,028,083)	\$ 2,257,718
OTHER FINANCING SOURCES (USES)			
Transfers in	1,431,189	1,431,189	52,178
Transfers out	<u>(27,178)</u>	<u></u>	<u>(2,887,378)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,404,011</u>	<u>1,431,189</u>	<u>(2,835,200)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,744,678	(596,894)	(577,482)
FUND BALANCES - JANUARY 1	<u>6,624,161</u>	<u>6,424,858</u>	<u>22,994,556</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 8,368,839</u></u>	<u><u>\$ 5,827,964</u></u>	<u><u>\$ 22,417,074</u></u>

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

COLUMBIA COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 782,564	\$ 767,061	\$ (15,503)	\$ 2,879,700	\$ 2,764,796	\$ (114,904)
Federal aid	15,400	11,018	(4,382)	15,000	10,064	(4,936)
Property taxes	1,671,400	2,188,331	516,931	882,601	968,544	85,943
Sales taxes	290,000	294,629	4,629			
Fines, forfeitures, and costs	240,000	265,445	25,445			
Interest	210,000	351,251	141,251	116,500	259,988	143,488
Officers' fees	16,000	15,577	(423)			
Insurance premiums collected		7,109	7,109		1,741	1,741
Treasurer's commission	148,312	139,343	(8,969)			
Collector's commission	301,100	271,486	(29,614)			
Taxes apportioned - Assessor's salary and expense	638,760	534,545	(104,215)			
Other	167,253	135,681	(31,572)	75,500	97,463	21,963
TOTAL REVENUES	4,480,789	4,981,476	500,687	3,969,301	4,102,596	133,295
Less: Treasurer's commission		33,411	(33,411)		35,226	(35,226)
NET REVENUES	4,480,789	4,948,065	467,276	3,969,301	4,067,370	98,069
EXPENDITURES						
Current:						
General government	4,455,849	2,249,908	2,205,941			
Law enforcement	1,835,012	1,767,050	67,962			
Highways and streets				6,695,109	6,095,453	599,656
Public safety	504,855	395,204	109,651			
Health	46,400	40,831	5,569			
Social services	56,531	55,445	1,086			
Rural development	116,712	98,960	17,752			
TOTAL EXPENDITURES	7,015,359	4,607,398	2,407,961	6,695,109	6,095,453	599,656

COLUMBIA COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (2,534,570)	\$ 340,667	\$ 2,875,237	\$ (2,725,808)	\$ (2,028,083)	\$ 697,725
OTHER FINANCING SOURCES (USES)						
Transfers in	1,431,189	1,431,189	0	1,431,189	1,431,189	0
Transfers out	(13,134)	(27,178)	(14,044)			
TOTAL OTHER FINANCING SOURCES (USES)	1,418,055	1,404,011	(14,044)	1,431,189	1,431,189	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,116,515)	1,744,678	2,861,193	(1,294,619)	(596,894)	697,725
FUND BALANCES - JANUARY 1	1,850,919	6,624,161	4,773,242	2,684,000	6,424,858	3,740,858
FUND BALANCES - DECEMBER 31	\$ 734,404	\$ 8,368,839	\$ 7,634,435	\$ 1,389,381	\$ 5,827,964	\$ 4,438,583

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

COLUMBIA COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2024
(UNAUDITED)

Schedule 1

SPECIAL REVENUE FUNDS

	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library	Solid Waste
ASSETS									
Cash and cash equivalents	\$ 57,036	\$ 89,693	\$ 32,980	\$ 2,612	\$ 9,918	\$ 55,256	\$ 279,790	\$ 839,551	\$ 17,888,953
Accounts receivable	276	75,648	295			679	20,541	13,771	10,620
TOTAL ASSETS	\$ 57,312	\$ 165,341	\$ 33,275	\$ 2,612	\$ 9,918	\$ 55,935	\$ 300,331	\$ 853,322	\$ 17,899,573
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 527	\$ 2					\$ 15,254	\$ 11,108	\$ 236,529
Settlements pending									
Total Liabilities	527	2					15,254	11,108	236,529
Fund Balances:									
Restricted	56,785	165,339	\$ 33,275	\$ 2,612	\$ 9,918	\$ 55,935	285,077	842,214	17,663,044
Committed									
Assigned									
Unassigned									
Total Fund Balances	56,785	165,339	33,275	2,612	9,918	55,935	285,077	842,214	17,663,044
TOTAL LIABILITIES AND FUND BALANCES	\$ 57,312	\$ 165,341	\$ 33,275	\$ 2,612	\$ 9,918	\$ 55,935	\$ 300,331	\$ 853,322	\$ 17,899,573

COLUMBIA COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2024
 (UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS								
	Child Support	Drug Control	County Jail	Boating Safety	CMRS 911 Board (Commercial Mobile Radio Service)	Emergency Vehicle	Victim/Witness	Indigent Defense	Adult Drug Court
ASSETS									
Cash and cash equivalents	\$ 202	\$ 23,812	\$ 2,568,921	\$ 3,066	\$ 255,243	\$ 9,341	\$ 4,198	\$ 19,983	\$ 10,374
Accounts receivable	2		37,808		2,938	180	1,976	730	
TOTAL ASSETS	\$ 204	\$ 23,812	\$ 2,606,729	\$ 3,066	\$ 258,181	\$ 9,521	\$ 6,174	\$ 20,713	\$ 10,374
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable			\$ 41,241		\$ 7,069			\$ 533	
Settlements pending									
Total Liabilities			41,241		7,069			533	
Fund Balances:									
Restricted	\$ 204		227,900	\$ 3,066	112,431	\$ 9,521	\$ 6,174	20,180	
Committed		\$ 23,812	46,852						\$ 10,374
Assigned			2,290,736		138,681				
Unassigned									
Total Fund Balances	204	23,812	2,565,488	3,066	251,112	9,521	6,174	20,180	10,374
TOTAL LIABILITIES AND FUND BALANCES	\$ 204	\$ 23,812	\$ 2,606,729	\$ 3,066	\$ 258,181	\$ 9,521	\$ 6,174	\$ 20,713	\$ 10,374

COLUMBIA COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2024
(UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS							
	Juvenile Probation	Circuit Clerk's Commissioner's Fee	Assessor's Late Assessment Fee	Adult Drug Court Opioid Settlement	Public Defender Investigator	Rural Community Aid	State Grants	Federal Grants
ASSETS								
Cash and cash equivalents	\$ 15,125	\$ 2,443	\$ 7,189	\$ 16,560	\$ 4,375	\$ 9,248	\$ (2,233)	\$ 12,493
Accounts receivable	1,990	25	60		196			
TOTAL ASSETS	<u>\$ 17,115</u>	<u>\$ 2,468</u>	<u>\$ 7,249</u>	<u>\$ 16,560</u>	<u>\$ 4,571</u>	<u>\$ 9,248</u>	<u>\$ (2,233)</u>	<u>\$ 12,493</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 93				\$ 95		\$ 6,210	
Settlements pending								
Total Liabilities	<u>93</u>				<u>95</u>		<u>6,210</u>	
Fund Balances:								
Restricted	17,022	\$ 2,468	\$ 7,249	\$ 16,560	4,476	\$ 9,248		\$ 12,493
Committed								
Assigned								
Unassigned							(8,443)	
Total Fund Balances	<u>17,022</u>	<u>2,468</u>	<u>7,249</u>	<u>16,560</u>	<u>4,476</u>	<u>9,248</u>	<u>(8,443)</u>	<u>12,493</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 17,115</u>	<u>\$ 2,468</u>	<u>\$ 7,249</u>	<u>\$ 16,560</u>	<u>\$ 4,571</u>	<u>\$ 9,248</u>	<u>\$ (2,233)</u>	<u>\$ 12,493</u>

COLUMBIA COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2024
(UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS		CUSTODIAL FUNDS					
	Communication Facility and Equipment	Law Library	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	Totals
ASSETS								
Cash and cash equivalents	\$ 197,027	\$ 134,733	\$ 34,975	\$ 2,749	\$ 96,059	\$ 100	\$ 1,068,911	\$ 23,750,683
Accounts receivable	26,238							193,973
TOTAL ASSETS	\$ 223,265	\$ 134,733	\$ 34,975	\$ 2,749	\$ 96,059	\$ 100	\$ 1,068,911	\$ 23,944,656
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 6,127							\$ 324,788
Settlements pending			\$ 34,975	\$ 2,749	\$ 96,059	\$ 100	\$ 1,068,911	1,202,794
Total Liabilities	6,127		34,975	2,749	96,059	100	1,068,911	1,527,582
Fund Balances:								
Restricted	217,138	\$ 134,733						19,915,062
Committed								81,038
Assigned								2,429,417
Unassigned								(8,443)
Total Fund Balances	217,138	134,733						22,417,074
TOTAL LIABILITIES AND FUND BALANCES	\$ 223,265	\$ 134,733	\$ 34,975	\$ 2,749	\$ 96,059	\$ 100	\$ 1,068,911	\$ 23,944,656

COLUMBIA COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS							
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library
REVENUES								
State aid					\$ 7,161			\$ 102,983
Federal aid								3
Property taxes								400,551
Sales taxes								
Fines, forfeitures, and costs			\$ 5,726	\$ 5,140				
Interest	\$ 2,228	\$ 4,120	1,135	122	426	\$ 1,986	\$ 9,680	24,737
Officers' fees						8,337	312,628	
Jail fees								
Probation fees								
911 surcharge								
911 interlocal agreement								
Phone commissions								
Commissary profits								
Treasurer's commission	39,398							
Collector's commission		75,648						
Other	907	961				58	82	48,428
TOTAL REVENUES	42,533	80,729	6,861	5,262	7,587	10,381	322,390	576,702
Less: Treasurer's commission		715	67	49	69	94	2,918	4,790
NET REVENUES	42,533	80,014	6,794	5,213	7,518	10,287	319,472	571,912
EXPENDITURES								
Current:								
General government	45,004	67,427			5,776	4,538	265,307	
Law enforcement				6,840				
Public safety								
Sanitation								
Recreation and culture								466,296
TOTAL EXPENDITURES	45,004	67,427		6,840	5,776	4,538	265,307	466,296
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,471)	12,587	6,794	(1,627)	1,742	5,749	54,165	105,616
OTHER FINANCING SOURCES (USES)								
Transfers in								25,000
Transfers out								
TOTAL OTHER FINANCING SOURCES (USES)								25,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,471)	12,587	6,794	(1,627)	1,742	5,749	54,165	130,616
FUND BALANCES - JANUARY 1	59,256	152,752	26,481	4,239	8,176	50,186	230,912	711,598
FUND BALANCES - DECEMBER 31	\$ 56,785	\$ 165,339	\$ 33,275	\$ 2,612	\$ 9,918	\$ 55,935	\$ 285,077	\$ 842,214

COLUMBIA COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS							
	Solid Waste	Child Support	Drug Control	County Jail	Boating Safety	CMRS 911 Board (Commercial Mobile Radio Service)	Emergency Vehicle	Victim/Witness
REVENUES								
State aid					\$ 1,745			
Federal aid								
Property taxes								
Sales taxes	\$ 4,849,558			\$ 1,616,520				
Fines, forfeitures, and costs				64,124			\$ 2,631	\$ 20,687
Interest	632,809	\$ 14	\$ 722	88,832	537	\$ 9,366	308	182
Officers' fees		426						
Jail fees				333,120				
Probation fees				13,963				
911 surcharge						361,467		
911 interlocal agreement						5,820		
Phone commissions								
Commissary profits								
Treasurer's commission								
Collector's commission								
Other	68,828			11,861		18,251		
TOTAL REVENUES	5,551,195	440	722	2,128,420	2,282	394,904	2,939	20,869
Less: Treasurer's commission	50,245	4	6	19,858	20	3,377	25	1
NET REVENUES	5,500,950	436	716	2,108,562	2,262	391,527	2,914	20,868
EXPENDITURES								
Current:								
General government		1,700						
Law enforcement			858	1,822,894	17,000			22,050
Public safety						427,783		
Sanitation	3,704,312							
Recreation and culture								
TOTAL EXPENDITURES	3,704,312	1,700	858	1,822,894	17,000	427,783		22,050
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,796,638	(1,264)	(142)	285,668	(14,738)	(36,256)	2,914	(1,182)
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out								
TOTAL OTHER FINANCING SOURCES (USES)								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,796,638	(1,264)	(142)	285,668	(14,738)	(36,256)	2,914	(1,182)
FUND BALANCES - JANUARY 1	15,866,406	1,468	23,954	2,279,820	17,804	287,368	6,607	7,356
FUND BALANCES - DECEMBER 31	\$ 17,663,044	\$ 204	\$ 23,812	\$ 2,565,488	\$ 3,066	\$ 251,112	\$ 9,521	\$ 6,174

COLUMBIA COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS							
	Indigent Defense	Adult Drug Court	Juvenile Probation	Circuit Clerk's Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	Adult Drug Court Opioid Settlement	Public Defender Investigator
REVENUES								
State aid	\$ 1,397						\$ 16,560	
Federal aid								
Property taxes					\$ 2,248			
Sales taxes								
Fines, forfeitures, and costs	7,637	\$ 600	\$ 11,890					\$ 2,055
Interest	802	450	414	\$ 94	218			162
Officers' fees				826				
Jail fees								
Probation fees								
911 surcharge								
911 interlocal agreement								
Phone commissions								
Commissary profits								
Treasurer's commission								
Collector's commission								
Other	41			82				
TOTAL REVENUES	9,877	1,050	12,304	1,002	2,466		16,560	2,217
Less: Treasurer's commission	20	10	94	8	18			1
NET REVENUES	9,857	1,040	12,210	994	2,448		16,560	2,216
EXPENDITURES								
Current:								
General government				3,500				
Law enforcement	9,864	7,622	2,227					15,696
Public safety								
Sanitation								
Recreation and culture								
TOTAL EXPENDITURES	9,864	7,622	2,227	3,500				15,696
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(7)	(6,582)	9,983	(2,506)	2,448		16,560	(13,480)
OTHER FINANCING SOURCES (USES)								
Transfers in								14,044
Transfers out						\$ (2,887,378)		
TOTAL OTHER FINANCING SOURCES (USES)						(2,887,378)		14,044
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(7)	(6,582)	9,983	(2,506)	2,448	(2,887,378)	16,560	564
FUND BALANCES - JANUARY 1	20,187	16,956	7,039	4,974	4,801	2,887,378		3,912
FUND BALANCES - DECEMBER 31	\$ 20,180	\$ 10,374	\$ 17,022	\$ 2,468	\$ 7,249	\$ 0	\$ 16,560	\$ 4,476

COLUMBIA COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS					Totals
	Rural Community Aid	State Grants	Automated Records System Grant	Federal Grants	Communication Facility and Equipment	Law Library
REVENUES						
State aid		\$ 77,498				\$ 207,344
Federal aid				\$ 7,400		7,403
Property taxes						402,799
Sales taxes	\$ 32,737					6,498,815
Fines, forfeitures, and costs						139,571
Interest	225				\$ 308	4,801
Officers' fees					4,553	326,770
Jail fees						333,120
Probation fees						13,963
911 surcharge						361,467
911 interlocal agreement						5,820
Phone commissions					51,984	51,984
Commissary profits					85,082	85,082
Treasurer's commission						39,398
Collector's commission						75,648
Other						149,499
TOTAL REVENUES	32,962	77,498		7,400	141,927	9,483,361
Less: Treasurer's commission	299					44
NET REVENUES	32,663	77,498		7,400	141,927	9,400,629
EXPENDITURES						
Current:						
General government		24,085	\$ 5,923			423,260
Law enforcement		57,500		7,399	112,395	3,917
Public safety	25,000	4,998				457,781
Sanitation						3,704,312
Recreation and culture	5,000					471,296
TOTAL EXPENDITURES	30,000	86,583	5,923	7,399	112,395	3,917
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,663	(9,085)	(5,923)	1	29,532	19,921
OTHER FINANCING SOURCES (USES)						
Transfers in		642		12,492		52,178
Transfers out						(2,887,378)
TOTAL OTHER FINANCING SOURCES (USES)		642		12,492		(2,835,200)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,663	(8,443)	(5,923)	12,493	29,532	19,921
FUND BALANCES - JANUARY 1	6,585		5,923		187,606	114,812
FUND BALANCES - DECEMBER 31	\$ 9,248	\$ (8,443)	\$ 0	\$ 12,493	\$ 217,138	\$ 134,733
						\$ 22,417,074

COLUMBIA COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2024
(UNAUDITED)

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

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

COLUMBIA COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2024
(UNAUDITED)

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

<u>Fund Name</u>	<u>Fund Description</u>
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency. Columbia County Ordinance no. 2011.20 (September 6, 2011) established a drug enforcement fund (pursuant to Ark. Code Ann. § 14-21-201) to be administered by the Sheriff. Columbia County Ordinance no. 2008.12 (June 13, 2008) allows 1/3 of fine money collected from felony Circuit Court drug convictions to be deposited in this fund to be used by the Sheriff for direct expenses associated with the investigation of criminal drug laws.
County Jail	Columbia County Ordinance no. 98.11 (September 4, 1998) established fund to receive 2/3 of a half percent sales and use tax as approved by referendum on October 6, 1998, to be used to operate and maintain criminal justice facilities. Columbia County Ordinance no. 2009.10 (June 1, 2009) (pursuant to Ark. Code Ann. § 16-17-129) levies an additional fine, not to exceed \$20. Funds shall be used exclusively to defray the cost of incarcerating county prisoners; construction, maintenance, and operation of the county jail; purchase and maintenance of jail equipment; and training, salaries, and certificate pay for jailers and deputy sheriffs. Ark. Code Ann. § 12-41-505 established fund to receive a \$20 booking and administration fee assessed on persons convicted of a felony or Class A misdemeanor to be used exclusively for the maintenance, operation, and capital expenditures of a county jail or regional detention facility. Columbia County Ordinance no. 2002-25 (December 16, 2002) provides for probation fees assessed and imposed for criminal convictions (Ark. Code Ann. § 5-4-322) to be deposited in this fund to defray the cost of supervision and collection of probation fees. Columbia County Ordinance no. 2012-7 (February 6, 2012) (pursuant to Ark. Code Ann. § 12-41-505) requiring every person who may be committed to the common jail of the county for any criminal offense or misdemeanor, if he or she shall be convicted, shall pay the expenses in carrying him or her to jail and also for his or her support from the day of this or her initial incarceration for the whole time he or she remains there.
Boating Safety	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within a county or for emergency rescue services if the county has not established a patrol.
CMRS 911 Board (Commercial Mobile Radio Service)	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by commercial mobile radio service providers for 911 services.

COLUMBIA COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2024
(UNAUDITED)

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

<u>Fund Name</u>	<u>Fund Description</u>
Emergency Vehicle	Ark. Code Ann. § 27-22-103 established fund to account for the fine for failure to insure motor vehicles to be used for the purchase and maintenance of rescue, emergency medical, and law enforcement vehicles, communications equipment, animals owned or used by law enforcement agencies, life-saving medical apparatus, and law enforcement apparatus to be sued for those purposes.
Victim/Witness	Ark. Code Ann. § 16-21-151 established fund to receive district court costs levied to be used by prosecuting attorney for operating victim/witness program.
Indigent Defense	Ark. Code Ann. § 14-20-102 established fund to receive funds distributed in accordance with Ark. Code Ann. § 16-10-307 to be used to pay reasonable and necessary costs incurred in the defense of indigent persons, the representation of persons against whom involuntary admissions procedures have been brought, and for representation of persons deemed incompetent by the court; defraying the costs of the juvenile division of chancery court; and for defraying the medical and dental costs for indigent defendants in the county jail.
Adult Drug Court	Ark. Code Ann. § 16-98-304 established fund to receive program user fees set by drug court judges to be used for the benefit and administration of the drug court program. Columbia County Ordinance no. 2008.12 (June 13, 2008) allows 1/3 of fine money collected from felony Circuit Court drug convictions to be deposited in this fund to be used by the Columbia County Drug Court Program.
Juvenile Probation	Ark. Code Ann. §§ 16-36-326, 9-27-367 established fund to receive juvenile fees, court costs, and fines to provide services and supplies to juveniles at the discretion of the juvenile division of circuit court.
Circuit Clerk's Commissioner's Fee	Ark. Code Ann. § 21-6-412 established fund to receive fee awarded, when appointed as Commissioner, for a sale of real or personal property under judicial decree. The funds are to be used to offset administrative costs associated with the performance of the Commissioner's duties and for general operations expenses of the office of Circuit Clerk.
Assessor's Late Assessment Fee	Ark. Code Ann. § 26-26-201 established fund to receive a \$.50 fee on delinquent persons which shall be used by the county assessor to help pay for the expense of assessing property.
American Rescue Plan Act	Columbia County Ordinance no. 2021.7 (May 3, 2021) established fund to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLRF), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.

COLUMBIA COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2024
(UNAUDITED)

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

<u>Fund Name</u>	<u>Fund Description</u>
Adult Drug Court Opioid Settlement	Established to account for a grant from State-Wide Opioid Settlement proceeds to be used for evidence-based, evidence-informed, or promising activities, programs, or strategies that expand the availability of treatment for individuals affected by substance use disorders.
Public Defender Investigator	Ark. Code Ann. § 16-10-307 established the County Administration of Justice Fund which continued to finance this fund used for defense of indigents.
Rural Community Aid	Columbia County Ordinance no. 98.11 (September 4, 1998) established fund to receive ten percent of the General Fund's portion of a half percent sales and use tax as approved by referendum on October 6, 1998, to be used to make capital improvements in unincorporated areas of the County.
State Grants	Established to account for state grants received by the County.
Automated Records System Grant	Established to account for an Association of Arkansas Counties Automated Records Fund Grant, authorized by Ark. Code Ann. § 14-20-107, to purchase technology to improve the automation of the Circuit Clerk's office and/or the services that office may provide.
Federal Grants	Established to account for federal grants received by the County.
Communication Facility and Equipment	Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of sheriff's fees collected and phone commission funds to be used for communications equipment and repair and to train operations staff.
Law Library	Ark. Code Ann. § 16-23-101 established fund to receive court costs to be used for any purpose related to the establishment, maintenance, and operation of a county law library.

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

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

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

County Clerk's accounts consist primarily of change funds.

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

COLUMBIA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2024
(UNAUDITED)

1. A. Basis of Presentation - Regulatory

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

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

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

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

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

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

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

Special Revenue Funds - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Special Revenue Funds presented on Schedules 1 and 2 are reported with other funds in the aggregate.

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

B. Basis of Accounting - Regulatory

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

COLUMBIA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2024
(UNAUDITED)

1. (Continued)

B. Basis of Accounting – Regulatory (Continued)

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

C. Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents

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

Settlements Pending

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

Fund Balance Classifications

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

D. Property Taxes

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

E. Budget Law

1. Legal Requirements

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

2. Accounting

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

COLUMBIA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2024
(UNAUDITED)

1. (Continued)

F. Fund Balance Classification Policies and Procedures

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

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

2. **Details of Fund Balance Classifications**

Fund balance classifications at December 31, 2024, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government			\$ 582,975
Law enforcement			705,150
Highways and streets		\$ 5,827,964	
Public safety			121,679
Sanitation			17,663,044
Recreation and culture			842,214
Total Restricted		<u>5,827,964</u>	<u>19,915,062</u>
Committed for:			
Law enforcement			<u>81,038</u>
Assigned to:			
General government	\$ 2,797,476		
Law enforcement			2,290,736
Public safety			138,681
Total Assigned	<u>2,797,476</u>		<u>2,429,417</u>
Unassigned	<u>5,571,363</u>		<u>(8,443)</u>
Totals	<u>\$ 8,368,839</u>	<u>\$ 5,827,964</u>	<u>\$ 22,417,074</u>

COLUMBIA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2024
(UNAUDITED)

3. Commitments

Total commitments consist of the following at December 31, 2024:

	December 31, 2024
Landfill closure and postclosure care	\$ 293,529
Solid waste contract	3,792,128
County-wide reappraisal contract	619,524
Construction contract	76,713
Total Commitments	\$ 4,781,894

Post Employment Benefits Other Than Pensions

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

Landfill Closure and Post Closure Care Costs

Columbia County is the owner of permit # 0880-S4-R1 to operate a Class IV solid waste landfill. The original permit # 0080-S4 was revised effective August 27, 2007, to allow the County to reopen trenches and compact the fill. State and federal regulations require a final cover to be placed on the landfill site when the County stops accepting waste and to perform certain maintenance and monitoring functions at the site for two years after closure. Although closure and post-closure care costs will be paid only near or after the date the landfill stops accepting waste, a portion of these closure and post-closure care costs are being recognized as a commitment each year based on landfill capacity used as of the balance sheet date. The estimated commitment for the landfill closure and post-closure care cost had a balance of \$293,529 as of December 31, 2024, and represents the cumulative amount reported to date based on 85% usage of the landfill. The County will recognize the remaining cost of closure and post-closure care of \$53,341 as the remaining capacity is filled.

At the present utilization rate, the landfill site is estimated to exhaust in 10.1 years from December 31, 2024. The commitment may fluctuate from year to year based upon compaction rates in previously covered trenches.

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

In accordance with Ark. Code Ann. § 8-6-1603, the County has provided financial assurance in the form of a contract of obligation of \$180,000 dated November 12, 2024. This contract of obligation authorizes the State Treasurer to withhold from any funds being distributed from the State of Arkansas to Columbia County, the sum of \$180,000, upon receiving notice from Arkansas Energy and Environment, Division of Environmental Quality, of Columbia County's failure to properly close the disposal operation.

Solid Waste Contract

On July 31, 2018, the County entered into a five-year contract with Waste Corporation of Arkansas for collection, transportation, disposal, and recycling of waste. On June 26, 2023, the County extended the contract term for an additional three years with Waste Corporation of Arkansas for collection, transportation, disposal, and recycling of waste. The County is obligated for 36 monthly payments of \$198,422 for a total of \$7,143,192 beginning August 1, 2023. Contract expense for 2024, was \$2,381,064.

COLUMBIA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2024
(UNAUDITED)

3. Commitments (Continued)

Solid Waste Contract (Continued)

The County is obligated for the following amounts at December 31, 2024:

Year	December 31, 2024
2025	\$ 2,381,064
2026	1,411,064
Total	<u>\$ 3,792,128</u>

County-Wide Reappraisal Contract

The County entered into a contract with Total Assessment Solutions Corporation on January 1, 2024, for a county-wide reappraisal. The County is obligated for 48 monthly payments of \$17,209 for a total of \$826,032 beginning January 15, 2024. Contract expense for 2024, was \$206,508.

The County is obligated for the following amounts at December 31, 2024:

Year	December 31, 2024
2025	\$ 206,508
2026	206,508
2027	206,508
Total	<u>\$ 619,524</u>

Construction Contract

The County was contractually obligated for the following construction contract at December 31, 2024:

Project Name	Completion Date	Contract Balance December 31, 2024
Courthouse Window Replacement	June 2025	<u>\$ 76,713</u>

4. Interfund Transfers

The General Fund transferred to Other Funds in the Aggregate \$14,044 to the Public Defender Investigator Fund, \$12,492 to the Federal Grants Fund, and \$642 to the State Grants Fund for operating expenses. The Other Funds in the Aggregate, American Rescue Plan Act Fund, transferred \$1,431,189 to the General Fund, \$1,431,189 to the Road Fund, and \$25,000 to the County Library Fund within Other Funds in the Aggregate, to reimburse prior year expenditures.

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

The Prosecuting Attorney's Office of the Thirteenth Judicial District, the Sheriff's Departments of Calhoun, Columbia, Dallas, Ouachita, and Union Counties, and Police Departments of Camden, El Dorado, Fordyce, Hampton, Magnolia, and Smackover entered into an agreement to establish the Thirteenth Judicial District Drug Task Force. The agreement covers the periods of July 1, 2024 to June 30, 2025, and may be extended upon written mutual agreement. Funding is provided through a Drug Law Enforcement Program grant, applied for by the Prosecuting Attorney of the Thirteenth Judicial District. No contributions or payments for expenditures were made to the Thirteenth Judicial District Drug Task Force by the County. The 2024 statements of the Thirteenth Judicial District Drug Task Force have not been audited.

COLUMBIA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2024
(UNAUDITED)

6. Arkansas Public Employees Retirement System

Plan Description

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

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Beginning July 1, 2022, the contribution rates shall be increased in increments of .25% per fiscal year, not to exceed 7%. The contributory rate was increased to 5.75% as of July 1, 2024. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The County's contributions to the plan for the year ended June 30, 2024, were \$720,126.

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting, are limited to disclosure of the County's share of the collective net pension liability. The County's proportionate share of the collective net pension liability at June 30, 2024, (actuarial valuation date and measurement date) was \$5,148,374.

7. Capital Assets

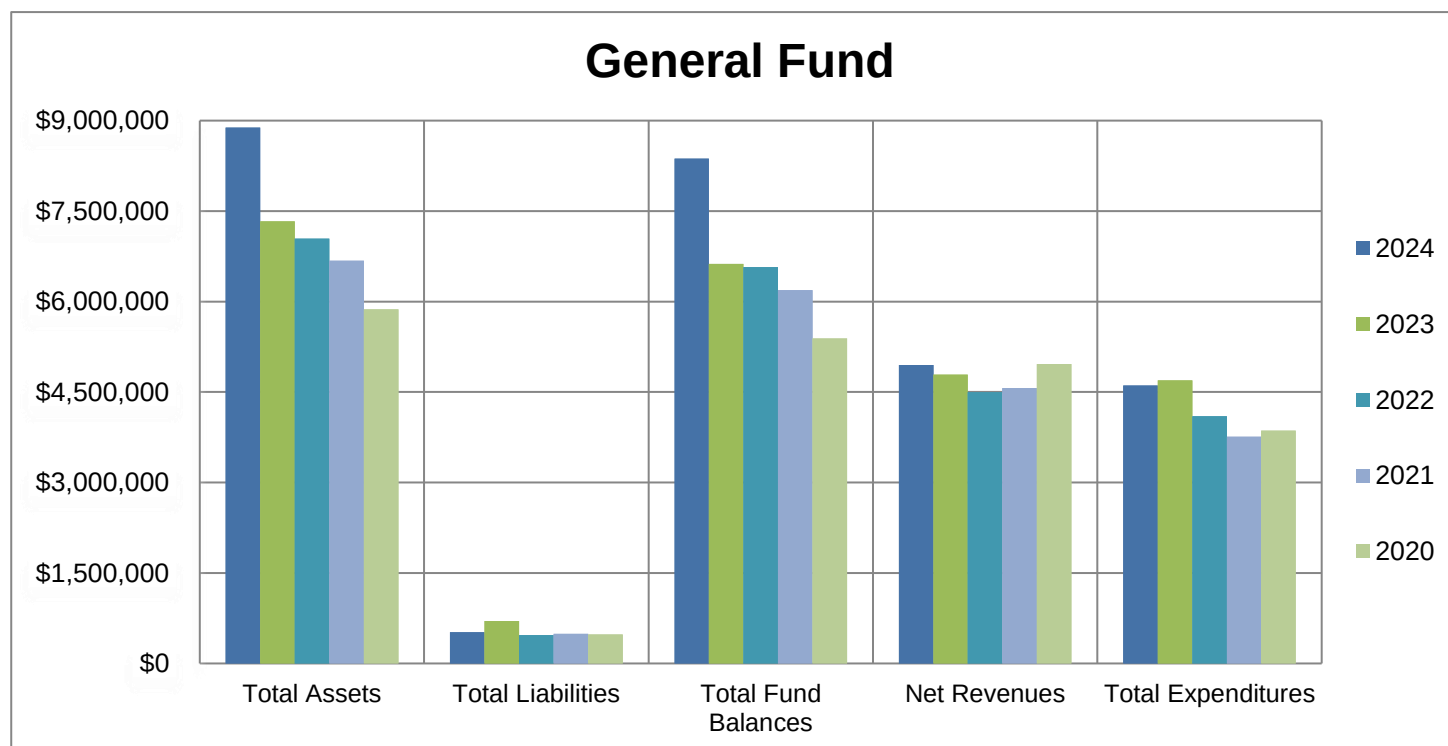
The County's capital asset records are summarized below:

	December 31, 2024
Land	\$ 476,711
Buildings	8,545,842
Equipment	<u>10,875,627</u>
Total	<u>\$ 19,898,180</u>

COLUMBIA COUNTY, ARKANSAS
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS
DECEMBER 31, 2024
(UNAUDITED)

Schedule 3-1

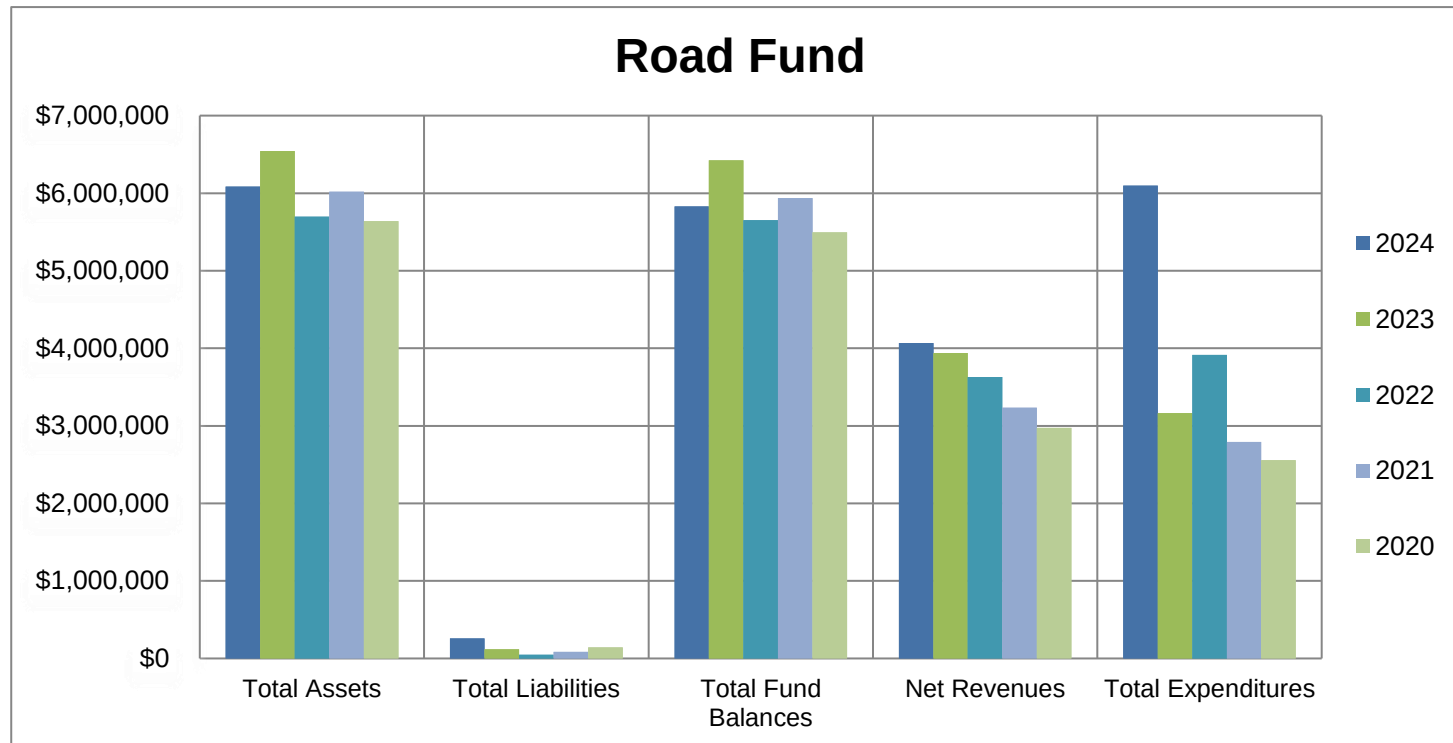
<u>General</u>	2024	2023	2022	2021	2020
Total Assets	\$ 8,883,892	\$ 7,327,639	\$ 7,043,395	\$ 6,679,192	\$ 5,870,236
Total Liabilities	515,053	703,478	471,330	490,273	481,151
Total Fund Balances	8,368,839	6,624,161	6,572,065	6,188,919	5,389,085
Net Revenues	4,948,065	4,786,577	4,498,223	4,563,739	4,965,641
Total Expenditures	4,607,398	4,695,266	4,100,634	3,759,128	3,859,995
Total Other Financing Sources/Uses	1,404,011	(39,215)	(14,443)	(4,777)	(3,138)



COLUMBIA COUNTY, ARKANSAS
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - ROAD FUND - REGULATORY BASIS
DECEMBER 31, 2024
(UNAUDITED)

Schedule 3-2

<u>Road</u>	2024	2023	2022	2021	2020
Total Assets	\$ 6,084,978	\$ 6,541,677	\$ 5,698,786	\$ 6,019,405	\$ 5,637,873
Total Liabilities	257,014	116,819	48,310	83,499	142,600
Total Fund Balances	5,827,964	6,424,858	5,650,476	5,935,906	5,495,273
Net Revenues	4,067,370	3,938,335	3,628,830	3,231,586	2,974,578
Total Expenditures	6,095,453	3,163,953	3,914,260	2,790,953	2,554,683
Total Other Financing Sources/Uses	1,431,189				



COLUMBIA COUNTY, ARKANSAS
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS
DECEMBER 31, 2024
(UNAUDITED)

Schedule 3-3

<u>Other Funds in the Aggregate</u>	2024	2023	2022	2021	2020
Total Assets	\$ 23,944,656	\$ 24,878,994	\$ 21,998,062	\$ 17,525,975	\$ 15,388,720
Total Liabilities	1,527,582	1,884,438	1,350,472	1,240,431	1,550,930
Total Fund Balances	22,417,074	22,994,556	20,647,590	16,285,544	13,837,790
Net Revenues	9,400,629	9,113,066	10,611,550	9,714,738	6,781,609
Total Expenditures	7,142,911	6,805,315	6,263,947	7,324,931	5,753,291
Total Other Financing Sources/Uses	(2,835,200)	39,215	14,443	4,777	3,138

