

**Columbia County, Arkansas**

**Financial and Compliance Report**

**December 31, 2017**

LEGISLATIVE JOINT AUDITING COMMITTEE

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COLUMBIA COUNTY, ARKANSAS  
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Financial and Compliance Report

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# Arkansas

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Senate Chair  
**Sen. Lance Eads**  
Senate Vice Chair



**Rep. Richard Womack**  
House Chair  
**Rep. Mary Bentley**  
House Vice Chair

**Roger A. Norman, JD, CPA, CFE, CFF**  
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, 2017, and have issued our report thereon dated July 25, 2018. These procedures were not performed for the Rural Development Authority Fund. Management of the County is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The findings contained in this section relate to the following officials who held office during 2017:

County Judge: Larry Atkinson  
Treasurer: Selena Blair  
Sheriff: Mike Loe  
Tax Collector: Cindy Walker  
County Clerk: Sherry L. Bell  
Circuit Clerk: Phyllis Disotell  
County Librarian: Rhonda Rolan

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

Our procedures indicated that the offices of **Treasurer**, **Tax Collector**, and **County Librarian** were in substantial compliance with Arkansas fiscal and financial laws. Noncompliance with state law and accepted accounting practices was noted in the offices of **County Judge**, **Sheriff**, **County Clerk**, and **Circuit Clerk**.

#### County Judge and County Clerk

The Quorum Court adopted Columbia County Ordinance no. 96-3 (February 5, 1996) stating that a justice of the peace (JP) should be compensated in accordance Ark. Code Ann. § 14-14-1205, which provides for per diem compensation for JPs attending any quorum court meeting at an amount set by an ordinance. Ordinance no. 96-3 also states that the maximum annual compensation payable to any JP by virtue of per diem shall be \$2,400. The County has periodically increased the per diem amount paid to JPs through the adoption of various appropriation ordinances, resulting in the 2017 per diem amount being \$286 per meeting, with a maximum annual compensation of \$3,434. We question whether Ordinance no. 96-3 may be amended with subsequent *appropriation ordinances* in light of Ark. Code Ann. § 14-14-905(b)(B)(2), which states, "No county ordinance shall be revised or amended, or the provisions thereof extended or conferred, by reference to its title only, but so much thereof as is revised, amended, extended, or conferred shall be reenacted and published at length." Ordinance no. 96-3 was not "reenacted and published at length" by the 2017 appropriation ordinance. In addition, the County used the total appropriation amount for JP per diem (\$37,773), divided it by the number of JPs (11), and then divided the total annual JP per diem (\$3,434) by 12 to determine equal monthly payments of \$286 per JP. This method of calculating payment appears to conflict with Ark. Code Ann. § 14-14-1205 and Op. Att'y Gen. no. 88-42.

We recommend that the County obtain legal counsel to resolve this matter.

#### County Judge and Circuit Clerk

The County paid a vendor \$26,029 in advance for software service and support, in apparent conflict with Ark. Code Ann. § 14-14-1102, which states, in part, "Before approving any voucher for the payment of county funds, the county judge...shall determine that...the goods or services for which expenditure is to be made have been rendered and the payment thereof has been incurred in a lawful manner and is owed by the county..."

**Sheriff**

The ending balance in the Bond and Fine account was not identified to receipts issued but not yet adjudicated, as required by Ark. Code Ann. § 16-10-207. The unidentified balance as of December 31, 2017, was \$67,156.

**Circuit Clerk**

The Circuit Clerk's Trust Account ledger again was not properly maintained, as required by Ark. Code Ann. § 14-25-116. Receipts totaling \$11,030 and checks totaling \$13,626 were not recorded or were recorded in error. Also, the ending reconciled bank balance exceeded the ending Trust Account ledger balance by \$95,448.

Bank accounts were not properly prepared for all accounts, as required by Ark. Code Ann. § 14-25-107.

The Circuit Clerk is holding abandoned property consisting of outstanding checks totaling \$24,668. Ark. Code Ann. §§ 18-28-207 – 18-28-208 require the abandoned property be reported and delivered to the Auditor of the State.

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



Roger A. Norman, JD, CPA, CFE, CFF  
Legislative Auditor

Little Rock, Arkansas  
July 25, 2018  
LOCO01417

COLUMBIA COUNTY, ARKANSAS  
BALANCE SHEET - REGULATORY BASIS  
DECEMBER 31, 2017  
(UNAUDITED)

Exhibit A

	<u>General</u>	<u>Road</u>	<u>Other Funds in the Aggregate</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,605,086	\$ 4,928,969	\$ 12,181,727
Accounts receivable	97,020	34,562	500,435
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL ASSETS	<u>\$ 4,702,106</u>	<u>\$ 4,963,531</u>	<u>\$ 12,682,162</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 33,083	\$ 4,260	\$ 35,498
Settlements pending	336,440		1,112,885
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Liabilities	<u>369,523</u>	<u>4,260</u>	<u>1,148,383</u>
Fund Balances:			
Restricted		4,959,271	10,333,014
Committed			278,284
Assigned			922,481
Unassigned	4,332,583		
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Fund Balances	<u>4,332,583</u>	<u>4,959,271</u>	<u>11,533,779</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,702,106</u>	<u>\$ 4,963,531</u>	<u>\$ 12,682,162</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, 2017  
(UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 655,425	\$ 2,051,718	\$ 123,515
Federal aid	12,691	9,250	26,463
Property taxes	1,515,381	870,228	354,509
Sales taxes	199,427		4,308,876
Fines, forfeitures, and costs	249,939		104,684
Interest	29,915	25,546	52,485
Officers' fees	171,815		62,040
Insurance premiums	12,049	25	25
911 fees			238,221
911 interlocal agreement			48,426
Jail fees			108,330
Probation fees			15,300
Phone commissions			14,448
Commissary profits			25,939
Treasurer's commission	155,181		26,762
Collector's commission	271,712		63,809
Taxes apportioned - Assessor's salary and expense	405,136		
Other	145,513	38,549	120,668
	<u>3,824,184</u>	<u>2,995,316</u>	<u>5,694,500</u>
TOTAL REVENUES			
Less: Treasurer's commission	34,589	40,101	73,729
	<u>3,789,595</u>	<u>2,955,215</u>	<u>5,620,771</u>
NET REVENUES			
EXPENDITURES			
Current:			
General government	2,552,052		163,997
Law enforcement	1,515,197		1,751,452
Highways and streets		3,366,412	
Public safety	44,717		361,255
Sanitation			3,108,745
Health	40,051		
Recreation and culture			522,817
Social services	44,250		
Rural development	94,975		
	<u>4,291,242</u>	<u>3,366,412</u>	<u>5,908,266</u>
TOTAL EXPENDITURES			

COLUMBIA COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017  
(UNAUDITED)

Exhibit B

	<u>General</u>	<u>Road</u>	<u>Other Funds in the Aggregate</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (501,647)</u>	<u>\$ (411,197)</u>	<u>\$ (287,495)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in		5,000	43,300
Transfers out	<u>(43,300)</u>	<u>          </u>	<u>(5,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(43,300)</u>	<u>5,000</u>	<u>38,300</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(544,947)	(406,197)	(249,195)
FUND BALANCES - JANUARY 1	<u>4,877,530</u>	<u>5,365,468</u>	<u>11,782,974</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 4,332,583</u></u>	<u><u>\$ 4,959,271</u></u>	<u><u>\$ 11,533,779</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, 2017  
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 604,600	\$ 655,425	\$ 50,825	\$ 1,940,000	\$ 2,051,718	\$ 111,718
Federal aid		12,691	12,691		9,250	9,250
Property taxes	1,355,000	1,515,381	160,381	806,000	870,228	64,228
Sales taxes	200,000	199,427	(573)			
Fines, forfeitures, and costs	259,000	249,939	(9,061)			
Interest	25,000	29,915	4,915	30,000	25,546	(4,454)
Officers' fees	155,500	171,815	16,315			
Insurance premiums		12,049	12,049		25	25
Treasurer's commission	160,000	155,181	(4,819)			
Collector's commission	320,000	271,712	(48,288)			
Taxes apportioned - Assessor's salary and expense	420,000	405,136	(14,864)			
Other	242,440	145,513	(96,927)	44,000	38,549	(5,451)
<b>TOTAL REVENUES</b>	<b>3,741,540</b>	<b>3,824,184</b>	<b>82,644</b>	<b>2,820,000</b>	<b>2,995,316</b>	<b>175,316</b>
Less: Treasurer's commission		34,589	(34,589)		40,101	(40,101)
<b>NET REVENUES</b>	<b>3,741,540</b>	<b>3,789,595</b>	<b>48,055</b>	<b>2,820,000</b>	<b>2,955,215</b>	<b>135,215</b>
EXPENDITURES						
Current:						
General government	2,762,338	2,552,052	210,286			
Law enforcement	1,566,730	1,515,197	51,533			
Highways and streets				3,656,547	3,366,412	290,135
Public safety	99,419	44,717	54,702			
Health	52,150	40,051	12,099			
Social services	52,078	44,250	7,828			
Rural development	99,877	94,975	4,902			
<b>TOTAL EXPENDITURES</b>	<b>4,632,592</b>	<b>4,291,242</b>	<b>341,350</b>	<b>3,656,547</b>	<b>3,366,412</b>	<b>290,135</b>



COLUMBIA COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017  
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (891,052)	\$ (501,647)	\$ 389,405	\$ (836,547)	\$ (411,197)	\$ 425,350
OTHER FINANCING SOURCES (USES)						
Transfers in					5,000	5,000
Transfers out		(43,300)	(43,300)			
TOTAL OTHER FINANCING SOURCES (USES)		(43,300)	(43,300)		5,000	5,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(891,052)	(544,947)	346,105	(836,547)	(406,197)	430,350
FUND BALANCES - JANUARY 1	1,532,000	4,877,530	3,345,530	2,225,000	5,365,468	3,140,468
FUND BALANCES - DECEMBER 31	\$ 640,948	\$ 4,332,583	\$ 3,691,635	\$ 1,388,453	\$ 4,959,271	\$ 3,570,818

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, 2017  
 (UNAUDITED)

Schedule 1

SPECIAL REVENUE FUNDS

	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library	Solid Waste
<b>ASSETS</b>									
Cash and cash equivalents	\$ 90,496	\$ 116,045	\$ 9,499	\$ 16,499	\$ 10,358	\$ 27,261	\$ 44,544	\$ 516,599	\$ 8,803,775
Accounts receivable		63,809	140	600		291	3,630	11,808	278,968
<b>TOTAL ASSETS</b>	<b>\$ 90,496</b>	<b>\$ 179,854</b>	<b>\$ 9,639</b>	<b>\$ 17,099</b>	<b>\$ 10,358</b>	<b>\$ 27,552</b>	<b>\$ 48,174</b>	<b>\$ 528,407</b>	<b>\$ 9,082,743</b>
<b>LIABILITIES AND FUND BALANCES</b>									
<b>Liabilities:</b>									
Accounts payable		\$ 3,287		\$ 1,641			\$ 744	\$ 4,153	\$ 10,445
Settlements pending									
<b>Total Liabilities</b>		<b>3,287</b>		<b>1,641</b>			<b>744</b>	<b>4,153</b>	<b>10,445</b>
<b>Fund Balances:</b>									
Restricted	\$ 90,496	176,567	\$ 9,639	15,458	\$ 10,358	\$ 27,552	47,430	524,254	9,072,298
Committed									
Assigned									
<b>Total Fund Balances</b>	<b>90,496</b>	<b>176,567</b>	<b>9,639</b>	<b>15,458</b>	<b>10,358</b>	<b>27,552</b>	<b>47,430</b>	<b>524,254</b>	<b>9,072,298</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 90,496</b>	<b>\$ 179,854</b>	<b>\$ 9,639</b>	<b>\$ 17,099</b>	<b>\$ 10,358</b>	<b>\$ 27,552</b>	<b>\$ 48,174</b>	<b>\$ 528,407</b>	<b>\$ 9,082,743</b>

COLUMBIA COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2017  
 (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
<b>ASSETS</b>									
Cash and cash equivalents	\$ 822	\$ 27,232	\$ 1,110,185	\$ 18,563	\$ 131,144	\$ 4,904	\$ 15,560	\$ 11,767	\$ 23,313
Accounts receivable	39	33	122,004		8,091	45	5,776	1,069	33
<b>TOTAL ASSETS</b>	<b>\$ 861</b>	<b>\$ 27,265</b>	<b>\$ 1,232,189</b>	<b>\$ 18,563</b>	<b>\$ 139,235</b>	<b>\$ 4,949</b>	<b>\$ 21,336</b>	<b>\$ 12,836</b>	<b>\$ 23,346</b>
<b>LIABILITIES AND FUND BALANCES</b>									
<b>Liabilities:</b>									
Accounts payable			\$ 12,438		\$ 554			\$ 339	
Settlements pending									
<b>Total Liabilities</b>			<b>12,438</b>		<b>554</b>			<b>339</b>	
<b>Fund Balances:</b>									
Restricted	\$ 861		208,278	\$ 18,563		\$ 4,949	\$ 21,336	12,497	
Committed		\$ 27,265	227,673						\$ 23,346
Assigned			783,800		138,681				
<b>Total Fund Balances</b>	<b>861</b>	<b>27,265</b>	<b>1,219,751</b>	<b>18,563</b>	<b>138,681</b>	<b>4,949</b>	<b>21,336</b>	<b>12,497</b>	<b>23,346</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 861</b>	<b>\$ 27,265</b>	<b>\$ 1,232,189</b>	<b>\$ 18,563</b>	<b>\$ 139,235</b>	<b>\$ 4,949</b>	<b>\$ 21,336</b>	<b>\$ 12,836</b>	<b>\$ 23,346</b>

COLUMBIA COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2017  
 (UNAUDITED)

Schedule 1

SPECIAL REVENUE FUNDS

	Juvenile Probation	Circuit Clerk's Commissioner's Fee	Assessor's Late Assessment Fee	Public Defender Investigator	Rural Community Aid	Automated Records System Grant	General Improvement Fund Grants	Communication Facility and Equipment
ASSETS								
Cash and cash equivalents	\$ 9,226	\$ 3,348	\$ 673	\$ 21,478	\$ 9,991	\$ 922	\$ 18	\$ 44,620
Accounts receivable	120		48	155	1,897			1,879
<b>TOTAL ASSETS</b>	<b><u>\$ 9,346</u></b>	<b><u>\$ 3,348</u></b>	<b><u>\$ 721</u></b>	<b><u>\$ 21,633</u></b>	<b><u>\$ 11,888</u></b>	<b><u>\$ 922</u></b>	<b><u>\$ 18</u></b>	<b><u>\$ 46,499</u></b>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable								\$ 1,897
Settlements pending								
Total Liabilities								<u>1,897</u>
Fund Balances:								
Restricted	\$ 9,346	\$ 3,348	\$ 721	\$ 21,633	\$ 11,888	\$ 922	\$ 18	44,602
Committed								
Assigned								
Total Fund Balances	<u>9,346</u>	<u>3,348</u>	<u>721</u>	<u>21,633</u>	<u>11,888</u>	<u>922</u>	<u>18</u>	<u>44,602</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 9,346</u></b>	<b><u>\$ 3,348</u></b>	<b><u>\$ 721</u></b>	<b><u>\$ 21,633</u></b>	<b><u>\$ 11,888</u></b>	<b><u>\$ 922</u></b>	<b><u>\$ 18</u></b>	<b><u>\$ 46,499</u></b>

COLUMBIA COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2017  
 (UNAUDITED)

Schedule 1

AGENCY FUNDS						
	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	Totals
<b>ASSETS</b>						
Cash and cash equivalents	\$ 24,275	\$ 185,379	\$ 82,089	\$ 1,454	\$ 819,688	\$ 12,181,727
Accounts receivable						500,435
<b>TOTAL ASSETS</b>	<u>\$ 24,275</u>	<u>\$ 185,379</u>	<u>\$ 82,089</u>	<u>\$ 1,454</u>	<u>\$ 819,688</u>	<u>\$ 12,682,162</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable						\$ 35,498
Settlements pending	\$ 24,275	\$ 185,379	\$ 82,089	\$ 1,454	\$ 819,688	1,112,885
<b>Total Liabilities</b>	<u>24,275</u>	<u>185,379</u>	<u>82,089</u>	<u>1,454</u>	<u>819,688</u>	<u>1,148,383</u>
<b>Fund Balances:</b>						
Restricted						10,333,014
Committed						278,284
Assigned						922,481
<b>Total Fund Balances</b>						<u>11,533,779</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 24,275</u>	<u>\$ 185,379</u>	<u>\$ 82,089</u>	<u>\$ 1,454</u>	<u>\$ 819,688</u>	<u>\$ 12,682,162</u>

COLUMBIA COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2017  
 (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	Solid Waste	Child Support
REVENUES										
State aid					\$ 4,719			\$ 102,251		
Federal aid								8		
Property taxes								353,781		
Sales taxes									\$ 3,215,037	
Fines, forfeitures, and costs			\$ 1,569	\$ 10,068						
Interest	\$ 697	\$ 1,056	88	148	105	\$ 271	\$ 419	3,030	35,078	\$ 39
Officers' fees						4,428	48,705			842
Insurance premiums									25	
911 fees										
911 interlocal agreement										
Jail fees										
Probation fees										
Phone commissions										
Commissary profits										
Treasurer's commission	26,762									
Collector's commission		63,809								
Other	144	331					317	29,361	41,912	
<b>TOTAL REVENUES</b>	<b>27,603</b>	<b>65,196</b>	<b>1,657</b>	<b>10,216</b>	<b>4,824</b>	<b>4,699</b>	<b>49,441</b>	<b>488,431</b>	<b>3,292,052</b>	<b>881</b>
Less: Treasurer's commission		921	21	138	66	64	666	6,246	44,296	14
<b>NET REVENUES</b>	<b>27,603</b>	<b>64,275</b>	<b>1,636</b>	<b>10,078</b>	<b>4,758</b>	<b>4,635</b>	<b>48,775</b>	<b>482,185</b>	<b>3,247,756</b>	<b>867</b>
EXPENDITURES										
Current:										
General government	19,206	49,117			1,075	3,415	39,404			5,710
Law enforcement			27	11,040						
Public safety										
Sanitation									3,108,745	
Recreation and culture								492,357		
<b>TOTAL EXPENDITURES</b>	<b>19,206</b>	<b>49,117</b>	<b>27</b>	<b>11,040</b>	<b>1,075</b>	<b>3,415</b>	<b>39,404</b>	<b>492,357</b>	<b>3,108,745</b>	<b>5,710</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>8,397</b>	<b>15,158</b>	<b>1,609</b>	<b>(962)</b>	<b>3,683</b>	<b>1,220</b>	<b>9,371</b>	<b>(10,172)</b>	<b>139,011</b>	<b>(4,843)</b>
OTHER FINANCING SOURCES (USES)										
Transfers in										
Transfers out									(5,000)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>									<b>(5,000)</b>	
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>8,397</b>	<b>15,158</b>	<b>1,609</b>	<b>(962)</b>	<b>3,683</b>	<b>1,220</b>	<b>9,371</b>	<b>(10,172)</b>	<b>134,011</b>	<b>(4,843)</b>
FUND BALANCES - JANUARY 1	82,099	161,409	8,030	16,420	6,675	26,332	38,059	534,426	8,938,287	5,704
FUND BALANCES - DECEMBER 31	<b>\$ 90,496</b>	<b>\$ 176,567</b>	<b>\$ 9,639</b>	<b>\$ 15,458</b>	<b>\$ 10,358</b>	<b>\$ 27,552</b>	<b>\$ 47,430</b>	<b>\$ 524,254</b>	<b>\$ 9,072,298</b>	<b>\$ 861</b>

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, 2017  
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS									
	Drug Control	County Jail	Boating Safety	CMRS 911 Board (Commercial Mobile Radio Service)	Emergency Vehicle	Victim/Witness	Indigent Defense	Adult Drug Court	Juvenile Probation	Voting System Grant
REVENUES										
State aid			\$ 1,596				\$ 2,183			
Federal aid						\$ 22,955				
Property taxes										
Sales taxes		\$ 1,071,680								
Fines, forfeitures, and costs	\$ 430	60,485			\$ 1,351	19,254	7,108	\$ 2,107	\$ 400	
Interest	284	8,903	176	\$ 1,198	43	145	115	226	90	
Officers' fees										
Insurance premiums										
911 fees				238,221						
911 interlocal agreement				48,426						
Jail fees		108,330								
Probation fees		15,300								
Phone commissions										
Commissary profits										
Treasurer's commission										
Collector's commission										
Other		23,230		12,748						
<b>TOTAL REVENUES</b>	<b>714</b>	<b>1,287,928</b>	<b>1,772</b>	<b>300,593</b>	<b>1,394</b>	<b>42,354</b>	<b>9,406</b>	<b>2,333</b>	<b>490</b>	
Less: Treasurer's commission	11	17,609	24	3,228	19	2	31	39	7	
<b>NET REVENUES</b>	<b>703</b>	<b>1,270,319</b>	<b>1,748</b>	<b>297,365</b>	<b>1,375</b>	<b>42,352</b>	<b>9,375</b>	<b>2,294</b>	<b>483</b>	
EXPENDITURES										
Current:										
General government										\$ 13
Law enforcement	15,425	1,552,758				37,485	9,645	2,094		
Public safety				341,255						
Sanitation										
Recreation and culture										
<b>TOTAL EXPENDITURES</b>	<b>15,425</b>	<b>1,552,758</b>		<b>341,255</b>		<b>37,485</b>	<b>9,645</b>	<b>2,094</b>		<b>13</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(14,722)</b>	<b>(282,439)</b>	<b>1,748</b>	<b>(43,890)</b>	<b>1,375</b>	<b>4,867</b>	<b>(270)</b>	<b>200</b>	<b>483</b>	<b>(13)</b>
OTHER FINANCING SOURCES (USES)										
Transfers in				43,300						
Transfers out										
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				<b>43,300</b>						
<b>EXCESS OF REVENUES AND OTHER SOURCES OVEF (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(14,722)</b>	<b>(282,439)</b>	<b>1,748</b>	<b>(590)</b>	<b>1,375</b>	<b>4,867</b>	<b>(270)</b>	<b>200</b>	<b>483</b>	<b>(13)</b>
FUND BALANCES - JANUARY 1	41,987	1,502,190	16,815	139,271	3,574	16,469	12,767	23,146	8,863	13
FUND BALANCES - DECEMBER 31	\$ 27,265	\$ 1,219,751	\$ 18,563	\$ 138,681	\$ 4,949	\$ 21,336	\$ 12,497	\$ 23,346	\$ 9,346	\$ 0

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, 2017  
 (UNAUDITED)

Schedule 2

SPECIAL REVENUE FUNDS										
	Circuit Clerk's Commissioner's Fee	Assessor's Late Assessment Fee	Public Defender Investigator	Rural Community Aid	Rural Community Grants	Automated Records System Grant	Federal Grants	General Improvement Fund Grants	Communication Facility and Equipment	Totals
REVENUES										
State aid					\$ 4,000			\$ 8,766		\$ 123,515
Federal aid							\$ 3,500			26,463
Property taxes		\$ 728								354,509
Sales taxes				\$ 22,159						4,308,876
Fines, forfeitures, and costs			\$ 1,912							104,684
Interest	\$ 28	2	246	60					\$ 38	52,485
Officers' fees	825								7,240	62,040
Insurance premiums										25
911 fees										238,221
911 interlocal agreement										48,426
Jail fees										108,330
Probation fees										15,300
Phone commissions									14,448	14,448
Commissary profits									25,939	25,939
Treasurer's commission										26,762
Collector's commission										63,809
Other					12,625					120,668
<b>TOTAL REVENUES</b>	<b>853</b>	<b>730</b>	<b>2,158</b>	<b>22,219</b>	<b>16,625</b>		<b>3,500</b>	<b>8,766</b>	<b>47,665</b>	<b>5,694,500</b>
Less: Treasurer's commission	12	9	3	303						73,729
<b>NET REVENUES</b>	<b>841</b>	<b>721</b>	<b>2,155</b>	<b>21,916</b>	<b>16,625</b>		<b>3,500</b>	<b>8,766</b>	<b>47,665</b>	<b>5,620,771</b>
EXPENDITURES										
Current:										
General government						\$ 46,057				163,997
Law enforcement			8,122				3,500		111,356	1,751,452
Public safety				20,000						361,255
Sanitation										3,108,745
Recreation and culture				5,000	16,712			8,748		522,817
<b>TOTAL EXPENDITURES</b>			<b>8,122</b>	<b>25,000</b>	<b>16,712</b>	<b>46,057</b>	<b>3,500</b>	<b>8,748</b>	<b>111,356</b>	<b>5,908,266</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>841</b>	<b>721</b>	<b>(5,967)</b>	<b>(3,084)</b>	<b>(87)</b>	<b>(46,057)</b>		<b>18</b>	<b>(63,691)</b>	<b>(287,495)</b>
OTHER FINANCING SOURCES (USES)										
Transfers in										43,300
Transfers out										(5,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>										<b>38,300</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVEF (UNDER) EXPENDITURES AND OTHER USES</b>	<b>841</b>	<b>721</b>	<b>(5,967)</b>	<b>(3,084)</b>	<b>(87)</b>	<b>(46,057)</b>		<b>18</b>	<b>(63,691)</b>	<b>(249,195)</b>
FUND BALANCES - JANUARY 1	2,507	0	27,600	14,972	87	46,979	0	0	108,293	11,782,974
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 3,348</b>	<b>\$ 721</b>	<b>\$ 21,633</b>	<b>\$ 11,888</b>	<b>\$ 0</b>	<b>\$ 922</b>	<b>\$ 0</b>	<b>\$ 18</b>	<b>\$ 44,602</b>	<b>\$ 11,533,779</b>



COLUMBIA COUNTY, ARKANSAS  
 NOTES TO SCHEDULES 1 AND 2  
 DECEMBER 31, 2017  
 (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 costs 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. 92.2 (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, 2017  
 (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	<p>Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.</p> <p>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.</p> <p>Columbia County Ordinance no. 2008.12 (June 13, 2008) allows 1/3 of fine money collected from felony Circuit Court drug convictions to be deposited in this fund to be used by the Sheriff for direct expenses associated with the investigation of criminal drug laws.</p>
County Jail	<p>Columbia County Ordinance no. 98.11 (September 4, 1998) established fund to receive 2/3 of a half percent sales and use tax as approved by referendum on October 6, 1998 to be used to operate and maintain criminal justice facilities.</p> <p>Columbia County Ordinance no. 2009.10 (June 1, 2009)(pursuant to Ark. Code Ann. § 16-17-129) levies an additional fine, not to exceed \$20. Funds shall be used exclusively to defray the cost of incarcerating county prisoners; construction, maintenance, and operation of the county jail; purchase and maintenance of jail equipment; and training, salaries, and certificate pay for jailers and</p> <p>Ark. Code Ann. § 12-41-505 established fund to receive a \$20 booking and administration fee assessed on persons convicted of a felony or Class A misdemeanor to be used exclusively for the maintenance, operation, and capital expenditures of a county jail or regional detention facility.</p> <p>Columbia County Ordinance no. 2002.25 (December 16, 2002) provides for probation fees assessed and imposed for criminal convictions (Ark. Code Ann. § 5-4-322) to be deposited in this fund to defray the cost of supervision and collection of probation fees.</p> <p>Columbia County Ordinance no. 2012.7 (February 6, 2012)(pursuant to Ark. Code Ann. § 12-41-505) requiring every person who may be committed to the common jail of the County for any criminal offense or misdemeanor, if he or she shall be convicted, shall pay the expenses in carrying him or her to jail and also for his or her support from the day of his or her initial incarceration for the whole time he or she remains there.</p>
Boating Safety	<p>Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within a county or for emergency rescue services if the county has not established a patrol.</p>
CMRS 911 Board (Commercial Mobile Radio Service)	<p>Ark. Code Ann. § 12-10-318 established fund to receive fees collected by commercial mobile radio service providers for 911 emergency services.</p>

COLUMBIA COUNTY, ARKANSAS  
 NOTES TO SCHEDULES 1 AND 2  
 DECEMBER 31, 2017  
 (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 used 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. Ark. Code Ann. § 17-19-301 authorized a bail bond fee of \$20 to be collected, which shall all be remitted to the Arkansas Public Defender Commission. Three dollars of each fee is remitted back to the county quarterly to be used to defray the operating expenses of the public defender office.
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. §§ 16-13-326, 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.
Voting System Grant	Ark. Code Ann. § 19-5-1247 established fund to receive grants from the Secretary of State County Voting System Grant Fund to purchase voting system equipment, programming, and maintenance.
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.

COLUMBIA COUNTY, ARKANSAS  
 NOTES TO SCHEDULES 1 AND 2  
 DECEMBER 31, 2017  
 (UNAUDITED)

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

<u>Fund Name</u>	<u>Fund Description</u>
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.
Rural Community Grants	Ark. Code Ann. § 14-270-103 established fund to receive state incentive funds to be used for construction, development, and improvement of fire protection and construction projects benefiting citizens.
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.
General Improvement Fund Grants	Established to account for General Improvement Fund 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.

Treasurer's accounts consist primarily of excess commissions not yet distributed to the appropriate entities.

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

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

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

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

COLUMBIA COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2017  
(UNAUDITED)

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

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.

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.

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

**B. Basis of Accounting**

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 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. 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.

COLUMBIA COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2017  
(UNAUDITED)

**1. Basis of Presentation - Regulatory Fund Accounting (Continued)**

**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, officers' 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.

**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.

COLUMBIA COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2017  
(UNAUDITED)

**1. Basis of Presentation - Regulatory Fund Accounting (Continued)**

**F. Fund Balance Classification Policies and Procedures (Continued)**

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, 2017, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government			\$ 370,143
Law enforcement			366,301
Highways and streets		\$ 4,959,271	
Sanitation			9,072,298
Recreation and culture			524,272
Total Restricted		<u>4,959,271</u>	<u>10,333,014</u>
Committed for:			
Law enforcement			<u>278,284</u>
Assigned to:			
Law enforcement			783,800
Public safety			138,681
Total Assigned			<u>922,481</u>
Unassigned	<u>\$ 4,332,583</u>		
Totals	<u>\$ 4,332,583</u>	<u>\$ 4,959,271</u>	<u>\$ 11,533,779</u>

**3. Commitments**

Total commitments consist of the following at December 31, 2017:

	December 31, 2017
Landfill closure and postclosure care	\$ 159,595
Solid waste contract	1,258,737
County-wide reappraisal contract	<u>181,600</u>
Total Commitments	<u>\$1,599,932</u>

Post Employment Benefits Other Than Pensions

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

COLUMBIA COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2017  
(UNAUDITED)

**3. Commitments (Continued)**

Landfill Closure and Postclosure Care Costs

Columbia County is the owner of permit # 0080-S4-R1 to operate a Class IV solid waste landfill. The original permit # 0080-S4 was revised effective August 27, 2007, to allow the County to reopen trenches and compact the fill. State and federal regulations require a final cover to be placed on the landfill site when the County stops accepting waste and to perform certain maintenance and monitoring functions at the site for two years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, a portion of these closure and postclosure care costs are being recognized as a commitment each year based on landfill capacity used as of the balance sheet date. The estimated commitment for the landfill closure and postclosure care cost has a balance of \$159,595 as of December 31, 2016, and represents the cumulative amount reported to date based on 73% usage of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$57,630 as the remaining capacity is filled.

At the present utilization rate, the landfill site is estimated to exhaust in 15 years from the balance sheet date. 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 December 31, 2017. However, actual cost of closure and postclosure may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

In accordance with Ark. Code Ann. § 8-6-1603, the County has provided financial assurance of \$210,000 in the form of a contract of obligation dated June 1, 2016. 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 \$210,000 upon receiving notice from the Director of the Arkansas Department of Environmental Quality of Columbia County's failure to properly close the disposal operation.

Solid Waste Contract

The County entered into a five-year contract with Waste Corporation of Arkansas for collection, transportation, disposal, and recycling of waste. The County is obligated for 60 monthly payments of \$166,900 for a total of \$10,014,000 beginning August 2, 2010. On July 7, 2015, under the terms of the original agreement, the County entered into a three year extension of the original contract. Under the extended agreement, the County is obligated for 12 monthly payments of \$172,836, 12 monthly payments of \$176,293, and 12 monthly payments of \$179,818 for a total of \$6,347,364 beginning August 2, 2015. Contract expense for 2017 was \$2,124,491.

The County is obligated for the following amounts at December 31, 2017:

Year	December 31, 2017
2018	\$ 1,258,737

County-Wide Reappraisal Contract

The County entered into a contract with Total Assessment Solutions Corporation on December 3, 2013 for a county-wide reappraisal. The County is obligated for 60 monthly payments of \$15,133 for a total of \$908,000 beginning January 15, 2015. Contract expense for 2017 was \$181,600.

The County is obligated for the following amounts at December 31, 2017:

Year	December 31, 2017
2018	\$ 181,600



COLUMBIA COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2017  
(UNAUDITED)

**4. Interfund Transfers**

The General Fund transferred \$43,300 to the Other Funds in the Aggregate CMRS 911 Board (Commercial Mobile Radio Service) Fund for operating expenses. The Other Funds in the Aggregate Solid Waste Fund transferred \$5,000 to the Road Fund for the purchase of equipment.

**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, Cleveland, Columbia, Dallas, Ouachita, and Union Counties, and the Police Departments of Camden, El Dorado, Fordyce, Hampton, Magnolia, Rison, and Smackover entered into an agreement to establish the Thirteenth Judicial District Drug Task Force. The agreement covers the period July 1, 2017 to June 30, 2018, 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 2017 financial statements of the Thirteenth Judicial District Drug Task Force have not been audited.

**6. Arkansas Public Employees Retirement System**

Plan Description

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

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. 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, 2017 (date of APERS Employer Allocation Report) were \$550,416.

Net Pension Liability

The County's proportionate share of the collective net pension liability at June 30, 2017 (actuarial valuation date and measurement date) was \$5,442,649.

**7. Capital Assets**

The County's capital assets records are summarized below:

	December 31, 2017
Land	\$ 557,861
Buildings	7,411,940
Equipment	7,423,770
Total	\$ 15,393,571

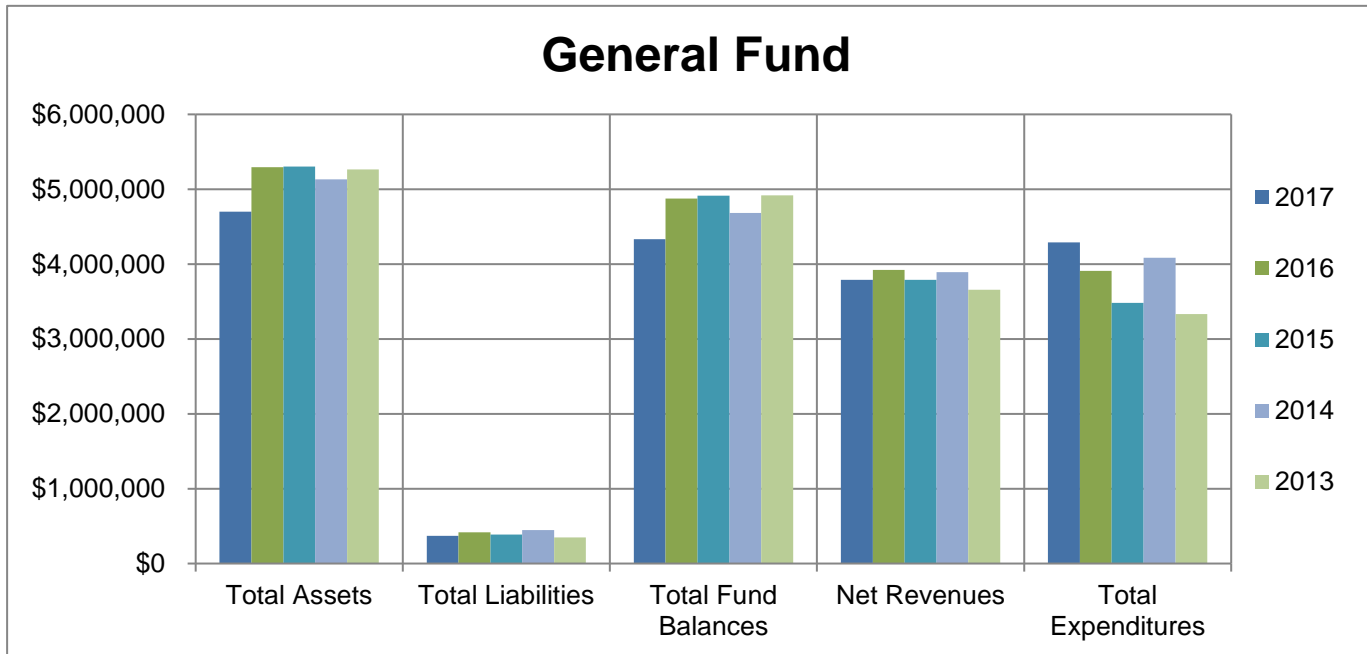
**8. Subsequent Event**

On June 1, 2018, the County entered into a construction contract totaling \$908,116 to remodel the Westside School Property for use as county offices.

COLUMBIA COUNTY, ARKANSAS  
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS  
 DECEMBER 31, 2017  
 (UNAUDITED)

Schedule 3-1

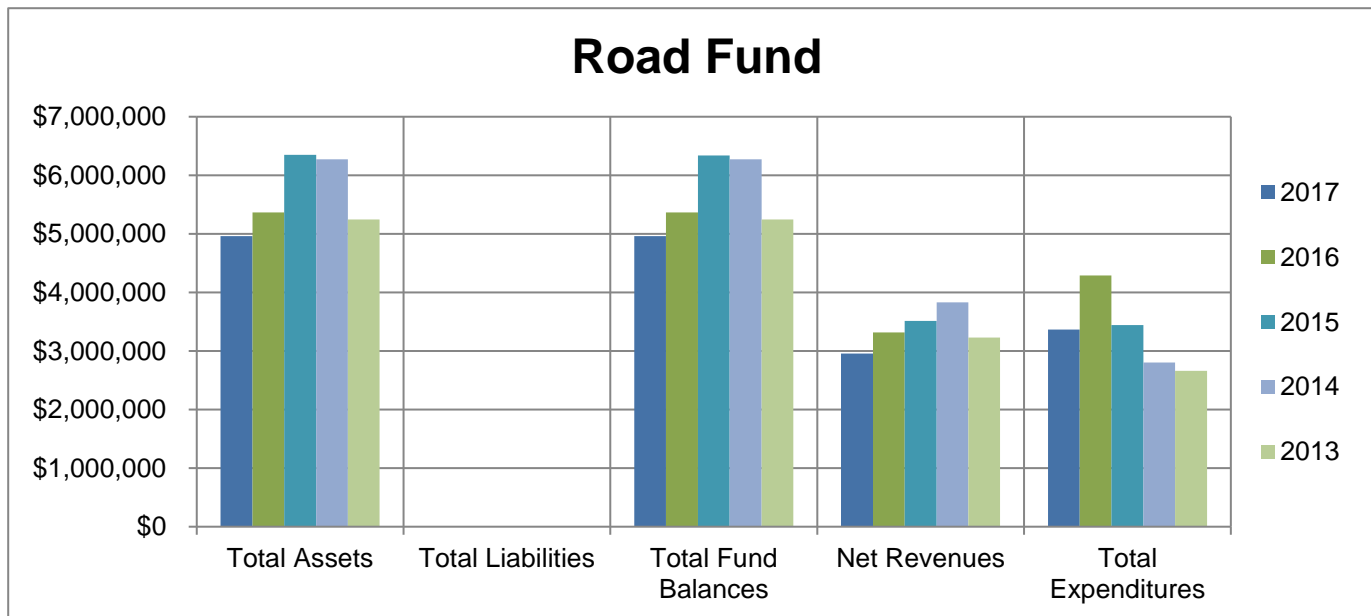
<b>General</b>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Total Assets	\$ 4,702,106	\$ 5,296,188	\$ 5,303,786	\$ 5,131,929	\$ 5,265,370
Total Liabilities	369,523	418,658	388,180	447,390	348,832
Total Fund Balances	4,332,583	4,877,530	4,915,606	4,684,539	4,916,538
Net Revenues	3,789,595	3,923,537	3,791,166	3,890,173	3,655,612
Total Expenditures	4,291,242	3,911,181	3,480,761	4,082,637	3,331,776
Total Other Financing Sources/Uses	(43,300)	(50,432)	(79,338)	(39,535)	(50,584)



COLUMBIA COUNTY, ARKANSAS  
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - ROAD FUND - REGULATORY BASIS  
 DECEMBER 31, 2017  
 (UNAUDITED)

Schedule 3-2

<u>Road</u>	2017	2016	2015	2014	2013
Total Assets	\$ 4,963,531	\$ 5,368,491	\$ 6,349,641	\$ 6,275,531	\$ 5,247,597
Total Liabilities	4,260	3,023	9,044	4,800	4,183
Total Fund Balances	4,959,271	5,365,468	6,340,597	6,270,731	5,243,414
Net Revenues	2,955,215	3,316,741	3,513,551	3,828,374	3,229,386
Total Expenditures	3,366,412	4,291,870	3,443,685	2,801,057	2,661,223
Total Other Financing Sources/Uses	5,000				



COLUMBIA COUNTY, ARKANSAS  
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS  
 DECEMBER 31, 2017  
 (UNAUDITED)

Schedule 3-3

<u>Other Funds in the Aggregate</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Total Assets	\$ 12,682,162	\$ 13,194,061	\$ 12,910,698	\$ 12,006,692	\$ 11,120,908
Total Liabilities	1,148,383	1,411,087	1,031,972	908,070	576,196
Total Fund Balances	11,533,779	11,782,974	11,878,726	11,098,622	10,544,712
Net Revenues	5,620,771	5,862,954	6,075,982	5,987,943	5,842,532
Total Expenditures	5,908,266	6,009,138	5,375,216	5,473,568	5,346,480
Total Other Financing Sources/Uses	38,300	50,432	79,338	39,535	50,584

