

CITY OF COLUMBIA, MISSOURI

**Financial Management
Information Supplement**

For the Fiscal Year
October 1, 2019 - September 30, 2020

Department of Finance
Matthew Lue
Director of Finance



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GENERAL PURPOSE FINANCIAL STATEMENTS

The General Purpose Financial Statements provide a summary overview of the financial position of all funds and account groups as well as the operating results of all funds. They also serve as an introduction to the more detailed statements and schedules that follow in subsequent sections.





February 3, 2021

Mr. John Glascock
City Manager
City of Columbia, Missouri
Columbia, Missouri 65201

This Financial Management Information Supplement (FMIS) is divided into two sections: a Financial Section and a Statistical Section. The information, as presented herein, is unaudited and is not presented in the new governmental reporting model format (GASB 34). The Comprehensive Annual Financial Report for the City of Columbia is audited and prepared with GASB 34 implemented and this FMIS document is intended to supplement or provide additional information. Financial statements in the Financial Section are generally presented for the last two fiscal years for comparative purposes.

FINANCIAL SECTION

This section contains the combined and combining financial statements for all funds of the City and certain detail schedules are also included. Governmental fund types include General Fund, Special Revenue Funds, Debt Service Funds and a Capital Projects Fund. The Proprietary fund types include ten Enterprise Funds and seven Internal Service Funds. The Fiduciary fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, Expendable Trust Funds, a Nonexpendable Trust Fund and Agency Funds. Two account groups are also included: General Fixed Assets and General Long-Term Debt.

STATISTICAL SECTION

The Statistical Section "relates to the physical, economic, social and political characteristics of the City." Its design is to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess the City's economic condition.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Matthew Lue".

Mr. Matthew Lue
Director of Finance

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**CITY OF COLUMBIA, MISSOURI
COMBINED BALANCE SHEET**

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

ASSETS	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Cash and cash equivalents	\$ 38,465,923	\$ 6,662,980	\$ 1,342,873	\$ 51,352,135
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-
Accounts receivable	542,908	25,000	-	2,430,761
Taxes receivable	4,891,790	3,860,772	-	-
Allowance for uncollectible taxes	(6,665)	-	-	-
Tax bills receivable	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Grants receivable	943,236	628,914	-	353,422
Rehabilitation loans receivable	-	7,127,128	-	-
Accrued interest	38,332	13,148	1,309	49,939
Due from other funds	1,993,266	13,787	-	-
Due from pension funds	-	-	-	-
Advances to other funds	-	-	-	-
Loans receivable from other funds	-	-	-	-
Inventory	414,983	-	-	-
Prepaid expenses	36,582	212	-	-
Other assets – current	-	53,652	-	-
Restricted assets—cash and cash equivalents	-	4,935,459	162,137	-
Restricted assets – other	-	-	-	-
Unamortized costs	-	-	-	-
Investments	-	-	-	-
Property, plant and equipment	-	-	-	-
Accumulated depreciation	-	-	-	-
Construction in progress	-	-	-	-
Amount available in Debt Service Funds	-	-	-	-
Amount to be provided for the payment of general long-term debt	-	-	-	-
TOTAL ASSETS	\$47,320,355	\$23,321,052	\$1,506,319	\$54,186,257
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pensions	-	-	-	-
Outflows related to OPEB	-	-	-	-
Loss on refunding of debt	-	-	-	-
Total deferred outflows of resources	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 47,320,355	\$ 23,321,052	\$ 1,506,319	\$ 54,186,257

**CITY OF COLUMBIA, MISSOURI
COMBINED BALANCE SHEET**

FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust Funds	General Fixed Assets	General Long-term Debt	2020	2019
\$ 95,039,685	\$ 37,132,373	\$ 1,413,174	\$ -	\$ -	\$ 231,409,143	\$ 214,072,837
-	-	5,935,937	-	-	5,935,937	5,255,397
22,146,560	400,629	1,076	-	-	25,546,934	26,930,495
-	-	-	-	-	8,752,562	8,861,170
-	-	-	-	-	(6,665)	(5,217)
-	-	745,628	-	-	745,628	784,610
-	-	(19,148)	-	-	(19,148)	(19,148)
2,582,410	46,779	-	-	-	4,554,761	986,759
-	-	-	-	-	7,127,128	7,173,045
266,554	34,320	318,609	-	-	722,211	978,607
-	-	-	-	-	2,007,053	1,835,265
-	-	-	-	-	-	-
-	-	2,634,106	-	-	2,634,106	3,077,488
189,234	-	-	-	-	189,234	271,575
7,066,538	1,181,312	-	-	-	8,662,833	8,262,138
282,823	118,972	-	-	-	438,589	246,729
197	-	-	-	-	53,849	55,288
153,135,824	-	-	-	-	158,233,420	157,313,298
8,794,260	27,821	-	-	-	8,822,081	17,187,889
-	-	-	-	-	-	-
-	1,299,909	154,517,885	-	-	155,817,794	147,532,874
1,149,358,475	11,509,956	-	584,249,056	-	1,745,117,487	1,674,933,566
(490,144,006)	(8,407,642)	-	-	-	(498,551,648)	(472,555,010)
28,429,278	-	-	15,522,874	-	43,952,152	67,881,335
-	-	-	-	1,506,319	1,506,319	2,721,049
-	-	-	-	14,780,849	14,780,849	18,335,744
<u>\$977,147,832</u>	<u>\$43,344,429</u>	<u>\$165,547,267</u>	<u>\$599,771,930</u>	<u>\$16,287,168</u>	<u>\$1,928,432,609</u>	<u>\$ 1,892,117,783</u>
11,528,936.00	2,294,358.00	-	-	-	13,823,294.00	6,337,300.00
618,049.00	171,520.00	-	-	-	789,569.00	938,813.00
<u>4,878,986.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,878,986.00</u>	<u>7,706,412.00</u>
<u>17,025,971.00</u>	<u>2,465,878.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,491,849.00</u>	<u>14,982,525.00</u>
<u>\$ 994,173,803</u>	<u>\$ 45,810,307</u>	<u>\$ 165,547,267</u>	<u>\$ 599,771,930</u>	<u>\$ 16,287,168</u>	<u>\$ 1,947,924,458</u>	<u>\$ 1,907,100,308</u>

**CITY OF COLUMBIA, MISSOURI
COMBINED BALANCE SHEET**

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES:				
Accounts payable	\$ 1,930,299	\$ 353,392	\$ -	\$ 2,306,075
Interest payable	-	28	-	-
Accrued payroll and payroll taxes	2,616,437	44,216	-	14,140
Accrued sales tax	-	-	-	-
Due to other funds	10,818	297,340	-	-
Advances from other funds	-	-	-	-
Loans payable to other funds – current maturities	-	-	-	-
Obligations under capital leases – current maturities	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities – current	3,915,943	54,566	-	-
Liabilities payable from restricted assets	-	-	-	-
Obligations under capital leases – long-term portion	-	-	-	-
Revenue bonds payable	-	-	-	-
Other liabilities – long-term	-	-	-	-
Loans payable to other funds – long-term	-	-	-	-
Accrued compensated absences	-	-	-	-
Special obligation notes payable	-	-	-	-
Incurred but not reported claims	-	-	-	-
Claims payable	-	-	-	-
Special obligation bonds payable	-	-	-	-
Net pension obligation	-	-	-	-
TOTAL LIABILITIES	8,473,497	749,542	-	2,320,215
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	-	-	-	18,865
Unavailable revenue - property taxes	79,000	-	-	-
Unavailable revenue - sales tax	-	-	-	-
Bonds	-	-	-	-
Inflows related to pensions	-	-	-	-
Total deferred inflows of resources	<u>79,000</u>	<u>-</u>	<u>-</u>	<u>18,865</u>
FUND EQUITY:				
Contributed capital	-	-	-	-
Investment in general fixed assets	-	-	-	-
Fund balances and retained earnings:				
Fund balances:				
Nonspendable	451,565	-	-	-
Restricted	-	21,565,835	162,137	-
Committed	381,211	1,163,840	1,344,182	-
Assigned	2,292,043	-	-	1,184,214
Unassigned	35,643,039	(158,165)	-	50,662,963
Retained earnings	-	-	-	-
Total fund balances and retained earnings	<u>38,767,858</u>	<u>22,571,510</u>	<u>1,506,319</u>	<u>51,847,177</u>
TOTAL FUND EQUITY AND OTHER CREDITS	38,767,858	22,571,510	1,506,319	51,847,177
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, EQUITY, AND OTHER CREDITS	\$ 47,320,355	\$ 23,321,052	\$ 1,506,319	\$ 54,186,257

**CITY OF COLUMBIA, MISSOURI
COMBINED BALANCE SHEET**

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust Funds	General Fixed Assets	General Long-term Debt	2020	2019
\$ 6,616,771	\$ 791,048	\$ 285	\$ -	\$ -	\$ 11,997,870	\$ 9,894,319
-	-	-	-	-	28	55
3,853,299	1,078,762	3,359	-	-	7,610,213	6,996,353
473,253	-	-	-	-	473,253	500,731
1,698,895	-	-	-	-	2,007,053	1,835,265
2,634,105	-	-	-	-	2,634,105	-
85,511	-	-	-	-	85,511	82,341
14,848	-	-	-	-	14,848	235,993
398,943	-	-	-	-	398,943	376,358
602,346	32,418	919	-	-	4,606,192	4,754,695
29,879,626	-	-	-	-	29,879,626	34,687,433
-	-	-	-	-	-	1,998,935
220,052,866	-	-	-	-	220,052,866	235,068,413
7,018,104	-	-	-	-	7,018,104	9,453,374
103,723	-	-	-	-	103,723	189,234
-	-	-	-	3,504,723	3,504,723	3,134,556
-	-	-	-	212,445	212,445	1,736,782
-	875,700	-	-	-	875,700	863,900
-	5,673,928	-	-	-	5,673,928	5,578,573
85,947,484	-	-	-	12,570,000	98,517,484	91,053,770
7,650,542	742,423	-	-	-	8,392,965	76,719
<u>367,030,316</u>	<u>9,194,279</u>	<u>4,563</u>	<u>-</u>	<u>16,287,168</u>	<u>404,059,580</u>	<u>408,517,799</u>
-	-	-	-	-	18,865	223,524
-	-	-	-	-	79,000	81,500
-	-	-	-	-	-	-
664,983	-	-	-	-	664,983	119,360
1,267,091	274,437	-	-	-	1,541,528	8,327,312
<u>1,932,074</u>	<u>274,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,304,376</u>	<u>8,751,696</u>
-	-	-	-	-	-	-
-	-	-	599,771,930	-	599,771,930	582,697,922
-	-	1,500,000	-	-	1,951,565	1,689,367
-	-	554,060	-	-	22,282,032	31,108,248
-	-	7,864,846	-	-	10,754,079	58,312,268
-	-	227,229	-	-	3,703,486	3,678,952
-	-	155,396,569	-	-	241,544,406	183,803,290
<u>625,211,413</u>	<u>36,341,591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>661,553,004</u>	<u>628,540,766</u>
<u>625,211,413</u>	<u>36,341,591</u>	<u>165,542,704</u>	<u>-</u>	<u>-</u>	<u>941,788,572</u>	<u>907,132,891</u>
<u>625,211,413</u>	<u>36,341,591</u>	<u>165,542,704</u>	<u>599,771,930</u>	<u>-</u>	<u>1,541,560,502</u>	<u>1,489,830,813</u>
<u>\$ 994,173,803</u>	<u>\$ 45,810,307</u>	<u>\$ 165,547,267</u>	<u>\$ 599,771,930</u>	<u>\$ 16,287,168</u>	<u>\$ 1,947,924,458</u>	<u>\$ 1,907,100,308</u>

CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2020
 (WITH COMPARABLE AMOUNTS FOR 2019)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
REVENUES:				
General property taxes	\$ 8,947,930.00	\$ -	\$ -	\$ -
Sales tax	23,668,382	23,620,644	-	-
Lease revenue	-	-	1,881,162	-
Other local taxes	10,418,850	2,194,844	-	-
Licenses and permits	1,002,066	-	-	-
Fines	802,706	-	-	-
Fees and service charges	2,384,529	831,716	-	-
Special assessment charges	-	-	-	-
Intragovernmental revenue	21,859,793	-	-	-
Revenue from other governmental units	4,060,183	1,327,607	-	4,557,567
Investment revenue	877,266	248,918	59,798	1,292,514
Miscellaneous	1,651,090	11,461	-	737,408
TOTAL REVENUES	75,672,795	28,235,190	1,940,960	6,587,489
EXPENDITURES:				
Current:				
Policy development and administration	8,982,535	2,463,718	-	-
Public safety	45,753,290	-	-	-
Transportation	9,814,659	115,984	-	-
Health and environment	10,484,214	1,452,533	572,360	-
Personal development	7,472,932	4,260	-	-
Miscellaneous nonprogrammed activities	366,194	-	-	-
Principal-capital lease payment	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	17,196,354
Debt service:				
Redemption of serial bonds	-	-	5,139,792	-
Interest	-	-	621,234	-
Fiscal agent fees	-	-	318	-
Miscellaneous	-	-	-	-
TOTAL EXPENDITURES	82,873,824	4,036,495	6,333,704	17,196,354
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,201,029)	24,198,695	(4,392,744)	(10,608,865)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	8,292,111	3,205,259	3,178,014	18,553,174
Operating transfers to other funds	(1,898,027)	(35,929,789)	-	(4,394,108)
Miscellaneous	-	-	-	-
Lease Proceeds	-	-	-	-
Proceeds of 2016 S.O. Bonds	-	-	-	-
Premium on 2016 S.O. Bonds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	6,394,084	(32,724,530)	3,178,014	14,159,066
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(806,945)	(8,525,835)	(1,214,730)	3,550,201
FUND BALANCES, BEGINNING OF YEAR	39,574,803	31,097,345	2,721,049	48,296,976
FUND BALANCES, END OF YEAR	38,767,858	22,571,510	1,506,319	51,847,177

CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2020
 (WITH COMPARABLE AMOUNTS FOR 2019)

FIDUCIARY FUND TYPE Expendable Trust Funds	TOTAL (Memorandum Only)	
	2020	2019
\$ -	\$ 8,947,930.00	\$ 8,546,077.00
-	47,289,026	47,264,643
-	1,881,162	1,863,400
-	12,613,694	14,526,701
-	1,002,066	1,087,577
-	802,706	1,266,756
-	3,216,245	3,009,252
-	-	-
-	21,859,793	22,663,662
-	9,945,357	12,855,150
14,302	2,492,798	4,734,738
135,806	2,535,765	1,540,929
150,108	112,586,542	119,358,885
-	11,446,253	12,285,967
-	45,753,290	42,875,477
-	9,930,643	11,349,668
-	12,509,107	12,010,733
26,430	7,503,622	8,403,852
-	366,194	383,621
-	-	-
-	-	-
-	17,196,354	8,695,367
-	5,139,792	3,569,272
-	621,234	774,460
-	318	318
-	-	-
26,430	110,466,807	100,348,735
123,678	2,119,735	19,010,150
17,740	33,246,298	23,972,325
(25,832)	(42,247,756)	(33,169,297)
-	-	-
-	-	-
-	-	-
-	-	-
(8,092)	(9,001,458)	(9,196,972)
115,586	(6,881,723)	9,813,178
665,703	122,355,876	112,542,698
781,289	115,474,153	122,355,876

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2019

	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
REVENUES:				
General property taxes	\$ 8,957,190	\$ 8,947,930	\$ 9,260	\$ 8,546,077
Sales tax	22,629,922	23,668,382	(1,038,460)	23,184,765
Other local taxes	10,765,660	10,418,850	346,810	11,113,026
Licenses and permits	1,095,500	1,002,066	93,434	1,087,577
Fines	1,287,090	802,706	484,384	1,266,756
Fees and service charges	3,172,886	2,384,529	788,357	2,378,121
Intragovernmental revenue	22,749,673	21,859,793	889,880	22,663,662
Revenue from other governmental units	5,730,191	4,060,183	1,670,008	3,429,636
Investment revenue	1,176,161	877,266	298,895	1,769,561
Miscellaneous revenue	1,164,063	1,651,090	(487,027)	1,199,406
TOTAL REVENUES	78,728,336	75,672,795	3,055,541	76,638,587
EXPENDITURES:				
Current:				
Policy development and administration	10,573,526	8,982,535	1,590,991	9,591,791
Public safety	48,860,742	45,753,290	3,107,452	42,875,477
Transportation	11,855,123	9,814,659	2,040,464	11,349,668
Health and environment	12,496,644	10,484,214	2,012,430	9,933,948
Personal development	8,464,546	7,472,932	991,614	8,037,771
Miscellaneous nonprogrammed activities:				
Principal-capital lease payment	-	-	-	-
Interest	-	-	-	-
Other	314,152	366,194	(52,042)	383,621
TOTAL EXPENDITURES	92,564,733	82,873,824	9,690,909	82,172,276
DEFICIENCY OF REVENUES OVER EXPENDITURES	(13,836,397)	(7,201,029)	(6,635,368)	(5,533,689)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	616,570	8,292,111	(7,675,541)	8,982,431
Operating transfers to other funds	-	(1,898,027)	1,898,027	(2,169,091)
Lease Proceeds	18,650	-	18,650	-
Appropriation of prior year fund balance	9,209,684	8,292,111	917,573	-
TOTAL OTHER FINANCING SOURCES (USES)	9,844,904	14,686,195	(4,841,291)	6,813,340
AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ (3,991,493)	\$ 7,485,166	\$ (11,476,659)	\$ 1,279,651
Effect of appropriation of prior year fund balance		(8,292,111)		0
FUND BALANCE, BEGINNING OF PERIOD		39,574,803		38,295,152
FUND BALANCE, END OF PERIOD		\$ 38,767,858		\$ 39,574,803

CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS OR FUND BALANCES

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2020
 (WITH COMPARABLE AMOUNTS FOR 2019)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2020	2019
OPERATING REVENUES:					
Charges for services	\$ 215,385,704	\$ 44,443,650	\$ -	\$ 259,829,354	\$ 265,221,562
Investment revenue	-	-	201,898	201,898	280,302
TOTAL OPERATING REVENUES	215,385,704	44,443,650	201,898	260,031,252	265,501,864
OPERATING EXPENSES:					
Personal services	43,082,100	12,342,368	-	55,424,468	51,386,364
Materials, supplies, and power	76,091,562	4,904,980	-	80,996,542	84,788,885
Travel and training	311,297	178,134	-	489,431	667,655
Intragovernmental	15,877,213	759,347	-	16,636,560	17,905,130
Utilities, services, and miscellaneous	18,540,459	25,710,374	7,417	44,258,250	41,526,510
TOTAL OPERATING EXPENSES	153,902,631	43,895,203	7,417	197,805,251	196,274,544
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	61,483,073	548,447	194,481	62,226,001	69,227,320
PAYMENT-IN-LIEU-OF-TAX	(16,784,702)	-	-	(16,784,702)	(16,888,799)
DEPRECIATION	(29,184,902)	(568,273)	-	(29,753,175)	(29,175,237)
OPERATING INCOME (LOSS)	15,513,469	(19,826)	194,481	15,688,124	23,163,284
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	4,494,230	116,873	-	4,611,103	3,001,861
Loss on disposal of fixed assets/ inventory	(224,180)	-	-	(224,180)	(56,819)
Investment revenue	4,399,470	725,368	-	5,124,838	9,492,136
Miscellaneous revenue	2,905,294	762,459	-	3,667,753	3,581,708
Interest expense	(9,570,563)	-	-	(9,570,563)	(11,094,526)
Miscellaneous expense	(1,325,122)	-	-	(1,325,122)	(802,172)
TOTAL NONOPERATING REVENUES	679,129	1,604,700	-	2,283,829	4,122,188
INCOME (LOSS) BEFORE OPERATING TRANSFER	16,192,598	1,584,874	194,481	17,971,953	27,285,472
OPERATING TRANSFERS:					
Operating transfers from other funds	13,519,437	179,500	-	13,698,937	11,396,550
Operating transfers to other funds	(3,909,459)	(788,019)	-	(4,697,478)	(2,199,579)
TOTAL OPERATING TRANSFERS	9,609,978	(608,519)	-	9,001,459	9,196,971
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	25,802,576	976,355	194,481	26,973,412	36,482,443
Capital contributions	5,445,548	-	-	5,445,548	8,325,038
NET INCOME (LOSS)	31,248,124	976,355	194,481	32,418,960	44,807,481
AMORTIZATION OF CONTRIBUTED CAPITAL	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES	31,248,124	976,355	194,481	32,418,960	44,807,481
RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD	593,963,289	35,365,236	9,170,365	638,498,890	592,903,650
Equity transfers from other funds	-	-	-	-	-
Equity transfers to other funds	-	-	-	-	-
RETAINED EARNINGS OR FUND BALANCES, END OF PERIOD	\$ 625,211,413	\$ 36,341,591	\$ 9,364,846	\$ 670,917,850	\$ 637,711,131

* In FY20, the Sanitary Sewer fund ending retained earnings balance for FY19 was updated to reflect a restatement but that change is not reflected in this column.

**CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF CASH FLOWS**

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating income (loss)	\$ 15,513,469	\$ (19,826)	\$ 194,481	\$ 15,688,124	\$ 23,163,284
Adjustments to reconcile operating income (loss)					
To net cash provided by (used in) operating activities:					
Depreciation	29,184,902	568,273	-	29,753,175	29,175,237
Adjustment to operating income (loss) for investment activity	-	-	(201,898)	(201,898)	(280,302)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	331,746	192,872	-	524,618	5,939,647
Decrease (increase) in due from other funds	-	-	-	-	-
Decrease (increase) in advances to other funds	-	-	443,382	443,382	1,635,868
Decrease (increase) in loans receivable from other funds	82,341	-	-	82,341	79,290
Decrease (increase) in inventory	(106,813)	(53,432)	-	(160,245)	(214,022)
Decrease (increase) in prepaid expense	(170,964)	(15,140)	-	(186,104)	45,037
Decrease (increase) in other assets	17,643	-	-	17,643	43,238
Increase (decrease) in accounts payable	(365,649)	59,709	-	(305,940)	49,343
Increase (decrease) in accrued payroll	191,263	36,716	-	227,979	343,315
Increase (decrease) in accrued sales tax	(27,466)	-	-	(27,466)	(65,188)
Increase (decrease) in due to other funds	92,872	-	-	92,872	(49,742)
Increase (decrease) in loans payable to other funds	-	-	-	-	-
Increase (decrease) in net pension obligation	2,461,412	510,617	-	2,972,029	(1,191,411)
Increase (decrease) in net OPEB obligation	136,088	40,198	-	176,286	171,644
Increase (decrease) in other liabilities	1,396,775	(1,349)	-	1,395,426	(313,489)
Increase (decrease) in claims payable	-	107,155	-	107,155	(490,694)
Unrealized gain (loss) on cash equivalents	73,879	12,780	-	86,659	345,879
Other non-operating revenue	2,905,294	762,459	-	3,667,753	3,581,708
Net cash provided by (used in) operating activities	51,716,792	2,201,032	435,965	54,353,789	61,968,642
ACTIVITIES:					
Operating transfers in	13,519,437	179,500	-	13,698,937	11,396,550
Operating transfers out	(3,909,459)	(788,019)	-	(4,697,478)	(2,154,699)
Operating grants	2,212,767	97,038	-	2,309,805	4,868,749
Equity transfer	-	-	-	-	-
Net cash provided by noncapital financing activities	11,822,745	(511,481)	-	11,311,264	14,110,600
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
ACTIVITIES:					
Proceeds from bonds and loans	-	-	-	-	12,648,438
Debt service – interest payment	(7,249,069)	-	-	(7,249,069)	(10,409,824)
Debt service – principal and advance refunding payments	(15,571,707)	-	-	(15,571,707)	(22,990,757)
Acquisition and construction of capital assets	(23,189,774)	(238,206)	-	(23,427,980)	(20,181,593)
Decrease in construction contracts	(2,118,086)	-	-	(2,118,086)	(5,316,213)
Fiscal agent fees paid	(1,325,122)	-	-	(1,325,122)	(802,172)
Capital contributions received	3,088,172	-	-	3,088,172	5,645,076
Proceeds from advances from other funds	(443,383)	-	-	(443,383)	(1,635,867)
Other	-	-	-	-	-
Net cash used for capital and related financing activities	(46,808,969)	(238,206)	-	(47,047,175)	(43,042,912)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	4,443,882	738,147	205,593	5,387,622	9,561,393
Purchase of investments	-	(1,299,909)	-	(1,299,909)	(1,298,804)
Sale of investments	-	1,298,804	-	1,298,804	1,282,534
Purchase of tax bills	-	-	(27,460)	(27,460)	(3,480)
Sale of tax bills	-	-	66,442	66,442	79,660
Net cash provided by investing activities	4,443,882	737,042	244,575	5,425,499	9,621,303
Net increase in cash and cash equivalents	21,174,450	2,188,387	680,540	24,043,377	42,657,633
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	234,829,502	34,943,986	5,255,397	275,028,885	232,371,252
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 256,003,952	\$ 37,132,373	\$ 5,935,937	\$ 299,072,262	\$ 275,028,885

**CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF CASH FLOWS**

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2020	2019
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	95,039,685	37,132,373	5,935,937	138,107,995	124,917,558
Restricted assets – cash and cash equivalents	<u>160,964,267</u>	-	-	<u>160,964,267</u>	<u>150,111,327</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>256,003,952</u>	<u>37,132,373</u>	<u>5,935,937</u>	<u>299,072,262</u>	<u>275,028,885</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	-	-	-	-	2,211,849
Construction contracts payable	<u>2,403,159</u>	-	-	<u>2,403,159</u>	<u>2,118,086</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>2,403,159</u>	-	-	<u>2,403,159</u>	<u>4,329,935</u>

CITY OF COLUMBIA, MISSOURI
PENSION AND OTHER POSTEMPLOYMENT TRUST FUNDS

STATEMENT OF CHANGES IN PLAN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	Firefighters' Retirement Fund	Police Retirement Fund	OPEB	TOTAL	
	2020	2020	2020	2020	2019
ADDITIONS:					
Contributions:					
Employer	\$ 5,965,276	\$ 4,159,256	\$ -	\$ 10,124,532	\$ 9,326,490
Employee	1,316,754	394,639	-	1,711,393	1,658,797
Total contributions	<u>7,282,030</u>	<u>4,553,895</u>	<u>-</u>	<u>11,835,925</u>	<u>10,985,287</u>
Net investment income:					
Net Investment income	<u>5,889,788</u>	<u>3,765,027</u>	<u>289,497</u>	<u>9,944,312</u>	<u>7,594,929</u>
Net investment income	<u>5,889,788</u>	<u>3,765,027</u>	<u>289,497</u>	<u>9,944,312</u>	<u>7,594,929</u>
Total additions	<u>13,171,818</u>	<u>8,318,922</u>	<u>289,497</u>	<u>21,780,237</u>	<u>18,580,216</u>
DEDUCTIONS:					
Pension benefits	7,508,109	- 5,714,608	-	13,222,717	13,052,132
Refund of employee's contributions	-	83,636	-	83,636	59,320
Total	<u>7,508,109</u>	<u>5,798,244</u>	<u>-</u>	<u>13,306,353</u>	<u>13,111,452</u>
Operating expenses:					
Materials and Supplies	-	-	-	-	-
Travel	-	-	-	-	3,972
Intragovernmental	59,624	38,115	-	97,739	371,361
Utilities, services and miscellaneous	<u>27,122</u>	<u>17,338</u>	<u>1,000</u>	<u>45,460</u>	<u>47,205</u>
Total operating expenses	<u>86,746</u>	<u>55,453</u>	<u>1,000</u>	<u>143,199</u>	<u>422,538</u>
Total deductions	<u>7,594,855</u>	<u>5,853,697</u>	<u>1,000</u>	<u>13,449,552</u>	<u>13,533,990</u>
Net increase (decrease) in plan net assets	5,576,963	2,465,225	288,497	8,330,685	5,046,226
Net assets held in trust for pension benefits:					
Beginning of year	<u>86,967,494</u>	<u>56,143,587</u>	<u>3,954,803</u>	<u>147,065,884</u>	<u>142,019,658</u>
End of year	<u>\$ 92,544,457</u>	<u>\$ 58,608,812</u>	<u>\$ 4,243,300</u>	<u>\$ 155,396,569</u>	<u>\$ 147,065,884</u>

SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

The supplemental financial presentation contains data beyond what is included in the general purpose financial statements. This data is presented to provide additional financial information in order to better inform the users of the general purpose financial statements.



CITY OF COLUMBIA, MISSOURI

SUPPLEMENTARY INFORMATION



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CITY OF COLUMBIA, MISSOURI
Required Supplementary Information
SCHEDULE OF CHANGES IN THE
EMPLOYERS NET OPEB LIABILITY AND RELATED RATIOS
FOR THE LAST FOUR FISCAL YEARS*

Fiscal year ending September 30,	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability				
Service Cost	\$ 235,198	\$ 227,795	\$ 121,682	\$ 121,978
Interest on the Total OPEB Liability	290,898	265,728	126,405	126,530
Changes of Benefit Terms	-	-	-	-
Differences Between Expected and Actual Experience	-	69,505	-	-
Changes of Assumptions	(505,043)	1,774,185	-	-
Net Benefits Paid	(125,298)	(150,024)	(158,979)	(463,305)
Net Change in Total OPEB Liability	<u>(104,245)</u>	<u>2,187,189</u>	<u>89,108</u>	<u>(214,797)</u>
Total OPEB Liability - Beginning	<u>4,100,730</u>	<u>1,913,541</u>	<u>1,824,433</u>	<u>2,039,230</u>
Total OPEB Liability - Ending	<u>\$ 3,996,485</u>	<u>\$ 4,100,730</u>	<u>\$ 1,913,541</u>	<u>\$ 1,824,433</u>
Plan Fiduciary Net Position				
Contributions - Employer	\$ 125,298	\$ 150,024	\$ 158,979	\$ 463,305
Contributions - Employee	-	-	-	-
Net Investment Income	289,442	108,200	212,588	441,309
Benefit Payments, Including Refunds of Member Contributions	(125,298)	(150,024)	(158,979)	(463,305)
Administrative Expense	(1,000)	(1,000)	(1,000)	(1,000)
Net Change in Plan Fiduciary Net Position	<u>288,442</u>	<u>107,200</u>	<u>211,588</u>	<u>440,309</u>
Plan Net Position - Beginning	<u>3,954,858</u>	<u>3,847,658</u>	<u>3,636,070</u>	<u>3,195,761</u>
Plan Net Position - Ending	<u>\$ 4,243,300</u>	<u>\$ 3,954,858</u>	<u>\$ 3,847,658</u>	<u>\$ 3,636,070</u>
Employer's Net OPEB Liability (asset)	<u>\$ (246,815)</u>	<u>\$ 145,872</u>	<u>\$ (1,934,117)</u>	<u>\$ (1,811,637)</u>
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	106.18%	96.44%	201.08%	199.30%
Covered payroll	\$ 69,320,447	\$ 66,215,804	\$ 64,695,860	\$ 64,695,860
Employer's net OPEB liability (asset) as a percentage of covered payroll.	(0.36%)	0.22%	(2.99%)	(2.80%)

Notes to Schedule:

Changes since prior valuation:

The loads on healthcare trend rates to estimate the impact of the "Cadillac Tax" on high-cost plan benefits were removed due to the tax repeal in December 2019.

*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information
SCHEDULE OF CONTRIBUTIONS
OPEB
LAST TEN FISCAL YEARS

FY Ending September 30,	Actuarially Determined Contribution (a)	Actual Contribution (b)	Contribution Deficiency (Excess) (a)-(b)	Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b)/(c)
2020	\$ 140,270	\$ 125,298	\$ 14,972	\$ 69,320,447	0.18%
2019	113,182	150,024	(36,842)	66,215,804	0.23%
2018	158,979	158,979	0	64,695,860	0.25%
2017	463,305	463,305	0	64,695,860	0.72%
2016	(126,898)	345,380	(472,278)	65,437,191	0.53%
2015	0	354,262	(354,262)	65,437,191	0.54%
2014	91,731	18,339	73,392	57,823,146	0.03%
2013	84,272	84,272	0	57,823,146	0.15%
2012	706,338	706,338	0	55,586,129	1.27%
2011	693,540	566,622	126,918	55,586,129	1.02%

Beginning Fiscal Year ending September 30, 2017, the ADC is calculated in accordance with the Employer's funding policy, if one exists.

Prior to Fiscal Year ending September 30, 2017, the ADC is equal to the Annual Required Contribution (ARC) calculated under GASB Statement No. 45.

Notes to Schedule

Valuation date	October 1, 2018
Actuarial cost method	Individual entry age normal as a level percentage of payroll
Amortization period	10 years
Asset valuation method	Market value
Inflation	2.50%
Healthcare cost trend rates	The immediate trend rates are assumed to decrease to an ultimate trend rate over a period of 5 to 10 years.
Salary increases	3.25%
Investment rate of return	7.00%
Retirement age Police and Fire	20 or more years of continuous service and receipt of pension benefits from the City.
Retirement age non Police and Fire	Age 60 with 5 years of continuous service or age plus years of continuous service greater than or equal to 80.
Mortality	SOA RPH-2014 Headcount-Weighted Mortality, base 2006 rates. Margin for mortality improvements: generational Scale MP-2018.

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information
SCHEDULE OF INVESTMENT RETURNS
OPEB
FOR THE LAST FOUR FISCAL YEARS*

	Fiscal Year			
	2020	2019	2018	2017
Annual Money-Weighted Rate of Return, Net of Investment Expense	7.32%	2.81%	5.85%	13.81%

*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information
SCHEDULE OF CHANGES IN THE EMPLOYERS NET PENSION LIABILITY
LAGERS (General and Utility Divisions)
FOR THE LAST SIX FISCAL YEARS*

Fiscal year ending September 30,	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability						
Service Cost	\$ 6,240,862	\$ 6,045,394	\$ 6,002,025	\$ 5,827,450	\$ 5,688,991	\$ 5,575,446
Interest on the Total Pension Liability	22,071,998	20,856,522	20,097,173	19,338,950	18,155,342	17,515,917
Benefit Changes	-	-	-	-	-	-
Differences Between Expected and Actual Experience	5,606,919	4,478,995	(1,668,183)	(1,788,647)	(4,815,293)	(2,949,734)
Changes of Assumptions	-	-	-	-	9,162,647	-
Benefit Payments, Including Refunds of Member Contributions	(15,293,050)	(14,150,450)	(13,812,555)	(12,225,724)	(11,652,442)	(11,112,523)
Net Change in Total Pension Liability	18,626,729	17,230,461	10,618,460	11,152,029	16,539,245	9,029,106
Total Pension Liability - Beginning	308,888,252	291,657,791	281,039,331	269,887,302	253,348,057	244,318,951
Total Pension Liability - Ending	<u>\$ 327,514,981</u>	<u>\$ 308,888,252</u>	<u>\$ 291,657,791</u>	<u>\$ 281,039,331</u>	<u>\$ 269,887,302</u>	<u>\$ 253,348,057</u>
Plan Fiduciary Net Position						
Contributions - Employer	\$ 7,592,454	\$ 7,834,281	\$ 7,404,891	\$ 7,229,836	\$ 7,633,688	\$ 8,135,287
Contributions - Employee	-	45,806	-	-	14,539	-
Net Investment Income	4,150,063	19,943,140	34,563,469	30,379,870	(340,762)	5,105,889
Benefit Payments, Including Refunds of Member Contributions	(15,293,050)	(14,150,450)	(13,812,555)	(12,225,724)	(11,652,442)	(11,112,523)
Administrative Expense	(274,692)	(239,081)	(167,918)	(160,815)	(156,560)	(169,259)
Other	(1,582,619)	923,892	(117,896)	(108,688)	(1,607,091)	(1,830,332)
Net Change in Plan Fiduciary Net Position	(5,407,844)	14,357,588	27,869,991	25,114,479	(6,108,628)	129,062
Plan Net Position - Beginning	322,980,353	308,622,765	280,752,774	255,638,296	261,746,924	261,617,862
Plan Net Position - Ending	<u>317,572,509</u>	<u>322,980,353</u>	<u>308,622,765</u>	<u>280,752,775</u>	<u>255,638,296</u>	<u>261,746,924</u>
Employer's Net Pension Liability (Asset)	<u>9,942,472</u>	<u>(14,092,101)</u>	<u>(16,964,974)</u>	<u>286,556</u>	<u>14,249,006</u>	<u>(8,398,867)</u>
Plan fiduciary net position as a percentage of the total pension liability (asset)	96.96%	104.56%	105.82%	99.90%	97.20%	104.09%
Covered payroll	\$ 53,636,408	\$ 50,242,915	\$ 49,326,843	\$ 48,988,576	\$ 47,029,728	\$ 45,696,354
Employer's net pension liability (asset) as a percentage of covered payroll.	18.54%	(28.05%)	(34.39%)	0.58%	30.30%	(18.38%)

*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available; amounts presented for the year end were determined as of June 30, the measurement date.

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information
SCHEDULE OF CONTRIBUTIONS
LAGERS (General and Utility Divisions)
LAST TEN FISCAL YEARS

FY Ending September 30,	Actuarially Determined Contribution	Contribution in Relation to the Actuarially Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2020	\$ 7,571,555	\$ 7,571,552	\$ 3	\$ 53,213,356	14.23%
2019	7,524,874	7,524,874	0	51,236,888	14.69%
2018	7,467,621	7,467,622	(1)	50,094,812	14.91%
2017	7,083,699	7,083,700	(1)	49,583,824	14.29%
2016	7,801,471	7,801,471	0	49,814,131	15.66%
2015	8,085,918	8,085,592	326	46,960,661	17.22%
2014	8,384,318	8,037,243	347,075	45,782,304	17.56%
2013	8,422,709	7,909,632	513,077	44,272,221	17.87%
2012	7,996,358	7,196,952	799,406	42,719,889	16.85%
2011	8,024,400	6,716,311	1,308,089	42,389,564	15.84%

Notes to Schedule of Contributions

Valuation Date: February 29, 2020

Notes: The roll-forward of total pension liability from February 29, 2020 to June 30, 2020 reflects expected service cost and interest reduced by actual benefit payments.

Methods and assumptions used to determine contribution rates:

Actuarial cost method: Entry-Age Normal and Modified Terminal Funding

Amortization method: A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.

Remaining amortization period: Multiple bases from 12 to 22 years

Asset valuation method: 5-year smoothed market; 20% corridor

Inflation: 3.25% wage inflation; 2.50% price inflation

Salary increases: 3.25% to 6.55% including wage inflation

Investment rate of return: 7.25%, net of investment expenses

Retirement age: Experience-based table of rates that are specific to the type of eligibility condition.

Mortality: The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females.

Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Other information: None

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information
SCHEDULE OF THE NET PENSION LIABILITY
LAGERS (General and Utility Divisions)
FOR THE LAST SIX FISCAL YEARS*

FY Ending September 30,	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
2015	\$ 253,348,057	\$ 261,746,924	\$ (8,398,867)	103.32%	\$ 45,696,354	(18.38%)
2016	269,887,302	255,638,296	14,249,006	94.72%	47,029,728	30.30%
2017	281,039,331	280,752,775	286,556	99.90%	48,988,576	0.58%
2018	291,657,791	308,622,765	(16,964,974)	105.82%	49,326,843	(34.39%)
2019	308,888,252	322,980,353	(14,092,101)	104.56%	50,242,915	(28.05%)
2020	327,514,981	317,572,509	9,942,472	96.96%	53,636,408	18.54%

*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information
SCHEDULE OF CHANGES IN THE EMPLOYERS NET PENSION LIABILITY
PENSION TRUST FUNDS
FOR THE LAST SEVEN FISCAL YEARS*

Fiscal year ending September 30,	FIRE						
	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service Cost	\$ 3,340,488	\$ 3,399,831	\$ 3,380,500	\$ 3,439,014	\$ 2,915,282	\$ 2,916,326	\$ 2,881,753
Interest on the Total Pension Liability	10,736,122	10,335,083	10,152,552	9,680,687	9,051,984	8,741,128	8,359,275
Benefit Changes	-	-	-	-	-	3,649	-
Differences Between Expected and Actual Experience	(462,398)	(540,823)	(3,702,384)	679,208	(67,212)	(410,306)	-
Changes of Assumptions	-	-	-	-	12,883,084	-	-
Benefit Payments, Including Refunds of Member Contributions	(7,508,109)	(7,362,488)	(7,103,003)	(6,954,439)	(7,930,765)	(6,280,290)	(6,053,587)
Net Change in Total Pension Liability	6,106,103	5,831,603	2,727,665	6,844,470	16,852,373	4,970,507	5,187,441
Total Pension Liability - Beginning	155,456,976	149,625,373	146,897,708	140,053,238	123,200,865	118,230,358	113,042,917
Total Pension Liability - Ending	\$ 161,563,079	\$ 155,456,976	\$ 149,625,373	\$ 146,897,708	\$ 140,053,238	\$ 123,200,865	\$ 118,230,358
Plan Fiduciary Net Position							
Contributions - Employer	\$ 5,965,276	\$ 5,306,842	\$ 5,426,042	\$ 4,789,910	\$ 5,226,250	\$ 7,751,496	\$ 4,674,412
Contributions - Member	1,316,754	1,303,827	1,103,253	1,107,316	1,212,139	1,175,671	1,170,726
Net Investment Income	5,889,788	4,535,634	5,719,623	7,957,122	4,266,438	(282,312)	5,395,826
Benefit Payments, Including Refunds of Member Contributions	(7,508,109)	(7,362,488)	(7,103,003)	(6,954,439)	(7,930,765)	(6,280,290)	(6,053,587)
Administrative Expense	(59,624)	(227,384)	(143,680)	(134,471)	(31,700)	(34,038)	(31,599)
Other	(27,122)	(27,992)	(26,787)	(35,803)	(37,252)	(565,953)	(265,368)
Net Change in Plan Fiduciary Net Position	5,576,963	3,528,439	4,975,448	6,729,635	2,705,110	1,764,574	4,890,510
Plan Net Position - Beginning	86,967,494	83,439,055	78,463,607	71,733,972	69,028,862	67,264,288	62,373,778
Plan Net Position - Ending	\$ 92,544,457	\$ 86,967,494	\$ 83,439,055	\$ 78,463,607	\$ 71,733,972	\$ 69,028,862	\$ 67,264,288
Employer's Net Pension Liability	\$ 69,018,622	\$ 68,489,482	\$ 66,186,318	\$ 68,434,101	\$ 68,319,266	\$ 54,172,003	\$ 50,966,070
	POLICE						
Fiscal year ending September 30,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service Cost	\$ 1,925,347	\$ 1,928,839	\$ 1,919,578	\$ 2,053,743	\$ 1,786,078	\$ 1,731,740	\$ 1,815,459
Interest on the Total Pension Liability	6,882,820	6,693,376	6,608,822	6,468,432	6,070,042	5,839,052	5,614,050
Differences Between Expected and Actual Experience	815,085	(140,517)	(1,785,163)	(1,357,339)	(58,757)	(113,748)	-
Changes of Assumptions	-	-	-	-	8,226,357	-	-
Benefit Payments, Including Refunds of Member Contributions	(5,798,244)	(5,748,964)	(5,330,956)	(4,853,405)	(4,517,130)	(4,291,585)	(4,483,636)
Administrative Expense	3,825,008	2,732,734	1,412,281	2,311,431	11,506,590	3,165,459	2,945,873
Net Change in Total Pension Liability	100,262,450	97,529,716	96,117,435	93,806,004	82,299,414	79,133,955	76,188,082
Total Pension Liability - Beginning	\$ 104,087,458	\$ 100,262,450	\$ 97,529,716	\$ 96,117,435	\$ 93,806,004	\$ 82,299,414	\$ 79,133,955
Plan Fiduciary Net Position							
Contributions - Employer	\$ 4,159,256	\$ 4,019,648	\$ 3,796,494	\$ 3,365,161	\$ 3,812,192	\$ 5,486,784	\$ 3,245,420
Contributions - Member	394,639	354,970	338,382	322,238	341,495	318,361	303,444
Net Investment Income	3,765,027	2,951,150	3,779,862	5,289,810	2,850,982	(422,604)	4,251,737
Benefit Payments, Including Refunds of Member Contributions	(5,798,244)	(5,748,964)	(5,330,956)	(4,853,405)	(4,517,130)	(4,291,585)	(4,483,636)
Administrative Expense	(38,115)	(147,949)	(94,952)	(90,024)	(21,182)	(22,706)	(21,406)
Other	(17,338)	(18,213)	(17,702)	(24,044)	(24,893)	(377,519)	(885,742)
Net Change in Plan Fiduciary Net Position	2,465,225	1,410,642	2,471,128	4,009,736	2,441,464	690,731	2,409,817
Plan Net Position - Beginning	56,143,587	54,732,945	52,261,817	48,252,081	45,810,617	45,119,886	42,710,069
Plan Net Position - Ending	\$ 58,608,812	\$ 56,143,587	\$ 54,732,945	\$ 52,261,817	\$ 48,252,081	\$ 45,810,617	\$ 45,119,886
Employer's Net Pension Liability	\$ 45,478,646	\$ 44,118,863	\$ 42,796,771	\$ 43,855,618	\$ 45,553,923	\$ 36,488,797	\$ 34,014,069

*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information
SCHEDULE OF THE NET PENSION LIABILITY
PENSION TRUST FUNDS
FOR THE LAST SEVEN FISCAL YEARS*

FIRE

FY Ending September 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
2014	\$ 118,230,358	\$ 67,264,288	\$ 50,966,070	56.89%	\$ 7,539,548	675.98%
2015	123,200,865	69,028,862	54,172,003	56.03%	7,753,834	698.65%
2016	140,053,238	71,733,972	68,319,266	51.22%	8,056,819	847.97%
2017	146,897,708	78,463,607	68,434,101	53.41%	8,605,280	795.26%
2018	149,625,373	83,439,055	66,186,318	55.77%	8,598,788	769.72%
2019	155,456,976	86,967,494	68,489,482	55.94%	8,784,183	779.69%
2020	161,563,079	92,544,457	69,018,622	57.28%	8,724,771	791.07%

POLICE

FY Ending September 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
2014	\$ 79,133,955	\$ 45,119,886	\$ 34,014,069	57.02%	\$ 8,276,896	410.95%
2015	82,299,414	45,810,617	36,488,797	55.66%	8,140,637	448.23%
2016	93,806,004	48,252,081	45,553,923	51.44%	8,723,289	522.21%
2017	96,117,435	52,261,817	43,855,618	54.37%	8,947,152	490.16%
2018	97,529,716	54,732,945	42,796,771	56.12%	8,645,882	495.00%
2019	100,262,450	56,143,587	44,118,863	56.00%	9,073,800	486.22%
2020	104,087,458	58,608,812	45,478,646	56.31%	9,131,578	498.04%

*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information
SCHEDULE OF CONTRIBUTIONS
PENSION TRUST FUNDS
LAST TEN FISCAL YEARS

FIRE

FY Ending September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2020	\$ 5,965,276	\$ 5,965,276	-	\$ 8,724,771	63.81%
2019	5,306,842	5,306,842	-	8,784,183	62.94%
2018	5,426,042	5,426,042	-	8,598,788	62.93%
2017	4,789,910	4,789,910	-	8,605,280	56.46%
2016	5,226,250	5,226,250	-	8,056,819	58.91%
2015	4,751,496	7,751,496	(3,000,000)	7,753,834	95.96%
2014	4,674,412	4,674,412	-	7,539,548	62.00%
2013	4,382,296	4,382,296	-	7,209,301	60.79%
2012	3,995,869	3,995,869	-	7,170,923	55.72%
2011	3,598,321	3,598,321	-	7,251,272	49.62%

POLICE

FY Ending September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2020	\$ 4,159,256	4,159,256	-	9,131,578	42.80%
2019	4,019,648	4,019,648	-	9,073,800	43.78%
2018	3,796,494	3,796,494	-	8,645,882	42.98%
2017	3,365,161	3,365,161	-	8,947,152	39.19%
2016	3,812,192	3,812,192	-	8,723,289	41.58%
2015	3,486,784	5,486,784	(2,000,000)	8,140,637	64.28%
2014	3,245,420	3,245,420	-	8,276,896	39.21%
2013	3,243,455	3,243,455	-	8,279,852	39.17%
2012	3,153,367	3,153,367	-	8,475,940	37.20%
2011	3,033,164	3,033,164	-	8,549,787	35.48%

Notes to Schedule of Contributions

Methods and assumptions used to determine contribution rates:

Valuation date	September 30, 2018
Actuarial cost method	Entry-Age Normal
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization period	28 years
Asset valuation method	4-year smoothed market; 25% corridor
Inflation	3.25% wage inflation; 2.50% price inflation
Salary increases	0% to 11.75% (including 3.25% wage inflation)
Investment rate of return	7.00%, net of administrative and investment expenses
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females, adjusted for fully generational mortality improvements using Scale MP-2015.

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information
SCHEDULE OF INVESTMENT RETURNS
POLICE AND FIRE RETIREMENT FUND
FOR THE LAST SEVEN FISCAL YEARS*

	<u>Fiscal Year</u>						
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual Money-Weighted Rate of Return, Net of Investment Expense	6.96%	4.02%	7.45%	10.95%	10.67%	(1.40%)	7.49%

*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

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GENERAL FUND

The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

ASSETS	2020	2019
Cash and cash equivalents	\$38,465,923	\$39,386,839
Restricted Cash for Telecommunication Gross Receipt Settlement	-	-
Accounts receivable	542,908	620,068
Taxes receivable	4,891,790	4,793,903
Allowance for uncollectible taxes	(6,665)	(5,217)
Grants receivable	943,236	226,521
Accrued interest	38,332	73,214
Due from other funds	1,993,266	1,821,477
Due from Pension fund	-	-
Prepaid expenses	36,582	14,459
Inventory	414,983	174,533
TOTAL ASSETS	\$47,320,355	\$47,105,797
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$1,930,299	\$1,167,574
Accrued payroll and payroll taxes	2,616,437	2,243,944
Due to other funds	10,818	10,818
Unearned revenue	0	38,500
Other liabilities	3,915,943	3,988,658
TOTAL LIABILITIES	8,473,497	7,449,494
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	79,000	81,500
Unavailable revenue-sales tax	-	-
Unavailable revenue-grants	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	79,000	81,500
FUND BALANCE:		
Non Spendable	451,565	188,992
Restricted	-	-
Committed	381,211	382,949
Assigned	2,292,043	2,265,456
Unassigned	35,643,039	36,737,406
TOTAL FUND BALANCE	38,767,858	39,574,803
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$47,320,355	\$47,105,797

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
REVENUES:		
General property taxes	\$8,947,930	\$8,546,077
Sales tax	23,668,382	23,184,765
Other local taxes	10,418,850	11,113,026
Licenses and permits	1,002,066	1,087,577
Fines	802,706	1,266,756
Fees and service charges	2,384,529	2,378,121
Intragovernmental revenue	21,859,793	22,663,662
Revenue from other governmental units	4,060,183	3,429,636
Investment revenue	877,266	1,769,561
Miscellaneous	1,651,090	1,199,406
TOTAL REVENUES	<u>75,672,795</u>	<u>76,638,587</u>
EXPENDITURES:		
Current:		
Policy development and administration	8,982,535	9,591,791
Public safety	45,753,290	42,875,477
Transportation	9,814,659	11,349,668
Health and environment	10,484,214	9,933,948
Personal development	7,472,932	8,037,771
Miscellaneous nonprogrammed activities	366,194	383,621
Debt Service		
Principal	-	-
Interest	-	-
TOTAL EXPENDITURES	<u>82,873,824</u>	<u>82,172,276</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(7,201,029)</u>	<u>(5,533,689)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	8,292,111	8,982,431
Operating transfers to other funds	(1,898,027)	(2,169,091)
Lease proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,394,084</u>	<u>6,813,340</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(806,945)	1,279,651
FUND BALANCE, BEGINNING OF YEAR	<u>39,574,803</u>	<u>38,295,152</u>
FUND BALANCE, END OF YEAR	<u>\$38,767,858</u>	<u>\$39,574,803</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	2020			2019
	Budget	Actual	(Over) Under Budget	Actual
GENERAL PROPERTY TAXES:				
Real property	\$7,523,973	\$7,616,724	(\$92,751)	\$7,125,262
Individual personal property	1,348,189	1,214,331	133,858	1,356,646
Railroad and utility	30,741	26,545	4,196	30,741
Financial institutions	17,435	35,776	(18,341)	17,436
Total	8,920,338	8,893,376	26,962	8,530,085
Penalties and interest	36,852	54,554	(17,702)	15,992
Total General Property Taxes	8,957,190	8,947,930	9,260	8,546,077
SALES TAX	22,629,922	23,668,382	(1,038,460)	23,184,765
OTHER LOCAL TAXES:				
Gasoline tax	2,937,565	2,766,311	171,254	2,934,503
Cigarette tax	326,860	423,248	(96,388)	426,647
Motor vehicle tax	1,394,389	1,499,082	(104,693)	1,461,028
Utilities tax:				
Telephone	2,311,326	1,966,839	344,487	2,254,194
Natural gas	2,328,616	2,244,234	84,382	2,530,838
Cable franchise fees	288,489	206,678	81,811	224,335
Electric	1,178,415	1,312,458	(134,043)	1,281,481
Total Other Local Taxes	10,765,660	10,418,850	346,810	11,113,026
LICENSES AND PERMITS:				
Business licenses	852,200	778,387	73,813	835,629
Alcoholic beverages	198,800	171,606	27,194	207,490
Animal licenses	44,500	52,073	(7,573)	44,458
Total Licenses and Permits	1,095,500	1,002,066	93,434	1,087,577
FINES:				
Corporation court fines	470,000	443,872	26,128	522,559
Uniform ticket fines	200,000	51,144	148,856	139,251
Meter fines	616,690	307,390	309,300	602,946
Alarm violations	400	300	100	2,000
Total Fines	1,287,090	802,706	484,384	1,266,756
FEES AND SERVICE CHARGES:				
Construction inspection	2,013,431	1,356,922	656,509	1,272,085
Street maintenance	-	-	-	5,197
Right of way	86,200	90,475	(4,275)	87,953
Animal control fees	16,950	20,193	(3,243)	15,831
Health fees	911,505	733,542	177,963	820,293
Miscellaneous	144,800	183,397	(38,597)	176,762
Total Fees and Service Charges	3,172,886	2,384,529	788,357	2,378,121

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,685,522	\$12,123,603	\$561,919	\$12,216,926
Water	4,989,060	4,661,099	327,961	4,671,872
Total	17,674,582	16,784,702	889,880	16,888,798
General and Administrative Charges	5,075,091	5,075,091	-	5,774,864
Total Intragovernmental Revenue	22,749,673	21,859,793	889,880	22,663,662
REVENUE FROM OTHER				
GOVERNMENTAL UNITS:				
Federal Grants:				
D.O.T. Mass Transit	-	-	-	-
Non-Motorized Grant	-	-	-	-
Fire	191,530	119,649	71,881	-
Total	191,530	119,649	71,881	-
State Grants:				
Disaster Preparedness	-	-	-	-
Missouri Department of Transportation – Highway	222,386	85,396	136,990	80,942
Emergency Shelter	-	-	-	854,037
Health, General	2,596,953	1,320,390	1,276,563	-
Health-Women-Infants and Children	412,952	505,329	(92,377)	493,370
Joint Communications	-	-	-	-
Police Department	458,823	365,534	93,289	415,370
Historic Preservation	25,000	8,758	16,242	5,976
Cultural Affairs	12,000	5,825	6,175	14,096
Parks and Recreation	-	6,779	(6,779)	20,867
Homelessness Prevention Grant	-	-	-	-
Sustainability	31,000	62,000	(31,000)	31,000
Public Works	10,000	12,870	(2,870)	-
Federal funds	-	10,452	(10,452)	-
Total	3,769,114	2,383,333	1,385,781	1,915,658
Boone County:				
Health Department	1,532,907	1,339,483	193,424	1,302,652
Disaster Preparedness	-	-	-	-
Joint Communications	-	-	-	-
Animal Control	236,640	217,718	18,922	211,326
Social Services	-	-	-	-
Total	1,769,547	1,557,201	212,346	1,513,978
Total Revenue From Other Governmental Units	5,730,191	4,060,183	1,670,008	3,429,636

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
INVESTMENT REVENUE	1,176,161	877,266	298,895	1,769,561
MISCELLANEOUS REVENUE:				
Property sales	18,000	20,909	(2,909)	63,918
Photocopies	2,000	110	1,890	-
REDI	-	-	-	-
Other	1,144,063	1,630,071	(486,008)	1,135,488
Total Miscellaneous Revenue	1,164,063	1,651,090	(487,027)	1,199,406
TOTAL REVENUES	78,728,336	75,672,795	3,055,541	76,638,587
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Water Fund	12,856	12,856	-	1,179
Electric Fund	172,893	172,893	-	136,384
Convention Visitors Bureau	2,000	2,000	-	188,383
Community Development	30,768	25,679	5,089	38,579
Solid Waste	234,551	202,301	32,250	217,951
Fleet Fund	2,295	2,295	-	2,295
Public Transportation	2,295	2,295	-	2,295
Transportation Sales Tax Fund	5,845,105	5,401,105	444,000	6,297,974
Capital Projects Fund	43,210	43,210	-	47,192
Sewer Utility	7,815	7,815	-	-
Storm Water	137,685	137,685	-	114,748
Parking Utility	176,736	176,736	-	23,565
Trans Load	-	-	-	-
Debt Service 2006B SO Bonds	-	-	-	-
Utility Accounts & Billing	23,500	23,500	-	23,310
Park Sales Tax	1,862,543	1,432,359	430,184	1,785,218
Contributions Fund	20,212	20,212	-	73,358
Operating Transfers	18,650	12,600	6,050	-
Airport Fund	616,570	616,570	-	30,000
Total operating transfers from other funds	9,209,684	8,292,111	917,573	8,982,431
Lease Proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES	9,209,684	8,292,111	917,573	8,982,431
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$87,938,020</u>	<u>\$83,964,906</u>	<u>\$3,973,114</u>	<u>\$85,621,018</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

EXHIBIT B-4

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	2020		(Over) Under	2019
	Budget	Actual	Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$55,140	\$55,140	\$0	\$54,108
Materials and supplies	44,254	13,504	30,750	23,449
Travel and training	34,120	11,780	22,340	22,048
Intragovernmental	49,524	45,246	4,278	47,697
Utilities, services, and miscellaneous	181,330	71,751	109,579	82,517
Total City Council	364,368	197,421	166,947	229,819
City Clerk:				
Personal services	298,205	260,384	37,821	288,046
Materials and supplies	4,379	519	3,860	862
Travel and training	1,319	-	1,319	-
Intragovernmental	25,887	23,808	2,079	31,050
Utilities, services, and miscellaneous	7,686	2,834	4,852	2,967
Total City Clerk	337,476	287,545	49,931	322,925
City Manager:				
Personal services	937,885	758,053	179,832	907,949
Materials and supplies	49,450	16,641	32,809	22,969
Travel and training	40,050	12,202	27,848	13,211
Intragovernmental	172,639	156,338	16,301	180,772
Utilities, services, and miscellaneous	350,761	267,827	82,934	211,626
Capital additions	-	-	-	-
Total City Manager	1,550,785	1,211,061	339,724	1,336,527
Office of Sustainability:				
Personal services	381,135	371,166	9,969	368,442
Materials and supplies	34,502	4,864	29,638	26,719
Travel and training	9,026	4,986	4,040	6,827
Intragovernmental	27,001	25,147	1,854	12,628
Utilities, services, and miscellaneous	37,216	11,273	25,943	53,875
Capital additions	-	-	-	-
Total Office of Sustainability	488,880	417,436	71,444	468,491
Election:				
Utilities, services, and miscellaneous	118,660	32,733	85,927	79,337
Total General Government	2,860,169	2,146,196	713,973	2,437,099
Financial Services:				
Personal services	3,718,983	3,461,229	257,754	3,374,704
Materials and supplies	103,313	62,451	40,862	137,413
Travel and training	57,138	12,628	44,510	26,040
Intragovernmental	545,796	483,336	62,460	582,100
Utilities, services, and miscellaneous	345,688	250,501	95,187	367,682
Capital additions	-	-	-	-
Total Financial Services	4,770,918	4,270,145	500,773	4,487,939
Human Resources:				
Personal services	781,022	747,608	33,414	731,432
Materials and supplies	30,315	19,115	11,200	30,246
Travel and training	17,407	11,180	6,227	6,728
Intragovernmental	165,809	148,359	17,450	157,716
Utilities, services, and miscellaneous	263,181	158,213	104,968	215,594
Total Human Resources	1,257,734	1,084,475	173,259	1,141,716
City Counselor:				
Personal services	1,022,750	924,094	98,656	939,623
Materials and supplies	21,740	16,038	5,702	22,176
Travel and training	18,440	1,844	16,596	19,060
Intragovernmental	114,435	101,025	13,410	114,826
Utilities, services, and miscellaneous	272,083	272,083	-	197,173
Total City Counselor	1,449,448	1,315,084	134,364	1,292,858

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

EXHIBIT B-4, Cont.

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	2020		(Over) Under	2019
	Budget	Actual	Budget	Actual
Public Works Administration:				
Personal services	142,111	108,013	34,098	122,696
Materials and supplies	13,148	3,422	9,726	10,371
Travel and training	12,800	492	12,308	6,090
Intragovernmental	55,298	47,847	7,451	55,892
Utilities, services, and miscellaneous	11,900	6,861	5,039	37,130
Capital additions	-	-	-	-
Total Public Works Administration	<u>235,257</u>	<u>166,635</u>	<u>68,622</u>	<u>232,179</u>
Total Policy Development and Administration	<u>10,573,526</u>	<u>8,982,535</u>	<u>1,590,991</u>	<u>9,591,791</u>
PUBLIC SAFETY:				
Police:				
Personal services	20,461,721	19,526,470	935,251	17,841,329
Materials and supplies	1,794,290	1,153,662	640,628	1,242,436
Travel and training	269,473	110,999	158,474	206,977
Intragovernmental	2,388,182	2,208,853	179,329	2,382,044
Utilities, services, and miscellaneous	1,072,663	861,355	211,308	840,715
Capital additions	703,962	105,462	598,500	322,804
Total Police	<u>26,690,291</u>	<u>23,966,801</u>	<u>2,723,490</u>	<u>22,836,305</u>
City Prosecutor:				
Personal services	558,742	469,690	89,052	477,868
Materials and supplies	22,623	11,961	10,662	9,082
Travel and training	6,026	285	5,741	3,613
Intragovernmental	80,407	70,706	9,701	83,942
Utilities, services, and miscellaneous	25,087	18,327	6,760	12,404
Capital additions	-	-	-	-
Total City Prosecutor	<u>692,885</u>	<u>570,969</u>	<u>121,916</u>	<u>586,909</u>
Fire:				
Personal services	17,328,713	17,328,713	-	15,712,045
Materials and supplies	667,285	662,158	5,127	632,752
Travel and training	47,945	47,456	489	42,682
Intragovernmental	1,056,890	1,047,767	9,123	1,102,175
Utilities, services, and miscellaneous	537,604	506,621	30,983	459,492
Capital additions	42,163	42,163	-	-
Total Fire	<u>19,680,600</u>	<u>19,634,878</u>	<u>45,722</u>	<u>17,949,146</u>
Animal Control:				
Personal services	439,341	429,151	10,190	380,222
Materials and supplies	28,390	24,035	4,355	17,803
Travel and training	3,152	2,570	582	1,143
Intragovernmental	56,705	50,823	5,882	61,426
Utilities, services, and miscellaneous	188,081	186,302	1,779	178,897
Capital additions	-	-	-	-
Total Animal Control	<u>715,669</u>	<u>692,881</u>	<u>22,788</u>	<u>639,491</u>
Municipal Court:				
Personal services	831,495	717,659	113,836	622,074
Materials and supplies	63,883	25,427	38,456	76,916
Travel and training	7,000	2,608	4,392	4,928
Intragovernmental	121,463	107,947	13,516	123,687
Utilities, services, and miscellaneous	57,456	34,120	23,336	29,649
Capital additions	-	-	-	6,604
Total Municipal Court	<u>1,081,297</u>	<u>887,761</u>	<u>193,536</u>	<u>863,858</u>

CITY OF COLUMBIA, MISSOURI
GENERAL FUND

EXHIBIT B-4, Cont.

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	2020		(Over) Under	2019
	Budget	Actual	Budget	Actual
Joint Communications:				
Personal services	-	-	-	(232)
Materials and supplies	-	-	-	-
Travel and training	-	-	-	-
Intragovernmental	-	-	-	-
Utilities, services, and miscellaneous	-	-	-	-
Capital additions	-	-	-	-
Total Joint Communications	-	-	-	(232)
Total Public Safety	48,860,742	45,753,290	3,107,452	42,875,477
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	3,637,201	3,298,804	338,397	3,305,688
Materials and supplies	2,139,499	1,685,045	454,454	1,845,639
Travel and training	43,963	5,364	38,599	22,810
Intragovernmental	805,122	758,648	46,474	741,292
Utilities, services, and miscellaneous	3,102,655	2,759,761	342,894	3,475,511
Capital additions	761,170	78,196	682,974	649,858
Total Streets and Sidewalks	10,489,610	8,585,818	1,903,792	10,040,798
Street Lighting:				
Utilities, services, and miscellaneous	-	-	-	-
Traffic:				
Personal services	\$747,257	\$675,497	\$71,760	\$702,758
Materials and supplies	491,340	436,466	54,874	468,001
Travel and training	6,820	266	6,554	7,865
Intragovernmental	75,945	72,532	3,413	85,997
Utilities, services, and miscellaneous	35,012	34,941	71	26,500
Capital additions	9,139	9,139	-	17,749
Total Traffic	1,365,513	1,228,841	136,672	1,308,870
Total Transportation	11,855,123	9,814,659	2,040,464	11,349,668
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	4,834,797	4,246,160	588,637	3,449,302
Materials and supplies	438,447	276,585	161,862	309,939
Travel and training	58,414	17,983	40,431	56,731
Intragovernmental	610,267	534,353	75,914	643,569
Utilities, services, and miscellaneous	1,483,448	861,026	622,422	615,782
Capital additions	-	-	-	-
Total Health Services	7,425,373	5,936,107	1,489,266	5,075,323
Planning:				
Personal services	3,347,458	3,230,963	116,495	3,174,862
Materials and supplies	144,339	81,491	62,848	96,585
Travel and training	43,004	7,480	35,524	47,788
Intragovernmental	627,007	564,439	62,568	643,670
Utilities, services, and miscellaneous	407,062	230,095	176,967	293,743
Capital additions	-	-	-	24,854
Total Planning	4,568,870	4,114,468	454,402	4,281,502
Department of Economic Development:				
Personal services	424,363	369,354	55,009	406,795
Material and supplies	-	-	-	-
Intragovernmental	58,038	49,285	8,753	64,856
Utilities, services, and miscellaneous	20,000	15,000	5,000	105,472
Total Department of Economic Development	502,401	433,639	68,762	577,123
Total Health and Environment	12,496,644	10,484,214	2,012,430	9,933,948

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

EXHIBIT B-4, Cont.

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	2020		(Over) Under	2019
	Budget	Actual	Budget	Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,695,389	\$3,396,050	\$299,339	\$3,732,438
Materials and supplies	804,397	672,762	131,635	817,929
Travel and training	16,822	12,019	4,803	20,685
Intragovernmental	595,248	560,557	34,691	602,380
Utilities, services, and miscellaneous	639,415	599,008	40,407	630,564
Capital additions	231,000	228,951	2,049	45,376
Total Parks and Recreation	5,982,271	5,469,347	512,924	5,849,372
Cultural Affairs:				
Personal services	197,589	197,589	-	195,596
Materials and supplies	13,595	2,681	10,914	10,596
Travel and training	7,000	120	6,880	5,369
Intragovernmental	9,639	8,932	707	7,402
Utilities, services, and miscellaneous	254,941	190,319	64,622	293,219
Total Cultural Affairs	482,764	399,641	83,123	512,182
Office of Community Services:				
Personal services	551,233	551,233	-	503,882
Materials and supplies	71,735	66,458	5,277	71,453
Travel and training	1,203	1,203	-	2,201
Intragovernmental	66,487	58,015	8,472	73,152
Utilities, services, and miscellaneous	124,534	54,983	69,551	60,496
Total Office of Community Services	815,192	731,892	83,300	711,184
Social Assistance:				
Utilities services, and miscellaneous	1,184,319	872,052	312,267	965,033
Total Social Assistance	1,184,319	872,052	312,267	965,033
Total Personal Development	8,464,546	7,472,932	991,614	8,037,771
Miscellaneous Nonprogrammed Activities:				
Personal services	243,978	6,662	237,316	-
Materials and supplies	-	-	-	-
Intragovernmental	314,152	287,973	26,179	-
Utilities, services, and miscellaneous	99,895	71,559	28,336	-
Other	-	-	-	383,621
Total Miscellaneous Nonprogrammed Activities	658,025	366,194	291,831	383,621
Debt Service:				
Principal-capital lease payment	-	-	-	-
Interest	-	-	-	-
Total Debt Service	-	-	-	-
TOTAL EXPENDITURES	92,908,606	82,873,824	10,034,782	82,172,276
OPERATING TRANSFERS TO OTHER FUNDS:				
Employee Benefit Fund	-	-	-	139,650
2016 SO Refunding Bonds	705,777	705,777	-	707,852
Recreation Services Fund	1,161,910	1,161,910	-	1,161,910
Public Communications Fund	-	-	-	-
Public Transportation	-	-	-	-
Storm Water Utility Fund	-	-	-	-
Capital Projects Fund	-	-	-	127,912
Planning	12,600	12,600	-	-
Sanitary Sewer	-	-	-	-
Parking	-	-	-	-
Contributions Fund	17,740	17,740	-	9,746
Airport Fund	-	-	-	-
Sustainability Fund	-	-	-	-
Water	-	-	-	-
Electric	-	-	-	-
Convention & Visitors Bureau	-	-	-	22,021
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	1,898,027	1,898,027	-	2,169,091
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$94,806,633	\$84,771,851	\$10,034,782	\$84,341,367

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Non Motorized Grant Fund - to account for federal grant monies reserved for non-motorized transportation projects.

Mid MO Solid Waste Management District Fund - to account for the operations of the MMSWMD funded by a state collected landfill fee. Operations are administrated by the City per council approved agreement with the District.

Transportation Sales Tax Fund - to account for city-enacted sales tax and expenditures for transportation purposes which include financial support of the public mass transportation system, construction and maintenance of streets, roads, bridges and airports to the extent of tax revenues.

Convention and Tourism Fund - to account for the five percent tax levied on the gross daily rental receipts due from or paid by transient guests at hotels or motels. The revenues are used by the city for the purpose of promoting convention and tourism and economic development in the City of Columbia. Twenty percent is to be used for planning and constructing airport terminal improvements.

Community Development Grant Fund - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

Public Improvement Fund - to account for and disburse monies the City receives from the city sales tax and development fees. This fund receives a portion of the city sales tax and is allocated for a wide range of public improvements to the City which includes streets, sidewalks and parks. Development fees are restricted to construction of collector and arterial streets.

Capital Improvement Sales Tax Fund - to account for the 1/4 cent sales tax approved by voters in 2015 to be collected until December 2025 for funding of capital improvement projects.

Park Sales Tax Fund - to account for the city-enacted 1/4 percent (to be reduced to 1/8 percent in 2026) sales tax and expenditures for funding of local parks.

Stadium TDD's Fund - to account for receipts from the Stadium TDD's: Shoppes at Stadium, Columbia Mall and Stadium Corridor



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**CITY OF COLUMBIA, MISSOURI
SPECIAL REVENUE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

ASSETS	Non Motorized Grant Fund		Mid Mo Solid Waste Mgt Dist Fund		Transportation Sales Tax Fund	
	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 2,375,591	\$ 153,053
Cash restricted for development charges	-	-	-	-	-	-
Cash restricted for hotel/motel tax	-	-	-	-	-	-
Accounts receivable	-	-	25,000	25,000	-	5,104
Due from other funds	10,817	10,818	2,970	2,970	-	-
Taxes receivable	-	-	-	-	1,813,657	1,778,678
Allowance for uncollectible taxes	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Rehabilitation loans receivable	-	-	-	-	-	-
Allowance for uncollectible loans	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Accrued interest	-	-	-	-	1,335	336
TOTAL ASSETS	\$10,817	\$10,818	\$27,970	\$27,970	\$4,190,583	\$1,937,171
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
Accounts payable	-	-	75	7,500	-	-
Interest payable	-	-	28	55	-	-
Accrued payroll and payroll taxes	-	346	5,058	4,774	-	-
Accrued sales tax	-	-	-	-	-	-
Due to other funds	76,267	37,803	33,557	31,100	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	76,267	38,149	38,718	43,429	-	-
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue - grants	-	-	-	-	-	-
Unavailable revenue-sales tax	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-
FUND BALANCE:						
Non Spendable	-	-	-	-	-	-
Restricted	-	-	-	-	4,190,583	1,937,171
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	(65,450)	(27,331)	(10,748)	(15,459)	-	-
TOTAL FUND BALANCE	(65,450)	(27,331)	(10,748)	(15,459)	4,190,583	1,937,171
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$ 10,817.00	\$ 10,818.00	\$ 27,970.00	\$ 27,970.00	\$ 4,190,583.00	\$ 1,937,171.00

**CITY OF COLUMBIA, MISSOURI
SPECIAL REVENUE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Capital Improvement Sales Tax Fund	
2020	2019	2020	2019	2020	2019	2020	2019
\$ 718,618	\$ 1,218,683	\$ -	\$ 37,752	\$ 1,085,693	\$ 677,872	\$ 1,186,447	\$ 1,582,094
-	-	-	-	1,205,471	9,400,485	-	-
3,729,988	4,955,430	-	-	-	-	-	-
-	-	-	-	-	352	-	2,552
-	-	-	-	-	-	-	-
157,731	356,477	-	-	75,796	153,448	906,794	889,332
-	-	-	-	-	-	-	-
222,849	-	406,065	319,139	-	-	-	-
-	-	7,319,077	7,431,514	-	-	-	-
-	-	(191,949)	(258,469)	-	-	-	-
212	-	-	350	-	-	-	-
-	-	53,652	53,652	-	-	-	-
4,190	10,465	-	-	2,351	17,699	1,238	3,040
<u>\$4,833,588</u>	<u>\$6,541,055</u>	<u>\$7,586,845</u>	<u>\$7,583,938</u>	<u>\$2,369,311</u>	<u>\$10,249,856</u>	<u>\$2,094,479</u>	<u>\$2,477,018</u>
60,271	45,943	103,810	13,462	-	-	-	-
-	-	-	-	-	-	-	-
30,964	26,237	8,194	6,507	-	-	-	-
-	12	-	-	-	-	-	-
-	-	187,516	-	-	-	-	-
-	-	-	-	-	-	-	-
53,719	53,744	847	847	-	-	-	-
<u>144,954</u>	<u>125,936</u>	<u>300,367</u>	<u>20,816</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	113,383	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	113,383	-	-	-	-
-	-	-	350	-	-	-	-
4,688,634	6,415,119	7,286,478	7,449,389	1,205,471	9,400,485	2,094,479	2,477,018
-	-	-	-	1,163,840	849,371	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>4,688,634</u>	<u>6,415,119</u>	<u>7,286,478</u>	<u>7,449,739</u>	<u>2,369,311</u>	<u>10,249,856</u>	<u>2,094,479</u>	<u>2,477,018</u>
<u>\$ 4,833,588.00</u>	<u>\$ 6,541,055.00</u>	<u>\$ 7,586,845.00</u>	<u>\$ 7,583,938.00</u>	<u>\$ 2,369,311.00</u>	<u>\$ 10,249,856.00</u>	<u>\$ 2,094,479.00</u>	<u>\$ 2,477,018.00</u>

**CITY OF COLUMBIA, MISSOURI
SPECIAL REVENUE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

ASSETS	Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$ 1,192,343	\$ -	\$ 104,288	\$ 1,752,943	\$ 6,662,980	\$ 5,422,397
Cash restricted for development charges	-	-	-	-	1,205,471	9,400,485
Cash restricted for hotel/motel tax	-	-	-	-	3,729,988	4,955,430
Accounts receivable	-	2,552	-	112,893	25,000	148,453
Due from other funds	-	-	-	-	13,787	13,788
Taxes receivable	906,794	889,332	-	-	3,860,772	4,067,267
Allowance for uncollectible taxes	-	-	-	-	-	-
Grants receivable	-	-	-	-	628,914	319,139
Rehabilitation loans receivable	-	-	-	-	7,319,077	7,431,514
Allowance for uncollectible loans	-	-	-	-	(191,949)	(258,469)
Prepaid expenses	-	-	-	-	212	350
Other assets	-	-	-	-	53,652	53,652
Accrued interest	1,053	135	2,981	2,898	13,148	34,573
TOTAL ASSETS	\$2,100,190	\$892,019	\$107,269	\$1,868,734	\$23,321,052	\$31,588,579
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
Accounts payable	-	\$ -	189,236	\$ -	\$ 353,392	\$ 66,905
Interest payable	-	-	-	-	28	55
Accrued payroll and payroll taxes	-	-	-	-	44,216	37,864
Accrued sales tax	-	-	-	-	0	12
Due to other funds	-	149,521	-	-	297,340	218,424
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	54,566	54,591
TOTAL LIABILITIES	-	149,521	189,236	-	749,542	377,851
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue - grants	-	-	-	-	-	113,383
Unavailable revenue-sales tax	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	113,383
FUND BALANCE:						
Non Spendable	-	-	-	-	0	350
Restricted	2,100,190	742,498	-	1,868,734	21,565,835	30,290,414
Committed	-	-	-	-	1,163,840	849,371
Assigned	-	-	-	-	-	-
Unassigned	-	-	(81,967)	-	(158,165)	(42,790)
TOTAL FUND BALANCE	2,100,190	742,498	(81,967)	1,868,734	22,571,510	31,097,345
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$2,100,190	\$892,019	\$107,269	\$1,868,734	\$23,321,052	\$31,588,579

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**CITY OF COLUMBIA, MISSOURI
SPECIAL REVENUE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	Non Motorized Grant Fund		Mid Mo Solid Waste Mgt Dist Fund		Transportation Sales Tax Fund	
	2020	2019	2020	2019	2020	2019
REVENUES:						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	11,556,939	11,544,593
Other local taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	-	-	-	-
Revenue from other governmental units	18,028	17,831	98,738	130,373	-	-
Investment revenue	-	-	(177)	(902)	22,411	61,080
Miscellaneous	-	-	-	-	(5,103)	-
TOTAL REVENUES	18,028	17,831	98,561	129,471	11,574,247	11,605,673
EXPENDITURES:						
Current:						
Policy development and administration	53,720	17,326	152,772	163,555	-	-
Transportation	-	-	-	-	-	-
Health and environment	-	-	-	-	-	-
Personal development	2,427	13,300	-	-	-	54,440
TOTAL EXPENDITURES	56,147	30,626	152,772	163,555	-	54,440
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(38,119)	(12,795)	(54,211)	(34,084)	11,574,247	11,551,233
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	-	-	58,922	57,773	1,902,177	-
Operating transfers to other funds	-	-	-	-	(11,223,012)	(13,763,666)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	58,922	57,773	(9,320,835)	(13,763,666)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(38,119)	(12,795)	4,711	23,689	2,253,412	(2,212,433)
FUND BALANCE, BEGINNING OF PERIOD	(27,331)	(14,536)	(15,459)	(39,148)	1,937,171	4,149,604
Equity transfers to other funds	-	-	-	-	-	-
FUND BALANCE, END OF PERIOD	(\$65,450)	(\$27,331)	(\$10,748)	(\$15,459)	\$4,190,583	\$1,937,171

**CITY OF COLUMBIA, MISSOURI
SPECIAL REVENUE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Capital Improvement Sales Tax Fund	
2020	2019	2020	2019	2020	2019	2019	2018
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	482,865	991,072	5,777,920	5,772,107
2,194,844	3,413,675	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	831,716	631,131	-	-
275,283	92,141	1,397,379	1,156,112	-	-	-	-
112,036	230,520	9,523	10,430	38,464	420,224	36,042	116,956
20,694	26,736	1,326	400	(352)	-	(2,552)	-
<u>2,602,857</u>	<u>3,763,072</u>	<u>1,408,228</u>	<u>1,166,942</u>	<u>1,352,693</u>	<u>2,042,427</u>	<u>5,811,410</u>	<u>5,889,063</u>
2,255,393	2,263,102	-	-	1,833	15,760	-	-
-	-	-	-	-	-	-	-
-	-	1,452,533	1,441,435	-	-	-	-
-	-	-	-	-	-	-	169,585
<u>2,255,393</u>	<u>2,263,102</u>	<u>1,452,533</u>	<u>1,441,435</u>	<u>1,833</u>	<u>15,760</u>	<u>-</u>	<u>169,585</u>
347,464	1,499,970	(44,305)	(274,493)	1,350,860	2,026,667	5,811,410	5,719,478
-	22,021	7,774	-	-	-	1,000,001	-
(2,073,949)	(230,869)	(126,730)	(45,432)	(9,231,405)	(1,925,681)	(7,193,950)	(7,775,891)
<u>(2,073,949)</u>	<u>(208,848)</u>	<u>(118,956)</u>	<u>(45,432)</u>	<u>(9,231,405)</u>	<u>(1,925,681)</u>	<u>(6,193,949)</u>	<u>(7,775,891)</u>
(1,726,485)	1,291,122	(163,261)	(319,925)	(7,880,545)	100,986	(382,539)	(2,056,413)
6,415,119	5,123,997	7,449,739	7,769,664	10,249,856	10,148,870	2,477,018	4,533,431
-	-	-	-	-	-	-	-
<u>\$4,688,634</u>	<u>\$6,415,119</u>	<u>\$7,286,478</u>	<u>\$7,449,739</u>	<u>\$2,369,311</u>	<u>\$10,249,856</u>	<u>\$2,094,479</u>	<u>\$2,477,018</u>

**CITY OF COLUMBIA, MISSOURI
SPECIAL REVENUE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019**

	Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2020	2019	2020	2019	2020	2019
REVENUES:						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	5,802,920	5,772,106	-	-	23,620,644	24,079,878
Other local taxes	-	-	-	-	2,194,844	3,413,675
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	-	-	831,716	631,131
Revenue from other governmental units	-	-	(461,821)	1,521,117	1,327,607	2,917,574
Investment revenue	12,550	13,139	18,069	70,089	248,918	921,536
Miscellaneous	(2,552)	-	-	-	11,461	27,136
TOTAL REVENUES	5,812,918	5,785,245	(443,752)	1,591,206	28,235,190	31,990,930
EXPENDITURES:						
Current:						
Policy development and administration	-	-	-	-	2,463,718	2,459,743
Transportation	-	-	115,984	-	115,984	-
Health and environment	-	-	-	-	1,452,533	1,441,435
Personal development	1,833	110,550	-	-	4,260	347,875
TOTAL EXPENDITURES	1,833	110,550	115,984	-	4,036,495	4,249,053
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,811,085	5,674,695	(559,736)	1,591,206	24,198,695	27,741,877
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	236,385	73,422	-	-	3,205,259	153,216
Operating transfers to other funds	(4,689,778)	(5,982,419)	(1,390,965)	(983,476)	(35,929,789)	(30,707,434)
TOTAL OTHER FINANCING SOURCES (USES)	(4,453,393)	(5,908,997)	(1,390,965)	(983,476)	(32,724,530)	(30,554,218)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,357,692	(234,302)	(1,950,701)	607,730	(8,525,835)	(2,812,341)
FUND BALANCE, BEG OF PERIOD	742,498	976,800	1,868,734	1,261,004	31,097,345	33,909,686
Equity transfers to other funds	-	-	-	-	-	-
FUND BALANCE, END OF PERIOD	\$2,100,190	\$742,498	(\$81,967)	\$1,868,734	\$22,571,510	\$31,097,345

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**CITY OF COLUMBIA, MISSOURI
SPECIAL REVENUE FUNDS**

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

NON MOTORIZED GRANT FUND	2020	2019
REVENUES:		
Revenue from other governmental units – Federal	\$ 18,028	\$ 17,831
Investment revenue	-	-
TOTAL REVENUES	18,028	17,831
EXPENDITURES:		
Current:		
Policy Development & Admin		
Personal services	53,720	15,956
Materials and supplies	-	1,370
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Capital outlay	-	-
Total	53,720	17,326
Personal Development		
Personal services	2,427	11,375
Materials and supplies	-	1,925
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Capital outlay	-	-
Total	2,427	13,300
TOTAL EXPENDITURES	56,147	30,626
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (38,119)	\$ (12,795)
MID MO SOLID WASTE MGT DIST FUND		
REVENUES:		
Revenue from Other Governmental Units	\$ 98,738	\$ 130,373
Investment Revenue	(177)	(902)
TOTAL REVENUES	98,561	129,471
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	125,855	125,879
Materials and supplies	1,118	3,348
Travel and training	100	2,909
Intragovernmental	25,013	28,622
Utilities, services, and miscellaneous	686	2,797
TOTAL EXPENDITURES	152,772	163,555
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (54,211)	\$ (34,084)

**CITY OF COLUMBIA, MISSOURI
SPECIAL REVENUE FUNDS**

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

TRANSPORTATION SALES TAX FUND	2020	2019
REVENUES:		
Sales tax	\$ 11,556,939	\$ 11,544,593
Revenue from other governmental units - County		-
Investment revenue (Loss)	22,411	61,080
Miscellaneous revenue	(5,103)	-
TOTAL REVENUES	11,574,247	11,605,673
EXPENDITURES:		
Current:		
Personal Development:		
Intragovernmental	0	54,440
Utilities, services and miscellaneous	-	-
TOTAL EXPENDITURES	0	54,440
EXCESS OF REVENUES OVER EXPENDITURES	\$ 11,574,247	\$ 11,551,233
CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$ 2,194,844	\$ 3,413,675
Revenue from other governmental units	275,283	92,141
Investment revenue (Loss)	112,036	230,520
Miscellaneous	20,694	26,736
TOTAL REVENUES	2,602,857	3,763,072
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	811,764	676,751
Materials and supplies	14,570	26,389
Travel and training	11,739	18,376
Intragovernmental	196,819	270,446
Utilities, services and miscellaneous	1,220,501	1,271,140
Interest expense	-	-
Capital outlay	-	-
TOTAL EXPENDITURES	2,255,393	2,263,102
EXCESS OF REVENUES OVER EXPENDITURES	\$ 347,464	\$ 1,499,970
COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$ 1,397,379	\$ 1,156,112
Investment revenue	9,523	10,430
Miscellaneous revenue	1,326	400
TOTAL REVENUES	1,408,228	1,166,942
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	274,006	260,858
Materials and supplies	5,888	2,043
Travel and training	2,648	6,398
Intragovernmental	-	-
Utilities, services, and miscellaneous	1,169,991	1,172,136
Capital outlay	-	-
TOTAL EXPENDITURES	1,452,533	1,441,435
EXCESS OF REVENUES OVER EXPENDITURES	\$ (44,305)	\$ (274,493)

**CITY OF COLUMBIA, MISSOURI
SPECIAL REVENUE FUNDS**

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

PUBLIC IMPROVEMENT FUND	2020	2019
REVENUES:		
Sales tax	\$ 482,865	\$ 991,072
Development charges	831,716	631,131
Investment revenue (Loss)	38,464	420,224
Miscellaneous revenue	(352)	-
TOTAL REVENUES	1,352,693	2,042,427
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	1,833	15,760
Utilities, services and miscellaneous	-	-
TOTAL EXPENDITURES	1,833	15,760
EXCESS OF REVENUES OVER EXPENDITURES	\$ 1,350,860	\$ 2,026,667
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$ 5,777,920	\$ 5,772,107
Investment revenue (Loss)	36,042	116,956
Miscellaneous revenue	(2,552)	-
TOTAL REVENUES	5,811,410	5,889,063
EXPENDITURES:		
Personal Development:		
Intragovernmental	0	169,585
Utilities, services and miscellaneous	-	-
TOTAL EXPENDITURES	0	169,585
EXCESS OF REVENUES OVER EXPENDITURES	\$ 5,811,410	\$ 5,719,478
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$ 5,802,920	\$ 5,772,106
Investment revenue (Loss)	12,550	13,139
Miscellaneous revenue	(2,552)	-
TOTAL REVENUES	5,812,918	5,785,245
Expenditures:		
Current:		
Personal development:		
Intragovernmental	1,833	110,550
Utilities, services, and miscellaneous	-	-
Interest expense	-	-
TOTAL EXPENDITURES	1,833	110,550
EXCESS OF REVENUES OVER EXPENDITURES	\$ 5,811,085	\$ 5,674,695

**CITY OF COLUMBIA, MISSOURI
SPECIAL REVENUE FUNDS**

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

STADIUM TDD'S FUND	2020	2019
Revenues:		
Revenue from other governmental units – TDD's	\$ (461,821)	\$ 1,521,117
Investment revenue (Loss)	18,069	70,089
TOTAL REVENUES	(443,752)	1,591,206
Expenditures:		
Current:		
Transportation:		
Intragovernmental	-	-
Utilities, services, and miscellaneous	115,984	-
Interest expense	-	-
TOTAL EXPENDITURES	115,984	-
EXCESS OF REVENUES OVER EXPENDITURES	\$ (559,736)	\$ 1,591,206

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DEBT SERVICE FUNDS

The debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

2016 Special Obligation Refunding Bonds - to advance refund the city's Special Obligation Bonds, Series 2008B. This issue has semi-annual installments of principal plus interest until maturity in 2028, with interest rates from 2% to 5%.

Missouri Transportation Finance Corporation Loan - to accumulate monies for payment of the loan for transportation improvements to the Stadium Boulevard corridor from Broadway to I-70. Financing is to be provided by contributions from the Columbia Mall and Stadium Corridor TDD's.

Robert M. Lemone Trust - to accumulate monies for payment of the loan for the purchase and renovation of 2810 Lemone Industrial Blvd. (the IBM building). The City assumed the obligation to pay this loan on December 31, 2010.



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CITY OF COLUMBIA, MISSOURI
DEBT SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

ASSETS	2016 Special Obligation Bonds		Lemone Trust Note		MTFC Loan		Total	
	Debt Service Fund		Debt Service Fund		Debt Service Fund		2020	2019
	2020	2019	2020	2019	2020	2019		
Cash and cash equivalents	1,204,071	1,177,070	138,802	137,589	-	978,118	1,342,873	2,292,777
Cash with fiscal agents	-	-	162,137	424,228	-	-	162,137	424,228
Taxes receivable	-	-	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Accrued interest	1,200	2,173	109	165	-	1,706	1,309	4,044
Restricted assets:								
Cash and cash equivalents	-	-	-	-	-	-	-	-
TOTAL ASSETS	1,205,271	1,179,243	301,048	561,982	-	979,824	1,506,319	2,721,049
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	-	-	-	-	-	-	-	-
Bonds payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-
FUND BALANCE:								
Non Spendable	-	-	-	-	-	-	-	-
Restricted	-	-	162,137	424,228	-	-	162,137	424,228
Committed	1,205,271	1,179,243	138,911	137,754	-	979,824	1,344,182	2,296,821
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	1,205,271	1,179,243	301,048	561,982	-	979,824	1,506,319	2,721,049
TOTAL LIABILITIES AND FUND BALANCE	1,205,271	1,179,243	301,048	561,982	-	979,824	1,506,319	2,721,049

**CITY OF COLUMBIA, MISSOURI
DEBT SERVICE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	2016 Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
REVENUES:								
General Property Taxes:								
Real estate	-	-	-	-	-	-	-	-
Personal property	-	-	-	-	-	-	-	-
Railroad and utility	-	-	-	-	-	-	-	-
Financial institutions	-	-	-	-	-	-	-	-
Interest and penalties	-	-	-	-	-	-	-	-
Total General Property Taxes	-	-	-	-	-	-	-	-
Revenue from other governmental units								
Lease revenue	-	-	1,881,162	1,863,400	-	-	1,881,162	1,863,400
Investment revenue (Loss)	26,346	50,330	1,396	6,487	32,056	39,944	59,798	96,761
TOTAL REVENUES	26,346	50,330	1,882,558	1,869,887	32,056	39,944	1,940,960	1,960,161
EXPENDITURES:								
Health and Environment								
Transportation	-	-	572,360	635,350	-	-	572,360	635,350
Debt Service:								
Redemption of serial bonds	1,295,000	1,265,000	1,524,337	1,437,252	2,320,455	867,020	5,139,792	3,569,272
Interest	477,375	509,450	61,469	148,554	82,390	116,456	621,234	774,460
Fiscal agent fees	318	318	-	-	-	-	318	318
Miscellaneous	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,772,693	1,774,768	2,158,166	2,221,156	2,402,845	983,476	6,333,704	4,979,400
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES								
	(1,746,347)	(1,724,438)	(275,608)	(351,269)	(2,370,789)	(943,532)	(4,392,744)	(3,019,239)
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	1,772,375	1,774,451	14,674	30,681	1,390,965	983,476	3,178,014	2,788,608
Operating transfers to other funds	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Proceeds of 2016 S.O. Bonds	-	-	-	-	-	-	-	-
Premium on 2016 S.O. Bonds	-	-	-	-	-	-	-	-
Lemone Trust note proceeds	-	-	-	-	-	-	-	-
MTFC Loan Proceeds	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,772,375	1,774,451	14,674	30,681	1,390,965	983,476	3,178,014	2,788,608
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES								
	26,028	50,013	(260,934)	(320,588)	(979,824)	39,944	(1,214,730)	(230,631)
FUND BALANCE, BEGINNING OF PERIOD								
	1,179,243	1,129,230	561,982	882,570	979,824	939,880	2,721,049	2,951,680
FUND BALANCE, END OF PERIOD								
	1,205,271	1,179,243	301,048	561,982	-	979,824	1,506,319	2,721,049

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CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.



**CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND**

COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

ASSETS	2020	2019
Cash and cash equivalents	\$51,352,135	\$46,085,379
Accounts receivable	2,430,761	3,089,141
Grants receivable	353,422	113,208
Accrued interest	49,939	75,933
Prepaid expenses	-	-
Due from other funds	-	-
TOTAL ASSETS	<u>\$54,186,257</u>	<u>\$49,363,661</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$2,306,075	\$946,081
Accrued payroll and payroll taxes	14,140	10,463
Advances from other funds	-	-
Due to other funds	-	-
Unearned revenue	-	-
TOTAL LIABILITIES	<u>2,320,215</u>	<u>956,544</u>
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenues-grants	18,865	110,141
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>18,865</u>	<u>110,141</u>
FUND BALANCE:		
Non Spendable	-	0
Restricted	-	0
Committed	1,184,214	1,184,214
Assigned	50,662,963	47,112,762
Unassigned	-	-
TOTAL FUND BALANCE	<u>51,847,177</u>	<u>48,296,976</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$54,186,257</u>	<u>\$49,363,661</u>

**CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND**

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
REVENUES:		
Special assessment taxes	-	-
Sales tax	-	-
Revenue from other governmental units:		
County	2,333,668	2,380,955
State	174,411	2,686,995
Federal	2,049,488	1,439,990
Investment revenue (Loss)	1,292,514	1,918,209
Miscellaneous revenue	<u>737,408</u>	<u>193,370</u>
TOTAL REVENUES	<u>6,587,489</u>	<u>8,619,519</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	355,361	204,362
Public safety	4,663,433	1,440,221
Transportation	8,923,356	5,385,647
Health and environment	0	5,547
Personal development	<u>3,254,204</u>	<u>1,659,590</u>
TOTAL EXPENDITURES	<u>17,196,354</u>	<u>8,695,367</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(10,608,865)</u>	<u>(75,848)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	18,553,174	12,038,324
Operating transfers to other funds	(4,394,108)	(150,614)
Proceeds of certificates of participation	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>14,159,066</u>	<u>11,887,710</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	3,550,201	11,811,862
FUND BALANCE, BEGINNING OF PERIOD	48,296,976	36,485,114
Equity transfers from other funds	-	-
Equity transfers to other funds	-	-
FUND BALANCE, END OF PERIOD	<u>\$51,847,177</u>	<u>\$48,296,976</u>

CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Pub Bldgs Major Maint/Ren (00021)	1,157,633	805,677	8,372	814,049	62,800	280,784
Blind Boone Home (00123)	803,575	803,074		803,074	-	501
Ent Resource Grp Software (00476)	8,416,411	8,416,411	55	8,416,466	-	(55)
Walton Bldg Cap Improv (00587)	544,161	442,833		442,833	-	101,328
Grissum Bldg Renovations (00659)	1,935,041	50,434		50,434	1,500	1,883,107
Municipal Service Center South (00632)	2,895,000	4,883	17,120	22,003	-	2,872,997
CID Gateway (00680)	20,000			-	-	20,000
Armory Repairs (00764)	175,000		99,733	99,733	-	75,267
CPD Repairs (00765)	400,000	41,215	76,793	118,008	-	281,992
Daniel Boone Building Repairs (00766)	130,000	66,000	25,317	91,317	-	38,683
Gentry Building Repairs (00767)	110,000	8,450	101,276	109,726	-	274
Health Dept Building Repairs (00768)	205,000		5,883	5,883	-	199,117
Howard Building Repairs (00769)	60,000	2,850	15,113	17,963	-	42,037
D.B. Customer Experience (00798)	28,500	-	5,700	5,700	22,800	-
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	16,880,321	10,641,827	355,362	10,997,189	87,100	5,796,032
PUBLIC SAFETY:						
Fire Apparatus Equipment (00195)	724,957	710,809		710,809	5,000	9,148
Records Management System (00498)	1,558,162	1,414,533	5,360	1,419,893	113,304	24,965
Training Academy Repairs (00630)	663,022	404,421	77,109	481,530	870	180,622
Major Fire Stn Repairs (00640)	1,249,144	1,316,626	(67,482)	1,249,144		-
Muni Serv Ctr North-PH I (00641)	9,623,891	939,935	2,885,793	3,825,728	4,864,726	933,437
Percent for Art: Municipal Center (M0641)	61,730	26,235	23,149	49,384		12,346
Percent for Art: Maint Municipal Center (N0641)	10,895			-		10,895
Replace 2003 Quint (00661)	1,026,563		925,362	925,362		101,201
Replace 2004 Quint (00726)	1,000,000	467,597	456,102	923,699	779	75,522
Fire Station #10 East (00732)	2,500,000		4,757	4,757		2,495,243
Fire Station #11 (00733)	2,500,000		4,756	4,756		2,495,244
Fire Station Sites (40173)	2,007,000	942,650	348,527	1,291,177		715,823
TOTAL PUBLIC SAFETY	22,925,364	6,222,806	4,663,433	10,886,239	4,984,679	7,054,446
TRANSPORTATION:						
Annual Sidewalk Maint. (00148)	317,500	304,155		304,155		13,345
Downtown Sidewalks Improv (00171)	156,510	117,108		117,108		39,402
Annual Brick St Renov (00234)	266,390	205,317		205,317		61,073
Ann Curb & Gutter Restor (00235)	100,000	16,118		16,118		83,882
Gans Rd @ 63 Interchange (00237)	3,306,047	2,943,174		2,943,174		362,873
Vandiver Dr & Paris Rd (00522)	200,000	2,527	11,100	13,627		186,373
Carter Lane Sidewalk (00548)	167,539	167,188	351	167,539		-
Audible ADA Crosswalk (00551)	280,000	6,476	46,411	52,887		227,113
Ridgmont Bridge Repair (00568)	119,070	19,070	20,782	39,852	77,718	1,500
ADA Curb Ramp Install (00600)	1,150,341	858,824	46,813	905,637		244,704
North Village Land Purch (00616)	200,000		3,125	3,125		196,875
Fairview/Chapel Hill Int (00618)	130,000	52,049		52,049		77,951
Disc Pkwy:Gans-New Haven (00633)	4,338,485	31,362	12,846	44,208		4,294,277
Forum & Green Meadows Int (00634)	1,347,322	1,078,187	269,135	1,347,322		-
9th & Elm Ped Scramble (00637)	300,000	50,845		50,845	1,501	247,654
Ballenger-Ria to Mex Grvl (00642)	1,898,906	1,887,170	11,736	1,898,906		-
Nifong-Prov to Forum 4 Ln (00643)	14,022,692	1,783,463	4,665,284	6,448,747	6,022,124	1,551,821
Sinclair-Nifong Int Imp (00644)	3,140,000	645,984	2,300,524	2,946,508	66,184	127,308
Vandiver & Parker Roundabout (00645)	928,064	932,187	(4,123)	928,064		-
Annual Traffic Calming (00646)	118,158			-		118,158
Annual Street Recon (00647)	240,000			-		240,000
I70 Dr & Keene Roundabout (00658)	1,073,249	176,721	741,320	918,041	147	155,061
Urban Forestry Master Pln (00677)	105,000	89,575		89,575		15,425
Paris Road Resurfacing (00682)	370,000	23,173		23,173		346,827
Lynn Oak Sexton Sidewalk (00685)	184,754	96,125	88,629	184,754		-
Grace Ln: Richland to Stadium Ext (00700)	144,896	97,332		97,332		47,564
Old McAdams Building Improvements (00702)	109,334			-		109,334
Sinclair Rd - Rt K Intersection Imp (00707)	1,370,416	114,579	27,845	142,424	11,735	1,216,257
Sexton Rd Traffic Calming (00708)	14,925	12,288		12,288		2,637
Sinclair Rd Sidewalk-Nifong Southham (00709)	400,000	26,893	181,346	208,239	8,762	182,999
Walnut St Traffic Calming (00711)	2,799	842		842		1,957
McKee Street Sidewalk (00712)	259,945	37,219	40,301	77,520		182,425
Providence-Broadway Turn Ln (00713)	160,000	14,863	146,308	161,171		(1,171)
William St Traffic Calming (00725)	21,840	3,941		3,941		17,899
3rd Avenue Alley (00734)	180,000	14,605	136,082	150,687		29,313
Leslie Ln Sdwk: N Garth-Newton Dr (00736)	214,245	7,704	25,963	33,667		180,578
Lenoir Connection (00746)	1,416,664	2,783	40,740	43,523		1,373,141
Holly Avenue Traffic Calming (00750)	42,000	70	1,029	1,099		40,901
William St/Hinkson Ave Traffic Calming (00751)	74,000	104	40,943	41,047		32,953
Smith Dr Traffic Calming (00752)	151,976		430	430		151,546
Audobon Sdwk: Shepard Blvd to N Aza (00760)	65,647		5,739	5,739		59,908

CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
St. Charles Rd Sdwk: Lake of Woods (00762)	723,030		37,906	37,906		685,124
4th St Pedestrian Island (00772)	200,000		8,410	8,410		191,590
Hitt St Sidewalk: Locust to Alley (00776)	20,000		16,380	16,380		3,620
Annual Streets (40158)	402,024		-	-		402,024
JT County/State/City Prjct (40161)	416,342	15,500		15,500		400,842
Annual Sidewalks (40162)	211,971	200,523		200,523		11,448
Street Landscaping (40163)	249,452	286,000		286,000	-	(36,548)
TOTAL TRANSPORTATION	41,311,533	12,322,044	8,923,355	21,245,399	6,188,171	13,877,963
HEALTH & ENVIRONMENT:						
Health Building Improvements (00730)	237,306	7,403	0	7,403	-	229,903
TOTAL HEALTH & ENVIRONMENT	237,306	7,403	0	7,403	-	229,903
PERSONAL DEVELOPMENT:						
Annual P&R Maj Maint/Prog (00056)	476			-		476
Park Roads & Parking (00242)	2,347,177	2,015,691	313,915	2,329,606		17,571
City/School Park Improv (00249)	370,015	286,785	29,998	316,783		53,232
S Regional Park Planning (00350)	544,860	522,292	10,374	532,666		12,194
Capen/Grindstone Tri Imp (00457)	118,000	2,508		2,508		115,492
Parks: ADA Compliance (00484)	632,274	631,617	656	632,273		1
2010 PST Land Acquisition (00486)	1,060,775	786,677	4,977	791,654		269,121
2010 PST Land Neigh Parks (00510)	502,329	490,632	809	491,441		10,888
S Reg Park Gans Phil PH I (00518)	2,663,123	2,374,600	149,380	2,523,980	620	138,523
GNM Clark Lane West (00570)	1,080,631	957,921	38,878	996,799	45,354	38,478
GNM Shepard to Rollins Tr (00572)	2,493,832	229,961	1,931,722	2,161,683		332,149
Douglas Shelter. Playground (00626)	224,956			-		224,956
Maplewood Home-Rehab (00638)	176,600	143,236		143,236		33,364
McKee Street Park Improv (00652)	79,918	79,918	101	80,019		(101)
Annual Land Acq and Preservation (00662)	100,000		582	582		99,418
ADA Compliance Phase II (00663)	104,800	67,778	29,069	96,847		7,953
Indian Hills Park Improvement (00667)	99,883			-		99,883
Norma Sutherland Smith Pk Ph II (00669)	227,627		4,040	4,040		223,587
Twin Lakes Rec Area Bathhouse Rnv (00670)	25,000			-		25,000
Annual Trails (00673)	450,000	300,973	130,309	431,282	6,564	12,154
Founders Park at Flat Branch (00686)	22,866	11,900		11,900	7,750	3,216
Southeast Regional Park Tennis Complex (00693)	500,000	11,331	31,165	42,496	6,107	451,397
Cosmo Recreation Area (00696)	35,000		28,893	28,893		6,107
Emergency Phone Replacement (00697)	20,000	20,653	(653)	20,000		-
Hinkson Cr Trail:Stadium-E Campus (00698)	800,000	39,004	3,900	42,904	6,122	750,974
Perche Creek Trail Ph I: MKT to Gil (00699)	700,000		54	54		699,946
Philips Park-Trail & Landscaping (00703)	60,000	47,341	9,733	57,074		2,926
Bear Creek Park Improvements (00715)	40,000		39,999	39,999		1
Kiwanis Park Improvements (00718)	125,000	72	83,848	83,920	3,300	37,780
Magnolia Falls Park Development (00720)	125,000	68	29,299	29,367	54,265	41,368
Oakwood Hills Park Improvement (00721)	125,000	98,661	21,474	120,135		4,865
Stephens Lake Park: Spray Ground (00722)	21,172	18,756	2,416	21,172		-
Hinkson Cr Trail: Stephens/Calrk (00728)	950,000	66	31,318	31,384	5,500	913,116
Cosmo-Bethel Park: Small Shelter (00731)	25,000	13,854	11,146	25,000		-
Cosmo Tennis Court Improvements (00735)	94,000	29,290	42,030	71,320		22,680
Albert-Oakland Park Improvements (00737)	35,000		14,831	14,831		20,169
Cosmo-Bethel Park Improvements (00739)	125,000	68,648	56,352	125,000		-
Memorial/Heritage Bench Replacement (00742)	20,000		19,083	19,083		917
Strawn Rd Park Develop phase 2 (00743)	200,000		166,506	166,506	3,690	29,804
Worley St Park Improvement (00744)	75,000		3,480	3,480		71,520
Indoor Facility Improvement (00773)	26,325		14,404	14,404		11,921
Again St Park Improvement (00778)	-		116	116		(116)
Downtown Improvements (40074)	117,654	81,913		81,913		35,741
TOTAL PERSONAL DEVELOPMENT	17,544,293	9,332,146	3,254,204	12,586,350	139,272	4,818,671
TOTAL CAPITAL PROJECTS	\$98,898,817	\$38,526,226	\$17,196,354	\$55,722,580	\$11,399,222	\$31,777,015

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the government's council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.

Water and Electric Utility Fund - to account for the provision of water and electric service for most city residents. Revenues are used to pay for both operating expenses and capital expenditures to maintain these services.

Sanitary Sewer Utility Fund - to account for the provision of sanitary sewer services to the residents of the city and a limited number of customers outside the city limits. All activities necessary to provide such services are accounted for in this fund.

Regional Airport Fund - to account for all the expenses incurred and revenues received by operations at the Columbia Regional Airport.

Public Transportation Fund - to account for all the expenses and revenues resulting from the provision of public transportation services by the Columbia Area Transportation System.

Solid Waste Fund - to account for the provision of solid waste collection and operation of the landfill.

Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

Recreation Services Fund - to account for revenues and expenses for various recreational services provided by the Parks and Recreation Department for which participants are charged fees.

Railroad Fund - to account for revenues and expenses resulting from the operation of a railroad branch line which runs from a Norfolk and Southern main line in Centralia, Missouri to the City of Columbia.

Storm Water Utility Fund - to account for storm water funding, implementation of storm water management projects, and provide maintenance to existing drainage facilities.

Transload Fund - to account for revenues and expenses associated with the operation and maintenance of the Transload facility.



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2020	2019	2020	2019	2020	2019
CURRENT ASSETS:						
Cash and cash equivalents	\$ 56,769,862	\$ 47,910,877	\$ 15,198,427	\$ 10,727,253	\$ 1,886,299	\$ 1,128,231
Accounts receivable	17,997,180	18,662,547	1,476,592	1,238,105	94,824	253,340
Grants receivable	2,536	-	28,525	-	345,449	-
Accrued interest	118,940	182,501	50,481	87,833	26,389	11,037
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Loans receivable from other funds	85,511	82,341	-	-	-	-
Inventory	6,337,128	6,285,751	4,633	4,492	-	-
Prepaid expenses	83,488	36,177	9,978	140	-	202
Other assets	-	-	-	-	-	-
Total Current Assets	81,394,645	73,160,194	16,768,636	12,057,823	2,352,961	1,392,810
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	10,145,472	11,955,963	5,867,253	5,635,832	117,523	-
Revenue bond construction account	28,583,987	31,621,841	7,241,887	12,329,210	-	-
Cash and marketable securities restricted for capital projects	22,507,415	19,972,463	13,015,086	13,829,324	26,461,118	8,567,868
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	-	-
Operation and maintenance account	-	-	1,505,738	1,424,677	-	-
Bond/rent reserve account	11,295,937	14,662,219	2,984,569	2,984,569	-	-
Contingency and revenue guarantee account	-	-	200,000	200,000	-	-
Closure and postclosure reserve	-	-	-	-	-	-
Total Restricted Assets – Cash and Cash Equivalents	74,032,811	79,712,486	30,868,033	36,457,112	26,578,641	8,567,868
Other:						
Customer security and escrow deposits	5,491,817	5,362,906	1,536,124	1,446,919	-	-
Grants receivable	-	-	-	-	856,558	154,258
Net pension asset	-	2,038,891	-	1,197,854	-	231,978
Net OPEB asset	46,329	-	13,556	-	1,237	-
Total Restricted Assets – Other	5,538,146	7,401,797	1,549,680	2,644,773	857,795	386,236
Total Restricted Assets	79,570,957	87,114,283	32,417,713	39,101,885	27,436,436	8,954,104
OTHER ASSETS:						
Investments	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	103,723	189,234	-	-	-	-
Total Other Assets	103,723	189,234	-	-	-	-
FIXED ASSETS:						
Property, plant, and equipment	555,992,710	544,892,639	333,847,711	326,673,323	70,237,597	46,199,820
Accumulated depreciation	(289,268,197)	(273,893,109)	(92,298,357)	(86,476,259)	(20,098,835)	(19,009,355)
Net Plant in Service	266,724,513	270,999,530	241,549,354	240,197,064	50,138,762	27,190,465
Construction in progress	11,701,473	13,139,193	8,260,812	5,040,191	4,157,546	22,037,452
Net Fixed Assets	278,425,986	284,138,723	249,810,166	245,237,255	54,296,308	49,227,917
TOTAL ASSETS	439,495,311	444,602,434	298,996,515	296,396,963	84,085,705	59,574,831
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	7,146,726	3,615,598	1,117,996	462,849	101,977	89,635
Outflows related to OPEB	285,632	335,764	83,578	101,587	7,624	19,674
Loss on refunding of debt	4,866,188	7,652,162	-	3,058	-	-
Total deferred outflows of resources	12,298,546	11,603,524	1,201,574	567,494	109,601	109,309
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 451,793,857	\$ 456,205,958	\$ 300,198,089	\$ 296,964,457	\$ 84,195,306	\$ 59,684,140

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2020	2019	2020	2019	2020	2019	2020	2019
\$ 53,967	\$ 1,586,663	\$ 13,444,456	\$ 15,129,209	\$ 1,416,672	\$ 1,790,088	\$ 2,744,560	\$ 2,935,183
48,668	123,352	2,003,269	1,781,381	91,196	53,071	44,201	24,615
2,194,369	300,947	7,685	-	-	-	3,846	-
2,320	6,110	25,134	41,543	33,591	37,551	2,865	9,055
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	531,781	481,488	-	-	39,196	56,171
74,357	90,057	-	130	-	332	115,000	1,050
-	-	-	-	-	-	197	-
<u>2,373,681</u>	<u>2,107,129</u>	<u>16,012,325</u>	<u>17,433,751</u>	<u>1,541,459</u>	<u>1,881,042</u>	<u>2,949,865</u>	<u>3,026,074</u>
-	-	458,274	451,066	588,218	565,756	-	-
-	-	114,448	114,448	-	-	-	-
1,956,587	1,685,184	6,681,504	3,489,967	1,542,235	1,368,325	444,874	2,220,512
-	-	-	-	-	-	-	-
-	-	-	-	621,278	621,278	-	-
-	-	-	-	-	-	-	-
-	-	5,368,159	5,368,436	-	-	-	-
<u>1,956,587</u>	<u>1,685,184</u>	<u>12,622,385</u>	<u>9,423,917</u>	<u>2,751,731</u>	<u>2,555,359</u>	<u>444,874</u>	<u>2,220,512</u>
-	-	800,502	768,347	-	-	-	-
9,013	372,789	-	-	-	-	-	-
-	783,029	-	1,634,033	-	140,275	-	486,288
9,453	-	19,291	-	1,944	-	5,994	-
<u>18,466</u>	<u>1,155,818</u>	<u>819,793</u>	<u>2,402,380</u>	<u>1,944</u>	<u>140,275</u>	<u>5,994</u>	<u>486,288</u>
<u>1,975,053</u>	<u>2,841,002</u>	<u>13,442,178</u>	<u>11,826,297</u>	<u>2,753,675</u>	<u>2,695,634</u>	<u>450,868</u>	<u>2,706,800</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
14,001,559	18,502,914	61,790,577	57,960,016	48,845,588	46,752,290	33,267,334	23,876,333
(9,078,533)	(10,770,398)	(31,707,112)	(29,533,025)	(16,722,199)	(15,702,588)	(13,695,142)	(12,975,852)
4,923,026	7,732,516	30,083,465	28,426,991	32,123,389	31,049,702	19,572,192	10,900,481
671,745	578,677	2,333,076	989,196	950,112	2,424,555	152,982	8,311,373
5,594,771	8,311,193	32,416,541	29,416,187	33,073,501	33,474,257	19,725,174	19,211,854
9,943,505	13,259,324	61,871,044	58,676,235	37,368,635	38,050,933	23,125,907	24,944,728
779,591	302,562	1,590,981	631,387	160,346	54,202	494,321	187,900
58,280	66,407	118,937	138,579	11,987	11,896	36,954	41,241
-	-	4,590	18,360	8,208	32,832	-	-
837,871	368,969	1,714,508	788,326	180,541	98,930	531,275	229,141
<u>\$ 10,781,376</u>	<u>\$ 13,628,293</u>	<u>\$ 63,585,552</u>	<u>\$ 59,464,561</u>	<u>\$ 37,549,176</u>	<u>\$ 38,149,863</u>	<u>\$ 23,657,182</u>	<u>\$ 25,173,869</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
CURRENT ASSETS:								
Cash and cash equivalents	\$ 269,733	\$ 276,454	\$ 3,152,622	\$ 2,787,888	\$ 103,087	\$ 446,329	\$ 95,039,685	\$ 84,718,175
Accounts receivable	67,121	57,967	275,577	234,860	47,932	49,068	22,146,560	22,478,306
Grants receivable	-	-	-	-	-	-	2,582,410	300,947
Accrued interest	480	713	6,248	7,721	106	781	266,554	384,845
Due from other funds	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Loans receivable from other funds	-	-	-	-	-	-	85,511	82,341
Inventory	153,800	131,823	-	-	-	-	7,066,538	6,959,725
Prepaid expenses	-	-	-	-	-	-	282,823	128,088
Other assets	-	1,611	-	-	-	-	197	1,611
Total Current Assets	491,134	468,568	3,434,447	3,030,469	151,125	496,178	127,470,278	115,054,038
RESTRICTED ASSETS:								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	-	-	-	-	-	-	17,176,740	18,608,617
Revenue bond construction account	-	-	-	-	-	-	35,940,322	44,065,499
Cash and marketable securities restricted for Capital Projects	233,966	154,776	3,646,796	1,755,941	-	-	76,489,581	53,044,360
Replacement and renewal fund account	-	-	-	-	-	-	1,553,500	1,553,500
Operation and maintenance account	-	-	-	-	-	-	1,505,738	1,424,677
Bond/rent reserve account	-	-	-	-	-	-	14,901,784	18,268,066
Contingency and revenue guarantee acct.	-	-	-	-	-	-	200,000	200,000
Closure and postclosure reserve	-	-	-	-	-	-	5,368,159	5,368,436
Total Restricted Assets – Cash and Cash Equivalents	233,966	154,776	3,646,796	1,755,941	-	-	153,135,824	142,533,155
Other:								
Customer security and escrow deposits	-	-	-	-	-	-	7,828,443	7,578,172
Grants receivable	-	-	-	-	-	-	865,571	527,047
Net pension asset	-	-	-	141,113	-	-	-	6,653,461
Net OPEB asset	781	-	1,661	-	-	-	100,246	-
Total Restricted Assets – Other	781	-	1,661	141,113	-	-	8,794,260	14,758,680
Total Restricted Assets	234,747	154,776	3,648,457	1,897,054	-	-	161,930,084	157,291,835
OTHER ASSETS:								
Investments	-	-	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	-	-	-	-	-	-	103,723	189,234
Total Other Assets	-	-	-	-	-	-	103,723	189,234
FIXED ASSETS:								
Property, plant and equipment	14,636,630	14,631,799	16,738,769	16,197,905	-	-	1,149,358,475	1,095,687,039
Accumulated depreciation	(8,176,348)	(7,768,217)	(9,099,283)	(8,659,768)	-	-	(490,144,006)	(464,788,571)
Net Plant in Service	6,460,282	6,863,582	7,639,486	7,538,137	-	-	659,214,469	630,898,468
Construction in progress	-	-	201,532	710,483	-	-	28,429,278	53,231,120
Net Fixed Assets	6,460,282	6,863,582	7,841,018	8,248,620	-	-	687,643,747	684,129,588
TOTAL ASSETS	7,186,163	7,486,926	14,923,922	13,176,143	151,125	496,178	977,147,832	956,664,695
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pensions	-	-	136,998	54,526	-	-	11,528,936	5,398,659
Outflows related to OPEB	4,815	5,682	10,242	11,967	-	-	618,049	732,797
Loss on refunding of debt	-	-	-	-	-	-	4,878,986	7,706,412
Total deferred outflows of resources	4,815	5,682	147,240	66,493	-	-	17,025,971	13,837,868
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 7,190,978	\$ 7,492,608	\$ 15,071,162	\$ 13,242,636	\$ 151,125	\$ 496,178	\$ 994,173,803	\$ 970,502,563

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2020	2019	2020	2019	2020	2019
CURRENT LIABILITIES:						
Accounts payable	\$ 5,496,532	\$ 6,356,226	\$ 149,654	\$ 107,522	\$ 55,208	\$ 51,506
Accrued payroll and payroll taxes	2,201,431	1,994,538	431,542	428,065	42,123	90,991
Accrued sales taxes	473,227	500,676	-	-	26	43
Due to other funds	1,695,925	1,603,053	-	-	-	-
Loans payable to other funds – current maturities	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	14,848	25,155
Unearned revenue	-	-	-	-	205	205
Other liabilities	427,116	526,355	98,236	82,084	6,144	6,144
Total Current Liabilities	10,294,231	10,980,848	679,432	617,671	118,554	174,044
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	416,214	327,794	585,364	212,436	1,301,626	239,534
Accrued interest	2,593,506	3,243,958	967,494	891,673	108,058	-
Revenue bonds payable – current maturities	7,140,000	7,020,000	5,120,100	5,294,000	-	-
Special obligation bonds payable	-	3,160,000	610,000	580,000	-	-
Customer security and escrow deposits	6,915,131	5,504,370	1,536,099	1,446,919	-	-
Advances from other funds	-	-	-	-	-	-
Total Current Liabilities (Payable from Restricted Assets)	17,064,851	19,256,122	8,819,057	8,425,028	1,409,684	239,534
LONG-TERM LIABILITIES:						
OPEB Liability	-	27,438	-	8,302	-	1,608
Net Pension Obligation	6,232,511	-	361,770	-	32,999	-
Loans payable to other funds	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	-	18,622
Revenue bonds payable	136,164,080	145,963,257	83,888,786	89,105,156	-	-
Closure Post-Closure Liability	-	-	-	-	-	-
Special obligation bonds payable	48,548,056	51,636,310	2,506,131	3,150,930	14,120,000	-
Total Long-Term Liabilities	190,944,647	197,627,005	86,756,687	92,264,388	14,152,999	20,230
Total Liabilities	218,303,729	227,863,975	96,255,176	101,307,087	15,681,237	433,808
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	531,365	104,603	80,052	12,591	-	-
Inflows related to pension	657,635	3,892,704	109,188	754,142	9,960	146,048
Inflows related to OPEB	83,866	-	24,540	-	2,238	-
Total deferred inflows of resources	1,272,866	3,997,307	213,780	766,733	12,198	146,048
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
State contributions	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-
Total Contributed Capital	-	-	-	-	-	-
RETAINED EARNINGS AS RESTATED	232,217,262	224,344,676	203,729,133	194,890,637	68,501,871	59,104,284
Total Fund Equity	232,217,262	224,344,676	203,729,133	194,890,637	68,501,871	59,104,284
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$ 451,793,857	\$ 456,205,958	\$ 300,198,089	\$ 296,964,457	\$ 84,195,306	\$ 59,684,140

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2020	2019	2020	2019	2020	2019	2020	2019
\$ 57,238	\$ 34,895	\$ 765,701	\$ 313,935	\$ 15,174	\$ 29,668	\$ 28,813	\$ 59,476
236,973	231,696	521,896	501,330	40,748	41,418	315,737	299,990
-	-	-	-	-	-	-	-
-	-	2,970	2,970	-	-	-	-
-	-	-	-	-	-	-	-
-	210,838	-	-	-	-	-	-
77,035	77,035	-	-	279,424	221,904	42,279	38,714
(138)	(138)	45,397	36,183	15,205	15,205	-	541
<u>371,108</u>	<u>554,326</u>	<u>1,335,964</u>	<u>854,418</u>	<u>350,551</u>	<u>308,195</u>	<u>386,829</u>	<u>398,721</u>
31,838	30,193	19,073	84,115	47,160	407,127	73,697	815,095
-	-	28,459	31,251	43,481	46,361	-	-
-	-	-	-	-	-	-	-
-	-	625,000	610,000	915,000	895,000	-	-
-	-	800,442	768,327	-	-	-	-
-	-	1,211,918	1,556,885	-	-	1,422,187	1,520,603
<u>31,838</u>	<u>30,193</u>	<u>2,684,892</u>	<u>3,050,578</u>	<u>1,005,641</u>	<u>1,348,488</u>	<u>1,495,884</u>	<u>2,335,698</u>
-	5,427	-	11,324	-	972	-	3,370
252,266	-	514,822	-	51,886	-	159,957	-
-	-	-	-	-	-	-	-
-	1,980,313	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	7,018,104	7,132,919	-	-	-	-
-	-	5,187,646	5,834,186	15,585,651	16,567,344	-	-
<u>252,266</u>	<u>1,985,740</u>	<u>12,720,572</u>	<u>12,978,429</u>	<u>15,637,537</u>	<u>16,568,316</u>	<u>159,957</u>	<u>3,370</u>
<u>655,212</u>	<u>2,570,259</u>	<u>16,741,428</u>	<u>16,883,425</u>	<u>16,993,729</u>	<u>18,224,999</u>	<u>2,042,670</u>	<u>2,737,789</u>
76,139	492,979	155,382	1,028,751	53,566	2,166	48,278	306,156
17,112	-	34,922	-	15,660	88,314	10,850	-
93,251	492,979	190,304	1,028,751	72,746	90,480	59,128	306,156
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>10,032,913</u>	<u>10,565,055</u>	<u>46,653,820</u>	<u>41,552,385</u>	<u>20,482,701</u>	<u>19,834,384</u>	<u>21,555,384</u>	<u>22,129,924</u>
<u>10,032,913</u>	<u>10,565,055</u>	<u>46,653,820</u>	<u>41,552,385</u>	<u>20,482,701</u>	<u>19,834,384</u>	<u>21,555,384</u>	<u>22,129,924</u>
<u>\$ 10,781,376</u>	<u>\$ 13,628,293</u>	<u>\$ 63,585,552</u>	<u>\$ 59,464,561</u>	<u>\$ 37,549,176</u>	<u>\$ 38,149,863</u>	<u>\$ 23,657,182</u>	<u>\$ 25,173,869</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
CURRENT LIABILITIES:								
Accounts payable	\$ 29,351	\$ 15,459	\$ 17,081	\$ 13,327	\$ 2,019	\$ 406	\$ 6,616,771	\$ 6,982,420
Accrued payroll and payroll taxes	32,230	29,339	27,092	39,449	3,527	5,220	3,853,299	3,662,036
Accrued sales taxes	-	-	-	-	-	-	473,253	500,719
Due to other funds	-	-	-	-	-	-	1,698,895	1,606,023
Loans payable to other funds –								
current maturities	85,511	82,341	-	-	-	-	85,511	82,341
Obligations under capital leases	-	-	-	-	-	-	14,848	235,993
Unearned revenue	-	-	-	-	-	-	398,943	337,858
Other liabilities	3,150	3,150	5,052	5,052	2,184	2,184	602,346	676,760
Total Current Liabilities	150,242	130,289	49,225	57,828	7,730	7,810	13,743,866	14,084,150
CURRENT LIABILITIES (Payable from Restricted Assets):								
Construction contracts payable	-	-	1,884	1,792	-	-	2,476,856	2,118,086
Accrued interest	-	-	-	-	-	-	3,740,998	4,213,243
Revenue bonds payable – current maturities	-	-	-	-	-	-	12,260,100	12,314,000
Special obligation bonds payable	-	-	-	-	-	-	2,150,000	5,245,000
Customer security and escrow deposits	-	-	-	-	-	-	9,251,672	7,719,616
Advances from other funds	-	-	-	-	-	-	2,634,105	3,077,488
Total Current Liabilities (Payable from Restricted Assets)	-	-	1,884	1,792	-	-	32,513,731	34,687,433
LONG-TERM LIABILITIES:								
OPEB Liability	-	464	-	978	-	-	-	59,883
Net Pension Obligation	-	-	44,331	-	-	-	7,650,542	-
Loans payable to other funds	103,723	189,234	-	-	-	-	103,723	189,234
Obligations under capital leases	-	-	-	-	-	-	-	1,998,935
Revenue bonds payable	-	-	-	-	-	-	220,052,866	235,068,413
Closure Post-Closure Liability	-	-	-	-	-	-	7,018,104	7,132,919
Special obligation bonds payable	-	-	-	-	-	-	85,947,484	77,188,770
Total Long-Term Liabilities	103,723	189,698	44,331	978	-	-	320,772,719	321,638,154
Total Liabilities	253,965	319,987	95,440	60,598	7,730	7,810	367,030,316	370,409,737
DEFERRED INFLOWS OF RESOURCES								
Deferred Gain on Bond Refunding	-	-	-	-	-	-	664,983	119,360
Inflows related to pension	-	-	13,380	88,842	-	-	1,085,622	6,797,936
Inflows related to OPEB	1,414	-	3,007	-	-	-	181,469	-
Total deferred inflows of resources	1,414	-	16,387	88,842	-	-	1,932,074	6,917,296
CONTRIBUTED CAPITAL (Net):								
Municipal contributions	-	-	-	-	-	-	-	-
County contributions	-	-	-	-	-	-	-	-
State contributions	-	-	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-	-	-
Total Contributed Capital	-	-	-	-	-	-	-	-
RETAINED EARNINGS	6,935,599	7,172,621	14,959,335	13,093,196	143,395	488,368	625,211,413	593,175,530
Total Fund Equity	6,935,599	7,172,621	14,959,335	13,093,196	143,395	488,368	625,211,413	593,175,530
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$ 7,190,978	\$ 7,492,608	\$ 15,071,162	\$ 13,242,636	\$ 151,125	\$ 496,178	\$ 994,173,803	\$ 970,502,563

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2020	2019	2020	2019	2020	2019
OPERATING REVENUES:						
Charges for services	\$ 155,151,827	\$ 154,390,882	\$ 24,067,766	\$ 23,613,201	\$ 1,097,963	\$ 1,451,573
OPERATING EXPENSES:						
Personal services	22,064,400	19,267,128	5,241,450	4,863,776	618,195	1,117,258
Materials, supplies, and power	69,599,027	70,920,401	875,192	1,032,715	216,525	205,859
Travel and training	283,895	322,360	4,602	18,100	11,818	22,190
Intragovernmental	9,069,765	9,281,411	1,872,839	2,001,767	288,583	466,683
Utilities, services, and miscellaneous	10,650,056	8,539,715	2,145,556	2,002,671	710,086	1,014,028
TOTAL OPERATING EXPENSES	111,667,143	108,331,015	10,139,639	9,919,029	1,845,207	2,826,018
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	43,484,684	46,059,867	13,928,127	13,694,172	(747,244)	(1,374,445)
Payment-in-lieu-of-tax	(16,784,702)	(16,888,799)	-	-	-	-
Depreciation	(15,852,300)	(15,938,027)	(5,760,550)	(5,655,078)	(1,103,373)	(1,073,463)
OPERATING INCOME (LOSS)	10,847,682	13,233,041	8,167,577	8,039,094	(1,850,617)	(2,447,908)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	2,311,996	3,913,914	1,039,848	2,212,616	230,290	217,616
Revenue from other governmental units	21,770	-	42,911	-	2,099,420	116,051
Miscellaneous revenue	2,086,314	1,606,241	107,832	49,693	107,910	40,411
Interest expense	(6,437,821)	(7,343,005)	(2,232,102)	(2,744,969)	(109,129)	(2,065)
Loss on disposal of fixed assets	(63,683)	(55,724)	(55,094)	(9,882)	(6,047)	(1,123)
Miscellaneous expense	(986,152)	(345,002)	(270,894)	(304,548)	(60,534)	-
TOTAL NONOPERATING REVENUES (EXPENSES)	(3,067,576)	(2,223,576)	(1,367,499)	(797,090)	2,261,910	370,890
INCOME (LOSS) BEFORE OPERATING TRANSFERS	7,780,106	11,009,465	6,800,078	7,242,004	411,293	(2,077,018)
OPERATING TRANSFERS:						
Operating transfers from other funds	-	-	-	-	7,892,389	4,481,560
Operating transfers to other funds	(667,898)	(676,062)	(7,815)	(17,150)	(2,299,843)	(30,000)
TOTAL OPERATING TRANSFERS	(667,898)	(676,062)	(7,815)	(17,150)	5,592,546	4,451,560
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	7,112,208	10,333,403	6,792,263	7,224,854	6,003,839	2,374,542
Capital contribution	760,378	-	1,258,474	2,211,849	3,393,748	5,272,930
NET INCOME (LOSS)	7,872,586	10,333,403	8,050,737	9,436,703	9,397,587	7,647,472
Amortization of contributed capital	-	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	7,872,586	10,333,403	8,050,737	9,436,703	9,397,587	7,647,472
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	224,344,676	214,011,273	195,678,396	185,453,934	59,104,284	51,456,812
Equity transfer from other funds	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-
RETAINED EARNINGS, END OF PERIOD	<u>\$ 232,217,262</u>	<u>\$ 224,344,676</u>	<u>\$ 203,729,133</u>	<u>\$ 194,890,637</u>	<u>\$ 68,501,871</u>	<u>\$ 59,104,284</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2020	2019	2020	2019	2020	2019	2020	2019
\$ 1,195,776	\$ 1,651,740	\$ 22,892,486	\$ 23,644,581	\$ 3,734,516	\$ 4,566,706	\$ 3,233,824	\$ 4,462,158
3,476,067	3,574,482	6,823,887	6,303,145	611,559	566,636	3,363,457	3,514,185
845,865	1,214,583	3,278,294	4,057,943	162,684	79,672	989,747	1,051,417
773	2,214	952	9,976	2,392	9,765	6,617	6,857
1,268,934	1,389,789	2,361,608	2,455,947	292,137	330,629	488,308	694,702
573,260	774,947	2,797,737	2,754,259	294,207	502,061	940,465	1,110,558
6,164,899	6,956,015	15,262,478	15,581,270	1,362,979	1,488,763	5,788,594	6,377,719
(4,969,123)	(5,304,275)	7,630,008	8,063,311	2,371,537	3,077,943	(2,554,770)	(1,915,561)
-	-	-	-	-	-	-	-
(1,044,655)	(1,209,396)	(2,676,426)	(2,031,724)	(1,019,612)	(1,013,914)	(719,290)	(728,476)
(6,013,778)	(6,513,671)	4,953,582	6,031,587	1,351,925	2,064,029	(3,274,060)	(2,644,037)
68,651	77,510	469,918	909,730	96,691	315,172	73,399	293,766
2,294,573	2,595,594	11,571	-	-	-	23,985	81,391
111,139	188,240	401,532	269,580	4,860	309,518	66,250	834,414
(43,949)	(41,457)	(200,756)	(226,159)	(485,454)	(685,885)	(52,310)	(38,894)
198,670	119,416	(269,605)	(60,381)	-	-	-	-
2,149	(3,771)	(3,584)	(584)	(6,107)	(148,267)	-	-
2,631,233	2,935,532	409,076	892,186	(390,010)	(209,462)	111,324	1,170,677
(3,382,545)	(3,578,139)	5,362,658	6,923,773	961,915	1,854,567	(3,162,736)	(1,473,360)
2,819,750	3,116,440	-	-	-	-	2,588,681	3,402,111
(2,295)	(2,295)	(261,223)	(300,224)	(313,598)	(298,013)	(485)	-
2,817,455	3,114,145	(261,223)	(300,224)	(313,598)	(298,013)	2,588,196	3,402,111
(565,090)	(463,994)	5,101,435	6,623,549	648,317	1,556,554	(574,540)	1,928,751
32,948	840,259	-	-	-	-	-	-
(532,142)	376,265	5,101,435	6,623,549	648,317	1,556,554	(574,540)	1,928,751
-	-	-	-	-	-	-	-
(532,142)	376,265	5,101,435	6,623,549	648,317	1,556,554	(574,540)	1,928,751
10,565,055	10,188,790	41,552,385	34,928,836	19,834,384	18,277,830	22,129,924	20,201,173
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 10,032,913</u>	<u>\$ 10,565,055</u>	<u>\$ 46,653,820</u>	<u>\$ 41,552,385</u>	<u>\$ 20,482,701</u>	<u>\$ 19,834,384</u>	<u>\$ 21,555,384</u>	<u>\$ 22,129,924</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
OPERATING REVENUES:								
Charges for services	\$ 316,302	\$ 326,630	\$ 3,613,993	\$ 3,001,643	\$ 81,251	\$ 158,690	\$ 215,385,704	\$ 217,267,804
OPERATING EXPENSES:								
Personal services	178,592	205,421	570,189	554,076	134,304	130,484	43,082,100	40,096,591
Materials, supplies, and power	28,674	29,645	95,136	110,399	418	586	76,091,562	78,703,220
Travel and training	38	38	210	1,258	-	-	311,297	392,758
Intragovernmental	42,456	72,051	188,984	286,305	3,599	-	15,877,213	16,979,284
Utilities, services, and miscellaneous	113,761	114,571	239,931	106,570	75,400	80,672	18,540,459	17,000,052
TOTAL OPERATING EXPENSES	363,521	421,726	1,094,450	1,058,608	213,721	211,742	153,902,631	153,171,905
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(47,219)	(95,096)	2,519,543	1,943,035	(132,470)	(53,052)	61,483,073	64,095,899
Payment-in-lieu-of-tax	-	-	-	-	-	-	(16,784,702)	(16,888,799)
Depreciation	(408,130)	(404,292)	(600,566)	(586,138)	-	-	(29,184,902)	(28,640,508)
OPERATING INCOME (LOSS)	(455,349)	(499,388)	1,918,977	1,356,897	(132,470)	(53,052)	15,513,469	18,566,592
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	8,752	18,855	93,811	156,699	6,114	21,192	4,399,470	8,137,070
Revenue from other governmental units	-	148,037	-	-	-	-	4,494,230	2,941,073
Miscellaneous revenue	-	150	19,457	21,034	-	-	2,905,294	3,319,281
Interest expense	(9,042)	(12,092)	-	-	-	-	(9,570,563)	(11,094,526)
Loss on disposal of fixed assets	-	-	(28,421)	(11,718)	-	-	(224,180)	(19,412)
Miscellaneous expense	-	-	-	-	-	-	(1,325,122)	(802,172)
TOTAL NONOPERATING REVENUES (EXPENSES)	(290)	154,950	84,847	166,015	6,114	21,192	679,129	2,481,314
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(455,639)	(344,438)	2,003,824	1,522,912	(126,356)	(31,860)	16,192,598	21,047,906
OPERATING TRANSFERS:								
Operating transfers from other funds	218,617	100,307	-	1,132	-	-	13,519,437	11,101,550
Operating transfers to other funds	-	-	(137,685)	(117,198)	(218,617)	(100,307)	(3,909,459)	(1,541,249)
TOTAL OPERATING TRANSFERS	218,617	100,307	(137,685)	(116,066)	(218,617)	(100,307)	9,609,978	9,560,301
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(237,022)	(244,131)	1,866,139	1,406,846	(344,973)	(132,167)	25,802,576	30,608,207
Capital contribution	-	-	-	-	-	-	5,445,548	8,325,038
NET INCOME (LOSS)	(237,022)	(244,131)	1,866,139	1,406,846	(344,973)	(132,167)	31,248,124	38,933,245
Amortization of contributed capital	-	-	-	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(237,022)	(244,131)	1,866,139	1,406,846	(344,973)	(132,167)	31,248,124	38,933,245
RETAINED EARNINGS, BEGINNING OF PERIOD	7,172,621	7,416,752	13,093,196	11,686,350	488,368	620,535	593,963,289	554,242,285
Equity transfer from other funds	-	-	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-	-	-
RETAINED EARNINGS, END OF PERIOD	<u>\$ 6,935,599</u>	<u>\$ 7,172,621</u>	<u>\$ 14,959,335</u>	<u>\$ 13,093,196</u>	<u>\$ 143,395</u>	<u>\$ 488,368</u>	<u>\$ 625,211,413</u>	<u>\$ 593,175,530</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2020	2019	2020	2019	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$ 10,847,682	\$ 13,233,041	\$ 8,167,577	\$ 8,039,094	\$ (1,850,617)	\$ (2,447,908)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	15,852,300	15,938,027	5,760,550	5,655,078	1,103,373	1,073,463
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	665,367	5,119,396	(238,487)	603,067	158,516	(42,637)
Decrease (increase) in due from other funds	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	82,341	79,290	-	-	-	-
Increase (decrease) in accounts payable	(859,694)	160,644	42,132	(12,867)	3,702	(4,110)
Increase (decrease) in accrued payroll	206,893	172,133	3,477	9,452	(48,868)	(36,246)
Decrease (increase) in inventory	(51,377)	(16,341)	(141)	355	-	-
Decrease (increase) in prepaid expenses	(47,311)	6,518	(9,838)	560	202	429
Decrease (increase) in other assets	-	-	-	-	-	-
Increase (decrease) in accrued sales tax	(27,449)	(65,082)	-	-	(17)	(82)
Increase (decrease) in due to other funds	92,872	511,994	-	-	-	-
Increase (decrease) in loans payable to other funds	-	-	-	-	-	-
Increase (decrease) in other liabilities	1,311,522	(85,113)	105,332	104,155	(10,307)	-
Increase/(decrease) in net pension obligation	1,505,205	(516,174)	259,523	(115,133)	116,547	(17,318)
Increase/(decrease) in net OPEB obligation	60,231	67,566	20,691	18,031	11,443	4,192
Unrealized gain (loss) on cash equivalents	34,206	(1,260,231)	15,777	580,868	10,480	79,734
Other nonoperating revenue (expense)	2,086,314	1,606,241	107,832	49,693	107,910	40,411
Net cash provided by (used for) operating activities	<u>31,759,102</u>	<u>34,951,909</u>	<u>14,234,425</u>	<u>14,932,353</u>	<u>(397,636)</u>	<u>(1,350,072)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	-	-	-	-	7,892,389	4,481,560
Operating transfers out	(667,898)	(676,062)	(7,815)	(17,150)	(2,299,843)	(30,000)
Operating grants	19,234	-	14,386	-	1,753,971	136,960
Equity transfer	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	<u>(648,664)</u>	<u>(676,062)</u>	<u>6,571</u>	<u>(17,150)</u>	<u>7,346,517</u>	<u>4,588,520</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	-	15,150,000	-	(889,960)	-	-
Debt service – interest payments	(4,302,299)	(6,739,001)	(2,216,769)	(3,206,093)	(1,071)	(2,065)
Debt service – principal and advance refunding payments	(15,500,669)	(9,388,814)	(5,874,062)	(5,448,940)	14,101,378	(27,936)
Acquisition and construction of capital assets	(9,026,654)	(8,106,453)	(7,756,958)	(2,665,564)	(4,876,185)	(5,743,222)
Decrease in construction contracts	(327,794)	(1,249,559)	(212,436)	(1,072,818)	(239,534)	(283,386)
Fiscal agent fees payments	(986,152)	(345,002)	(270,894)	(304,548)	(60,534)	-
Capital contributions	-	-	-	-	2,691,448	5,177,606
Proceeds from advances from other funds	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	<u>(30,143,568)</u>	<u>(10,678,829)</u>	<u>(16,331,119)</u>	<u>(13,587,923)</u>	<u>11,615,502</u>	<u>(879,003)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	2,341,351	5,137,802	1,061,423	1,640,866	204,458	133,675
Bond investments sold	-	-	-	-	-	-
Net cash provided by (used for) investing activities	<u>2,341,351</u>	<u>5,137,802</u>	<u>1,061,423</u>	<u>1,640,866</u>	<u>204,458</u>	<u>133,675</u>
Net increase (decrease) in cash and cash equivalents	3,308,221	28,734,820	(1,028,700)	2,968,146	18,768,841	2,493,120
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>132,986,269</u>	<u>104,251,449</u>	<u>48,631,284</u>	<u>45,663,138</u>	<u>9,696,099</u>	<u>7,202,979</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 136,294,490</u>	<u>\$ 132,986,269</u>	<u>\$ 47,602,584</u>	<u>\$ 48,631,284</u>	<u>\$ 28,464,940</u>	<u>\$ 9,696,099</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2020	2019	2020	2019	2020	2019	2020	2019
\$ (6,013,778)	\$ (6,513,671)	\$ 4,953,582	\$ 6,031,587	\$ 1,351,925	\$ 2,064,029	\$ (3,274,060)	\$ (2,644,037)
1,044,655	1,209,396	2,676,426	2,031,724	1,019,612	1,013,914	719,290	728,476
74,684	(81,494)	(221,888)	328,239	(38,125)	(2,778)	(19,586)	(19,140)
-	-	-	-	-	-	-	-
22,343	22,412	451,766	8,310	(14,494)	(164,846)	(30,663)	26,651
5,277	28,479	20,566	43,977	(670)	7,648	15,747	13,777
-	-	(50,293)	(29,898)	-	-	16,975	(20,497)
-	-	130	2,482	-	-	(114,147)	(1,050)
15,700	45,181	-	-	332	(332)	-	-
-	-	-	-	-	-	-	(24)
-	(561,736)	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(73,486)	(267,868)	57,520	(77,889)	3,024	4,403
141,426	(65,118)	315,892	(148,819)	13,363	(12,334)	81,946	(52,097)
10,359	13,214	23,949	25,755	513	2,273	5,773	6,566
1,322	35,302	7,884	293,010	1,124	60,419	829	67,664
111,139	188,240	401,532	269,580	4,860	309,518	66,250	834,414
<u>(4,586,873)</u>	<u>(5,679,795)</u>	<u>8,506,060</u>	<u>8,588,079</u>	<u>2,395,960</u>	<u>3,199,622</u>	<u>(2,528,622)</u>	<u>(1,054,894)</u>
2,819,750	3,116,440	-	-	-	-	2,588,681	3,402,111
(2,295)	(2,295)	(261,223)	(300,224)	(313,598)	(298,013)	(485)	-
401,151	4,469,250	3,886	16,484	-	-	20,139	81,391
-	-	-	-	-	-	-	-
<u>3,218,606</u>	<u>7,583,395</u>	<u>(257,337)</u>	<u>(283,740)</u>	<u>(313,598)</u>	<u>(298,013)</u>	<u>2,608,335</u>	<u>3,483,502</u>
-	-	-	-	-	(1,611,602)	-	-
(43,949)	(41,457)	(211,319)	(236,596)	(412,310)	(133,626)	(52,310)	(38,894)
(6,641,151)	(6,679,328)	(609,999)	(590,000)	(961,693)	(773,398)	-	-
6,352,275	5,843,377	(5,927,312)	(1,856,466)	(571,696)	(743,547)	(1,158,913)	(5,646,258)
(30,193)	(5,880)	(84,115)	(953,034)	(407,127)	(481,929)	(815,095)	(1,240,431)
2,149	(3,771)	(3,584)	(584)	(6,107)	(148,267)	-	-
396,724	467,470	-	-	-	-	-	-
-	-	(344,967)	(336,057)	-	(550,414)	(98,416)	(749,396)
-	-	-	-	-	-	-	-
<u>35,855</u>	<u>(419,589)</u>	<u>(7,181,296)</u>	<u>(3,972,737)</u>	<u>(2,358,933)</u>	<u>(4,442,783)</u>	<u>(2,124,734)</u>	<u>(7,674,979)</u>
71,119	38,806	478,443	616,815	99,527	257,413	78,760	237,004
-	-	-	-	-	-	-	-
<u>71,119</u>	<u>38,806</u>	<u>478,443</u>	<u>616,815</u>	<u>99,527</u>	<u>257,413</u>	<u>78,760</u>	<u>237,004</u>
(1,261,293)	1,522,817	1,545,870	4,948,417	(177,044)	(1,283,761)	(1,966,261)	(5,009,367)
<u>3,271,847</u>	<u>1,749,030</u>	<u>25,321,473</u>	<u>20,373,056</u>	<u>4,345,447</u>	<u>5,629,208</u>	<u>5,155,695</u>	<u>10,165,062</u>
<u>\$ 2,010,554</u>	<u>\$ 3,271,847</u>	<u>\$ 26,867,343</u>	<u>\$ 25,321,473</u>	<u>\$ 4,168,403</u>	<u>\$ 4,345,447</u>	<u>\$ 3,189,434</u>	<u>\$ 5,155,695</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	\$ (455,349)	\$ (499,388)	\$ 1,918,977	\$ 1,356,897	\$ (132,470)	\$ (53,052)	\$ 15,513,469	\$ 18,566,592
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	408,130	404,292	600,566	586,138	-	-	29,184,902	28,640,508
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	(9,154)	(13,249)	(40,717)	9,017	1,136	22,975	331,746	5,923,396
Decrease (increase) in due from other funds	-	-	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	-	-	-	-	-	-	82,341	79,290
Increase (decrease) in accounts payable	13,892	(3,836)	3,754	(3,087)	1,613	(1,598)	(365,649)	27,673
Increase (decrease) in accrued payroll	2,891	10,194	(12,357)	8,055	(1,693)	2,233	191,263	259,702
Decrease (increase) in inventory	(21,977)	1,407	-	-	-	-	(106,813)	(64,974)
Decrease (increase) in prepaid expenses	-	-	-	-	-	-	(170,964)	8,939
Decrease (increase) in other assets	1,611	(1,611)	-	-	-	-	17,643	43,238
Increase (decrease) in accrued sales tax	-	-	-	-	-	-	(27,466)	(65,188)
Increase (decrease) in due to other funds	-	-	-	-	-	-	92,872	(49,742)
Increase (decrease) in loans payable to other funds	-	-	-	-	-	-	-	-
Increase (decrease) in other liabilities	3,170	3,051	-	-	-	-	1,396,775	(319,261)
Increase/(decrease) in net pension obligation	-	-	27,510	(15,210)	-	-	2,461,412	(942,203)
Increase/(decrease) in net OPEB obligation	1,036	(1,279)	2,093	1,893	-	-	136,088	138,211
Unrealized gain (loss) on cash equivalents	169	5,257	2,075	53,639	13	5,734	73,879	(78,604)
Other nonoperating revenue (expense)	-	150	19,457	21,034	-	-	2,905,294	3,319,281
Net cash provided by (used for) operating activities	(55,581)	(95,012)	2,521,358	2,018,376	(131,401)	(23,708)	51,716,792	55,486,858
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	218,617	100,307	-	1,132	-	-	13,519,437	11,101,550
Operating transfers out	-	-	(137,685)	(117,198)	(218,617)	(100,307)	(3,909,459)	(1,541,249)
Operating grants	-	148,037	-	-	-	-	2,212,767	4,852,122
Equity transfer	-	-	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	218,617	248,344	(137,685)	(116,066)	(218,617)	(100,307)	11,822,745	14,412,423
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Proceeds from bonds, loans, and capital leases	-	-	-	-	-	-	-	12,648,438
Debt service – interest payments	(9,042)	(12,092)	-	-	-	-	(7,249,069)	(10,409,824)
Debt service – principal and advance refunding payments	(85,511)	(82,341)	-	-	-	-	(15,571,707)	(22,990,757)
Acquisition and construction of capital assets	(4,830)	(172,257)	(219,501)	(251,067)	-	-	(23,189,774)	(19,341,457)
Decrease in construction contracts	-	-	(1,792)	(29,176)	-	-	(2,118,086)	(5,316,213)
Fiscal agent fees payments	-	-	-	-	-	-	(1,325,122)	(802,172)
Capital contributions	-	-	-	-	-	-	3,088,172	5,645,076
Proceeds from advances from other funds	-	-	-	-	-	-	(443,383)	(1,635,867)
Other	-	-	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	(99,383)	(266,690)	(221,293)	(280,243)	-	-	(46,808,969)	(42,202,776)
CASH FLOWS FROM INVESTING ACTIVITIES –								
Interest received	8,816	13,932	93,209	101,086	6,776	15,810	4,443,882	8,193,209
Bond investments sold	-	-	-	-	-	-	-	-
Net cash provided by (used for) investing activities	8,816	13,932	93,209	101,086	6,776	15,810	4,443,882	8,193,209
Net increase (decrease) in cash and cash equivalents	72,469	(99,426)	2,255,589	1,723,153	(343,242)	(108,205)	21,174,450	35,889,714
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD								
	431,230	530,656	4,543,829	2,820,676	446,329	554,534	234,829,502	198,939,788
CASH AND CASH EQUIVALENTS AT END OF PERIOD								
	<u>\$ 503,699</u>	<u>\$ 431,230</u>	<u>\$ 6,799,418</u>	<u>\$ 4,543,829</u>	<u>\$ 103,087</u>	<u>\$ 446,329</u>	<u>\$ 256,003,952</u>	<u>\$ 234,829,502</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2020	2019	2020	2019	2020	2019
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$ 56,769,862	\$ 47,910,877	\$ 15,198,427	\$ 10,727,253	\$ 1,886,299	\$ 1,128,231
Restricted assets – cash and cash equivalents	<u>79,524,628</u>	<u>85,075,392</u>	<u>32,404,157</u>	<u>37,904,031</u>	<u>26,578,641</u>	<u>8,567,868</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>136,294,490</u></u>	<u><u>132,986,269</u></u>	<u><u>47,602,584</u></u>	<u><u>48,631,284</u></u>	<u><u>28,464,940</u></u>	<u><u>9,696,099</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	-	-	-	2,211,849	-	-
Construction contracts payable	<u>416,214</u>	<u>327,794</u>	<u>585,364</u>	<u>212,436</u>	<u>1,301,626</u>	<u>239,534</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$ 416,214</u></u>	<u><u>\$ 327,794</u></u>	<u><u>\$ 585,364</u></u>	<u><u>\$ 2,424,285</u></u>	<u><u>\$ 1,301,626</u></u>	<u><u>\$ 239,534</u></u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2020	2019	2020	2019	2020	2019	2020	2019
\$ 53,967	\$ 1,586,663	\$ 13,444,456	\$ 15,129,209	\$ 1,416,672	\$ 1,790,088	\$ 2,744,560	\$ 2,935,183
<u>1,956,587</u>	<u>1,685,184</u>	<u>13,422,887</u>	<u>10,192,264</u>	<u>2,751,731</u>	<u>2,555,359</u>	<u>444,874</u>	<u>2,220,512</u>
<u>2,010,554</u>	<u>3,271,847</u>	<u>26,867,343</u>	<u>25,321,473</u>	<u>4,168,403</u>	<u>4,345,447</u>	<u>3,189,434</u>	<u>5,155,695</u>
-	-	-	-	-	-	-	-
<u>31,838</u>	<u>30,193</u>	<u>19,073</u>	<u>84,115</u>	<u>47,160</u>	<u>407,127</u>	<u>-</u>	<u>-</u>
<u>\$ 31,838</u>	<u>\$ 30,193</u>	<u>\$ 19,073</u>	<u>\$ 84,115</u>	<u>\$ 47,160</u>	<u>\$ 407,127</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$ 269,733	\$ 276,454	\$ 3,152,622	\$ 2,787,888	\$ 103,087	\$ 446,329	\$ 95,039,685	\$ 84,718,175
Restricted assets – cash and cash equivalents	233,966	154,776	3,646,796	1,755,941	-	-	160,964,267	150,111,327
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>503,699</u>	<u>431,230</u>	<u>6,799,418</u>	<u>4,543,829</u>	<u>103,087</u>	<u>446,329</u>	<u>256,003,952</u>	<u>234,829,502</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	-	-	-	-	-	-	-	2,211,849
Construction contracts payable	-	-	1,884	1,792	-	-	2,403,159	1,302,991
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,884</u>	<u>\$ 1,792</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,403,159</u>	<u>\$ 3,514,840</u>

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**CITY OF COLUMBIA, MISSOURI
WATER AND ELECTRIC UTILITY FUND**

ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Residential sales	\$55,102,347	\$53,771,113
Commercial and industrial sales	55,578,734	56,799,745
Intragovernmental sales	1,313,636	1,341,515
Street lighting and traffic signs	8,898	8,825
Sales to public authorities	13,793,176	14,085,912
Sales for resale	849,326	458,480
Miscellaneous	<u>2,303,472</u>	<u>2,024,446</u>
TOTAL OPERATING REVENUES	<u>128,949,589</u>	<u>128,490,036</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	979,346	1,135,284
Steam expenses	651,981	729,614
Electrical expenses	587,541	368,550
Miscellaneous steam power expenses	278,799	315,938
Fuel – coal	-	-
Fuel – gas and biomass	<u>1,164,284</u>	<u>1,523,529</u>
Total Operations	<u>3,661,951</u>	<u>4,072,915</u>
Maintenance		
Supervision and engineering	161,900	226,268
Maintenance of structures	10,375	-
Maintenance of boiler plants	150,525	104,145
Maintenance of electrical plant	55,060	125,771
Maintenance – other	<u>1,078,966</u>	<u>670,451</u>
Total Maintenance	<u>1,456,826</u>	<u>1,126,635</u>
Other:		
Purchased power	63,400,734	64,682,849
Fuel	1,011,074	519,786
Transportation and other production	-	-
Total Other	<u>64,411,808</u>	<u>65,202,635</u>
Total Production	<u>69,530,585</u>	<u>70,402,185</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	922,308	778,942
Load dispatching	1,469,579	1,585,611
Station	313,019	283,103
Overhead line	783,135	643,929
Underground line	706,438	245,219
Street lighting and signal system	31,947	4,423
Meter services	143,467	126,365
Customer installation	851	8,773
Miscellaneous distribution	2,026,178	840,247
Transportation	356,659	357,918
Storeroom	-	1,647
Rents	-	-
Transmission of electricity	<u>136,342</u>	<u>120,482</u>
Total Operations	<u>6,889,923</u>	<u>4,996,659</u>

**CITY OF COLUMBIA, MISSOURI
WATER AND ELECTRIC UTILITY FUND**

ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures	118,544	86,834
Maintenance of station equipment	644,695	637,630
Maintenance of overhead lines	5,566,303	4,441,246
Maintenance of underground lines	930,427	778,025
Maintenance of line transformer	12,359	3,297
Maintenance of street lights and signal system	285,385	194,682
Maintenance of meters	382,275	396,863
Maintenance of miscellaneous distribution plant	786,000	756,169
Total Maintenance	<u>8,725,988</u>	<u>7,294,746</u>
Total Transmission and Distribution	<u>15,615,911</u>	<u>12,291,405</u>
Accounting and Collection:		
Meter reading	398,053	305,502
Customer records and collection	5,610,996	5,703,075
Uncollectible accounts	382,808	443,009
Total Accounting and Collection	<u>6,391,857</u>	<u>6,451,586</u>
Administrative and General:		
Salaries	2,343,869	2,269,725
Property insurance	961,938	1,085,021
Office supplies and expense	428,318	461,175
Communication services	-	-
Maintenance of communication equipment	-	-
Outside services employed	951,283	365,150
Miscellaneous general expense	1,829	1,037
Merchandise/jobbing and contract work	283	52,352
Demonstrating and selling	129,607	128,912
Injuries & Damages	-	343,235
Energy conservation	1,034,568	1,296,243
Total Administrative and General	<u>5,851,695</u>	<u>6,002,850</u>
TOTAL OPERATING EXPENSES	<u>97,390,048</u>	<u>95,148,026</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$31,559,541</u>	<u>\$33,342,010</u>

**CITY OF COLUMBIA, MISSOURI
WATER AND ELECTRIC UTILITY FUND**

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Residential sales	\$17,942,881	\$17,517,893
Commercial and industrial sales	7,634,510	7,748,837
Miscellaneous	624,847	634,116
TOTAL OPERATING REVENUES	<u>26,202,238</u>	<u>25,900,846</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	-	-
Operating labor and expense	262,758	242,557
Purchase of water for resale	18,605	18,211
Maintenance of wells	457,029	153,202
Miscellaneous	4,555	-
Total Source of Supply	<u>742,947</u>	<u>413,970</u>
Power and Pumping		
Supervision and engineering	-	-
Operating labor and expense	212,250	242,250
Maintenance of structures and improvements	65,382	17,111
Maintenance of pumping equipment	168,827	173,189
Power purchased	4,482	5,167
Miscellaneous	1,841,115	1,365,770
Total Power and Pumping	<u>2,292,056</u>	<u>1,803,487</u>
Purification:		
Supplies and expense	164,246	130,940
Labor	472,095	565,412
Chemicals	800,591	751,408
Maintenance of purification equipment	120,261	299,214
Total Purification	<u>1,557,193</u>	<u>1,746,974</u>
Total Production	<u>4,592,196</u>	<u>3,964,431</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	623,762	498,977
Maps and records	1,053,832	347,359
Transmission and distributions lines	105,076	278,968
Meter	15,473	49,828
Total Operations	<u>1,798,143</u>	<u>1,175,132</u>

**CITY OF COLUMBIA, MISSOURI
WATER AND ELECTRIC UTILITY FUND**

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures and improvements	-	-
Maintenance of transmission/distribution lines	2,152,779	2,176,962
Maintenance of distribution reservoirs	3,998	4,369
Maintenance of services	1,180,073	1,056,745
Maintenance of meters	50,852	123,876
Maintenance of hydrants	196,674	116,482
Maintenance of miscellaneous plants	-	-
Total Maintenance	<u>3,584,376</u>	<u>3,478,434</u>
Other:		
Stores	-	1,098
Transportation	301,648	349,160
Total Other	<u>301,648</u>	<u>350,258</u>
Total Transmission and Distribution	<u>5,684,167</u>	<u>5,003,824</u>
Accounting and Collection:		
Meter reading	247,078	228,612
Billing and accounting	2,061,993	2,252,349
Uncollectible accounts	132,736	130,389
Total Accounting and Collection	<u>2,441,807</u>	<u>2,611,350</u>
Administrative and General:		
General office salaries	969,601	966,591
Insurance	412,931	434,394
Special service	-	198,730
Office supplies and expense	162,700	-
Rent	-	-
Miscellaneous	3,845	-
Energy conservation	9,848	3,669
Merchandise/jobbing and contract work	-	-
Total Administrative and General	<u>1,558,925</u>	<u>1,603,384</u>
TOTAL OPERATING EXPENSES	<u>14,277,095</u>	<u>13,182,989</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$11,925,143</u>	<u>\$12,717,857</u>

**CITY OF COLUMBIA, MISSOURI
SANITARY SEWER UTILITY FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 24,067,766</u>	<u>\$ 23,613,201</u>
OPERATING EXPENSES:		
Administration:		
Personal services	1,647,264	1,180,470
Materials and supplies	24,645	40,996
Travel and training	2,219	8,296
Intragovernmental	1,388,244	1,516,352
Utilities, services, and miscellaneous	<u>253,152</u>	<u>271,039</u>
Total Administration	<u>3,315,524</u>	<u>3,017,153</u>
Treatment Plant:		
Personal services	2,340,532	2,324,871
Materials and supplies	667,527	771,638
Travel and training	1,230	6,685
Intragovernmental	231,915	224,489
Utilities, services and miscellaneous	<u>1,611,150</u>	<u>1,515,906</u>
Total Treatment Plant	<u>4,852,354</u>	<u>4,843,589</u>
Pump Stations:		
Personal services	167,471	162,260
Materials and supplies	22,925	9,279
Travel and training	70	-
Intragovernmental	6,816	2,953
Utilities, services, and miscellaneous	<u>210,417</u>	<u>145,519</u>
Total Pump Stations	<u>407,699</u>	<u>320,011</u>
Maintenance:		
Personal services	1,086,183	1,196,175
Materials and supplies	160,095	210,802
Travel and training	1,083	3,119
Intragovernmental	245,864	257,973
Utilities, services, and miscellaneous	<u>70,837</u>	<u>70,207</u>
Total Maintenance	<u>1,564,062</u>	<u>1,738,276</u>
TOTAL OPERATING EXPENSES	<u>10,139,639</u>	<u>9,919,029</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$13,928,127</u>	<u>\$13,694,172</u>

**CITY OF COLUMBIA, MISSOURI
REGIONAL AIRPORT FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 314,324	\$ 304,817
Rentals	233,652	278,542
Landing fees	148,687	193,814
Law enforcement fees	61,315	115,378
Passenger facility charges	321,317	529,070
Concessions	18,668	29,952
TOTAL OPERATING REVENUES	<u>1,097,963</u>	<u>1,451,573</u>
OPERATING EXPENSES:		
Administration:		
Personal services	264,353	238,407
Materials and supplies	3,237	8,302
Travel and training	9,917	9,447
Intragovernmental	218,921	386,691
Utilities, services, and miscellaneous	457,836	725,708
Total Administration	<u>954,264</u>	<u>1,368,555</u>
Airfield Areas:		
Personal services	223,791	276,024
Materials and supplies	130,713	127,530
Travel and training	866	991
Intragovernmental	29,989	34,742
Utilities, services, and miscellaneous	125,151	116,417
Total Airfield Areas	<u>510,510</u>	<u>555,704</u>
Terminal Areas:		
Personal services	45,382	47,443
Materials and supplies	28,293	27,375
Intragovernmental	8,541	17,467
Utilities, services, and miscellaneous	117,310	162,317
Total Terminal Areas	<u>199,526</u>	<u>254,602</u>
Public Safety:		
Personal services	83,649	553,575
Materials and supplies	46,026	27,758
Travel and training	1,035	11,752
Intragovernmental	31,132	27,783
Utilities, services, and miscellaneous	9,789	8,166
Total Public Safety	<u>171,631</u>	<u>629,034</u>
Snow Removal:		
Personal services	-	-
Materials and supplies	-	1,947
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	1,540
Total Snow Removal	<u>-</u>	<u>3,487</u>
Concessions:		
Personal services	1,020	1,809
Materials and supplies	8,256	12,947
Utilities, services and miscellaneous	-	(120)
Total Concession	<u>9,276</u>	<u>14,636</u>
TOTAL OPERATING EXPENSES	<u>1,845,207</u>	<u>2,826,018</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$747,244)</u>	<u>(\$1,374,445)</u>

**CITY OF COLUMBIA, MISSOURI
PUBLIC TRANSPORTATION FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	2020	2019
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 49,077	\$ 125,362
School passes	5,850	14,450
Specials	64,022	107,510
University of Missouri Shuttle reimbursement	998,340	1,247,925
Paratransit	78,487	156,493
FastCAT	-	-
	<u>1,195,776</u>	<u>1,651,740</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	1,836,570	2,078,660
Materials and supplies	447,399	705,849
Travel and training	773	2,214
Intragovernmental	953,332	1,063,129
Utilities, services, and miscellaneous	342,173	538,161
Total General Operations	<u>3,580,247</u>	<u>4,388,013</u>
University of Missouri Shuttle Service:		
Personal services	479,285	645,326
Materials and supplies	296,097	272,047
Travel and training	-	-
Intragovernmental	234,147	257,080
Utilities, services, and miscellaneous	162,588	128,646
Total University of Missouri Shuttle Service	<u>1,172,117</u>	<u>1,303,099</u>
Paratransit:		
Personal services	1,160,212	850,496
Materials and supplies	102,369	236,687
Travel and training	-	-
Intragovernmental	81,455	69,580
Utilities, services, and miscellaneous	68,499	108,140
Total Paratransit	<u>1,412,535</u>	<u>1,264,903</u>
TOTAL OPERATING EXPENSES	<u>6,164,899</u>	<u>6,956,015</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$4,969,123)</u>	<u>(\$5,304,275)</u>

**CITY OF COLUMBIA, MISSOURI
SOLID WASTE UTILITY FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 17,267,218	\$ 17,637,651
Landfill fees	4,137,033	4,378,484
Bag sales	75,400	109,766
Mosquito control	2,546	11,373
Miscellaneous	1,410,289	1,507,307
TOTAL OPERATING REVENUES	<u>22,892,486</u>	<u>23,644,581</u>
OPERATING EXPENSES:		
Administration:		
Personal services	1,011,919	815,167
Materials and supplies	31,605	29,973
Travel and training	218	6,847
Intragovernmental	1,227,948	1,452,860
Utilities, services, and miscellaneous	209,600	175,866
Total Administration	<u>2,481,290</u>	<u>2,480,713</u>
Commercial:		
Personal services	1,292,871	1,448,972
Materials and supplies	831,338	1,147,216
Travel and training	104	-
Intragovernmental	306,220	245,853
Utilities, services, and miscellaneous	472,226	492,137
Total Commercial	<u>2,902,759</u>	<u>3,334,178</u>
Residential:		
Personal services	1,537,872	907,984
Materials and supplies	907,931	1,037,717
Travel and training	104	-
Intragovernmental	426,057	361,894
Utilities, services, and miscellaneous	993,237	795,683
Total Residential	<u>3,865,201</u>	<u>3,103,278</u>
Landfill:		
Personal services	1,014,275	1,009,526
Materials and supplies	687,683	751,757
Travel and training	79	1,731
Intragovernmental	131,961	110,774
Utilities, services, and miscellaneous	842,673	1,001,242
Total Landfill	<u>2,676,671</u>	<u>2,875,030</u>
Recycling:		
Personal services	1,966,950	2,121,496
Materials and supplies	819,737	1,091,280
Travel and training	447	1,398
Intragovernmental	269,422	284,566
Utilities, services, and miscellaneous	280,001	289,331
Total Recycling	<u>3,336,557</u>	<u>3,788,071</u>
TOTAL OPERATING EXPENSES	<u>15,262,478</u>	<u>15,581,270</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$7,630,008</u>	<u>\$8,063,311</u>

**CITY OF COLUMBIA, MISSOURI
PARKING FACILITIES FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,236,717	\$ 1,929,133
Garages	1,944,748	2,079,069
Reserved lots	383,186	395,377
Other	<u>169,865</u>	<u>163,127</u>
 TOTAL OPERATING REVENUES	 <u>3,734,516</u>	 <u>4,566,706</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	611,559	566,636
Materials and supplies	162,684	79,672
Travel and training	2,392	9,765
Intragovernmental	292,137	330,629
Utilities, services, and miscellaneous	<u>294,207</u>	<u>502,061</u>
 TOTAL OPERATING EXPENSES	 <u>1,362,979</u>	 <u>1,488,763</u>
 OPERATING INCOME BEFORE DEPRECIATION	 <u><u>\$2,371,537</u></u>	 <u><u>\$3,077,943</u></u>

**CITY OF COLUMBIA, MISSOURI
RECREATION SERVICES FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Fees and admissions	\$ 2,049,414	\$ 3,081,886
Facility user charges	89,217	111,420
Youth capital improvement fees	23,726	32,547
Golf course improvement fees	65,303	57,015
Miscellaneous	<u>1,006,164</u>	<u>1,179,290</u>
TOTAL OPERATING REVENUES	<u>3,233,824</u>	<u>4,462,158</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,567,702	1,663,762
Materials and supplies	367,718	458,510
Travel and training	4,547	4,186
Intragovernmental	267,122	370,839
Utilities, services, and miscellaneous	<u>245,081</u>	<u>311,545</u>
Total Recreation Services	<u>2,452,170</u>	<u>2,808,842</u>
Maintenance:		
Personal services	772,338	733,536
Materials and supplies	434,444	359,584
Travel and training	980	-
Intragovernmental	72,797	88,236
Utilities, services, and miscellaneous	<u>446,197</u>	<u>498,107</u>
Total Maintenance	<u>1,726,756</u>	<u>1,679,463</u>
Activity and Recreation Center:		
Personal services	1,023,417	1,116,887
Materials and supplies	187,585	233,323
Travel and training	1,090	2,671
Intragovernmental	148,389	235,627
Utilities, services, and miscellaneous	<u>249,187</u>	<u>300,906</u>
Total Activity and Recreation Center	<u>1,609,668</u>	<u>1,889,414</u>
TOTAL OPERATING EXPENSES	<u>5,788,594</u>	<u>6,377,719</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$2,554,770)</u>	<u>(\$1,915,561)</u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Switching fees	\$ 217,540	\$ 297,728
Miscellaneous	98,762	28,902
TOTAL OPERATING REVENUES	<u>316,302</u>	<u>326,630</u>
OPERATING EXPENSES:		
Administration:		
Personal services	178,592	205,421
Materials and supplies	28,674	29,645
Travel and training	38	38
Intragovernmental	42,456	72,051
Utilities, services, and miscellaneous	113,761	114,571
Total Administration	<u>363,521</u>	<u>421,726</u>
Transportation:		
Personal services	-	-
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Total Transportation	<u>-</u>	<u>-</u>
Maintenance of Way:		
Personal services	-	-
Materials and supplies	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Total Maintenance of Way	<u>-</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>363,521</u>	<u>421,726</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>(\$47,219)</u>	<u>(\$95,096)</u>

**CITY OF COLUMBIA, MISSOURI
STORM WATER UTILITY FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 3,613,993</u>	<u>\$ 3,001,643</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	273,576	250,436
Materials and supplies	1,254	17,385
Travel and training	65	823
Intragovernmental	135,837	221,841
Utilities, services, and miscellaneous	<u>74,573</u>	<u>56,675</u>
Total General Operations	<u>485,305</u>	<u>547,160</u>
Field Operations:		
Personal services	296,613	303,640
Materials and supplies	93,882	93,014
Travel and training	145	435
Intragovernmental	53,147	64,464
Utilities, services, and miscellaneous	<u>165,358</u>	<u>49,895</u>
Total Field Operations	<u>609,145</u>	<u>511,448</u>
TOTAL OPERATING EXPENSES	<u>1,094,450</u>	<u>1,058,608</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$2,519,543</u>	<u>\$1,943,035</u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 81,251	\$ 158,690
TOTAL OPERATING REVENUES	<u>81,251</u>	<u>158,690</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	134,304	130,484
Materials and supplies	418	586
Travel and training	-	-
Intragovernmental	3,599	-
Utilities, services, and miscellaneous	<u>75,400</u>	<u>80,672</u>
TOTAL OPERATING EXPENSES	<u>213,721</u>	<u>211,742</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ (132,470)</u>	<u>\$ (53,052)</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
SEPTEMBER 30, 2020

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
SEWER:						
Sewer Main Rehab (SW100)	\$ 5,105,200	5,101,977		5,101,977		3,223
Sm Trunks 80 Acre Point (SW111)	700,000	-		-		700,000
Private Common Collector (SW112)	903,544	1,865		1,865		901,679
Annual Sewer Improvements (SW183)	1,922,133	19,825		19,825		1,902,308
PCCE #3 Stewart/Ridge/Med (SW198)	1,304,030	234,841	254,467	489,308	10,359	804,363
Upper Hinkson Ext Ph I (SW213)	10,015,174	10,010,077		10,010,077		5,097
N Grindstone Ext Ph III (SW214)	1,300,000	124,907		124,907		1,175,093
PCCE #8 Thilly Lathrop (SW221)	2,270,970	1,795,234	301,900	2,097,134		173,836
SD 170 S Bethel Church Rd (SW232)	268,380	248,640		248,640		19,740
PCCE #16 Bingham/W Ridgel (SW240)	1,545,000	618,960	236,096	855,056	28	689,916
PCCE #18 Spring Valley Rd (SW241)	149,000	14,052		14,052		134,948
Upper Merideth Br Stabil (SW245)	573,000	517,774		517,774		55,226
Woodrail Sewer Replacemnt (SW247)	281,049	19,933		19,933		261,116
PCCE #27 Grace Ellen (SW254)	128,000	22,590	12,568	35,158	148	92,694
Henderson Branch SW Ext (SW255)	4,007,597	261,026		261,026		3,746,571
SD #171 Crites Lane (SW263)	10,950	-		-		10,950
PCCE #22 Shannon Place (SW502)	109,000	9,629	54,557	64,186		44,814
PCCE #25 Glenwood/Redbud (SW504)	377,200	38,907	5,496	44,403	539	332,258
Court & Hickory Street (SW505)	507,207	6,769	1,840	8,609		498,598
SD #172-Northland Drive (SW506)	250,000	-		-		250,000
PCCE #21-Stanford (SW507)	110,000	-	16,401	16,401	14	93,585
WWTP Digester Complex Impr (SW508)	7,156,516	696,271	4,706,081	5,402,352	1,677,456	76,708
N Garth Sewer Replacemnt (SW511)	150,000	15		15		149,985
Tupelo-larch Sewer Replacemnt (SW513)	150,000	14,942	2,682	17,624		132,376
Columbia Country Club (SW515)	85,000	5,611	78,704	84,315		685
Hwy 63 Connector south of I-70 (SW516)	225,000	-	6,896	6,896	104	218,000
FY18 Sewer Main & Manhole Rehab (SW518)	2,407,195	671,801	1,139,341	1,811,142	594,253	1,800
5th to Wilkes Relief (SW525)	550,000	-	346,814	346,814	41,057	162,129
S Providence Sewer Replacement (SW526)	45,000	-	8,709	8,709	243	36,048
TOTAL SEWER	\$ 42,606,145	20,435,646	7,172,552	27,608,198	2,324,201	12,673,746
AIRPORT:						
Airport Gen Improvements (AP008)	\$ 258,580	\$ 12,902		\$ 12,902	\$	\$ 245,678
Realign RT H (AP090)	2,159,531	1,921,472		1,921,472		238,059
New Airport Terminal (AP111)	23,223,866	478,094	1,352,719	1,830,813	1,275,316	20,117,737
13-31 (5500X100) & TW B (AP115)	12,493,116	12,225,465	95,284	12,320,749		172,367
1500 ARFF Truck (AP117)	607,827	607,827		607,827		-
Taxiway C & Pavement Mgmt (AP122)	3,284,574	2,947,056	39,841	2,986,897		297,677
Route H (AP123)	3,715,283	386,226	1,933,279	2,319,505	52,877	1,342,901
RW 2-20 & TW A North Ext (AP125)	1,751,108	396,979	510,211	907,190	1,023,501	(179,583)
Runway 2-20 Isolated Pavement Remed (AP126)	6,809,478	4,677,776	636,443	5,314,219	66,465	1,428,794
Apron Expansion & TW Recon 350 (AP130)	2,867,031	62,104	827,275	889,379	2,455,251	(477,599)
Hangar 350 Apron & Extension (AP140)	2,867,031	-	728,437	728,437	715,217	1,423,377
Percent for Art Terminal (M0111)	150,550	-	7,528	7,528	143,022	-
Maintenance Percent for Art Terminal (N0111)	38,320	-	-	-	-	38,320
TOTAL AIRPORT:	\$ 60,226,295	23,715,901	6,131,017	29,846,918	5,731,649	24,647,728
PARKING:						
8th & Cherry-Energy Effic (PK058)	\$ 300,000	\$ 241,907		\$ 241,907	\$	\$ 58,093
Garages Gate Arm/Pymt System (PK059)	1,220,575	865,384	191,825	1,057,209	2,276	161,090
Parking Infra Upgrades/Maint (PK062)	343,085	267,069	29,344	296,413		46,672
MM-10th Cherry Parking Structure (PK064)	470,000	447,595	38	447,633	6,725	15,642
Camera System Replacement (PK065)	550,000	248,999		248,999		301,001
MM-Plaza Garage (PK066)	350,000	284,183	63,878	348,061	2,011	(72)
MM-8th/Cherry Parking Improvement (PK067)	100,000	-	11,735	11,735	8,365	79,900
5th/Walnut Repair (PK068)	360,000	73,081	241,099	314,180	25,994	19,826
Elevator Upgrade (PK069)	329,504	-	-	-	26,100	303,404
Short Stree Garage (PK070)	30,000	-	3,500	3,500		26,500
City Hall Alley-Parking Lot (PK072)	70,000	-	53,883	53,883	7,607	8,510
TOTAL PARKING:	\$ 4,123,164	\$ 2,428,218	\$ 595,302	\$ 3,023,520	\$ 79,078	\$ 1,020,566
RECREATION SERVICES:						
LOW Driving Range (RS085)	123,713	119,533		119,533		4,180
Antimi Sports Complex Imp (RS087)	479,554	478,418	873	479,291		263
Clary-Shy Community Park Imp (RS089)	3,003,270	2,679,273	236,535	2,915,808	39,202	48,260
Sports Field House (RS090)	5,592,919	4,943,788	600,103	5,543,891	45	48,983
Sports Field House % for Art (M0090)	42,764	34,209	8,555	42,764		-
Sports Field House % for Art Maint (N0090)	7,546	-	-	-		7,546
Philips Park Improvement (RS092)	815,000	3,108	34,855	37,963	21,243	755,794

Cosmo LED Lighting (RS094)	30,000	22,975	7,025	30,000	-	-
ARC Facility Improvements (RS095)	46,000	-	27,667	27,667	18,333	-
LA Nickell Driving Range (RS096)	50,000	-	47,305	47,305	2,695	-
Hickman Pool HVAC Replacement (RS097)	115,000	-	115,000	115,000	-	-
LOW: Golf Cart Building Improvements (RS101)	80,000	-	20	20	-	79,980
TOTAL RECREATION SERVICES:	\$ 10,385,766	\$ 8,281,304	\$ 1,077,938	\$ 9,359,242	\$ 60,490	\$ 966,034
PUBLIC TRANSPORTATION:						
Annual Transit Projects (PT050)	1,012,259	220,300	-	220,300	-	791,959
Annual Bus Shelters (PT058)	226,900	-	-	-	-	226,900
LONO Electric Bus (PT061)	2,006,300	109,065	131,618	240,683	201,631	1,563,986
Replace 6 PT Vans/1 40' Bus (PT062)	1,315,458	431,062	-	431,062	-	884,396
Bus Shelters (PT063)	100,000	38,250	18,430	56,680	19,525	23,795
TOTAL PUBLIC TRANSPORTATION:	\$ 4,660,917	\$ 798,677	\$ 150,048	\$ 948,725	\$ 221,156	\$ 3,491,036
SOLID WASTE:						
Methane Gas Extract Wells (RF031)	1,695,947	1,454,969	-	1,454,969	-	240,978
Leachate Handling & Stor (RF051)	716,672	683,209	-	683,209	-	33,463
MRF Phase I (RF055)	400,000	-	-	-	-	400,000
Landfill Cell 6 (RF059)	5,820,155	5,756,498	-	5,756,498	-	63,657
Landfill Fuel Station Pump Add (RF060)	120,000	26,901	-	26,901	-	93,099
Landfill Expansion Permitting (RF061)	1,973,736	240,023	1,339,750	1,579,773	173,776	220,187
Landfill Fuel Station Facility Ph2 (RF062)	450,000	-	-	-	-	450,000
Landfill Ops Center Bldg Imp (RF063)	200,000	-	-	-	-	200,000
Landfill Security Gate (RF066)	140,000	9,549	-	9,549	-	130,451
CID Special Project (RF067)	105,000	34,871	-	34,871	-	70,129
912 East Walnut (RF068)	690,000	677,852	4,130	681,982	-	8,018
TOTAL SOLID WASTE:	\$ 12,311,510	\$ 8,883,872	\$ 1,343,880	\$ 10,227,752	\$ 173,776	\$ 1,909,982
STORMWATER:						
Annual Projects (SS017)	\$ 163,535	\$ -	\$ -	\$ -	\$ -	163,535
Garth at Oak Tower (SS110)	685,000	39,789	389	40,178	-	644,822
Forum Nature Area (SS113)	50,000	41,031	3,333	44,364	-	5,636
Annual CAM Projects (SS114)	30,169	100	-	100	-	30,069
Annual Downtown Tree Plnt (SS115)	50,054	-	-	-	-	50,054
Annual Property Acquis (SS118)	100,000	-	-	-	-	100,000
Aldeah & Ash Stm Pipe Rhb (SS123)	35,000	-	3,020	3,020	-	31,980
Sinclair Culv at Mill Creek (SS131)	660,000	566,563	-	566,563	-	93,437
Annual Mitigation Bank Prog (SS133)	90,000	-	-	-	-	90,000
Hickman/6th and 7th (SS134)	165,000	-	11,901	11,901	-	153,099
Mill Creek 307 W Ahlambr (SS136)	200,000	19,559	19,883	39,442	885	159,673
Greenwood South (SS140)	135,000	6,510	33,038	39,548	-	95,452
Hirth Avenue (SS142)	75,000	39,169	-	39,169	-	35,831
Quail Drive (SS143)	600,000	16,257	14,797	31,054	-	568,946
FY19 Storm Water Rehab (SS146)	235,400	-	43	43	-	235,357
Leslie Lane Storm Water Improvement (SS147)	150,000	-	731	731	-	149,269
Rockhill Road (SS149)	284,000	-	86	86	-	283,914
Ross Drainage (SS150)	200,000	-	12,993	12,993	-	187,007
TOTAL STORMWATER:	\$ 3,908,158	\$ 728,978	\$ 100,214	\$ 829,192	\$ 885	\$ 3,078,081
VEHICLE MAINTENANCE:						
TOTAL VEHICLE MAINTENANCE:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAILROAD:						
Annual Tie Program (R0012)	\$ 1,459,949	\$ 1,409,949	\$ -	\$ 1,409,949	\$ -	50,000
Surfacing Program (R0013)	464,183	417,857	-	417,857	-	46,326
Rail Replacement Program (R0014)	481,850	431,533	2,905	434,438	-	47,412
Capital Maintenance (R0045)	800,086	710,900	1,927	712,827	-	87,259
MT Zion Church Road Crossing (R0073)	170,012	145,069	-	145,069	-	24,943
TOTAL RAILROAD:	\$ 3,376,080	\$ 3,115,308	4,831	3,120,139	-	255,941
WATER UTILITY:						
CIP Ent. Revenue Contingency (W0003)	\$ 505,769	\$ -	\$ -	\$ -	\$ -	505,769
New and Replacement of Mains Under Hwy (W0119)	650,000	-	-	-	-	650,000
Installation of New Mains to Create Loops (W0123)	2,040,755	1,842,257	17,256	1,859,513	-	181,242
Main Relocation for Streets and Highways (W0125)	3,898,116	2,726,203	112,441	2,838,644	-	1,059,472
Fire Hydrant and Valve Replacement (W0127)	2,515,000	2,331,268	174,293	2,505,561	1,570	7,869
New and Replace Service Lines (W0128)	10,998,915	10,339,197	350,671	10,689,868	(5,070)	314,117
Water Main Replacements (W0130)	3,487,721	2,257,057	-	2,257,057	-	1,230,664
Refurbish Deep Well for Emerge (W0140)	100,000	-	-	-	-	100,000

Differential Payments (W0143)	367,387	267,387	-	267,387	-	100,000
West Ash Pump Station Upgrade (W0145)	3,300,000	-	-	-	499,485	2,800,515
Back Up Generators (W0150)	800,000	-	-	-	-	800,000
Business Loop Phase 6 Main Replacement (W0200)	1,057,561	37,561	2,028	39,589	-	1,017,972
Replumb Influent at WTP (W0211)	1,501,763	-	-	-	-	1,501,763
Brown Station RT B Peabody (W0230)	340,000	-	3,917	3,917	-	336,083
Meter Replacement Project (W0231)	5,839,220	5,758,841	40,741	5,799,582	600	39,038
Lime Soft Discharge Pipe (W0234)	300,000	188,467	50,868	239,335	36,260	24,405
Thilly and Westmount 6" Main (W0235)	490,913	394,913	(448)	394,465	-	96,448
Water Treatment plant Upgrade Phase 1 (W0236)	3,000,000	-	39,646	39,646	2,926,434	33,920
Deep Well Abandonment (W0249)	110,550	10,550	-	10,550	-	100,000
Nifong Blvd Improvements (W0256)	250,000	7	3,169	3,176	-	246,824
Storeroom and Enc. Equipments (W0263)	1,000,000	-	452,952	452,952	-	547,048
Well and Pump Station Control (W0264)	563,352	237,016	54,023	291,039	115,576	156,737
Crown Point Loop Spring Valley (W0267)	420,000	83,101	246,384	329,485	-	90,515
Country Club Drive S/E Walnut Phase 2 (W0273)	560,000	13,918	-	13,918	-	546,082
Well Field Valve Upgrades (W0274)	283,700	-	-	-	-	283,700
WTP Scada Upgrades (W0278)	500,000	401,721	66,982	468,703	80	31,217
New Southeast Pump Station (W0280)	3,500,000	-	-	-	748,669	2,751,331
Annual Tower & Reservoir Maint (W0282)	300,000	-	-	-	-	300,000
Fiber to Water Facilities (W0283)	125,000	-	-	-	-	125,000
New Elevated Storage Project (W0286)	3,000,000	-	-	-	-	3,000,000
Riback RD & Blackberry WT Main (W0287)	120,000	-	-	-	-	120,000
S. Glenwood Ave & CT WT Main (W0288)	143,000	-	18,319	18,319	8,869	115,813
Woodbine Dr. WT Main Replacem (W0289)	124,000	-	3,573	3,573	-	120,427
Old63, Gordon & Charles ST M (W0290)	300,000	-	-	-	-	300,000
Ridgemont RD & Highridge WT Main (W0291)	542,000	-	26,180	26,180	12,675	503,145
Sinclair RD, Nifong Southampton Court (W0292)	440,000	-	-	-	-	440,000
Walnut, Melburn ST-William ST Lo (W0295)	150,000	-	3,499	3,499	-	146,501
Ridgemont RD-College PK-Highrge (W0296)	71,000	-	-	-	-	71,000
Leslie LN-Garth-Providence LOC (W0297)	252,000	-	22,050	22,050	10,675	219,274

TOTAL WATER UTILITY: \$ 53,947,722 \$ 26,889,464 \$ 1,688,546 \$ 28,578,010 \$ 4,355,823 \$ 21,013,889

ELECTRIC UTILITY:

CIP Ent. Rev Contingency (E0003)	\$ 461,360	\$ -	\$ -	\$ -	\$ -	461,360
New & Replace Transformaer & Capacitors (E0021)	21,065,081	20,493,162	442,435	20,935,597	108,598	20,886
Conversion of Overhead to Underground (E0027)	12,019,432	10,994,209	411,107	11,405,316	-	614,116
Street Light Addition & Replacements (E0052)	5,006,651	4,802,227	201,328	5,003,555	-	3,096
Secondary Electric System for New Serv. (E0053)	19,597,298	18,132,352	663,857	18,796,209	27,463	773,626
Fiber Optic System Additions (E0082)	3,399,166	3,074,871	106,723	3,181,594	-	217,572
161 & 69 kV Transmission System Repl. (E0101)	3,620,000	2,886,514	508,157	3,394,671	(46,297)	271,626
13.8 kV Underground System Repl. (E0107)	3,080,000	2,769,303	283,045	3,052,348	-	27,652
New 13.8 kV Substation Feeder Additions (E0115)	8,147,294	7,464,530	225,997	7,690,527	-	456,767
13.8 kV System - New Residential Services (E0116)	9,135,000	8,174,144	287,687	8,461,831	(8,410)	681,579
13.8 kV System - New Commercial Services (E0117)	12,306,442	11,368,452	673,293	12,041,745	(1,655)	266,352
13.8 kV Overhead System Replacement (E0118)	9,808,000	9,281,370	512,019	9,793,388	1,119	13,492
New Southside Substation (E0121)	7,044,497	3,661,051	-	3,661,051	-	3,383,446
69 kV Relay Replacement (E0145)	763,815	609,548	37,609	647,157	29,710	86,948
Mill Creek Sub Trans Connection (E0148)	7,910,165	2,676,791	-	2,676,791	-	5,233,374
Power Plant Substation Upgrade (E0151)	1,500,000	73,607	-	73,607	-	1,426,393
Replace 69 & 161 kV Circuit Breakers (E0153)	1,219,000	708,456	94,129	802,585	-	416,415
Replace Measurement & Data Acqn Sys. (E0159)	100,000	93,355	-	93,355	-	6,645
Replace Underground Keene & Lansing (E0168)	575,000	307,239	106,748	413,987	-	161,013
Building New Lab Power Plant (E0174)	276,606	276,606	-	276,606	-	-
Landfill Generator Unit 4 (E0175)	1,350,000	7,500	574	8,074	-	1,341,926
Strrm and Enclose Equipment (E0176)	400,000	210,410	-	210,410	-	189,590
College Underground Univ. to Bouchelle (E0179)	400,000	-	-	-	-	400,000
Downtown Street Lights (E0180)	402,000	106,392	-	106,392	-	295,608
Mercury Vapor Street Lights (E0182)	250,000	23,425	6,879	30,304	-	219,696
Boiler 8 Upgrades (E0183)	3,902,825	3,902,824	-	3,902,824	-	1
Future Substation Transformer (E0184)	700,000	-	-	-	-	700,000
Power Plant Control Center (E0190)	375,479	375,479	-	375,479	-	-
161 & 69 kV Transformer Replacement (E0192)	1,071,000	471,000	-	471,000	-	600,000
Substation Upgrade GSTN Perche (E0194)	1,270,026	134,162	-	134,162	-	1,135,864
Underground Distribution Trans Path (E0198)	100,000	4,432	-	4,432	-	95,568
Relocation of 13.8 kV System for Streets (E0199)	1,250,000	976,201	243,922	1,220,123	(10,421)	40,298
13.8 kV System Automation (E0200)	646,637	322,545	-	322,545	-	324,092
Reconfiguring Substation Feeder (E0201)	2,850,000	158,520	-	158,520	-	2,691,480
Moore's Lake Restoration (E0204)	6,300,000	5,172,506	173,123	5,345,629	214,373	739,998
Truman Solat Feeder (E0205)	1,450,000	106,472	110,029	216,501	(39,411)	1,272,910
MPP Decommissioning (E0208)	300,000	-	256,063	256,063	(364)	44,300
Harmony Transformer & Switchgear (E0209)	1,079,000	268,734	802,120	1,070,854	-	8,146
Sewer Conn to Municipal Power Plant (E0211)	50,000	-	-	-	-	50,000
Nifong & Bethel Relocation (E0212)	230,000	956	-	956	-	229,044
Millcreek & Vawater Sch. Relocation (E0213)	120,000	-	-	-	-	120,000

TOTAL ELECTRIC UTILITY: \$ 151,531,774 \$ 120,089,345 \$ 6,146,846 \$ 126,236,191 \$ 274,705 \$ 25,020,877
TOTAL CAPITAL PROJECTS \$ 218,062,622 \$ 156,044,827 \$ 8,575,277 \$ 164,620,105 \$ 4,832,204 \$ 48,610,313

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INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Custodial and Maintenance Services Fund - to account for the provision of custodial services and building maintenance used by other City departments.

Utility Customer Services Fund - to account for utility accounts receivable billing and customer services provided by the Finance Department to the Water and Electric, Sanitary Sewer, Solid Waste and Storm Water utilities.

Information Technology Fund - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve the operating efficiencies of the departments within the City.

Community Relations Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

Fleet Operations Fund - to account for operating a maintenance facility for automotive equipment, and for fuel used by some City departments.

Self Insurance Reserve Fund - to account for the reserves established and held in trust for the City's self insurance program, and to account for the payment of property and casualty losses, and uninsured workers' compensation claims.

Employee Benefit Fund - to account for the City of Columbia's self-insurance program for health, disability and life insurance for covered City employees. Other employee benefits accounted for in this fund include retirement sick leave, medical services, service awards, cafeteria plan and employee health/wellness.



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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2020	2019	2020	2019	2020	2019	2020	2019
CURRENT ASSETS:								
Cash and cash equivalents	\$ 1,111,275	\$ 1,365,614	\$ 1,711,086	\$ 2,043,958	\$ 3,858,272	\$ 4,366,720	\$ 1,569,016	\$ 1,617,559
Accounts receivable	-	-	42,706	41,902	5,592	5,592	112,369	121,320
Grants receivable	-	-	-	-	46,049	26,944	599	-
Accrued interest	1,193	2,566	1,696	3,704	3,984	8,288	1,618	3,052
Due from other funds	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	3,422	3,577
Prepaid expenses	-	7,106	-	8,501	111,013	87,891	7,959	334
Other assets	-	-	-	-	-	-	-	-
Total Current Assets	1,112,468	1,375,286	1,755,488	2,098,065	4,024,910	4,495,435	1,694,983	1,745,842
RESTRICTED ASSETS:								
Net pension asset	-	206,854	-	243,563	-	778,145	-	462,700
Net OPEB asset	2,411	-	2,815	-	9,233	-	5,101	-
Total Restricted Assets	2,411	206,854	2,815	243,563	9,233	778,145	5,101	462,700
OTHER ASSETS:								
Investments	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-
FIXED ASSETS:								
Property, plant, and equipment	447,529	421,105	-	-	7,202,002	6,964,686	1,087,173	1,087,173
Accumulated depreciation	(223,483)	(209,054)	-	-	(6,199,338)	(5,692,504)	(969,658)	(937,184)
Net Plant in Service	224,046	212,051	-	-	1,002,664	1,272,182	117,515	149,989
Construction in progress	-	-	-	-	-	-	-	-
Net Fixed Assets	224,046	212,051	-	-	1,002,664	1,272,182	117,515	149,989
TOTAL ASSETS	\$ 1,338,925	\$ 1,794,191	\$ 1,758,303	\$ 2,341,628	\$ 5,036,807	\$ 6,545,762	\$ 1,817,599	\$ 2,358,531
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pension	198,856	79,928	232,133	94,113	761,476	300,673	420,656	178,786
Outflows related to OPEB	14,866	17,543	17,354	20,656	56,926	65,993	31,447	39,241
Total deferred outflows of resources	213,722	97,471	249,487	114,769	818,402	366,666	452,103	218,027
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,552,647	1,891,662	2,007,790	2,456,397	5,855,209	6,912,428	2,269,702	2,576,558
LIABILITIES AND FUND EQUITY								
CURRENT LIABILITIES:								
Accounts payable	\$ 39,310	\$ 7,343	\$ 88,636	\$ 67,807	\$ 111,600	\$ 134,173	\$ 16,802	\$ 13,778
Interest payable	-	-	-	-	-	-	-	-
Accrued payroll and payroll taxes	68,167	79,373	45,231	55,592	504,879	446,333	110,504	148,757
Due to other funds	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	-	-	-	-
current maturities	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Total Current Liabilities	107,477	86,716	133,867	123,399	616,479	580,506	127,306	162,535
LONG-TERM LIABILITIES:								
Obligations under capital leases	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-
Incurred but not reported claims	-	-	-	-	-	-	-	-
Net pension liability	64,347	-	75,115	-	246,403	-	136,118	-
Net OPEB liability	-	1,434	-	1,688	-	5,393	-	3,207
Total Long-Term Liabilities	64,347	1,434	75,115	1,688	246,403	5,393	136,118	3,207
TOTAL LIABILITIES	171,824	88,150	208,982	125,087	862,882	585,899	263,424	165,742
DEFERRED INFLOWS OF RESOURCES								
Inflows related to pension	19,422	130,232	22,671	153,342	74,369	489,902	41,083	291,305
Inflows related to OPEB	4,365	-	5,095	-	16,714	-	9,233	-
Total deferred inflows of resources	23,787	130,232	27,766	153,342	91,083	489,902	50,316	291,305
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	195,611	218,382	236,748	278,429	953,965	1,075,801	313,740	457,047
FUND EQUITY:								
Contributed capital	-	-	-	-	-	-	-	-
Retained earnings (deficit)	1,357,036	1,673,280	1,771,042	2,177,968	4,901,244	5,836,627	1,955,962	2,119,511
TOTAL FUND EQUITY	1,357,036	1,673,280	1,771,042	2,177,968	4,901,244	5,836,627	1,955,962	2,119,511
LIABILITIES AND FUND EQUITY	\$ 1,552,647	\$ 1,891,662	\$ 2,007,790	\$ 2,456,397	\$ 5,855,209	\$ 6,912,428	\$ 2,269,702	\$ 2,576,558

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2020	2019	2020	2019	2020	2019	2020	2019
\$ 1,288,114	\$ 1,471,462	\$ 17,130,451	\$ 16,311,463	\$ 10,464,159	\$ 7,767,210	\$ 37,132,373	\$ 34,943,986
7,424	7,017	8,101	8,251	224,437	409,419	400,629	593,501
131	-	-	-	-	-	46,779	26,944
906	1,911	16,177	29,327	8,746	11,031	34,320	59,879
-	-	-	-	-	-	-	-
1,177,890	1,124,303	-	-	-	-	1,181,312	1,127,880
-	-	-	-	-	-	118,972	103,832
-	-	-	-	-	-	-	-
<u>2,474,465</u>	<u>2,604,693</u>	<u>17,154,729</u>	<u>16,349,041</u>	<u>10,697,342</u>	<u>8,187,660</u>	<u>38,914,385</u>	<u>36,856,022</u>
-	575,478	-	46,061	-	116,408	-	2,429,209
6,383	-	521	-	1,357	-	27,821	-
<u>6,383</u>	<u>575,478</u>	<u>521</u>	<u>46,061</u>	<u>1,357</u>	<u>116,408</u>	<u>27,821</u>	<u>2,429,209</u>
-	-	1,299,909	1,298,804	-	-	1,299,909	1,298,804
-	-	1,299,909	1,298,804	-	-	1,299,909	1,298,804
2,773,252	2,725,856	-	-	-	-	11,509,956	11,198,820
(1,015,163)	(927,697)	-	-	-	-	(8,407,642)	(7,766,439)
1,758,089	1,798,159	-	-	-	-	3,102,314	3,432,381
-	-	-	-	-	-	-	-
<u>1,758,089</u>	<u>1,798,159</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,102,314</u>	<u>3,432,381</u>
<u>\$ 4,238,937</u>	<u>\$ 4,978,330</u>	<u>\$ 18,455,159</u>	<u>\$ 17,693,906</u>	<u>\$ 10,698,699</u>	<u>\$ 8,304,068</u>	<u>\$ 43,344,429</u>	<u>\$ 44,016,416</u>
526,392	222,363	42,938	17,798	111,907	44,980	2,294,358	938,641
39,351	48,805	3,210	3,906	8,366	9,872	171,520	206,016
565,743	271,168	46,148	21,704	120,273	54,852	2,465,878	1,144,657
<u>4,804,680</u>	<u>5,249,498</u>	<u>18,501,307</u>	<u>17,715,610</u>	<u>10,818,972</u>	<u>8,358,920</u>	<u>45,810,307</u>	<u>45,161,073</u>
\$ 459,692	\$ 430,486	\$ 2,540	\$ 49,729	\$ 72,468	\$ 28,023	\$ 791,048	\$ 731,339
-	-	-	-	-	-	-	-
194,418	186,270	48,275	39,396	107,288	86,325	1,078,762	1,042,046
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	32,418	33,767	32,418	33,767
<u>654,110</u>	<u>616,756</u>	<u>50,815</u>	<u>89,125</u>	<u>212,174</u>	<u>148,115</u>	<u>1,902,228</u>	<u>1,807,152</u>
-	-	-	-	-	-	-	-
-	-	5,673,928	5,578,573	-	-	5,673,928	5,578,573
-	-	-	-	875,700	863,900	875,700	863,900
170,334	-	13,894	-	36,212	-	742,423	-
-	3,988	-	319	-	807	-	16,836
<u>170,334</u>	<u>3,988</u>	<u>5,687,822</u>	<u>5,578,892</u>	<u>911,912</u>	<u>864,707</u>	<u>7,292,051</u>	<u>6,459,309</u>
824,444	620,744	5,738,637	5,668,017	1,124,086	1,012,822	9,194,279	8,266,461
51,410	362,308	4,193	28,999	10,930	73,288	224,078	1,529,376
11,554	-	942	-	2,456	-	50,359	-
62,964	362,308	5,135	28,999	13,386	73,288	274,437	1,529,376
<u>887,408</u>	<u>983,052</u>	<u>5,743,772</u>	<u>5,697,016</u>	<u>1,137,472</u>	<u>1,086,110</u>	<u>9,468,716</u>	<u>9,795,837</u>
-	-	-	-	-	-	-	-
3,917,272	4,266,446	12,757,535	12,018,594	9,681,500	7,272,810	36,341,591	35,365,236
<u>3,917,272</u>	<u>4,266,446</u>	<u>12,757,535</u>	<u>12,018,594</u>	<u>9,681,500</u>	<u>7,272,810</u>	<u>36,341,591</u>	<u>35,365,236</u>
<u>\$ 4,804,680</u>	<u>\$ 5,249,498</u>	<u>\$ 18,501,307</u>	<u>\$ 17,715,610</u>	<u>\$ 10,818,972</u>	<u>\$ 8,358,920</u>	<u>\$ 45,810,307</u>	<u>\$ 45,161,073</u>

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**CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2020	2019	2020	2019	2020	2019	2020	2019
OPERATING REVENUES:								
Charges for services and other benefits	\$ 1,495,895	\$ 1,580,851	\$ 2,214,509	\$ 2,656,772	\$ 6,917,678	\$ 8,281,426	\$ 2,303,440	\$ 2,639,889
OPERATING EXPENSES:								
Personal services	981,385	817,048	998,483	964,809	5,016,133	4,389,881	1,927,093	1,903,349
Materials and supplies	162,733	168,431	116,885	111,032	525,069	839,751	191,677	292,734
Travel and training	4,888	5,374	15,324	25,673	124,717	178,798	451	8,245
Intragovernmental	54,308	45,139	447,963	647,160	29,985	33,688	16,685	17,979
Utilities, services, and miscellaneous	557,585	477,913	998,683	726,170	1,863,881	1,626,651	150,322	162,523
TOTAL OPERATING EXPENSES	1,760,899	1,513,905	2,577,338	2,474,844	7,559,785	7,068,769	2,286,228	2,384,830
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(265,004)	66,946	(362,829)	181,928	(642,107)	1,212,657	17,212	255,059
Depreciation	(14,428)	(11,433)	-	-	(469,061)	(415,640)	(32,473)	(47,668)
OPERATING INCOME (LOSS)	(279,432)	55,513	(362,829)	181,928	(1,111,168)	797,017	(15,261)	207,391
NONOPERATING REVENUES (EXPENSES):								
Revenue from other governmental units	-	-	1,304	-	112,007	60,788	1,678	-
Investment revenue	27,242	57,539	40,766	82,513	87,521	155,889	34,296	67,894
Miscellaneous revenue	1,046	16,019	154,240	3,260	8,952	10,829	3,631	3,453
Interest expense	-	-	-	-	-	-	-	-
Loss on disposal of fixed assets	-	-	-	-	-	-	-	(10,860)
Miscellaneous expense	-	-	-	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	28,288	73,558	196,310	85,773	208,480	227,506	39,605	60,487
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(251,144)	129,071	(166,519)	267,701	(902,688)	1,024,523	24,344	267,878
OPERATING TRANSFERS								
operating transfers from other funds	-	-	-	-	129,500	-	50,000	50,000
operating transfers to other funds	(65,100)	(65,100)	(240,407)	(110,717)	(162,195)	(162,195)	(237,893)	(237,894)
TOTAL OPERATING TRANSFERS	(65,100)	(65,100)	(240,407)	(110,717)	(32,695)	(162,195)	(187,893)	(187,894)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(316,244)	63,971	(406,926)	156,984	(935,383)	862,328	(163,549)	79,984
Contributed capital	-	-	-	-	-	-	-	-
NET INCOME (LOSS)	(316,244)	63,971	(406,926)	156,984	(935,383)	862,328	(163,549)	79,984
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	1,673,280	1,609,309	2,177,968	2,020,984	5,836,627	4,974,299	2,119,511	2,039,527
Equity transfers from other funds	-	-	-	-	-	-	-	-
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$ 1,357,036	\$ 1,673,280	\$ 1,771,042	\$ 2,177,968	\$ 4,901,244	\$ 5,836,627	\$ 1,955,962	\$ 2,119,511

**CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2020	2019	2020	2019	2020	2019	2020	2019
\$ 6,181,407	\$ 7,283,924	\$ 6,095,960	\$ 6,220,367	\$ 19,234,761	\$ 19,290,529	\$ 44,443,650	\$ 47,953,758
2,440,162	2,347,638	294,894	271,209	684,218	595,839	12,342,368	11,289,773
3,838,231	4,610,912	2,369	1,314	68,016	61,491	4,904,980	6,085,665
1,163	10,356	(408)	4,984	31,999	41,467	178,134	274,897
201,338	166,640	5,783	6,355	3,285	3,355	759,347	920,316
72,117	76,313	5,824,021	5,136,100	16,243,765	16,109,529	25,710,374	24,315,199
6,553,011	7,211,859	6,126,659	5,419,962	17,031,283	16,811,681	43,895,203	42,885,850
(371,604)	72,065	(30,699)	800,405	2,203,478	2,478,848	548,447	5,067,908
(52,311)	(59,988)	-	-	-	-	(568,273)	(534,729)
(423,915)	12,077	(30,699)	800,405	2,203,478	2,478,848	(19,826)	4,533,179
1,884	-	-	-	-	-	116,873	60,788
17,951	38,760	352,838	696,009	164,754	256,462	725,368	1,355,066
59,789	115,369	461,682	67,314	73,119	46,183	762,459	262,427
-	-	-	-	-	-	-	-
-	(26,547)	-	-	-	-	-	(37,407)
-	-	-	-	-	-	-	-
79,624	127,582	814,520	763,323	237,873	302,645	1,604,700	1,640,874
(344,291)	139,659	783,821	1,563,728	2,441,351	2,781,493	1,584,874	6,174,053
-	-	-	-	-	245,000	179,500	295,000
(4,883)	(4,883)	(44,880)	(44,880)	(32,661)	(32,661)	(788,019)	(658,330)
(4,883)	(4,883)	(44,880)	(44,880)	(32,661)	212,339	(608,519)	(363,330)
(349,174)	134,776	738,941	1,518,848	2,408,690	2,993,832	976,355	5,810,723
-	-	-	-	-	-	-	-
(349,174)	134,776	738,941	1,518,848	2,408,690	2,993,832	976,355	5,810,723
4,266,446	4,131,670	12,018,594	10,499,746	7,272,810	4,278,978	35,365,236	29,554,513
-	-	-	-	-	-	-	-
<u>\$ 3,917,272</u>	<u>\$ 4,266,446</u>	<u>\$ 12,757,535</u>	<u>\$ 12,018,594</u>	<u>\$ 9,681,500</u>	<u>\$ 7,272,810</u>	<u>36,341,591</u>	<u>35,365,236</u>

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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2020	2019	2020	2019	2020	2019	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	\$ (279,432)	\$ 55,513	\$ (362,829)	\$ 181,928	\$ (1,111,168)	\$ 797,017	\$ (15,261)	\$ 207,391
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:								
Depreciation	14,428	11,433	-	-	469,061	415,640	32,473	47,668
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	-	-	(804)	(13,238)	-	-	8,951	1,053
Decrease (increase) in due from other funds	-	-	-	-	-	-	-	-
Decrease (increase) in inventory	-	-	-	-	-	-	155	2,238
Decrease (increase) in prepaid expenses	7,106	(7,106)	8,501	2,346	(23,122)	40,804	(7,625)	54
Decrease (increase) in other assets	-	-	-	-	-	-	-	-
Increase (decrease) in accounts payable	31,967	(38,625)	20,829	4,813	(22,573)	(16,741)	3,024	(15,518)
Increase (decrease) in accrued payroll	(11,206)	14,446	(10,361)	(4,702)	58,546	34,648	(38,253)	28,443
Increase (decrease) in due to other funds	-	-	-	-	-	-	-	-
Increase (decrease) in other liabilities	-	-	-	-	-	-	-	-
Increase (decrease) in claims payable	-	-	-	-	-	-	-	-
Increase/(decrease) in net pension obligation	41,463	(27,525)	49,987	6,591	148,212	(95,499)	106,726	(68,695)
Increase/(decrease) in net OPEB obligation	3,197	2,039	3,894	7,886	11,155	8,800	8,719	3,557
Unrealized gain (loss) on cash equivalents	481	18,130	634	26,144	2,031	56,484	685	21,690
Other nonoperating revenue	1,046	16,019	154,240	3,260	8,952	10,829	3,631	3,453
Net cash provided by (used for) operating activities	<u>(190,950)</u>	<u>44,324</u>	<u>(135,909)</u>	<u>215,028</u>	<u>(458,906)</u>	<u>1,251,982</u>	<u>103,225</u>	<u>231,334</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	-	-	-	-	129,500	-	50,000	50,000
Operating transfers out	(65,100)	(65,100)	(240,407)	(110,717)	(162,195)	(162,195)	(237,893)	(237,894)
Operating grant	-	-	1,304	-	92,902	61,507	1,079	-
Equity transfer	-	-	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	<u>(65,100)</u>	<u>(65,100)</u>	<u>(239,103)</u>	<u>(110,717)</u>	<u>60,207</u>	<u>(100,688)</u>	<u>(186,814)</u>	<u>(187,894)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Proceeds from capital lease	-	-	-	-	-	-	-	-
Debt service – interest	-	-	-	-	-	-	-	-
Debt service – principal	-	-	-	-	-	-	-	-
Acquisition and construction of capital assets	(26,423)	(13,002)	-	-	(199,543)	(815,075)	1	(1)
Contributed capital	-	-	-	-	-	-	-	-
Proceeds from advances from other funds	-	-	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing act.	<u>(26,423)</u>	<u>(13,002)</u>	<u>-</u>	<u>-</u>	<u>(199,543)</u>	<u>(815,075)</u>	<u>1</u>	<u>(1)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:								
Interest received	28,134	39,886	42,140	56,731	89,794	99,723	35,045	46,583
Purchase of investments	-	-	-	-	-	-	-	-
Sale of investments	-	-	-	-	-	-	-	-
Net cash provided by (used for) investing activities	<u>28,134</u>	<u>39,886</u>	<u>42,140</u>	<u>56,731</u>	<u>89,794</u>	<u>99,723</u>	<u>35,045</u>	<u>46,583</u>
Net increase (decrease) in cash and cash equivalents	(254,339)	6,108	(332,872)	161,042	(508,448)	435,942	(48,543)	90,022
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>1,365,614</u>	<u>1,359,506</u>	<u>2,043,958</u>	<u>1,882,916</u>	<u>4,366,720</u>	<u>3,930,778</u>	<u>1,617,559</u>	<u>1,527,537</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 1,111,275</u>	<u>\$ 1,365,614</u>	<u>\$ 1,711,086</u>	<u>\$ 2,043,958</u>	<u>\$ 3,858,272</u>	<u>\$ 4,366,720</u>	<u>\$ 1,569,016</u>	<u>\$ 1,617,559</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	<u>\$ 1,111,275</u>	<u>\$ 1,365,614</u>	<u>\$ 1,711,086</u>	<u>\$ 2,043,958</u>	<u>\$ 3,858,272</u>	<u>\$ 4,366,720</u>	<u>\$ 1,569,016</u>	<u>\$ 1,617,559</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 1,111,275</u>	<u>\$ 1,365,614</u>	<u>\$ 1,711,086</u>	<u>\$ 2,043,958</u>	<u>\$ 3,858,272</u>	<u>\$ 4,366,720</u>	<u>\$ 1,569,016</u>	<u>\$ 1,617,559</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2020	2019	2020	2019	2020	2019	2020	2019
\$ (423,915)	\$ 12,077	\$ (30,699)	\$ 800,405	\$ 2,203,478	\$2,478,848	\$ (19,826)	\$4,533,179
52,311	59,988	-	-	-	-	568,273	534,729
(407)	9,583	150	(5,614)	184,982	24,467	192,872	16,251
-	-	-	-	-	-	-	-
(53,587)	(151,286)	-	-	-	-	(53,432)	(149,048)
-	-	-	-	-	-	(15,140)	36,098
-	-	-	-	-	-	-	0
29,206	86,134	(47,189)	37,201	44,445	(35,594)	59,709	21,670
8,148	(13,507)	8,879	8,189	20,963	16,096	36,716	83,613
-	-	-	-	-	0	-	0
-	-	-	-	(1,349)	5,772	(1,349)	5,772
-	-	95,355	(557,494)	11,800	66,800	107,155	(490,694)
130,885	(50,602)	10,009	(4,050)	23,335	(9,428)	510,617	(249,208)
10,637	9,324	798	747	1,798	1,080	40,198	33,433
(235)	12,583	5,923	207,761	3,261	81,691	12,780	424,483
59,789	115,369	461,682	67,314	73,119	46,183	762,459	262,427
(187,168)	89,663	504,908	554,459	2,565,832	2,675,915	2,201,032	5,062,705
-	-	-	-	-	245,000	179,500	295,000
(4,883)	(4,883)	(44,880)	(44,880)	(32,661)	(32,661)	(788,019)	(658,330)
1,753	-	-	-	-	-	97,038	61,507
-	-	-	-	-	-	-	-
(3,130)	(4,883)	(44,880)	(44,880)	(32,661)	212,339	(511,481)	(301,823)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(12,241)	(12,058)	-	-	-	-	(238,206)	(840,136)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(12,241)	(12,058)	-	-	0	0	(238,206)	(840,136)
19,191	26,421	360,065	490,583	163,778	170,624	738,147	930,551
-	-	(1,299,909)	(1,298,804)	-	-	(1,299,909)	(1,298,804)
-	-	1,298,804	1,282,534	-	-	1,298,804	1,282,534
19,191	26,421	358,960	474,313	163,778	170,624	737,042	914,281
(183,348)	99,143	818,988	983,892	2,696,949	3,058,878	2,188,387	4,835,027
1,471,462	1,372,319	16,311,463	15,327,571	7,767,210	4,708,332	34,943,986	30,108,959
<u>\$ 1,288,114</u>	<u>\$ 1,471,462</u>	<u>\$ 17,130,451</u>	<u>\$ 16,311,463</u>	<u>\$10,464,159</u>	<u>\$7,767,210</u>	<u>37,132,373</u>	<u>34,943,986</u>
\$ 1,288,114	\$ 1,471,462	\$ 17,130,451	\$ 16,311,463	\$10,464,159	\$7,767,210	37,132,373	34,943,986
<u>\$ 1,288,114</u>	<u>\$ 1,471,462</u>	<u>\$ 17,130,451</u>	<u>\$ 16,311,463</u>	<u>\$10,464,159</u>	<u>\$7,767,210</u>	<u>37,132,373</u>	<u>34,943,986</u>

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TRUST FUNDS

Trust funds are used to account for assets held by the government in a trustee capacity.

Police and Firefighters' Retirement Funds - to account for the accumulation of resources for pension benefit payments to qualified police and firefighter personnel.

Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

Designated Loan & Special Tax Bill Investment Fund - to account for the purchase of all special assessment tax bills. The fund also makes loans and advances to other funds.

Contributions Fund - to account for all gifts, bequests, or other funds derived from property which may have been purchased or held in trust by or for the City of Columbia, Missouri. Resources in this fund shall only be used for parks and other recreational property or facilities.

REDI Trust Fund - to account for all Regional Economic Development, Inc. transactions.

Agency Funds - To report funds held for The Tiger Hotel, Regency Hotel, Broadway Hotel Phase 2, and Missouri Foundation for Health Fund. As of FY18, Boone County is managing funds for the Daniel Boone Regional Library.



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**CITY OF COLUMBIA, MISSOURI
TRUST AND AGENCY FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

Pension and Other Postemployment Benefits Trust Funds

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$ 55,442	\$ 19,288	\$ 35,111	\$ 12,451	\$ 539,801	\$ 528,068
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Tax bills receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Accrued interest	151,889	164,704	96,191	106,328	535	975
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Investments	92,337,301	86,783,502	58,477,620	56,024,808	3,702,964	3,425,760
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
TOTAL ASSETS	\$ 92,544,632	\$ 86,967,494	\$ 58,608,922	\$ 56,143,587	\$ 4,243,300	\$ 3,954,803
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ 174	\$ -	\$ 111	\$ -	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Loan Payable	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	174	-	111	-	-	-
FUND EQUITY :						
Non Spendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	92,544,458	86,967,494	58,608,811	56,143,587	4,243,300	3,954,803
TOTAL FUND EQUITY	92,544,458	86,967,494	58,608,811	56,143,587	4,243,300	3,954,803
TOTAL LIABILITIES AND FUND EQUITY	\$ 92,544,632	\$ 86,967,494	\$ 58,608,922	\$ 56,143,587	\$ 4,243,300	\$ 3,954,803

**CITY OF COLUMBIA, MISSOURI
TRUST AND AGENCY FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2019

ASSETS	Nonexpendable Trust Fund		Expendable Trust Fund				TOTAL	
	Designated Loan and Special Tax Bill Investment Fund		Contributions Fund		REDI Trust Fund			
	2020	2019	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$ -	\$ -	\$ 782,820	\$ 663,477	\$ -	\$ -	\$ 1,413,174	\$ 1,223,284
Cash and cash equivalents – Nonexpendable Trust Fund	5,935,937	5,255,397	-	-	-	-	5,935,937	5,255,397
Accounts receivable	-	-	1,076	1,026	-	-	1,076	1,026
Tax bills receivable	745,628	784,610	-	-	-	-	745,628	784,610
Allowance for uncollectible taxes	(19,148)	(19,148)	-	-	-	-	(19,148)	(19,148)
Accrued interest	69,242	72,937	752	1,175	-	-	318,609	346,119
Due from other funds	-	-	-	-	-	-	-	-
Advances to other funds	2,634,106	3,077,488	-	-	-	-	2,634,106	3,077,488
Other assets	-	-	-	25	-	-	-	25
Investments	-	-	-	-	-	-	154,517,885	146,234,070
Property, plant, and equipment	-	-	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 9,365,765	\$ 9,171,284	\$ 784,648	\$ 665,703	\$ -	\$ -	\$ 165,547,267	\$ 156,902,871
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285	\$ -
Accrued payroll and payroll taxes	-	-	3,359	-	-	-	3,359	-
Due to other funds	-	-	-	-	-	-	-	-
Loan Payable	-	-	-	-	-	-	-	-
Other liabilities	919	919	-	-	-	-	919	919
TOTAL LIABILITIES	919	919	3,359	-	-	-	4,563	919
FUND EQUITY :								
Non Spendable	1,500,000	1,500,000	-	25	-	-	1,500,000	1,500,025
Restricted	-	-	554,060	436,396	-	-	554,060	436,396
Committed	7,864,846	7,670,365	-	-	-	-	7,864,846	7,670,365
Assigned	-	-	227,229	229,282	-	-	227,229	229,282
Unassigned	-	-	-	-	-	-	155,396,569	147,065,884
TOTAL FUND EQUITY	9,364,846	9,170,365	781,289	665,703	-	-	165,542,704	156,901,952
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,365,765	\$ 9,171,284	\$ 784,648	\$ 665,703	\$ -	\$ -	\$ 165,547,267	\$ 156,902,871

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CITY OF COLUMBIA, MISSOURI
TRUST FUNDS

PENSION TRUST AND AGENCY FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
CURRENT ASSETS:								
Cash and cash equivalents	\$ 55,442	\$ 19,288	\$ 35,111	\$ 12,451	\$ 539,801	\$ 528,068	\$ 630,354	\$ 559,807
Receivables:								
Accrued interest	151,889	164,704	96,191	106,328	535	975	248,615	272,007
Due from other funds	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-
Investments, at fair value	92,337,301	86,783,502	58,477,620	56,024,808	3,702,964	3,425,760	154,517,885	146,234,070
Total Current Assets	92,544,632	86,967,494	58,608,922	56,143,587	4,243,300	3,954,803	155,396,854	147,065,884
FIXED ASSETS:								
Property, plant, and equipment	-	-	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-	-	-
Net Fixed Assets	-	-	-	-	-	-	-	-
TOTAL ASSETS	92,544,632	86,967,494	58,608,922	56,143,587	4,243,300	3,954,803	155,396,854	147,065,884
LIABILITIES								
Accounts payable	174	-	111	-	-	-	285	-
Accrued payroll and payroll taxes	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Total Liabilities	174	-	111	-	-	-	285	-
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS *	\$ 92,544,458	\$ 86,967,494	\$ 58,608,811	\$ 56,143,587	\$ 4,243,300	\$ 3,954,803	\$ 155,396,569	\$ 147,065,884

* A schedule of contributions for each plan is presented on page 29.

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	Designated Loan and Special Tax Bill Investment Fund	
	2020	2019
OPERATING REVENUES:		
Investment revenue	<u>\$201,898</u>	<u>\$280,302</u>
OPERATING EXPENSES:		
Intragovernmental	-	5,530
Utilities, services, and miscellaneous	<u>7,417</u>	<u>211,259</u>
TOTAL OPERATING EXPENSES	<u>7,417</u>	<u>216,789</u>
OPERATING INCOME (LOSS)	<u>194,481</u>	<u>63,513</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	<u>-</u>	<u>-</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>-</u>	<u>-</u>
OPERATING TRANSFERS		
Operating transfers from	<u>-</u>	<u>-</u>
TOTAL OPERATING TRANSFERS	-	-
NET INCOME	194,481	63,513
FUND BALANCE, BEGINNING OF PERIOD	<u>9,170,365</u>	<u>9,106,852</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,364,846</u></u>	<u><u>\$9,170,365</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	Designated Loan and Special Tax Bill Investment Fund	
	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$194,481	\$63,513
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(201,898)	(280,302)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	-	-
Decrease (increase) in due from other funds	-	-
Decrease (increase) in advances to other funds	443,382	1,635,868
Increase (decrease) in due to other funds	-	-
Increase (decrease) in other liabilities	-	-
Total other non operating revenue	-	-
	435,965	1,419,079
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers in	-	-
Net cash provided by (used for) non capital financing activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	205,593	437,633
Purchase of tax bills	(27,460)	(3,480)
Sale of tax bills	66,442	79,660
	244,575	513,813
Net increase (decrease) in cash and cash equivalents	680,540	1,932,892
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	5,255,397	3,322,505
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,935,937	\$5,255,397
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	\$5,935,937	\$5,255,397
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,935,937	\$5,255,397

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	Contributions Fund		REDI Trust Fund		TOTAL	
	2020	2019	2020	2019	2020	2019
REVENUES:						
Investment revenue	\$ 14,302	\$ 28,671	\$ -	\$ -	\$ 14,302	\$ 28,671
Revenue from other governmental units	-	-	-	-	-	-
Miscellaneous	135,806	121,017	-	-	135,806	121,017
TOTAL REVENUES	150,108	149,688	-	-	150,108	149,688
EXPENDITURES:						
Current:						
Policy development and administration	-	-	-	234,433	-	234,433
Health and environment	-	-	-	-	-	-
Personal development	26,430	18,206	-	-	26,430	18,206
TOTAL EXPENDITURES	26,430	18,206	-	234,433	26,430	252,639
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	123,678	131,482	-	(234,433)	123,678	(102,951)
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	17,740	9,746	-	-	17,740	9,746
Operating transfers to other funds	(25,832)	(142,158)	-	-	(25,832)	(142,158)
TOTAL OTHER FINANCING SOURCES (USES)	(8,092)	(132,412)	-	-	(8,092)	(132,412)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	115,586	(930)	-	(234,433)	115,586	(235,363)
FUND BALANCE, BEGINNING OF PERIOD	665,703	666,633	-	234,433	665,703	901,066
Equity transfers to other funds	-	-	-	-	-	-
FUND BALANCE, END OF PERIOD	<u>\$ 781,289</u>	<u>\$ 665,703</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 781,289</u>	<u>\$ 665,703</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

CONTRIBUTIONS FUND	2020	2019
REVENUES:		
Investment revenue	\$14,302	\$28,671
Revenue from other governmental units	-	-
Miscellaneous	<u>135,806</u>	<u>121,017</u>
TOTAL REVENUES	<u>150,108</u>	<u>149,688</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	3,359	-
Materials and supplies	3,339	4,673
Travel and training	253	720
Intragovernmental	-	507
Utilities, services, and miscellaneous	19,479	12,306
Capital Outlay	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>26,430</u>	<u>18,206</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$123,678</u>	<u>\$131,482</u>
REDI TRUST FUND		
REVENUES:		
Contributions – private	\$ -	\$ -
Contributions – chamber	-	-
Contributions – City	-	-
Contributions – County	-	-
Contributions – University	-	-
Investment revenue	-	-
Miscellaneous	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>-</u>	<u>-</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	-	-
Travel and training	-	-
Intragovernmental charges	-	-
Utilities, services, and miscellaneous	-	234,433
Interest Expense	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>234,433</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ (234,433)</u>

CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS

EXHIBIT H-7

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

ASSETS	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		Mo Foundation for Health Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$ 2,530	\$ 16,889	\$ 31,429	\$ 33,264	\$ 2,086	\$ 2,086	\$ (18,215)	\$ 135,960	\$ 17,830	\$ 188,199
Accounts receivable	3,728	19,616	-	9,076	-	-	201,163	-	204,891	28,692
Taxes receivable, net	-	-	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>6,258</u>	<u>36,505</u>	<u>31,429</u>	<u>42,340</u>	<u>2,086</u>	<u>2,086</u>	<u>182,948</u>	<u>135,960</u>	<u>222,721</u>	<u>216,891</u>
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,520	\$ 13,083	\$ 9,520	\$ 13,083
Due to other entities	-	-	-	-	-	-	-	-	-	-
Other liabilities	6,258	36,505	31,429	42,340	2,086	2,086	173,428	122,877	213,201	203,808
Total Liabilities	<u>6,258</u>	<u>36,505</u>	<u>31,429</u>	<u>42,340</u>	<u>2,086</u>	<u>2,086</u>	<u>182,948</u>	<u>135,960</u>	<u>222,721</u>	<u>216,891</u>

CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS

COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	Balance October 1		Additions		Deductions		Balance September 30	
	2019	2018	2020	2019	2020	2019	2020	2019
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$ 16,889	\$ 16,889	\$ 104,524	\$ 65,676	\$ 118,883	\$ 65,676	\$ 2,530	\$ 16,889
Accounts receivable	19,616	33,083	19,742	1,321	35,630	14,788	3,728	19,616
Taxes receivable, net	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	<u>36,505</u>	<u>49,972</u>	<u>124,266</u>	<u>66,997</u>	<u>154,513</u>	<u>80,464</u>	<u>6,258</u>	<u>36,505</u>
LIABILITIES								
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Due to other entities	-	-	-	-	-	-	-	-
Other liabilities	36,505	49,972	628	1,321	30,875	14,788	6,258	36,505
Total Liabilities	<u>36,505</u>	<u>49,972</u>	<u>628</u>	<u>1,321</u>	<u>30,875</u>	<u>14,788</u>	<u>6,258</u>	<u>36,505</u>
REGENCY TIF FUND								
ASSETS								
Cash and cash equivalents	\$ 33,264	\$ 23,535	\$ 234,454	\$ 206,989	\$ 236,289	\$ 197,260	\$ 31,429	\$ 33,264
Accounts receivable	9,076	1,967	31,985	33,845	41,061	26,736	-	9,076
Taxes receivable, net	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	<u>42,340</u>	<u>25,502</u>	<u>266,439</u>	<u>240,834</u>	<u>277,350</u>	<u>223,996</u>	<u>31,429</u>	<u>42,340</u>
LIABILITIES								
Accounts payable	\$ -	\$ 2,622	\$ -	\$ 189,638	\$ -	\$ 192,260	\$ -	\$ -
Due to other entities	-	-	-	-	-	-	-	-
Other liabilities	42,340	22,880	5,000	19,460	15,911	-	31,429	42,340
Total Liabilities	<u>42,340</u>	<u>25,502</u>	<u>5,000</u>	<u>209,098</u>	<u>15,911</u>	<u>192,260</u>	<u>31,429</u>	<u>42,340</u>
BROADWAY HOTEL PHASE 2 TIF FUND								
ASSETS								
Cash and cash equivalents	\$ 2,086	\$ 5,172	\$ -	\$ -	\$ -	\$ 3,086	\$ 2,086	\$ 2,086
Accounts receivable	-	-	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	<u>2,086</u>	<u>5,172</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,086</u>	<u>2,086</u>	<u>2,086</u>
LIABILITIES								
Accounts payable	\$ -	\$ 3,086	\$ -	\$ -	\$ -	\$ 3,086	\$ -	\$ -
Due to other entities	-	-	-	-	-	-	-	-
Other liabilities	2,086	2,086	-	-	-	-	2,086	2,086
Total Liabilities	<u>2,086</u>	<u>5,172</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,086</u>	<u>2,086</u>	<u>2,086</u>
MO FOUNDATION FOR HEALTH FUND								
ASSETS								
Cash and cash equivalents	\$ 135,960	\$ (16,466)	\$ -	\$ 276,392	\$ 154,175	\$ 123,966	\$ (18,215)	\$ 135,960
Accounts receivable	-	-	201,163	-	-	-	201,163	-
Taxes receivable, net	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	<u>135,960</u>	<u>(16,466)</u>	<u>201,163</u>	<u>276,392</u>	<u>154,175</u>	<u>123,966</u>	<u>182,948</u>	<u>135,960</u>
LIABILITIES								
Accounts payable	\$ 13,083	\$ 15,625	\$ 150,612	\$ 121,424	\$ 154,175	\$ 123,966	\$ 9,520	\$ 13,083
Due to other entities	-	-	-	-	-	-	-	-
Other liabilities	122,877	(32,091)	201,163	154,968	150,612	-	173,428	122,877
Total Liabilities	<u>135,960</u>	<u>(16,466)</u>	<u>351,775</u>	<u>276,392</u>	<u>304,787</u>	<u>123,966</u>	<u>182,948</u>	<u>135,960</u>
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$ 188,199	\$ 29,130	\$ 338,978	\$ 549,057	\$ 509,347	\$ 389,988	\$17,830	\$188,199
Accounts receivable	28,692	35,050	252,890	35,166	76,691	41,524	204,891	28,692
Taxes receivable, net	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	<u>216,891</u>	<u>64,180</u>	<u>591,868</u>	<u>584,223</u>	<u>586,038</u>	<u>431,512</u>	<u>222,721</u>	<u>216,891</u>
LIABILITIES								
Accounts payable	\$ 13,083	\$ 21,333	\$ 150,612	\$ 311,062	\$ 154,175	\$ 319,312	\$9,520	\$13,083
Due to other entities	-	-	-	-	-	-	-	-
Other liabilities	203,808	42,847	206,791	175,749	197,398	14,788	213,201	203,808
Total Liabilities	<u>216,891</u>	<u>64,180</u>	<u>357,403</u>	<u>486,811</u>	<u>351,573</u>	<u>334,100</u>	<u>222,721</u>	<u>216,891</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group is established to record and account for fixed assets with useful lives of greater than one year acquired for general City purposes. Excluded from this account group are the fixed assets of the Enterprise, Internal Service and Trust Funds.



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
SEPTEMBER 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
GENERAL FIXED ASSETS:		
Land	49,846,429	48,680,860
Buildings	73,335,351	73,335,351
Improvements other than buildings	60,312,969	53,402,107
Infrastructure	352,227,510	345,341,754
Furniture, fixtures, and equipment	48,526,797	47,287,635
Construction in progress	<u>15,522,874</u>	<u>14,650,215</u>
TOTAL GENERAL FIXED ASSETS	<u>\$599,771,930</u>	<u>\$582,697,922</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	167,171,659	167,294,783
Special Revenue Funds	25,414,794	25,414,793
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	113,432,178
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	<u>263,555,002</u>	<u>246,357,871</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$599,771,930</u>	<u>\$582,697,922</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2020

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	-	-	-	-	-
City Clerk	13,104	-	-	-	13,104
City Manager	293,240	-	-	174,499	118,741
Finance	5,606,123	-	-	212,263	5,393,860
Human Resources	23,267	-	-	-	23,267
City Counselor	19,497	-	-	-	19,497
Public Works Administration	34,128	-	-	-	34,128
Public Works Engineering	283,575	-	-	-	283,575
Public Works Public Buildings	57,053,329	3,145,204	52,832,197	1,030,391	45,537
Convention and Tourism	926,409	157,604	652,508	95,946	20,351
Cultural Affairs	863,074	-	-	853,074	10,000
REDI	5,695	-	-	-	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>65,121,441</u>	<u>3,302,808</u>	<u>53,484,705</u>	<u>2,366,173</u>	<u>5,967,755</u>
PUBLIC SAFETY:					
Police	9,933,949	501,436	1,583,593	2,341,858	5,507,062
Fire	32,242,045	1,455,111	11,790,675	2,650,512	16,345,747
Animal Control	57,384	-	-	-	57,384
Municipal Court	160,243	-	-	-	160,243
Joint Communications	3,893,032	-	9,720	54,645	3,828,667
Civil Defense	1,287,453	-	-	-	1,287,453
City Prosecutor	-	-	-	-	-
TOTAL PUBLIC SAFETY	<u>47,574,106</u>	<u>1,956,547</u>	<u>13,383,988</u>	<u>5,047,015</u>	<u>27,186,556</u>
TRANSPORTATION:					
Streets	370,241,641	5,457,572	3,073,575	352,748,124	8,962,370
Traffic	889,982	-	-	-	889,982
TOTAL TRANSPORTATION	<u>371,131,623</u>	<u>5,457,572</u>	<u>3,073,575</u>	<u>352,748,124</u>	<u>9,852,352</u>
HEALTH AND ENVIRONMENT:					
Health Services	289,362	-	7,195	-	282,167
Community Development	541,040	-	-	73,500	467,540
CDBG	8,530	-	-	-	8,530
TOTAL HEALTH AND ENVIRONMENT	<u>838,932</u>	<u>-</u>	<u>7,195</u>	<u>73,500</u>	<u>758,237</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	99,582,954	39,129,502	3,385,888	52,305,667	4,761,897
Community Services	-	-	-	-	-
Contributions	-	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	<u>99,582,954</u>	<u>39,129,502</u>	<u>3,385,888</u>	<u>52,305,667</u>	<u>4,761,897</u>
Total General Fixed Assets Allocated to Functions	584,249,056	<u>\$49,846,429</u>	<u>\$73,335,351</u>	<u>\$412,540,479</u>	<u>\$48,526,797</u>
CONSTRUCTION IN PROGRESS	<u>15,522,874</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$599,771,930</u>				

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	General Fixed Assets October 1, 2019	Additions	Deductions	General Fixed Assets September 30, 2020
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	-	-	-	-
City Clerk	13,104	-	-	13,104
City Manager	293,240	0	-	293,240
Finance	5,629,775	0	23,652.00	5,606,123
Human Resources	23,267	-	-	23,267
City Counselor	19,497	-	-	19,497
Public Works Administration	34,128	-	-	34,128
Public Works Engineering	243,745	39,830.00	0	283,575
Public Works Public Buildings	56,602,326	451,003	-	57,053,329
Convention and Tourism	926,409	0	-	926,409
Cultural Affairs	863,074	0	-	863,074
REDI	5,695	-	-	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>64,654,260</u>	<u>490,833</u>	<u>23,652</u>	<u>65,121,441</u>
PUBLIC SAFETY:				
Police	8,700,381	1,334,151	100,583	9,933,949
Fire	30,459,568	2,983,483	1,201,006	32,242,045
Animal Control	57,384	-	-	57,384
Municipal Court	160,243	0	-	160,243
Joint Communications	3,893,032	-	-	3,893,032
Civil Defense	1,287,453	-	-	1,287,453
City Prosecutor	-	-	-	-
TOTAL PUBLIC SAFETY	<u>44,558,061</u>	<u>4,317,634</u>	<u>1,301,589</u>	<u>47,574,106</u>
TRANSPORTATION:				
Streets	365,490,930	4,762,440	11,729	370,241,641
Traffic	880,843	9,139	0	889,982
TOTAL TRANSPORTATION	<u>366,371,773</u>	<u>4,771,579</u>	<u>11,729</u>	<u>371,131,623</u>
HEALTH AND ENVIRONMENT:				
Health services	289,362	-	0	289,362
CDBG	541,040	0	0	541,040
Community Development	8,530	-	0	8,530
TOTAL HEALTH AND ENVIRONMENT	<u>838,932</u>	<u>0</u>	<u>0</u>	<u>838,932</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation	91,624,592	8,035,218	76,856.00	99,582,954
Community Services	-	-	-	-
Contributions	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	<u>91,624,592</u>	<u>8,035,218</u>	<u>76,856.00</u>	<u>99,582,954</u>
CONSTRUCTION IN PROGRESS	14,182,618	15,459,799	14,119,543	15,522,874
TOTAL GENERAL FIXED ASSETS	<u>\$582,230,236</u>	<u>\$33,075,063</u>	<u>\$15,533,369</u>	<u>\$599,771,930</u>

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

The General Long-Term Debt Account Group reflects the City's liability for general obligation bonds, and other long term obligations that are secured by the credit of the City as a whole. They are not a primary obligation of any specific fund.



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
SEPTEMBER 30, 2020 AND 2019

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2020	2019
Special Obligation Bonds 2016B		
Amount available in Debt Service Funds	1,205,271	1,179,243
Amount to be provided	11,364,729	12,685,757
Lemone Note		
Amount available in Debt Service Funds	301,048	561,982
Amount to be provided	(88,603)	1,174,800
MTFC Loan		
Amount available in Debt Service Funds	0	979,824
Amount to be provided	0	1,340,631
Accrued Compensated Absences:		
Amount to be provided	<u>3,504,723</u>	<u>3,134,556</u>
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$16,287,168</u>	<u>\$21,056,793</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016B	12,570,000	13,865,000
Lemone Note	212,445	1,736,782
MTFC Loan	0	2,320,455
Accrued compensated absences	<u>3,504,723</u>	<u>3,134,556</u>
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$16,287,168</u>	<u>\$21,056,793</u>

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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2020	2019	2020	2019	2020	2019
BALANCE, BEGINNING OF PERIOD	2,721,049	2,951,680	18,335,744	21,452,705	21,056,793	24,404,385
Additions:						
Increase in accrued compensated absences	-	-	-	-	-	-
Special obligation bonds	-	-	-	-	-	-
Lemone Trust	-	-	-	-	-	-
MTFC Loan	-	-	-	-	-	-
Total Additions	-	-	-	-	-	-
Deductions:						
Maturities:						
Lemone Trust	-	-	1,524,337	1,437,252	1,524,337	1,437,252
Obligations under capital leases	-	-	-	-	-	-
Special obligation bonds	-	-	1,295,000	1,265,000	1,295,000	1,265,000
Special Obligation Notes	-	-	-	-	-	-
MTFC Loan	-	-	2,320,455	867,020	2,320,455	867,020
Decrease in accrued compensated absences	-	-	(370,167)	(221,680)	(370,167)	(221,680)
Total Deductions	-	-	4,769,625	3,347,592	4,769,625	3,347,592
Increase (decrease) in fund balance of Debt Service Funds	(1,214,730)	(230,631)	1,214,730	230,631	-	-
BALANCE, END OF PERIOD	1,506,319	2,721,049	14,780,849	18,335,744	16,287,168	21,056,793

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STATISTICAL SECTION

The Statistical Section "relates to the physical, economic, social and political characteristics of the City." Its design is to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess the City's economic condition.

Financial Trends Information - is intended to assist users in understanding and assessing how the City's financial position has changed over time.

Revenue Capacity Information - is intended to assist users in understanding and assessing the factors affecting the City's ability to generate its own-source revenues, sales tax and property tax.

Debt Capacity Information - is intended to assist users in understanding and assessing the City's debt burden and its ability to issue additional debt.

Demographic and Economic Information - is intended (1) to assist users in understanding the socioeconomic environment within which the City operates and (2) to provide information that facilitates comparisons of financial statement information over time.

Operating Information - is intended to provide contextual information about the City's operations and resources to assist readers in using financial statement information to understand and assess the City's economic condition.

Sources: Unless otherwise noted, the information provided in these schedules is derived from the comprehensive annual financial reports for the relevant year.



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Table 1

City of Columbia, Missouri

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year				
	2020	2019	2018	2017	2016
Governmental Activities					
Net investment in capital assets	\$ 427,507,964	\$ 417,048,407	\$ 388,362,304	\$ 388,381,460	\$ 379,291,016
Restricted for:					
Debt service	162,137	424,228	747,599	1,082,288	1,360,739
Capital projects	50,662,963	47,112,762	34,621,243	30,082,531	33,388,328
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,864,846	7,670,365	7,606,852	7,506,129	7,438,759
Other purposes	22,571,460	30,916,177	33,245,764	35,488,911	31,952,096
Unrestricted	(42,731,730)	(40,856,266)	(35,640,810)	(37,168,142)	(32,197,643)
Total governmental activities net position	<u>\$ 467,537,640</u>	<u>\$ 463,815,673</u>	<u>\$ 430,442,952</u>	<u>\$ 426,873,177</u>	<u>\$ 422,733,295</u>
Business-type activities					
Net investment in capital assets	\$ 418,258,090	\$ 417,092,079	\$ 402,741,531	\$ 377,696,071	\$ 365,793,592
Restricted for:					
Debt service	16,603,515	20,377,237	19,366,402	16,289,267	18,153,670
Capital projects	1,210,421	154,258	58,934	3,413,195	1,327,986
Other purposes	-	-	-	2,521,035	2,507,115
*Unrestricted (restated)	190,943,772	156,339,715	135,170,004	114,876,798	115,251,104
Total business-type activities net position	<u>\$ 627,015,798</u>	<u>\$ 593,963,289</u>	<u>\$ 557,336,871</u>	<u>\$ 514,796,366</u>	<u>\$ 503,033,467</u>
Primary government					
Net investment in capital assets	\$ 845,766,054	\$ 834,140,486	\$ 791,103,836	\$ 766,077,532	\$ 745,084,608
Restricted for:					
Debt service	16,765,652	20,801,465	20,114,001	17,371,555	19,514,409
Capital projects	51,873,384	47,267,020	34,680,177	33,495,726	34,716,314
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,864,846	7,670,365	7,606,852	7,506,129	7,438,759
Other purposes	22,571,460	30,916,177	33,245,764	38,009,946	34,459,211
Unrestricted	148,212,042	115,483,449	99,529,194	77,708,656	83,053,461
Total primary government net position	<u>\$ 1,094,553,438</u>	<u>\$ 1,057,778,962</u>	<u>\$ 987,779,824</u>	<u>\$ 941,669,544</u>	<u>\$ 925,766,762</u>

*Fiscal year 2019 unrestricted balance has been restated.

Table 1, cont.

City of Columbia, Missouri

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS*(accrual basis of accounting)*

		Fiscal Year				
2015		2014	2013	2012	2011	
\$	359,339,161	\$ 349,384,646	\$ 327,336,088	\$ 314,263,826	\$ 302,588,445	
	8,680,140	9,528,532	12,833,301	10,065,860	9,177,970	
	39,096,016	39,307,829	40,032,818	39,254,648	40,660,673	
	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	
	7,306,884	7,103,402	7,008,119	7,097,129	6,906,079	
	27,745,796	24,767,118	21,302,056	20,267,861	16,508,073	
	(30,096,448)	47,015,313	41,994,312	41,149,606	39,060,566	
\$	413,571,549	# \$ 478,606,840	\$ 452,006,694	\$ 433,598,930	\$ 416,401,806	
\$	352,395,872	\$ 325,322,206	\$ 326,634,842	\$ 311,717,270	\$ 307,497,810	
	14,741,447	14,853,938	16,074,387	11,181,154	12,411,147	
	2,907,774	2,900,865	3,581,753	9,745,060	9,279,147	
	2,490,080	2,450,472	2,448,634	2,352,238	2,274,042	
	108,107,836	105,185,789	97,168,643	102,009,020	87,614,040	
\$	480,643,009	# \$ 450,713,270	\$ 445,908,259	\$ 437,004,742	\$ 419,076,186	
\$	711,735,033	\$ 674,706,852	\$ 653,970,930	\$ 625,981,096	\$ 610,086,255	
	23,421,587	24,382,470	28,907,688	21,247,014	21,589,117	
	42,003,790	42,208,694	43,614,571	48,999,708	49,939,820	
	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	
	7,306,884	7,103,402	7,008,119	7,097,129	6,906,079	
	30,235,876	27,217,590	23,750,690	22,620,099	18,782,115	
	78,011,388	152,201,102	139,162,955	143,158,626	126,674,606	
\$	894,214,558	\$ 929,320,110	\$ 897,914,953	\$ 870,603,672	\$ 835,477,992	

Table 2

City of Columbia, Missouri

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year				
	2020	2019	2018	2017	2016
Expenses					
Governmental activities:					
Policy development and administration	\$ 22,515,827	\$ 27,727,714	\$ 25,877,075	\$ 30,047,298	\$ 30,623,152
Public safety	46,408,698	42,179,692	42,403,495	40,070,036	42,145,164
Transportation	17,274,378	17,643,573	16,385,096	15,985,305	14,525,441
Health and environment	12,364,940	11,599,847	11,402,985	10,919,252	10,931,589
Personal development	8,611,919	9,472,856	8,998,785	8,778,524	8,971,813
Interest on long-term debt	581,726	741,367	882,601	1,017,221	978,720
Total governmental activities expenses	107,757,488	109,365,049	105,950,037	106,817,636	108,175,879
Business-type activities:					
Electric utility	115,302,089	112,530,788	117,087,123	125,954,010	116,326,371
Water Utility	20,795,197	19,419,093	20,261,787	25,364,177	19,797,334
Sanitary Sewer Utility	18,739,702	18,616,062	18,168,681	24,497,891	18,488,108
Regional Airport	3,124,290	3,902,669	3,747,162	962,110	3,776,315
Public Transportation	7,052,684	8,091,223	8,500,290	1,877,796	8,202,880
Solid Waste Utility	18,753,480	17,861,050	17,433,149	21,802,704	19,864,870
Parking Facilities	2,874,152	3,336,829	3,367,804	4,444,758	3,220,290
Recreation Services	6,560,194	7,145,089	7,157,109	4,599,854	7,255,936
Railroad	780,693	838,110	915,085	464,536	1,027,458
Transload	213,721	211,742	185,491	322,922	339,835
Storm Water Utility	1,756,646	1,652,370	1,535,405	1,972,328	1,429,937
Total business-type activities expenses	195,952,848	193,605,025	198,359,086	212,263,086	199,729,335
Total primary government expenses	\$ 303,710,336	\$ 302,970,074	\$ 304,309,123	\$ 319,080,722	\$ 307,905,214
Program Revenues					
Governmental Activities:					
Charges for services:					
Policy Development and Administration	\$ 13,107,436	\$ 13,900,026	\$ 13,501,332	\$ 13,486,988	\$ 13,138,620
Public Safety	1,058,369	1,503,807	1,760,452	1,913,985	2,041,378
Transportation	(7,022)	93,150	95,109	51,934	56,135
Health and Environment	3,864,464	3,920,450	4,245,167	4,291,343	4,748,558
Personal Development	-	-	-	-	-
Operating grants and contributions	4,105,980	4,734,799	6,631,253	4,510,167	5,585,621
Capital grants and contributions	6,771,406	32,533,159	4,266,976	6,922,477	8,419,494
Total governmental activities program revenues	28,900,633	56,685,391	30,500,289	31,176,894	33,989,806
Business-type activities:					
Charges for services:					
Electric utility	129,043,477	128,619,677	134,763,016	125,954,010	129,693,077
Water Utility	26,257,583	25,977,052	27,014,738	25,364,177	26,050,798
Sanitary Sewer Utility	24,108,590	23,669,038	24,072,624	24,497,891	22,771,018
Regional Airport	1,097,963	1,451,573	1,313,961	962,110	712,502
Public Transportation	1,195,776	1,651,740	1,719,586	1,877,796	2,031,376
Solid Waste Utility	22,932,694	23,698,507	25,700,376	21,802,704	20,031,354
Parking Facilities	3,734,516	4,566,706	4,601,210	4,444,758	4,154,260
Recreation Services	3,233,824	4,462,158	4,487,942	4,599,854	4,243,961
Railroad	316,302	326,630	368,089	464,536	331,815
Transload	81,251	158,690	263,670	322,922	256,693
Storm Water Utility	3,619,236	3,008,816	2,394,568	1,972,328	1,626,994
Operating grants and contributions	4,494,230	2,941,073	2,332,261	2,766,813	2,557,913
Capital grants and contributions	5,445,548	8,325,038	11,240,757	10,603,118	9,029,170
Total business-type activities program revenues	225,560,990	228,856,698	240,272,798	225,633,017	223,490,931
Total primary government program revenues	\$ 254,461,623	\$ 285,542,089	\$ 270,773,087	\$ 256,809,911	\$ 257,480,737
Net (Expense)/Revenue					
Governmental activities	\$ (78,856,855)	\$ (52,679,658)	\$ (75,449,748)	\$ (75,640,742)	\$ (74,186,073)
Business-type activities	29,608,142	35,251,673	41,913,712	13,369,931	23,761,596
Total primary government net expense	\$ (49,248,713)	\$ (17,427,985)	\$ (33,536,036)	\$ (62,270,811)	\$ (50,424,477)
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	\$ 8,866,430	\$ 8,467,077	\$ 8,360,309	\$ 8,056,734	\$ 7,898,843
Sales tax	47,278,467	47,264,643	48,461,688	47,546,381	47,165,825
Other taxes	13,093,171	15,052,923	15,473,100	14,966,229	14,864,794
Investment revenue (loss)	3,379,298	6,287,593	957,976	(380,252)	2,744,200
Miscellaneous	2,546,324	1,540,929	1,802,345	2,297,530	2,270,770
Transfers	7,415,132	7,439,213	4,223,686	7,294,003	8,403,387
Total governmental activities	82,578,822	86,052,378	79,279,104	79,780,625	83,347,819
Business-type activities					
Investment revenue (loss)	4,440,236	8,219,583	1,694,154	(50,314)	4,433,709
Miscellaneous	2,906,598	3,319,281	2,382,655	3,709,459	2,598,540
Transfers	(7,415,132)	(7,439,213)	(4,223,686)	(7,294,003)	(8,403,387)
Total business-type activities	(68,298)	4,099,651	(146,877)	(3,634,858)	(1,371,138)
Total primary government	\$ 82,510,524	\$ 90,152,029	\$ 79,132,227	\$ 76,145,767	\$ 81,976,681
Change in Net Position					
Governmental activities	\$ 3,721,967	\$ 33,372,720	\$ 3,829,356	\$ 4,139,883	\$ 9,161,746
Business-type activities	29,539,844	39,351,324	41,766,835	9,735,073	22,390,458
Total primary government	\$ 33,261,811	\$ 72,724,044	\$ 45,596,191	\$ 13,874,956	\$ 31,552,204

Table 2, cont.

City of Columbia, Missouri

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

		Fiscal Year				
2015	2014	2013	2012	2011		
\$ 24,465,111	\$ 22,486,499	\$ 21,764,609	\$ 21,918,164	\$ 19,240,568		
42,482,569	39,965,212	38,674,243	38,674,200	39,177,408		
15,600,627	18,362,328	15,977,709	12,646,608	12,782,598		
10,769,579	9,248,764	9,376,511	8,663,673	10,376,671		
8,968,495	8,086,860	7,717,775	7,410,779	6,724,219		
1,710,708	1,995,213	2,288,306	2,303,076	2,375,909		
<u>103,997,089</u>	<u>100,144,876</u>	<u>95,799,153</u>	<u>91,616,500</u>	<u>90,677,373</u>		
115,496,885	120,262,601	116,439,978	104,978,962	111,974,736		
18,045,445	18,396,775	18,107,142	18,085,072	15,850,805		
17,651,612	17,166,301	14,209,805	14,490,560	12,738,819		
3,469,327	3,153,606	2,548,916	2,500,780	2,471,114		
7,830,577	7,161,194	6,739,903	6,588,233	5,974,604		
15,844,537	15,405,338	15,197,074	15,194,469	14,282,699		
3,244,277	3,248,368	2,764,438	2,630,624	2,358,564		
6,859,026	7,103,597	7,126,020	6,987,907	6,884,213		
983,603	1,043,610	1,020,846	1,118,697	1,085,623		
582,750	949,642	1,156,798	-	-		
1,544,375	1,351,708	1,277,435	1,256,360	1,254,303		
<u>191,552,414</u>	<u>195,242,740</u>	<u>186,588,355</u>	<u>173,831,664</u>	<u>174,875,480</u>		
<u>\$ 295,549,503</u>	<u>\$ 295,387,616</u>	<u>\$ 282,387,508</u>	<u>\$ 265,448,164</u>	<u>\$ 265,552,853</u>		
\$ 12,649,708	\$ 11,808,239	\$ 12,359,753	\$ 11,966,490	\$ 11,181,841		
1,945,204	2,787,804	2,306,281	2,512,573	2,446,392		
477,064	412,006	75,890	233,412	191,711		
4,013,382	4,474,509	4,111,601	3,188,325	2,623,846		
353,182	7,074	-	-	-		
7,049,014	6,582,168	5,733,896	6,173,618	6,891,283		
5,301,736	15,186,759	14,054,726	7,082,525	10,716,352		
<u>31,789,290</u>	<u>41,258,559</u>	<u>38,642,147</u>	<u>31,156,943</u>	<u>34,051,425</u>		
125,161,680	125,045,630	121,764,673	119,260,514	127,546,900		
23,364,440	24,345,239	23,568,147	24,206,711	20,331,142		
20,738,058	19,527,300	19,512,333	17,219,234	14,523,432		
694,012	540,540	555,715	642,170	684,631		
2,073,373	2,300,558	2,080,065	1,873,872	1,671,933		
18,161,089	17,303,865	16,959,850	16,834,253	16,635,234		
4,044,297	3,551,116	2,977,159	2,688,403	2,038,935		
4,145,589	4,205,270	4,429,863	4,373,766	4,136,896		
431,885	726,641	696,640	738,185	828,593		
328,724	984,884	965,853	-	-		
1,290,235	1,396,700	1,355,150	1,316,160	1,233,891		
2,479,657	2,602,538	2,436,134	2,163,513	1,844,800		
8,119,011	3,479,133	10,200,801	4,232,060	3,176,929		
<u>211,032,050</u>	<u>206,009,414</u>	<u>207,502,383</u>	<u>195,548,842</u>	<u>194,653,317</u>		
<u>\$ 242,821,340</u>	<u>\$ 247,267,973</u>	<u>\$ 246,144,530</u>	<u>\$ 226,705,785</u>	<u>\$ 228,704,742</u>		
\$ (72,207,799)	\$ (58,886,317)	\$ (57,157,006)	\$ (60,459,557)	\$ (56,625,948)		
19,479,636	10,766,674	20,914,028	21,717,178	19,777,837		
<u>\$ (52,728,163)</u>	<u>\$ (48,119,643)</u>	<u>\$ (36,242,978)</u>	<u>\$ (38,742,379)</u>	<u>\$ (36,848,111)</u>		
\$ 7,572,050	\$ 7,319,211	\$ 7,228,203	\$ 7,099,442	\$ 7,026,844		
47,174,773	45,730,160	44,150,547	42,514,771	40,538,522		
15,559,138	15,861,990	15,059,833	14,597,936	14,274,548		
3,462,509	1,974,801	(1,380,683)	1,692,935	2,717,257		
1,737,308	2,263,437	1,821,115	1,904,434	2,873,628		
7,743,778	12,355,827	8,916,183	9,847,163	9,275,101		
<u>83,249,556</u>	<u>85,505,426</u>	<u>75,795,198</u>	<u>77,656,681</u>	<u>76,705,900</u>		
5,209,590	3,474,081	(778,591)	3,231,938	4,344,222		
2,157,488	2,920,083	2,385,748	2,826,603	1,976,579		
(7,743,778)	(12,355,827)	(8,916,183)	(9,847,163)	(9,275,101)		
(376,700)	(5,961,663)	(7,309,026)	(3,788,622)	(2,954,300)		
<u>\$ 82,872,856</u>	<u>\$ 79,543,763</u>	<u>\$ 68,486,172</u>	<u>\$ 73,868,059</u>	<u>\$ 73,751,600</u>		
\$ 11,041,757	\$ 26,619,109	\$ 18,638,192	\$ 17,197,124	\$ 20,079,952		
19,102,936	4,805,011	13,605,002	17,928,556	16,823,537		
<u>\$ 30,144,693</u>	<u>\$ 31,424,120</u>	<u>\$ 32,243,194</u>	<u>\$ 35,125,680</u>	<u>\$ 36,903,489</u>		

Table 3

City of Columbia, Missouri

FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year				
	2020	2019	2018	2017	2016
General Fund					
Nonspendable	\$ 451,565	\$ 188,992	\$ 194,627	\$ 402,070	\$ 376,794
Restricted	-	-	-	-	-
Committed	381,211	382,949	6,202,254	6,580,013	2,995,787
Assigned	2,292,043	2,265,456	2,960,438	2,034,877	2,293,515
Unassigned	35,643,039	36,737,406	28,937,833	28,805,065	29,245,964
Total general fund	<u>\$ 38,767,858</u>	<u>\$ 39,574,803</u>	<u>\$ 38,295,152</u>	<u>\$ 37,822,025</u>	<u>\$ 34,912,060</u>
All Other Governmental Funds					
Nonspendable	\$ 1,500,000	\$ 1,500,375	\$ 1,517,797	\$ 1,500,000	\$ 1,503,018
Restricted	72,944,995	78,263,800	68,402,502	66,251,660	66,321,351
Committed	11,557,082	12,000,771	13,054,000	13,119,440	12,530,669
Assigned	227,229	229,282	199,350	204,273	213,104
Unassigned	(158,165)	(42,790)	(53,684)	(66,202)	(4,912)
Total all other governmental funds	<u>\$ 86,071,141</u>	<u>\$ 91,951,438</u>	<u>\$ 83,119,965</u>	<u>\$ 81,009,171</u>	<u>\$ 80,563,230</u>

Table 3, cont.

City of Columbia, Missouri

FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year				
2015	2014	2013	2012	2011
\$ 487,935	\$ 291,512	\$ 477,210	\$ 412,902	\$ 421,250
-	-	-	-	-
3,198,964	1,582,948	431,529	911,186	737,491
2,658,081	3,081,251	2,418,592	2,541,869	3,099,217
24,159,086	28,889,505	26,350,897	25,955,804	23,660,321
<u>\$ 30,504,066</u>	<u>\$ 33,845,216</u>	<u>\$ 29,678,228</u>	<u>\$ 29,821,761</u>	<u>\$ 27,918,279</u>
\$ 1,503,473	\$ 1,504,875	\$ 1,519,505	\$ 1,503,709	\$ 1,502,053
34,214,232	32,282,999	32,202,132	28,320,670	25,486,928
11,877,429	11,711,098	11,657,749	10,951,115	10,755,442
38,468,675	38,162,062	38,844,822	38,530,941	39,227,961
(128,473)	(6,166)	(79,311)	-	-
<u>\$ 85,935,336</u>	<u>\$ 83,654,868</u>	<u>\$ 84,144,897</u>	<u>\$ 79,306,435</u>	<u>\$ 76,972,384</u>

Table 4

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS*(modified accrual basis of accounting)*

	Fiscal Year			
	2020	2019	2018	2017
REVENUES				
General property taxes	\$ 8,947,930	\$ 8,546,077	\$ 8,402,709	\$ 8,124,534
Sales tax	47,278,467	47,264,643	48,461,688	47,546,381
Other local taxes	12,613,694	14,526,701	14,866,625	14,374,401
Licenses and permits	1,002,066	1,087,577	1,044,527	1,064,292
Fines	802,706	1,266,756	1,650,908	1,564,041
Fees and service charges	3,216,245	3,009,252	3,848,777	4,235,064
Intragovernmental revenue	5,075,091	5,774,864	4,814,756	4,748,750
Revenue from other governmental units	9,945,357	12,855,150	10,030,708	10,563,840
Lease revenue	1,881,162	1,863,400	1,779,204	1,779,151
Investment revenue (loss)	2,694,696	5,015,040	889,783	(267,657)
Miscellaneous	2,546,324	1,540,929	1,802,345	2,297,530
Total Revenues	<u>96,003,738</u>	<u>102,750,389</u>	<u>97,592,030</u>	<u>96,030,327</u>
EXPENDITURES				
Current:				
Policy development and administration	11,453,670	12,268,323	12,035,673	12,097,711
Public safety	45,605,665	42,546,069	42,219,608	39,810,494
Transportation	9,843,308	10,682,061	9,629,716	9,394,668
Health and environment	12,509,107	11,985,879	11,688,067	11,142,805
Personal development	7,274,671	8,358,476	7,958,852	7,747,291
Misc. nonprogrammed activities	366,194	383,621	359,664	347,073
Capital outlay	17,660,265	9,762,612	11,298,704	15,644,261
Debt service:				
Principal	5,139,792	3,569,272	3,423,991	3,294,650
Interest	621,552	774,778	915,531	1,049,589
Bond issuance and other costs	-	-	-	-
Total Expenditures	<u>110,474,224</u>	<u>100,331,091</u>	<u>99,529,806</u>	<u>100,528,542</u>
Excess (Deficiency) of Revenues over Expenditures	(14,470,486)	2,419,298	(1,937,776)	(4,498,215)
OTHER FINANCING SOURCES (USES)				
Transfers in	50,031,000	40,861,123	38,522,178	34,761,867
Transfers out	(42,247,756)	(33,169,297)	(34,000,481)	(26,907,746)
Issuance of Lemone Trust Note	-	-	-	-
MTFC Note Proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Proceeds of 2017B S.O. Bonds	-	-	-	-
Premium on 2017B S.O. Bonds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total Other Financing Sources (Uses)	<u>7,783,244</u>	<u>7,691,826</u>	<u>4,521,697</u>	<u>7,854,121</u>
Net Change in Fund Balances	<u>\$ (6,687,242)</u>	<u>\$ 10,111,124</u>	<u>\$ 2,583,921</u>	<u>\$ 3,355,906</u>
Debt service as a percentage of noncapital expenditures	6.21%	4.80%	4.92%	5.12%

Table 4, cont.

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

		Fiscal Year									
		2016	2015	2014	2013	2012	2011				
\$	7,898,843	\$	7,572,050	\$	7,319,211	\$	7,228,203	\$	7,099,442	\$	7,026,844
	47,667,737		46,672,861		45,730,160		44,150,547		42,514,771		40,538,522
	14,197,554		14,860,992		15,170,622		14,415,576		13,938,135		13,614,566
	1,031,218		1,012,346		965,309		921,132		883,815		864,719
	1,805,859		2,081,131		1,883,631		1,970,138		2,184,075		2,049,392
	4,926,206		3,687,353		4,776,008		4,584,151		3,323,319		2,916,163
	4,407,469		4,247,354		3,944,617		3,931,555		4,130,138		4,139,602
	14,388,115		12,155,793		11,380,966		12,683,976		11,205,817		15,717,748
	1,755,731		1,893,255		1,786,851		1,828,913		1,740,808		1,267,667
	2,342,939		3,040,800		1,744,574		(1,175,168)		1,552,235		2,447,870
	2,270,770		1,737,308		2,263,437		1,821,115		1,904,434		2,873,628
	<u>102,692,441</u>		<u>98,961,243</u>		<u>96,965,386</u>		<u>92,360,138</u>		<u>90,476,989</u>		<u>93,456,721</u>
	12,673,307		11,933,061		10,243,414		9,910,193		9,679,187		11,268,430
	40,664,606		40,931,976		38,329,749		37,839,647		37,426,056		37,847,252
	7,722,901		9,091,369		12,123,055		10,421,314		7,280,684		7,821,261
	10,904,104		10,648,858		9,277,074		9,373,336		8,748,990		10,411,813
	7,848,024		7,878,973		7,160,184		6,922,477		6,612,768		5,998,949
	272,656		5,642,247		4,785,017		5,006,410		4,775,185		815,943
	22,734,914		13,935,589		16,237,557		15,067,900		18,195,526		32,825,543
	8,508,973		6,032,862		5,838,116		5,595,733		5,113,954		5,089,434
	1,209,593		1,866,517		2,147,444		2,397,462		2,391,766		2,427,400
	237,281		-		-		-		661		661
	<u>112,776,359</u>		<u>107,961,452</u>		<u>106,141,610</u>		<u>102,534,472</u>		<u>100,224,777</u>		<u>114,506,686</u>
	(10,083,918)		(9,000,209)		(9,176,224)		(10,174,334)		(9,747,788)		(21,049,965)
	47,046,810		37,405,837		39,741,645		37,409,252		37,677,752		50,570,961
	(38,167,357)		(29,466,210)		(26,869,499)		(28,239,989)		(26,427,431)		(40,960,187)
	-		-		-		-		-		11,779,723
	-		-		-		5,700,000		2,500,000		-
	-		-		-		-		235,000		-
	17,580,000		-		-		-		-		-
	1,699,838		-		-		-		-		-
	(19,039,585)		-		-		-		-		-
	<u>9,119,706</u>		<u>7,939,627</u>		<u>12,872,146</u>		<u>14,869,263</u>		<u>13,985,321</u>		<u>21,390,497</u>
\$	<u>(964,212)</u>	\$	<u>(1,060,582)</u>	\$	<u>3,695,922</u>	\$	<u>4,694,929</u>	\$	<u>4,237,533</u>	\$	<u>340,532</u>
	10.79%		8.40%		8.88%		9.14%		9.15%		9.20%

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Table 5

City of Columbia, Missouri

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

<u>Fiscal Year Ended</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>State Assessed Value</u>	<u>Total Assessed Value</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value as a Percentage of Actual Value</u>	<u>Total Direct Tax Rate</u>
2011	1,400,192,298	250,581,100	5,140,761	1,655,914,159	6,899,642,329	24.0%	0.93
2012	1,413,996,612	264,972,925	4,354,717	1,683,324,254	7,013,851,058	24.0%	0.93
2013	1,423,905,462	293,420,631	4,138,118	1,721,464,211	7,172,767,546	24.0%	0.94
2014	1,449,632,179	298,129,549	4,108,905	1,751,870,633	7,299,460,971	24.0%	0.95
2015	1,506,138,234	303,450,790	4,095,085	1,813,684,109	7,557,017,121	24.0%	0.95
2016	1,553,310,919	317,367,258	4,193,727	1,874,871,904	7,811,966,267	24.0%	0.92
2017	1,609,807,143	322,717,239	5,370,122	1,937,894,504	8,074,560,433	24.0%	0.41
2018	1,729,001,613	332,516,357	4,353,048	2,065,871,018	8,607,795,908	24.0%	0.41
2019	1,820,094,908	357,122,702	3,550,900	2,180,768,510	9,086,535,458	24.0%	0.41
2020	1,847,863,195	367,530,545	3,204,451	2,218,598,191	9,244,159,129	24.0%	0.41

Source: Certified Copy of Order, Boone County Court.

*The Library Taxes are not going through the City as of 1/1/18.

City of Columbia, Missouri

**PROPERTY TAX RATES AND TAX LEVIES – DIRECT AND OVERLAPPING GOVERNMENTS (a)
LAST TEN FISCAL YEARS**

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
CITY TAX RATES:					
General Fund	\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
Library Funds	<u>0.52</u>	<u>0.52</u>	<u>0.53</u>	<u>0.54</u>	<u>0.54</u>
Total City Tax Rate	<u>0.93</u>	<u>0.93</u>	<u>0.94</u>	<u>0.95</u>	<u>0.95</u>
LIBRARY	0.00	0.00	0.00	0.00	0.00
SCHOOL DISTRICT	<u>4.85</u>	<u>4.88</u>	<u>5.40</u>	<u>5.42</u>	<u>5.49</u>
COUNTY TAX RATES:					
County	0.12	0.12	0.12	0.12	0.12
Group Homes (b)	0.11	0.11	0.11	0.11	0.11
Highway	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
Total County Tax Rates (c)	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
STATE	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
TOTAL TAX RATIO FOR ALL OVERLAPPING GOVERNMENTS	<u>\$6.09</u>	<u>\$6.12</u>	<u>\$6.65</u>	<u>\$6.68</u>	<u>\$6.75</u>

(a) All tax rates are presented per \$100 of Assessed Valuation.

(b) These facilities are operated for handicapped persons, as defined in Section 198.900 RSMo, who are employed at the facility or in the community and/or for persons who are handicapped due to a developmental disability.

(c) The levy for the County Library District is not included on this table since this levy does not apply within City limits.

* The Library Taxes are not going through the City as of 1/1/18

Source: Certified Copy of Order, Boone County Court.

City of Columbia, Missouri

PROPERTY TAX RATES AND TAX LEVIES – DIRECT AND OVERLAPPING GOVERNMENTS (a)
LAST TEN FISCAL YEARS

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
<u>0.52</u>	<u>0.51</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u> *
<u>0.93</u>	<u>0.92</u>	<u>0.41</u>	<u>0.41</u>	<u>0.41</u>
0.00	0.00	0.31	0.31	0.31
<u>5.47</u>	<u>6.04</u>	<u>6.06</u>	<u>6.00</u>	<u>6.10</u>
0.12	0.12	0.12	0.12	0.12
0.11	0.11	0.11	0.11	0.11
<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
<u>\$6.71</u>	<u>\$7.27</u>	<u>\$7.09</u>	<u>\$7.02</u>	<u>\$7.13</u>

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Table 7

City of Columbia, Missouri

PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO

Taxpayer	Type of Business	2020			2011		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Union Electric	Utility	\$ 48,282,962	1	2.18%	--		--
Boone Electric Satellite Systems	Utility	21,598,659	2	0.97%	--		--
Shelter Insurance Company	Insurance	17,710,084	3	0.80%	5,616,484	4	0.36%
Ameren UE Electric Utility	Utility	13,414,142	4	0.60%	--		--
Broadway Crossings II	Property/Developer	12,523,136	5	0.56%	--		--
Kraft Heinz Foods	Manufacturer	10,885,804	6	0.49%	--		--
Hubbell Power Systems	Manufacturer	10,866,531	7	0.49%	--		--
Sapp Emery & Sons	Construction	10,682,294	8	0.48%	--		--
TKG Biscayne	Property/Developer	10,475,490	9	0.47%	6,473,891	3	0.41%
McClarty RE LLC	Automotive	9,183,254	10	0.41%	--		--
State Farm Mutual Automobile Ins Company	Insurance				7,807,371	1	0.50%
Columbia Mall Limited Partnership	Property/Developer				6,705,078	2	0.43%
COG Leasing Company LLP	Health Services				4,002,304	5	0.25%
Rayman Columbia Center Trust	Property/Developer				3,935,232	6	0.25%
Broadway-Fairview Venture LLC	Property/Developer				3,896,005	7	0.25%
Rusk Rehabilitation Center	Health Services				3,783,072	8	0.24%
Grindstone Plaza Development	Property/Developer				3,647,027	9	0.23%
The Links at Columbia	Property/Developer				3,581,500	10	0.23%
		<u>\$ 165,622,356</u>		<u>7.45%</u>	<u>\$ 49,447,964</u>		<u>3.15%</u>

Note: The assessed value is approximately 32% of the estimated actual value of the property.
Information provided by the Boone County Government Center Treasurer's Office

Table 8

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>Fiscal Year Ended</u>	<u>Net Current Tax Levy (a)</u>	<u>Current Tax Collections</u>	<u>Percent Of Levy Collected</u>	<u>Delinquent Tax Collections</u>
2011	\$ 6,615,690 (b)	\$ 6,425,234	97.12%	\$ 80,029
2012	\$ 6,780,699 (b)	\$ 6,635,787	97.86%	\$ 88,841
2013	\$ 6,862,793 (b)	\$ 6,783,993	98.85%	\$ 66,532
2014	\$ 7,086,610 (b)	\$ 6,973,354	98.40%	\$ 82,535
2015	\$ 7,293,515 (b)	\$ 7,221,899	99.02%	\$ 73,600
2016	\$ 7,674,533 (b)	\$ 7,571,408	98.66%	\$ 68,331
2017	\$ 7,872,752 (b)	\$ 7,760,472	98.57%	\$ 67,118
2018	\$ 6,543,022 (b)	\$ 6,357,847	97.17%	\$ 107,581
2019	\$ 8,331,844 (b)	\$ 8,226,028	98.73%	\$ 107,214
2020	\$ 8,663,272 (b)	\$ 8,558,699	98.79%	\$ 105,009

(a) Balances are net of amounts deducted for collection fees withheld by County.

(b) Includes unearned property tax revenue.

Table 8, cont.

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>Total Tax Collections</u>	<u>Total Collections As A Percent Of Net Current Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent As A Percent Net Current Tax Levy</u>
\$ 6,505,263	98.33%	\$ 33,053	0.50%
\$ 6,724,628	99.17%	\$ 33,168	0.49%
\$ 6,850,525	99.82%	\$ 33,551	0.49%
\$ 7,055,889	99.57%	\$ 29,816	0.42%
\$ 7,295,499	100.03%	\$ 33,755	0.46%
\$ 7,639,739	99.55%	\$ 37,041	0.48%
\$ 7,827,590	99.43%	\$ 34,796	0.44%
\$ 6,465,428	98.81%	\$ 29,228	0.45%
\$ 8,333,242	100.02%	\$ 43,673	0.52%
\$ 8,663,708	100.01%	\$ 44,771	0.52%

Table 9

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

<u>RESIDENTIAL SERVICE RATE (per kilowatt hour)</u>		<u>FY 2019-2020</u>
Customer charge	per month	\$16.31
Energy charge first 300 kWh all season	¢ per KWH	7.860
Energy charge next 450 kWh all season	¢ per KWH	10.2500
Energy charge next 1,250 kWh summer	¢ per KWH	13.9700
Energy charge All remaining kWh summer	¢ per KWH	15.1100
Energy charge All remaining kWh nonsummer	¢ per KWH	11.8400
Electric Heating (October through May) First 300 kWh	¢ per KWH	7.860
Electric Heating (October through May) Next 450 kWh	¢ per KWH	10.250
Electric Heating (October through May) all remaining kWh	¢ per KWH	9.850
Heat Pump (October through May) First 300 kWh	¢ per KWH	7.860
Heat Pump (October through May) next 450 kWh	¢ per KWH	10.250
Heat Pump (October through May) all remaining kWh	¢ per KWH	9.3400
<u>SMALL GENERAL SERVICE RATE (per kilowatt hour)</u>		
Customer charge (single-phase)	per month	\$16.51
Customer charge (three-phase)	per month	\$27.20
Energy charge first 500 kWh all season	¢ per KWH	8.470
Energy charge next 1,000 kWh summer	¢ per KWH	10.790
Energy charge All remaining kWh summer	¢ per KWH	14.890
Energy charge All remaining kWh nonsummer	¢ per KWH	10.790
Electric Heating (October through May) First 500 kWh	¢ per KWH	8.470
Electric Heating (October through May) Next 1,000 kWh	¢ per KWH	10.790
Electric Heating (October through May) all remaining kWh	¢ per KWH	9.930
Heat Pump (October through May) First 500 kWh	¢ per KWH	8.470
Heat Pump (October through May) next 1,000 kWh	¢ per KWH	10.790
Heat Pump (October through May) all remaining kWh	¢ per KWH	9.3600
<u>SPECIAL OUTDOOR LIGHTING</u>		
Customer Charge	per month	\$56.10
Cost per KWH	¢ per KWH	12.740
<u>RESIDENTIAL SERVICE RATE (per kilowatt hour)</u>		<u>FY 2013-2014</u>
Customer charge	per month	\$8.45
All kWh winter, first 750 kWh summer	¢ per KWH	9.440
Next 1,250 kWh summer	¢ per KWH	12.7700
Electric Heating (October through May) All kWh	¢ per KWH	9.440
Electric Heating (October through May) Over 750 kWh	¢ per KWH	8.307
Heat Pump (October through May) All kWh	¢ per KWH	8.450
Heat Pump (October through May) Over 750 kWh	¢ per KWH	8.0240
<u>SMALL GENERAL SERVICE RATE (per kilowatt hour)</u>		
Customer charge (single-phase)	per month	\$8.45
Customer charge (three-phase)	per month	\$10.85
All kWh winter, first 1,500 kWh summer	¢ per KWH	9.440
Over 1,500 kWh summer	¢ per KWH	12.7700
Electric Heating (October through May) All kWh	¢ per KWH	9.440
Electric Heating (October through May) Over 1,500 kWh	¢ per KWH	8.4960
Heat pump (October through May) All kWh	¢ per KWH	9.440
Heat pump (October through May) over 1,500 kWh	¢ per KWH	8.0240
<u>PRIVATE STREET AND OUTDOOR AREA LIGHTING RATE</u>		
100 Watt Mercury Vapor (M.V.)	per month	\$4.00
100 Watt High Pressure Sodium (H.P.S.)	per month	\$4.38
175 Watt M.V.	per month	\$5.04
250 Watt M.V.	per month	\$7.13
250 Watt H.P.S.	per month	\$12.97
310 Watt H.P.S.	per month	n/a
400 Watt H.P.S.	per month	\$15.57
400 Watt M.V.	per month	\$10.10
700 Watt M.V.	per month	\$20.75
1,000 Watt M.V.	per month	n/a
100 Watt H.P.S. PTL	per month	\$9.78
175 Watt H.P.S. PTL	per month	\$9.72
<u>SPECIAL OUTDOOR LIGHTING</u>		
Customer Charge	per month	\$50.00
Cost per KWH	¢ per KWH	11.000
<u>69 KV SERVICE RATE</u>		
Demand charge (All KW of billing demand)	per KW	n/a
Energy charge (All KWH)	¢ per KWH	n/a

* Rate structure was changed as of October 1, 2014 and the FY2018-2019 column reflects the rates in effect as of October 1, 2018. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 9, cont.

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

<u>FY 2018-2019</u>	<u>FY 2017-2018</u>	<u>FY 2016-2017</u>	<u>FY 2015-2016</u>	<u>FY 2014-2015</u>
\$16.31	\$15.91	\$15.91	\$15.60	\$15.60
7.860	7.670	7.670	7.520	7.520
10.2500	10.0000	10.0000	9.8000	9.8000
13.9700	13.6300	13.6300	13.3600	13.3600
15.1100	14.7400	14.7400	14.4500	14.4500
11.8400	11.5500	11.5500	11.3200	11.3200
7.860	7.670	7.670	7.520	7.520
10.250	10.000	10.000	9.800	9.800
9.850	9.610	9.610	9.420	9.420
7.860	7.670	7.670	7.520	7.520
10.250	10.000	10.000	9.800	9.800
9.3400	9.1100	9.1100	8.9300	8.9300
\$16.51	\$15.91	\$15.91	\$15.60	\$15.60
\$27.20	\$26.22	\$26.22	\$25.70	\$25.70
8.470	8.160	8.160	8.000	8.000
10.790	10.400	10.400	10.200	10.200
14.890	14.350	14.350	14.070	14.070
10.790	10.400	10.400	10.200	10.200
8.470	8.160	8.160	8.000	8.000
10.790	10.400	10.400	10.200	10.200
9.930	9.590	9.590	9.400	9.400
8.470	8.160	8.160	8.000	8.000
10.790	10.400	10.400	10.200	10.200
9.3600	9.0400	9.0400	8.8600	8.8600
\$56.10	\$56.10	\$56.10	\$55.00	\$55.00
12.740	12.740	12.740	12.490	12.490
<u>FY 2012-2013</u>	<u>FY 2011-2012</u>	<u>FY 2010-2011</u>		
\$8.45	\$7.20	\$7.20		
9.440	9.440	9.440		
12.7700	12.7700	12.7700		
9.440	9.440	9.440		
8.307	8.040	8.040		
8.450	7.200	7.200		
8.0240	7.5680	7.5680		
\$8.45	\$7.20	\$7.20		
\$10.85	\$9.58	\$9.58		
9.440	9.300	9.300		
12.7700	11.7470	11.7470		
9.440	9.300	9.300		
8.4960	8.3700	8.3700		
9.440	9.300	9.300		
8.0240	7.9050	7.9050		
\$4.00	\$4.00	\$4.00		
\$4.38	\$4.38	\$4.17		
\$5.04	\$5.04	\$4.80		
\$7.13	\$7.13	\$6.79		
\$12.97	\$12.97	\$12.35		
n/a	n/a	n/a		
\$15.57	\$15.57	\$14.83		
\$10.10	\$10.10	\$9.62		
\$20.75	\$20.75	\$20.75		
n/a	n/a	n/a		
\$9.78	\$9.78	\$9.31		
\$9.72	\$9.72	\$9.26		
\$50.00	\$50.00	\$50.00		
11.000	11.000	11.000		
n/a	n/a	n/a		
n/a	n/a	n/a		

Table 10

City of Columbia, Missouri

**SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS**

		FY 2019 - 2020		FY 2018 - 2019	
		Summer	Nonsummer	Summer	Nonsummer
<u>LARGE GENERAL SERVICE RATE</u>					
Customer charge:	per month	\$46.13	\$46.13	\$46.13	\$46.13
Demand charge:					
First 25 KW or less billing demand		\$369.04	\$276.78	\$369.04	\$276.78
Additional KW	per KW	\$15.99	\$12.81	\$15.99	\$12.81
Energy charge:					
All KW	¢ per KWH	5.770	5.030	5.770	5.030
<u>INDUSTRIAL SERVICE RATE</u>					
Customer charge:	per month	\$161.45	\$161.45	\$161.45	\$161.45
Demand charge:					
First 750 KW or less billing demand		\$16,705.93	\$13,316.74	\$16,705.93	\$13,316.74
All additional KW	per KW	\$22.27	\$17.76	\$22.27	\$17.76
Energy charge (All KWH)	¢ per KWH	5.090	4.350	5.090	4.350
		FY 2014 - 2015		FY 2013 - 2014	
		Summer	Nonsummer	Summer	Nonsummer
<u>LARGE GENERAL SERVICE RATE</u>					
Customer charge:		\$45.00	\$45.00	n/a	n/a
Demand charge:					
First 25 KW or less billing demand	per KW	\$360.00	\$270.00	\$382.25	\$305.50
Additional KW	per KW	\$15.60	\$12.50	\$15.29	\$12.22
Energy charge:					
All KW	¢ per KWH	5.630	4.900	5.555	4.828
First 360 KWH per KW of billing demand	¢ per KWH	n/a	n/a	n/a	n/a
All additional KWH	¢ per KWH	n/a	n/a	n/a	n/a
<u>INDUSTRIAL SERVICE RATE</u>					
Customer charge:		\$150.00	\$150.00	n/a	n/a
Demand charge:					
First 750 KW or less billing demand		\$15,525.00	\$12,375.00	\$14,962.50	\$11,970.00
All additional KW	per KW	\$20.70	\$16.50	\$19.95	\$15.96
Energy charge (All KWH)	¢ per KWH	4.730	4.040	4.456	3.819

* The rates shown in this table are those in effect at October 1, 2018. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 10, cont.

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

FY 2017 - 2018		FY 2016 - 2017		FY 2015 - 2016	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$45.90	\$45.90	\$45.90	\$45.90	\$45.00	\$45.00
\$367.20	\$275.40	\$367.20	\$275.40	\$360.00	\$270.00
\$15.91	\$12.75	\$15.91	\$12.75	\$15.60	\$12.50
5.740	5.000	5.740	5.000	5.630	4.900
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$153.00	\$153.00	\$153.00	\$153.00	\$150.00	\$150.00
\$15,835.50	\$12,622.50	\$15,835.50	\$12,622.50	\$15,525.00	\$12,375.00
\$21.11	\$16.83	\$21.11	\$16.83	\$20.70	\$16.50
4.820	4.120	4.820	4.120	4.730	4.040
FY 2012 - 2013		FY 2011 - 2012		FY 2010 - 2011	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$382.25	\$305.50	\$376.50	\$301.00	\$376.50	\$301.00
\$15.29	\$12.22	\$15.06	\$12.04	\$15.06	\$12.04
5.555	4.828	5.50	4.780	5.50	4.780
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$14,962.50	\$11,970.00	\$14,887.50	\$11,910.00	\$14,887.50	\$11,910.00
\$19.95	\$15.96	\$19.85	\$15.88	\$19.85	\$15.88
4.456	3.819	4.434	3.800	4.434	3.800

Table 11

City of Columbia, Missouri

**SCHEDULE OF WATER SERVICE RATES *
LAST TEN FISCAL YEARS**

		2019-2020		2018-2019	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.860	\$3.80	\$2.860	\$3.80
Commercial*: All CCF	per 100 CCF	\$2.700	\$3.59	\$2.700	\$3.59
Large Commercial*: All CCF	per 100 CCF	\$2.700	\$3.59	\$2.700	\$3.59
*Summer Surcharged Rate: (June, July, August, and September water usage of seventy (70) to one hundred seventy (170) percent of winter average consumption.)	per 100 CCF	\$4.010	\$5.33	\$4.010	\$5.33
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits- Residential	Limits- Residential	Limits- Residential	Limits- Residential
Meter Size					
5/8 inch and 3/4 inch		\$10.00	\$13.30	\$10.00	\$13.30
1 inch		\$14.38	\$19.13	\$14.38	\$19.13
1 1/2 inch		\$28.96	\$38.52	\$28.96	\$38.52
2 inch		\$43.05	\$57.26	\$43.05	\$57.26
3 inch		\$150.68	\$200.40	\$150.68	\$200.40
4 inch		\$333.13	\$443.06	\$333.13	\$443.06
6 inch		\$717.50	\$954.28	\$717.50	\$954.28
8 inch		n/a	n/a	n/a	n/a

		2014-2015		2013-2014	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.790	\$3.710	\$2.790	\$3.710
Commercial*: All CCF	per 100 CCF	\$2.600	\$3.460	\$2.600	\$3.460
Large Commercial*: All CCF	per 100 CCF	\$2.430	\$3.230	\$2.430	\$3.230
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$3.910	\$5.200	\$3.910	\$5.200
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Minimum Charge Per Month					
Meter Size					
5/8 inch and 3/4 inch		\$8.30	\$11.04	\$8.30	\$11.04
1 inch		\$8.73	\$11.61	\$8.73	\$11.61
1 1/2 inch		\$12.84	\$17.08	\$12.84	\$17.08
2 inch		\$13.46	\$17.90	\$13.46	\$17.90
3 inch		\$21.59	\$28.71	\$21.59	\$28.71
4 inch		\$32.01	\$42.58	\$32.01	\$42.58
6 inch		\$61.55	\$81.86	\$61.55	\$81.86
8 inch		\$0.00	\$0.00	\$0.00	\$0.00

The rates shown in this table are those in effect at October 1, 2018.

Table 11, cont.

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES
LAST TEN FISCAL YEARS

2017-2018		2016-2017		2015-2016	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits	Limits	Limits	Limits	Limits	Limits
\$2.790	\$3.910	\$2.790	\$3.910	\$2.790	\$3.710
\$2.630	\$3.500	\$2.630	\$3.500	\$2.600	\$3.460
\$2.450	\$3.710	\$2.450	\$3.710	\$2.430	\$3.230
\$3.910	\$5.200	\$3.910	\$5.200	\$3.910	\$5.200
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits- Residential	Limits- Residential	Limits- Residential	Limits- Residential	Limits	Limits
\$9.75	\$12.97	\$8.85	\$11.77	\$8.30	\$11.04
\$14.04	\$18.67	\$10.52	\$13.99	\$8.73	\$11.61
\$28.25	\$37.57	\$17.09	\$22.73	\$12.84	\$17.08
\$42.00	\$55.86	\$18.51	\$24.62	\$13.46	\$17.90
\$147.00	\$195.51	\$34.01	\$45.23	\$22.67	\$28.71
\$325.00	\$432.25	\$50.42	\$67.06	\$33.61	\$42.58
\$700.00	\$931.00	\$96.95	\$128.94	\$64.63	\$81.86
\$1,200.00	\$1,596.00	\$0.00	\$0.00	\$0.00	\$0.00

2012-2013		2011-2012		2010-2011	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits	Limits	Limits	Limits	Limits	Limits
\$2.720	\$3.620	\$2.590	\$3.450	\$2.400	\$3.190
\$2.520	\$3.350	\$2.400	\$3.190	\$2.222	\$2.955
\$2.360	\$3.140	\$2.250	\$2.990	\$2.084	\$2.772
\$3.810	\$5.070	\$3.630	\$4.830	\$3.360	\$4.470
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits	Limits	Limits	Limits	Limits	Limits
\$7.90	\$10.50	\$7.52	\$10.00	\$6.33	\$8.42
\$8.31	\$11.05	\$7.91	\$10.51	\$6.64	\$8.83
\$12.22	\$16.26	\$11.64	\$15.48	\$8.60	\$11.44
\$12.81	\$17.04	\$12.20	\$16.23	\$9.07	\$12.06
\$21.59	\$28.71	\$20.56	\$27.35	\$19.04	\$25.32
\$32.01	\$42.58	\$30.49	\$40.55	\$28.23	\$37.55
\$61.55	\$81.86	\$58.62	\$77.97	\$54.28	\$72.19
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Table 12

City of Columbia, Missouri

**SCHEDULE OF SANITARY SEWER SERVICE RATES
LAST TEN FISCAL YEARS**

		<u>2019-2020</u>	<u>2018-2019</u>	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>
Residential: (a)						
Base Charge	per month	\$12.37	\$12.37	\$12.25	\$11.56	\$11.01
All Volume	per 100 cu. ft.	\$2.550	\$2.550	\$2.520	\$2.380	\$2.270
Non-Residential: (a)						
	<u>Meter size</u>	<u>Base Charge per month</u>				
	5/8 inch	\$12.37	\$12.37	\$12.25	\$11.56	\$11.01
	3/4 inch	\$18.57	\$18.57	\$18.39	\$17.35	\$16.52
	1 inch	\$30.95	\$30.95	\$30.64	\$28.91	\$27.53
	1 1/2 inch	\$61.88	\$61.88	\$61.27	\$57.80	\$55.05
	2 inch	\$99.01	\$99.01	\$98.03	\$92.48	\$88.08
	3 inch	\$198.03	\$198.03	\$196.07	\$184.97	\$176.16
	4 inch	\$309.41	\$309.41	\$306.35	\$289.01	\$275.25
	6 inch*	\$618.84	\$618.84	\$612.71	\$578.03	\$550.50
	8 inch*	\$990.13	\$990.13	\$980.33	\$924.84	\$880.80
	10 inch*	\$1,423.31	\$1,423.31	\$1,409.22	\$1,329.46	\$1,266.15
	12 inch*	\$2,660.99	\$2,660.99	\$2,634.64	\$2,485.51	\$2,367.15
All Volume	per 100 cu. ft.	\$2.550	\$2.550	\$2.520	\$2.270	\$2.270
Residential: (a)		<u>2014-2015</u>	<u>2013-2014</u>	<u>2012-2013</u>	<u>2011-2012</u>	<u>2010-2011</u>
Base Charge	per month	\$11.01	\$7.30	\$7.30	\$6.35	\$7.00
All Volume	per 100 cu. ft.	\$2.270	\$2.414	\$2.414	\$2.099	\$1.660
	<u>Meter size</u>	<u>Base Charge per Month</u>				
	5/8 inch	\$11.01	\$7.30	\$7.30	\$6.35	
	3/4 inch	\$16.52	\$12.17	\$12.17	\$10.58	
	1 inch	\$27.53	\$24.33	\$24.33	\$21.16	
	1 1/2 inch	\$55.05	\$48.67	\$48.67	\$42.32	
	2 inch	\$88.08	\$77.87	\$77.87	\$67.71	
	3 inch	\$176.16	\$155.73	\$155.73	\$135.42	
	4 inch	\$275.25	\$243.34	\$243.34	\$211.60	
	6 inch*	\$550.50	\$1,460.04	\$1,460.04	\$1,269.60	
	8 inch*	\$880.80	\$1,946.72	\$1,946.72	\$1,692.80	
	10 inch*	\$1,266.15	\$2,676.74	\$2,676.74	\$2,327.60	
	12 inch*	\$2,367.15	\$3,650.10	\$3,650.10	\$3,174.00	
All Volume	per 100 cu. ft.	\$2.270	\$2.414	\$2.414	\$2.099	

The rates shown in this table are those in effect at October 1, 2018.

(a) Prior to 2012, the base charge was for residential and commercial users. In fiscal year 2012, the classifications and definitions of users for sanitary sewer charges was amended from residential and commercial to residential and non-residential.

* In FY15, the meter capacity flow ratios were changed to incorporate the American Water Works Association maximum flow ratio standards and the base charge was adjusted accordingly.

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
September 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	9/30/2020
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	87,322	1,849
FGG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	-	238
GNMA PL 783440X - 36241LZD1	07/18/17	25,000,000	12/15/20	5.000%	22,281	1,141
FGJ15115 - 3128PUGV4	10/16/12	3,100,000	04/01/21	3.500%	158,616	24,425
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	158,563	815
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	24,730	616
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	32,180	1,299
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,143,733
FHLMC PL G12334 - 3128M1PT0	various	109,369,361	09/01/21	5.000%	243,188	120,739
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	-	4,823
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	-	17
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	2,045,100
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	14,321	286
GNR 2010-160 - 38377RLG8	11/03/17	5,826,000	01/20/22	4.500%	972,966	859,136
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	102,584	3,652
FNMA PL 995529 - 31416B4N5	various	52,857,005	11/01/22	5.500%	504,797	355,734
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	655,638	671,735
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	97,759	34,111
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	-	38,723
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	54,424	33,391
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	266,004	114,989
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	133,021	41,628
FHLMC PL J09639 - 3128PMV80	various	245,000,000	04/01/24	4.000%	2,586,844	2,275,468
FNMA PL 930852 - 31412PEZ0	03/16/17	21,337,000	04/01/24	4.500%	582,893	515,608
GNMA PL 004404M - 36202E3M9	06/19/17	1,000,000	04/20/24	4.000%	42,140	37,082
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	-	31,914
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	190,629	78,593
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	230,301	83,203
FHR 3559 BL - 31398EZ56	03/20/18	11,111,111	08/15/24	5.000%	1,496,847	1,375,694
FNMA PL 931875 - 31412QJU4	06/19/17	30,000,000	09/01/24	4.500%	1,934,613	1,745,302
FHLMC CTF5 J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	100,846	42,911
FHLMC PL G16325 - 3128MFHA9	11/08/17	1,392,115	12/01/24	5.000%	341,301	270,455
FHLMC PL G15718 - 3128MESF9	05/03/19	26,500,000	12/01/24	5.000%	2,599,174	2,471,224
GNMA PL 728923X - 3620AFYU5	06/19/17	4,480,800	12/15/24	4.000%	252,275	227,817
FHR 3612 JB - 31398LKQ0	01/11/19	4,000,000	12/15/24	4.500%	1,674,122	1,661,398
GNMA PL 711060X - 36297F5V0	06/19/17	5,100,000	01/15/25	4.000%	323,053	297,019
FNMA PL AL9580 - 3138ERUE8	12/19/17	11,265,000	03/01/25	4.000%	3,240,601	3,111,023
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	241,053	124,095
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	264,535	136,552
GNMA PL 784163X - 3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	1,740,577	1,554,270
FHR 2970 - 31395TVS0	12/26/18	5,000,000	05/15/25	5.500%	558,523	545,341
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	1,020,234	975,890
FNMA PL AL7636 - 3138EQPW6	03/16/17	2,300,000	09/01/25	5.500%	280,386	202,837
GNMA PL 783100X - 36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	254,561	224,739
GNR 2010-111 WG - 38377JP72	06/06/18	43,798,263	09/20/25	4.000%	2,713,724	2,719,328
FNMA 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	315,791	187,209
FNMA 890265 - 31410LCA8	04/19/17	37,195,782	11/01/25	4.500%	2,659,604	2,341,793
FNMA AE0879 - 31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	1,729,454	1,559,129
FNMA PL AL6469 - 3138EPPK5	03/29/19	42,537,703	11/01/25	5.500%	2,961,529	2,804,291
GNMA PL 004943M - 36202FP42	06/19/17	4,700,000	02/20/26	4.000%	327,019	302,375
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	315,085	315,320
FHR 3827 - 3137A7YC8	11/16/17	16,800,000	03/15/26	3.500%	457,257	437,576
FNR 2011-20 - 31397QS74	10/20/17	1,565,374	03/25/26	3.500%	487,914	459,041
GNMA PL 005013M - 36202FSA5	06/19/17	3,000,000	04/20/26	4.000%	224,128	206,051
FHLMC PL J15482 - 3128PVCT5	03/16/17	6,000,000	05/01/26	4.000%	460,298	425,773
GNMA PL 738281X - 3620ASFW4	08/24/17	8,013,000	05/15/26	4.000%	711,500	655,443
GNMA PL 763534X - 36176EBB6	09/18/17	18,400,000	05/15/26	3.500%	1,635,573	1,560,355
FHLMC PL G14159 - 3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	218,942	204,442
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,074,187	1,009,000
FHR 4395 - 3137BEWG5	01/16/18	13,000,000	07/15/26	4.500%	2,249,034	2,109,093
GNMA PL 005107M - 36202FU87	various	32,197,400	07/20/26	4.000%	2,415,403	2,395,770
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	428,913	360,955
FNMA PL AJ1758 - 3138ASSU2	03/16/17	18,955,000	09/01/26	3.500%	1,738,071	1,636,249
FHLMC PL G16744 - 3128MFW6	02/19/19	4,835,000	09/01/26	4.500%	2,621,231	2,629,480
FHR 1883 L - 3133T7WD7	05/10/02	2,000,000	09/15/26	7.000%	94,940	23,079
FNMA AL2661 - 3138EJ5X2	04/19/17	7,089,000	10/01/26	4.000%	946,317	876,375
FHLMC PL J16939 - 3128PWV88	12/24/18	12,850,000	10/01/26	4.000%	1,533,938	1,555,680
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	101,029	57,234
FNMA PL A9746 - 3138ERZL7	02/16/17	5,000,000	01/01/27	4.500%	1,702,845	1,466,178
FNMA PL AL1953 - 3138EJE38	03/16/17	12,805,575	01/01/27	4.500%	906,514	792,643
FNMA PL AL19971 - 3138ESCH9	03/16/17	5,000,000	01/01/27	4.500%	1,750,055	1,535,858
FHLMC PL J31961 - 31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	2,608,369	2,476,782
FNR 2007-13 - 31396PK67	12/24/18	5,000,000	03/25/27	5.000%	1,543,771	1,501,844
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	376,367	346,543
FNR 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.000%	166,831	66,326
FNMA PL MA3061 - 31418CMK7	various	8,948,803	07/01/27	3.000%	4,041,516	4,095,232
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	486,659	457,674
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	505,759	494,944
FHLMC CTF5 D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	32,338	52,540
FHLMC 091164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	124,219	59,373
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	15,111	53,390
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	583,053	532,932
FHLMC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	19,643	33,410
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	205,109	239,274
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	34,032	1,596
FNMA PL 890774 - 31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	386,632	408,977
FNMA PL AL4189 - 3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	2,487,456	2,422,719
FNMA PL BM4389 - 3140J82X0	08/27/18	5,000,000	12/01/28	4.500%	2,587,782	2,576,852
FHLMC PL G16274 - 3128MFFP8	09/18/17	4,983,614	01/01/29	4.000%	2,135,183	1,989,781
GNMA PL 783878X - 3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	282,239	257,698
FNMA PL AL9742 - 3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	1,355,895	1,227,244
FHLMC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	281,700	171,913
FHLMC G16108 - 3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	2,377,615	2,181,542
FNR 2013-128 A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	446,947	359,668
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	442,522	334,617
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	419,370	355,821
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	293,213	239,705
FNMA PL BM1231 - 3140J5LM9	10/06/17	5,000,000	11/01/31	3.500%	2,198,493	2,134,851

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
September 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	9/30/2020
FNMA PL BM4993 - 3140J9RP8	01/17/19	5,000,000	03/01/32	3.500%	3,057,810	3,166,363
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	279,583	228,297
FHLMC PL G16544 - 3128MFP51	08/17/18	4,653,136	05/01/32	4.000%	2,294,492	2,305,256
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	245,736	182,989
FNMA PL MB3808 - 3140J8GS6	04/27/18	4,000,000	08/01/32	4.000%	1,920,265	1,923,223
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	989,380	914,996
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	686,007	681,701
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	66,299	18,824
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	196,790	167,418
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	31,495	44,026
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	20,727	14,941
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	287,397	188,757
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	218,180	121,877
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	797,790	841,969
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	301,661	151,316
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	42,162	46,407
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	23,558	22,605
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	142,592	49,333
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	56,685	48,843
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	116,360	107,942
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	18,968	41,329
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	261,253	100,687
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	260,213	237,180
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	109,638	64,735
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	87,595	8,093
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	225,626	76,354
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	112,503	38,777
FHR 4385 JA - 3137BDSX5	04/12/16	5,000,000	10/15/37	2.500%	413,639	337,753
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	302,141	161,915
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	-	33,444
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	175,438	96,150
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	100,860	57,003
GNR 2009-100 PM - 38376JZW7	01/15/19	6,250,000	03/20/39	5.000%	1,035,393	971,777
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	253,999	228,834
FHR 4479 HA - 3137BJV75	01/16/20	14,900,000	05/15/39	3.750%	4,104,772	4,102,855
FHR 3796 LA - 3137ASZA5	07/10/12	2,200,000	06/15/39	2.000%	186,439	158,193
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	118,113	29,854
GNR 2017-104 - 38380FD45	11/01/17	7,088,489	06/20/39	3.000%	1,495,410	1,407,484
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	131,840	45,902
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	244,005	98,520
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	125,212	69,947
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	821,447	803,806
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	182,724	134,784
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	391,750	273,754
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	316,249	373,800
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	511,976	432,043
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	58,286	57,333
FHR 3795 EB - 3137A5MK7	11/26/14	3,500,000	10/15/39	2.500%	408,436	384,939
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	159,395	141,760
FHR 3725 PD - 3137A1IUP6	10/17/14	4,100,000	01/15/40	2.500%	463,616	445,209
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	237,189	135,818
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	123,119	72,596
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	266,896	256,843
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	280,140	313,503
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	281,157	212,607
FNR 2010-87 PJ - 31398TZJ3	05/24/11	2,000,000	06/25/40	3.500%	95,415	68,537
FNR 2014-19 HA - 3136AJPG5	04/21/14	2,000,000	06/25/40	2.000%	165,245	155,728
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	316,844	267,477
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	301,452	289,527
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	184,195	170,816
GNR 2010-134 YA - 38377LT57	various	9,200,000	10/20/40	2.500%	984,176	992,723
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	353,465	439,963
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	145,642	76,731
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	247,634	214,515
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	447,342	434,596
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	94,679	1,834
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	524,256	506,271
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	476,701	442,419
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	296,441	232,216
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	410,333	400,336
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	2.500%	186,223	166,145
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	75,362	48,303
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	515,134	490,370
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	786,319	754,922
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	336,463	206,421
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	701,052	714,221
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	485,530	471,896
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	684,407	676,641
FNR 2014-46 PG - 3136AKUZ4	09/03/14	2,000,000	01/25/43	3.000%	169,303	113,602
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	671,773	641,814
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	346,414	335,389
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	418,199	410,099
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	724,683	697,887
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	967,838	927,752
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	914,279	881,381
FNR 2018-44 PA - 3136B13P7	11/06/19	16,400,000	06/25/44	3.500%	6,404,222	6,311,353
Total U. S. Government and Agency Securities					132,418,326	122,360,132
Municipal Securities						
NEW YORK ST DORM AUTH RE - 649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,267,346
Total Municipal Securities					\$ 1,283,340	\$ 1,267,346
Miscellaneous Securities						
UBS Select Treasury	various	255,454,476	-	-	255,454,476	255,454,476

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
September 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	9/30/2020
Total Miscellaneous Securities					\$ 255,454,476	\$ 255,454,476
Total Pooled Cash Marketable Securities					\$ 389,156,142	\$ 379,081,954
Self Insurance Securities						
US TSY Note 9127962T5	09/24/20	1,300,000	10/29/20	0.090%	\$ 1,299,905	\$ 1,299,909
Total Self Insurance Securities					\$ 1,299,905	\$ 1,299,909
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	6,417	—	—	\$ 190,056	\$ 362,916
BkRkEq Divd Inv	various	32,822	—	—	285,085	585,538
FidAdv New Insights A	various	24,196	—	—	281,538	876,876
Gdmmscs Strat Inc A	various	12,277	—	—	108,729	116,388
JPM EmrgMrk Eq A	various	4,679	—	—	95,028	164,200
JPM SmCap Eq A	various	4,877	—	—	95,028	234,042
Loomis Bd Admn	various	19,770	—	—	190,057	256,421
LrdAbtGr Oppr A	various	10,290	—	—	95,028	291,406
Okmrk Intl II	various	14,312	—	—	190,057	286,836
Pgim Til Rtn Bd A	various	35,459	—	—	411,126	528,341
Total Mutual Funds					\$ 1,941,732	\$ 3,702,964
Total Post Employment Health Fund					\$ 1,941,732	\$ 3,702,964
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
CNH Indl - 12592BAE4	various	105,000	11/06/20	4.3750%	107,150	105,331
GE Cptl Intl Fndg - 36164QMS4	11/14/18	40,000	11/15/20	2.342%	38,434	40,090
Morgan Stanley - 61747WAF6	12/09/19	100,000	01/25/21	5.750%	104,163	101,709
Nustar Logistics - 67059TAD7	04/28/16	15,000	02/01/21	6.750%	14,850	15,131
Naviert Corp - 63938CAC2	various	55,000	03/25/21	5.8750%	57,263	55,344
Bk of Nova Scotia NTS - 06416CAC2	12/09/19	230,000	04/26/21	1.875%	230,131	232,208
Fifth Third Bank NTS - 31677QBG3	12/09/19	200,000	06/14/21	2.250%	201,046	202,426
SMBC Aviation - 78448TAA0	07/17/17	55,000	07/15/21	2.650%	54,579	55,462
Teva Pharmaceutical - 88167AAC5	02/15/19	3,000	07/21/21	2.200%	2,850	2,972
Naviert Corp - 63938CAD0	various	65,000	07/26/21	6.250%	69,063	65,975
Associated BK Green Bay - 04550KAA9	08/15/18	70,000	08/06/21	3.500%	69,966	71,593
Sprint Spectrum/Spec 1 - 85208NAA8	10/27/16	175,000	09/20/21	3.360%	45,781	44,240
DAE Funding LLC - 23371DAD6	various	19,000	11/15/21	5.250%	19,388	19,190
Morgan Stanley - 61746BED4	12/09/19	65,000	11/17/21	2.625%	65,740	66,624
Citigroup Inc - 172967LC3	12/09/19	53,000	12/08/21	2.900%	53,826	54,444
Starwood Ppty Tr Inc - 85571BAG0	various	130,000	12/15/21	5.0000%	134,605	128,700
Ford Motor Credit Co - 345397ZM8	12/19/2019	25,000	01/07/22	5.5960%	26,322	25,563
Lennar Corp - 526057BY9	various	65,000	01/15/22	4.1250%	66,859	66,544
ICAHN Enterprises - 451102BJ5	various	125,000	02/01/22	6.2500%	128,377	126,321
Ball Corp - 058498AR7	various	110,000	03/15/22	5.0000%	113,487	115,638
Delta Air Lines Inc - 247361ZJ0	various	105,000	03/15/22	3.6250%	100,213	103,166
MUFG Union Bk - 90520EAH4	12/09/19	250,000	04/01/22	3.150%	256,278	259,648
DCP Midstream Op - 23311VAB3	various	115,000	04/01/22	4.9500%	118,631	115,575
SLM Corp - 78442PGC4	various	50,000	04/05/22	5.1250%	50,488	51,191
T-Mobile USA Inc - 87264AAR6	various	125,000	04/15/22	4.0000%	125,343	128,751
Centene Corp Nts - 15135BAD3	various	130,000	05/15/22	4.7500%	133,015	131,625
Manuf & Traders Trust Co - 55279HAL4	12/09/19	250,000	05/18/22	2.500%	253,485	258,490
Hyundai Cptl Amer - 44891ABA4	07/11/19	100,000	06/20/22	3.000%	100,089	103,101
Western Gas Partners - 958254AB0	various	60,000	07/01/22	4.0000%	58,373	60,356
Wells Fargo & Co - 95000U2B8	02/21/20	90,000	07/22/22	2.625%	91,715	93,312
Huntington Natl Bk - 44644AAB3	12/09/19	250,000	08/07/22	2.500%	252,970	259,048
Intl Lease Fin Corp - 459745GN9	08/09/16	15,000	08/15/22	5.875%	17,063	16,052
Occidental Petroleum Cor - 674599CQ6	08/28/20	5,000	08/15/22	1.730%	4,700	4,563
Park Aerospace Hldg - 70014LAA8	various	12,000	08/15/22	5.250%	12,295	12,049
Williams Partners LP - 96950FAJ3	05/15/19	95,000	08/15/22	3.350%	95,787	98,551
CIT Group Inc - 125581GQ5	various	125,000	08/15/22	5.0000%	126,818	128,570
Inter Amerm Devel Bk - 4581X0CZ9	12/09/19	185,000	09/14/22	1.750%	185,568	190,480
Synovus Financial Corp - 87161CAL9	various	55,000	11/01/22	3.125%	53,296	56,444
Albemarle Corp - 012653AC5	11/25/19	30,000	11/15/22	1.442%	30,000	29,892
Lennar Corp - 526057BN3	various	50,000	11/15/22	5.3750%	52,656	52,000
Genl Motors Finl - 37045XCF1	02/13/18	25,000	01/05/23	3.250%	24,586	25,837
Bank of Amer Corp - 06051GEU9	12/09/19	110,000	01/11/23	3.300%	113,937	116,764
Crown Amer Cap Corp - 228189AB2	8/17/2018	120,000	01/15/23	4.5000%	121,277	124,500
Quebecor Media Inc - 74819RAP1	various	65,000	01/15/23	5.7500%	70,238	69,713
Sunoco LP - 86765LAJ6	various	130,000	01/15/23	4.8750%	130,114	130,650
Statoil ASA - 85771PAG7	12/09/19	150,000	01/17/23	2.450%	152,327	156,683
JPMorgan Chase & Co - 46625HJH4	12/09/19	85,000	01/25/23	3.200%	87,924	90,353
Bk of NY Mellon Corp - 06406RAE7	12/09/19	90,000	01/29/23	2.950%	92,669	94,803
Enterprise Products Oper - 29379VAZ6	08/12/20	110,000	03/15/23	3.350%	117,046	116,541
DCP Midstream Op - 23311VAD9	9/14/2020	15,000	03/15/23	3.8750%	15,188	14,775
Freeport-McMoran Copper - 35671DAZ8	3/31/2020	125,000	03/15/23	3.8750%	119,362	128,776
PolyOne Corp - 73179PAK2	various	105,000	03/15/23	5.2500%	106,650	111,433
Springleaf Finance Corp - 85172FAL3	various	65,000	03/15/23	5.6250%	66,463	67,438
BB&T Corp - 05531FBJ1	12/09/19	70,000	03/16/23	2.200%	70,316	72,825
Banco Santander SA - 05964HAG0	02/26/19	95,000	04/12/23	3.848%	97,844	101,423
Valero Energy Corp - 91913YAX8	04/16/20	15,000	04/15/23	2.700%	14,983	15,541
Ford Motor Co - 345370CV0	04/22/20	5,000	04/21/23	8.500%	5,000	5,450
HCA Inc - 404121AG0	various	110,000	05/01/23	5.8750%	117,873	119,741
Targa Res Partners - 87612BAM4	various	130,000	05/01/23	5.2500%	131,139	129,701
EMC Corp - 268648AN2	11/29/2019	85,000	06/01/23	3.700%	86,399	87,125
Seagate HDD Cayman - 81180WAH4	12/10/2019	120,000	06/01/23	4.7500%	128,140	130,452
Goldman Sachs Group Inc - 38141GWJ9	08/04/20	120,000	06/05/23	2.908%	124,768	124,290
Caterpillar Finl Service - 14913R2D8	07/08/20	70,000	07/07/23	0.650%	69,961	70,333
Berry Plastics - 085790AY9	various	9,000	07/15/23	5.125%	9,293	9,136
EQT Midstream Prtners LP - 26885BAD2	various	125,000	07/15/23	4.7500%	125,644	124,756
BGC Partners Inc - 05541TAK7	various	125,000	07/24/23	5.375%	124,712	132,753
Ford Motor Crdt Co - 345397WK5	11/25/2019	50,000	08/06/23	4.3750%	51,502	50,765
Verizon Communications - 92343VBR4	08/12/20	120,000	09/15/23	5.150%	137,137	135,985

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	9/30/2020
Reliance Stand Life II - 75951AAJ7	09/19/18	40,000	09/19/23	3.850%	39,978	43,077
American Medical College - 04609QAD1	01/29/20	65,000	10/01/23	2.027%	65,000	65,593
United Mexican States - 91086QBC15	01/14/15	66,000	10/02/23	4.000%	69,201	71,710
GLP Cap LP - 361841AF6	3/30/2020	40,000	11/01/23	5.3750%	40,088	42,798
Targa Res Partners LP - 87612BAP7	various	13,000	11/15/23	4.250%	12,250	12,870
Baycare Health Sys Inc - 072722AD3	04/16/20	60,000	11/15/23	2.695%	60,000	64,093
Macquarie Group Ltd - 55608JAH1	11/28/17	25,000	11/28/23	3.189%	25,000	26,141
Sempra Energy - 816851AU3	02/21/19	50,000	12/01/23	4.050%	50,368	54,712
Marathon Petroleum - 56585ABA9	10/13/17	90,000	12/15/23	4.750%	97,422	98,641
Bank of Amer Corp - 06051GGV5	12/20/17	76,000	12/20/23	3.004%	84,606	79,785
Level 3 Financing Inc - 527298BK8	various	120,000	01/15/24	5.3750%	121,933	120,631
Mercer Intl Inc - 588056AU5	various	50,000	02/01/24	5.8750%	51,588	50,125
Acisure LLC - 00489LAC7	10/25/19	15,000	02/15/24	8.125%	15,900	15,713
NXP BV/NXP Funding LLC - 62947QAZ1	12/06/18	55,000	03/01/24	4.875%	56,908	61,849
Bank of Amer Corp - 06051GHE2	04/26/18	50,000	03/05/24	2.814%	49,950	50,217
Kinross Gold Corp - 496902AN7	various	50,000	03/15/24	5.950%	54,001	57,025
Springleaf Finance Corp - 85172FAP4	various	40,000	03/15/24	6.1250%	40,095	41,900
HP Enterprise Co - 42824CB17	various	88,000	04/01/24	1.450%	88,192	89,008
Midwest Connectr 144A - 59833CAA0	03/15/19	90,000	04/01/24	3.900%	90,638	90,797
AMC Networks Inc - 00164VAD5	various	105,000	04/01/24	5.0000%	108,369	107,363
Kennedy-Wilson Inc - 489399AG0	1/21/2020	125,000	04/01/24	5.8750%	128,184	124,375
QVC Inc - 747262AS2	various	120,000	04/01/24	4.8500%	123,960	125,412
JPMC - 46647PAQ9	04/01/19	55,000	04/23/24	3.502%	54,623	55,382
Cantor Fitzgerald - 138616AE7	04/29/19	40,000	05/01/24	4.875%	40,658	43,708
El Paso Pipeline Part - 28370TAG4	07/02/19	65,000	05/01/24	4.300%	69,127	71,690
JPMorgan Chase & Co - 46625HJX9	02/07/20	90,000	05/13/24	3.625%	96,282	99,344
Wells Fargo & Co - 95000U2R3	06/02/20	30,000	06/02/24	1.654%	30,000	30,560
NRG Energy Inc - 629377CK6	05/28/19	25,000	06/15/24	3.750%	25,022	26,688
Wesco Distr Inc - 95081QAM6	6/2/2020	115,000	06/15/24	5.3750%	114,194	118,019
Athene Glob Fndg 2015-1 - 04685A2J9	06/25/19	55,000	06/25/24	2.750%	55,113	57,349
Tenet Healthcare Corp - 88033GCS7	various	130,000	07/15/24	4.6250%	133,561	130,650
JP Morgan Chase - 46647PAU0	07/23/18	80,000	07/23/24	3.797%	79,969	86,662
Murphy Oil Corp - 626717AH5	02/02/17	9,000	08/15/24	6.875%	9,675	8,325
Crown Castle Intl - 22822VAG6	08/01/17	95,000	09/01/24	3.200%	95,293	102,422
Hilton Domestic Oper - 432833AB7	various	125,000	09/01/24	4.2500%	123,742	124,375
Arrow Electronics Inc - 042735BG4	09/08/17	55,000	09/08/24	3.250%	54,643	59,390
Georgia Power Co - 373334KK6	09/10/19	20,000	09/15/24	2.200%	19,984	21,099
CommonSpirit Health - 20268JAA1	07/07/20	115,000	10/01/24	2.760%	118,268	120,229
Alcoa Inc - 013817AW1	various	45,000	10/01/24	5.1250%	48,065	47,700
Istar Financial Inc - 45031UCF6	various	135,000	10/01/24	4.7500%	135,695	130,613
Ford Motor Credit Co - 345397ZX4	various	60,000	11/01/24	4.0630%	61,190	59,925
Abbvie Inc - 00287YBQ1	11/21/19	30,000	11/21/24	2.600%	29,973	31,785
Alibaba Group - 01609WAQ5	08/22/17	60,000	11/28/24	3.600%	62,583	65,899
Seagate HDD Cayman - 81180WAL5	08/24/20	35,000	01/01/25	4.750%	38,062	38,425
Spirit Aerosystems Inc - 85205TAM2	09/30/20	15,000	01/15/25	5.500%	15,000	15,000
Anthem Inc - 036752AJ2	05/05/20	15,000	01/15/25	2.375%	15,420	15,952
Centene Corp - 15135BAJ0	9/2/2020	10,000	01/15/25	4.7500%	10,312	10,278
Canadian Imperial Bank - 13607GLZ5	01/28/20	55,000	01/28/25	2.250%	54,995	58,008
Western Midstream NTS - 958667AB3	various	75,000	02/01/25	3.1000%	68,729	71,438
Bk of Nova Scotia - 064159TF3	07/10/20	30,000	02/03/25	2.200%	31,658	31,665
TC Pipelines - 87233QAB4	05/24/17	50,000	03/13/25	4.375%	52,275	54,729
Albertsons Cos LLC - 013093AD1	various	110,000	03/15/25	5.7500%	113,479	113,471
Royal Bank Scotland - 780097BK6	08/14/20	60,000	03/22/25	4.269%	66,010	65,176
Centene Corp Note - 15135BAL5	03/22/17	10,000	04/01/25	5.250%	10,000	10,393
Oracle Corp - 68389XBT1	04/01/20	85,000	04/01/25	2.500%	84,969	91,086
Burlington Coat Factory - 121579AH9	04/16/20	10,000	04/15/25	6.250%	10,000	10,525
T-Mobile US Inc - 87264ABA2	04/09/20	45,000	04/15/25	3.500%	44,990	49,379
National SECs Clearing - 637639AB1	04/23/20	15,000	04/23/25	1.500%	14,970	15,466
Alexandria Real Estate - 015271AL3	various	85,000	04/30/25	3.450%	84,346	94,629
Boeing Co - 097023CT0	05/04/20	35,000	05/01/25	4.875%	35,000	38,085
Levi Strauss & Co - 52736RBBG6	10/16/18	10,000	05/01/25	5.000%	9,950	10,231
Marathon Petroleum - 56585ABH4	04/27/20	5,000	05/01/25	4.700%	4,990	5,650
Hovmet Aerospace Inc - 443201AA6	various	50,000	05/01/25	6.8750%	56,750	55,250
US Bancorp - 91159HHZ6	05/12/20	95,000	05/12/25	1.450%	94,891	98,370
Clarios Global LP - 18060TAA3	05/20/20	10,000	05/15/25	6.750%	10,000	10,525
First Horizon Natl Corp - 320517AD7	05/26/20	60,000	05/26/25	4.000%	59,771	65,232
Goodyear Tire & Rubber - 382550BH3	05/18/20	10,000	05/31/25	9.500%	10,000	10,850
Honeywell Intl Inc - 438516CB0	05/18/20	105,000	06/01/25	1.350%	104,989	108,258
GLP Cap LP - 361841AJ8	various	25,000	06/01/25	5.2500%	27,227	27,145
Westinghouse Air Brake - 960386AQ3	06/29/20	15,000	06/15/25	3.200%	14,984	15,812
Colt Merger Sub Inc - 12770RAA1	07/06/20	20,000	07/01/25	5.750%	20,125	20,625
Pacific Gas & Elec Co - 694308JL2	07/10/20	30,000	07/01/25	3.450%	31,762	31,597
Amer Airlines Inc - 023771S58	06/30/20	13,000	07/15/25	11.750%	12,870	12,545
Aviation Cptl Group - 05369AAD3	08/01/18	85,000	08/01/25	4.125%	83,881	81,406
Bayer US Fin - 07274NAY9	06/08/16	65,000	08/15/25	5.500%	75,167	77,569
Glencore Fndg LLC - 378272AX6	09/01/20	5,000	09/01/25	1.625%	4,975	4,958
Minnesota Mutual Life - 604074AA2	06/05/20	30,000	09/15/25	8.250%	38,610	38,082
General Motors Co - 37045VAV2	05/12/20	20,000	10/01/25	6.125%	19,980	23,233
Comcast Corp - 20030NCS8	10/05/18	20,000	10/15/25	3.950%	19,975	22,956
United Rentals NA - 911365BH6	various	115,000	10/15/25	4.6250%	117,930	117,587
Valeant Pharmaceuticals - 91911KAN2	various	25,000	11/01/25	5.500%	25,400	25,656
Broadcom LTD - 11135FBB6	05/08/20	15,000	11/15/25	3.150%	14,980	16,247
DowDupont Inc - 26078JAC4	11/28/18	50,000	11/15/25	4.493%	50,000	57,633
Apache Corp - 037411BH7	8/17/2020	5,000	11/15/25	4.6250%	5,000	4,766
Hawaiian Airlines - 419838AA5	01/15/15	35,000	01/15/26	3.900%	23,103	18,816
Wells Fargo & Co - 95000U2K8	02/11/20	30,000	02/11/26	2.164%	30,155	31,151
CFX Escrow Corp - 15723RAC8	06/04/19	10,000	02/15/26	6.375%	10,475	10,600
Istar Financial Inc - 45031UCJ8	09/01/20	9,000	02/15/26	5.500%	9,000	8,435
Western Digital Corp - 958102AM7	various	110,000	02/15/26	4.7500%	119,780	119,144
Prudential Finl Inc - 74432QCCH6	03/10/20	5,000	03/10/26	1.500%	4,979	5,209
Transdigm Inc - 893647BE6	various	20,000	03/15/26	6.250%	19,800	20,886
Morgan Stanley NTS - 6174468Q5	04/28/20	20,000	04/28/26	2.180%	20,000	20,946
Wells Fargo & Co - 95000U2N2	04/30/20	20,000	04/30/26	2.188%	20,000	20,861
Avolon Holdings Fnd - 05401AAG6	04/16/19	45,000	05/01/26	4.375%	44,751	42,767
Centene Corp NTS - 15137TAA8	09/24/20	10,000	06/01/26	5.375%	10,500	10,537
Aircastle Ltd - 00928QAS0	06/13/19	35,000	06/15/26	4.250%	34,830	32,371
Berry Global Escrow Corp - 085770AA3	06/05/19	10,000	07/15/26	4.875%	10,000	10,500
Gray Television Inc - 389375AJ5	01/06/17	7,000	07/15/26	5.875%	7,000	7,262
Diamond Sports NTS - 25277LAA4	08/02/19	10,000	08/15/26	5.375%	10,000	7,075
BAT Capital Corp - 05526DBJ3	09/06/19	25,000	09/06/26	3.215%	25,460	26,877

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
September 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	9/30/2020
Radiate HoldCo LLC - 75026JAC4	09/25/20	10,000	09/15/26	4.500%	10,000	9,998
Dell Intl LLC - 24703DAZ4	03/20/19	25,000	10/01/26	4.900%	24,936	28,260
Paypal Holdings Inc - 70450YAD5	09/26/19	20,000	10/01/26	2.650%	20,093	21,824
Mednax Inc - 58502BAC0	02/21/19	5,000	01/15/27	6.250%	4,987	5,187
Broadcom Corp - 11134LAH2	01/19/17	45,000	01/15/27	3.875%	45,234	49,856
Goldman Sachs Group Inc - 38141GWB6	various	56,000	01/26/27	3.850%	56,041	63,045
Level 3 Financing Inc - 527298BP7	11/29/19	45,000	03/01/27	3.400%	44,901	48,455
CNX Resources Corp - 12653CAC2	09/22/20	5,000	03/14/27	7.250%	5,175	5,100
Physicians Realty LP - 71951QAA0	various	57,000	03/15/27	4.300%	59,174	59,787
Enable Midstream - 292480AK6	various	90,000	03/15/27	4.400%	91,224	86,254
Pepsico Inc - 713448ER5	03/19/20	15,000	03/19/27	2.625%	14,923	16,480
BAT Capital Corp - 05526DBP9	04/02/20	10,000	04/02/27	4.700%	10,000	11,472
Morgan Stanley - 61761JZN2	various	50,000	04/23/27	3.950%	50,822	56,678
Georgia-Pacific LLC - 37331NAL5	04/30/20	25,000	04/30/27	2.100%	25,013	26,252
Chevron Corp - 166764BX7	05/11/20	15,000	05/11/27	1.995%	15,000	15,866
Owens-Brockway - 69073TAT0	05/13/20	10,000	05/13/27	6.625%	10,125	10,831
IBM Corp - 459200KH3	05/07/20	15,000	05/15/27	1.700%	14,972	15,007
VMWare Inc - 928563AE5	various	55,000	05/15/27	4.650%	59,945	64,194
Telesat Canada - 87952VAP1	12/06/19	15,000	06/01/27	4.875%	15,000	15,061
Grace W R & Co Conn - 383909AG3	06/26/20	5,000	06/15/27	4.875%	5,000	5,163
Upjohn Inc - 91533BAC4	06/22/20	5,000	06/22/27	2.300%	4,998	5,178
DCP Midstream Oper - 23311VAJ6	06/24/20	5,000	07/15/27	5.625%	5,006	5,115
Nexstar Escrow Inc - 65343HAA9	11/22/19	5,000	07/15/27	5.625%	5,244	5,252
Taylor Morrison Hom - 87724RAG7	07/09/19	5,000	07/15/27	6.625%	5,000	5,360
Boardwalk Pipelines - 096630AF5	01/12/17	75,000	07/15/27	4.450%	75,181	80,771
Eqt Corp NTS - 26884LAF6	various	5,000	10/01/27	3.900%	4,720	4,603
DR Horton Inc - 23331ABP3	09/30/20	125,000	10/15/27	1.400%	124,641	124,641
Methanex Corp NTS - 59151KAM0	09/28/20	5,000	10/15/27	5.125%	4,925	4,975
Univar Solutions USA Inc - 91337CAA4	11/22/19	10,000	12/01/27	5.125%	10,000	10,262
JP Morgan Chase - 46625HRX0	various	85,000	12/01/27	3.625%	86,069	95,183
Arrow Electronics Inc - 042735BF6	06/12/17	85,000	01/12/28	3.875%	85,280	94,239
Quicken Loans Inc - 74840LAB8	09/14/20	5,000	01/15/28	5.250%	5,287	5,268
Xylem Inc - 98419MAM2	06/26/20	25,000	01/30/28	1.950%	24,875	26,049
Genesis Energy LP - 37185LAL6	01/16/20	6,000	02/01/28	7.750%	6,000	5,213
Holly Energy Partners LP - 435765AH5	02/04/20	15,000	02/01/28	5.000%	15,000	14,625
M/I Homes Inc - 55305BAS0	01/22/20	5,000	02/01/28	4.950%	5,000	5,150
American Homes 4 Rent - 02666TAB3	09/03/19	30,000	02/15/28	4.250%	32,611	34,006
Open Text Corp - 683715AC0	02/18/20	10,000	02/15/28	3.875%	10,000	10,116
Clearway Energy Oper LLC - 18539UAC9	05/21/20	25,000	03/15/28	4.750%	25,500	25,812
BAT Capital Corp - 05526DBR5	09/25/20	45,000	03/25/28	2.259%	45,000	45,223
Bank of Amer Corp - 06051GGL7	04/25/17	60,000	04/24/28	3.705%	59,995	67,847
Match Group Inc - 57665RAN6	08/14/20	10,000	06/01/28	4.625%	10,525	10,300
Jaguar HL - 47010LAA0	06/05/20	10,000	06/15/28	5.000%	10,000	10,437
WPX Energy Inc - 98212BAM5	06/17/20	5,000	06/15/28	5.875%	5,012	5,225
Dish DBS Corp - 25470XAZ8	07/01/20	5,000	07/01/28	7.375%	5,000	5,150
Morgan Stanley - 61744YAK4	07/24/17	40,000	07/22/28	3.591%	45,418	44,988
Advocate Health Corp - 007589AA2	04/30/20	15,000	08/15/28	3.829%	16,926	17,369
Mgc Invt Corp - 552848AG8	08/12/20	5,000	08/15/28	5.250%	5,119	5,157
ON Semiconductor Corp - 682189AQ8	08/25/20	15,000	09/01/28	3.875%	15,150	15,211
Broadcom Corp - 11135FAL5	04/05/19	15,000	09/15/28	4.110%	14,883	16,916
Cons Comm Inc - 20903XAF0	09/30/20	5,000	10/01/28	6.500%	5,000	5,000
Altria Group Inc - 02209SBD4	02/14/19	27,000	02/14/29	4.800%	27,795	32,038
Brookfield Fin Inc - 11271LAD4	01/29/19	45,000	03/29/29	4.850%	45,281	53,690
Goldman Sachs - 38141GWW2	01/23/18	50,000	04/23/29	3.814%	50,000	56,906
Boardwalk Pipelines LLC - 096630AG3	05/03/19	25,000	05/03/29	4.800%	24,978	27,243
Discovery Communications - 25470DBF5	10/22/19	30,000	05/15/29	4.125%	32,038	34,512
LifeStorage LP - 53227JAB0	06/03/19	25,000	06/15/29	4.000%	24,869	28,392
Tegna Inc - 87901JAC9	09/13/19	15,000	09/15/29	5.000%	15,000	14,812
Brnch Banking & Tr Co - 07330MAC1	various	80,000	09/17/29	2.636%	77,680	82,994
Black Hills Corp - 092113AR0	09/26/19	35,000	10/15/29	3.050%	34,880	38,111
Global AT:AMTOC - 37959GAA5	09/30/19	35,000	10/15/29	4.400%	34,939	36,465
Ascension B/E - 04352EAA3	10/23/19	30,000	11/15/29	2.532%	30,000	32,530
CyrusOne LP - 23283PAR5	various	55,000	11/15/29	3.450%	56,404	59,596
Hasbro Inc - 418056AZ0	02/13/20	35,000	11/19/29	3.900%	36,519	36,836
Spirit Realty LP - 84861TAF5	various	45,000	01/15/30	3.400%	42,827	44,741
Discover BK - 25466AAR2	02/06/20	10,000	02/06/30	2.700%	9,979	10,484
Centene Corp - 15135BAV3	02/13/20	5,000	02/15/30	3.375%	5,000	5,187
Amgen Inc - 031162CU2	02/21/20	10,000	02/21/30	2.450%	9,996	10,599
Oshkosh Corp - 688225AH4	02/26/20	25,000	03/01/30	3.100%	24,906	26,478
Verizon Communications - 92343VFE9	various	35,000	03/22/30	3.150%	35,384	39,551
BAT Capital Corp - 05526DBN4	04/02/20	5,000	04/02/30	4.906%	5,000	5,897
Essential Utils Inc - 29670GAD4	04/15/20	25,000	04/15/30	2.704%	25,000	26,750
T-Mobile US Inc - 87264ABE4	04/09/20	95,000	04/15/30	3.875%	95,554	107,789
3M Co - 88579YBN0	03/27/20	10,000	04/15/30	3.050%	9,968	11,432
Baker Hughes LLC - 05724BAA7	05/01/20	20,000	05/01/30	4.486%	20,000	22,726
FedEx Corp - 31428XBZ8	07/01/20	35,000	05/15/30	4.250%	39,935	42,072
NVR Inc - 62944TAF2	05/04/20	45,000	05/15/30	3.000%	46,196	48,592
Stifel Financial Corp - 860630AG7	05/20/20	27,000	05/15/30	4.000%	26,807	29,898
Davita Inc - 23918KAS7	06/09/20	10,000	06/01/30	4.625%	10,000	10,243
Evergy Metro Inc - 30037DAA3	05/26/20	30,000	06/01/30	2.250%	29,965	31,764
Vulcan Materials Co - 929160AZ2	05/18/20	30,000	06/01/30	3.500%	29,917	33,598
Yara Intl - 984851AG0	06/04/20	20,000	06/04/30	3.148%	20,000	21,402
SVB Financial Group - 78486QAE1	06/05/20	35,000	06/05/30	3.125%	35,258	38,970
Advocate Health Corp - 007589AD6	05/05/20	15,000	06/15/30	2.211%	15,000	15,615
Fidelity Natl Financial - 31620RAJ4	06/12/20	35,000	06/15/30	3.400%	35,325	37,855
Magna Intl Inc - 559222AV6	06/15/20	30,000	06/15/30	2.450%	29,871	31,601
LAM Research Corp - 512807AV0	05/05/20	5,000	06/15/30	1.900%	4,983	5,188
Upjohn Inc - 91533BAD2	06/22/20	32,000	06/22/30	2.700%	31,899	33,132
American Intl Group Inc - 026874DR5	08/14/20	35,000	06/30/30	3.400%	39,238	38,758
Bank of Amer Corp - 06051GHV4	07/10/20	65,000	07/23/30	3.194%	72,118	71,511
Block Financial LLC - 093662AH7	08/07/20	35,000	08/15/30	3.875%	34,890	35,293
CCO Holdings - 1248EPC1	02/18/20	10,000	08/15/30	4.500%	10,000	10,500
Stanford Health Care - 85434VAB4	05/08/20	35,000	08/15/30	3.310%	38,550	39,415
Belrose Funding Trust - 080807AA8	08/18/20	60,000	08/15/30	2.330%	60,085	59,296
HollyFrontier Corp - 436106AC2	09/28/20	30,000	10/01/30	4.500%	30,009	29,104
Quanta Services Inc - 74762EAF9	09/22/20	35,000	10/01/30	2.900%	34,882	35,721
Universal Health Svcs - 913903AV2	various	35,000	10/15/30	2.650%	34,928	34,834
Exxon Mobil Corp - 30231GBN1	various	25,000	10/15/30	2.610%	24,995	27,023
Wells Fargo & Co - 95000U2G7	04/27/20	35,000	10/30/30	2.879%	35,916	37,586
Broadcom LTD - 11135FAQ4	05/08/20	15,000	11/15/30	4.150%	14,983	16,850

City of Columbia, Missouri

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September 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	9/30/2020
Comcast Corp - 20030NDM0	05/28/20	15,000	01/15/31	1.950%	14,953	15,418
ViacomCBS Inc - 92556HAB3	07/24/20	40,000	01/15/31	4.950%	48,809	48,098
CitiGroup Inc - 172967ML2	01/29/20	45,000	01/29/31	2.666%	45,027	47,362
Cubsmart L P - 22966RAG1	09/30/20	30,000	02/15/31	2.000%	29,722	29,722
Untd Rentals Inc - 911363AM1	08/10/20	5,000	02/15/31	3.875%	5,062	5,075
Amgen Inc - 031162CW8	05/06/20	15,000	02/25/31	2.300%	14,946	15,736
JPMorgan Chase & Co - 46647PBP0	05/13/20	50,000	05/13/31	2.956%	50,071	53,645
AT&T Inc - 00206RJY9	08/24/20	30,000	06/01/31	2.750%	31,978	31,652
CitiGroup Inc - 172967MS7	06/03/20	60,000	06/03/31	2.572%	60,000	62,884
Quest Diagnostics Inc - 74834LBC3	05/13/20	25,000	06/30/31	2.800%	24,963	26,927
United Air 2019 - 90931EAA2	02/11/19	15,000	08/25/31	4.550%	13,081	10,952
Bank Montreal Que PFD - 06368BGS1	12/12/17	55,000	12/15/32	3.803%	54,248	61,302
Alexandria Real Estate - 015271AV1	08/05/20	5,000	02/01/33	1.875%	4,991	4,897
Amerada Hess Corp - 023551AM6	05/16/18	30,000	03/15/33	7.125%	35,242	36,142
AT&T Inc - 00206RCP5	11/05/19	40,000	05/15/35	4.500%	44,042	47,226
General Motors Co - 37045VAK6	01/10/19	35,000	04/01/36	6.600%	34,215	42,597
Verizon Communications - 92343VDU5	09/28/20	35,000	03/16/37	5.250%	48,992	48,470
Genl Elec Cap Corp - 36962G3P7	01/14/20	20,000	01/14/38	5.875%	24,549	23,387
Charter Comm Opt LLC - 161175BM5	02/25/20	30,000	04/01/38	5.375%	35,318	36,721
Goldman Sachs Group Inc - 38148YAA6	various	75,000	10/31/38	4.017%	72,064	87,014
Cameron LNG LLC - 133434AD2	12/13/19	75,000	01/15/39	3.701%	75,616	84,221
Anheuser-Busch Inbev - 03523TBU1	05/28/20	40,000	01/23/39	5.450%	49,018	51,786
Altria Group Inc - 02209SBE2	03/21/19	55,000	02/14/39	5.800%	58,527	70,384
United Health Group Inc - 91324PDT6	07/25/19	10,000	08/15/39	3.500%	9,902	11,488
Abbvie Inc - 00287YBR9	various	35,000	11/21/39	4.050%	34,719	40,249
Motiva Enterprises - 61980AAD5	12/06/16	35,000	01/15/40	6.850%	41,095	41,549
Genl Dynamics Corp - 369550BH0	03/25/20	25,000	04/01/40	4.250%	24,707	31,453
Oracle Corp - 68389XBW4	04/01/20	15,000	04/01/40	0.000%	14,960	17,182
General Elec Co - 369604BX0	04/22/20	10,000	05/01/40	4.250%	9,972	10,146
Mars Inc - 571676AN5	07/16/20	75,000	07/16/40	2.375%	75,638	75,003
CVS Health Corp - 126650DP2	08/21/20	30,000	08/21/40	2.700%	30,047	28,592
Royalty Pharma PLC - 78081BAE3	09/02/20	40,000	09/02/40	3.300%	38,222	39,669
Intercontinental - 45866FAP9	08/21/20	50,000	09/15/40	2.650%	50,021	50,241
Gilead Sciences Inc - 375558BS1	09/30/20	40,000	10/01/40	2.600%	39,803	39,774
Wells Fargo & Co - 95000U2Q5	04/30/20	20,000	04/30/41	3.068%	20,000	20,922
Abbvie Inc - 00287YAM1	various	65,000	11/06/42	4.400%	70,324	77,377
Anheuser-Busch Inbev Fin - 035242AB2	01/07/19	60,000	01/17/43	4.000%	54,237	65,651
Motorola Solutions - 620076BE8	various	35,000	09/01/44	5.500%	35,107	40,680
Tri-State Generation - 89566EAIH1	11/05/19	45,000	11/01/44	4.700%	52,695	55,126
Plains All Amer Pipeline - 72650RBH4	02/18/20	55,000	02/15/45	4.900%	56,038	50,196
Pacific Gas & Elec - 694308HL4	07/09/20	30,000	03/15/45	4.300%	32,189	29,436
Sunoco Logistics Partner - 86765BAQ2	04/11/19	40,000	05/15/45	5.350%	39,664	37,225
AT&T Inc - 00206RBB7	various	66,000	06/15/45	4.350%	74,269	73,948
Abbvie Inc - 00287YAW9	03/27/20	15,000	05/14/46	4.450%	15,399	17,863
Diamond 11 / Diamond 2 - 25272KAR4	11/10/17	65,000	07/15/46	8.350%	83,887	85,879
Kroger Co - 501044DG3	11/06/17	45,000	02/01/47	4.450%	43,012	55,226
Southern Calif Edison - 842400GG2	03/27/17	75,000	04/01/47	4.000%	75,414	80,476
BrightHouse Finl - 10922NAD5	06/22/17	80,000	06/22/47	4.700%	79,834	76,992
Kimco Realty Corp - 49446RAT6	06/10/20	35,000	09/01/47	4.450%	33,923	38,052
Northwell Healthcare Inc - 667274AC8	04/30/20	30,000	11/01/47	4.260%	32,006	34,439
Southern Calif Edison Co - 842400GK3	06/04/18	25,000	03/01/48	4.125%	21,691	27,497
Commonwealth Edison Co - 202795JM3	11/14/19	15,000	03/01/48	4.000%	16,670	18,454
CVS Health Corp - 126650CZ1	various	90,000	03/25/48	5.050%	94,903	114,877
Axa Equitable Holdings - 054561AM7	04/20/18	25,000	04/20/48	5.000%	24,927	29,551
Electricite de France - 268317AT1	09/28/18	50,000	09/21/48	5.000%	49,010	64,734
Interpublic Group of Cos - 460690BQ2	07/23/19	25,000	10/01/48	5.400%	28,450	29,431
Boeing Co - 097023CB9	05/02/19	55,000	11/01/48	3.850%	53,765	50,398
MPLX LP - 55336VAT7	04/01/19	50,000	02/15/49	5.500%	53,478	56,156
Amer Movil SAB - 02364WBG9	04/22/19	50,000	04/22/49	4.375%	50,094	62,285
Discovery Communications - 25470DBG3	various	40,000	05/15/49	5.300%	43,473	48,882
Simon Pty Group - 828807DH7	09/13/19	20,000	09/13/49	3.250%	19,792	18,342
Peco Energy Co - 693304AX5	09/10/19	30,000	09/15/49	3.000%	29,856	32,018
Comcast Corp - 20030NCZ2	11/05/19	25,000	02/01/50	3.450%	24,917	28,241
Pacificorp - 695114CV8	03/01/19	40,000	02/15/50	4.150%	39,964	50,108
Amgen Inc - 031162CS7	02/21/20	35,000	02/21/50	3.375%	34,987	37,616
KLA Instruments Corp - 482480AJ9	02/28/20	5,000	03/01/50	3.300%	4,998	5,283
Mass Mutl Life Ins Co - 575767AQ1	04/16/20	30,000	04/15/50	3.375%	29,876	30,627
Chevron Corp - 166764CA6	05/11/20	5,000	05/11/50	3.078%	5,000	5,345
IBM Corp - 459200KL4	05/07/20	25,000	05/15/50	2.950%	24,726	25,831
Health Care Service Corp - 42218SAH1	06/01/20	50,000	06/01/50	3.200%	49,551	51,876
Intercontinental - 45866FAL8	05/26/20	35,000	06/15/50	3.000%	34,474	36,901
Lockheed Martin Corp - 539830BQ1	05/20/20	35,000	06/15/50	2.800%	34,697	36,787
Apple Inc - 037833DZ0	various	50,000	08/20/50	2.400%	50,050	49,884
Gilead Sciences Inc - 375558BT9	09/29/20	35,000	10/01/50	2.800%	34,901	34,904
BP Cptl Mark Amer Inc - 10373QBN9	08/10/20	30,000	11/10/50	2.772%	29,643	27,684
Baycare Health Sys - 072722AE1	04/16/20	15,000	11/15/50	3.831%	15,000	18,423
Comcast Corp - 20030NDL2	05/28/20	5,000	01/15/51	2.800%	4,962	5,059
Wells Fargo & Co - 95000U2M4	various	25,000	04/04/51	0.000%	33,231	34,216
AT&T Inc - 00206RMC3	09/08/20	49,000	09/15/53	3.500%	53,156	47,374
Hartford Healthcare Corp - 41652PAC3	01/29/20	35,000	07/01/54	3.447%	35,219	34,306
Pacific Life Ins - 69448FAA9	various	50,000	10/24/67	4.300%	47,199	53,654
Total Corporate Bonds					\$ 17,261,556	\$ 17,832,752
Stock and Mutual Funds:						
Common/Preferred Stock	various	1,870,683	----	----	67,581,556	79,858,559
UBS Cash/Money Market Funds	various	5,216,041	----	----	5,216,041	5,216,041
S&P 500 Fund ETF - 922908363	various	69,849	----	----	21,033,205	21,489,045
Total Stock and Mutual Funds					\$ 93,830,802	\$ 106,563,645
U. S. Government and Agency Securities:						
US Tsy Note - 9128285G1	01/07/19	30,000	10/31/20	2.875%	30,221	30,068
US Tsy Note - 9128283L2	12/22/17	25,000	12/15/20	1.875%	24,927	25,090
US Tsy Note - 912828Q78	various	85,000	04/30/21	1.375%	85,880	85,627
US Tsy Note - 9128285A4	10/09/18	55,000	09/15/21	2.750%	54,673	56,371
US Tsy Note - 912828F21	10/14/14	70,000	09/30/21	2.125%	70,558	71,389

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
September 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	9/30/2020
US Tsy Note - 912828YN4	various	520,000	10/31/21	0.400%	521,876	521,727
US Tsy Note - 9128285V8	02/08/19	5,000	01/15/22	2.500%	5,000	5,152
US Tsy Note - 912828ZX1	07/01/20	457,000	06/30/22	0.125%	456,779	457,000
US Tsy Note - 912828YK0	various	140,000	10/15/22	1.375%	138,934	143,549
US Tsy Note - 912828M80	various	85,000	11/30/22	2.000%	84,370	88,430
US Tsy Note - 912828Z86	03/03/20	20,000	02/15/23	1.375%	20,276	20,584
US Tsy Note - 9128284H0	12/10/19	160,000	04/15/23	0.625%	167,650	174,601
US Tsy Note - 912828ZP8	06/08/20	20,000	05/15/23	0.130%	19,927	19,989
US Tsy Note - 912828T26	01/14/20	160,000	09/30/23	1.375%	159,069	165,837
US Tsy Note - 9128286N5	12/10/19	135,000	04/15/24	0.500%	139,407	147,234
US Tsy Note - 9128286R6	05/03/19	270,000	04/30/24	2.250%	269,388	289,880
US Tsy Note - 912828XT2	06/19/19	265,000	05/31/24	2.000%	266,843	282,485
US Tsy Note - 912828D56	12/09/19	400,000	08/15/24	2.375%	413,672	433,516
US Tsy Note - 912828YH7	10/02/19	160,000	09/30/24	1.500%	159,600	168,219
US Tsy Note - 912828G38	various	660,000	11/15/24	2.250%	677,169	714,813
US Tsy Note - 912828P3	03/01/19	15,000	12/31/24	2.250%	14,764	16,281
US Tsy Note - 912828ZF0	various	60,000	03/31/25	0.500%	60,396	60,696
Tennessee Valley Auth - 880591EW8	05/11/20	90,000	05/15/25	0.750%	89,735	91,643
US Tsy Note - 912828ZW3	various	500,000	06/30/25	0.250%	498,884	499,825
US Tsy Note - 912828CAB7	08/25/20	30,000	07/31/25	0.250%	29,967	29,979
US Tsy Note - 912828K74	02/06/19	65,000	08/15/25	2.000%	62,613	70,441
US Tsy Note - 912828CAJ0	various	405,000	08/31/25	0.250%	404,808	404,684
US Tsy Note - 9128286L9	04/11/19	180,000	03/31/26	2.250%	178,605	198,866
US Tsy Note - 9128286S4	05/13/19	45,000	04/30/26	2.375%	45,083	50,084
US Tsy Note - 912828YG9	11/04/19	15,000	09/30/26	1.625%	15,016	16,116
US Tsy Note - 912828YQ7	12/03/19	190,000	10/31/26	1.625%	188,709	204,250
US Tsy Note - 912828YX2	02/03/20	170,000	12/31/26	1.750%	173,606	184,290
US Tsy Note - 912828ZE3	04/08/20	5,000	03/31/27	0.625%	5,018	5,066
US Tsy Note - 912828X88	various	95,000	05/15/27	2.375%	96,164	107,109
US Tsy Note - 912828ZS2	06/25/20	35,000	05/31/27	0.500%	34,921	35,150
US Tsy Note - 912828ZV5	07/06/20	125,000	06/30/27	0.500%	124,945	125,484
US Tsy Note - 912828CAH4	09/04/20	5,000	08/31/27	0.500%	5,017	5,014
US Tsy Note - 9128283F5	various	185,000	11/15/27	2.250%	177,915	208,068
US Tsy Note - 9128283W8	02/16/18	45,000	02/15/28	2.750%	43,465	52,367
US Tsy Note - 912828YB0	various	25,000	08/15/29	1.625%	24,649	27,226
US Tsy Note - 912828ZQ6	various	580,000	05/15/30	0.625%	580,161	578,277
US Tsy Note - 912828CAE1	various	645,000	08/15/30	0.625%	641,400	641,775
US Tsy Bond - 912810QA9	05/06/19	80,000	02/15/39	3.500%	88,853	112,447
US Tsy Bond - 912810QB7	03/21/16	160,000	05/15/39	4.250%	208,181	245,781
US Tsy Bond - 912810RM2	various	120,000	05/15/45	3.000%	120,609	161,002
US Tsy Bond - 912810RS9	various	50,000	05/15/46	2.500%	48,953	61,912
US Tsy Bond - 912810RU4	01/11/17	55,000	11/15/46	2.875%	53,462	72,858
US Tsy Bond - 912810RX8	various	50,000	05/15/47	3.000%	51,634	67,890
US Tsy Bond - 912810RY6	12/05/17	155,000	08/15/47	2.750%	152,876	201,639
US Tsy Bond - 912810RZ3	various	130,000	11/15/47	2.750%	120,550	169,360
US Tsy Bond - 912810SA7	08/10/18	45,000	02/15/48	3.000%	44,007	61,299
US Tsy Bond - 912810SC3	09/28/18	165,000	05/15/48	3.125%	162,725	229,982
US Tsy Bond - 912810SD1	11/26/18	130,000	08/15/48	3.000%	127,735	177,597
US Tsy Bond - 912810SE9	various	15,000	11/15/48	3.375%	16,294	21,881
US Tsy Bond - 912810SF6	06/14/19	100,000	02/15/49	3.000%	111,024	137,051
US Tsy Bond - 912810SK5	various	101,000	11/15/49	2.375%	126,514	123,669
US Tsy Bond - 912810SL3	03/11/20	275,000	02/15/50	2.000%	353,358	311,996
US Tsy Bond - 912810SN9	various	479,000	05/15/50	1.250%	459,445	455,352
Total U. S. Government and Agency Securities					\$ 9,508,280	\$ 10,125,968
Asset-Backed Securities:						
FNMA PL 468958 - 31381RST7	01/17/20	25,000	09/01/21	3.770%	25,313	25,571
FHLMC K-016 - 3137B1BS0	various	100,000	11/25/22	2.510%	101,322	103,683
FNR 2012-M17 - 3136A96F0	12/16/19	125,000	11/25/22	2.184%	75,234	76,578
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	17,064	217
CCCT 2014-A1 - 17305EFM2	12/13/19	100,000	01/23/23	2.880%	101,109	100,811
FHR K-027 - 3137B1UG5	12/09/19	125,000	01/25/23	2.637%	127,515	130,221
FNR 2013-M6 - 3136AC7J4	12/26/19	125,000	03/25/23	2.521%	54,161	55,367
AMOT 2018-2 - 02005AGU6	12/09/19	25,000	05/15/23	3.290%	25,440	25,462
FREMF 2013-K35 - 30291VAG1	11/28/18	42,000	08/25/23	4.075%	41,488	44,652
CNH 2018-B - 12596EAC8	12/09/19	50,000	11/15/23	3.190%	41,048	41,153
VZOT 2019-B - 92349GAC5	06/12/19	73,000	12/20/23	2.400%	72,995	75,510
Ameri 2018-1 - 03066HAF4	05/23/18	28,000	01/18/24	3.500%	27,999	29,127
FHR K-037 A-2 - 3137B7YY9	08/13/20	25,000	01/25/24	3.490%	27,296	27,159
Synct 2018-1 - 87165LCA7	03/20/18	39,000	03/15/24	3.170%	38,999	39,395
AMERI 2018-1 - 03066HAG2	05/23/18	40,000	03/18/24	3.820%	39,995	42,076
SYNCT 2016-2 - 87165LBB6	12/16/19	125,000	05/15/24	2.210%	125,488	126,404
Fannie Mae NTS - 3135G0V75	12/09/19	185,000	07/02/24	1.750%	185,860	195,256
GMCAR 2019-4 - 36258MAD6	03/16/20	55,000	07/18/24	1.750%	55,206	56,020
World 2017-C - 981464GJ3	various	80,000	08/15/24	2.660%	78,546	80,048
CarMX 2019-3 - 14315PAD7	04/02/20	85,000	08/15/24	2.180%	85,279	87,324
Comet 2019-2 - 14041NFU0	12/13/19	41,000	08/15/24	1.720%	40,718	42,120
AMCAR - 03066MAF3	11/21/18	39,000	10/18/24	3.740%	38,988	41,260
AMCAR 2018-3 - 03066MAG1	11/21/18	90,000	11/18/24	4.040%	89,981	95,150
WOART 2018-D - 98162WAF4	04/01/19	155,000	12/16/24	3.670%	160,014	164,196
CarMX 2020-1 - 14315XAC2	06/26/20	90,000	12/16/24	1.890%	92,566	92,385
FHR K-047 - 3137BKRHS	01/29/20	50,000	12/25/24	2.827%	34,533	35,304
CRVNA 2019-2A - 14686UAF2	06/27/19	120,000	01/15/25	3.280%	120,037	123,124
GMCar 2019-4 - 36258MAE4	06/29/20	90,000	01/16/25	1.760%	92,570	92,802
SYNIT 2019-1 - 87166PAE1	12/16/19	100,000	03/15/25	2.950%	101,875	103,461
EART 2019-2A - 30167LAG4	04/24/19	75,000	03/17/25	3.710%	74,995	77,742
Wlake 20-1A - 96042KAE3	03/17/20	100,000	04/15/25	2.520%	99,987	102,721
CarMX 2019-3 - 14315PAE5	09/25/20	15,000	04/15/25	2.300%	15,683	15,677
AMCAR 2019-2 - 03066KAG5	06/12/19	39,000	04/18/25	2.740%	38,993	40,687
FREMF 2018-K732 - 30307NAU0	06/08/20	100,000	05/25/25	4.055%	101,180	106,114
CarMX 2020-1 - 14315XAD0	01/22/20	45,000	06/16/25	2.030%	44,984	46,577
CNH 2020-A A-3 - 12597PAC2	05/27/20	95,000	06/16/25	1.160%	94,981	96,376
WOART 2019-B - 98162VAF6	09/30/20	100,000	06/16/25	2.860%	104,332	104,332
CARVA 19-4A - 14686YAG2	12/27/19	45,000	07/15/25	3.070%	44,999	46,308
FHLMC NTS - 3134GWND4	08/12/20	100,000	08/12/25	0.600%	100,000	99,796
SDART 2020-1 - 80287AAF0	various	93,000	12/15/25	4.110%	95,245	100,029
SDART 2018-4 - 80285MAH2	08/22/18	70,000	12/15/25	3.980%	69,998	73,355

City of Columbia, Missouri

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September 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	9/30/2020
GNR 2010-158 - 38377RED3	12/17/19	1,000,000	12/16/25	2.500%	61,588	62,620
DRIVE 2018-4 - 26209BAG4	09/19/18	130,000	01/15/26	4.090%	130,295	135,775
DRIVE 2018-5 - 26208MAG1	11/20/18	50,000	04/15/26	4.300%	49,998	53,061
Exete 2020-2 - 30167YAG6	08/05/20	60,000	04/15/26	4.730%	64,219	64,740
SCLP 2017 3 - 83404JAB2	05/18/17	35,000	05/25/26	3.850%	34,989	35,678
SCLP 2017 4 - 83405JAB1	07/05/17	120,000	05/26/26	3.590%	119,994	122,840
DRIVE 19-1 - 26208NAG9	01/23/19	70,000	06/15/26	4.090%	70,489	73,485
DRIVE 2019-2 - 26208RAG0	03/20/19	75,000	08/17/26	3.690%	75,120	78,734
SANTA 2020-2 - 80285RAG3	07/22/20	40,000	09/15/26	2.220%	39,990	40,845
SCLP 17 5 - 83405LAC4	various	90,000	09/25/26	3.690%	90,085	92,978
DRIVE 2019-3 - 26209WAG8	06/19/19	60,000	10/15/26	3.180%	59,992	61,996
SDART 2020-3 - 80285WAG2	09/23/20	100,000	11/16/26	1.640%	99,982	100,110
FHR K-066 - 3137F2L38	07/28/20	100,000	12/25/26	2.797%	95,354	95,170
GNMA PL 005276M - 36202F2H8	12/17/19	300,000	01/20/27	3.000%	40,274	40,828
SCLP 2018-1A C - 83405RAD9	02/02/18	80,000	02/25/27	3.970%	80,000	81,098
US A1 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	65,317	50,743
DRIVE 2020-1 - 26208QAG2	01/22/20	95,000	05/17/27	2.700%	95,375	97,454
FNMA PL MA3159 - 31418CQM9	12/17/19	133,000	10/01/27	3.000%	65,539	66,454
FHLMC PL J21423 - 31306YSL6	02/11/20	255,000	11/01/27	2.500%	67,926	69,617
SCLP 18-4 - 83406HAD0	11/09/18	95,000	11/26/27	4.760%	94,970	97,940
FHR 4145 - 3137AWVA0	12/09/19	325,000	12/15/27	1.500%	79,224	82,781
GNMA PL MA0825M - 36179MAJ6	01/17/20	255,000	03/20/28	2.500%	64,285	66,057
Alaska Airline 2020-1B - 01166VAA7	07/02/20	60,000	02/15/29	4.800%	60,000	62,835
BMD 2 2019-FRR 5A1 - 055631BQ7	06/03/20	100,000	04/25/29	0.000%	85,664	85,664
FHLMC PL SA0009 - 3132CJAJ2	01/31/20	55,000	09/01/29	3.000%	40,332	40,851
BX 2020-BXL - 05607QAR9	02/06/20	50,000	12/15/29	3.000%	49,954	49,452
FNR 2012-98 - 3136A8BP4	12/10/19	335,000	08/25/31	0.000%	73,172	75,530
FHLMC - 3128MMVQ3	12/19/16	200,000	11/01/31	2.500%	114,937	117,759
Jetblue Airways Corp - 477143AH4	11/12/19	45,000	05/15/32	2.750%	44,451	43,524
FNMA PL MA1138 - 31418AHQ4	08/13/19	43,000	08/01/32	3.500%	11,841	12,152
BRITI 2018-1A - 11043HAA6	various	50,000	03/20/33	4.125%	44,342	41,014
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	46,757	44,378
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	47,640	45,666
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	12,325	11,501
BX 2019-XL - 056054AG4	various	75,000	10/15/36	3.190%	71,260	70,754
FNMA PL FM3463 - 3140X6Z53	06/17/20	58,000	12/01/36	3.500%	57,100	56,805
FNMA PL FM3744 - 3140X7ES4	07/24/20	66,000	12/01/36	4.000%	67,492	67,475
FHLMC - 3128P8D65	various	270,000	04/01/37	3.500%	151,280	149,815
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	42,124	17,841
CSMC 2014-USA A-2 - 12649AAC3	various	150,000	09/15/37	3.953%	148,106	152,879
FNMA - 3140H5GR6	01/23/18	21,000	01/01/38	3.500%	13,601	13,818
FHLMC PL ZA2494 - 31329KXX7	07/09/20	160,000	02/01/38	3.500%	102,634	101,632
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	49,312	30,447
SCML 2018-SBC7 - 86934NAA7	11/09/18	90,000	05/25/39	4.720%	38,777	38,849
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	47,060	25,840
GNR 2010-15 - 38376WA62	12/20/19	1,740,115	10/20/39	4.000%	45,773	46,034
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	56,571	37,116
FNR 2013-19 - 3136ACPC9	12/12/19	300,000	05/25/40	2.500%	67,545	68,504
FHR 4387 - 3137BDZN9	12/16/19	235,000	06/15/40	3.000%	27,856	27,510
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	12,852	8,094
GNR 2010-112 - 38377KT91	12/20/19	350,000	09/16/40	2.500%	47,696	49,669
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	26,685	25,204
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	66,100	33,546
FNMA PL A11886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	17,442	13,156
FNR 2012-96 - 3136A75E8	02/11/20	180,000	07/25/41	2.000%	26,753	27,263
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	22,912	17,829
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	21,472	22,133
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	21,393	22,275
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	23,620	15,406
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	205,026	188,619
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	29,327	24,382
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	25,418	17,657
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	52,804	48,011
GNR 2014-20 - 38379AKS8	12/17/19	315,000	07/20/42	3.000%	47,542	48,368
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	40,752	37,493
FHR 4165 - 3137AYSH5	01/21/20	150,000	12/15/42	1.750%	35,845	36,785
SFAVE - 78413MAA6	various	130,000	01/05/43	3.872%	130,854	136,754
FHR 4667 - 3137BWK7	03/31/17	190,000	01/15/43	3.500%	66,671	62,656
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	150,961	155,666
HARLE 2018-1 - 41284LAA2	05/14/18	110,000	05/15/43	5.682%	101,812	91,081
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	176,136	180,087
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	198,802	209,149
CBSLT 18-AGS - 20269DAC9	03/16/18	40,000	02/25/44	3.580%	32,614	33,283
FHR4791 - 3137F4ZV7	04/30/18	50,000	05/15/44	4.000%	17,390	16,544
FNMA PL BC 5090 - 3140FOUQ5	04/13/16	33,000	10/01/44	4.000%	11,302	9,768
UBSC 2011 - 90268TAS3	03/10/17	60,000	01/10/45	6.250%	58,294	19,050
GS MO 2012-GC6 A-3 - 36192BAY3	12/13/19	100,000	01/10/45	3.482%	101,605	101,646
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	77,560	76,771
SEMT 2015-2 - 81733YAU3	08/08/17	140,000	05/25/45	3.500%	23,837	21,876
FHLMC - 3128MJVV8	05/14/18	265,000	08/01/45	3.500%	94,510	101,700
FREMF 2012-K22 C - 30290UAL3	04/14/20	50,000	08/25/45	3.687%	50,406	51,502
CBSLT 18-BGS - 20268MAC0	08/02/18	110,000	09/25/45	3.990%	82,121	84,335
MSBAM 2013-C7 A-4 - 61690KAE2	12/16/19	100,000	02/15/46	2.918%	101,813	103,802
GNMA PL - 36179R4E6	06/20/18	165,000	03/20/46	3.500%	59,252	63,053
CGCMT 2013-GCJ - 17320DAQ1	05/29/18	41,000	04/10/46	3.732%	40,795	42,737
MSBAM 2013-C9 - 61762DAZ4	06/04/18	81,000	05/15/46	3.708%	80,543	83,031
FREMF 2013-K28 C - 30291HAG2	03/17/20	50,000	06/25/46	3.490%	51,104	52,139
FNMA PL BC - 3138WHMS8	11/22/16	66,000	07/01/46	4.500%	27,423	23,666
FREMF 2013-K31 - 30291MAQ9	12/17/18	60,000	07/25/46	3.743%	58,800	62,894
FNMA PL AS7838 - 3138WHV82	11/13/18	100,000	08/01/46	3.000%	56,653	65,144
GNMA PL - 36179SL54	12/21/16	165,000	09/20/46	3.500%	79,854	77,992
FNMA PL - 3138WJJB31	10/31/16	136,000	10/01/46	4.500%	68,795	60,255
FHLMC - 3128MJZB9	12/13/16	370,000	11/01/46	3.000%	222,533	232,100
BAMLL 2014-FRR - 05525HAU1	04/09/18	70,000	01/27/47	2.673%	61,184	58,771
FHLMC - 3132WK6R4	09/22/17	101,000	02/01/47	3.500%	52,729	52,214
JPMBB 2014-C19 - 46641WAG2	01/23/20	100,000	04/15/47	4.835%	103,160	86,954
CGCMT 2014-GC21 - 17322MAA4	09/10/18	135,000	05/10/47	5.089%	122,730	118,282
FNMA PL - 3140FPDGI	various	93,000	06/01/47	4.000%	46,771	46,756
FHLMC - 3132WPTK3	07/18/17	22,000	07/01/47	4.000%	9,787	9,182
FHLMC - 3128MJ2E9	06/13/17	120,000	07/01/47	4.500%	61,578	56,477

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
September 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	9/30/2020
DPABS 2017-1 - 25755TAG5	01/10/19	60,000	07/25/47	0.000%	56,769	58,469
JIMMY 2017-1A - 47760QAA1	07/07/17	104,000	07/30/47	3.610%	100,880	102,153
FNMA PL BH5119 - 3140GTVM9	10/30/18	430,000	08/01/47	3.500%	253,461	276,743
JPMMT 17-3 - 46647SAE0	08/30/17	110,000	08/25/47	3.500%	44,083	42,925
FNMA MA3143 - 31418CP57	12/13/17	55,000	09/01/47	3.000%	34,638	36,466
FHLMC - 3132XTPU6	01/11/18	167,000	10/01/47	4.000%	84,773	83,866
CGCMT 2014-GC2 - 17322YAF7	10/23/18	65,000	10/10/47	4.017%	65,216	71,131
JPMMT 2017-4 - 46648UAD6	10/31/17	120,000	11/25/47	3.000%	43,438	45,676
FNMA PL 890813 - 31410LVE9	11/13/18	95,000	12/01/47	3.500%	61,921	69,843
JPMMT 2017-5 - 46590YAM6	11/30/17	60,000	12/15/47	3.000%	18,903	18,556
JPMMT 2017-5 - 46590YAN4	11/30/17	75,000	12/15/47	3.753%	76,895	76,729
FNMA PL MA3238 - 31418CS47	02/13/18	100,000	01/01/48	3.500%	56,986	59,496
JPMBB 2014-C26 - 46643TAL6	06/09/20	70,000	01/15/48	3.881%	51,450	61,203
FREMF 2015 C - 30292NAK9	09/08/17	100,000	01/25/48	3.810%	98,563	104,825
FNMA PL - 3140QSK87	03/19/18	36,000	02/01/48	4.500%	19,278	19,172
FNMA PL - 3140Q8Q81	03/13/18	80,000	03/01/48	4.000%	47,695	48,872
FNMA PL MA3305 - 31418CU77	05/14/18	195,000	03/01/48	3.500%	108,121	117,033
DRIVE 2018-1 A-2 - 26208LAC2	07/21/20	50,000	04/20/48	4.739%	51,349	51,393
JPMMT 18-3 - 46649TAE6	03/29/18	85,000	04/25/48	3.500%	35,329	36,038
FNMA PL - 3140Q83V5	05/18/18	120,000	05/01/48	4.500%	64,500	64,787
FNMA PL - 3140HBFS2	08/09/18	30,000	05/01/48	4.000%	13,318	13,701
JPMMT 2018-1 A3 - 46648RAC5	01/31/18	40,000	06/25/48	3.500%	18,513	18,974
DPABS 2018-1 A-2 - 25755TAJ9	07/17/20	50,000	07/25/48	4.116%	52,255	51,841
JPMBB 2015-C28 - 46644FAX9	03/20/19	45,000	10/15/48	3.721%	39,398	32,486
JPMBB 2015-C32 - 46590JAT4	12/19/19	100,000	11/15/48	2.816%	59,388	59,183
FNMA PL BN0340 - 3140JLW3	03/21/19	195,000	12/01/48	4.500%	88,485	87,239
DRIVE 2019-1 A-2 - 26208LAD0	various	115,000	04/20/49	4.641%	120,785	119,814
FREMF 2016-K55 B - 30289HAE1	03/17/20	50,000	04/25/49	4.163%	52,900	56,152
FNMA PL FM1090 - 3140X4F84	various	38,000	05/01/49	4.000%	28,171	28,487
FNMA PL BN7664 - 3140JQQS5	08/12/19	122,000	07/01/49	4.000%	90,176	90,522
FNMA PL BO1766 - 3140JV6C1	08/20/19	106,000	07/01/49	4.500%	76,143	75,915
FNMA PL CA3804 - 3140QBGN2	08/21/19	332,000	07/01/49	2.500%	275,443	288,829
FNMA PL FM2789 - 3140X6C33	07/07/20	133,000	07/01/49	4.000%	110,051	109,891
FNMA PL FM1567 - 3140X4W51	10/10/19	150,000	08/01/49	3.500%	97,209	97,352
FREMF 2016-K57 - 30295DAJ1	06/23/20	20,000	08/25/49	3.919%	20,505	21,224
FHLMC PL QA3869 - 31339UJN1	12/18/19	238,000	10/01/49	3.500%	195,483	198,268
CFMT 2019-NRM - 147279AA1	10/30/19	55,000	11/25/49	0.000%	45,700	47,196
FREMF 2017-K72 C - 30306HAU4	03/16/20	45,000	11/25/49	3.675%	45,202	46,655
FREMF 2016-K60 - 302947AG1	06/23/20	50,000	12/25/49	3.536%	50,182	52,057
FREMF 2017-K70 - 35708VAU6	06/10/20	80,000	12/25/49	3.804%	78,800	84,818
PFMT 2019-1 A3 - 74387LAE1	12/05/19	100,000	12/25/49	3.000%	57,454	57,262
FNMA PL BO7242 - 3140K3BL5	01/14/20	118,000	01/01/50	1.000%	104,147	106,913
FNMA PL BO7504 - 3140K3KS0	01/14/20	118,000	01/01/50	3.000%	111,178	115,086
FREMF 2017-K62 - 302949AS1	06/17/20	50,000	01/25/50	3.875%	50,496	53,068
FHLMC PL SD8056 - 3132DV5R2	04/15/20	100,000	04/01/50	3.000%	93,630	94,395
WFCCM 2015-LC2 A-2 - 94989EAB3	12/10/19	75,000	04/15/50	2.678%	32,220	32,277
FNMA PL CA6073 - 3140QDXB5	07/14/20	160,000	06/01/50	2.500%	164,090	165,371
FHLMC PL SD8070 - 3132DV6F7	09/14/20	22,697	06/01/50	4.000%	23,386	23,349
FNMA PL CA6072 - 3140QDXA7	08/13/20	135,000	06/01/50	2.500%	140,450	139,545
GNMA PL MA6710M - 36179VNB30	07/01/20	60,000	06/20/50	3.000%	62,990	62,603
FHLMC PL RA3174 - 3133KJQ39	08/13/20	45,000	07/01/50	3.000%	47,825	47,036
FNMA PL CA6339 - 3140QEBH4	07/17/20	100,000	07/01/50	2.500%	103,574	103,571
FREMF 2018-K80 - 30307RAG2	07/27/20	50,000	08/25/50	4.373%	53,139	54,210
FNMA PL CA6943 - 3140QEWD0	07/26/20	82,000	09/01/50	2.000%	84,723	84,854
FHLMC PL SD8092 - 3132DV7D1	09/15/20	125,000	09/01/50	3.000%	131,307	130,443
FNMA PL CA6951 - 3140QEW00	09/14/20	50,000	09/01/50	2.500%	52,618	52,556
FNMA PL MA4120 - 31418DSJ2	08/27/20	80,000	09/01/50	2.500%	83,926	83,695
FNMA PL MA4121 - 31418DSK9	09/25/20	140,000	09/01/50	3.000%	147,176	146,498
FHLMC PL RE6066 - 3133N3W34	09/21/20	226,000	10/01/50	2.000%	230,979	231,392
GSMS 2017-GS8 - 36254KAA0	06/04/20	60,000	11/10/50	2.700%	42,600	51,068
UBS Coml Mtg 2018-C9 - 90291JBB2	04/02/18	92,000	03/15/51	5.051%	91,075	89,456
FREMF 2019-K10 - 30312WAG4	09/18/20	30,000	12/25/51	3.652%	31,059	30,768
Bench 2019-B11 - 08162BBE1	07/06/20	38,000	05/17/52	3.542%	43,776	43,958
FREMF 2020-K73 - 30300SAU6	01/31/20	25,000	01/25/53	3.301%	24,723	25,565
FREMF 20-K105 B - 302975BE6	03/12/20	45,000	03/25/53	3.530%	47,379	48,564
FREMF 20-K105 C - 302975BG1	various	95,000	03/25/53	3.530%	97,248	95,070
GSMS 2020-GC4 - 36258RBG7	various	40,000	05/12/53	3.571%	38,823	40,440
TPMT 2015-1 - 89171DAE7	07/05/17	60,000	10/25/53	3.521%	62,273	63,174
CIM 2017-7 M2 - 12553HAE8	various	90,000	04/25/57	4.000%	95,863	94,123
CIM Trust 2018-R3 - 12553WAB1	04/25/18	90,000	09/25/57	4.000%	89,167	89,167
CF HI 2020-1 A2 - 12530MAB1	07/23/20	50,000	07/15/60	1.990%	49,893	50,906
CF HI 2020-1 B1 - 12530MAC9	various	130,000	07/15/60	2.280%	131,954	132,270
FASST 2019-JR2 - 31739GAA5	06/18/19	110,000	06/25/69	2.000%	100,159	108,371
FASST 2019-JR3 - 31739LAA4	10/01/19	100,000	09/25/69	2.000%	96,076	100,370
Total Asset-Backed Securities					\$ 15,415,676	\$ 15,424,960
Municipal Securities:						
New York City Transition Tax - 64971QWL3	07/09/20	55,000	08/01/23	0.611%	58,495	58,153
North Miami Beach FL Wt Tax - 661046BU5	01/29/20	55,000	08/01/23	1.925%	55,000	55,902
Oklahoma St Univ Agri Tax - 679191JL1	05/13/20	65,000	09/01/23	1.887%	65,000	66,944
Broward Co FL Arpt Tax Rv - 114894ZJ0	04/16/20	95,000	10/01/23	2.040%	93,670	96,586
Michigan Fin Auth Rev Tax - 59447TXN8	12/18/19	75,000	12/01/23	2.208%	75,000	77,612
Richmond VA Pub Util Tax - 765433LP0	04/15/20	55,000	01/15/24	1.986%	55,000	57,623
New York St Urban Dev Co Tax SR B Rv - 650036AS5	06/25/20	60,000	03/15/24	0.965%	60,000	60,137
Upper Santa Clara VY JT Tax - 916544ET2	07/23/20	60,000	08/01/24	0.827%	60,000	60,091
Dallas Fort Worth TX In Tax Rev - 2350364K3	05/21/20	50,000	11/01/24	2.421%	49,199	51,967
Univ MI Univ Tax SR B Rv - 914455UC2	06/16/20	60,000	04/01/25	1.004%	60,000	60,367
San Diego Cnty CA Wtr Au Tax - 797412DM2	07/22/20	90,000	05/01/25	0.743%	90,000	89,955
Hawaii St Tax SR FZ - 419792YQ3	08/12/20	45,000	08/01/25	0.670%	45,000	44,886
University Calif Revs Taxable - 91412HGF4	07/16/20	35,000	05/15/27	1.316%	35,000	35,373
					\$ 801,364	\$ 815,596
Miscellaneous Securities:						
CoBank Ser F Callable	12/18/17	500		6.250%	\$ 54,625	\$ 52,000

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
September 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2020
Total Police and Firefighters' Investments					\$ <u>136,872,303</u>	\$ <u>150,814,921</u>
Total Restricted/Unrestricted Marketable Securities and Investments					\$ <u>529,270,082</u>	\$ <u>534,899,748</u>

Table 14

City of Columbia, Missouri

FEDERAL AND STATE GRANTS REVENUE
SEPTEMBER 30, 2020

<u>Policy Development and Administration:</u>		
CARES	\$	30,795
Historical Preservation Grant		8,758
Sustainability		62,000
Convention & Tourism Grants		275,283
		<hr/>
Total Policy Development and Administration	\$	376,836
<u>Public Safety:</u>		
Police		365,535
Fire		119,649
		<hr/>
Total Public Safety		485,184
<u>Transportation:</u>		
Planning		210,133
Street Construction		2,050,506
Non Motorized Transportation Projects		54,291
Airport		5,160,768
Public Transportation		2,313,417
		<hr/>
Total Transportation		9,789,115
<u>Health and Environment:</u>		
Health Department		1,839,838
CDBG/HOME		1,397,378
Sanitary Sewer		42,876
Mid Missouri Solid Waste		98,738
Electric Grant		2,710
Solid Waste		3,886
Water		16,524
		<hr/>
Total Health and Environment		3,401,950
<u>Personal Development:</u>		
Social Services		89,402
Cultural Affairs		5,825
Parks & Recreation		176,919
		<hr/>
Total Personal Development		272,146
Total Federal and State Grants Revenue	\$	14,325,231
		<hr/> <hr/>

Table 15

City of Columbia, Missouri

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS

	2011	2012	2013	2014
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management and Remediation Services	-	-	-	-
Agriculture, forestry, fishing and hunting	4,295,651	4,748,854	5,188,990	4,734,225
Arts, Entertainment, and Recreation	-	-	-	-
Construction	10,159,262	12,643,956	15,538,571	16,433,648
Educational Services	-	-	-	-
Finance and Insurance	1,841,365	5,079,871	4,905,322	5,205,207
Health Care and Social Assistance	-	-	-	-
Information	-	-	-	-
Management and Companies and Enterprises	-	-	-	-
Manufacturing	8,051,895	8,234,983	8,726,021	8,915,018
Mining	-	-	-	-
Other Services (except Public Administration)	-	-	-	-
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	85,873,365	86,717,860	85,805,115	92,559,596
Real Estate Rental and Leasing	-	-	-	-
Retail Trade	1,510,185,437	1,606,167,451	1,674,651,789	1,691,111,569
Services	118,984,696	122,788,745	129,228,043	140,249,397
Transportation, communications, utilities	215,221,024	191,522,423	197,173,582	210,383,766
Transportation and warehousing	-	-	-	-
Utilities	-	-	-	-
Unclassified Establishments	134,314,994	148,464,570	157,478,983	185,187,848
Wholesale Trade	-	-	-	-
	<u>\$ 2,088,927,689</u>	<u>\$ 2,186,368,713</u>	<u>\$ 2,278,696,416</u>	<u>\$ 2,354,780,274</u>

Source: State of Missouri Department of Revenue; numbers reported on cash basis as of 1/9/2020

* MO Dept of Rev changed sales tax systems and went from tracking business establishments with SIC codes to NAICS codes

** In FY 20, there were businesses without an NAICS code that are now shown in "Unclassified Establishments".

General	1.00%	1.00%	1.00%	1.00%
Transportation	0.50%	0.50%	0.50%	0.50%
Capital Improvement Plan	0.25%	0.25%	0.25%	0.25%
Parks	0.25%	0.25%	0.25%	0.25%
Total City Direct Sales Tax Rate	2.00%	2.00%	2.00%	2.00%

Table 15, cont

City of Columbia, Missouri

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS

	2015	2016	2017	2018*	2019*	2020**
\$	-	-	\$ 369,955,152	\$ 375,484,229	\$ 381,676,929	\$ 313,365,637
	-	-	14,128,490	20,227,055	19,505,553	18,563,322
	4,668,042	5,014,000	250,700	134,193	208,810	154,517
	-	-	22,352,077	21,756,520	21,473,470	15,916,400
	21,627,716	21,413,051	10,184,071	11,724,458	10,015,485	11,720,700
	-	-	45,952,172	44,903,176	40,194,876	23,597,253
	6,037,059	7,148,456	22,120,290	13,789,218	13,379,350	13,521,461
	-	-	8,906,807	9,291,380	9,393,650	7,147,331
	-	-	53,888,365	252,572,577	49,136,814	41,789,426
	-	-	61,850,146	61,685,829	50,366,786	52,899,008
	8,601,704	8,765,696	37,912,422	39,525,436	33,982,448	28,184,288
	-	-	13,834,334	12,931,090	11,571,364	13,006,288
	-	-	24,581,476	25,361,653	26,755,561	27,999,650
	-	-	26,030,249	18,828,221	20,286,550	22,368,978
	89,097,753	79,964,202	217,621,831	74,622	10,801	10,011
	-	-	15,718,960	23,132,674	210,293,625	22,321,090
	1,744,558,358	1,651,751,410	1,189,836,255	1,194,560,657	1,216,989,344	1,245,475,509
	149,348,423	139,698,126	-	-	-	-
	207,297,428	183,599,792	-	-	-	-
	-	-	640,237	813,439	839,960	824,150
	-	-	157,961,140	173,199,261	169,774,507	163,406,585
	205,208,943	238,282,424	-	-	-	237,305,678
	-	-	157,682,154	155,398,438	132,140,398	144,976,671
\$	<u>2,436,445,426</u>	<u>2,335,637,157</u>	<u>2,451,407,328</u>	<u>2,455,394,126</u>	<u>2,417,996,281</u>	<u>2,404,553,953</u>

1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

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Table 16

City of Columbia, Missouri

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Governmental Activities							
Fiscal Year Ended	Capital Lease Obligations	Notes and Loans Payable	Special Obligation Bonds	Special Obligation Notes			
2020	\$ -	\$ -	\$ 13,654,485	\$ 212,444			
2019	-	2,320,455	15,095,707	1,736,782			
2018	-	3,187,475	16,506,929	3,174,034			
2017	-	4,021,481	17,888,152	4,529,020			
2016	10,132	4,823,731	19,249,375	5,806,420			
2015	34,133	5,594,844	24,291,421	7,009,780			
2014	57,697	6,337,186	28,575,582	8,145,301			
2013	106,198	7,051,261	32,656,417	9,215,859			
2012	209,447	2,056,161	36,580,582	10,225,183			
2011	-	-	40,339,747	11,175,289			
Business-Type Activities							
Fiscal Year Ended	Capital Lease Obligations	Special Obligation Bonds	Water & Electric Bonds	Sewer Bonds	Total Government	Percentage of Per Capita Personal Income ^a	Per Capita ^a
2020	\$ 14,848	\$ 88,097,488	\$ 143,304,080	\$ 89,008,890	\$ 334,292,235	n/a %	n/a
2019	2,234,928	82,433,770	152,983,257	94,399,156	351,204,055	3.55 %	2,820
2018	4,492,192	88,657,320	144,029,874	100,269,262	360,317,086	3.73 %	2,925
2017	4,980,959	93,821,608	150,728,988	105,520,468	381,490,676	4.78 %	3,134
2016	725,677	91,569,509	156,668,102	94,350,720	373,203,666	4.88 %	3,133
2015	797,893	96,831,150	162,612,216	99,367,324	396,538,761	5.36 %	3,329
2014	174,183	100,644,111	135,699,854	84,374,663	364,008,577	5.09 %	3,056
2013	197,639	93,821,039	140,617,441	88,772,182	372,438,036	5.32 %	3,117
2012	220,290	100,490,422	145,824,435	86,871,118	382,477,638	5.74 %	3,318
2011	242,163	93,208,599	151,238,623	56,589,896	352,794,317	5.37 %	3,138

n/a = information not available for current year

^a See Table 24 for personal income and population data

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City of Columbia, Missouri

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2020

<u>Jurisdiction</u>	<u>Governmental Debt Outstanding</u>	<u>Amount Available Debt Service Funds</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to City of Columbia (a)</u>	<u>Amount Applicable to City of Columbia</u>
Columbia School District	\$ 392,457,000	\$ 123,337,103	\$ 269,119,897	83.5%	\$ 224,617,301
Boone County	13,282,992	483,412	12,799,580	72.3%	9,258,200
Subtotal, overlapping debt					233,875,501
City direct debt	\$13,866,929		\$13,866,929	100.0%	\$13,866,929
Total direct and overlapping debt					\$ 247,742,430

Source: Assessed value data used to estimate applicable percentages provided by the Boone County Collectors Office. Debt outstanding data provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognized that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(a) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value.

Table 18

City of Columbia, Missouri

**LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

Assessed value (2019)				<u><u>\$2,218,598,191</u></u> *
Constitutional debt limit **				\$443,719,638
(20% assessed value)				
Total bonded debt			\$221,582,800	
Less:				
Water and Electric Utility Bonds		\$133,935,000		
Sanitary Sewer Utility Bonds		87,647,800	<u>221,582,800</u>	
Total amount of debt applicable to debt limit				<u><u>0</u></u>
Legal debt margin				<u><u>\$443,719,638</u></u>

	Fiscal Year			
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Debt limit	\$334,950,607	\$342,349,711	\$348,567,093	\$360,946,391
Total net debt applicable to limit	\$0	\$0	\$0	\$0
Legal debt margin	\$334,950,607	\$342,349,711	\$348,567,093	\$360,946,391
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

* All tangible property.

**Section 95.115 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting thereon, to incur additional indebtedness for city purposes not to exceed 5 percent of the taxable tangible property therein, as shown by the last assessment.

Section 95.120 of the 1978 Missouri Revised Statutes permits any county or city, by a vote of two-thirds of qualified electors voting thereon, to incur additional indebtedness for city purposes not to exceed 5 percent of the taxable tangible property therein, as shown by the last assessment.

Sections 95.125 and 95.130 of the 1978 Missouri Revised Statutes provide that any city may become indebted not exceeding in the aggregate an additional 10 percent for the purpose of acquiring right-of-ways, constructing, extending, and improving streets and avenues and/or sanitary or storm sewer system, and an additional 10 percent for purchasing or construction of waterworks, electric, or other light plants, provided the total general obligation indebtedness of the city does not exceed 20 percent of the assessed valuation.

City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$373,258,227	\$385,794,355	\$399,647,937	\$413,174,204	\$436,153,702	\$443,719,638
\$0	\$0	\$0	\$0	\$0	\$0
\$373,258,227	\$385,794,355	\$399,647,937	\$413,174,204	\$436,153,702	\$443,719,638
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 19

City of Columbia, Missouri

WATER AND ELECTRIC UTILITY REVENUE BOND COVERAGE (a)
LAST TEN FISCAL YEARS

Fiscal Year Ended	WATER AND ELECTRIC UTILITY REVENUE / REFUNDING BONDS (c)						Revenue Bond Coverage
	Operating Revenue (d)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
2011	\$ 151,526,817	\$ 107,813,998	\$ 43,712,819	\$ 4,175,000	\$ 6,354,157	\$ 10,529,157	4.15
2012	147,075,417	100,038,432	47,036,985	5,360,000	8,714,110	14,074,110	3.34
2013	146,188,407	111,187,318	35,001,089	6,545,000	8,501,203	15,046,203	2.33
2014	152,473,820	116,235,925	36,237,895	6,665,000	7,798,291	14,463,291	2.51
2015	152,500,629	110,335,849	42,164,780	6,745,000	7,174,035	13,919,035	3.03
2016	159,378,641	112,365,801	47,012,840	7,668,750	7,415,763	15,084,513	3.12
2017	151,130,589	117,760,371	33,370,218	7,060,000	7,848,750	14,908,750	2.24
2018	164,107,987	114,258,630	49,849,357	9,350,000	7,547,625	16,897,625	2.95
2019	159,911,037	108,331,015	51,580,022	9,740,000	7,160,575	16,900,575	3.05
2020	159,571,907	111,667,143	47,904,764	10,180,000	6,952,851	17,132,851	2.80

(a) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.

(b) Interest payments made in the fiscal year.

(c) This includes Special Obligation Bonds, Series 2012D and 2012E, which are to be treated as a water and electric utility revenue bond issue.

(d) Includes investment revenue, miscellaneous revenue and revenue from other governmental units .

Table 20

City of Columbia, Missouri

SANITARY SEWER UTILITY REVENUE BOND COVERAGE (a)
LAST TEN FISCAL YEARS

Fiscal Year Ended	SANITARY SEWER SYSTEM REVENUE BONDS (d)						Revenue Bond Coverage
	Operating Revenue (c)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
2011 \$	15,430,156 \$	7,850,327 \$	7,579,829 \$	1,875,000 \$	1,911,364 \$	3,786,364	2.00
2012	17,973,980	9,145,955	8,828,025	1,915,000	2,121,660	4,036,660	2.19
2013	19,672,456	8,750,941	10,921,515	3,521,500	2,562,275	6,083,775	1.80
2014	20,320,219	9,069,426	11,250,793	4,840,600	2,395,108	7,235,708	1.55
2015	21,897,787	9,221,642	12,676,145	4,900,545	2,324,637	7,225,182	1.75
2016	23,874,520	10,407,206	13,467,314	5,500,300	2,798,051	8,298,351	1.62
2017	24,639,759	11,209,790	13,429,969	5,557,000	2,713,817	8,270,817	1.62
2018	24,730,772	9,760,604	14,970,168	5,695,000	3,052,866	8,747,866	1.71
2019	25,875,510	9,900,998	15,974,512	5,738,900	2,924,388	8,663,288	1.84
2020	25,258,322	10,120,616	15,137,706	5,874,000	2,294,708	8,168,708	1.85

- (a) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.
- (b) Interest payments made during the fiscal year.
- (c) Includes investment revenue and miscellaneous revenue.
- (d) This includes Special Obligation Bonds Series 2001A, Special Obligation Bonds Series 2006A, and Special Obligation Refunding Bonds Series 2012B which are to be treated as sewer system revenue bond issues.

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Table 21

City of Columbia, Missouri

PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS
LAST TEN FISCAL YEARS

Fiscal Year	Commercial Construction (a)		Residential Construction (a)		Bank Deposits (in thousands)	Estimated Property Value
	Number of Permits	Value	Number of Permits	Value		
2011	33	\$ 20,508,272	424	\$ 112,250,462	\$ 3,005,000 (b)	6,899,642,329
2012	34	64,741,303	411	94,993,740	3,174,000 (b)	7,013,851,058
2013	42	55,728,531	953	214,609,987	3,108,000 (b)	7,172,767,546
2014	36	59,173,040	577	209,135,925	3,239,000 (b)	7,299,460,971
2015	48	38,720,198	493	157,889,702	3,464,000 (b)	7,557,017,121
2016	64	71,368,438	611	242,584,577	3,937,000 (b)	7,811,966,267
2017	63	118,588,435	446	127,036,408	3,745,731 (b)	8,074,560,433
2018	66	60,396,060	310	146,223,835	4,171,886 (b)	8,607,795,908
2019	101	48,595,480	319	96,917,471	5,181,316 (b)	9,086,535,458
2020	19	19,758,384	348	112,565,083	5,648,194 (b)	9,244,159,129

(a) Source: City of Columbia Public Works Department.

(b) Source: FDIC Summary of Deposits

Table 22

City of Columbia, Missouri

LARGEST ELECTRIC UTILITY CUSTOMERS
SEPTEMBER 30, 2020

Customer	Billed kWh	Billed Revenue
Columbia Foods	28,946,677	\$ 2,531,294
Boone Hospital Center	28,508,259	2,569,109
3-M Company	27,777,533	2,155,091
Quaker Oats	18,843,575	1,626,132
VA Hospital	18,214,688	1,683,377
Aurora Dairy	11,930,114	1,072,260
Gate Rubber	10,541,102	1,138,558
University of MO-Hospital	10,154,496	916,951
City of Columbia Sewer	9,740,459	818,399
PW Eagle	8,669,242	750,167
	173,326,145	\$ 15,261,337

Table 23

City of Columbia, Missouri

**LARGEST WATER UTILITY CUSTOMERS
SEPTEMBER 30, 2020**

Customer	Billed CCF	Billed Revenue
Columbia Foods	219,968	\$ 704,257
Aurora Organic Dairy	88,145	292,432
3M Company	77,152	246,082
Boone Hospital Cener	51,984	205,058
VA Hospital	38,317	139,215
University of MO	32,761	115,170
Beyond Meat Inc	22,526	71,327
PW Eagle	20,357	65,951
Executive Center	18,571	72,079
Linen King Group	18,161	61,024
	<u>587,942</u>	<u>\$ 1,972,596</u>

Table 24

City of Columbia, Missouri

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Personal Income</u> ^a	<u>Per Capita Personal Income</u> ^a	<u>Median Age</u>	<u>Unemployment Rate</u>
2019	124,537 ^c	\$ 9,884,411	\$47,482	28.2 ^d	4.3% ^c
2018	123,180 ^e	9,662,239 ^b	46,510 ^b	27.6 ^e	2.3% ^c
2017	121,717 ^e	7,986,000 ^b	44,797 ^b	27.4 ^e	2.6%
2016	120,612 ^e	7,645,037 ^b	43,292 ^b	26.9 ^e	2.6%
2015	119,108 ^e	7,401,758	42,302	26.6 ^d	2.8%
2014	119,476 ^c	7,153,637	41,418	26.6	3.5%
2013	115,276	7,006,491	41,028	26.9	3.7%
2012	112,414	6,667,000	39,557	29.8	4.7%
2011	111,213	6,567,000	37,350	26.5	5.9%
2010	98,893	6,293,000	35,875	26.5	6.2%

* Based on updated census population data

^a Columbia is reported as a Metropolitan Statistical Area (MSA) which includes Boone and Howard Counties
Source: US Department of Commerce, Bureau of Economic Analysis.

^b Bureau of Economic Analysis preliminary information

^c City of Columbia Annual Budget adopted October 1, 2020

^d US Census American Community Survey (ACS) 1 year estimate

^e US Census Bureau Quick Facts

Table 25

City of Columbia, Missouri

PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO

Employer	2020			2011		
	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**
University of Missouri - Columbia	8,480	1	8.84%	8,630	1	9.79%
University Hospital and Clinics	5,304	2	5.53%	4,279	2	4.86%
Columbia Public Schools	2,672	3	2.79%	2,140	3	2.43%
Veterans United Home Loans	2,360	4	2.46%	n/a	n/a	n/a
Truman Veterans Hospital	1,602	5	1.67%	1,250	6	1.42%
City of Columbia	1,371	6	1.43%	1,286	5	1.46%
Boone Hospital Center	1,357	7	1.41%	1,647	4	1.87%
Shelter Insurance	1,277	8	1.33%	1,171	7	1.33%
Joe Machens Dealerships	778	9	0.81%	613	10	0.70%
MBS Textbook Exchange	730	10	0.76%	1,084	8	1.23%
State Farm	n/a	n/a	n/a	1,043	9	1.18%

Note: Information from Columbia Regional Economic Development Inc.; numbers not updated for FY20 due to COVID.

**information from the US Bureau of Labor Statistics-2019 annual

Table 26

City of Columbia, Missouri

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Full-time Equivalent Employees as of September 30									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Governmental Activities										
General Administrative										
City Clerk and Elections	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
City Manager	7.45	7.20	9.10	8.60	11.50	11.30	11.30	10.00	7.00	7.00
Finance (incl. Risk Management)	53.50	55.50	55.50	55.40	55.40	51.35	48.20	46.20	47.00	42.25
Human Resources	9.66	9.66	9.66	9.16	9.16	8.95	8.85	8.85	8.85	9.00
Law	16.75	16.75	16.75	15.75	16.75	15.50	15.50	14.75	12.00	12.50
Public Works Administration	1.18	1.16	0.95	0.95	1.30	2.10	-	-	-	-
Convention & Tourism	11.25	10.25	9.65	9.65	9.25	8.25	8.25	8.00	8.00	9.00
Public Safety										
Police	225.00	211.00	210.40	207.40	200.00	197.00	194.00	191.00	191.00	192.00
Fire	148.00	145.00	145.00	145.00	145.00	141.00	140.00	141.00	136.00	136.00
Municipal Court	11.75	11.75	8.75	11.00	12.00	12.00	12.00	12.00	12.00	12.00
Emergency Mgmt & Comm	-	-	-	-	-	-	27.75	34.75	34.75	35.75
Health & Environment										
Health and Human Services	69.60	69.10	68.00	68.00	69.00	66.15	64.60	62.25	62.00	62.35
*Community Development	46.25	46.25	46.25	46.25	46.25	46.00	41.75	39.50	40.00	41.58
Economic Development	3.50	3.50	3.50	3.50	3.00	3.00	3.00	3.00	3.00	3.00
Mid Mo Solid Waste Mgt Dist	2.00	2.00	2.00	2.00	2.00	-	-	-	-	-
Office of Sustainability	5.00	5.00	5.00	5.00	-	-	-	1.00	1.25	1.00
Cultural Affairs	2.50	2.50	2.50	2.75	3.00	3.00	3.00	3.00	3.00	2.75
Parks & Recreation	45.16	47.16	47.56	47.06	47.41	48.16	47.50	46.50	47.50	43.50
Public Works										
Admin & Engineering	-	-	-	-	-	-	17.92	17.51	22.10	23.85
Non-Motorized Grants	0.60	2.00	2.20	3.20	4.80	5.10	4.90	4.95	2.35	1.10
Streets and Engineering	57.87	56.37	55.05	55.60	51.90	51.46	-	-	-	-
Streets & Sidewalks	-	-	-	-	-	-	40.81	40.92	40.35	39.35
Parking Enforcement	13.05	13.05	13.05	13.05	13.10	12.01	5.01	4.02	4.00	4.00
Custodial & Maintenance	14.82	14.82	13.82	17.57	17.57	16.56	16.39	16.43	16.00	16.25
Fleet Operations	39.23	41.23	41.23	41.23	38.23	38.43	37.43	33.51	31.50	31.45
GIS Fund	-	-	-	12.25	6.26	5.31	5.31	4.40	4.50	3.50
Employee Benefit	8.34	8.34	8.34	7.84	6.84	7.05	6.15	6.15	5.15	4.00
Information Technology	56.75	55.75	52.85	39.10	35.20	34.20	32.20	32.00	28.00	27.00
Community Relations	31.35	33.15	30.15	30.35	18.50	14.40	13.40	10.90	8.75	10.75
Business-Type Activities										
Railroad	3.00	4.80	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Transload	1.80	-	-	-	3.00	3.00	3.00	3.00	-	-
Water & Electric	284.75	283.65	286.25	283.60	286.29	282.75	271.75	266.75	259.60	252.60
Recreation Services	36.84	34.84	33.84	33.34	33.34	34.59	34.25	34.25	34.25	34.25
Public Works										
Public Transportation	58.10	56.10	56.50	56.55	51.95	52.36	41.36	40.67	39.20	37.80
Airport	7.60	16.62	16.95	17.40	18.65	18.15	17.15	17.40	17.25	17.20
Sanitary Sewer	83.32	85.82	84.77	84.02	86.42	83.02	80.52	81.39	80.35	76.97
Parking Facilities	11.95	10.05	10.05	10.05	9.45	9.57	9.27	9.29	7.85	7.85
Solid Waste	118.57	117.07	116.52	113.27	109.27	106.21	94.71	93.02	92.90	87.95
Stormwater Utility	10.21	10.11	9.81	7.81	8.41	8.47	6.47	6.49	6.40	6.40
Utility Customer Services	17.30	17.45	20.45	19.20	18.20	15.40	14.30	14.30	14.00	12.00
Total	1,517.00	1,508.00	1,498.40	1,488.90	1,454.40	1,417.80	1,385.00	1,366.15	1,334.85	1,310.95

Note: Information from City of Columbia Annual Budget adopted October 1, 2020

*Community Development department includes:

- Planning
- Volunteer Services
- Neighborhood Programs
- Building and Site Development
- CDBG

Table 27

City of Columbia, Missouri
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Police										
Traffic Accidents Investigated	975	1,187	1,234	1,210	1,306	1,274	1,282	1,288	1,362	1,442
Traffic Tickets Issued	3,025	2,931	4,317	3,312	3,395	4,615	7,507	7,790	7,727	10,662
Warning Tickets Issued	*** n/a	n/a	n/a	n/a	n/a	n/a	2,814	4,534	5,048	4,006
Driving While Intoxicated Arrests	224	285	520	405	303	376	462	297	438	446
Fire										
Fire Calls (All Types)	396	260	449	403	365	338	317	343	579	337
Rescue Calls	8,198	7,994	8,005	7,750	7,912	7,423	6,696	6,228	7,027	6,642
Sanitary Sewer Utility										
Average daily flow (millions of gallons)	17.7	17.4	14.4	15.6	16.5	17.3	15.4	14.1	12.7	15.4
Solid Waste Utility										
Tons of waste collected	171,006	176,094	247,724	190,525	176,250	167,171	163,872	165,254	161,629	161,573
Tons of recyclables collected	21,160	13,559	15,591	14,904	16,070	13,173	10,671	10,433	10,347	10,388
Public Transportation										
Total Vehicle Miles-Fixed Route	488,002	611,787	749,184	872,483	888,938	821,838	800,897	740,369	736,078	693,548
Total Vehicle Miles-Paratransit	198,010	268,240	265,918	282,043	337,158	394,628	200,728	293,972	274,602	186,311
Airport										
Number of Enplaned Passengers	77,987	126,776	117,079	77,961	63,292	62,489	48,778	43,108	38,319	38,478
Parking Facilities										
Parking permits issued (surface & structures)	2,619	2,661	2,635	2,573	2,523	2,584	2,503	2,089	1,976	2,046
Metered & hourly spaces	2,285	2,290	2,381	2,325	2,342	2,253	2,178	2,483	2,215	2,441
Other Public Works										
Street Segments Resurfaced/Repaired	* 70	71	91	93	72	101	215	165	205	164
Community Development										
Number of Permits Issued	819	1,575	1,228	1,170	1,532	1,352	2,221	2,333	1,997	3,033
Parks and Recreation										
Number of Athletic Fields Maintained	68	68	68	68	63	56	55	47	47	46
Total Sq feet of Landscape Beds Maintained	734,289	731,701	715,164	708,958	691,025	657,052	640,263	625,223	595,562	592,672
Railroad										
Carloads	695	753	781	779	724	772	1,320	1,218	1,226	1,403
Water										
Fire hydrants installed	40	36	89	44	81	26	82	80	13	79
Services/meters installed	350	556	277	814	727	1,643	1,317	1,010	234	81
Electric										
New Distribution Transformers Installed	237	58	88	271	416	234	353	181	59	81
Electric Meters Installed	51	809	452	2,965	1,805	717	875	1,396	506	642
Miles of Underground Lines Installed	9	5	13	5	14	10	21	14	7	6.65
Health & Environment										
Birth Certificates issued	7,852	8,580	8,240	8,302	7,729	7,712	8,038	8,316	7,548	8,542
Death Certificates issued	** 30,692	9,698	8,787	7,840	6,994	9,173	9,037	10,526	10,585	11,716
Immunizations	7,383	18,162	21,051	19,876	19,349	20,514	19,544	16,796	19,431	22,641
WIC Visits	22,867	24,620	27,289	28,178	29,976	29,742	31,290	30,615	31,169	28,906
Inspections	6,656	8,466	9,698	8,778	9,230	15,040	11,067	7,347	15,064	19,761

Note: Operating indicators provided by various City departments and budget document

* Starting in 2015, numbers now reported by 12 foot lane miles for more accuracy.

** # includes both certified copies made from original long form DC and computer generated short form

*** Starting in 2015, warning tickets are no longer issued.

n/a-information not available

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Table 28

City of Columbia, Missouri

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Substations	5	5	5	5	5	5	5	4	4	4
Vehicles	106	104	104	104	106	107	100	97	97	98
Fire										
Stations	9	9	9	9	9	9	9	9	9	9
Vehicles	44	38	38	38	38	38	38	38	38	38
Sanitary Sewer Utility										
Collection system (total miles)	745	742	733	720	714	707	697	695	698	684
Solid Waste Utility										
Collection vehicles	56	56	56	55	50	48	45	45	45	44
Public Transportation										
Buses-General Fixed Route	11	14	16	17	19	11	19	25	25	21
Buses-Campus Fixed Route	12	9	11	10	12	17	11	9	9	9
Buses-Paratransit	16	9	8	8	8	8	17	11	11	12
Airport										
Pavement Surface (Square yards)	497,893	497,893	497,893	497,893	473,449	473,449	470,949	468,020	464,950	464,950
Parking Facilities										
Parking Structures	6	6	6	6	6	6	6	6	5	5
Surface Lots (includes permit and metered parking)	8	7	7	7	-	-	-	-	-	-
* Surface Lots-Permit	-	-	-	-	5	5	5	4	5	6
* Surface Lots-Meter	-	-	-	-	4	5	5	5	4	4
Other Public Works										
** Streets (miles)	1,419	1,389	1,351	1,339	1,339	1,338	551	515	507	507
Signalized Intersections	47	47	48	47	47	47	47	45	43	42
Parks and Recreation										
Pools	5	5	5	5	5	5	5	5	5	5
Golf Courses (18 hole)	2	2	2	2	2	2	2	2	2	2
Athletic fields with lights and/or irrigation systems	44	44	44	44	44	41	40	35	33	32
Rec/Nature Centers	3	2	2	2	2	2	2	2	2	2
Cross Country Courses	1	1	-	-	-	-	-	-	-	-
Railroad										
Locomotives	2	2	2	2	2	2	2	2	2	2
Miles of main track	21	21	21	21	21	21	21	21	21	21.3
Water										
Water mains (miles)	697	695	708	703	700	695	689	682	671	668.57
Electric										
Circuit Miles of Distribution Lines	876	868	864	852	848	836	827	808	796	791.26

Note: Asset information provided by various City departments and budget document

* Combined into one line starting in 2017

** Starting in 2015, numbers now reported by 12 foot lane miles for more accuracy.

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2020

City of Columbia - Property/Casualty Insurance Program
Policy Period - October 1, 2019 to October 1, 2020

- I. Property/Inland Marine/Boiler and Machinery Coverages
- A. Insurance Provider – Factory Mutual Insurance Company (FM Global)
 - B. Best's Rating is A+ XV and Admitted in Missouri
 - C. Policy # – 1043878
 - D. Annual Premium is \$923,294, plus \$34,562 TRIA Premium - Total Premium is \$957,856.
 - E. Key Coverages and Limits:
 1. \$550,000,000 Blanket Property Limit excess \$100,000 Retention
 - a. Power Plant Retention - \$250,000
 - b. Columbia Energy Center Retention - \$525,000
 2. Earth Movement - \$100,000,000 Aggregate Limit excess \$100,000 Retention; \$5,000,000 for Vehicles and Mobile Equipment
 3. Flood - \$100,000,000 Aggregate Limit excess \$100,000 Retention (excludes Zones A, B, and V);
 - a. \$500,000 Retention for locations 0002-WWTP, 0017-Hinkson Creek Substations, 056-2601 South Scott Boulevard, 0107-Scott Boulevard and Current Road, 0105-Production Wells #1-15, 0115 - 4380 East Gans Road and 0127 - Wetlands Effluent Pump Station.
 - b. \$5,000,000 Limit for Vehicles and Mobile Equipment
 - c. \$1,000,000 Limit for Infrastructure property
 4. Debris Removal - \$5,000,000 Limit or 25% of the loss, whichever is greater, excess \$100,000 Retention
 5. Licensed Vehicles (Including Mobile Equipment) -\$10,000,000 Limit excess \$100,000 Retention (while on premises) - Flood and Earthquake limit is \$5,000,000
 6. EDP Equipment and Media - \$10,000,000 Limit excess \$100,000 Retention
 7. Extra Expense - \$5,000,000 Limit excess \$100,000 Retention
 8. Newly Acquired Property - \$10,000,000 Limit excess \$100,000 Retention
 9. Includes Boiler and Machinery Coverages
 10. Infrastructure property - \$5,000,000 not to exceed \$2,000,000 for bridges
- II. Excess Workers' Compensation
- A. Insurance Provider -Midwest Employers Casualty Company
 - B. Best's Rating is A+ XV and Admitted in Missouri
 - C. Policy # - EWC009625
 - D. Annual Premium is \$284,863
 - E. Work Comp-Statutory Limits
 - F. Employers Liability Limit - \$1,000,000
 - G. \$500,000 Self-Insured Retention, except \$750,000 SIR for Police, Fire and Electrical Workers
- III. Package Liability Program
- A. Insurance Provider - States Risk Retention Group
 - B. Administered by Berkley Risk - W.R. Berkley and admitted in Missouri
 - C. Policy # - 3000030-3
 - D. Annual Premium is \$283,895
 - E. Coverages and Limits:
 1. \$3,000,000 Public Entity (Coverage A) limit of liability for any one occurrence covered under the policy
 2. \$3,000,000 Management Practices Liability (Coverage B) for any one occurrence covered under the policy
 3. \$10,000,000 maximum limit of liability (A and B) for damages for all occurrences covered under this policy
 4. Self-insurance retention of \$500,000 per occurrence applicable to Coverage A and B.
 - F. Coverages include General Liability, Public Officials Liability, Police Professional Liability, Products/Completed Operations Liability, Employment Practices Liability, Sexual Abuse Liability, Employee Benefits Liability, and Automobile Liability.
- IV. Crime Coverages
- A. Insurance Company –The Hanover Insurance Company
 - B. Best's Rating is A XV and Admitted in Missouri
 - C. Policy # – BDL1072032
 - D. Annual Premium is \$12,574
 - E. Coverages include:
 1. Employee Dishonesty (Theft) - \$3,000,000 Limit
 2. Forgery or Alteration - \$3,000,000 Limit
 3. Inside the Premises - Theft of Money and Securities - \$3,000,000 Limit
 4. Inside the Premises - Robbery or Safe Burglary of Other Property - \$3,000,000 Limit
 5. Outside the Premises - \$3,000,000 Limit
 6. Computer Fraud - \$3,000,000 Limit
 7. Fund Transfer Fraud (including Impersonation Fraud) - \$3,000,000 limit
 8. Money Orders and Counterfeit Fraud - \$3,000,000 Limit
 - F. Deductible: \$50,000

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2020

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- V. Aviation Ground Operations Liability
- A. Insurance Company – Global Aerospace, Inc.
 - B. Best's Rating MGU/Pooled Carriers and Admitted in Missouri
 - C. Policy # – 14001082
 - D. Annual Premium is \$10,500 (includes TRIA)
 - E. Coverages include:
 1. General Liability - \$10,000,000 Limit Each Occurrence
 2. Products/Completed Operations - \$10,000,000 Aggregate Limit
 3. Personal and Advertising Injury - \$10,000,000 Aggregate Limit
 4. Personal Injury for Discrimination or Humiliation - \$1,000,000 Each Individual/Aggregate
 5. Incidental Medical Malpractice - \$10,000,000 Limit Each Occurrence/Aggregate
 6. Non-Owned Aircraft Liability - \$10,000,000 Limit Each Occurrence
 7. Hangarkeepers Liability - \$10,000,000 Each Aircraft/\$10,000,000 Occurrence
 - a. Deductible - \$1,000 Each Aircraft
 8. Excess Auto Liability - \$10,000,000 excess of \$3,000,000 scheduled underlying Automobile Liability
 9. Non-FAA Control Tower Operator - \$10,000,000 each occurrence; operation of control tower by Midwest ATC Services, Inc.
- VI. Health Department Professional Liability
- A. Insurance Company – Allied World Surplus Lines Insurance Company (AWAC)
 - B. Best's Rating is A XV and Non-Admitted in Missouri
 - C. Policy # – 0309-7988
 - D. Annual Premium is \$7,744 + \$100 Fee + \$392.20 Surplus Lines Tax=\$8,236.20
 - E. Limits and Deductibles -
 1. Professional Liability - \$1,000,000 Each Claim/\$3,000,000 Aggregate
 2. Sexual Misconduct Liability - \$1,000,000 Each Claim/\$3,000,000 Aggregate
 3. HIPAA Violation Expense Reimbursement - \$50,000 Each Incident/\$50,000 Aggregate
 4. Strategic Response Reimbursement - \$5,000 Aggregate
 5. Strategic Management Loss - \$2,500 Aggregate
 6. Media Expense Reimbursement Coverage - \$25,000 per Incident/\$25,000 Aggregate
 7. Legal Expense - \$25,000 per Incident/\$25,000 Aggregate
 8. Disciplinary Proceedings - \$25,000 per Incident/\$75,000 Aggregate, \$1,000 Deductible
 9. Lost Earnings - \$2,500 Per Claim Per Day for Physicians; \$500 Per Claim Per Day for the Other Insureds; \$5,000 Per Claim Aggregate; \$10,000 Policy Aggregate
 10. Damage to Patients Property - \$500 Per Incident/\$5,000 Aggregate
 - F. Deductible - \$5,000 Each Claim
- VII. Railroad Liability
- A. Insurance Company – Hanover Insurance Company
 - B. Best's Rating is A XV and Non-Admitted in Missouri
 - C. Policy # – RRHV290905-8
 - D. Annual Premium is \$25,500 (No TRIA)
 - E. Limits are \$5,000,000 Any One Incident/\$10,000,000 Aggregate
 - F. \$25,000 Retention Per Claim
 - G. Claims-Made Policy
- VIII. Railroad Rolling Stock
- A. Insurance Company – Hanover Insurance Company
 - B. Best's Rating is A XIV and Admitted in Missouri
 - C. Policy # – IHH968366507
 - D. Annual Premium is \$3,656 (Incl TRIA)
 - E. Coverages:
 1. \$400,000 Limit All Covered Property-Any One Occurrence-\$1,000 Deductible
 - a. \$200,000 SW120 Electromotive Div. GM Corp. 1200 HP Diesel – Electric RR Eng, S#4278-1-COLT
 - b. \$200,000 EMD Model GP-10, 1952 – HP: 1,750; Axles 4
- IX. Network Security & Privacy
- A. Insurance Company – AIG Speciality Insurance Company
 - B. Best's Rating is A XV and Admitted in Missouri
 - C. Policy # – 018403858
 - D. Annual Premium is \$22,506
 - E. Claims Made Coverage
 - F. Retroactive Date: 10/1/2014
 - F. Coverages and Limits:
 1. Media Content - \$2,000,000, Retention \$25,000
 2. Security & Privacy Liability - \$2,000,000, Retention \$25,000
 - a. Regulatory Action Sublimit of Liability - \$2,000,000
 3. Network Interruption Insurance - \$2,000,000, Retention \$25,000
 4. Event Management - \$2,000,000, Retention \$50,000
 5. Cyber Extortion - \$2,000,000, Retention \$25,000
 6. Reputation Guard - \$100,000, Retention 0

- X. Unmanned Aircraft Liability (Policy Term: 10/6/2019 to 10/6/2020)
 - A. Insurance Company - Global Aerospace, Inc.
 - B. Best's Rating MGU/Pooled Carriers and Admitted in Missouri
 - C. Policy # - 9013979
 - D. Annual Premium is \$2,562
 - E. Coverage and Limits:
 - 1. Bodily Injury/Property Damage - \$1,000,000 Each Occurrence
 - 2. Medical Payments - \$5,000 Each Occurrence
 - 3. Aircraft Schedule - Any UAS Owned and Operated by the Named Insured
 - 4. Non-Owned Liability - Any unmanned UAS That Does Not Exceed 55 lbs in Weight
 - 5. Premises - \$1,000,000 Per Occurrence; \$100,000 Per Occurrence Fire Legal Liability
 - 6. Third Party War Risk Liability - \$1,000,000 Annual Aggregate
 - 7. Physical Damage to UAS Not Covered
 - 8. Deductible - 5% In Motion and Not in Motion

Note: Information from Division of Risk Management, City of Columbia