



City of Columbia

General Fund

Quarterly Income Statement

October 1, 2020 - June 30, 2021

REVENUES	2021	2020	2019	% Change
General Property Taxes	9,228,737	9,163,848	8,537,811	8.09%
Sales Tax	17,316,201	15,897,501	15,717,990	10.17%
Other Local Taxes	8,140,828	7,765,969	8,501,452	-4.24%
Payment in Lieu of Taxes (P.I.L.O.T.)	11,720,380	11,810,501	12,001,070	-2.34%
Licenses and Permits	521,765	325,715	904,854	-42.34%
Fines	482,256	630,748	952,569	-49.37%
Fees and Service Charges	4,065,219	1,691,300	1,757,623	131.29%
Intragovernmental Revenue	5,899,775	3,806,318	4,331,148	36.22%
Revenue from Other Governmental Units	22,595,132	2,248,454	1,950,479	1058.44%
Investment Revenue	(79,601)	824,497	1,423,842	-105.59%
Miscellaneous	1,075,486	1,082,721	958,758	12.17%
Total Revenues	80,966,178	55,247,572	57,037,596	41.95%

EXPENDITURES				
Current:				
Policy Development and Administration	5,566,056	6,157,274	6,951,563	-19.93%
Police (Public Safety)	16,385,477	16,999,654	16,143,981	1.50%
Fire (Public Safety)	14,682,088	13,853,986	12,804,501	14.66%
Public Safety Misc. (Public Safety)	2,082,694	1,658,786	1,473,185	41.37%
Public Works	7,333,441	6,175,256	7,463,285	-1.74%
Health and Environment	7,668,969	7,126,609	7,046,676	8.83%
Personal Development	5,703,001	5,018,188	5,375,284	6.10%
Supporting Activities	2,273,485	-	-	0.00%
Misc. Nonprogrammed Activities	44,124	271,152	281,656	-84.33%
Capital Outlay	1,564,411	517,296	968,664	61.50%
Total Expenditures	63,303,746	57,778,201	58,508,795	8.20%
Excess (Deficiency) of Revenues over Expenditures	17,662,432	(2,530,629)	(1,471,199)	-1300.55%

OTHER FINANCING SOURCES (USES)				
Transfers in	10,357,178	6,892,310	6,934,036	49.37%
Transfers out	(1,929,379)	(1,427,955)	(1,540,026)	25.28%
Total Other Financing Sources (Uses)	8,427,799	5,464,355	5,394,010	56.24%
Net Change in Fund Balances	26,090,231	2,933,726	3,922,811	565.09%
FUND BALANCE - BEGINNING	38,767,858	39,574,803	38,295,152	
FUND BALANCE - ENDING	\$ 64,858,089	\$ 42,508,529	\$ 42,217,963	



Utility Enterprise Funds

Quarterly Income Statement

October 1, 2020 - June 30, 2021

CHARGES FOR SERVICE				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>% Change</u>
Water	18,020,684	17,391,768	16,899,373	6.64%
Electric	92,881,057	89,495,930	90,284,724	2.88%
Solid Waste	18,174,822	16,801,905	17,622,136	3.14%
Sewer	18,760,437	17,894,581	17,239,985	8.82%
Storm Water	2,760,179	2,704,342	2,237,387	23.37%
Total Charges for Services	150,597,179	144,288,526	144,283,605	4.38%
OPERATING EXPENSES				
Water	9,896,574	9,674,085	9,567,621	3.44%
Electric	69,744,347	66,203,058	63,990,597	8.99%
Solid Waste	11,997,057	10,633,892	11,455,054	4.73%
Sewer	7,520,611	7,123,471	7,299,741	3.03%
Storm Water	699,510	811,776	781,494	-10.49%
Total Operating Expenses	99,858,099	94,446,282	93,094,507	7.27%
Operating Income (Loss)	50,739,080	49,842,244	51,189,098	-0.88%
Before Payment-in-lieu-of -tax and Depreciation				
Payment-in-lieu-of-tax	(11,720,380)	(11,810,501)	(12,001,069)	-2.34%
Depreciation	(19,338,104)	(18,618,437)	(18,076,101)	6.98%
Operating Income (Loss)	19,680,596	19,413,306	21,111,928	-6.78%
NON-OPERATING REVENUES (EXPENSES)				
Investment revenue	549,471	3,574,285	5,737,482	-90.42%
Revenue from other governmental units	56,148	197	-	0.00%
Miscellaneous revenue	1,450,866	1,642,960	1,437,587	0.92%
Interest expense	(6,292,962)	(6,710,449)	(7,689,614)	-18.16%
Loss on disposal of fixed assets	(1,484,968)	(379,515)	(121,335)	1123.86%
Miscellaneous expense	(403,810)	(824,978)	(378,230)	6.76%
Total Non-Operating Revenues and Expenses	(6,125,255)	(2,697,500)	(1,014,110)	
OPERATING TRANSFERS				
Operating transfers from other funds	1,771,031	-	1,132	
Operating transfers to other funds	(1,130,102)	(819,836)	(847,420)	
Total Operating Transfers	640,929	(819,836)	(846,288)	
Capital contribution	1,025,599	-	-	
Net Income (Loss)	15,221,869	15,895,970	19,251,530	-20.93%



Non-Utilities Enterprise Funds

Quarterly Income Statement

October 1, 2020 - June 30, 2021

CHARGES FOR SERVICE	2021	2020	2019	
Airport	583,743	875,225	973,166	-40.02%
Public Transportation	677,630	1,168,285	1,302,260	-47.97%
Parking	2,861,358	2,904,378	3,676,226	-22.17%
Recreation Services	2,661,654	2,105,858	3,069,885	-13.30%
Railroad	298,663	212,354	253,127	17.99%
Transload	57,588	54,506	127,780	-54.93%
Total Charges for Services	7,140,636	7,320,606	9,402,444	-24.06%

OPERATING EXPENSES				
Airport	1,808,315	1,320,528	2,084,415	-13.25%
Public Transportation	3,739,356	4,146,922	5,171,564	-27.69%
Parking	1,423,306	966,761	1,052,676	35.21%
Recreation Services	3,793,743	3,860,790	4,328,779	-12.36%
Railroad	292,684	264,386	316,801	-7.61%
Transload	121,809	159,187	151,527	-19.61%
Total Operating Expenses	11,179,213	10,718,574	13,105,762	-14.70%
Operating Income (Loss) Before Depreciation	(4,038,577)	(3,397,968)	(3,703,318)	
Depreciation	(3,699,959)	(3,191,289)	(3,337,029)	
Operating Income (Loss)	(7,738,536)	(6,589,257)	(7,040,347)	-9.92%

NON-OPERATING REVENUES (EXPENSES)				
Investment revenue	81,497	426,161	810,069	-89.9%
Revenue from other governmental units	5,664,725	4,902,400	3,928,821	44.2%
Miscellaneous revenue	95,195	96,318	812,407	-88.3%
Interest expense	(507,122)	(490,452)	(681,409)	-25.6%
Gain or (Loss) on disposal of fixed assets	(115,192)	(782)	76,946	-249.7%
Miscellaneous expense	(180,392)	(66,641)	(148,267)	21.7%
Total Non-Operating Revenues and (Expenses)	5,038,711	4,867,004	4,798,567	5.00%

OPERATING TRANSFERS				
Operating transfers from other funds	3,087,484	7,742,027	8,275,049	-62.69%
Operating transfers to other funds	(148,717)	(1,553,456)	(330,461)	-55.00%
Total Operating Transfers	2,938,767	6,188,571	7,944,588	-63.01%
Capital contribution		332,400		
Net Income (Loss)	238,942	4,798,718	5,702,808	-95.81%