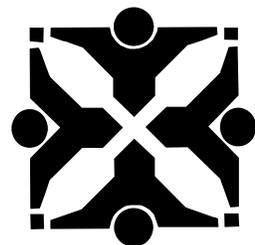


CITY OF COLUMBIA, MISSOURI

**Financial Management
Information Supplement**
Presented on Non-GAAP basis

For the Fiscal Year
October 1, 2022 - March 31, 2023

Department of Finance
Matthew Lue
Director of Finance



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May 5, 2023

Mr. De'Carlton Seewood
City Manager
City of Columbia, Missouri
Columbia, Missouri 65201

This Financial Management Information Supplement (FMIS) is presented with account balances as of March 31, 2023 and with revenues and expenditures for the six-month period ending March 31, 2022. The FMIS is not audited and additionally, it is not presented in the governmental reporting model format. The intent of this report is to provide supplemental financial information in an easy to understand format for all funds of the City.

While the City's annual financial report is audited and prepared in accordance with generally accepted accounting principles, it provides information at a higher level than the FMIS. It also contains certain accounting entries for receivables, payables, revenues and expenditures that are not included in the FMIS which require an extended period of time after the fiscal year end to calculate and process. The FMIS is intended to be compiled in a more timely manner.

Also, the FMIS presents comparative numbers from the same period of the prior fiscal year using the same accounting disclosure rules, allowing the reader to identify trends and providing some reference for analytic purposes.

The Proprietary fund types include eleven Enterprise Funds and five 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 Custodial Funds. Two account groups are also included: General Fixed Assets and General Long-Term Debt.

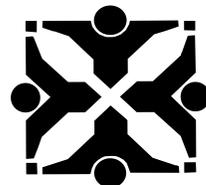
Respectfully submitted,

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

Mr. Matthew Lue
Director of Finance

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.



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
March 31, 2023 and 2022

ASSETS	2023	2022
Cash and cash equivalents	\$64,469,874	\$55,981,860
Accounts receivable	1,148,878	573,128
Taxes receivable	3,241,045	3,616,416
Allowance for uncollectible taxes	(58,709)	(53,824)
Grants receivable	219,461	41,715
Lease receivable	430,653	0
Accrued interest	40,701	21,205
Due from other funds	4,966,865	1,802,091
Inventory	363,122	292,127
Prepaid Expenses	9,888	10,196
Other assets	0	0
TOTAL ASSETS	\$74,831,778	\$62,284,914
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$406,902	\$380,463
Accrued payroll and payroll taxes	272,680	143,510
Due to other funds	10,820	10,817
Unearned revenue	0	0
Other liabilities	3,788,690	3,718,223
TOTAL LIABILITIES	\$4,479,092	\$4,253,013
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	11,361,028	12,703,312
Deferred inflows-lease	420,366	0
TOTAL DEFERRED INFLOWS OF RESOURCES	\$11,781,394	\$12,703,312
FUND BALANCE:		
Non Spendable	373,455	302,323
Restricted	317,905	0
Committed	47,178	419,103
Assigned	2,802,979	5,722,894
Unassigned	55,029,775	38,884,269
TOTAL FUND BALANCE	58,571,292	45,328,589
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	74,831,778	62,284,914

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
REVENUES:		
General property taxes	\$10,251,617	\$9,305,417
Use tax	1,372,870	0
Sales tax	12,754,060	12,268,579
Other local taxes	6,174,150	6,068,211
Licenses and permits	249,493	148,762
Fines	244,645	264,034
Fees and service charges	1,266,769	1,479,167
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.)	7,850,906	7,894,379
Intragovernmental revenue	5,446,516	5,262,089
Revenue from other governmental units	2,842,696	1,567,541
Investment revenue	1,632,918	(193,901)
Miscellaneous	975,063	500,751
TOTAL REVENUES	<u>51,061,703</u>	<u>44,565,029</u>
EXPENDITURES:		
Current:		
Policy development and administration	4,719,351	4,691,626
Public safety	25,466,230	23,986,488
Transportation	3,969,207	4,010,356
Health and environment	5,964,961	5,481,182
Personal development	1,404,501	4,000,365
Supporting activities	1,692,852	1,670,835
Miscellaneous nonprogrammed activities	24,719	34,423
TOTAL EXPENDITURES	<u>43,241,821</u>	<u>43,875,275</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>7,819,882</u>	<u>689,754</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	4,676,707	5,402,080
Operating transfers to other funds	(5,685,116)	(9,191,743)
Contributions from other funds	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,008,409)</u>	<u>(3,789,663)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	6,811,473	(3,099,909)
FUND BALANCE, BEGINNING OF YEAR	<u>51,759,819</u>	<u>48,428,498</u>
FUND BALANCE, END OF YEAR	<u><u>\$58,571,292</u></u>	<u><u>\$45,328,589</u></u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
GENERAL PROPERTY TAXES:				
Real property	\$7,788,918	\$8,225,714	(\$436,796)	\$7,633,133
Individual personal property	1,636,166	1,958,075	(321,909)	1,603,441
Railroad and utility	27,095	30,830	(3,735)	24,602
Financial institutions	29,784	16,958	12,826	31,233
Total	9,481,963	10,231,577	(749,614)	9,292,409
Penalties and interest	18,037	20,040	(2,003)	13,008
Total General Property Taxes	9,500,000	10,251,617	(751,617)	9,305,417
USE TAX	2,078,649	1,372,870	705,779	0
SALES TAX	29,124,267	12,754,060	16,370,207	12,268,579
OTHER LOCAL TAXES:				
Gasoline tax	2,969,852	1,762,127	1,207,725	1,304,513
Cigarette tax	360,926	159,591	201,335	180,072
Motor vehicle tax	1,475,763	904,714	571,049	750,264
Utilities tax:				
Telephone	1,595,052	690,925	904,127	1,037,912
Natural gas	2,775,473	2,053,863	721,610	2,059,412
CATV franchise	518,490	158,044	360,446	292,958
Electric	1,404,444	444,886	959,558	443,080
Total Other Local Taxes	11,100,000	6,174,150	4,925,850	6,068,211
LICENSES AND PERMITS:				
Business licenses	1,147,640	177,449	970,191	104,194
Alcoholic beverages	205,830	44,030	161,800	21,642
Animal licenses	44,959	28,014	16,945	22,926
Total Licenses and Permits	1,398,429	249,493	1,148,936	148,762
FINES:				
Corporation court fines	240,694	107,332	133,362	142,636
Uniform ticket fines	29,987	22,483	7,504	14,235
Meter fines	214,955	114,830	100,125	107,163
Alarm violations	0	0	0	0
Total Fines	485,636	244,645	240,991	264,034
FEES AND SERVICE CHARGES:				
Construction inspection	1,950,473	746,666	1,203,807	1,017,743
Street maintenance	0	0	0	0
Right of way	130,384	96,913	33,471	62,359
Animal control fees	20,228	8,466	11,762	12,456
Health fees	791,449	294,138	497,311	280,144
Miscellaneous	175,975	120,586	55,389	106,465
Total Fees and Service Charges	3,068,509	1,266,769	1,801,740	1,479,167

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,939,664	\$5,623,134	\$7,316,530	\$5,701,855
Water	5,618,531	2,227,772	3,390,759	2,192,524
Total	18,558,195	7,850,906	10,707,289	7,894,379
General and Administrative Charges	12,870,433	5,446,516	7,423,917	5,262,089
Total Intragovernmental Revenue	31,428,628	13,297,422	18,131,206	13,156,468
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal and State Grants:				
Joint Communications	0	0	0	0
Non-Motorized Grant	0	0	0	0
Fire	178,148	0	178,148	58,566
Disaster Preparedness	0	0	0	0
ARPA	8,406,174	1,468,295	6,937,879	0
Health, General	3,564,899	1,191,428	2,373,471	968,495
WIC	0	0	0	0
Police Department	450,494	103,535	346,959	49,404
Community Development	222,386	33,426	188,960	64,522
Cultural Affairs	27,140	0	27,140	15,400
Parks and Recreation	0	0	0	0
Sustainability Grant	31,000	0	31,000	0
Public Works	0	0	0	0
Total	12,880,241	2,796,684	10,083,557	1,156,387
Boone County:				
Health Department	2,167,318	15,363	2,151,955	362,263
Cares Funding County	0	0	0	(475)
Disaster Preparedness	0	0	0	0
Animal Control	268,564	30,649	237,915	49,366
Social Services	0	0	0	0
Total	2,435,882	46,012	2,389,870	411,154
Private	518,494	0	518,494	0
Total Revenue From Other Governmental Units	15,834,617	2,842,696	12,991,921	1,567,541
INVESTMENT REVENUE	1,712,457	1,632,918	79,539	(193,901)

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	2023		2022	
	Budget	Actual	(Over) Under Budget	Actual
MISCELLANEOUS REVENUE:				
Property sales	\$0	\$33,625	(\$33,625)	\$9,075
Construction inspection	608	0	608	301
Other	1,446,818	941,438	505,380	491,375
Total Miscellaneous Revenue	<u>1,447,426</u>	<u>975,063</u>	<u>472,363</u>	<u>500,751</u>
TOTAL REVENUES	<u>107,178,618</u>	<u>51,061,703</u>	<u>56,116,915</u>	<u>44,565,029</u>
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Airport Fund	0	0	0	0
Water	9,429	4,715	4,714	9,365
Electric	226,171	113,085	113,086	119,306
Public Transportation	2,295	1,148	1,147	1,148
Solid Waste	212,960	106,480	106,480	105,707
Fleet	2,295	1,148	1,147	1,148
Transportation Sales Tax Fund	8,045,105	4,022,553	4,022,552	3,922,553
Capital Projects Fund	0	0	0	0
Sewer	5,280	2,640	2,640	5,787
Storm Water	194,913	97,457	97,456	74,905
Parking	23,565	11,783	11,782	11,783
Convention & Visitors Bureau	3,300	1,650	1,650	1,650
Community Development	38,043	236,746	(198,703)	36,578
Contributions Fund	10,000	15,002	(5,002)	18,150
Communications	0	0	0	0
Custodial & BLDG Maintenance	0	0	0	0
Public Improvement Fund	124,600	62,300	62,300	0
Park Sales Tax	0	0	0	1,094,000
Total operating transfers from other funds	<u>8,897,956</u>	<u>4,676,707</u>	<u>4,221,249</u>	<u>5,402,080</u>
Contributions From Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
APPROPRIATION OF PRIOR YEAR FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES	<u>8,897,956</u>	<u>4,676,707</u>	<u>4,221,249</u>	<u>5,402,080</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u><u>\$116,076,574</u></u>	<u><u>\$55,738,410</u></u>	<u><u>\$60,338,164</u></u>	<u><u>\$49,967,109</u></u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	56,029	28,761	\$27,268	28,908
Materials and supplies	31,167	6,472	24,695	1,457
Travel and training	63,445	12,275	51,170	900
Intragovernmental	10,268	5,290	4,978	5,013
Utilities, services, and miscellaneous	133,286	66,327	66,959	571
Capital additions	0	0	0	35,447
Total City Council	294,195	119,125	175,070	72,296
City Clerk:				
Personal services	357,019	159,762	197,257	129,987
Materials and supplies	4,079	96	3,983	711
Travel and training	1,319	45	1,274	205
Intragovernmental	25,520	12,802	12,718	10,414
Utilities, services, and miscellaneous	20,878	503	20,375	3,347
Total City Clerk	408,815	173,208	235,607	144,664
City Manager:				
Personal services	1,365,955	516,106	849,849	416,667
Materials and supplies	29,000	14,939	14,061	23,719
Travel and training	70,000	18,339	51,661	15,714
Intragovernmental	66,215	32,121	34,094	36,962
Utilities, services, and miscellaneous	485,544	200,090	285,454	198,012
Capital additions	0	0	0	0
Total City Manager	2,016,714	781,595	1,235,119	691,074
Election:				
Utilities, services, and miscellaneous	107,544	54,107	53,437	201,276
Total General Government	2,827,268	1,128,035	1,699,233	1,109,310
Financial Services:				
Personal services	4,481,199	1,888,051	2,593,148	1,693,967
Materials and supplies	74,393	26,897	47,496	42,738
Travel and training	62,216	37,324	24,892	16,482
Intragovernmental	324,030	156,399	167,631	146,121
Utilities, services, and miscellaneous	599,215	246,580	352,635	170,088
Capital additions	0	0	0	0
Total Financial Services	5,541,053	2,355,251	3,185,802	2,069,396
Human Resources:				
Personal services	1,042,349	420,003	622,346	367,012
Materials and supplies	37,487	10,852	26,635	5,573
Travel and training	42,407	12,122	30,285	445
Intragovernmental	85,317	42,213	43,104	47,096
Utilities, services, and miscellaneous	441,756	120,927	320,829	294,406
Total Human Resources	1,649,316	606,117	1,043,199	714,532

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
City Counselor:				
Personal services	1,184,945	442,639	742,306	435,830
Materials and supplies	41,800	23,128	18,672	21,338
Travel and training	33,440	10,576	22,864	3,801
Intragovernmental	66,859	32,136	34,723	36,500
Utilities, services, and miscellaneous	286,683	53,656	233,027	186,563
Capital additions	0	0	0	0
Total City Counselor	<u>1,613,727</u>	<u>562,135</u>	<u>1,051,592</u>	<u>684,032</u>
Public Works Administration:				
Personal services	132,930	43,832	89,098	95,785
Materials and supplies	11,710	4,132	7,578	1,474
Travel and training	7,800	570	7,230	453
Intragovernmental	33,187	17,414	15,773	14,494
Utilities, services, and miscellaneous	11,276	1,865	9,411	2,150
Capital additions	0	0	0	0
Total Public Works Administration	<u>196,903</u>	<u>67,813</u>	<u>129,090</u>	<u>114,356</u>
Total Policy Development and Administration	<u>11,828,267</u>	<u>4,719,351</u>	<u>7,108,916</u>	<u>4,691,626</u>
PUBLIC SAFETY:				
Police:				
Personal services	25,540,655	10,558,663	14,981,992	9,729,587
Materials and supplies	1,556,291	624,226	932,065	759,961
Travel and training	299,122	113,827	185,295	73,413
Intragovernmental	2,475,713	1,209,087	1,266,626	1,322,038
Utilities, services, and miscellaneous	1,415,100	538,491	876,609	408,078
Capital additions	0	0	0	0
Total Police	<u>31,286,881</u>	<u>13,044,294</u>	<u>18,242,587</u>	<u>12,293,077</u>
City Prosecutor:				
Personal services	524,358	228,650	295,708	185,453
Materials and supplies	17,678	7,162	10,516	3,675
Travel and training	7,026	0	7,026	0
Intragovernmental	43,145	21,043	22,102	22,718
Utilities, services, and miscellaneous	43,084	7,539	35,545	4,037
Capital additions	0	0	0	0
Total City Prosecutor	<u>635,291</u>	<u>264,394</u>	<u>370,897</u>	<u>215,883</u>
Fire:				
Personal services	21,667,906	9,929,383	11,738,523	9,366,942
Materials and supplies	995,869	441,502	554,367	332,005
Travel and training	74,946	34,057	40,889	50,392
Intragovernmental	1,456,315	693,186	763,129	794,107
Utilities, services, and miscellaneous	822,150	320,549	501,601	295,740
Capital additions	0	0	0	0
Total Fire	<u>25,017,186</u>	<u>11,418,677</u>	<u>13,598,509</u>	<u>10,839,186</u>
Animal Control:				
Personal services	505,425	208,661	\$296,764	167,409
Materials and supplies	25,321	20,921	4,400	11,071
Travel and training	3,152	880	2,272	1,853
Intragovernmental	71,575	37,123	34,452	35,081
Utilities, services, and miscellaneous	212,566	182,566	30,000	96,741
Capital additions	0	0	0	0
Total Animal Control	<u>818,039</u>	<u>450,151</u>	<u>367,888</u>	<u>312,155</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
Municipal Court:				
Personal services	860,152	245,243	614,909	278,341
Materials and supplies	53,883	5,430	48,453	5,581
Travel and training	15,000	115	14,885	0
Intragovernmental	66,008	30,655	35,353	36,228
Utilities, services, and miscellaneous	57,620	7,271	50,349	6,037
Capital additions	0	0	0	0
Total Municipal Court	<u>1,052,663</u>	<u>288,714</u>	<u>763,949</u>	<u>326,187</u>
Total Public Safety	<u>58,810,060</u>	<u>25,466,230</u>	<u>33,343,830</u>	<u>23,986,488</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	4,727,008	1,788,134	2,938,874	1,725,330
Materials and supplies	1,951,719	583,949	1,367,770	637,511
Travel and training	41,750	7,836	33,914	7,224
Intragovernmental	648,382	320,800	327,582	398,511
Utilities, services, and miscellaneous	5,423,932	771,280	4,652,652	553,378
Capital additions	0	0	0	286,075
Total Streets and Sidewalks	<u>12,792,791</u>	<u>3,471,999</u>	<u>9,320,792</u>	<u>3,608,029</u>
Traffic and Parking:				
Personal services	589,506	194,065	\$395,441	230,975
Materials and supplies	519,918	239,095	280,823	104,087
Travel and training	4,170	689	3,481	0
Intragovernmental	90,435	48,386	42,049	45,352
Utilities, services, and miscellaneous	38,666	14,973	23,693	21,913
Capital additions	0	0	0	0
Total Traffic	<u>1,242,695</u>	<u>497,208</u>	<u>745,487</u>	<u>402,327</u>
Total Transportation	<u>14,035,486</u>	<u>3,969,207</u>	<u>10,066,279</u>	<u>4,010,356</u>
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	6,641,210	2,240,729	4,400,481	2,684,934
Materials and supplies	504,005	131,516	372,489	130,677
Travel and training	79,859	32,833	47,026	5,758
Intragovernmental	842,494	412,904	429,590	421,061
Utilities, services, and miscellaneous	1,195,797	295,243	900,554	239,149
Capital additions	0	0	0	0
Total Health Services	<u>9,263,365</u>	<u>3,113,225</u>	<u>6,150,140</u>	<u>3,481,579</u>
Planning:				
Personal services	3,913,833	1,583,756	2,330,077	1,199,461
Materials and supplies	110,369	46,112	64,257	26,568
Travel and training	38,493	5,951	32,542	3,369
Intragovernmental	450,537	190,587	259,950	178,393
Utilities, services, and miscellaneous	850,447	456,655	393,792	122,188
Other	0	0	0	0
Total Planning	<u>5,363,679</u>	<u>2,283,061</u>	<u>3,080,618</u>	<u>1,529,979</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
Department of Economic Development:				
Personal services	620,838	256,934	363,904	179,492
Materials and supplies	6,920	2,149	4,771	1,261
Intragovernmental	500	0	500	22,873
Utilities, services, and miscellaneous	45,037	23,561	21,476	47,736
	81,877	26,000		
Total Department of Economic Development	<u>755,172</u>	<u>308,644</u>	<u>446,528</u>	<u>251,362</u>
Office of Sustainability				
Personal services	440,685	202,790	237,895	164,396
Materials and supplies	25,405	1,357	24,048	3,941
Travel and training	9,500	5,059	4,441	542
Intragovernmental	21,432	17,108	4,324	14,033
Utilities, services, and miscellaneous	171,065	33,717	137,348	35,350
Capital additions	0	0	0	0
	668,087	260,031	408,056	218,262
Total Office of Sustainability	<u>668,087</u>	<u>260,031</u>	<u>408,056</u>	<u>218,262</u>
Total Health and Environment	<u>16,050,303</u>	<u>5,964,961</u>	<u>10,085,342</u>	<u>5,481,182</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	0	0	\$0	1,593,736
Materials and supplies	(130)	0	(130)	399,223
Travel and training	0	0	0	11,318
Intragovernmental	0	0	0	247,146
Utilities, services, and miscellaneous	25,019	0	25,019	265,376
Capital additions	91,928	0	91,928	0
	116,817	0	116,817	2,516,799
Total Parks and Recreation	<u>116,817</u>	<u>0</u>	<u>116,817</u>	<u>2,516,799</u>
Cultural Affairs:				
Personal services	190,824	87,247	103,577	85,017
Materials and supplies	9,695	2,893	6,802	1,672
Travel and training	6,000	235	5,765	2,307
Intragovernmental	16,091	8,592	7,499	10,021
Utilities, services, and miscellaneous	330,379	191,650	138,729	146,665
	552,989	290,617	262,372	245,682
Total Cultural Affairs	<u>552,989</u>	<u>290,617</u>	<u>262,372</u>	<u>245,682</u>
Office of Community Services:				
Personal services	840,331	276,955	563,376	319,714
Materials and supplies	97,795	52,479	45,316	27,029
Travel and training	18,587	4,389	14,198	329
Intragovernmental	102,114	45,196	56,918	51,533
Utilities, services, and miscellaneous	706,485	21,816	684,669	43,709
Capital additions	0	0	0	0
	1,765,312	400,835	1,364,477	442,314
Total Office of Community Services	<u>1,765,312</u>	<u>400,835</u>	<u>1,364,477</u>	<u>442,314</u>
Social Assistance:				
Intragovernmental	23,286	11,724	11,562	25,857
Utilities services, and miscellaneous	1,414,982	701,325	713,657	769,713
	1,438,268	713,049	725,219	795,570
Total Social Assistance	<u>1,438,268</u>	<u>713,049</u>	<u>725,219</u>	<u>795,570</u>
Total Personal Development	<u>3,873,386</u>	<u>1,404,501</u>	<u>2,468,885</u>	<u>4,000,365</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	2023		(Over) Under	2022
	Budget	Actual	Budget	Actual
SUPPORTING ACTIVITIES:				
Public Communications:				
Personal services	997,685	300,313	697,372	329,913
Materials and supplies	73,784	22,827	50,957	51,739
Travel and training	4,850	360	4,490	329
Intragovernmental	181,910	89,500	92,410	89,213
Utilities, services, and miscellaneous	174,896	32,142	142,754	78,068
Capital additions	325,030	0	325,030	0
Total Public Communications	<u>1,758,155</u>	<u>445,142</u>	<u>1,313,013</u>	<u>549,262</u>
Customer Contact Center:				
Personal services	649,806	271,180	378,626	253,031
Materials and supplies	121,300	42,848	78,452	56,624
Travel and training	7,487	2,282	5,205	136
Intragovernmental	61,851	30,319	31,532	30,402
Utilities, services, and miscellaneous	93,613	4,502	89,111	3,731
Other	0	0	0	0
Total Customer Contact Center	<u>934,057</u>	<u>351,131</u>	<u>582,926</u>	<u>343,924</u>
Building Maintenance:				
Personal services	665,876	252,424	413,452	248,162
Materials and supplies	107,558	86,457	21,101	34,456
Travel and training	3,917	230	3,687	106
Intragovernmental	51,711	24,780	26,931	32,983
Utilities, services, and miscellaneous	286,505	131,345	155,160	68,884
Capital additions	0	0	0	0
Total Building Maintenance	<u>1,115,567</u>	<u>495,236</u>	<u>620,331</u>	<u>384,591</u>
Custodial:				
Personal services	466,966	210,533	256,433	202,062
Materials and supplies	58,678	20,688	37,990	25,083
Travel and training	2,524	0	2,524	89
Intragovernmental	21,629	9,617	12,012	8,635
Utilities, services, and miscellaneous	11,735	1,719	10,016	3,083
Capital additions	0	0	0	0
Total Custodial	<u>561,532</u>	<u>242,557</u>	<u>318,975</u>	<u>238,952</u>
Utilities:				
Personal services	0	0	0	0
Materials and supplies	0	0	0	0
Travel and training	0	0	0	0
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	347,298	158,786	188,512	154,106
Other	0	0	0	0
Total Utilities	<u>347,298</u>	<u>158,786</u>	<u>188,512</u>	<u>154,106</u>
Total Supporting Activities	<u>4,716,609</u>	<u>1,692,852</u>	<u>1,895,939</u>	<u>1,670,835</u>
Miscellaneous Nonprogrammed Activities:				
Personal services	0	407	(407)	15,748
Intragovernmental	0	0	0	0
Capital lease payment	0	0	0	0
Utilities, services, and miscellaneous	210,155	24,312	185,843	18,675
Total Miscellaneous Nonprogrammed Activities:	<u>210,155</u>	<u>24,719</u>	<u>185,436</u>	<u>34,423</u>
TOTAL EXPENDITURES	<u>109,524,266</u>	<u>43,241,821</u>	<u>65,154,627</u>	<u>43,875,275</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
VERF	1,635,166	828,006	807,160	974,733
Parking	0	0	0	500,000
Utility Assistance	300,000	300,000	0	0
2016 S.So. Bonds	994,220	497,110	497,110	503,235
Recreation Services Fund	0	0	0	3,880,955
Capital Projects Fund	1,560,000	1,560,000	0	3,317,500
Parks and Recreation	5,000,000	2,500,000	2,500,000	0
Contributions Fund	0	0	0	15,320
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>9,489,386</u>	<u>5,685,116</u>	<u>3,804,270</u>	<u>9,191,743</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>119,013,652</u>	<u>48,926,937</u>	<u>\$70,086,715</u>	<u>\$53,067,018</u>

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
March 31, 2023 and 2022

ASSETS	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2023	2022	2023	2022	2023	2022
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$14,715,851	\$8,777,369
Cash restricted for development charges	0	0	0	0	0	0
Cash restricted for hotel/motel tax	0	0	0	0	0	0
Accounts receivable	0	0	25,000	25,000	0	0
Due from other funds	10,818	10,818	2,970	2,970	0	0
Taxes receivable	0	0	0	0	1,398,044	1,164,604
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0
Rehabilitation loans receivable (net)	0	0	0	0	0	0
Accrued interest	0	0	382	(17)	0	3,126
Other assets	0	0	595	0	0	0
TOTAL ASSETS	<u>\$10,818</u>	<u>\$10,818</u>	<u>\$28,947</u>	<u>\$27,953</u>	<u>\$16,113,895</u>	<u>\$9,945,099</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	76,533	77,026	64,372	48,461	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	<u>76,533</u>	<u>77,026</u>	<u>64,372</u>	<u>48,461</u>	<u>0</u>	<u>0</u>
FUND BALANCE:						
Non Spendable	0	0	(595)	0	0	0
Restricted	(65,715)	(66,208)	(34,830)	(20,508)	16,113,895	9,945,099
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	<u>(65,715)</u>	<u>(66,208)</u>	<u>(35,425)</u>	<u>(20,508)</u>	<u>16,113,895</u>	<u>9,945,099</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$10,818</u>	<u>\$10,818</u>	<u>\$28,947</u>	<u>\$27,953</u>	<u>\$16,113,895</u>	<u>\$9,945,099</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2023 and 2022

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2023	2022	2023	2022	2023	2022
\$999,803	\$411,624	\$0	\$0	\$193,271	\$578,723
0	0	0	0	1,333,110	1,963,111
5,045,544	3,813,286	0	0	0	0
30	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	58,701	49,210
0	0	0	0	0	0
0	0	120,858	218,721	0	0
0	0	6,596,091	6,786,866	0	0
1,994	1,549	0	0	0	997
0	0	53,662	53,652	0	0
<u>\$6,047,371</u>	<u>\$4,226,459</u>	<u>\$6,770,611</u>	<u>\$7,059,239</u>	<u>\$1,585,082</u>	<u>\$2,592,041</u>
\$11,672	\$3,319	\$0	\$95,138	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	280,473	130,200	0	0
0	0	0	0	0	0
0	0	0	0	0	0
52,680	52,091	847	847	0	0
<u>64,352</u>	<u>55,410</u>	<u>281,320</u>	<u>226,185</u>	<u>0</u>	<u>0</u>
11,672	3,319	0	0	0	0
5,971,347	4,167,730	6,489,291	6,833,054	1,333,110	1,963,111
0	0	0	0	251,972	628,930
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,983,019</u>	<u>4,171,049</u>	<u>6,489,291</u>	<u>6,833,054</u>	<u>1,585,082</u>	<u>2,592,041</u>
<u>\$6,047,371</u>	<u>\$4,226,459</u>	<u>\$6,770,611</u>	<u>\$7,059,239</u>	<u>\$1,585,082</u>	<u>\$2,592,041</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2023 and 2022

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		TOTAL	
	2023	2022	2023	2022	2023	2022
Cash and cash equivalents	\$4,927,977	\$3,051,071	\$4,486,406	\$2,710,081	\$25,323,308	\$15,528,868
Cash restricted for development charges	0	0	0	0	1,333,110	1,963,111
Cash restricted for hotel/motel tax	0	0	0	0	5,045,544	3,813,286
Accounts receivable	0	0	1,832	0	26,862	25,000
Due from other funds	0	0	0	0	13,788	13,788
Taxes receivable	698,781	582,078	698,781	582,078	2,854,307	2,377,970
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	0	0	0	120,858	218,721
Rehabilitation loans receivable (net)	0	0	0	0	6,596,091	6,786,866
Accrued interest	0	1,151	0	1,040	2,376	7,846
Other assets	0	0	51,910	0	106,167	53,652
TOTAL ASSETS	\$5,626,758	\$3,634,300	\$5,238,929	\$3,293,199	\$41,422,411	\$30,789,108
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
Accounts payable	\$0	\$0	\$87,293	\$0	98,965	98,457
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	(129,170)	0	(129,170)	0
Due to other funds	0	0	615,198	0	1,036,576	255,687
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	57,198	0	110,725	52,938
TOTAL LIABILITIES	0	0	630,519	0	1,117,096	407,082
FUND BALANCE:						
Non Spendable	0	0	0	0	11,077	3,319
Restricted	5,626,758	3,634,300	4,608,410	3,293,199	40,042,266	29,749,777
Committed	0	0	0	0	251,972	628,930
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	5,626,758	3,634,300	4,608,410	3,293,199	\$40,305,315	\$30,382,026
TOTAL LIABILITIES AND FUND BALANCE	\$5,626,758	\$3,634,300	\$5,238,929	\$3,293,199	\$41,422,411	\$30,789,108

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022**

	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2023	2022	2023	2022	2023	2022
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Use tax	\$0	\$0	\$0	\$0	700,444	0
Sales tax	0	0	0	0	6,248,304	5,969,669
Other local taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0
Revenue from other governmental units	0	0	50,000	50,000	0	0
Investment revenue	0	0	(1,498)	139	340,006	(30,336)
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	0	0	48,502	50,139	7,288,754	5,939,333
EXPENDITURES:						
Current:						
Policy development and administration	0	493	0	0	0	0
Health and environment	0	0	86,408	82,310	0	0
Transportation	0	0	0	0	0	0
Personal development	0	0	0	0	0	0
TOTAL EXPENDITURES	0	493	86,408	82,310	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(493)	(37,906)	(32,171)	7,288,754	5,939,333
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	32,725	30,652	0	0
Operating transfers to other funds	0	0	0	0	(5,456,379)	(4,437,578)
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	32,725	30,652	(5,456,379)	(4,437,578)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	0	(493)	(5,181)	(1,519)	1,832,375	1,501,755
FUND BALANCE, BEGINNING OF PERIOD	(65,715)	(65,715)	(30,244)	(18,989)	14,281,520	8,443,344
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	(\$65,715)	(\$66,208)	(\$35,425)	(\$20,508)	\$16,113,895	\$9,945,099

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2023	2022	2023	2022	2023	2022
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	28,018	0
0	0	0	0	260,287	250,379
1,441,347	1,125,786	0	0	0	0
0	0	0	0	0	0
0	0	0	0	267,264	587,291
(2,642)	3,024	333,567	435,738	0	0
143,967	(14,202)	4,131	4,414	10,376	(9,059)
16,420	16,057	0	15,000	0	0
<u>1,599,092</u>	<u>1,130,665</u>	<u>337,698</u>	<u>455,152</u>	<u>565,945</u>	<u>828,611</u>
1,189,613	1,099,016	0	0	0	0
0	0	623,992	613,491	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,189,613</u>	<u>1,099,016</u>	<u>623,992</u>	<u>613,491</u>	<u>0</u>	<u>0</u>
<u>409,479</u>	<u>31,649</u>	<u>(286,294)</u>	<u>(158,339)</u>	<u>565,945</u>	<u>828,611</u>
0	0	0	0	0	0
(98,140)	(1,098,140)	(23,515)	(36,578)	(1,813,292)	(597,501)
0	0	0	0	0	0
<u>(98,140)</u>	<u>(1,098,140)</u>	<u>(23,515)</u>	<u>(36,578)</u>	<u>(1,813,292)</u>	<u>(597,501)</u>
311,339	(1,066,491)	(309,809)	(194,917)	(1,247,347)	231,110
5,671,680	5,237,540	6,799,100	7,027,971	2,832,429	2,360,931
0	0	0	0	0	0
<u>\$5,983,019</u>	<u>\$4,171,049</u>	<u>\$6,489,291</u>	<u>\$6,833,054</u>	<u>\$1,585,082</u>	<u>\$2,592,041</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022**

	Capital Improvement		Park Sales		Total	
	Sales Tax Fund		Tax Fund			
	2023	2022	2023	2022	2023	2022
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Use tax	350,222	0	350,222	0	1,428,906	0
Sales tax	3,122,911	2,984,035	3,122,915	2,984,036	12,754,417	12,188,119
Other local taxes	0	0	0	0	1,441,347	1,125,786
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	1,222,453	0	1,489,717	587,291
Revenue from other governmental units	0	0	(4,191)	0	376,734	488,762
Investment revenue	118,200	(10,828)	123,241	(9,875)	738,423	(69,747)
Miscellaneous	0	0	697,076	0	713,496	31,057
TOTAL REVENUES	3,591,333	2,973,207	5,511,716	2,974,161	18,943,040	14,351,268
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	0	1,189,613	1,099,509
Health and environment	0	0	0	0	710,400	695,801
Transportation	0	0	0	0	0	0
Personal development	0	0	5,624,045	0	5,624,045	0
TOTAL EXPENDITURES	0	0	5,624,045	0	7,524,058	1,795,310
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,591,333	2,973,207	(112,329)	2,974,161	11,418,982	12,555,958
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	4,139,008	1,411	4,171,733	32,063
Operating transfers to other funds	(3,094,223)	(2,912,069)	(2,264,603)	(2,944,748)	(12,750,152)	(12,026,614)
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(3,094,223)	(2,912,069)	1,874,405	(2,943,337)	(8,578,419)	(11,994,551)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	497,110	61,138	1,762,076	30,824	2,840,563	561,407
FUND BALANCE, BEGINNING OF PERIOD	5,129,648	3,573,162	2,846,334	3,262,375	37,464,752	29,820,619
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$5,626,758	\$3,634,300	\$4,608,410	\$3,293,199	\$40,305,315	\$30,382,026

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	2023	2022
NON MOTORIZED GRANT FUND		
REVENUES:		
Revenue from other governmental units – Federal	\$0	\$0
Investment revenue	0	0
TOTAL REVENUES	0	0
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	0	493
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	0
Total	0	493
Personal Development:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	0
Total	0	0
TOTAL EXPENDITURES	0	493
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	(\$493)
MID MO SOLID WASTE DISTRICT FUND		
REVENUES:		
Revenue from other governmental units – State	\$50,000	\$50,000
Investment revenue	(1,498)	139
Miscellaneous revenue	0	0
TOTAL REVENUES	48,502	50,139
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	66,396	62,517
Materials and supplies	214	382
Travel and Training	1,994	1,092
Intragovernmental	17,169	17,756
Utilities, services and miscellaneous	635	563
Total	86,408	82,310
TOTAL EXPENDITURES	86,408	82,310
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$37,906)	(\$32,171)

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

TRANSPORTATION SALES TAX FUND	2023	2022
REVENUES:		
Sales tax	\$6,248,304	\$5,969,669
Use tax	\$700,444	
Investment revenue	340,006	(30,336)
Miscellaneous revenue	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>7,288,754</u>	<u>5,939,333</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>
Personal Development:		
Intragovernmental	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$7,288,754</u></u>	<u><u>\$5,939,333</u></u>
CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,441,347	\$1,125,786
Revenue from other governmental units	(2,642)	3,024
Investment revenue	143,967	(14,202)
Miscellaneous	<u>16,420</u>	<u>16,057</u>
TOTAL REVENUES	<u>1,599,092</u>	<u>1,130,665</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	362,017	394,557
Materials and supplies	3,872	2,331
Travel and training	8,484	6,893
Intragovernmental	175,311	133,398
Utilities, services and miscellaneous	639,929	561,837
Interest expense	0	0
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>1,189,613</u>	<u>1,099,016</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$409,479</u></u>	<u><u>\$31,649</u></u>
COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$333,567	\$435,738
Investment revenue	\$4,131	4,414
Miscellaneous revenue	<u>0</u>	<u>15,000</u>
TOTAL REVENUES	<u>337,698</u>	<u>455,152</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	133,955	126,364
Materials and supplies	900	978
Travel and training	336	0
Intragovernmental	7,046	3,918
Utilities, services, and miscellaneous	481,755	482,231
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>623,992</u>	<u>613,491</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$286,294)</u></u>	<u><u>(\$158,339)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

PUBLIC IMPROVEMENT FUND	<u>2023</u>	<u>2022</u>
REVENUES:		
Sales tax	\$260,287	\$250,379
Use tax	\$28,018	
Development charges	267,264	587,291
Investment revenue	10,376	(9,059)
Miscellaneous revenue	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>565,945</u>	<u>828,611</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Interest expense	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$565,945</u>	<u>\$828,611</u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$3,122,911	\$2,984,035
Use tax	\$350,222	
Investment revenue	118,200	(10,828)
Miscellaneous revenue	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>3,591,333</u>	<u>2,973,207</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$3,591,333</u>	<u>\$2,973,207</u>
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$3,122,915	\$2,984,036
Use tax	\$350,222	\$0
Investment revenue	123,241	(9,875)
Revenue from other governmental units	(4,191)	0
Fees and service charges	1,181,304	0
Recreation Center capital improvement fees	21,712	0
Golf course capital improvement fees	19,437	0
Miscellaneous revenue	<u>697,076</u>	<u>0</u>
TOTAL REVENUES	<u>5,511,716</u>	<u>2,974,161</u>
Expenditures:		
Current:		
Personal development:		
Personal services	3,206,702	0
Materials and supplies	894,450	0
Travel and Training	20,638	0
Intragovernmental	590,011	0
Utilities, services, and miscellaneous	856,244	0
Interest expense	13,198	0
Capital outlay	<u>42,802</u>	<u>0</u>
TOTAL EXPENDITURES	<u>5,624,045</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$112,329)</u>	<u>\$2,974,161</u>

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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 refund the City's Special Obligation Bonds, Series 2008B.



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

COMPARATIVE COMBINING BALANCE SHEETS

March 31, 2023 and 2022

ASSETS	2016 Special Obligation Bonds		Total	
	Debt Service Fund			
	2023	2022	2023	2022
Cash and cash equivalents	\$474,675	\$482,119	\$474,675	\$482,119
Cash with fiscal agents	0	0	0	0
Taxes receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Accrued interest	0	143	0	143
Restricted assets:				
Cash and cash equivalents	0	0	0	0
TOTAL ASSETS	\$474,675	\$482,262	\$474,675	\$482,262
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Deferred revenue	0	0	0	0
Total Liabilities	0	0	0	0
FUND BALANCE:				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	474,675	482,262	474,675	482,262
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total fund balance	474,675	482,262	474,675	482,262
TOTAL LIABILITIES AND FUND BALANCE	\$474,675	\$482,262	\$474,675	\$482,262

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	2016 Special Obligation Bonds		Total	
	Debt Service Fund			
	2023	2022	2023	2022
REVENUES:				
General Property Taxes:				
Real estate	\$0	\$0	\$0	\$0
Interest and penalties	0	0	0	0
Total General Property Taxes	0	0	0	0
Lease revenue	0	0	0	0
Investment revenue	24,790	180	24,790	180
TOTAL REVENUES	<u>24,790</u>	<u>180</u>	<u>24,790</u>	<u>180</u>
EXPENDITURES:				
Health and Environment	0	0	0	0
Debt Service:				
Redemption of serial bonds	1,475,000	1,415,000	1,475,000	1,415,000
Interest	159,850	195,225	159,850	195,225
Fiscal agent fees	0	0	0	0
TOTAL EXPENDITURES	<u>1,634,850</u>	<u>1,610,225</u>	<u>1,634,850</u>	<u>1,610,225</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,610,060)</u>	<u>(1,610,045)</u>	<u>(1,610,060)</u>	<u>(1,610,045)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	878,913	885,038	878,913	885,038
Operating transfers to other funds	0	0	0	0
Note Proceeds	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>878,913</u>	<u>885,038</u>	<u>878,913</u>	<u>885,038</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>(731,147)</u>	<u>(725,007)</u>	<u>(731,147)</u>	<u>(725,007)</u>
FUND BALANCE, BEGINNING OF PERIOD	1,205,822	1,207,269	1,205,822	1,207,269
Equity transfers to other funds	0	0	0	0
FUND BALANCE, END OF PERIOD	<u><u>\$474,675</u></u>	<u><u>\$482,262</u></u>	<u><u>\$474,675</u></u>	<u><u>\$482,262</u></u>

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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
MARCH 31, 2023 AND 2022

ASSETS	2023	2022
Cash and cash equivalents	\$64,309,018	\$48,345,994
Accounts receivable	0	0
Accrued interest	167,240	17,465
Due from other funds	0	0
TOTAL ASSETS	<u>\$64,476,258</u>	<u>\$48,363,459</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$122,783	\$208,167
Deferred Inflows	0	0
Accrued payroll and payroll taxes	0	0
Advances from other funds	0	0
Total liabilities	<u>122,783</u>	<u>208,167</u>
FUND BALANCE:		
Non Spendable	0	0
Restricted	63,169,261	46,971,078
Committed	0	0
Assigned	1,184,214	1,184,214
Unassigned	0	0
Total fund balance	<u>64,353,475</u>	<u>48,155,292</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$64,476,258</u>	<u>\$48,363,459</u>

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	0	0
State	100,564	409,236
Federal	91,834	73,932
Investment revenue	1,600,107	(162,030)
Auction Revenues	0	0
Miscellaneous revenue	378,909	353,993
TOTAL REVENUES	<u>2,171,414</u>	<u>675,131</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	1,090,702	344,602
Public safety	4,024,418	969,298
Transportation	568,700	2,936,080
Health and environment	364	0
Personal development	958,756	1,568,241
TOTAL EXPENDITURES	<u>6,642,940</u>	<u>5,818,221</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,471,526)</u>	<u>(5,143,090)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	10,300,187	7,929,945
Operating transfers to other funds	0	(67,410)
Proceeds of certificates of participation	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,300,187</u>	<u>7,862,535</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	5,828,661	2,719,445
FUND BALANCE, BEGINNING OF PERIOD	58,524,814	45,435,847
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
FUND BALANCE, END OF PERIOD	<u>\$64,353,475</u>	<u>\$48,155,292</u>

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED MARCH 31, 2023

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION 8810:						
Pub Bldgs Major Maint/Ren (00021)	\$ 1,307,533	\$ 813,980	\$ -	\$ 813,980	\$ -	\$ 493,553
Blind Boone Home (00123)	883,575	803,374	-	803,374	-	80,201
Ent Resource Grp Software (00476)	7,478,078	8,416,466	-	8,416,466	-	(938,388)
Audible ADA Crosswalk (00551)	444,133	183,639	1,097	184,736	213,123	46,274
Walton Bldg Cap Improv (00587)	633,843	562,196	-	562,196	-	71,647
Municipal Service Center South (00632)	2,895,000	28,007	230	28,237	-	2,866,763
Grissum Bldg Renovations (00659)	4,827,690	91,501	-	91,501	18,273	4,717,916
CID Gateway (00680)	20,000	-	-	-	-	20,000
Armory Repairs (00764)	495,000	101,693	-	101,693	-	393,307
CPD Repairs (00765)	670,000	118,008	-	118,008	-	551,992
Daniel Boone Building Repairs (00766)	1,000,000	213,794	78,462	292,256	279,698	428,046
Gentry Building Repairs (00767)	145,000	109,726	-	109,726	-	35,274
Health Dept Building Repairs (00768)	225,000	5,883	-	5,883	-	219,117
Howard Building Repairs (00769)	140,000	80,763	-	80,763	-	59,237
Building Assessments (00770)	100,000	2,630	6,207	8,837	-	91,163
Executime (00775)	723,611	63,584	33,925	97,509	7,620	618,482
D.B. Customer Experience (00798)	978,500	47,017	27,618	74,635	5,400	898,465
Municipal Court Dias Modification (00801)	161,700	142,195	-	142,195	-	19,505
REDI Office Remodel (00818)	17,500	17,261	-	17,261	-	239
Turner Jones Building (00819)	3,000,000	2,900,255	520	2,900,775	39,352	59,873
VFW Post 280 (00849)	920,186	-	879,916	879,916	-	40,270
Document Manager system (00850)	252,865	-	63,825	63,825	2,400	186,640
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	27,319,214	14,701,972	1,091,800	15,793,772	565,866	10,959,576
PUBLIC SAFETY 8820:						
Fire Apparatus Equipment (00195)	715,809	715,809	-	715,809	-	-
Records Management System (00498)	1,558,162	1,245,915	-	1,245,915	113,304	198,943
Training Academy Repairs (00630)	679,974	607,973	12,537	620,510	59,464	(0)
Muni Serv Ctr North-PH I (00641)	9,628,052	9,370,096	25,050	9,395,146	67,334	165,572
Percent for Art: Maint Municipal Center (N0641)	10,895	-	-	-	-	10,895
PD Property & Evidence Annex (00727)	19,987	-	-	-	-	19,987
Fire Station #10 East (00732)	6,286	6,286	-	6,286	-	-
Fire Station #11 (00733)	5,172,544	357,160	1,478,831	1,835,991	2,608,478	728,075
Percent for Art: Fire Station #11 (M0733)	17,000	850	6,375	7,225	9,775	-
Percent for Art Maint: Fire Station #11 (N0733)	4,171	300	288	588	-	3,583
Replace 2006 Quint (00783)	1,277,502	305,930	-	305,930	302,175	669,397
Replace Ladder 1 (00804)	1,150,000	856,348	-	856,348	293,652	-
Training Tower Rehab (00814)	234,000	223,831	1,771	225,602	8,398	-
Fire Station Sites (40173)	2,007,000	1,298,105	-	1,298,105	-	708,895
Percent for Art Maint: Fire Station #9 (N0306)	2,037	360	-	360	-	1,677
Station 11 Quint (00827)	1,500,000	-	1,299,567	1,299,567	-	200,433
Replace 2009 Quint (00828)	1,200,000	-	1,200,000	1,200,000	-	-
TOTAL PUBLIC SAFETY	25,183,419	14,988,963	4,024,419	19,013,382	3,462,580	2,707,457
TRANSPORTATION 8830:						
Downtown Special Projects (00140)	376,261	354,585	-	354,585	0	21,676
Downtown Sidewalks Improv (00171)	360,510	159,954	-	159,954	-	200,556
Annual Brick St Renov (00234)	266,390	231,159	-	231,159	29,998	5,233
Vandiver Dr & Paris Rd (00522)	220,866	220,866	-	220,866	-	-
Audible ADA Crosswalk (00551)	444,134	183,639	1,097	184,736	213,123	46,275
Ridgemont Bridge Repair (00568)	837,592	118,822	3,142	121,964	7,583	708,045
ADA Curb Ramp Install (00600)	2,166,292	1,029,181	202,839	1,232,020	107,445	826,827
North Village Land Purch (00616)	200,000	23,653	-	23,653	-	176,347
Fairview/Chapel Hill Int (00618)	130,000	90,829	9,620	100,449	-	29,551
Municipal Service Center South (00632)	2,895,000	157	230	387	-	2,894,613
Disc Pkwy:Gans-New Haven (00633)	5,606,173	4,866,813	-	4,866,813	-	739,360
Nifong-Prov to Forum 4 Ln (00643)	13,082,966	13,082,966	461	13,083,427	-	(461)
Annual Traffic Calming (00646)	624,158	-	-	-	-	624,158
Annual Street Recon (00647)	2,136,382	-	-	-	-	2,136,382
I70 Dr & Keene Roundabout (00658)	952,966	944,177	-	944,177	-	8,789
Norma Sutherland (00669)	257,370	227,370	27,600	254,970	-	2,400
Urban Forestry Master Pln (00677)	105,000	89,575	-	89,575	-	15,425
Paris Road Resurfacing (00682)	30,777	23,173	-	23,173	-	7,604
Grace Ln: Richland to Stadium Ext (00700)	507,769	98,159	-	98,159	-	409,610
Old McAdams Building Improvements (00702)	109,334	-	-	-	-	109,334
Sinclair Rd - Rt K Intersection Imp (00707)	1,652,820	1,637,819	-	1,637,819	-	15,001
Sinclair Rd Sidewalk-Nifong Southham (00709)	331,347	211,687	-	211,687	-	119,660
McKee Street Sidewalk (00712)	233,439	233,412	-	233,412	-	27
Ash St 4-Way Stop Removal (00714)	3,116,990	67,375	27,157	94,532	21,605	3,000,853

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED MARCH 31, 2023

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Leslie Ln Sdkw: N Garth-Newton Dr (00736)	285,990	138,674	-	138,674	-	147,316
Lenoir Connection (00746)	1,440,218	749,422	-	749,422	-	690,796
Walnut from College to Old 63 (00747)	1,000,000	602	494	1,096	432,638	566,266
Smith Dr Traffic Calming (00752)	151,976	29,325	-	29,325	32,342	90,309
Broadway sidewalk: Stadium to Mano (00756)	-	-	76	76	-	(76)
Audobon Sdkw: Shepard Blvd to N Aza (00760)	25,146	25,146	-	25,146	-	-
Stadium Blvd Sidewalk: I-70 to Primrose (00761)	958,802	25,456	712	26,168	-	932,634
St. Charles Rd Sdkw: Lake of Woods (00762)	645,998	530,353	-	530,353	-	115,645
Forum Blvd Chapel Hill to Woodrail (00771)	6,865,234	34,080	106,624	140,704	1,239,596	5,484,934
4th St Pedestrian Island (00772)	253,846	213,846	-	213,846	-	40,000
Garth Ave: BL70 to Thurman (00777)	1,450,000	8,278	52,728	61,006	-	1,388,994
Route B Improvements (BL70 to City) (00784)	600,000	36,466	89,836	126,302	2,500	471,198
Rangeline: Rogers to Wilkes (00785)	108,021	108,021	-	108,021	-	-
Proctor Dr Traffic Calming (00786)	6,196	6,196	-	6,196	-	-
Ridgefield Rd Traffic Calming (00787)	47,341	479	248	727	-	46,614
Campusview Dr Traffic Calming (00788)	30,000	-	-	-	-	30,000
Edgewood Traffic Calming (00789)	30,000	-	-	-	-	30,000
Ridgemont Traffic Calming (00790)	61,145	-	54	54	7,802	53,289
Audobon Dr Traffic Calming (00791)	60,370	1,038	330	1,368	5,387	53,615
Walnut Bridge Repair (00792)	66,761	-	-	-	-	66,761
Maguire Sidewalk Repair (00793)	890,796	180	33,447	33,627	4,500	852,669
Bray Ave Traffic Calming (00794)	30,000	10,698	-	10,698	-	19,302
Oakland Gravel Sidewalk: Vandiver to Edris (00802)	636,507	561	5,717	6,278	-	630,229
Scott-Smith Sidewalk (00803)	1,156,714	45	105	150	-	1,156,564
Rangeline/I-70 Sidewalk (00815)	436,885	-	-	-	-	436,885
Green Valley Bridge Repair (00816)	394,134	24,090	8,030	32,120	-	362,014
Annual Streets (40158)	527,168	-	-	-	48,500	478,668
Traffic Safety (40159)	723,292	-	16,852	16,852	81,138	625,302
JT County/State/City Prjct (40161)	516,342	15,500	-	15,500	-	500,842
Annual Sidewalks (40162)	228,936	200,523	-	200,523	-	28,413
Street Landscaping (40163)	474,452	150,000	6,325	156,325	35,000	283,127
Grindstone Parkway (00820)	310,066	5,938	-	5,938	-	304,128
Sexton Road Sidewalk (00821)	600,000	4,678	163	4,841	-	595,159
South Garth Avenue (00822)	30,000	33	147	180	1,727	28,093
Manor Drive Avenue (00823)	30,000	36	132	168	1,343	28,489
Russell Boulevard Traffic Calming (00824)	30,000	22	21	43	-	29,957
Northland Dr Traffic Calm (00825)	30,000	10	1,717	1,727	1,716	26,557
Hinkson Avenue sidewalk (00840)	117,032	5,875	-	5,875	-	111,157
Green Town Sidewalk (00841)	350,000	-	-	-	-	350,000
Rt/K/Old Plank Roundabout (00842)	1,902,850	-	350	350	-	1,902,500
Main Lobby Security Improvement(00844)	75,000	-	-	-	48,824	26,176
Spencer i-70 SW to Worley Calm (00854)	30,000	-	25	25	-	29,975
Garden Carnation Tol-70 Traffic Calm (00855)	30,000	-	251	251	-	29,749
TOTAL TRANSPORTATION	60,281,754	26,220,942	596,530	26,817,472	2,322,767	31,141,515
HEALTH & ENVIRONMENT 8840:						
Health Building Improvements (00730)	237,306	7,403	364	7,767	26,989	202,550
TOTAL HEALTH & ENVIRONMENT	237,306	7,403	364	7,767	26,989	202,550
PERSONAL DEVELOPMENT 8850:						
Annual P&R Maj Maint/Prog (00056)	10,476	-	-	-	-	10,476
Park Roads & Parking (00242)	2,830,677	2,560,396	85,492	2,645,888	1,912	182,877
City/School Park Improv (00249)	430,015	316,783	-	316,783	-	113,232
Capen/Grindstone Trl Imp (00457)	118,000	2,649	54	2,703	16,500	98,797
2010 PST Land Acquisition (00486)	1,060,775	1,060,775	-	1,060,775	-	-
2010 PST Land Neigh Parks (00510)	502,329	502,329	-	502,329	-	-
S Reg Park Gans Phil PH I (00518)	2,793,123	2,600,733	-	2,600,733	25,661	166,729
GNM Clark Lane West (00570)	1,080,631	977,360	-	977,360	-	103,271
GNM Shepard to Rollins Tr (00572)	2,493,988	2,162,683	12,168	2,174,851	-	319,137
Douglas Shelter. Playground (00626)	449,627	-	-	-	-	449,627
Maplewood Home-Rehab (00638)	176,600	158,140	14,800	172,940	-	3,660
Annual Land Acq and Preservation (00662)	2,175,000	702,948	43,162	746,110	-	1,428,890
ADA Compliance Phase II (00663)	179,800	144,376	13,679	158,055	13,317	8,428
Indian Hills Park Improvement (00667)	99,883	-	-	-	-	99,883
Annual Trails (00673)	881,834	670,373	26,292	696,665	14,500	170,669
Albert Oakland Park Improvements (00676)	520,718	125,537	1,784	127,321	22,565	370,832
Founders Park at Flat Branch (00686)	607,866	320,699	-	320,699	51,360	235,807
Southeast Regional Park Tennis Complex (00693)	625,000	411,000	114,972	525,972	23,548	75,480
Hinkson Cr Trail:Stadium-E Campus (00698)	800,000	49,344	-	49,344	-	750,656
Perche Creek Trail Ph I: MKT to Gil (00699)	1,450,000	62,629	1,400	64,029	106,791	1,279,180
Philips Park-Trail & Landscaping (00703)	80,000	57,212	-	57,212	-	22,788

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED MARCH 31, 2023

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Real Estate (00710)	200,000	200,000	-	200,000	-	-
Kiwanis Park Improvements (00718)	125,000	101,691	-	101,691	-	23,309
Hinkson Cr Trail: Stephens/Calrk (00728)	1,015,000	539,447	-	539,447	-	475,553
Battle Park Phase I Development (00738)	250,000	36,972	-	36,972	-	213,028
Fairview Park/Bonnie View Phase II (00741)	125,000	95,393	-	95,393	-	29,607
Again St Park Improvement (00778)	100,000	99,015	-	99,015	-	985
MKT Wetlands/Forum Nature Area (00779)	120,000	31,725	-	31,725	-	88,275
Rock Bridge Park Improvements (00781)	125,000	123,273	-	123,273	-	1,727
The Vineyards/EI Chapparal Lake/Par (00782)	165,000	131,064	3,328	134,392	-	30,608
Albert Oakland and Pickleball/Tennis (00799)	30,000	-	-	-	-	30,000
Cosmo: Football Field Improvements (00805)	53,792	-	-	-	-	53,792
Cosmo: Playground Replacement (00806)	72,000	128	71,872	72,000	-	-
Cosmo: PMC Improvements (00807)	48,000	-	3,348	3,348	23,519	21,133
Cosmo: Shelter Replacements (00808)	300,000	15,804	139,411	155,215	11,019	133,766
Indian Hills Basketball Court Improvements (00809)	45,000	14,387	922	15,309	29,613	78
Shepard Park Tennis Court Improvements (00810)	20,000	20,000	-	20,000	-	-
Stephens lake Prk: SE Threshold Imp (00811)	125,000	-	4,000	4,000	-	121,000
Cosmo: Fitness Trail Improvements (00813)	138,000	137,709	291	138,000	-	-
Cosmo Rec Area: NE Quarry Area (00826)	450,000	-	54	54	-	449,946
Flat Branch Park Bridge Renov (00831)	30,000	-	54	54	-	29,946
Arc Facility improvements (00837)	565,000	-	1,008	1,008	69,730	494,262
Lan Gold Course (00838)	75,000	-	3,077	3,077	-	71,923
Fieldhouse Phase II (00846)	5,800,000	-	374,921	374,921	168,579	5,256,500
Clary-Shy Phase II (00847)	1,600,340	-	15,067	15,067	1,334,250	251,023
Downtown Improvements (40074)	117,654	81,913	-	81,913	-	35,741
TOTAL PERSONAL DEVELOPMENT	31,061,128	14,514,487	931,156	15,445,643	1,912,864	13,702,621
TOTAL CAPITAL PROJECTS	\$ 144,082,821	\$ 70,433,767	\$ 6,644,269	\$ 77,078,036	\$ 8,291,066	\$ 58,713,719

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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.

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

Water Utility Fund - to account for the provision of water 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
March 31, 2023 and 2022

ASSETS	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2023	2022	2023	2022	2023	2022
CURRENT ASSETS:						
Cash and cash equivalents	\$36,501,096	\$47,697,266	\$6,227,084	\$5,066,912	\$ 19,517,450	\$ 14,254,729
Accounts receivable	10,231,255	10,315,908	1,876,047	1,942,702	170,705	199,073
Grants receivable	0	0	0	0	0	0
Accrued interest	99,393	32,702	36,582	15,088	0	25,127
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0
Loans receivable from other funds	7,459	50,332	0	0	0	0
Inventory	5,005,799	6,994,278	1,418,975	1,206,582	95,330	14,205
Other assets	0	0	0	0	771	0
Total Current Assets	51,845,002	65,090,486	9,558,688	8,231,284	19,784,256	14,493,134
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	5,020,074	5,752,834	2,519,532	3,138,447	2,883,092	4,429,529
Revenue bond construction account	11,724,231	11,974,533	12,272,031	12,134,122	2,785,998	5,427,489
Cash and marketable securities restricted for capital projects	25,683,906	19,434,797	14,565,880	14,004,841	21,704,906	20,711,926
Replacement and renewal fund account	1,050,000	1,050,000	450,000	450,000	53,500	53,500
Operation and maintenance account	0	0	0	0	1,190,807	1,130,850
Bond/rent reserve account	5,845,211	5,845,211	5,450,726	5,450,726	4,478,572	2,904,924
Contingency account	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	49,323,422	44,057,375	35,258,169	35,178,136	33,296,875	34,858,218
Other:						
Customer security and escrow deposits	4,518,269	4,533,913	1,415,718	1,431,590	1,736,762	1,725,759
Grants receivable	0	0	0	0	0	0
Lease receivable	0	0	421,287	0	0	0
Net pension asset	7,497,803	13,603,167	3,862,504	7,007,692	3,095,881	5,041,266
Net OPEB asset	0	85,202	0	44,254	0	38,831
Total Restricted Assets – Other	12,016,072	18,222,282	5,699,509	8,483,536	4,832,643	6,805,856
Total Restricted Assets	61,339,494	62,279,657	40,957,678	43,661,672	38,129,518	41,664,074
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	1,529	8,988	0	0	0	0
Total Other Assets	1,529	8,988	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	361,693,950	355,194,698	191,695,335	190,026,363	353,551,365	344,759,728
Accumulated depreciation	(238,380,839)	(228,944,413)	(71,531,737)	(67,997,650)	(105,690,835)	(99,731,825)
Net Plant in Service	123,313,111	128,250,285	120,163,598	122,028,713	247,860,530	245,027,903
Construction in progress	13,427,695	13,822,780	4,934,743	4,187,900	3,322,794	3,632,032
Net Fixed Assets	136,740,806	142,073,065	125,098,341	126,216,613	251,183,324	248,659,935
TOTAL ASSETS	249,926,831	269,452,196	175,614,707	178,109,569	309,097,098	304,817,143
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pensions	3,210,564	2,028,841	1,654,557	1,047,597	625,480	434,990
Outflows related to OPEB	251,013	191,093	129,705	99,255	114,967	87,092
Deferred charge on refunding	3,849,099	4,215,393	69,680	82,350	0	0
Loss on refunding of debt	0	0	0	0	5,109	5,487
Total deferred outflows of resources	7,310,676	6,435,327	1,853,942	1,229,202	745,556	527,569
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$257,237,507	\$275,887,523	\$177,468,649	\$179,338,771	\$309,842,654	\$305,344,712

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2023 and 2022

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreational Services Fund	
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ 349,077	\$ 2,038,207	\$ -	\$ -	\$ 19,094,296	\$ 13,699,820	\$ 1,925,624	\$ 1,744,501	\$ -	\$2,611,666
163,289	170,810	30,949	32,074	1,397,812	1,507,942	44,470	75,741	0	1,832
0	0	1,630	687,091	0	0	0	0	0	0
16,945	8,741	3,090	689	40,525	12,078	3,231	30,891	0	2,580
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	385,666	588,063	0	0	0	27,910
0	0	74,357	74,357	596	19	918	0	0	0
<u>529,311</u>	<u>2,217,758</u>	<u>110,026</u>	<u>794,211</u>	<u>20,918,895</u>	<u>15,807,922</u>	<u>1,974,243</u>	<u>1,851,133</u>	<u>0</u>	<u>2,643,988</u>
370,353	129,818	0	0	90,874	90,666	351,200	350,629	0	0
1,052,373	12,984,787	0	0	114,448	0	0	0	0	0
10,150,958	19,347,813	1,902,543	1,852,368	12,070,977	12,813,947	2,069,143	2,256,237	0	4,972,706
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	6,947,593	5,846,819	0	0	0	0
<u>11,573,684</u>	<u>32,462,418</u>	<u>1,902,543</u>	<u>1,852,368</u>	<u>19,223,892</u>	<u>18,751,432</u>	<u>2,420,343</u>	<u>2,606,866</u>	<u>0</u>	<u>4,972,706</u>
0	0	0	0	906,051	881,774	0	0	0	0
1,273,820	357,047	9,013	0	0	0	0	0	0	0
2,039,395	0	0	0	585,421	0	6,213,620	0	0	0
331,341	483,553	2,219,420	3,593,073	4,471,787	7,338,911	446,280	734,261	0	2,155,967
0	3,725	0	27,676	0	56,529	0	5,656	0	16,607
<u>3,644,556</u>	<u>844,325</u>	<u>2,228,433</u>	<u>3,620,749</u>	<u>5,963,259</u>	<u>8,277,214</u>	<u>6,659,900</u>	<u>739,917</u>	<u>0</u>	<u>2,172,574</u>
<u>15,218,240</u>	<u>33,306,743</u>	<u>4,130,976</u>	<u>5,473,117</u>	<u>25,187,151</u>	<u>27,028,646</u>	<u>9,080,243</u>	<u>3,346,783</u>	<u>0</u>	<u>7,145,280</u>
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
85,399,294	74,313,704	16,651,062	15,507,157	65,670,231	64,224,259	49,626,149	49,643,558	0	33,543,534
(24,420,069)	(22,467,421)	(9,956,040)	(9,256,103)	(39,140,771)	(36,099,975)	(19,202,081)	(18,121,149)	0	(15,016,649)
60,979,225	51,846,283	6,695,022	6,251,054	26,529,460	28,124,284	30,424,068	31,522,409	0	18,526,885
29,521,807	13,047,613	441,233	1,112,777	3,858,417	2,656,016	1,206,321	556,486	0	864,535
90,501,032	64,893,896	7,136,255	7,363,831	30,387,877	30,780,300	31,630,389	32,078,895	0	19,391,420
106,248,583	100,418,397	11,377,257	13,631,159	76,493,923	73,616,868	42,684,875	37,276,811	0	29,180,688
66,942	41,723	448,404	310,032	903,462	633,244	90,164	63,356	0	186,028
12,305	8,354	82,419	62,073	166,062	126,785	16,573	12,685	0	37,246
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
<u>79,247</u>	<u>50,077</u>	<u>530,823</u>	<u>372,105</u>	<u>1,069,524</u>	<u>760,029</u>	<u>106,737</u>	<u>76,041</u>	<u>0</u>	<u>223,274</u>
<u>\$106,327,830</u>	<u>\$100,468,474</u>	<u>\$11,908,080</u>	<u>\$14,003,264</u>	<u>\$77,563,447</u>	<u>\$74,376,897</u>	<u>\$42,791,612</u>	<u>\$37,352,852</u>	<u>\$0</u>	<u>\$29,403,962</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2023 and 2022

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
CURRENT ASSETS:								
Cash and cash equivalents	\$ 300,362	\$ 324,075	\$ 2,734,995	\$ 2,151,377	\$ 196,077	\$ 49,632	\$ 86,846,061	\$ 89,638,185
Accounts receivable	58,370	51,514	158,001	195,416	51,623	40,963	14,182,521	14,533,975
Grants receivable	0	0	0	0	0	0	1,630	687,091
Accrued interest	236	249	0	3,177	413	22	200,415	131,344
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	0	0
Loans receivable from other funds	0	0	0	0	0	0	7,459	50,332
Inventory	120,545	119,638	0	0	0	0	7,026,315	8,950,676
Other assets	0	0	0	0	0	0	76,642	74,376
Total Current Assets	479,513	495,476	2,892,996	2,349,970	248,113	90,617	108,341,043	114,065,979
RESTRICTED ASSETS:								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	0	0	11,235,125	13,891,923
Revenue bond construction account	0	0	0	0	0	0	27,949,081	42,520,931
Cash and marketable securities restricted for Capital Projects	446,226	346,226	6,967,497	6,772,788	0	0	95,562,036	102,513,649
Replacement and renewal fund account	0	0	0	0	0	0	1,553,500	1,553,500
Operation and maintenance account	0	0	0	0	0	0	1,190,807	1,130,850
Bond/rent reserve account	0	0	0	0	0	0	15,774,509	14,200,861
Contingency account	0	0	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	0	0	6,947,593	5,846,819
Total Restricted Assets – Cash and Cash Equivalents	446,226	346,226	6,967,497	6,772,788	0	0	160,412,651	181,858,533
Other:								
Customer security and escrow deposits	0	0	5,000	5,000	0	0	8,581,800	8,578,036
Grants receivable	0	0	0	0	0	0	1,282,833	357,047
Lease receivable	0	0	0	0	0	0	9,259,723	0
Net pension asset	0	0	390,869	636,318	0	0	22,315,885	40,594,208
Net OPEB asset	0	1,423	0	4,901	0	0	0	284,804
Total Restricted Assets – Other	0	1,423	395,869	646,219	0	0	41,440,241	49,814,095
Total Restricted Assets	446,226	347,649	7,363,366	7,419,007	0	0	201,852,892	231,672,628
OTHER ASSETS:								
Unamortized costs	0	0	0	0	0	0	0	0
Investments	0	0	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	0	0	1,529	8,988
Total Other Assets	0	0	0	0	0	0	1,529	8,988
FIXED ASSETS:								
Property, plant and equipment	14,689,813	14,702,680	18,319,989	16,780,520	0	0	1,157,297,188	1,158,696,201
Accumulated depreciation	(9,122,907)	(8,768,371)	(9,892,078)	(9,303,195)	0	0	(527,337,357)	(513,706,751)
Net Plant in Service	5,566,906	5,934,309	8,427,911	7,477,325	0	0	629,959,831	644,989,450
Construction in progress	0	21,688	902,958	451,133	0	0	57,615,968	40,352,960
Net Fixed Assets	5,566,906	5,955,997	9,330,869	7,928,458	0	0	687,575,799	685,342,410
TOTAL ASSETS	6,492,645	6,799,122	19,587,231	17,697,435	248,113	90,617	997,771,263	1,031,090,005
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pensions	0	0	78,970	54,905	0	0	7,078,543	4,800,716
Outflows related to OPEB	4,171	3,193	14,515	10,992	0	0	791,730	638,768
Deferred charge on refunding	0	0	0	0	0	0	3,918,779	4,297,743
Loss on refunding of debt	0	0	0	0	0	0	5,109	5,487
Total deferred outflows of resources	4,171	3,193	93,485	65,897	0	0	11,794,161	9,742,714
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$6,496,816	\$6,802,315	\$19,680,716	\$17,763,332	\$248,113	\$90,617	\$1,009,565,424	\$1,040,832,719

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2023 and 2022

LIABILITIES AND FUND EQUITY	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2023	2022	2023	2022	2023	2022
CURRENT LIABILITIES:						
Accounts payable	\$830,083	\$1,720,798	\$863,446	\$951,738	\$ 122,222	\$ 65,200
Accrued payroll and payroll taxes	1,194,002	1,057,995	265,522	276,469	191,437	199,916
Accrued sales taxes	300,191	247,521	63,668	54,602	0	0
Due to other funds	873,078	934,290	351,485	349,027	0	0
Loans payable to other funds –						
current maturities	0	0	0	0	0	0
Lease payable	0	0	0	0	0	0
Unearned revenue	0	0	0	0	0	0
Other liabilities	0	400,000	254,454	115,990	(61)	(61)
Total Current Liabilities	3,197,354	4,360,604	1,798,575	1,747,826	313,598	265,055
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	143,261	69,161	13,535	210,696	579	33,764
Accrued interest	1,897,599	2,062,133	887,008	981,647	728,574	778,871
Revenue bonds payable – current maturities	3,054,950	3,541,400	3,265,050	4,313,600	5,195,500	5,171,500
Special obligation bonds payable	3,190,000	3,040,000	0	0	470,000	465,000
Customer security and escrow deposits	3,983,227	5,604,172	1,572,516	1,578,826	1,816,182	1,793,979
Advances from other funds	0	0	0	0	0	0
Total Current Liabilities (Payable from Restricted Assets)	12,269,037	14,316,866	5,738,109	7,084,769	8,210,835	8,243,114
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	0	0
Revenue bonds payable	62,989,978	66,292,013	50,229,375	53,763,231	69,694,344	75,022,877
Other long-term liabilities	0	0	0	0	0	0
Pension Liability	0	0	0	0	0	0
OPEB Liability	92,895	0	48,001	0	42,547	0
Special obligation bonds payable	38,002,604	41,764,785	0	0	1,047,945	1,547,219
Total Long-Term Liabilities	101,085,477	108,056,798	50,277,376	53,763,231	70,784,836	76,570,096
Total Liabilities	116,551,868	126,734,268	57,814,060	62,595,826	79,309,269	85,078,265
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	232,668	247,338	221,174	237,513	9,653	10,493
Inflows related to leases	0	0	420,582	0	0	0
Inflows related to pension	3,888,417	11,897,846	2,003,124	6,129,194	1,184,745	3,724,250
Inflows related to OPEB	109,692	167,434	56,681	86,966	50,240	76,309
Total deferred inflows of resources	4,230,777	12,312,618	2,701,561	6,453,673	1,244,638	3,811,052
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	0	0	0	0	0	0
County contributions	0	0	0	0	0	0
State contributions	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0
Total Contributed Capital	0	0	0	0	0	0
RETAINED EARNINGS	136,454,862	136,840,637	116,953,028	110,289,272	229,288,747	216,455,395
Total Fund Equity	136,454,862	136,840,637	116,953,028	110,289,272	229,288,747	216,455,395
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	<u>\$257,237,507</u>	<u>\$275,887,523</u>	<u>\$177,468,649</u>	<u>\$179,338,771</u>	<u>\$309,842,654</u>	<u>\$305,344,712</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2023 and 2022

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ (48,053)	\$ (25,903)	\$ 56,754	\$ 1,708	\$ 1,291,822	\$ 154,093	\$ 17,187	\$ 4,422	\$ -	\$ 70,474
31,484	19,366	87,406	103,072	313,737	289,900	20,336	22,837	0	204,390
0	12	0	0	0	0	0	0	0	0
0	0	510,647	263,750	2,970	2,970	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
205	205	77,035	77,035	0	42,799	204,210	527,806	0	50,687
5,369	5,369	(138)	(138)	4,754	4,254	1,390	1,390	0	(197)
(10,995)	(951)	731,704	445,427	1,613,283	494,016	243,123	556,455	0	325,354
62,669	630,530	0	785	0	10,008	1,128	683	0	51,129
125,353	129,817	0	0	22,726	24,184	46,464	50,476	0	0
0	0	0	0	0	0	0	0	0	0
490,000	470,000	0	0	330,000	320,000	1,140,000	1,135,000	0	0
775	775	0	0	940,674	907,077	13,814	13,814	0	0
0	0	0	0	622,981	862,535	0	0	0	912,916
678,797	1,231,122	0	785	1,916,381	2,123,804	1,201,406	1,199,973	0	964,045
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	8,604,742	7,374,366	0	0	0	0
0	0	0	0	0	0	0	0	0	0
4,554	0	30,502	0	61,457	0	6,133	0	0	0
12,705,000	13,195,000	0	0	4,210,005	4,544,833	11,965,752	13,127,579	0	0
12,709,554	13,195,000	30,502	0	12,876,204	11,919,199	11,971,885	13,127,579	0	0
13,377,356	14,425,171	762,206	446,212	16,405,868	14,537,019	13,416,414	14,884,007	0	1,289,399
0	0	0	0	0	0	71,094	542,437	0	0
2,016,926	0	0	0	578,132	0	6,209,739	0	0	0
126,799	357,226	849,337	2,654,393	1,711,281	5,421,640	170,784	11,114	0	1,592,727
5,377	7,319	36,017	54,388	72,569	111,088	7,243	80,505	0	32,635
2,149,102	364,545	885,354	2,708,781	2,361,982	5,532,728	6,458,860	634,056	0	1,625,362
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
90,801,372	85,678,758	10,260,520	10,848,271	58,795,597	54,307,150	22,916,338	21,834,789	0	26,489,201
90,801,372	85,678,758	10,260,520	10,848,271	58,795,597	54,307,150	22,916,338	21,834,789	0	26,489,201
<u>\$106,327,830</u>	<u>\$100,468,474</u>	<u>\$11,908,080</u>	<u>\$14,003,264</u>	<u>\$77,563,447</u>	<u>\$74,376,897</u>	<u>\$42,791,612</u>	<u>\$37,352,852</u>	<u>\$0</u>	<u>\$29,403,962</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2023 and 2022

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
CURRENT LIABILITIES:								
Accounts payable	\$ 1,752	\$ 9,770	\$ 8,424	\$ 15,251	\$ -	\$ -	\$ 3,143,637	\$ 2,967,551
Accrued payroll and payroll taxes	21,233	30,915	12,147	12,748	0	0	2,137,304	2,217,608
Accrued sales taxes	0	0	0	0	0	0	363,859	302,135
Due to other funds	0	0	0	0	0	0	1,738,180	1,550,037
Loans payable to other funds – current maturities	7,459	50,332	0	0	0	0	7,459	50,332
Lease payable	0	0	0	0	0	0	0	0
Unearned revenue	0	0	0	0	0	0	281,450	698,532
Other liabilities	3,150	3,150	0	0	2,184	2,184	271,102	531,941
Total Current Liabilities	33,594	94,167	20,571	27,999	2,184	2,184	7,942,991	8,318,136
CURRENT LIABILITIES (Payable from Restricted Assets):								
Construction contracts payable	0	0	54	4,050	0	0	221,226	1,010,806
Accrued interest	0	0	0	0	0	0	3,707,724	4,027,128
Revenue bonds payable – current maturities	0	0	0	0	0	0	11,515,500	13,026,500
Special obligation bonds payable	0	0	0	0	0	0	5,620,000	5,430,000
Customer security and escrow deposits	0	0	5,052	5,052	0	0	8,332,240	9,903,695
Advances from other funds	0	0	0	0	0	0	622,981	1,775,451
Total Current Liabilities (Payable from Restricted Assets)	0	0	5,106	9,102	0	0	30,019,671	35,173,580
LONG-TERM LIABILITIES:								
Loans payable to other funds	1,529	8,988	0	0	0	0	1,529	8,988
Obligations under capital leases	0	0	0	0	0	0	0	0
Revenue bonds payable	0	0	0	0	0	0	182,913,697	195,078,121
Other long-term liabilities	0	0	0	0	0	0	8,604,742	7,374,366
Pension Liability	0	0	0	0	0	0	0	0
OPEB Liability	1,544	0	5,372	0	0	0	293,005	0
Special obligation bonds payable	0	0	0	0	0	0	67,931,306	74,179,416
Total Long-Term Liabilities	3,073	8,988	5,372	0	0	0	259,744,279	276,640,891
Total Liabilities	36,667	103,155	31,049	37,101	2,184	2,184	297,706,941	320,132,607
DEFERRED INFLOWS OF RESOURCES								
Deferred Gain on Bond Refunding	0	0	0	0	0	0	534,589	1,037,781
Inflows related to leases	0	0	0	0	0	0	9,225,379	0
Inflows related to pension	0	0	149,580	470,082	0	0	10,084,067	32,258,472
Inflows related to OPEB	1,823	2,797	6,343	9,632	0	0	345,985	629,073
Total deferred inflows of resources	1,823	2,797	155,923	479,714	0	0	20,190,020	33,925,326
CONTRIBUTED CAPITAL (Net):								
Municipal contributions	0	0	0	0	0	0	0	0
County contributions	0	0	0	0	0	0	0	0
State contributions	0	0	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0	0	0
Total Contributed Capital	0	0	0	0	0	0	0	0
RETAINED EARNINGS	6,458,326	6,696,363	19,493,744	17,246,517	245,929	88,433	691,668,463	686,774,786
Total Fund Equity	6,458,326	6,696,363	19,493,744	17,246,517	245,929	88,433	691,668,463	686,774,786
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$6,496,816	\$6,802,315	\$19,680,716	\$17,763,332	\$248,113	\$90,617	\$1,009,565,424	\$1,040,832,719

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2023	2022	2023	2022	2023	2022
OPERATING REVENUES:						
Charges for services	\$65,126,157	\$63,316,115	\$12,328,531	\$11,551,605	\$12,265,238	\$12,926,477
OPERATING EXPENSES:						
Personal services	7,811,488	6,963,974	3,263,482	2,916,936	2,136,212	2,109,891
Materials, supplies, and power	33,239,391	34,283,743	1,445,920	1,174,030	634,386	471,729
Travel and training	119,832	70,997	14,951	13,992	10,194	7,314
Intragovernmental	2,938,057	3,305,462	1,126,989	1,325,349	2,143,207	1,409,136
Utilities, services, and miscellaneous	5,016,441	4,766,388	2,172,173	1,740,954	421,492	1,189,089
TOTAL OPERATING EXPENSES	49,125,209	49,390,564	8,023,515	7,171,261	5,345,491	5,187,159
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	16,000,948	13,925,551	4,305,016	4,380,344	6,919,747	7,739,318
Payment-in-lieu-of-tax	(5,623,134)	(5,701,855)	(2,227,772)	(2,192,524)	0	0
Depreciation	(5,817,926)	(5,928,272)	(1,873,869)	(1,916,905)	(3,053,066)	(3,015,314)
ROU amortization	0	0	0	0	0	0
OPERATING INCOME (LOSS)	4,559,888	2,297,424	203,375	270,915	3,866,681	4,724,004
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	2,159,957	(254,492)	1,055,357	(136,009)	1,335,074	(134,027)
Revenue from other governmental units	0	52	0	2,844	0	6,473
Miscellaneous revenue	1,734,473	752,084	139,995	201,912	262	51,928
Interest expense	(1,663,778)	(1,828,313)	(750,769)	(845,409)	(717,535)	(788,677)
Interest revenue (leases)	0	0	0	0	0	0
Loss on disposal of fixed assets	(12,735)	(9,186)	(23,682)	(3,374)	(2,951)	(32,735)
Miscellaneous expense	0	0	0	0	(92,901)	(103,399)
TOTAL NONOPERATING REVENUES (EXPENSES)	2,217,917	(1,339,855)	420,901	(780,036)	521,949	(1,000,437)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	6,777,805	957,569	624,276	(509,121)	4,388,630	3,723,567
OPERATING TRANSFERS:						
Operating transfers from other funds	300,000	0	0	0	0	0
Operating transfers to other funds	(376,603)	(365,959)	(99,200)	(94,164)	(36,807)	(33,451)
TOTAL OPERATING TRANSFERS	(76,603)	(365,959)	(99,200)	(94,164)	(36,807)	(33,451)
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	6,701,202	591,610	525,076	(603,285)	4,351,823	3,690,116
Capital contribution	0	0	0	0	0	0
NET INCOME (LOSS)	6,701,202	591,610	525,076	(603,285)	4,351,823	3,690,116
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	6,701,202	591,610	525,076	(603,285)	4,351,823	3,690,116
RETAINED EARNINGS, BEGINNING OF PERIOD	129,753,660	136,249,027	116,427,952	110,892,557	224,936,924	212,765,279
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$136,454,862</u>	<u>\$136,840,637</u>	<u>\$116,953,028</u>	<u>\$110,289,272</u>	<u>\$229,288,747</u>	<u>\$216,455,395</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$656,158	\$519,135	\$559,073	\$780,293	\$ 12,471,315	\$ 12,962,498	\$ 2,351,263	\$ 2,363,572	\$ -	\$ 1,535,926
301,478	275,032	1,701,654	1,618,045	3,438,662	3,283,956	319,241	340,342	0	1,463,652
72,047	186,505	480,776	459,244	2,846,378	2,423,074	29,258	44,762	0	384,542
432,719	418,426	58,567	958	13,422	4,520	15	874	0	5,381
114,851	167,661	423,314	579,496	2,389,742	2,181,390	337,383	408,799	0	318,963
297,185	401,676	220,265	241,392	1,324,201	1,307,718	177,779	179,658	0	453,018
1,218,280	1,449,300	2,884,576	2,899,135	10,012,405	9,200,658	863,676	974,435	0	2,625,556
(562,122)	(930,165)	(2,325,503)	(2,118,842)	2,458,910	3,761,840	1,487,587	1,389,137	0	(1,089,630)
0	0	0	0	0	0	0	0	0	0
(1,052,331)	(869,791)	(360,519)	(423,324)	(1,481,087)	(1,487,679)	(550,293)	(546,446)	0	(468,442)
0	0	0	0	0	0	0	0	0	0
(1,614,453)	(1,799,956)	(2,686,022)	(2,542,166)	977,823	2,274,161	937,294	842,691	0	(1,558,072)
299,150	(77,916)	51,747	(4,058)	967,366	(108,919)	117,597	(13,681)	0	(22,901)
641,727	794,313	140,304	678,518	0	97	0	0	0	79
0	8,863	11,304	19,921	201,446	53,091	0	0	0	158,498
(125,352)	(129,818)	0	(421)	(76,478)	(83,447)	(147,188)	(158,701)	0	(17,631)
18,683	0	0	0	9,507	0	287	0	0	0
0	0	0	0	0	(2,988)	0	0	(18,446,087)	0
0	0	0	0	(80)	(80)	(318)	(318)	0	0
834,208	595,442	203,355	693,960	1,101,761	(142,246)	(29,622)	(172,700)	(18,446,087)	118,045
(780,245)	(1,204,514)	(2,482,667)	(1,848,206)	2,079,584	2,131,915	907,672	669,991	(18,446,087)	(1,440,027)
81,490	235,890	1,433,827	375,625	0	0	0	500,000	0	1,202,055
(49,076)	(2,786)	(21,668)	(18,141)	(173,049)	(163,794)	(60,755)	(30,295)	(4,054,729)	(67,000)
32,414	233,104	1,412,159	357,484	(173,049)	(163,794)	(60,755)	469,705	(4,054,729)	1,135,055
(747,831)	(971,410)	(1,070,508)	(1,490,722)	1,906,535	1,968,121	846,917	1,139,696	(22,500,816)	(304,972)
1,589,239	7,858,152	6,798	28,324	0	0	0	0	0	4,615,000
841,408	6,886,742	(1,063,710)	(1,462,398)	1,906,535	1,968,121	846,917	1,139,696	(22,500,816)	4,310,028
0	0	0	0	0	0	0	0	0	0
841,408	6,886,742	(1,063,710)	(1,462,398)	1,906,535	1,968,121	846,917	1,139,696	(22,500,816)	4,310,028
89,959,964	78,792,016	11,324,230	12,310,669	56,889,062	52,339,029	22,069,421	20,695,093	22,500,816	22,179,173
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
<u>\$90,801,372</u>	<u>\$85,678,758</u>	<u>\$10,260,520</u>	<u>\$10,848,271</u>	<u>\$58,795,597</u>	<u>\$54,307,150</u>	<u>\$22,916,338</u>	<u>\$21,834,789</u>	<u>\$0</u>	<u>\$26,489,201</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202**

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
OPERATING REVENUES:								
Charges for services	\$ 159,695	\$163,641	\$ 1,843,933	\$ 1,868,752	\$ 114,487	\$ 48,647	\$ 107,875,850	\$ 108,036,661
OPERATING EXPENSES:								
Personal services	132,563	125,577	284,311	291,608	4,108	3,817	19,393,199	19,392,830
Materials, supplies, and power	20,490	14,403	75,702	65,887	444	253	38,844,792	39,508,172
Travel and training	0	0	1,165	0	0	0	650,865	522,462
Intragovernmental	44,590	36,311	80,503	138,085	2,293	2,112	9,600,929	9,872,764
Utilities, services, and miscellaneous	79,841	81,957	72,967	242,213	37,700	37,712	9,820,044	10,641,775
TOTAL OPERATING EXPENSES	277,484	258,248	514,648	737,793	44,545	43,894	78,309,829	79,938,003
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(117,789)	(94,607)	1,329,285	1,130,959	69,942	4,753	29,566,021	28,098,658
Payment-in-lieu-of-tax	0	0	0	0	0	0	(7,850,906)	(7,894,379)
Depreciation	(190,677)	(195,346)	(299,962)	(286,250)	0	0	(14,679,730)	(15,135,769)
ROU amortization	0	0	0	0	0	0	0	0
OPERATING INCOME (LOSS)	(308,466)	(289,953)	1,029,323	844,709	69,942	4,753	7,035,385	5,068,510
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	18,402	(2,246)	230,022	(29,362)	4,184	(204)	6,238,856	(783,815)
Revenue from other governmental units	0	0	0	0	0	0	782,031	1,482,376
Miscellaneous revenue	0	0	0	0	0	0	2,087,480	1,246,297
Interest expense	(238)	(1,289)	0	0	0	0	(3,481,338)	(3,853,706)
Loss on disposal of fixed assets	0	0	0	0	0	0	(18,485,455)	(48,283)
Miscellaneous expense	0	0	0	0	0	0	(93,299)	(103,797)
TOTAL NONOPERATING REVENUES (EXPENSES)	18,164	(3,535)	230,022	(29,362)	4,184	(204)	(12,923,248)	(2,060,928)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(290,302)	(293,488)	1,259,345	815,347	74,126	4,549	(5,887,863)	3,007,582
OPERATING TRANSFERS:								
Operating transfers from other funds	143,179	127,208	0	0	0	0	1,958,496	2,440,778
Operating transfers to other funds	0	0	(98,446)	(75,342)	0	0	(4,970,333)	(850,932)
TOTAL OPERATING TRANSFERS	143,179	127,208	(98,446)	(75,342)	0	0	(3,011,837)	1,589,846
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(147,123)	(166,280)	1,160,899	740,005	74,126	4,549	(8,899,700)	4,597,428
Capital contribution	0	0	0	0	0	0	1,596,037	12,501,476
NET INCOME (LOSS)	(147,123)	(166,280)	1,160,899	740,005	74,126	4,549	(7,303,663)	17,098,904
Amortization of contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(147,123)	(166,280)	1,160,899	740,005	74,126	4,549	(7,303,663)	17,098,904
RETAINED EARNINGS, BEGINNING OF PERIOD	6,605,449	6,862,643	18,332,845	16,506,512	171,803	83,884	698,972,126	669,675,882
Equity transfer from other funds	0	0	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$6,458,326</u>	<u>\$6,696,363</u>	<u>\$19,493,744</u>	<u>\$17,246,517</u>	<u>\$245,929</u>	<u>\$88,433</u>	<u>\$691,668,463</u>	<u>\$686,774,786</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022**

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2023	2022	2023	2022	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$4,559,888	\$2,297,424	\$203,375	\$270,915	\$ 3,866,681	\$ 4,724,004
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	5,817,926	5,926,272	1,873,869	1,916,905	3,053,066	3,015,314
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	3,741,872	3,495,651	1,747,517	1,270,385	483,181	807,869
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	5,931	44,403	0	0	0	0
Increase (decrease) in accounts payable	(4,949,959)	(3,540,461)	(383,030)	(61,740)	(22,116)	(22,476)
Increase (decrease) in accrued payroll	(780,151)	(680,030)	(313,014)	(263,040)	(212,396)	(183,452)
Decrease (increase) in inventory	88,963	(2,182,400)	(245,563)	(153,138)	(76,498)	(3,645)
Decrease (increase) in prepaid expenses	1,098,353	90,584	95,875	11,845	0	0
Decrease (increase) in other assets	0	0	0	0	18,400	0
Increase (decrease) in accrued sales tax	(123,829)	(181,253)	(61,377)	(63,686)	0	0
Increase (decrease) in due to other funds	(340,481)	(352,659)	(109,692)	(127,679)	0	0
Increase (decrease) in lease receivable	0	0	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	(286,095)	78,188	183,295	126,193	88,446	57,103
Unrealized gain (loss) on cash equivalents	1,169,971	(369,112)	572,842	(170,189)	714,573	203,406
Other nonoperating revenue (expense)	1,734,473	752,084	139,995	201,912	262	51,928
Net cash provided by (used for) operating activities	<u>11,736,862</u>	<u>5,378,691</u>	<u>3,704,092</u>	<u>2,958,683</u>	<u>7,913,599</u>	<u>8,650,051</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	300,000	0	0	0	0	0
Operating transfers out	(376,603)	(365,959)	(99,200)	(94,164)	(36,807)	(33,451)
Operating grants	0	52	0	2,844	0	6,473
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(76,603)</u>	<u>(365,907)</u>	<u>(99,200)</u>	<u>(91,320)</u>	<u>(36,807)</u>	<u>(26,978)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	0	0	0	0	0
Debt service – interest payments	(1,645,166)	(1,801,500)	(839,074)	(929,115)	(764,418)	(921,625)
Debt service – principal and advance refunding payments	(6,998,367)	(6,670,367)	(4,456,173)	(4,254,173)	(4,206,627)	(4,001,500)
Leased and right to use financings	0	0	0	0	0	0
Acquisition and construction of capital assets	(2,173,133)	(2,949,536)	(968,982)	(993,107)	(1,887,461)	(2,410,960)
Decrease in construction contracts	(109,370)	(188,754)	(135,824)	(606,825)	(266,733)	(539,413)
Fiscal agent fees payments	0	0	0	0	(92,901)	(103,399)
Capital contributions	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(10,926,036)</u>	<u>(11,610,157)</u>	<u>(6,400,053)</u>	<u>(6,783,220)</u>	<u>(7,218,140)</u>	<u>(7,976,897)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	947,316	126,832	461,369	40,284	620,501	(331,784)
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>947,316</u>	<u>126,832</u>	<u>461,369</u>	<u>40,284</u>	<u>620,501</u>	<u>(331,784)</u>
Net increase (decrease) in cash and cash equivalents	1,681,539	(6,470,541)	(2,333,792)	(3,875,573)	1,279,153	314,392
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>88,661,248</u>	<u>102,759,095</u>	<u>45,234,763</u>	<u>45,552,211</u>	<u>53,271,934</u>	<u>50,524,314</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$90,342,787</u></u>	<u><u>\$96,288,554</u></u>	<u><u>\$42,900,971</u></u>	<u><u>\$41,676,638</u></u>	<u><u>\$54,551,087</u></u>	<u><u>\$50,838,706</u></u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ (1,614,453)	\$ (1,799,956)	\$ (2,686,022)	\$ (2,542,166)	\$ 977,823	\$ 2,274,161	\$ 937,294	\$ 842,691	\$ -	\$ (1,558,072)
1,052,331	869,791	360,519	423,324	1,481,087	1,487,679	550,293	546,446	0	468,442
23,452	2,668	5,772	3,176	430,901	336,405	39,329	42,937	1,832	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
(148,791)	(88,261)	55,003	(1,444)	1,101,163	(258,843)	61	(44,658)	(66,871)	6,389
(26,861)	(22,977)	(173,951)	(163,498)	(344,075)	(293,946)	(30,630)	(29,153)	(308,756)	(161,534)
0	0	0	0	182,466	(192,219)	0	0	51,911	0
0	0	0	0	0	0	0	0	0	0
311	4,000	0	0	121	204	0	0	0	0
(25)	(18)	0	0	0	0	0	0	0	0
0	0	510,647	263,750	0	0	0	0	0	0
34,893	0	0	0	47,789	0	23,692	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	(138)	0	68,289	(10,885)	(5,356)	287,251	1,029,103	5,272
159,966	97,800	5,373	5,373	529,742	136,117	(62,312)	17,461	0	28,802
0	8,863	11,304	19,921	201,446	53,091	0	0	0	158,498
(519,177)	(928,090)	(1,911,493)	(1,991,564)	4,676,752	3,531,764	1,452,371	1,662,975	707,219	(1,052,203)
81,490	235,890	1,433,827	375,625	0	0	0	500,000	0	1,202,055
(49,076)	(2,786)	(21,668)	(18,141)	(173,049)	(163,794)	(60,755)	(30,295)	(4,054,729)	(67,000)
641,727	1,251,566	138,674	678,252	0	97	0	0	0	79
0	0	0	0	0	0	0	0	0	0
674,141	1,484,670	1,550,833	1,035,736	(173,049)	(163,697)	(60,755)	469,705	(4,054,729)	1,135,134
0	0	0	0	0	0	0	0	0	0
(111,134)	(134,141)	0	(421)	(68,429)	(87,278)	(150,913)	(186,090)	0	(17,631)
(470,000)	(455,000)	0	0	(322,414)	(310,000)	(1,133,414)	(1,095,000)	0	0
(43,150)	0	0	0	(51,863)	0	(23,777)	0	0	0
(3,696,735)	630,530	(441,233)	(1,108,511)	(1,754,762)	(1,522,847)	(403,229)	(538,786)	523,151	(273,988)
(3,284,880)	(4,009,568)	(17,640)	(14,882)	(16,651)	(26,805)	1,128	(27,978)	0	(372,873)
0	0	0	0	(80)	(80)	(318)	(318)	0	0
3,328,727	10,776,179	50,932	37,337	0	0	0	0	0	4,615,000
0	0	0	0	(120,450)	(117,772)	0	0	(861,800)	(173,254)
0	0	0	0	0	0	0	0	0	0
(4,277,172)	6,808,000	(407,941)	(1,086,477)	(2,334,649)	(2,064,782)	(1,710,523)	(1,848,172)	(338,649)	3,777,254
133,264	(172,104)	45,438	(8,187)	418,111	(241,639)	177,580	(30,691)	0	(52,608)
0	0	0	0	0	0	0	0	0	0
133,264	(172,104)	45,438	(8,187)	418,111	(241,639)	177,580	(30,691)	0	(52,608)
(3,988,944)	7,192,476	(723,163)	(2,050,492)	2,587,165	1,061,646	(141,327)	253,817	(3,686,159)	3,807,577
15,911,705	27,308,149	2,625,706	3,902,860	36,637,074	32,271,380	4,487,294	4,097,550	3,686,159	3,776,795
<u>\$11,922,761</u>	<u>\$34,500,625</u>	<u>\$1,902,543</u>	<u>\$1,852,368</u>	<u>\$39,224,239</u>	<u>\$33,333,026</u>	<u>\$4,345,967</u>	<u>\$4,351,367</u>	<u>\$0</u>	<u>\$7,584,372</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022**

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	(\$308,466)	(\$289,953)	\$ 1,029,323	\$ 844,709	\$ 69,942	\$ 4,753	\$ 7,035,385	\$ 5,068,510
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	190,677	195,346	299,962	286,250	0	0	14,679,730	15,135,769
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	(10,371)	29,041	44,607	34,943	23,766	4,112	6,531,858	6,027,187
Decrease (increase) in due from other funds	0	0	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0	0	0	5,931	44,403
Increase (decrease) in accounts payable	(5,417)	(10,985)	(1,262)	(7,264)	(276)	(1,979)	(4,421,495)	(4,031,722)
Increase (decrease) in accrued payroll	(12,660)	(10,289)	(25,937)	(23,411)	(391)	(424)	(2,228,822)	(1,831,754)
Decrease (increase) in inventory	3,270	3,608	0	0	0	0	4,549	(2,527,794)
Decrease (increase) in prepaid expenses	0	0	0	0	0	0	1,194,228	102,429
Decrease (increase) in other assets	897	0	22	(5,000)	0	0	19,751	(796)
Increase (decrease) in accrued sales tax	0	0	0	0	0	0	(185,231)	(244,957)
Increase (decrease) in due to other funds	0	0	0	0	0	0	60,474	(216,588)
Increase (decrease) in lease receivable	0	0	0	0	0	0	106,374	0
Increase (decrease) in loans payable to other funds	(4,401)	(38,473)	0	0	0	0	0	(38,473)
Increase (decrease) in other liabilities	0	0	0	0	0	0	1,077,544	543,122
Unrealized gain (loss) on cash equivalents	10,125	(2,811)	126,614	36,509	2,423	(253)	3,229,317	(16,897)
Other nonoperating revenue (expense)	0	0	0	0	0	0	2,087,480	1,246,297
Net cash provided by (used for) operating activities	(136,346)	(124,516)	1,473,329	1,166,736	95,464	6,209	29,192,672	19,258,736
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	143,179	127,208	0	0	0	0	1,958,496	2,440,778
Operating transfers out	0	0	(98,446)	(75,342)	0	0	(4,970,333)	(850,932)
Operating grants	0	0	0	0	0	0	780,401	1,939,363
Equity transfer	0	0	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	143,179	127,208	(98,446)	(75,342)	0	0	(2,231,436)	3,529,209
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Proceeds from bonds, loans, and capital leases	0	0	0	0	0	0	0	0
Debt service – interest payments	(238)	(1,289)	0	0	0	0	(3,579,372)	(4,079,090)
Debt service – principal and advance refunding payments	(1,530)	(5,930)	0	0	0	0	(17,588,525)	(16,791,970)
Leased and right to use financings	0	0	0	0	0	0	(118,790)	0
Acquisition and construction of capital assets	(1)	(21,688)	(446,555)	(221,827)	0	0	(11,248,940)	(9,410,720)
Decrease in construction contracts	0	0	(220,181)	(30,462)	0	0	(4,050,151)	(5,817,560)
Fiscal agent fees payments	0	0	0	0	0	0	(93,299)	(103,797)
Capital contributions	0	0	0	0	0	0	3,379,659	15,428,516
Proceeds from advances from other funds	0	0	0	0	0	0	(982,250)	(291,026)
Other	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	(1,769)	(28,907)	(666,736)	(252,289)	0	0	(34,281,668)	(21,065,647)
CASH FLOWS FROM INVESTING ACTIVITIES –								
Interest received	8,041	657	103,408	(65,163)	1,671	52	2,916,699	(734,351)
Bond investments sold	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	8,041	657	103,408	(65,163)	1,671	52	2,916,699	(734,351)
Net increase (decrease) in cash and cash equivalents	13,105	(25,558)	811,555	773,942	97,135	6,261	(4,403,733)	987,947
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD								
	733,483	695,859	8,890,937	8,150,223	98,942	43,371	260,239,245	279,081,807
CASH AND CASH EQUIVALENTS AT END OF PERIOD								
	<u>\$746,588</u>	<u>\$670,301</u>	<u>\$9,702,492</u>	<u>\$8,924,165</u>	<u>\$196,077</u>	<u>\$49,632</u>	<u>\$255,835,512</u>	<u>\$280,069,754</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2023	2022	2023	2022	2023	2022
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$36,501,096	\$47,697,266	\$6,227,084	\$5,066,912	\$19,517,450	\$14,254,729
Restricted assets – cash and cash equivalents	<u>53,841,691</u>	<u>48,591,288</u>	<u>36,673,887</u>	<u>36,609,726</u>	<u>35,033,637</u>	<u>36,583,977</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$90,342,787</u>	<u>\$96,288,554</u>	<u>\$42,900,971</u>	<u>\$41,676,638</u>	<u>\$54,551,087</u>	<u>\$50,838,706</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>143,261</u>	<u>69,161</u>	<u>13,535</u>	<u>210,696</u>	<u>579</u>	<u>33,764</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$143,261</u>	<u>\$69,161</u>	<u>\$13,535</u>	<u>\$210,696</u>	<u>\$579</u>	<u>\$33,764</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$349,077	\$2,038,207	\$0	\$0	\$19,094,296	\$13,699,820	\$1,925,624	\$1,744,501	\$ -	\$2,611,666
11,573,684	32,462,418	1,902,543	1,852,368	20,129,943	19,633,206	2,420,343	2,606,866	0	4,972,706
<u>\$11,922,761</u>	<u>\$34,500,625</u>	<u>\$1,902,543</u>	<u>\$1,852,368</u>	<u>\$39,224,239</u>	<u>\$33,333,026</u>	<u>\$4,345,967</u>	<u>\$4,351,367</u>	<u>\$0</u>	<u>\$7,584,372</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62,669	630,530	0	785	0	10,008	1,128	683	0	51,129
<u>\$62,669</u>	<u>\$630,530</u>	<u>\$0</u>	<u>\$785</u>	<u>\$0</u>	<u>\$10,008</u>	<u>\$1,128</u>	<u>\$683</u>	<u>\$0</u>	<u>\$51,129</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$300,362	\$324,075	\$ 2,734,995	\$ 2,151,377	\$ 196,077	\$ 49,632	\$ 86,846,061	\$ 89,638,185
Restricted assets – cash and cash equivalents	<u>446,226</u>	<u>346,226</u>	<u>6,967,497</u>	<u>6,772,788</u>	<u>0</u>	<u>0</u>	<u>168,989,451</u>	<u>190,431,569</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$746,588</u>	<u>\$670,301</u>	<u>\$9,702,492</u>	<u>\$8,924,165</u>	<u>\$196,077</u>	<u>\$49,632</u>	<u>\$ 255,835,512</u>	<u>\$ 280,069,754</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$ -	\$ -
Construction contracts payable	<u>0</u>	<u>0</u>	<u>54</u>	<u>4,050</u>	<u>0</u>	<u>0</u>	<u>221,226</u>	<u>1,010,806</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$0</u>	<u>\$0</u>	<u>\$54</u>	<u>\$4,050</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 207,691</u>	<u>\$ 800,110</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Residential sales	\$25,770,805	\$26,183,726
Commercial and industrial sales	26,637,464	26,119,064
Intragovernmental sales	629,345	616,691
Street lighting and traffic signs	4,433	4,433
Sales to public authorities	6,608,119	6,475,251
Sales for resale	292,144	622,723
Miscellaneous	<u>5,183,847</u>	<u>3,294,227</u>
TOTAL OPERATING REVENUES	<u>65,126,157</u>	<u>63,316,115</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	478,343	425,997
Steam expenses	504,631	251,648
Electrical expenses	136,995	219,042
Miscellaneous steam power expenses	115,376	90,278
Fuel – gas and biomass	158,443	8,012
Fuel – biomass	<u>0</u>	<u>0</u>
Total Operations	<u>1,393,788</u>	<u>994,977</u>
Maintenance		
Supervision and engineering	75,011	78,810
Maintenance of structures	278,274	397,303
Maintenance of boiler plants	65,838	64,495
Maintenance of electrical plant	27,828	48,639
Maintenance – other	<u>934,750</u>	<u>531,980</u>
Total Maintenance	<u>1,381,701</u>	<u>1,121,227</u>
Other:		
Purchased power	31,100,892	32,217,172
Fuel	389,438	1,009,950
Transportation	<u>0</u>	<u>0</u>
Total Other	<u>31,490,330</u>	<u>33,227,122</u>
Total Production	<u>34,265,819</u>	<u>35,343,326</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	334,131	344,497
Load dispatching	812,930	793,912
Station	68,400	61,364
Overhead line	160,246	297,807
Underground line	206,697	231,843
Street lighting and signal system	0	2
Meter services	36,714	44,449
Customer installation	0	0
Miscellaneous distribution	582,840	520,960
Transportation	297,586	221,927
Storeroom	0	0
Rents	0	0
Transmission of electricity	<u>79,314</u>	<u>84,649</u>
Total Operations	<u>2,578,858</u>	<u>2,601,410</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures	0	0
Maintenance of station equipment	503,587	442,503
Maintenance of overhead lines	3,899,527	3,217,280
Maintenance of underground lines	1,031,943	715,379
Maintenance of line transformer	3,349	(34)
Maintenance of street lights and signal system	183,067	146,530
Maintenance of meters	276,128	341,791
Maintenance of miscellaneous distribution plant	381,590	430,159
Total Maintenance	<u>6,279,191</u>	<u>5,293,608</u>
Total Transmission and Distribution	<u>8,858,049</u>	<u>7,895,018</u>
Accounting and Collection:		
Meter reading	249,493	172,972
Customer records and collection	1,787,145	2,472,450
Uncollectible accounts	214,424	217,852
Total Accounting and Collection	<u>2,251,062</u>	<u>2,863,274</u>
Administrative and General:		
Salaries	1,234,938	1,115,524
Property insurance	764,270	566,456
Office supplies and expense	237,919	249,041
Communication services	0	0
Maintenance of communication equipment	0	0
Outside services employed	236,048	174,690
Miscellaneous general expense	1	0
Merchandise/jobbing and contract work	0	0
Demonstrating and selling	23,994	22,960
Injuries and damages	0	0
Energy conservation	1,253,109	1,160,275
Total Administrative and General	<u>3,750,279</u>	<u>3,288,946</u>
TOTAL OPERATING EXPENSES	<u>49,125,209</u>	<u>49,390,564</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$16,000,948</u>	<u>\$13,925,551</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Residential sales	\$8,349,868	\$7,874,882
Commercial and industrial sales	3,615,779	3,235,612
Miscellaneous	<u>362,884</u>	<u>441,111</u>
TOTAL OPERATING REVENUES	<u>12,328,531</u>	<u>11,551,605</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	0	0
Operating labor and expense	136,693	121,154
Purchase of water for resale	5,473	5,721
Maintenance of wells	182,264	91,523
Miscellaneous	<u>990</u>	<u>949</u>
Total Source of Supply	<u>325,420</u>	<u>219,347</u>
Power and Pumping		
Supervision and engineering	0	0
Operating labor and expense	113,043	98,995
Maintenance of structures and improvements	32,443	47,929
Maintenance of pumping equipment	123,492	86,033
Power purchased	968	919
Miscellaneous	<u>938,234</u>	<u>877,033</u>
Total Power and Pumping	<u>1,208,180</u>	<u>1,110,909</u>
Purification:		
Supplies and expense	76,407	26,556
Labor	246,816	218,922
Chemicals	600,767	494,906
Maintenance of purification equipment	<u>182,978</u>	<u>83,180</u>
Total Purification	<u>1,106,968</u>	<u>823,564</u>
Total Production	<u>2,640,568</u>	<u>2,153,820</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	450,325	210,574
Maps and records	300,054	260,842
Transmission and distributions lines	130,581	56,709
Meter	<u>100</u>	<u>19,142</u>
Total Operations	<u>881,060</u>	<u>547,267</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures and improvements	0	0
Maintenance of transmission/distribution lines	1,167,900	973,793
Maintenance of distribution reservoirs	1,756	1,115
Maintenance of services	488,991	571,678
Maintenance of meters	312,483	243,150
Maintenance of hydrants	78,305	124,307
Maintenance of miscellaneous plants	0	0
Total Maintenance	<u>2,049,435</u>	<u>1,914,043</u>
Other:		
Stores	0	0
Transportation	149,261	151,726
Total Other	<u>149,261</u>	<u>151,726</u>
Total Transmission and Distribution	<u>3,079,756</u>	<u>2,613,036</u>
Accounting and Collection:		
Meter reading	164,803	126,913
Billing and accounting	798,140	1,078,914
Uncollectible accounts	58,932	68,074
Total Accounting and Collection	<u>1,021,875</u>	<u>1,273,901</u>
Administrative and General:		
General office salaries	642,981	543,775
Insurance	248,676	180,868
Special service	0	0
Office supplies and expense	43,942	71,361
Rent	0	0
Injuries and damages	0	0
Miscellaneous	0	0
Energy conservation	345,717	334,500
Merchandise/jobbing and contract work	0	0
Total Administrative and General	<u>1,281,316</u>	<u>1,130,504</u>
TOTAL OPERATING EXPENSES	<u>8,023,515</u>	<u>7,171,261</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$4,305,016</u>	<u>\$4,380,344</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 12,265,238</u>	<u>\$ 12,926,477</u>
OPERATING EXPENSES:		
Administration:		
Personal services	730,522	681,779
Materials and supplies	16,020	21,804
Travel and training	6,345	5,473
Intragovernmental	1,062,362	884,341
Utilities, services, and miscellaneous	<u>213,130</u>	<u>224,583</u>
Total Administration	<u>2,028,379</u>	<u>1,817,980</u>
Treatment Plant:		
Personal services	952,136	962,790
Materials and supplies	522,234	341,584
Travel and training	2,902	1,821
Intragovernmental	753,381	263,073
Utilities, services and miscellaneous	<u>83,223</u>	<u>790,775</u>
Total Treatment Plant	<u>2,313,876</u>	<u>2,360,043</u>
Pump Stations:		
Personal services	63,721	60,707
Materials and supplies	7,187	5,988
Travel and training	120	20
Intragovernmental	69,470	27,736
Utilities, services, and miscellaneous	<u>102,128</u>	<u>118,704</u>
Total Pump Stations	<u>242,626</u>	<u>213,155</u>
Maintenance:		
Personal services	389,833	404,615
Materials and supplies	88,945	102,353
Travel and training	827	0
Intragovernmental	257,994	233,986
Utilities, services, and miscellaneous	<u>23,011</u>	<u>55,027</u>
Total Maintenance	<u>760,610</u>	<u>795,981</u>
TOTAL OPERATING EXPENSES	<u>5,345,491</u>	<u>5,187,159</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$6,919,747</u>	<u>\$7,739,318</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 216,552	\$ 181,748
Rentals	115,796	113,018
Landing fees	108,710	23,495
Law enforcement fees	38,757	27,622
Passenger facility charges	156,626	163,332
Miscellaneous	19,717	9,920
TOTAL OPERATING REVENUES	<u>656,158</u>	<u>519,135</u>
OPERATING EXPENSES:		
Administration:		
Personal services	155,637	149,264
Materials and supplies	1,544	1,050
Travel and training	15,941	8,926
Intragovernmental	63,033	121,346
Utilities, services, and miscellaneous	139,004	251,482
Total Administration	<u>375,159</u>	<u>532,068</u>
Airfield Areas:		
Personal services	121,801	94,475
Materials and supplies	43,201	155,717
Travel and training	2,365	0
Intragovernmental	34,994	36,184
Utilities, services, and miscellaneous	24,527	47,675
Total Airfield Areas	<u>226,888</u>	<u>334,051</u>
Terminal Areas:		
Personal services	24,040	31,190
Materials and supplies	15,293	10,910
Intragovernmental	16,789	8,857
Utilities, services, and miscellaneous	130,169	99,465
Total Terminal Areas	<u>186,291</u>	<u>150,422</u>
Public Safety:		
Personal services	0	0
Materials and supplies	11,322	14,162
Travel and training	414,413	409,500
Intragovernmental	0	0
Utilities, services, and miscellaneous	3,485	3,054
Total Public Safety	<u>429,220</u>	<u>426,716</u>
Snow Removal:		
Personal services	0	0
Materials and supplies	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Total Snow Removal	<u>0</u>	<u>0</u>
Concessions:		
Personal services	0	103
Materials and supplies	687	4,666
Intragovernmental	35	0
Utilities, services, and miscellaneous	0	0
Total Concessions	<u>722</u>	<u>4,769</u>
TOTAL OPERATING EXPENSES	<u>1,218,280</u>	<u>1,448,026</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$562,122)</u>	<u>(\$928,891)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ -	\$ -
School passes	0	0
Specials	42,002	49,648
University of Missouri Shuttle reimbursement	503,168	703,794
Paratransit	13,838	26,851
Miscellaneous	65	0
TOTAL OPERATING REVENUES	<u>559,073</u>	<u>780,293</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	907,826	904,728
Materials and supplies	202,219	213,248
Travel and training	595	958
Intragovernmental	295,829	346,348
Utilities, services, and miscellaneous	191,015	167,392
Total General Operations	<u>1,597,484</u>	<u>1,632,674</u>
University of Missouri Shuttle Service:		
Personal services	189,588	516,699
Materials and supplies	143,371	81,884
Travel and training	57,972	0
Intragovernmental	46,668	108,147
Utilities, services, and miscellaneous	0	23,512
Total University of Missouri Shuttle Service	<u>437,599</u>	<u>730,242</u>
Paratransit:		
Personal services	604,240	196,618
Materials and supplies	135,186	164,112
Travel and training	0	0
Intragovernmental	80,817	125,001
Utilities, services, and miscellaneous	29,250	50,488
Total Paratransit	<u>849,493</u>	<u>536,219</u>
FastCAT:		
Personal services	0	0
Materials and supplies	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>2,884,576</u>	<u>2,899,135</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$2,325,503)</u>	<u>(\$2,118,842)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 9,447,653	\$ 9,389,776
Landfill fees	2,748,413	3,324,760
Bag sales	143,335	111,807
Compost sales	628	393
Miscellaneous	<u>131,286</u>	<u>135,762</u>
TOTAL OPERATING REVENUES	<u>12,471,315</u>	<u>12,962,498</u>
OPERATING EXPENSES:		
Administration:		
Personal services	598,419	580,024
Materials and supplies	28,535	17,953
Travel and training	9,837	3,335
Intragovernmental	1,179,131	846,229
Utilities, services, and miscellaneous	<u>196,864</u>	<u>212,549</u>
Total Administration	<u>2,012,786</u>	<u>1,660,090</u>
Commercial:		
Personal services	739,731	663,090
Materials and supplies	778,284	586,033
Travel and training	861	0
Intragovernmental,	304,122	322,399
Utilities, services, and miscellaneous	<u>137,043</u>	<u>154,515</u>
Total Commercial	<u>1,960,041</u>	<u>1,726,037</u>
Residential:		
Personal services	740,638	574,745
Materials and supplies	518,577	838,621
Travel and training	415	0
Intragovernmental	311,075	389,181
Utilities, services, and miscellaneous	<u>373,025</u>	<u>404,176</u>
Total Residential	<u>1,943,730</u>	<u>2,206,723</u>
Landfill:		
Personal services	482,499	487,757
Materials and supplies	464,543	406,154
Travel and training	1,598	0
Intragovernmental	231,544	257,357
Utilities, services, and miscellaneous	<u>431,024</u>	<u>445,652</u>
Total Landfill	<u>1,611,208</u>	<u>1,596,920</u>
Recycling:		
Personal services	877,375	978,340
Materials and supplies	1,056,439	574,313
Travel and training	711	1,185
Intragovernmental	363,870	366,224
Utilities, services, and miscellaneous	<u>186,245</u>	<u>90,826</u>
Total Recycling	<u>2,484,640</u>	<u>2,010,888</u>
TOTAL OPERATING EXPENSES	<u>10,012,405</u>	<u>9,200,658</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$2,458,910</u>	<u>\$3,761,840</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 698,259	\$ 714,197
Garages	1,080,797	1,352,034
Reserved lots	517,802	269,387
Other	<u>54,405</u>	<u>27,954</u>
TOTAL OPERATING REVENUES	<u>2,351,263</u>	<u>2,363,572</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	319,241	340,342
Materials and supplies	29,258	44,762
Travel and training	15	874
Intragovernmental	337,383	408,799
Utilities, services, and miscellaneous	<u>177,779</u>	<u>179,658</u>
TOTAL OPERATING EXPENSES	<u>863,676</u>	<u>974,435</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$1,487,587</u>	<u>\$1,389,137</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Fees and admissions	\$ -	\$ 1,453,941
Facility user charges	0	45,561
Youth capital improvement fees	0	20,289
Golf course improvement fees	0	16,035
Miscellaneous	0	100
	<u>0</u>	<u>1,535,926</u>
TOTAL OPERATING REVENUES	<u>0</u>	<u>1,535,926</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	0	693,665
Materials and supplies	0	98,241
Travel and training	0	4,292
Intragovernmental	0	134,944
Utilities, services, and miscellaneous	0	124,509
Total Recreation Services	<u>0</u>	<u>1,055,651</u>
Maintenance:		
Personal services	0	315,224
Materials and supplies	0	179,363
Travel and training	0	75
Intragovernmental	0	72,660
Utilities, services, and miscellaneous	0	207,575
Total Maintenance	<u>0</u>	<u>774,897</u>
Activity and Recreation Center:		
Personal services	0	454,763
Materials and supplies	0	106,938
Travel and training	0	1,014
Intragovernmental	0	111,359
Utilities, services, and miscellaneous	0	120,934
Total Activity and Recreation Center	<u>0</u>	<u>795,008</u>
TOTAL OPERATING EXPENSES	<u>0</u>	<u>2,625,556</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>\$0</u>	<u>(\$1,089,630)</u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Switching fees	\$ 112,700	\$ 128,960
Miscellaneous	46,995	34,681
TOTAL OPERATING REVENUES	<u>159,695</u>	<u>163,641</u>
OPERATING EXPENSES:		
Administration:		
Personal services	132,563	125,577
Materials and supplies	20,490	14,403
Travel and training	0	0
Intragovernmental	44,590	36,311
Utilities, services, and miscellaneous	79,841	81,957
Total Administration	<u>277,484</u>	<u>258,248</u>
Transportation:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Total Transportation	<u>0</u>	<u>0</u>
Maintenance of Way:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Total Maintenance of Way	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>277,484</u>	<u>258,248</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$117,789)</u></u>	<u><u>(\$94,607)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 1,843,933	\$ 1,868,752
OPERATING EXPENSES:		
General Operations:		
Personal services	143,221	141,580
Materials and supplies	498	810
Travel and training	128	0
Intragovernmental	30,806	38,849
Utilities, services, and miscellaneous	42,019	29,548
Total General Operations	<u>216,672</u>	<u>210,787</u>
Field Operations:		
Personal services	141,090	150,028
Materials and supplies	75,204	65,077
Travel and training	1,037	0
Intragovernmental	49,697	99,236
Utilities, services, and miscellaneous	30,948	212,665
Total Field Operations	<u>297,976</u>	<u>527,006</u>
TOTAL OPERATING EXPENSES	<u>514,648</u>	<u>737,793</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$1,329,285</u>	<u>\$1,130,959</u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 114,487	\$ 48,647
OPERATING EXPENSES:		
General operations:		
Personal services	4,108	3,817
Materials and supplies	444	253
Travel and training	0	0
Intragovernmental	2,293	2,112
Utilities, services, and miscellaneous	37,700	37,712
Total General Operations	<u>44,545</u>	<u>43,894</u>
TOTAL OPERATING EXPENSES	<u>44,545</u>	<u>43,894</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 69,942</u>	<u>\$ 4,753</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
MARCH 31, 2023

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
SEWER: 5551						
Sewer Main Rehab (SW100)	\$ 8,955,200	5,101,977	-	5,101,977	3,223	3,850,000
Annual Sewer Improvements (SW183)	598,083	19,825	-	19,825	-	578,258
PCCE #3 Stewart/Ridge/Med (SW198)	1,944,030	819,829	121,141	940,970	277,387	725,873
PCCE #8 Thilly Lathrop (SW221)	2,395,524	2,221,611	-	2,221,611	-	173,913
PCCE #16 Bingham/W Ridgel (SW240)	1,545,000	937,849	40,237	978,086	-	566,914
PCCE #18 Spring Valley Rd (SW241)	149,000	14,052	-	14,052	-	134,948
Calvert Dr Sewer Relocation (SW252)	350,000	-	-	-	-	350,000
PCCE #27 Grace Ellen (SW254)	320,000	35,158	150,594	185,752	-	134,248
PCCE #22 Shannon Place (SW502)	64,186	64,186	-	64,186	-	0
PCCE #23 Lakeshore-Edgewood (SW503)	225,000	11,890	-	11,890	-	213,110
PCCE #25 Glenwood/Redbud (SW504)	377,200	67,481	74,758	142,239	-	234,961
Court & Hickory Street (SW505)	517,634	18,823	-	18,823	-	498,811
PCCE #21-Stanford (SW507)	125,000	16,401	-	16,401	-	108,599
WWTP Digester Complex Impr (SW508)	7,156,516	6,786,884	-	6,786,884	268,731	100,901
N Garth Sewer Replacemnt (SW511)	165,000	61,871	-	61,871	-	103,129
Tupelo-larch Sewer Replacemnt (SW513)	201,500	17,624	-	17,624	-	183,876
Hwy 63 Connector south of I-70 (SW516)	1,092,500	6,896	-	6,896	-	1,085,604
FY18 Sewer Main & Manhole Rehab (SW518)	2,137,099	2,137,099	-	2,137,099	-	0
PCCE #30 Stewart/Edgewood/Westmount (SW519)	400,000	-	54	54	3,055	396,891
WWTP Mech Screens Wetland Pump (SW520)	4,000,000	-	-	-	-	4,000,000
PCCE #28 Hickory Hill & Sunset (SW521)	370,260	-	-	-	-	370,260
PCCE #29 East Sunset Lane (SW522)	595,000	-	1,634	1,634	187	593,179
FY19 Sewer Rehab (SW524)	3,166,000	1,720,429	-	1,720,429	-	1,445,571
5th to Wilkes Relief (SW525)	394,685	394,685	-	394,685	-	0
S Providence Sewer Replacement (SW526)	448,500	22,586	525	23,111	-	425,389
Sewer Rehab #8 (SW527)	1,649,656	-	559,579	559,579	-	1,090,077
Sewer Rehab #9 (SW528)	3,038,974	-	747,747	747,747	2,243,451	47,776
Sewer Rehab #10 (SW529)	7,102,786	-	54	54	(54)	7,102,786
Sewer Mitigation Bank (SW530)	150,000	-	-	-	-	150,000
PCCE #31 Oakwood Court (SW531)	30,000	-	21,345	21,345	8,600	55
PCCE #35 Richmond Avenue (SW532)	30,000	-	20,176	20,176	9,769	55
PCCE #34 Forest Hill Ct & Ridget Rd (SW533)	80,000	-	32,060	32,060	33,463	14,477
White Oak Sewer Relocation (SW540)	150,000	-	-	-	-	150,000
5th to Wilkes Relief Sewer Phase II (SW542)	394,888	-	-	-	-	394,888
Route B Econ Dev Sewer Ext (SW543)	832,500	-	-	-	-	832,500
Hinkson Bank Stabilization at Clear Creek (SW544)	120,000	-	-	-	-	120,000
TOTAL SEWER	\$ 51,271,721	20,477,156	1,769,904	22,247,060	2,847,812	26,176,849
AIRPORT: 5541						
Airport Gen Improvements (AP008)	\$ 193,580	78,449	-	78,449	-	115,131
Realign RT H (AP090)	2,159,531	1,921,472	-	1,921,472	-	238,059
New Airport Terminal (AP111)	34,305,811	6,975,293	1,589,576	8,564,869	504,209	25,236,733
Route H (AP123)	3,715,283	2,342,534	-	2,342,534	-	1,372,749
COU Parking Lot (AP124)	1,012,000	12,000	473,884	485,884	-	526,116
RW 2-20 & TW A North Ext (AP125)	10,999,508	5,949,656	7,167	5,956,823	32,170	5,010,515
Runway 2-20 Isolated Pavement Remed (AP126)	6,816,851	5,314,219	-	5,314,219	-	1,502,632
Apron Expansion & TW Recon 350 (AP130)	2,868,029	2,822,143	-	2,822,143	-	45,886
Airport Drive (AP131)	145,793	-	-	-	-	145,793
T/W A-South of RW 13-31-975X50 D&C (AP139)	3,174,376	39,721	1,622,721	1,662,442	205,453	1,306,481
Hangar 350 Apron & Extension (AP140)	2,254,768	1,519,228	-	1,519,228	48,846	686,694
Aqueous Fil Foaming (AP143)	33,457	6,960	-	6,960	-	26,497
Percent for Art Terminal (M0111)	150,550	7,528	3,387	10,915	-	139,635
Maintenance Percent for Art Terminal (N0111)	38,320	0	0	0	0	38,320
TOTAL AIRPORT:	\$ 67,867,857	26,989,203	3,696,735	30,685,938	790,678	36,391,241
PARKING: 5561						
MM-10th Cherry Parking Structure (PK064)	470,000	464,215	-	464,215	43	5,742
Camera System Replacement (PK065)	700,000	248,999	233,115	482,114	33,618	184,268
MM-Plaza Garage (PK066)	400,000	348,061	-	348,061	-	51,939
MM-8th/Cherry Parking Improvement (PK067)	751,199	19,175	1,128	20,303	23,072	707,824
5th/Walnut Repair (PK068)	360,000	349,929	-	349,929	13	10,058
Elevator Upgrade (PK069)	429,504	-	-	-	10,752	418,752
Garage Security Fencing (PK071)	1,100,000	-	140,000	140,000	196,127	763,873

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
MARCH 31, 2023

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Electric Charging Stations (PK073)	35,000	-	-	-	-	35,000
Garage Building Assessments (PK076)	100,000	-	31,596	31,596	2,304	66,100
5th/Walnut Suite Renovation (PK077)	0	-	-	-	-	0
TOTAL PARKING:	\$ 4,345,703	1,430,379	405,839	1,836,218	265,929	2,243,556
RECREATION SERVICES: 5521						
LOW Driving Range (RS085)	\$ 123,713	119,533	143	119,676	-	4,037
Antimi Sports Complex Imp (RS087)	479,554	479,291	-	479,291	-	263
Clary-Shy Community Park Imp (RS089)	3,003,270	3,003,095	-	3,003,095	-	175
Sports Field House (RS090)	5,682,919	5,652,846	-	5,652,846	-	30,073
Sports Field House % for Art Maint (N0090)	7,546	-	-	-	-	7,546
Phillips Park Improvement (RS092)	1,165,000	445,588	7,264	452,852	112,212	599,936
ARC Facility Improvements (RS095)	46,508	45,481	-	45,481	-	1,027
LA Nickell Driving Range (RS096)	50,000	49,897	-	49,897	-	103
Hickman Pool HVAC Replacement (RS097)	365,000	115,000	-	115,000	-	250,000
ARC HVAC Improvements (RS098)	127,000	75,097	15,844	90,941	2,000	34,059
Cosmo Rec Area: Rainbow Softball (RS099)	750,000	-	-	-	-	750,000
Cosmo Rec Area: Sports Field Lighting (RS100)	23,000	21,400	-	21,400	-	1,600
LOW: Golf Cart Building Improvements (RS101)	120,000	20	1,735	1,755	-	118,245
ARC Waterzone Flooring Replacement (RS102)	135,000	-	-	-	-	135,000
Fieldhouse - Phase II (RS103)	4,675,000	-	-	-	-	4,675,000
Percent for Art (N4658)	11,736	-	1,890	1,890	-	9,846
TOTAL RECREATION SERVICES:	\$ 16,765,246	10,007,248	26,876	10,034,124	114,212	6,616,910
PUBLIC TRANSPORTATION: 5531						
Annual Transit Projects (PT050)	\$ 1,010,293	186,663	0	186,663	-	823,630
LONO Electric Bus (PT061)	2,006,300	1,709,007	35,656	1,744,663	7,864	253,773
Replace 6 PT Vans/1 40' Bus (PT062)	1,315,458	889,062	-	889,062	-	426,396
Bus Shelters (PT063)	326,900	101,424	7,722	109,146	-	217,754
Rehab/Renovate Bus Surveillance System (PT066)	73,000	-	-	-	-	73,000
Rehab/Renovate Power Distribution Substation (PT067)	26,981	-	-	-	-	26,981
FY21 5307 Proj MO-2021-08 (PT068)	2,840,750	-	-	-	-	2,840,750
FY18-FY20 5339 Funds MO-2020-021 (PT069)	1,575,097	-	0	0	351,856	1,223,241
MO-2022-011 REPL 6 VAN (PT071)	817,317	-	351,856	351,856	0	465,461
2022 LONO MO-2023 (PT073)	3,435,500	-	46,000	46,000	494,500	2,895,000
TOTAL PUBLIC TRANSPORTATION:	\$ 9,174,779	2,886,156	441,234	2,929,534	359,720	5,885,525
SOLID WASTE: 5571						
Methane Gas Extract Wells (RF031)	\$ 1,799,067	1,454,969	-	1,454,969	-	344,098
Leachate Handling & Stor (RF051)	756,672	683,209	(7,440)	675,769	-	80,903
MRF Phase I (RF055)	400,000	-	56,204	56,204	-	343,796
Landfill Cell 6 (RF059)	5,870,155	5,756,498	(2,567)	5,753,931	-	116,224
Landfill Fuel Station Pump Add (RF060)	120,000	26,901	2,424	29,325	-	90,675
Landfill Expansion Permitting (RF061)	2,373,736	1,867,153	49,733	1,916,886	331,863	124,987
Landfill Fuel Station Facility Ph2 (RF062)	450,000	-	327,249	327,249	-	122,751
Landfill Ops Center Bldg Imp (RF063)	200,000	-	-	-	-	200,000
Vehicle Storage Shelters (RF064)	850,000	-	-	-	-	850,000
Vehicle Wash Bays (RF065)	1,200,000	-	29,363	29,363	166,388	1,004,249
Landfill Security Gate (RF066)	140,000	9,549	-	9,549	-	130,451
CID Special Project (RF067)	125,000	34,871	-	34,871	-	90,129
912 East Walnut (RF068)	690,000	684,780	14	684,794	-	5,206
HHW Collection Facility (RF069)	350,000	-	-	-	-	350,000
Small Vehicle Drop-Off Facility (RF070)	330,000	-	-	-	-	330,000
Parks Management Recycling Drop-Off Site (RF071)	150,000	-	-	-	-	150,000
Oakland Gravel Rd Recycling Drop-Off Site (RF072)	150,000	8,485	-	8,485	-	141,515
Bioreactor Landfill Cell 7 (RF073)	6,000,000	-	-	-	-	6,000,000
Material Recovery Facility Expansion (RF074)	650,000	-	-	-	-	650,000
Landfill Heavy Equipment Storage Shed (RF075)	500,000	-	-	-	-	500,000
Landfill Scale House Relocation & Road Improvement (RF077)	250,000	-	-	-	-	250,000
TOTAL SOLID WASTE:	\$ 23,354,630	10,526,415	454,980	10,981,395	498,251	11,874,984
STORMWATER: 5581						
Annual Projects (SS017)	\$ 513,535	-	-	-	-	513,535
Garth at Oak Tower (SS110)	785,000	578,102	-	578,102	-	206,898
Annual CAM Projects (SS114)	120,169	100	-	100	-	120,069
Annual Downtown Tree Plnt (SS115)	125,054	-	-	-	-	125,054
Calvert Drive (SS117)	1,203,943	-	-	-	-	1,203,943
Annual Property Acquis (SS118)	250,000	-	-	-	-	250,000
Aldeah & Ash Stm Pipe Rhb (SS123)	211,000	6,126	-	6,126	-	204,874
Hickman/6th and 7th (SS134)	1,390,000	183,816	-	183,816	1,515	1,204,669
Mill Creek 307 W Ahlambra (SS136)	200,000	48,258	-	48,258	318	151,424
Greenwood South (SS140)	192,000	189,454	-	189,454	-	2,546
Quail Drive (SS143)	600,000	31,071	262,883	293,954	-	306,046
Alan Lane (SS144)	436,000	19,860	4,755	24,615	337	411,048
Capri Estates Drainage (SS145)	330,000	-	-	-	-	330,000
FY19 Storm Water Rehab (SS146)	235,400	43	-	43	-	235,357
Leslie Lane Storm Water Improvement (SS147)	95,000	94,016	-	94,016	-	984
Bray/Longwell Drainage (SS148)	200,000	10,201	145,547	155,748	-	44,252
Rockhill Road (SS149)	353,000	3,002	-	3,002	-	349,998
Ross Drainage (SS150)	200,000	178,559	-	178,559	-	21,441
Crestridge Dr Culvert Replacement (SS151)	525,000	-	-	-	-	525,000
Braemore Drainage (SS152)	30,000	-	-	-	-	30,000
Nebraska Avenue (SS153)	1,100,000	-	23,605	23,605	14,503	1,061,892
Sexton/McBaine Drainage (SS154)	50,000	-	-	-	-	50,000
Worley Again East Phase I (SS155)	60,000	-	-	-	-	60,000
Greewood Stewart Phase II (SS156)	200,000	-	-	-	-	200,000
Vandiver/Sylvan Storm Drainage (SS157)	340,000	-	-	-	-	340,000
Hinkson Bank Stabilization at Clear Creek (SS158)	100,000	-	-	-	-	100,000
Ross Street Outlet Improvement (SS1610)	150,000	-	9,818	9,818	-	140,182
TOTAL STORMWATER:	\$ 9,845,101	1,342,608	446,608	1,779,398	16,673	8,049,030

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
MARCH 31, 2023

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
RAILROAD:						
Annual Tie Program (R0012)	\$ 1,466,918	\$ 1,441,918	\$ -	\$ 1,441,918	\$ -	\$ 25,000
Surfacing Program (R0013)	442,858	417,857	-	417,857	-	25,001
Rail Replacement Program (R0014)	459,438	434,438	-	434,438	-	25,000
Capital Maintenance (R0045)	793,597	768,597	-	768,597	-	25,000
MT Zion Church Road Crossing (R0073)	170,012	145,069	-	145,069	-	24,943
1/2 Mile Ties & Rails Replacement (R0075)	671,517	-	-	-	610,913	60,605
TOTAL RAILROAD:	\$ 4,004,340	\$ 3,207,879	-	\$ 3,207,879	610,913	185,549
WATER UTILITY:						
CIP Ent. Revenue Contingency (W0003)	\$ 505,770	\$ -	\$ -	\$ -	\$ -	\$ 505,770
New and Replacement of Mains Under Hwy (W0119)	650,000	-	-	-	-	650,000
Installation of New Mains to Create Loops (W0123)	2,540,755	1,886,234	-	1,886,234	-	654,521
Main Relocation for Streets and Highways (W0125)	3,598,116	3,027,125	56,677	3,083,802	-	514,314
Fire Hydrant and Valve Replacement (W0127)	2,515,000	2,505,100	-	2,505,100	-	9,900
New and Replace Service Lines (W0128)	11,948,264	11,284,690	80,222	11,364,912	2,970	580,383
Water Main Replacements (W0130)	2,787,721	2,257,057	4,848	2,261,905	-	525,816
Refurbish Deep Well for Emerge (W0140)	550,000	-	-	-	-	550,000
Differential Payments (W0143)	467,387	292,061	-	292,061	19,057	156,269
West Ash Pump Station Upgrade (W0145)	3,300,000	427,736	3,849	431,586	67,899	2,800,515
Back Up Generators (W0150)	800,000	-	-	-	-	800,000
Business Loop Phase 6 Main Replacement (W0200)	1,057,561	44,439	43,978	88,417	-	969,144
Brown Station RT B Peabody (W0230)	340,000	3,917	-	3,917	-	336,083
Meter Replacement Project (W0231)	5,834,804	5,799,582	-	5,799,582	-	35,222
Lime Soft Discharge Pipe (W0234)	60,665	-	-	-	33,686	26,979
Water Treatment plant Upgrade Phase 1 (W0236)	4,501,763	2,553,252	216,832	2,770,083	202,367	1,529,313
Deep Well Abandonment (W0249)	210,550	10,550	-	10,550	-	200,000
Nifong Blvd Improvements (W0256)	148,890	3,451	-	3,451	-	145,439
Storeroom and Enc. Equipments (W0263)	1,000,000	452,952	-	452,952	-	547,048
Well and Pump Station Control (W0264)	863,352	542,125	9,178	551,303	109,179	202,870
Country Club Drive S/E Walnut Phase 2 (W0273)	560,000	13,918	-	13,918	-	546,082
Well Field Valve Upgrades (W0274)	333,700	-	-	-	-	333,700
New Well Platfrms (W0279)	200,000	-	-	-	-	200,000
New Southeast Pump Station (W0280)	3,500,000	634,460	53,668	688,128	60,542	2,751,330
Annual Tower & Reservoir Maint (W0282)	2,300,000	-	-	-	34,117	2,265,883
Fiber to Water Facilities (W0283)	375,000	-	-	-	-	375,000
New Elevated Storage Project (W0286)	3,000,000	2,449	-	2,449	-	2,997,551
Riback RD & Blackberry WT Main (W0287)	120,000	-	-	-	-	120,000
S. Glenwood Ave & CT WT Main (W0288)	143,000	27,371	-	27,371	-	115,629
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)	613,000	39,083	-	39,083	-	573,917
Sinclair RD, Nifong Southampton Court (W0292)	440,000	-	-	-	-	440,000
Walnut, Melburn ST-William ST Lo (W0295)	150,000	121,586	22,600	144,185	-	5,815
Leslie LN-Garth-Providence LOC (W0297)	252,000	33,799	-	33,799	-	218,201
St. Charles to Mexico G. Main Replacement (W0298)	1,200,000	-	29,355	29,355	102,645	1,068,000
RPL Alluvial Well #1 (W0301)	700,000	-	-	-	-	700,000
RPL Alluvial Well #10 (W0302)	700,000	-	-	-	-	700,000
Strawn Road Main Extension (W0303)	600,000	-	-	-	-	600,000
TOTAL WATER UTILITY:	\$ 59,291,299	\$ 31,966,510	\$ 521,206	\$ 32,487,716	\$ 632,462	\$ 26,171,121
ELECTRIC UTILITY:						
CIP Ent. Rev Contingency (E0003)	\$ 261,364	\$ -	\$ -	\$ -	\$ -	\$ 261,364
New & Replace Transformaer & Capacitors (E0021)	23,091,657	21,328,977	32,773	21,361,750	1,252,163	477,744
Conversion of Overhead to Underground (E0027)	12,819,432	11,750,715	-	11,750,715	-	1,068,717
Street Light Addition & Replacements (E0052)	5,856,651	5,212,894	11,125	5,224,019	-	632,632
Secondary Electric System for New Serv. (E0053)	23,092,333	19,791,479	216,224	20,007,703	177,300	2,907,329
Fiber Optic System Additions (E0082)	3,599,643	3,245,290	1,253	3,246,543	-	353,100
161 & 69 kV Transmission System Repl. (E0101)	3,670,000	3,606,593	3,985	3,610,578	-	59,422
13.8 kV Underground System Repl. (E0107)	3,088,267	3,086,749	-	3,086,749	-	1,518
New 13.8 kV Substation Feeder Additions (E0115)	12,147,294	8,326,941	-	8,326,941	-	3,820,353
13.8 kV System - New Residential Services (E0116)	11,635,000	9,308,452	313,015	9,621,467	(5,187)	2,018,720
13.8 kV System - New Commercial Services (E0117)	16,106,442	13,701,927	154,720	13,856,647	-	2,249,795
13.8 kV Overhead System Replacement (E0118)	9,808,000	9,807,113	-	9,807,113	-	887
New Southside Substation (E0121)	7,044,497	3,661,051	-	3,661,051	-	3,383,446
Business Loop Phase 5 (E0140)	100,000	-	-	-	-	100,000
69 kV Relay Replacement (E0145)	1,063,815	923,515	105,433	1,028,948	11,451	23,416
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	252,315	3,433	255,749	-	1,244,251
Replace 69 & 161 kV Circuit Breakers (E0153)	1,719,000	912,379	-	912,379	667,500	139,121
Landfill Generator Unit 4 (E0175)	2,000,000	21,193	-	21,193	-	1,978,807
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)	702,000	385,404	198,618	584,023	6,418	111,559
Mercury Vapor Street Lights (E0182)	250,000	47,957	-	47,957	-	202,043
Boiler 8 Upgrades (E0183)	3,902,825	3,902,824	-	3,902,824	-	1
Future Substation Transformer (E0184)	1,000,000	-	-	-	-	1,000,000
Replace Upgrade Substation Switchgear (E0189)	200,000	-	-	-	-	200,000
161 & 69 kV Transformer Replacement (E0192)	971,000	471,000	-	471,000	-	500,000
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)	2,150,000	1,240,019	15,419	1,255,439	-	894,561
13.8 kV System Automation (E0200)	846,637	332,805	-	332,805	-	513,832
Reconfiguring Substation Feeder (E0201)	2,850,000	179,851	34,975	214,826	-	2,635,174
Moore's Lake Restoration (E0204)	6,300,000	5,543,889	69,356	5,613,245	322,115	364,640
MPP Decommissioning (E0208)	1,500,000	911,382	144,228	1,055,610	(97,183)	541,573
Sewer Conn to Municipal Power Plant (E0211)	250,000	236,487	1,417	237,905	11,621	474
Hinkson Creek Trans & Switchgear (E0214)	1,150,000	1,014,912	-	1,014,912	-	135,088
Pupgrade of Energy Management System (E0216)	1,250,000	895,609	-	895,609	164,097	190,293
UMC 69KV Tie Line	30,000	-	-	-	-	30,000
TOTAL ELECTRIC UTILITY:	\$ 172,036,047	\$ 133,125,520	\$ 1,305,975	\$ 134,431,495	\$ 2,510,295	\$ 35,094,257
TOTAL CAPITAL PROJECTS	\$ 417,956,723.37	\$ 241,959,074.69	\$ 9,069,356.33	\$ 250,620,756.92	\$ 8,646,944.49	\$ 158,689,022

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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.

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.

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

Vehicle and Equipment Replacement Fund - to account for available funds for the replacement of vehicles and equipment.



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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
MARCH 31, 2023 AND 2022

ASSETS	Information Technology Fund		Vehicle and Equipment Replacement Fund		Fleet Operations Fund	
	2023	2022	2023	2022	2023	2022
CURRENT ASSETS:						
Cash and cash equivalents	\$2,859,141	\$6,012,859	1,542,098	\$0	\$0	\$52,514
Accounts receivable	3,876	5,592	0	0	0	18,873
Grants receivable	12,364	36,460	0	0	0	0
Accrued interest	0	1,366	0	276	0	(89)
Due from other funds	0	0	0	0	0	0
Inventory	0	0	0	0	1,288,237	1,197,453
Other assets	86,558	1,196	0	0	276,565	0
Total Current Assets	2,961,939	6,057,473	1,542,098	276	1,564,802	1,268,751
RESTRICTED ASSETS:						
Net pension asset	2,087,259	3,310,950	0	0	1,393,877	2,293,333
Net OPEB asset	0	25,503	0	0	0	17,665
Total Restricted Assets	2,087,259	3,336,453	0	0	1,393,877	2,310,998
OTHER ASSETS:						
Lease receivable	0	0	0	0	85,942	0
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	85,942	0
FIXED ASSETS:						
Property, plant, and equipment	4,453,337	4,197,469	2,412,882	1,541,043	2,804,129	2,804,129
Accumulated depreciation	(3,954,057)	(3,624,536)	(245,909)	(64,657)	(1,172,102)	(1,123,894)
Net Plant in Service	499,280	572,933	2,166,973	1,476,386	1,632,027	1,680,235
Construction in progress	888,716	73,935	0	0	23,723	0
Net Fixed Assets	1,387,996	646,868	2,166,973	1,476,386	1,655,750	1,680,235
TOTAL ASSETS	6,437,194	10,040,794	3,709,071	1,476,662	4,700,371	5,259,984
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	421,701	285,688	0	0	281,613	197,882
Outflows related to OPEB	77,511	57,199	0	0	51,762	39,619
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$6,936,406	\$10,383,681	\$3,709,071	\$1,476,662	\$5,033,746	\$5,497,485
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	233,617	\$30,341	\$72,736	\$77,023	\$203,078	\$355,169
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	280,061	288,062	0	0	107,924	119,462
Due to other funds	0	0	0	279,403	700,122	0
Advances from other funds	0	0	0	0	0	0
Obligations under capital leases current maturities	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	513,678	318,403	72,736	356,426	1,011,124	474,631
LONG-TERM LIABILITIES:						
Lease payable	0	0	0	0	0	0
Claims payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Net Pension Liability	0	0	0	0	0	0
Net OPEB Liability	28,686	0	0	0	19,156	0
Total Long-Term Liabilities	28,686	0	0	0	19,156	0
TOTAL LIABILITIES	542,364	318,403	72,736	356,426	1,030,280	474,631
DEFERRED INFLOWS OF RESOURCES						
Inflows related to OPEB	33,872	50,117	0	0	22,620	34,714
Inflows related to pension	798,760	2,445,973	0	0	533,414	1,694,206
Inflows related to leases	0	0	0	0	85,944	0
Total deferred inflows of resources	832,632	2,496,090	0	0	641,978	1,728,920
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,374,996	2,814,493	72,736	356,426	1,672,258	2,203,551
FUND EQUITY:						
Retained earnings (deficit)	5,561,410	7,569,188	3,636,335	1,120,236	3,361,488	3,293,934
TOTAL FUND EQUITY	5,561,410	7,569,188	3,636,335	1,120,236	3,361,488	3,293,934
LIABILITIES AND FUND EQUITY	\$6,936,406	\$10,383,681	\$3,709,071	\$1,476,662	\$5,033,746	\$5,497,485

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
MARCH 31, 2023 AND 2022

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2023	2022	2023	2022	2023	2022
\$18,437,285	\$17,495,256	\$14,045,299	\$12,294,171	\$36,883,823	\$35,854,800
8,331	8,101	431,299	434,448	443,506	467,014
0	0	0	0	12,364	36,460
37,989	6,605	23,894	4,445	61,883	12,603
0	0	0	0	0	0
0	0	0	0	1,288,237	1,197,453
0	0	10,008	0	373,131	1,196
<u>18,483,605</u>	<u>17,509,962</u>	<u>14,510,500</u>	<u>12,733,064</u>	<u>39,062,944</u>	<u>37,569,526</u>
119,806	197,117	312,246	513,736	3,913,188	6,315,136
0	1,518	0	3,957	0	48,643
<u>119,806</u>	<u>198,635</u>	<u>312,246</u>	<u>517,693</u>	<u>3,913,188</u>	<u>6,363,779</u>
0	0	0	0	85,942	0
1,288,842	1,298,856	0	0	1,288,842	1,298,856
<u>1,288,842</u>	<u>1,298,856</u>	<u>0</u>	<u>0</u>	<u>1,374,784</u>	<u>1,298,856</u>
0	0	0	0	9,670,348	8,542,641
0	0	0	0	(5,372,068)	(4,813,087)
0	0	0	0	4,298,280	3,729,554
0	0	0	0	912,439	73,935
0	0	0	0	5,210,719	3,803,489
<u>19,892,253</u>	<u>19,007,453</u>	<u>14,822,746</u>	<u>13,250,757</u>	<u>49,561,635</u>	<u>49,035,650</u>
24,205	17,008	63,085	44,328	790,604	544,906
4,449	3,405	11,595	8,875	145,317	109,098
<u>\$19,920,907</u>	<u>\$19,027,866</u>	<u>\$14,897,426</u>	<u>\$13,303,960</u>	<u>\$50,497,556</u>	<u>\$49,689,654</u>
\$69,941	\$62,246	\$0	\$28,309	\$579,372	\$553,088
0	0	0	0	0	0
23,839	21,918	\$8,912	24,686	420,736	454,128
0	0	0	0	700,122	279,403
0	0	0	0	0	0
0	0	0	0	0	0
0	0	3,819	3,076	3,819	3,076
<u>93,780</u>	<u>84,164</u>	<u>12,731</u>	<u>56,071</u>	<u>1,704,049</u>	<u>1,289,695</u>
0	0	0	0	\$0	\$0
5,936,362	5,426,243	0	0	5,936,362	5,426,243
0	0	1,018,700	966,400	1,018,700	966,400
1,647	0	4,291	0	5,938	0
0	0	0	0	47,842	0
<u>5,938,009</u>	<u>5,426,243</u>	<u>1,022,991</u>	<u>966,400</u>	<u>7,008,842</u>	<u>6,392,643</u>
<u>6,031,789</u>	<u>5,510,407</u>	<u>1,035,722</u>	<u>1,022,471</u>	<u>8,712,891</u>	<u>7,682,338</u>
1,944	2,984	5,067	7,776	63,503	95,591
45,848	145,621	119,492	379,524	1,497,514	4,665,324
0	0	0	0	85,944	0
<u>47,792</u>	<u>148,605</u>	<u>124,559</u>	<u>387,300</u>	<u>1,646,961</u>	<u>4,760,915</u>
<u>6,079,581</u>	<u>5,659,012</u>	<u>1,160,281</u>	<u>1,409,771</u>	<u>10,359,852</u>	<u>12,443,253</u>
<u>13,841,326</u>	<u>13,368,854</u>	<u>13,737,145</u>	<u>11,894,189</u>	<u>40,137,704</u>	<u>37,246,401</u>
<u>13,841,326</u>	<u>13,368,854</u>	<u>13,737,145</u>	<u>11,894,189</u>	<u>40,137,704</u>	<u>37,246,401</u>
<u>\$19,920,907</u>	<u>\$19,027,866</u>	<u>\$14,897,426</u>	<u>\$13,303,960</u>	<u>\$50,497,556</u>	<u>\$49,689,654</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

	Information Technology Fund		Vehicle and Equipment Replacement Fund		Fleet Operations Fund	
	2023	2022	2023	2022	2023	2022
OPERATING REVENUES:						
Charges for services	\$5,337,547	\$6,451,294	\$0	\$0	\$2,173,081	\$3,359,025
OPERATING EXPENSES:						
Personal services	2,302,962	2,276,224	0	0	1,000,101	1,080,354
Materials and supplies	2,741,680	324,145	14,786	0	1,175,470	2,832,777
Travel and training	40,337	75,899	0	0	1,153	179
Intragovernmental	464,792	224,962	0	0	216,405	239,309
Utilities, services, and miscellaneous	119,959	1,494,913	0	0	37,436	53,560
TOTAL OPERATING EXPENSES	5,669,730	4,396,143	14,786	0	2,430,565	4,206,179
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(332,183)	2,055,151	(14,786)	0	(257,484)	(847,154)
Depreciation	(173,062)	(214,408)	(151,176)	(65,657)	(24,104)	(26,246)
OPERATING INCOME (LOSS)	(505,245)	1,840,743	(165,962)	(65,657)	(281,588)	(873,400)
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	29,146	73,613	0	0	0	0
Investment revenue	64,849	(11,931)	36,102	(3,191)	(31,994)	1,565
Miscellaneous revenue	2,545	22,456	0	43,922	550	2,061
Interest revenue (leases)	0	0	0	0	543	0
Interest expense	0	0	0	0	0	0
Loss on disposal of fixed assets	0	0	0	0	0	0
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	96,540	84,138	36,102	40,731	(30,901)	3,626
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(408,705)	1,924,881	(129,860)	(24,926)	(312,489)	(869,774)
OPERATING TRANSFERS						
Operating transfers from other funds	0	0	1,292,542	1,145,162	0	0
Operating transfers to other funds	(333,963)	(81,098)	0	0	(2,442)	(2,442)
TOTAL OPERATING TRANSFERS	(333,963)	(81,098)	1,292,542	1,145,162	(2,442)	(2,442)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(742,668)	1,843,783	1,162,682	1,120,236	(314,931)	(872,216)
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	(742,668)	1,843,783	1,162,682	1,120,236	(314,931)	(872,216)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	6,304,078	5,725,405	2,473,653	0	3,676,419	4,166,150
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$5,561,410</u>	<u>\$7,569,188</u>	<u>\$3,636,335</u>	<u>\$1,120,236</u>	<u>\$3,361,488</u>	<u>\$3,293,934</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2023	2022	2023	2022	2023	2022
\$2,997,306	\$2,997,200	\$7,758,652	\$7,603,797	\$18,266,586	\$20,411,316
172,416	135,713	296,126	346,661	3,771,605	3,838,952
3,609	158	11,098	10,164	3,946,643	3,167,244
1,828	2,353	4,816	3,601	48,134	82,032
52,082	113,076	921	0	734,200	577,347
4,380,589	3,381,844	7,953,223	7,550,924	12,491,207	12,481,241
4,610,524	3,633,144	8,266,184	7,911,350	20,991,789	20,146,816
(1,613,218)	(635,944)	(507,532)	(307,553)	(2,725,203)	264,500
0	0	0	0	(348,342)	(306,311)
(1,613,218)	(635,944)	(507,532)	(307,553)	(3,073,545)	(41,811)
0	0	0	0	29,146	73,613
478,604	(62,518)	359,306	(38,912)	906,867	(114,987)
0	0	50,455	35,534	53,550	103,973
0	0	0	0	543	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
478,604	(62,518)	409,761	(3,378)	990,106	62,599
(1,134,614)	(698,462)	(97,771)	(310,931)	(2,083,439)	20,788
0	0	0	0	1,292,542	1,145,162
(22,440)	(22,440)	(16,331)	(16,331)	(375,176)	(122,311)
(22,440)	(22,440)	(16,331)	(16,331)	917,366	1,022,851
(1,157,054)	(720,902)	(114,102)	(327,262)	(1,166,073)	1,043,639
0	0	0	0	0	0
(1,157,054)	(720,902)	(114,102)	(327,262)	(1,166,073)	1,043,639
14,998,380	14,089,756	13,851,247	12,221,451	41,303,777	36,202,762
0	0	0	0	0	0
<u>\$13,841,326</u>	<u>\$13,368,854</u>	<u>\$13,737,145</u>	<u>\$11,894,189</u>	<u>40,137,704</u>	<u>37,246,401</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	Information Technology Fund		Vehicle and Equipment Replacement Fund		Fleet Operations Fund	
	2023	2022	2023	2022	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	(\$505,245)	\$1,840,743	(\$165,962)	(\$65,657)	(\$281,588)	(\$873,400)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	173,062	214,408	151,176	65,657	24,104	26,246
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	1,716	0	0	0	26,020	(2,286)
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	0	(214,158)	0	0	97,537	250,119
Decrease (increase) in other assets	358,904	11,561	0	0	(23,306)	0
Increase (decrease) in accounts payable	176,520	0	65,840	77,023	(105,242)	73,507
Increase (decrease) in accrued payroll	(220,144)	36,245	0	0	(94,678)	(93,934)
Increase (decrease) in due to other funds	0	0	0	279,403	414,488	0
Increase (decrease) in lease receivable	0	0	0	0	28,377	0
Increase (decrease) in other liabilities	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	35,712	15,049	21,262	(3,745)	(20,190)	1,650
Other nonoperating revenue	2,545	22,456	0	43,922	550	2,061
Net cash provided by (used for) operating activities	<u>23,070</u>	<u>1,926,304</u>	<u>72,316</u>	<u>396,603</u>	<u>66,072</u>	<u>(616,037)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	1,292,542	1,145,162	0	0
Operating transfers out	(333,963)	(81,098)	0	0	(2,442)	(2,442)
Operating grants	33,586	74,492	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(300,377)</u>	<u>(6,606)</u>	<u>1,292,542</u>	<u>1,145,162</u>	<u>(2,442)</u>	<u>(2,442)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Debt service – interest	0	0	0	0	0	0
Debt service – principal	0	0	0	0	0	0
Leased and right to use financings	0				(28,647)	
Acquisition and construction of capital assets	(1,014,498)	(73,934)	(859,559)	(1,539,128)	(23,722)	1
Contributed capital	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>(1,014,498)</u>	<u>(73,934)</u>	<u>(859,559)</u>	<u>(1,539,128)</u>	<u>(52,369)</u>	<u>1</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	29,137	0	11,925	(2,637)	(11,261)	189
Purchase of investments	0	(26,175)	0	0	0	0
Sale of investments	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>29,137</u>	<u>(26,175)</u>	<u>11,925</u>	<u>(2,637)</u>	<u>(11,261)</u>	<u>189</u>
Net increase (decrease) in cash and cash equivalents	(1,262,668)	1,819,589	517,224	0	0	(618,289)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>4,121,809</u>	<u>4,193,270</u>	<u>1,024,874</u>	<u>0</u>	<u>0</u>	<u>670,803</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$2,859,141</u>	<u>\$6,012,859</u>	<u>\$1,542,098</u>	<u>\$0</u>	<u>\$0</u>	<u>\$52,514</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$2,859,141</u>	<u>\$6,012,859</u>	<u>\$1,542,098</u>	<u>\$0</u>	<u>\$0</u>	<u>\$52,514</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$2,859,141</u>	<u>\$6,012,859</u>	<u>\$1,542,098</u>	<u>\$0</u>	<u>\$0</u>	<u>\$52,514</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2023	2022	2023	2022	2023	2022
(\$1,613,218)	(\$635,944)	(\$507,532)	(\$307,553)	(\$3,073,545)	(\$41,811)
0	0	0	0	348,342	306,311
0	0	(9,998)	(15,686)	17,738	(17,972)
0	0	0	0	0	0
0	0	0	0	97,537	35,961
0	0	76,000	0	411,598	11,561
66,984	24,852	0	(1,975)	204,102	173,407
(11,546)	(12,006)	(25,388)	(82,325)	(351,756)	(152,020)
0	0	0	0	414,488	279,403
0	0	0	0	28,377	0
0	0	0	(743)	0	(743)
(9,114)	2,174	7,121	(1,315)	34,791	13,813
0	0	50,455	35,534	53,550	103,973
<u>(1,566,894)</u>	<u>(620,924)</u>	<u>(409,342)</u>	<u>(374,063)</u>	<u>(1,814,778)</u>	<u>711,883</u>
0	0	0	0	1,292,542	1,145,162
(22,440)	(22,440)	(16,331)	(16,331)	(375,176)	(122,311)
0	0	0	0	33,586	74,492
<u>(22,440)</u>	<u>(22,440)</u>	<u>(16,331)</u>	<u>(16,331)</u>	<u>950,952</u>	<u>1,097,343</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	(1,897,779)	(1,613,061)
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,926,426)</u>	<u>(1,613,061)</u>
478,603	(62,518)	345,066	(36,282)	853,470	(101,248)
0	0	0	0	0	(26,175)
3,735	1,092	0	0	3,735	1,092
<u>482,338</u>	<u>(61,426)</u>	<u>345,066</u>	<u>(36,282)</u>	<u>857,205</u>	<u>(126,331)</u>
(1,106,996)	(704,790)	(80,607)	(426,676)	(1,933,047)	69,834
<u>19,544,281</u>	<u>18,200,046</u>	<u>14,125,906</u>	<u>12,720,847</u>	<u>38,816,870</u>	<u>35,784,966</u>
<u>\$18,437,285</u>	<u>\$17,495,256</u>	<u>\$14,045,299</u>	<u>\$12,294,171</u>	<u>\$36,883,823</u>	<u>\$35,854,800</u>
<u>\$18,437,285</u>	<u>\$17,495,256</u>	<u>\$14,045,299</u>	<u>\$12,294,171</u>	<u>\$36,883,823</u>	<u>\$35,854,800</u>
<u>\$18,437,285</u>	<u>\$17,495,256</u>	<u>\$14,045,299</u>	<u>\$12,294,171</u>	<u>\$36,883,823</u>	<u>\$35,854,800</u>

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TRUST FUNDS

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

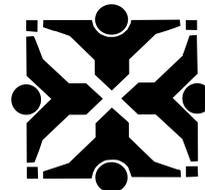
Police and Firefighters' Retirement Funds - to account for the accumulation of resources for pension benefit payments to qualified police and firefighter personnel.

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.

Custodial Funds - To report funds held for The Tiger Hotel, Regency Hotel, Broadway Hotel Phase 2, the Missouri Foundation for Health Fund, Flexible Spending monies, Evidence Holding and Show Me Courts.



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

COMPARATIVE COMBINING BALANCE SHEETS
MARCH 31, 2023 AND 2022

Pension and Other Postemployment Benefits Trust Funds

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2023	2022	2023	2022	2023	2022
Cash and cash equivalents	\$ 32,156	\$ 67,078	\$ 19,285	\$ 41,415	\$ 555,715	\$ 539,390
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Tax bills receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Accrued interest	134,426	163,139	80,617	100,724	-	205
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Investments	103,532,464	108,700,096	62,090,893	67,112,931	4,040,167	4,349,126
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
TOTAL ASSETS	\$ 103,699,046	\$ 108,930,313	\$ 62,190,795	\$ 67,255,070	\$ 4,595,882	\$ 4,888,721
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ -	\$ 232	\$ -	\$ 143	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Loan Payable	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	-	232	-	143	-	-
FUND EQUITY :						
Non Spendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	103,699,046	108,930,081	62,190,795	67,254,927	4,595,882	4,888,721
TOTAL FUND EQUITY	103,699,046	108,930,081	62,190,795	67,254,927	4,595,882	4,888,721
TOTAL LIABILITIES AND FUND EQUITY	\$ 103,699,046	\$ 108,930,313	\$ 62,190,795	\$ 67,255,070	\$ 4,595,882	\$ 4,888,721

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

COMPARATIVE COMBINING BALANCE SHEETS
MARCH 31, 2023 AND 2022

ASSETS	Nonexpendable Trust Fund		Expendable Trust Fund		TOTAL	
	Designated Loan and Special Tax Bill Investment Fund		Contributions Fund			
	2023	2022	2023	2022	2023	2022
Cash and cash equivalents	\$ -	\$ -	\$ 197,765	\$ 693,719	\$ 804,921	\$ 1,341,602
Cash and cash equivalents – Nonexpendable Trust Fund	7,676,093	6,887,302	-	-	7,676,093	6,887,302
Accounts receivable	-	-	779	1,364	779	1,364
Tax bills receivable	503,044	571,994	-	-	503,044	571,994
Allowance for uncollectible taxes	(19,148)	(19,148)	-	-	(19,148)	(19,148)
Accrued interest	171,414	170,224	-	241	386,457	434,533
Due from other funds	-	-	-	-	-	-
Advances to other funds	1,238,179	1,775,451	-	-	1,238,179	1,775,451
Other assets	-	-	-	-	-	-
Investments	-	-	-	-	169,663,524	180,162,153
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
TOTAL ASSETS	\$ 9,569,582	\$ 9,385,823	\$ 198,544	\$ 695,324	\$ 180,253,849	\$ 191,155,251
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Loan Payable	-	-	-	-	-	-
Other liabilities	919	919	-	-	919	919
TOTAL LIABILITIES	919	919	-	-	919	1,294
FUND EQUITY :						
Non Spendable	1,500,000	1,500,000	-	-	1,500,000	1,500,000
Restricted	-	-	198,544	664,075	198,544	664,075
Committed	8,068,663	7,884,904	-	-	8,068,663	7,884,904
Assigned	-	-	-	31,249	-	31,249
Unassigned	-	-	-	-	170,485,723	181,073,729
TOTAL FUND EQUITY	9,568,663	9,384,904	198,544	695,324	180,252,930	191,153,957
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,569,582	\$ 9,385,823	\$ 198,544	\$ 695,324	\$ 180,253,849	\$ 191,155,251

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	Designated Loan and Special Tax Bill Investment Fund	
	2023	2022
OPERATING REVENUES:		
Investment revenue	<u>\$211,747</u>	<u>\$9,017</u>
OPERATING EXPENSES:		
Intragovernmental	-	-
Utilities, services, and miscellaneous	<u>96</u>	<u>64,962</u>
TOTAL OPERATING EXPENSES	<u>96</u>	<u>64,962</u>
OPERATING INCOME (LOSS)	<u>211,651</u>	<u>(55,945)</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	211,651	(55,945)
FUND BALANCE, BEGINNING OF PERIOD	<u>9,357,012</u>	<u>9,440,849</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,568,663</u></u>	<u><u>\$9,384,904</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$211,651	(\$55,945)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(\$211,749)	(9,017)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	-	-
Decrease (increase) in due from other funds	-	-
Decrease (increase) in advances to other funds	367,053	291,026
Increase (decrease) in due to other funds	-	-
Increase (decrease) in other liabilities	-	-
Total other non operating revenue	-	-
Net cash provided by (used for) operating activities	<u>366,955</u>	<u>226,064</u>
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	211,749	9,017
Purchase of tax bills	-	(2,989)
Sale of tax bills	(11,811)	57,259
Net cash provided by (used for) investing activities	<u>199,938</u>	<u>63,287</u>
Net increase (decrease) in cash and cash equivalents	566,893	289,351
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>7,109,200</u>	<u>6,597,951</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$7,676,093</u>	<u>\$6,887,302</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$7,676,093</u>	<u>\$6,887,302</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$7,676,093</u>	<u>\$6,887,302</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUND
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	Contributions Fund	
	2023	2022
REVENUES:		
Investment revenue	\$ 8,457	\$ (2,095)
Revenue from other governmental units	-	-
Miscellaneous	36,145	136,364
TOTAL REVENUES	44,602	134,269
EXPENDITURES:		
Current:		
Policy development and administration	-	-
Health and environment	-	-
Personal development	-	-
Personal services	-	57,143
Materials and supplies	630	546
Travel and training	25	-
Intragovernmental	346	3,748
Utilities, services and miscellaneous	2,060	16,382
Capital outlay	-	-
TOTAL EXPENDITURES	3,061	77,819
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	41,541	56,450
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	-	15,320
Operating transfers to other funds	(419,208)	(63,277)
TOTAL OTHER FINANCING SOURCES (USES)	(419,208)	(47,957)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(377,667)	8,493
FUND BALANCE, BEGINNING OF PERIOD	576,211	686,831
Equity transfers to other funds	-	-
FUND BALANCE, END OF PERIOD	\$ 198,544	\$ 695,324

**CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
MARCH 31, 2023 AND 2022

	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		Mo Foundation for Health Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
ASSETS								
Cash and cash equivalents	\$4,017	\$1,433	\$41,082	\$ 39,371	\$2,086	\$ 2,086	\$0	\$ 30,764
Accounts receivable	2,028	478	1,655	-	0	-	0	-
Grants receivable	0	0	0	-	0	-	0	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	<u>6,045</u>	<u>1,911</u>	<u>42,737</u>	<u>39,371</u>	<u>2,086</u>	<u>2,086</u>	<u>-</u>	<u>30,764</u>
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other entities	2,856	1,433	4,690	4,371	-	-	-	-
Other liabilities	-	-	35,000	35,000	-	65,000	-	-
Total Liabilities	<u>2,856</u>	<u>1,433</u>	<u>39,690</u>	<u>39,371</u>	<u>-</u>	<u>65,000</u>	<u>-</u>	<u>-</u>
NET POSITION								
Restricted for others	<u>3,189</u>	<u>478</u>	<u>3,047</u>	<u>-</u>	<u>2,086</u>	<u>(62,914)</u>	<u>30,764</u>	<u>30,764</u>
Total net position	<u>\$ 3,189</u>	<u>\$ 478</u>	<u>\$ 3,047</u>	<u>\$ -</u>	<u>\$ 2,086</u>	<u>\$ (62,914)</u>	<u>\$ 30,764</u>	<u>\$ 30,764</u>

CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
MARCH 31, 2023 AND 2022

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		TOTAL	
2023	2022	2023	2022	2023	2022	2023	2022
\$28,935	\$ 3,926	\$603,691	\$ 714,634	\$4,474	\$ 8,439	\$ 684,285	\$ 800,653
0	-	0	-	0	-	3,683	478
0	-	0	-	0	-	-	-
-	-	-	-	-	-	-	-
<u>28,935</u>	<u>3,926</u>	<u>603,691</u>	<u>714,634</u>	<u>4,474</u>	<u>8,439</u>	<u>687,968</u>	<u>801,131</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	7,546	5,804
-	3,926	-	-	-	-	35,000	103,926
-	3,926	-	-	-	-	42,546	109,730
<u>28,935</u>	<u>-</u>	<u>\$603,691</u>	<u>714,634</u>	<u>4,474</u>	<u>8,439</u>	<u>676,186</u>	<u>691,401</u>
<u>\$ 28,935</u>	<u>\$ -</u>	<u>\$ 603,691</u>	<u>\$ 714,634</u>	<u>\$ 4,474</u>	<u>\$ 8,439</u>	<u>\$ 676,186</u>	<u>\$ 691,401</u>

**CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		MO Foundation For Health Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
ADDITIONS								
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collections for other Entities:								
Sales tax revenue	90,515	113,718	178,791	231,392	-	-	-	-
Miscellaneous collection	-	-	-	-	-	-	-	54,721
Total Additions	<u>90,515</u>	<u>113,718</u>	<u>178,791</u>	<u>231,392</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,721</u>
DEDUCTIONS								
Distributions	91,723	113,118	182,289	230,587	-	-	-	110,294
Utilities, services and misc	-	-	-	-	-	-	-	-
Total Deductions	<u>91,723</u>	<u>113,118</u>	<u>182,289</u>	<u>230,587</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,294</u>
Net increase (decrease) in fiduciary net position	(1,208)	600	(3,498)	805	-	-	-	(55,573)
NET POSITION, BEGINNING OF YEAR	4,397	(122)	6,545	(805)	2,086	(62,914)	30,764	86,337
NET POSITION, END OF YEAR	<u>\$ 3,189</u>	<u>\$ 478</u>	<u>\$ 3,047</u>	<u>\$ -</u>	<u>\$ 2,086</u>	<u>\$ (62,914)</u>	<u>\$ 30,764</u>	<u>\$ 30,764</u>

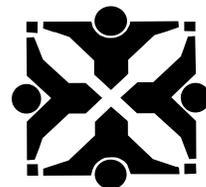
CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		Balance September 30	
2023	2022	2023	2022	2023	2022	2023	2022
\$ 110,607	\$ 89,716	\$ -	\$ -	\$ -	\$ -	\$ 110,607	\$ 89,716
-	-	-	-	-	-	269,306	345,110
		30,303	784,889	877,143	320,459	907,446	1,160,069
<u>110,607</u>	<u>89,716</u>	<u>30,303</u>	<u>784,889</u>	<u>877,143</u>	<u>320,459</u>	<u>1,287,359</u>	<u>1,594,895</u>
100,078	89,716	142,517	70,255	-	-	516,607	613,970
-	-	-	-	873,480	312,020	873,480	312,020
<u>100,078</u>	<u>89,716</u>	<u>142,517</u>	<u>70,255</u>	<u>873,480</u>	<u>312,020</u>	<u>1,390,087</u>	<u>925,990</u>
10,529	-	(112,214)	714,634	3,663	8,439	(102,728)	668,905
18,406	-	715,905	-	811	-	778,914	22,496
<u>\$ 28,935</u>	<u>\$ -</u>	<u>\$ 603,691</u>	<u>\$ 714,634</u>	<u>\$ 4,474</u>	<u>\$ 8,439</u>	<u>\$ 676,186</u>	<u>\$ 691,401</u>

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.



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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
GENERAL FIXED ASSETS:		
Land	\$53,373,307	\$51,828,680
Buildings	78,820,383	78,677,691
Improvements other than buildings	98,207,390	63,479,918
Infrastructure	379,468,588	371,961,264
Furniture, fixtures, and equipment	44,149,325	42,496,296
Construction in progress	<u>4,561,025</u>	<u>5,155,372</u>
TOTAL GENERAL FIXED ASSETS	<u>\$658,580,018</u>	<u>\$613,599,221</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	195,228,400	161,592,003
Special Revenue Funds	25,414,793	25,414,793
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	113,432,179
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>294,306,350</u>	<u>282,961,949</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$658,580,018</u>	<u>\$613,599,221</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2023

	<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	155,841	-	-	126,741	29,100
Finance	5,531,733	-	-	212,263	5,319,470
Human Resources	23,267	-	-	-	23,267
City Counselor	0	-	-	-	-
Public Works Administration	2,128,736	-	-	2,094,608	34,128
Public Works Engineering	277,809	-	-	-	277,809
Public Works Public Buildings	58,230,438	3,145,204	52,832,197	2,013,784	239,253
Convention and Tourism	906,058	157,604	652,508	95,946	-
Cultural Affairs	1,060,366	-	-	1,050,366	10,000
Community Relations	605,066	-	-	-	605,066
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	68,932,418	3,302,808	53,484,705	5,593,708	6,551,197
PUBLIC SAFETY:					
Police	20,500,865	1,348,536	9,034,852	5,804,078	4,313,399
Fire	28,890,803	1,455,111	9,878,180	2,089,723	15,467,789
Animal Control	57,384	-	-	-	57,384
Municipal Court	160,243	-	-	-	160,243
City Prosecutor	-	-	-	-	-
TOTAL PUBLIC SAFETY	49,609,295	2,803,647	18,913,032	7,893,801	19,998,815
TRANSPORTATION:					
Streets	393,940,379	5,457,572	3,073,575	375,881,976	9,527,256
Traffic	889,982	-	-	-	889,982
TOTAL TRANSPORTATION	394,830,361	5,457,572	3,073,575	375,881,976	10,417,238
HEALTH AND ENVIRONMENT:					
Health Services	199,416	-	7,195	-	192,221
Community Development	3,441,384	-	-	2,973,755	467,629
CDBG	0	-	-	-	0
TOTAL HEALTH AND ENVIRONMENT	3,640,800	-	7,195	2,973,755	659,850
PERSONAL DEVELOPMENT:					
Parks and Recreation	137,006,119	41,809,280	3,341,876	85,332,736	6,522,225
Community Services	-	-	-	-	-
Contributions	-	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	137,006,119	41,809,280	3,341,876	85,332,736	6,522,225
Total General Fixed Assets Allocated to Functions	654,018,993	<u>\$53,373,307</u>	<u>\$78,820,383</u>	<u>\$477,675,976</u>	<u>\$44,149,325</u>
CONSTRUCTION IN PROGRESS	<u>4,561,025</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$658,580,018</u>				

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2023

	General Fixed Assets Oct. 1, 2022	Additions	Deductions	General Fixed Assets March 31, 2023
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	-	-	-	-
City Clerk	13,104	-	-	13,104
City Manager	155,841	-	-	155,841
Finance	5,531,733	-	-	5,531,733
Human Resources	23,267	-	-	23,267
City Counselor	-	-	-	-
Public Works Administration	34,128	2,094,608	-	2,128,736
Public Works Engineering	277,809	-	-	277,809
Public Works Public Buildings	58,230,438	-	-	58,230,438
Convention and Tourism	906,058	-	-	906,058
Cultural Affairs	1,060,366	-	-	1,060,366
Community Relations	605,066	-	-	605,066
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>66,837,810</u>	<u>2,094,608</u>	<u>-</u>	<u>68,932,418</u>
PUBLIC SAFETY:				
Police	20,597,799	-	96,934.00	20,500,865
Fire	28,890,803	-	-	28,890,803
Animal Control	57,384	-	-	57,384
Municipal Court	160,243	-	-	160,243
City Prosecutor	-	-	-	-
TOTAL PUBLIC SAFETY	<u>49,706,229</u>	<u>-</u>	<u>96,934</u>	<u>49,609,295</u>
TRANSPORTATION:				
Streets	396,053,783	-	2,113,404	393,940,379
Traffic	889,982	-	-	889,982
TOTAL TRANSPORTATION	<u>396,943,765</u>	<u>-</u>	<u>2,113,404</u>	<u>394,830,361</u>
HEALTH AND ENVIRONMENT:				
Health services	199,416	-	-	199,416
Community Development	3,441,384	-	-	3,441,384
CDBG	-	-	-	-
TOTAL HEALTH AND ENVIRONMENT	<u>3,640,800</u>	<u>-</u>	<u>-</u>	<u>3,640,800</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation	103,131,185	33,929,680	54,746	137,006,119
Community Services	-	-	-	-
Contributions	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	<u>103,131,185</u>	<u>-</u>	<u>54,746</u>	<u>137,006,119</u>
CONSTRUCTION IN PROGRESS	<u>4,561,025</u>	<u>-</u>	<u>-</u>	<u>4,561,025</u>
TOTAL GENERAL FIXED ASSETS	<u><u>\$624,820,814</u></u>	<u><u>\$0</u></u>	<u><u>\$2,265,084</u></u>	<u><u>\$658,580,018</u></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
March 31, 2023 and 2022

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2023	2022
Special Obligation Bonds 2016:		
Amount available in Debt Service Funds	1,205,822	482,262
Amount to be provided	7,124,178	9,322,738
Accrued Compensated Absences:		
Amount to be provided	<u>3,861,967</u>	<u>3,807,287</u>
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$12,191,967</u>	<u>\$13,612,287</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016:	8,330,000	9,805,000
Accrued compensated absences	<u>3,861,967</u>	<u>3,807,287</u>
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$12,191,967</u>	<u>\$13,612,287</u>

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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2023	2022	2023	2022	2023	2022
BALANCE, BEGINNING OF PERIOD	\$1,205,821	\$1,230,506	\$12,461,146	\$13,796,781	\$13,666,967	\$15,027,287
Additions:						
Increase in accrued compensated absences	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0
Deductions:						
Maturities:						
Special Obligation Bonds2016	0	0	1,475,000	1,415,000	1,475,000	1,415,000
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	1,475,000	1,415,000	1,475,000	1,415,000
Increase (decrease) in fund balance of Debt Service Funds	(731,147)	(725,007)	731,147	725,007	0	0
BALANCE, END OF PERIOD	\$474,674	\$505,499	\$11,717,293	\$13,106,788	\$12,191,967	\$13,612,287

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2023

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2023
POOLED CASH:						
U. S. Government and Agency Securities:						
FN 254797	05/20/09	4,000,000	05/25/23	5.000%	67,200	649
FHLMC C90787 GOLD	02/12/04	1,758,744	11/01/23	4.000%	(17,844)	3,166
FNMA 255114	04/15/04	2,000,000	03/01/24	5.000%	27,903	4,052
GNMA 782603	03/15/12	3,500,000	03/15/24	4.000%	169,361	11,661
FNMA PL 890112	06/23/11	3,000,000	04/01/24	4.000%	97,912	4,181
FNMA PL 930852	03/16/17	245,000,000	04/01/24	4.000%	159,245	63,488
FHLMC PL J09639	various	21,337,000	04/01/24	4.500%	721,551	281,990
GNMA PL 004404M	06/19/17	1,000,000	04/20/24	4.000%	11,820	4,943
FNMA 255271	05/20/04	2,000,000	05/01/24	5.000%	(12,086)	5,459
FGG 18312	09/19/11	3,000,000	06/01/24	4.000%	128,702	12,243
FHLMC C90844	12/13/10	7,900,000	08/01/24	4.500%	158,578	5,315
FHR 3559 BL	03/20/18	11,111,111	08/15/24	5.000%	241,494	63,641
FNMA PL 931875	06/19/17	30,000,000	09/01/24	4.500%	579,556	288,584
FHLMC CTFS J11270	12/17/09	2,154,035	11/01/24	4.000%	66,035	5,692
FHLMC PL G16325	11/08/17	1,392,115	12/01/24	5.500%	83,241	3,439
FHLMC PL G15718	05/03/19	26,500,000	12/01/24	5.500%	241,817	29,616
GNMA PL 728923X	06/19/17	4,000,000	12/15/24	4.500%	76,151	38,272
FHR 3612 JB	01/11/19	4,480,800	12/15/24	4.000%	418,953	323,875
GNMA PL 711060X	06/19/17	5,100,000	01/15/25	4.000%	109,182	65,435
FNMA PL AL9580	12/19/17	11,265,000	03/01/25	4.000%	836,826	530,063
FHR 3649 BW	06/15/12	2,000,000	03/15/25	4.000%	145,898	23,107
FHLMC G14052	12/15/11	3,270,417	04/01/25	4.000%	159,649	23,771
GNMA PL 784163X	01/23/17	6,000,000	04/15/25	4.000%	540,594	263,628
FHR 2970	12/26/18	5,000,000	05/15/25	5.500%	172,846	124,212
FNR 2014 14 KV	05/28/14	2,000,000	08/25/25	3.000%	550,521	449,614
FNMA PL AL7636	03/16/17	2,300,000	09/01/25	5.500%	91,088	5,119
GNMA PL 783100X	05/16/17	4,000,000	09/15/25	4.500%	82,110	42,407
GNR 2010 111 WG	06/06/18	43,798,263	09/20/25	4.000%	814,926	656,406
FNMA 890263	11/17/11	42,537,703	11/01/25	5.500%	195,056	55,428
FNMA AE0879	04/19/17	46,000,000	11/01/25	4.000%	521,367	261,377
FNMA 890265	04/19/17	3,050,000	11/01/25	4.000%	1,119,117	667,060
FNMA PL AL6469	03/29/19	37,195,782	11/01/25	4.500%	384,962	117,846
GNMA PL 004943M	06/19/17	4,700,000	02/20/26	4.000%	126,864	83,190
FHR 3840 KT	04/29/11	16,800,000	03/15/26	3.500%	103,209	86,445
FHR 3827	11/16/17	2,000,000	03/15/26	3.500%	129,759	90,631
FNR 2011 20	10/20/17	1,565,374	03/25/26	3.500%	150,111	98,086
GNMA PL 005013M	06/19/17	3,000,000	04/20/26	4.000%	92,093	61,608
FHLMC PL J15482	03/16/17	6,000,000	05/01/26	4.000%	186,847	126,268
GNMA PL 738281X	08/24/17	8,013,000	05/15/26	4.000%	289,798	193,826
GNMA PL 763534X	09/18/17	18,400,000	05/15/26	3.500%	625,488	454,701
FHLMC PL G14159	06/19/17	3,065,000	06/01/26	4.000%	82,941	55,971
FHR 4395	01/16/18	13,000,000	07/15/26	4.500%	700,256	450,534
GNMA PL 005107M	various	32,197,400	07/20/26	4.000%	892,507	718,926
FHLMC PC GOLD 15 Yr	09/19/11	2,500,000	08/01/26	3.000%	200,946	112,536
FNMA PL AJ1758	03/16/17	4,835,000	09/01/26	4.500%	670,737	468,906
FHLMC PL G16744	02/19/19	18,955,000	09/01/26	3.500%	721,507	575,774
FHR 1883 L	05/10/02	2,000,000	09/15/26	7.000%	80,036	6,300
FNMA AL2661	04/19/17	12,850,000	10/01/26	4.000%	385,537	261,899
FHLMC PL J16939	12/24/18	7,089,000	10/01/26	4.000%	518,657	446,236
FHLMC GOLD #G30307	05/13/08	2,500,000	01/01/27	6.000%	71,786	22,513
FNMA PL A9746	02/16/17	12,805,575	01/01/27	4.500%	595,667	272,356
FNMA PL AL1953	03/16/17	5,000,000	01/01/27	4.500%	310,864	158,327
FNMA PL AL9971	03/16/17	5,000,000	01/01/27	4.500%	629,165	325,039
FHLMC PL J31961	03/16/17	9,189,618	03/01/27	3.500%	1,133,330	847,249
FNR 2007 13	12/24/18	5,000,000	03/25/27	5.500%	509,583	373,871
FNR 2012 43 AC	04/30/12	2,200,000	04/25/27	1.750%	149,928	107,596
FNR 256751	07/13/09	3,500,000	06/01/27	5.500%	131,898	25,000
FNMA PL MA3061	various	8,948,803	07/01/27	3.000%	1,491,820	1,315,091
FHLMC REMIC 4097 HK	10/17/12	2,000,000	08/15/27	1.750%	215,434	167,225
FHLMC REMIC 4129 AP	12/11/12	2,000,000	11/15/27	1.500%	208,812	180,842
FNMA GTD MTG 257154	03/28/08	2,294,345	03/01/28	4.500%	(13,231)	18,235
FHLMC C91164	various	4,000,000	03/01/28	5.000%	98,207	28,251
FNMA REMIC 2013 18 CL AE	05/13/13	2,500,000	03/25/28	2.000%	253,903	178,714
FHLMC 91167	04/29/08	2,000,000	04/01/28	5.000%	2,896	13,753
FNMA REMIC 2013 45 AB	06/25/14	2,000,000	05/25/28	1.500%	38,130	63,632
GNMA POOL 002633M	08/24/98	1,000,000	08/20/28	8.000%	32,519	19
FNMA PL 89074	06/06/18	1,175,000	09/01/28	3.000%	144,375	138,545
FNMA PL AL4189	02/16/17	7,900,000	10/01/28	3.500%	1,164,888	914,762
FNMA PL BM4389	08/27/18	5,000,000	12/01/28	4.500%	734,223	572,507
FHLMC PL G16274	09/18/17	4,983,614	01/01/29	4.000%	769,612	504,780
GNMA PL 783878X	05/16/17	1,500,000	04/15/29	4.000%	118,207	78,144
FNMA PL AL9742	03/16/17	4,000,000	07/01/29	4.000%	442,189	242,992
FHLMC 91281	03/12/12	2,685,000	12/01/29	4.500%	203,179	77,268
FHLMC G16108	04/19/17	6,000,000	08/01/30	4.000%	869,116	546,224
FNR 2013 128 A	05/23/14	2,000,000	12/25/30	3.500%	206,735	99,761
FNMA 0816	10/13/11	2,035,707	08/01/31	4.500%	291,174	151,730
FNMA MA0878	11/14/11	2,000,000	10/01/31	4.000%	251,439	154,425
FNMA MA0885	11/14/11	2,000,000	10/01/31	3.500%	175,019	105,390
FNMA PL BM1231	10/06/17	5,000,000	11/01/31	3.500%	932,585	726,948
FNMA PL BM4993	01/17/19	5,000,000	03/01/32	3.500%	1,197,743	1,090,223
FHR 2647 A	08/24/11	11,373,000	04/15/32	3.250%	172,701	102,500
FHLMC PL G16544	08/17/18	4,653,136	05/01/32	4.000%	726,395	597,217
FNR 2003 18 PA	11/18/09	25,750,000	07/25/32	4.000%	159,791	80,643
FNMA PL MB3808	04/27/18	4,300,000	08/01/32	4.000%	660,923	549,183
FHLMC REMIC 4160 HP	02/12/13	3,000,000	01/15/33	2.500%	613,215	462,906
FHR 4342 DA	08/28/14	2,050,000	03/15/33	2.500%	246,107	208,500
FNR 2003 35 UM	08/11/09	15,000,000	05/25/33	4.500%	125,780	82,003
FHLMC ARM IB0984	02/23/04	2,000,000	07/01/33	3.295%	13,510	24,409
FNMA ARM 742243	12/23/03	1,000,000	09/01/33	3.816%	17,055	10,755
FHLMC CO1647	12/13/10	5,500,000	10/01/33	4.500%	205,902	90,161
FNMA 190346	05/13/10	5,695,000	12/01/33	5.500%	172,031	59,164
FNMA 725206	12/13/10	7,800,000	02/01/34	5.500%	242,645	71,193
FNMA PL 777716	04/26/04	2,000,000	04/01/34	3.750%	9,583	13,100
FNMA ARM 775566	02/22/05	1,000,000	05/01/34	4.146%	16,191	14,719
FHLMC ARM IB2795	03/23/05	2,000,000	03/01/35	4.446%	26,217	27,355

City of Columbia, Missouri

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value			
					Cost	3/31/2023		
FHR 2942 LA	31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	66,889	45,235	
FNR 2005 29 AU	31394DHV9	03/28/08	2,000,000	04/25/35	4.500%	(13,558)	8,160	
FHLMC PL G02252	3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	222,722	49,760	
FNR 2008 41 MD	31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	159,806	107,204	
FNMA 888131	31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	84,020	31,173	
FHLMC G03035	3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	192,390	33,689	
FNMA CL 888707	31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	97,394	18,371	
FHLMC PL G04913	3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	237,183	77,287	
FHLMC ARM 783263	31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	(14,259)	17,947	
FHR 3448 AG	31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	141,509	50,863	
GNR 2008 82 A	38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	79,740	29,732	
FHR 4479 HA	3137BJV75	01/16/20	14,900,000	05/15/39	3.750%	640,393	476,162	
GNMA 4461M	36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	102,112	11,728	
FNR 2009 78 BM	313398FLA7	03/25/11	2,500,000	06/25/39	4.000%	58,953	2,045	
FNR 2009 78 BQ	31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	153,462	2,863	
GNR 2009 58 AC	38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	130,474	69,325	
GNMA REMIC 09093 HB	38376KXX8	10/30/09	2,000,000	09/16/39	3.000%	33,222	18,838	
GNR 2011 39 NE	38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	294,943	186,808	
FHR 3795 EB	3137A5MK7	11/26/14	3,500,000	10/15/39	2.500%	50,766	18,409	
FHR 3725 PD	3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	163,951	125,841	
FNR 2010 57 HA	31398RC94	02/29/12	2,577,000	02/25/40	3.500%	136,898	28,597	
GNR 12 94 GA	38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	64,482	81,807	
FNR 2010 87 PJ	31398TZJ3	05/24/11	2,000,000	06/25/40	3.500%	34,478	5,253	
FNR 2014 19 HA	3136AJP65	04/21/14	2,000,000	06/25/40	2.000%	57,967	43,292	
FNR 2010 100 LA	31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	183,964	113,699	
FHLMC REMIC 3752 PD	3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	136,230	102,400	
GNR 2011 81 MC	38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	70,904	48,530	
GNR 2010 134 YA	38377LT57	various	9,200,000	10/20/40	2.500%	386,144	333,824	
FNR 2010 133 GB	31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	86,583	147,219	
FNR 2010 137 HP	31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	71,548	235	
FHR 3816 HN	3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	281,322	211,123	
FHR 3798 PQ	3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	163,078	106,517	
GNR 2012 136 PD	38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	246,659	207,100	
FNMA REMIC 2011 134 NJ	3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	184,750	124,988	
FHR 4019 JD	3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	127,297	94,008	
FHR 4107 HA	3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	285,202	227,547	
FHR 4000 PJ	3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	408,591	312,067	
FNR 2012 20 TD	3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	173,470	33,065	
FNR 2013 13 PH	3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	394,008	357,491	
FNR 2012 128 QC	3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	239,167	200,807	
GNR 2013 24 PJ	38378FR51	11/25/13	2,926,000	11/20/42	3.000%	317,065	253,517	
FNR 2013 130 CD	3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	289,907	210,815	
FHR 4314 LE	3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	92,235	61,734	
FHR 4314 PE	3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	147,227	111,874	
FNR 2014 68 GM	3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	278,762	211,031	
FHR 4468 GP	3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	447,484	341,774	
FNR 2020 39 MA	3136BAAD6	03/09/21	4,984,270	12/25/43	2.000%	2,281,613	1,999,780	
FHR 4474 JA	3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	404,823	309,881	
FHLB	3130AUNY6	01/30/23	10,000,000	07/28/25	5.125%	10,000,000	9,950,100	
FHLB	3133884KF5	02/06/23	5,000,000	08/10/23	4.755%	4,877,823	4,885,764	
FHLB	313384QE2	03/03/23	5,000,000	12/07/23	5.030%	4,805,088	4,999,980	
FHLB	3130AUTH7	02/09/23	5,000,000	02/09/24	5.000%	5,000,000	4,983,900	
FHLB	313384TT6	03/03/23	5,000,000	03/01/24	5.030%	4,745,706	4,999,995	
FHLB	3130ATUQ8	02/06/23	5,000,000	03/08/24	4.750%	4,986,900	4,996,405	
FHLB	3130AV7F3	03/24/23	6,000,000	06/14/24	5.250%	6,059,340	6,039,360	
FHLB	3130ATVD6	03/24/23	6,000,000	09/13/24	4.875%	6,047,940	6,030,042	
FHLB	3130ATUR6	03/24/23	6,000,000	12/13/24	4.625%	6,043,560	6,020,532	
Freddie Mac	3134GYFS6	02/08/23	2,500,000	08/08/25	4.850%	2,500,000	2,480,425	
Freddie Mac	3134GYEY4	02/02/23	2,500,000	01/27/26	5.050%	2,500,000	2,488,825	
Freddie Mac	3134GYFB3	01/30/23	5,000,000	01/30/26	4.800%	5,000,000	4,951,850	
FHLB	313373B68	03/24/23	6,000,000	03/13/26	4.375%	6,083,280	6,044,964	
FFCB BOND	3133EN6H8	01/11/23	5,000,000	01/18/28	5.400%	5,000,000	4,971,300	
FFCB Bond	3133EN6J4	01/18/23	5,000,000	01/20/26	5.230%	5,000,000	4,969,400	
BARCLAYS US CCP	06744GJ60	02/06/23	10,000,000	02/01/24	5.300%	9,497,400	9,494,800	
ING (US) FUNDING LLC	4497W1Y34	02/07/23	5,000,000	11/03/23	5.050%	4,818,728	4,844,650	
FHLB NTS	3130AUUL6	02/08/23	5,000,000	11/08/23	4.970%	5,000,000	5,004,650	
FHLB NTS	313384KS7	02/22/23	5,000,000	08/21/23	4.990%	4,879,603	4,909,300	
FHLB NTS	3130AV3X8	02/24/23	5,000,000	04/01/24	5.106%	5,000,000	5,019,700	
FARMER MAC	31422XY30	03/08/23	10,000,000	03/08/28	5.900%	10,000,000	10,049,600	
FHLB	3130ARHG9	03/27/23	11,975,000	02/28/24	2.125%	11,743,599	11,700,653	
FANNIE MAE	3135G0V75	03/27/23	2,427,000	07/02/24	1.750%	2,365,654	2,340,817	
FFCB	3133EP6H4	03/27/23	2,365,000	03/30/26	3.875%	2,365,927	2,352,655	
FFCB	3133EPDJ1	03/27/23	2,293,000	09/15/27	4.375%	2,366,218	2,345,808	
FHLB	3130ATS57	03/27/23	2,270,000	03/10/28	4.500%	2,362,605	2,341,823	
Total U. S. Government and Agency Securities						181,583,606	167,501,509	
Municipal Securities	NEW YORK ST DORM	649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,176,871
Total Municipal Securities						\$ 1,283,340	\$ 1,176,871	
Miscellaneous Securities								
UBS Select Treasury		various	96,431,538	-	-	96,431,538	96,431,538	
Pooled Investments - MOSIP		various	167,500,000	-	-	167,500,000	172,544,009	
TORONTO DOMINION BANK	891119BXP6	12/30/22	4,000,000	10/23/23	5.370%	3,836,980	3,881,360	
TORONTO DOMINION BANK	89119AAX6	02/22/23	15,000,000	01/31/24	5.370%	14,271,540	14,362,200	
TOYOTA MOTOR CREDIT CORP	89233HWR1	03/28/23	4,856,000	09/25/23	-	4,740,273	4,732,366	
Total Miscellaneous Securities						\$ 286,780,331	\$ 291,951,473	
Total Pooled Cash Marketable Securities						\$ 469,647,277	\$ 460,629,853	

City of Columbia, Missouri

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2023
Self Insurance Securities						
US TSY Note 912796X79 Maturity 6/8/2023		0		0.000%	\$ 1,271,366	\$ 1,288,842
Total Self Insurance Securities					\$ 1,271,366	\$ 1,288,842
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	7,143	—	—	\$ 190,056	\$ 374,023
BlkRkEq Divd Inv	various	43,407	—	—	285,085	799,124
FidAdv New Insights A	various	34,117	—	—	280,834	944,380
Gdmnscc Strat Inc A	various	13,159	—	—	108,729	118,301
JPM EmrgMrk Eq A	various	4,852	—	—	95,028	138,971
JPM SmCap Eq A	various	7,142	—	—	95,028	291,542
Loomis Bd Admn	various	21,691	—	—	190,056	248,582
LrdAbtGr Oppr A	various	14,204	—	—	95,028	265,478
Okmrk Intl II	various	15,040	—	—	393,643	394,206
Pgim Ttl Rtn Bd A	various	38,764	—	—	411,126	465,560
Total Mutual Funds					\$ 2,144,613	\$ 4,040,167
Total Post Employment Health Fund					\$ 2,144,613	\$ 4,040,167
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Sprint Corp NTS B/E	85207UAF2	30,000	09/15/23	7.875%	30,525	30,221
Carnival Corp	14365BAF9	18,000	10/01/23	7.200%	17,948	17,953
Starwood Ppty Tr Inc	85571BAS4	15,000	11/01/23	5.500%	15,007	15,028
Yum! Brands Inc	988498AJ0	10,000	11/01/23	3.875%	9,875	9,876
Ball Corp	058498AS5	5,000	11/15/23	3.125%	4,908	4,942
Boeing Co	097023DE2	55,000	02/04/24	3.900%	52,482	53,140
HCA Inc Nts	404119BN8	26,000	03/15/24	5.000%	25,948	25,846
Magellanes Inc	55903VAA1	25,000	03/15/24	0.000%	25,004	25,083
Nordstrom Inc Nts	655664AX8	25,000	04/08/24	2.300%	23,797	23,875
Ally Financial Inc Nts	02005NBH2	12,000	05/21/24	3.875%	11,445	11,527
Tenet Healthcare Corp	88033GC57	20,000	07/15/24	4.625%	19,419	19,728
Buckeye Partners LP	118230AN1	50,000	10/15/24	4.350%	48,688	48,926
Tri State Generation	89566EAG3	6,000	11/01/24	3.700%	5,952	5,824
Freedom Mortgage Corp	35640YAA5	8,000	11/15/24	8.125%	8,050	7,700
Methanex Corp B/E	59151KAK4	35,000	12/01/24	4.250%	33,775	33,831
Capital One Financial Co	14040HCQ6	28,000	05/09/25	4.166%	27,220	27,115
Energy Transfer	29278NAP8	45,000	05/15/25	2.900%	47,073	42,861
Goodyear Tire & Rubber	382550BH3	10,000	05/31/25	9.500%	10,194	10,276
Enlink Midstream	29336UAE7	7,000	06/01/25	4.150%	6,614	6,790
Wesco Distr Inc	95081QAN4	9,000	06/15/25	7.125%	9,413	9,149
Colt Merger Sub Inc	12770RAA1	10,000	07/01/25	5.750%	10,075	10,002
Amer Airlines Inc	023771S58	10,000	07/15/25	11.750%	10,569	10,942
HealthSouth Corp Nts	421924BT7	10,000	09/15/25	5.750%	10,194	9,923
Fortress Trans & In	34960PAB7	8,000	10/01/25	6.500%	8,260	8,005
Transdigm Inc	893647BK2	7,000	12/15/25	8.000%	7,318	7,140
Crown Amer/Cap Corp Vi	228187AB6	18,000	02/01/26	4.750%	17,163	17,529
Constellation Brands Inc	21036PBN7	27,000	02/02/26	5.000%	26,954	27,001
Avolon Holdings Fndg LTD	05401AAM3	35,000	02/21/26	2.125%	34,580	31,088
Albertsons Cos/Safeway	013092AA9	10,000	03/15/26	7.500%	10,605	10,349
Magellanes Inc	55903VVB7	35,000	03/15/26	6.412%	35,000	35,167
Pioneer Nat Resources	723787AV9	15,000	03/29/26	5.100%	14,993	15,050
Wells Fargo & Co Nts	95000U2V4	72,000	03/24/28	3.526%	68,445	67,869
Antero Midstream	03690EAA6	12,000	05/15/26	7.875%	12,853	12,229
Calpine Corp	131347CK0	4,000	06/01/26	5.250%	4,135	3,900
Nustar Logistics LP	67059TAF2	25,000	06/01/26	6.000%	24,188	24,505
Southern Co. NTS B/E	842587CV7	22,000	07/01/26	3.250%	20,961	20,954
Berry Global Escrow Corp	085770AA3	30,000	07/15/26	4.875%	29,738	29,241
Celanese US Hldgs	15089QAK0	75,000	08/05/26	1.400%	62,030	64,364
Air Lease Corp	00914AAM4	16,000	08/15/26	1.875%	13,913	14,165
HCA Inc Nts	404121AH8	39,000	09/01/26	5.375%	39,023	39,095
Uber Technologies Inc	90353TAC4	5,000	11/01/26	8.000%	5,310	5,126
Vici Properties Nts	92564RAD7	34,000	02/15/27	3.750%	32,385	31,388
Pacific Gas & Elec Nts	694308KF3	78,000	06/15/27	5.450%	77,049	77,122
Willis North Amer Inc	97064AL5	20,000	06/15/27	4.650%	19,991	19,664
Carnival Corp	143658BJ0	12,000	08/01/27	9.875%	11,190	12,338
EQT Corp Nts	26884LAF6	66,000	10/01/27	3.900%	63,765	62,035
AMN Healthcare Allied	00175PAB9	3,000	10/01/27	4.625%	2,888	2,781
Royal BK of Canada	78016FZU1	74,000	11/01/27	6.000%	74,207	77,128
Public Service Enterprise	744573AV8	85,000	11/15/27	5.850%	84,911	88,208
Air Lease Corp	00914AAAT9	35,000	12/05/27	5.850%	34,637	35,158
Wec Energy Group Inc NTS	92939UAL0	39,000	01/15/28	4.750%	38,948	38,917
John Deere Capital Corp	24422EWR6	33,000	01/20/28	4.750%	33,254	33,664
National Rural Util Coop	63743HFG2	30,000	03/15/28	4.800%	30,013	30,249
EQT Corp Nts	26884LAQ2	29,000	04/01/28	5.700%	29,019	28,969
Extra Space Storage	30225VAJ6	19,000	04/01/28	5.700%	18,966	19,112
Fair Isaac Corp	303250AF1	15,000	06/15/28	4.000%	15,131	13,821
Morgan Stanley	61744YAK4	60,000	07/22/28	3.591%	63,165	56,581
Mgc Invmt Corp	552848AG6	32,000	08/15/28	5.250%	31,260	30,416
GFL Environmental Inc	36168QAM6	7,000	09/01/28	3.500%	5,915	6,328
Invitation Homes Op	46188BAB8	41,000	11/15/28	2.300%	39,459	34,390
EQT Corp Nts	26884LAL3	13,000	01/15/29	5.000%	12,630	12,320
Graphic Packaging Intern	38869AAC1	12,000	03/01/29	3.500%	11,281	10,367
Boeing Co	097023CD5	29,000	03/01/29	3.200%	25,566	26,382
T Mobile USA Inc	87264ABV6	11,000	04/15/29	3.375%	11,050	10,043
Vidtron LTD/Vidtron LTEE	92660FAN4	14,000	06/15/29	3.625%	13,689	11,921
Cheniere Energy Partners	16411QAQ6	59,000	10/01/29	4.500%	54,080	55,107
John Deere Capital Corp	24422EWN5	44,000	10/11/29	4.850%	44,393	45,379
Avanator Fndg Inc	05352TAB5	5,000	11/01/29	3.875%	4,422	4,489
Centene Corp	15135BAV3	18,000	02/15/30	3.375%	16,708	15,700
Targa Res Partners LP	87612BBQ4	19,000	03/01/30	5.500%	19,836	18,567

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2023

Identification Number and Issuing Institution		Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2023
Realty Income Corp NTS	756109BR4	01/13/23	27,000	03/15/30	4.850%	26,680	26,583
Pepsico Inc B/E	713448ES3	02/27/23	47,000	03/19/30	2.750%	41,726	42,962
Blackrock Inc Nts	09247XAQ4	06/15/22	60,000	04/30/30	2.400%	52,014	52,603
Constellation Brands Inc	21036PBF4	01/03/23	10,000	05/01/30	2.875%	8,547	8,762
Allegany Corp NTS	017175AE0	various	59,000	05/15/30	5.250%	55,827	55,441
Intercontinental	45866FAK0	04/20/22	35,000	06/15/30	2.100%	30,096	29,424
Bank of NY Mellon Co	06406RKB2	07/26/22	70,000	07/26/30	4.569%	69,469	68,371
CCO Holdings	1248EPC1E	02/18/20	7,000	08/15/30	4.500%	7,000	5,915
Service Corp Intl	817565CF9	02/23/23	40,000	08/15/30	3.375%	32,460	34,200
Dana Inc Nts	235825AH9	various	30,000	09/01/30	4.250%	24,153	24,045
Activision Blizzard Nts	00507VAP4	04/04/22	30,000	09/15/30	1.350%	26,120	24,282
CitiGroup Inc	172967MS7	various	52,000	06/03/31	2.572%	51,277	43,846
Centene Corp NTS	15135BAZ4	08/12/21	54,000	08/01/31	2.625%	43,092	43,569
Tanger Properties LP	875484AL1	various	38,000	09/01/31	2.750%	33,930	27,339
Boeing Co	097023AE5	06/01/21	35,000	09/15/31	8.750%	51,482	42,633
Ball Corp	058498AX4	various	11,000	09/15/31	3.125%	10,072	9,103
Bk of Amer Corp	06051GJL4	02/23/23	87,000	10/24/31	1.922%	67,769	69,345
Canadian Pac Railway B/E	13645RBF0	01/30/23	23,000	12/02/31	2.450%	20,267	19,897
Ford Motor Co	345370DA5	various	34,000	02/12/32	3.250%	28,021	26,730
NRG Energy Inc	629377CS9	08/23/21	12,000	02/15/32	3.875%	12,000	9,600
Corebridge Financial Inc	21871XAG4	04/05/22	25,000	04/05/32	3.900%	24,963	21,604
Iron Mtn Info Mgmt Nts	46285MAA8	04/29/22	10,000	07/15/32	5.000%	8,900	8,589
Appalachian Power Co	03773DA2	08/01/22	20,000	08/01/32	4.500%	19,466	19,195
Alabama Power Co	010392FZ6	08/12/22	83,000	09/01/32	3.940%	80,558	77,852
Orix Corp NTS	686330AR2	09/13/22	40,000	09/13/32	5.200%	39,883	40,279
Elevance Health Inc	036752AW3	12/27/22	34,000	10/15/32	5.500%	35,662	35,688
Amazon Com Inc	023135CR5	12/01/22	60,000	12/01/32	4.700%	59,986	61,474
Bank Montreal Que PFD	06368BG51	12/12/17	35,000	12/15/32	3.803%	33,450	31,576
National Rural Util Coop	637432PA7	02/09/23	15,000	01/15/33	5.800%	16,331	15,957
Oklahoma Gas & Electric Co	678858BX8	01/05/23	40,000	01/15/33	5.400%	39,877	41,226
T Mobile USA Inc	87264ACV5	09/15/22	50,000	01/15/33	5.200%	49,997	50,798
Waste Connections Inc	94106BAF8	08/18/22	30,000	01/15/33	4.200%	29,261	28,752
Proctor & Gamble Co NTS	742718GA1	01/26/23	39,000	01/26/33	4.050%	38,997	39,200
Enterprise Products Oper	29379VCD3	01/10/23	28,000	01/31/33	5.350%	27,945	28,990
BP Cap Mkts Amer NTS	10373QBU3	02/13/23	21,000	02/13/33	4.812%	21,000	21,309
Avalonbay Communities	053484AD3	12/07/22	70,000	02/15/33	5.000%	70,013	70,963
Energy Transfer	29273VAQ3	12/05/22	10,000	02/15/33	5.750%	9,989	10,196
Philip Morris Intl Inc	718172DB2	02/15/23	42,000	02/15/33	5.375%	42,195	42,888
Eli Lilly & Co B/E	532457CF3	various	38,000	02/27/33	4.700%	37,620	38,940
AON Corp	03740LAG7	02/28/23	20,000	02/28/33	5.350%	19,995	20,702
Nextera Energy Cptl	65339KCP3	02/09/23	20,000	02/28/33	5.050%	19,995	20,040
Colgate-Palmolive Co	194162AS2	03/01/23	44,000	03/01/33	4.600%	44,383	45,646
Diamondback Energy Inc	25278XAV1	10/28/22	60,000	03/15/33	6.250%	60,278	63,448
Leidos Inc Nts	52532XAJ4	02/28/23	32,000	03/15/33	5.750%	31,775	32,683
Florida Power & Light	341081GL5	03/02/23	14,000	04/01/33	5.100%	13,977	14,493
Ameriprise Financial	03076CAM8	03/09/23	12,000	05/15/33	5.150%	11,971	11,955
JPMorgan Chase & Co	46647PDH6	various	55,000	07/25/33	4.912%	54,077	54,629
Wells Fargo & Co Nts	95000U3B7	07/25/22	20,000	07/25/33	2.100%	19,765	19,509
St Street Corp B/E	857477BV4	08/04/22	21,000	08/04/33	4.164%	21,180	19,742
US Bancorp NTS	91159HJ0	01/16/19	17,000	10/21/33	5.850%	18,067	17,745
AT&T Inc	00206RMM1	02/10/22	33,000	12/01/33	2.550%	30,650	26,535
CCO Hldgs LLC/Cap Corp	1248EPC26	various	12,000	01/15/34	4.250%	11,667	9,385
Republic Services Inc	760759BC3	03/29/23	24,000	04/01/34	5.000%	23,877	24,366
Mattel Inc	577081AU6	01/17/23	8,000	10/01/40	6.200%	7,330	7,205
Kraft Heinz Foods Co	50077LAM8	various	9,000	07/14/41	5.200%	9,787	8,708
General Elec Co B/E	369604BO5	01/25/23	11,000	12/29/49	8.099%	10,995	10,989
Meta Platforms Inc	30303M8J4	03/10/23	28,000	08/15/52	4.450%	23,419	24,520
Entergy LA LLC	29364WBL1	08/24/22	20,000	09/15/52	4.750%	20,059	18,721
Elevance Health Inc B/E	036752AX1	02/01/23	41,000	10/15/52	6.100%	46,321	45,590
Duke Energy LLC Florida	26444HAN1	various	65,000	11/15/52	5.950%	67,154	72,092
Pacific Gas & Elec Nts	694308KH9	01/06/23	36,000	01/15/53	6.750%	35,820	37,090
Commonwealth Edison Co	202795JY7	01/10/23	64,000	02/01/53	5.300%	64,788	65,961
Raytheon Technologies	75513EC58	02/27/23	28,000	02/27/53	5.375%	29,366	29,366
Amgen Inc	031162DT4	03/02/23	38,000	03/02/53	5.650%	37,945	39,316
Rio Tinto	76720AAP1	03/09/23	19,000	03/09/53	5.125%	18,711	19,503
Marsh & McLennan	571748BT8	03/09/23	19,000	03/15/53	5.450%	18,891	19,500
AEP Transmission Co	00115AAQ2	03/09/23	23,000	03/15/53	5.400%	22,878	23,830
Exelon Corp	30161NBL4	02/21/23	26,000	03/15/53	5.600%	25,920	26,389
Northrop Grumman	666807CJ9	02/08/23	23,000	03/15/53	4.950%	22,905	22,847
Alexandria Real Estate	015271BB4	various	26,000	04/15/53	5.150%	24,491	23,747
MetLife Inc	59156RCD8	01/06/23	58,000	01/15/54	5.250%	57,534	56,264
Lockheed Martin Corp B/E	539830BX6	12/06/22	40,000	11/15/54	5.700%	40,333	45,384
Vodafone Group PLC	92857WBZ2	02/10/23	40,000	02/10/63	5.750%	39,666	39,447
Baycare Health Sys Inc	072722AD3	04/16/20	60,000	11/15/23	2.695%	60,000	59,151
American Medical College	04609QAD1	01/29/20	65,000	10/01/23	2.027%	65,000	63,690
RWJ Barnabas Health Inc	78349AAA1	04/05/21	90,000	07/01/26	2.954%	95,759	85,208
Amer Elec Pwr Inc	025537AK7	01/06/22	100,000	03/15/24	3.400%	100,984	96,740
Nextera Energy Cptl	65339KBP4	03/01/23	140,000	03/01/25	6.051%	140,350	142,351
John Deere Cptl Corp	24422EUX5	01/11/21	200,000	03/07/24	2.600%	213,886	195,778
Thermo Fisher Scientific	883556CS9	10/22/21	200,000	10/18/24	1.215%	200,000	189,734
Alabama PWR Co	010392FY9	08/12/22	205,000	09/01/27	3.750%	204,828	199,240
Southern Calif Gas	842434CM2	05/04/22	205,000	09/15/24	3.150%	203,571	199,196
Amern Corp	023608AH5	03/19/21	215,000	09/15/24	2.500%	225,039	206,394
BK of Nova Scotia	06417XAH4	04/12/22	240,000	04/11/25	3.450%	239,729	232,682
Parker Hannifin Corp Nts	70109AAQ7	06/07/22	250,000	06/15/24	3.650%	249,828	245,945
Huntington Natl Bank	44644MAD3	05/09/22	250,000	05/16/25	4.008%	250,000	239,338
Bank of NY Mellon	06406RBF3	06/09/22	250,000	06/13/25	3.430%	250,000	244,055
Baylor Scott & White	072863AG8	various	250,000	11/15/25	0.827%	240,163	226,038
HP Enterprise CO	42824CBL2	10/01/24	280,000	10/01/24	5.900%	279,815	283,606
Goldman Sachs Group Inc	38141GYL2	10/21/21	280,000	10/21/24	0.925%	280,000	272,395
Morgan Stanley	61746BEF9	02/07/22	280,000	01/20/27	3.625%	284,838	268,568
CommonSpirit Health	20268JAE3	various	290,000	10/01/25	1.547%	288,360	266,014
MPLX LP Nts	55336VAG5	12/02/22	300,000	12/01/24	4.875%	296,760	298,020
Wells Fargo & Co	94974BGP9	12/02/22	300,000	09/29/25	3.550%	289,548	288,114
DTE Elec Co	23338VAB2	04/25/22	310,000	03/15/24	3.650%	313,230	305,428
Comcast Corp Nts	20030NDK4	04/05/22	360,000	04/01/27	3.300%	358,882	345,740
Royal Bk of Canada	78016EZM2	various	365,000	01/20/26	0.875%	357,847	327,390

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					Cost	3/31/2023	
United Health Group Inc	91324PEG3	05/18/22	385,000	05/15/27	3.700%	382,246	376,326
Amazon.com Inc Nts	023135CF1	04/13/22	390,000	04/13/27	3.300%	386,934	377,056
JPMorgan Chase & Co	46647PCT1	12/10/21	430,000	12/10/25	1.561%	423,450	403,069
Verizon Comm Inc	92343VGG3	various	470,000	03/20/26	1.450%	470,194	432,104
Toronto Dominion Bank	89114QCPI	various	555,000	01/06/26	0.750%	544,556	493,722
Sprint Corp	85207UAH8	various	-	06/15/24	7.125%	0	137,627
ADT Corp	001011AH9	various	17,000	06/15/23	4.125%	17,682	16,918
Alcoa Inc	013817AW1	various	60,000	10/01/24	5.125%	63,689	60,245
AMC Networks Inc	00164VAD5	various	56,000	04/01/24	5.000%	57,346	55,235
Amerigas Partner	030981AH7	various	140,000	05/20/24	5.625%	152,989	137,200
Ball Corp	058498AT3	various	130,000	07/01/25	5.250%	144,992	129,102
Boyd Gaming Corp NTS	103304BU4	01/31/23	130,000	12/01/27	4.750%	124,163	125,008
Care Capital Properties	14162VAB2	11/16/22	130,000	08/15/26	5.125%	123,767	121,771
CDW LLC	12513GBE8	various	135,000	05/01/25	4.125%	132,085	130,926
Centene Corp NTS	15135BAR2	09/30/22	135,000	12/15/27	4.250%	126,666	128,782
Charter Comm	161175AY0	various	130,000	07/23/25	4.908%	131,350	128,622
Crown Amer Cap Corp	228187AB6	various	135,000	02/01/26	4.750%	138,790	131,467
DCP Midstream Oper LP	23311VAG2	06/25/21	115,000	07/15/25	5.375%	127,219	114,402
Enlink Midstream	29336UAE7	08/19/22	135,000	06/01/25	4.150%	129,926	130,949
Ford Motor Credit Co	345397ZX4	various	145,000	11/01/24	4.063%	146,188	140,008
GLP Cap LP	361841AJ8	various	85,000	06/01/25	5.250%	92,447	82,982
GLP Cap LP	361841AH2	02/02/23	50,000	04/15/26	5.375%	49,975	48,499
HCA Inc	404119BR9	various	90,000	02/01/25	5.375%	93,798	90,000
Hillenbr & Inc	431571AB4	various	125,000	09/15/26	4.500%	138,280	122,083
Hilton Worldwide Fin LLC	432891AK5	various	135,000	04/01/27	4.875%	140,012	133,167
Howmet Aerospace Inc	443201AA6	various	62,000	05/01/25	6.875%	72,251	64,363
ICAHN Enterprises	451102BW6	various	140,000	09/15/24	4.750%	146,779	136,522
Lamar Media Corp	513075BR1	03/17/23	75,000	02/15/28	3.750%	67,794	69,203
Mercer Intl Inc	588056AW1	various	130,000	01/15/26	5.500%	133,870	126,621
MGM Growth	55303XAC9	various	125,000	05/01/24	5.625%	136,444	123,906
Penske Auto Group Inc	70959WAI2	various	140,000	09/01/25	3.500%	143,270	131,656
QVC Inc	74726AS2	various	130,000	04/01/24	4.850%	134,533	104,005
SBA Communications Corp	78410GAD6	various	140,000	02/15/27	3.875%	145,419	131,508
Seagate HDD Cayman	81180WAH4	12/10/19	120,000	06/01/23	4.750%	128,140	119,414
Seagate HDD Cayman	81180WAT8	02/04/22	15,000	03/01/24	4.875%	15,544	14,831
Service Corp Intl B/E	817565CD4	11/16/22	95,000	12/15/27	4.625%	89,604	90,606
SLM Corp	78442FET1	02/07/23	55,000	03/25/24	6.125%	54,437	54,442
SLM Corp	78442PGD2	various	65,000	10/29/25	4.200%	67,059	58,500
SLM Corp	78442PGE0	various	75,000	11/02/26	3.125%	70,426	63,750
Springleaf Finance Corp	85172FAP4	various	70,000	03/15/24	6.125%	71,593	68,425
Springleaf Finance Corp	85172FAM1	02/21/23	80,000	03/15/25	6.875%	79,100	77,114
Starwood Ppty Tr Inc	85571BAL9	various	130,000	03/15/25	4.750%	136,944	122,558
Sunoco LP	86765LAQ0	various	120,000	04/15/27	6.000%	126,000	118,475
Teleflex Inc	879369AF3	03/22/23	50,000	11/15/27	4.625%	47,963	48,839
Teva Pharmaceutical	88167AAL5	03/20/23	10,000	04/15/24	6.000%	9,981	9,973
Teva Pharmaceutical	88167AAE1	03/17/23	65,000	10/01/26	3.150%	58,240	58,825
Under Armour Inc	904311AA5	various	130,000	06/15/26	3.250%	135,148	120,064
United Rentals North Am	911365BF0	02/25/22	136,000	05/15/27	5.500%	138,949	134,675
Western Digital Corp	958102AM7	various	125,000	02/15/26	4.750%	136,068	120,504
Western Midstream NTS	958667AB3	various	135,000	02/01/25	3.100%	131,620	128,966
Wyndham Worldwide Corp	98310WAM0	03/10/22	60,000	10/01/25	5.100%	63,342	60,284
Wyndham Worldwide Corp	98310WAN8	02/24/23	75,000	04/01/27	6.000%	72,750	74,404
Total Corporate Bonds						\$ 16,642,530	\$ 16,129,870
Stock, Mutual Funds, and ETFs:							
Common/Preferred Stock		various	2,046,368	----	----	70,322,339	61,246,937
UBS Cash/Money Market Funds		various	2,920,949	----	----	2,920,949	2,920,949
Canyon Distressed Opptn FD III	1380109L9	various	4,345,378	----	----	4,744,913	4,828,371
Vanguard Growth ETF - VUG	922908736	various	54,766	----	----	13,028,224	13,660,831
Vanguard S&P 500 ETF	922908363	various	37,826	----	----	11,603,098	14,225,224
Total Stock, Mutual Funds, and ETFs						\$ 102,619,523	\$ 96,882,312
U. S. Government and Agency Securities:							
US Tsy Note	91282CEP2	various	439,000	05/15/32	2.875%	437,794	417,392
Intl BK Recon & Develop	459058KQ5	02/14/23	65,000	02/14/30	3.875%	64,913	65,504
US Tsy Bond	912810TJ7	11/18/22	653,000	08/15/52	3.000%	564,873	571,068
US Tsy Bond	912810TL2	various	936,000	11/15/52	4.000%	954,078	958,590
US Tsy Bond	912810TM0	12/06/22	820,000	11/15/42	4.000%	818,385	870,760
US Tsy Note	91282CFN6	03/06/23	984,000	09/30/24	4.250%	969,855	982,504
US Tsy Note	91282CFV8	various	242,000	11/15/32	4.125%	250,233	254,061
US Tsy Note	91282CGC9	various	1,611,000	12/31/27	3.725%	1,623,851	1,626,417
US Tsy Note	91282CGM7	various	56,000	02/14/29	3.500%	55,274	56,044
US Tsy Note	912828DS6	various	800,000	08/15/24	2.375%	832,618	778,440
FHLMC Med Term	3134GX4M3	10/28/22	400,000	10/25/24	5.080%	399,500	399,788
US Tsy Note	912828G38	various	2,815,000	11/15/24	2.250%	2,947,592	2,725,596
US Tsy Note	912828YY0	10/24/22	1,200,000	12/31/24	1.750%	1,131,879	1,150,692
US Tsy Note	912828ZF0	various	1,000,000	03/31/25	0.500%	984,128	932,270
FHLMC NTS	3134GWND4	08/12/20	100,000	08/12/25	0.600%	100,000	92,134
US Tsy Note	91282CAM3	various	1,560,000	09/30/25	0.000%	1,462,019	1,426,604
US Tsy Note	91282CBQ3	various	2,005,000	02/28/26	0.500%	1,855,674	1,820,941
US Tsy Note	91282CCW9	various	2,500,000	08/31/26	0.000%	2,453,135	2,257,425
US Tsy Note	91282CDQ1	03/24/22	685,000	12/31/26	1.250%	628,691	625,172
Federal Home Ln Bank Nts	3130AL5A8	07/12/22	370,000	02/26/27	0.900%	330,969	328,027
US Tsy Note	91282CEF4	03/09/23	275,000	03/31/27	2.500%	254,439	262,411
US Tsy Note	91282CEW7	09/19/22	900,000	06/30/27	3.250%	874,157	883,620
US Tsy Note	91282CAU5	11/08/22	2,140,000	10/31/27	0.500%	1,808,772	1,855,038
Total U. S. Government and Agency Securities						\$ 21,802,829	\$ 21,340,498
Asset-Backed Securities:							
GMALT 2022 3	380130AB0	08/17/22	30,000	10/21/24	4.010%	24,964	24,805
Americredit Automobile	03066MAG1	11/17/22	100,000	11/18/24	4.040%	99,027	99,644

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						3/31/2023	
FordF 20201 C	34528QHN7	03/30/21	63,000	09/15/25	1.420%	63,773	61,554
Santa 2022-1 A-3	80286EAC0	01/30/22	120,000	11/17/25	1.940%	110,263	110,805
SDART 20201	80287AAF0	07/14/20	33,000	12/15/25	4.110%	17,731	15,405
AMCAR 2022 2 A2A	03065WAB1	06/14/22	130,000	12/18/25	0.000%	87,630	87,315
Merce 2023-1	58770AAB9	01/25/23	40,000	01/15/26	5.090%	39,999	39,938
World 2021A	98164EAC9	06/08/22	100,000	01/15/26	0.300%	61,068	61,299
GMALT 2022 1	36265MAF2	02/23/22	140,000	02/20/26	2.630%	139,975	133,917
Capit 2023-1	14043KAD7	02/23/23	60,000	05/15/26	5.200%	59,999	59,949
SDART 2023-1 A-2	80287GAB6	01/25/23	100,000	05/15/26	5.360%	99,996	99,783
Harly 2023-A	41285JAB4	02/23/23	50,000	06/15/26	5.320%	49,999	50,029
FordF 2019 4	34528QHF4	09/29/21	110,000	09/15/26	2.440%	115,027	105,743
SANTAN 2021 1	80286NAG1	02/10/22	140,000	11/16/26	1.130%	137,295	133,097
CARMA 20203	14315FAH0	02/14/22	50,000	01/15/27	2.530%	49,914	47,940
World 2023A	98164UAB6	03/15/23	170,000	03/15/27	5.920%	169,993	169,614
EART 20212	30165XAF2	01/25/22	80,000	04/15/27	1.400%	78,884	74,353
CARMA 20213	14317DAF7	02/23/22	50,000	05/17/27	1.250%	48,449	45,552
CARMX 2022-4 A-3	14318UAD3	10/31/22	40,000	08/16/27	5.340%	39,991	40,453
Ameri 2022 1	03066TAE1	03/16/22	60,000	09/20/27	2.980%	59,993	56,161
EART 20214 C	30165JAE6	11/22/21	70,000	10/15/27	1.460%	70,077	66,682
SANTA 20214 D	80285VAF6	10/27/21	80,000	10/15/27	1.670%	78,498	74,532
CRVNA 2021P1 D	14687BAL0	01/19/22	70,000	12/10/27	1.820%	68,600	57,299
CRVNA 2021N1	14687DAD4	02/11/22	70,000	01/10/28	1.500%	37,564	36,499
EXETE 20214	30165JAF3	02/11/22	80,000	01/17/28	1.960%	78,266	73,594
CRVNA 2021N2 A 2	14686KAB3	09/29/21	76,000	03/10/28	0.970%	76,086	70,588
Synchrony Card Issuance	87166PAG6	04/18/22	100,000	04/17/28	3.370%	99,991	97,020
Hart 2021C	44935FAG9	02/22/22	90,000	06/15/28	1.660%	86,854	81,430
SDART 2022-6	802918AE2	09/21/22	50,000	11/15/28	4.960%	49,987	49,106
Alaska Airline 2020 1B	01166VAA7	07/02/20	60,000	02/15/29	4.800%	48,242	46,779
FNMA PL FM9465	3140XDQ76	03/17/22	40,000	01/01/31	3.000%	26,605	24,986
FNMA PL MA4014	31418DN81	05/17/22	95,000	05/01/35	3.000%	32,831	31,551
FNMA PL FM5609	3140X9GT6	04/19/21	40,000	01/01/36	2.000%	30,613	27,889
FHR 5092	3137FYAY2	03/31/21	30,000	06/25/36	2.500%	11,071	29,086
FNMA PL BT7339	3140LWEM5	09/24/21	40,000	09/01/36	2.000%	35,018	30,318
FHLMC G02882	3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	34,685	8,187
FNMA PL 890247	31410LBQ4	01/14/13	100,000	08/25/40	6.000%	9,987	4,178
FHLMC PL G06685	3128M8XN9	10/03/11	201,434	03/01/39	6.500%	37,887	15,406
FNMA PL AD0242	31418MHU9	11/14/11	500,000	09/01/39	5.500%	35,183	10,846
FNMA PL 932639	31412REL7	10/25/11	400,000	03/01/40	5.000%	41,345	17,571
FNMA PL AE4350	31419EQZ5	11/14/11	90,000	10/01/40	4.000%	17,708	13,026
FNMA PL CB0469	3140QKQX9	06/14/21	25,000	05/01/41	2.500%	22,676	19,028
FNMA PL AI1886	3138AFCY4	09/13/12	70,000	05/01/41	4.500%	11,995	6,267
FNMA PL AJ1696	3138AS3E0	03/12/12	130,000	09/01/41	4.000%	19,580	9,649
FNMA PL CB1842	3140QMBL7	various	40,000	10/01/41	2.500%	37,322	31,639
FNMA PL AB3678	31417ACQ0	11/14/11	60,000	10/01/41	3.500%	12,415	12,415
FHLMC PL Q03968	3132GKCD6	11/14/11	60,000	10/01/41	3.500%	10,936	9,079
FNMA PL MA0926	31418AA40	04/12/12	270,000	12/01/41	4.000%	15,607	6,285
FNMA PL AJ9172	3138E2FN0	03/12/12	130,000	01/01/42	4.000%	16,363	12,068
FNMA PL AX5312	3138Y63W2	various	460,000	01/01/42	4.000%	125,300	87,803
FHLMC PL RB5145	3133KYWE5	02/14/22	40,000	02/01/42	2.000%	36,761	31,796
FHLMC PL RB5163	3133KYWY1	03/13/23	90,000	05/01/42	3.000%	75,929	77,670
FNMA PL AB5462	31417CB87	10/11/12	130,000	06/01/42	3.000%	29,438	20,032
FHLMC PL RB5175	3133KYXC8	01/27/23	90,000	08/01/42	4.000%	83,331	81,968
FHLMC PL SC0340	3132D9LV3	03/14/23	120,000	09/01/42	3.000%	107,823	107,751
FNMA PL AB6212	31417C3W3	10/11/12	90,000	09/01/42	3.000%	21,514	14,718
FHLMC PL SC0321	3132D9LA0	01/27/23	70,000	10/01/42	3.500%	64,953	63,498
FNMA PL FS2844	3140XJES8	02/13/23	90,000	10/01/42	3.500%	81,481	80,720
FHLMC PL SC0341	3132D9LV2	01/27/23	90,000	01/01/43	4.000%	87,565	86,175
FHLMC PL SC0334	3132D9LP7	02/14/23	110,000	01/01/43	4.500%	105,930	105,086
FNMA PL BC5090	3140F0UQ5	04/13/16	33,000	10/01/44	4.000%	5,145	2,764
FNMA PL AS4370	3138WD2C4	07/14/15	150,000	02/01/45	4.000%	51,411	40,751
FNMA PL AS7568	3138WHMS8	11/22/16	66,000	07/01/46	4.500%	13,309	7,490
FNMA PL AS7838	3138WHV82	11/13/18	100,000	08/01/46	3.000%	29,657	30,910
FNMA PL AS8157	3138WJB31	10/31/16	136,000	10/01/46	4.500%	38,955	24,918
FHLMC PL Q46279	3132WK6R4	09/22/17	101,000	02/01/47	3.500%	17,783	13,528
MSBAM 2014 C16	61763MAH3	02/01/22	70,000	06/15/47	4.094%	72,592	67,621
FHLMC PL G08772	3128MJ2E9	06/13/17	120,000	07/01/47	4.500%	27,403	17,793
FHLMC PL Q49553	3132WPTK3	07/18/17	22,000	07/01/47	4.000%	2,758	1,487
CGCMT 2014 GC2	17322YAF7	10/23/18	65,000	10/10/47	4.017%	65,216	61,586
FNMA PL 890813	31410LVE9	11/13/18	95,000	12/01/47	3.500%	27,756	28,363
FNMA PL CA1218	3140Q8K87	03/19/18	36,000	02/01/48	4.500%	6,938	5,291
FNMA PL CA1378	3140Q8Q81	03/13/18	80,000	03/01/48	4.000%	17,093	14,679
Comm 2015 CCR A 3	12593AAZ8	09/16/21	36,000	05/10/48	3.230%	34,001	30,525
FNMA PL BN0340	3140JGLW3	03/21/19	195,000	12/01/48	4.500%	29,547	21,549
FNMA PL FM1090	3140X4F84	various	38,000	05/01/49	4.000%	10,874	8,606
FNMA PL BO1766	3140JV6C1	08/20/19	106,000	07/01/49	4.500%	30,377	24,237
FNMA PL FM2789	3140X6C33	07/07/20	133,000	07/01/49	4.000%	40,174	32,156
FNMA PL FM1567	3140X4W51	10/10/19	150,000	08/01/49	3.500%	27,243	25,189
FHLMC PL QA3869	31339JUN1	12/18/19	238,000	10/01/49	3.500%	87,884	75,415
FNMA PL FM6261	3140X95X9	05/23/22	130,000	06/01/50	5.000%	47,664	46,083
FHLMC PL RA3580	3133KJ6R8	12/14/20	50,000	09/01/50	2.000%	41,060	32,444
FNMA PL MA4157	31418DTP7	10/14/21	50,000	10/01/50	1.500%	39,642	32,172
FHLMC PL SD7528	3132DVLH6	11/13/20	55,000	11/01/50	2.000%	45,476	36,273
FHLMC PL RA4245	3133KKWE5	12/14/20	45,000	12/01/50	2.000%	38,455	30,645
FNMA PL CA8143	3140QGBM8	12/28/20	65,000	12/01/50	2.500%	48,334	38,706
FNMA PL FM6708	3140XAN24	02/14/22	45,000	01/01/51	2.500%	29,944	25,917
FNMA PL BR2619	3140L04D6	02/11/21	35,000	02/01/51	2.000%	28,135	22,358
FNMA PL FM6063	3140X9WZ4	02/24/22	140,000	02/01/51	3.000%	100,848	89,948
FNMA PL FM6564	3140XAJJ2	03/18/21	148,000	03/01/51	2.500%	104,546	85,009
FHLMC PL RA5552	3133KMEZ4	08/12/21	132,000	07/01/51	3.000%	108,339	100,558
FNMA PL FM8348	3140XCH27	08/13/21	35,000	08/01/51	2.500%	28,555	23,712
FNMA PL FM8595	3140XCRR1	09/14/21	55,000	08/01/51	2.500%	50,484	41,831
FNMA PL FM8601	3140XCRR8	09/14/21	50,000	08/01/51	2.500%	47,306	39,034
FNMA PL FM8617	3140XCSF6	09/14/21	40,000	09/01/51	2.000%	36,396	29,624
FNMA PL FM8857	3140XCZC9	09/15/21	50,000	10/01/51	2.000%	47,464	38,758
FNMA PL FS0328	3140XFLJ8	01/13/22	40,000	10/01/51	4.000%	37,179	32,845
FNMA PL MA4468	31418D6E7	10/15/21	40,000	11/01/51	3.500%	33,760	28,703
FNMA PL FS2572	3140XH2E6	08/11/22	85,000	11/01/51	2.000%	71,383	67,768

City of Columbia, Missouri

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					Cost	3/31/2023	
FNMA PL FS1364	3140XGQS1	02/22/23	100,000	12/01/51	3.000%	80,257	80,834
FHLMC PL QD5507	3133B3DL8	01/20/22	40,000	01/01/52	2.000%	35,663	30,203
FHLMC PL RA6531	3133KNHG1	02/25/22	110,000	01/01/52	3.500%	100,280	90,426
FNMA PL BV3091	3140MGNH0	02/14/22	35,000	02/01/52	2.500%	32,194	28,163
FNMA PL FS1931	3140XHED5	08/11/22	70,000	02/01/52	2.500%	57,573	55,294
FHLMC PL SD0913	3132DNAN3	08/17/22	130,000	02/01/52	2.500%	114,350	106,942
FNMA PL MA4565	31418ECB4	02/28/22	50,000	03/01/52	3.500%	46,791	42,244
FNMA PL BM7053	3140JBZT6	08/19/22	90,000	03/01/52	2.000%	75,886	71,438
FHLMC PL SE9055	3133SKBY6	08/22/22	160,000	03/01/52	2.000%	133,732	124,987
FHLMC PL SD8207	3132DWDL4	03/14/22	110,000	04/01/52	3.500%	106,282	96,339
FHLMC PL QE0359	3133B9MG6	04/01/22	50,000	04/01/52	3.500%	45,817	42,760
FNMA PL BU8948	3140MA5J9	04/13/22	110,000	04/01/52	4.000%	103,088	97,714
FNMA PL FS1395	3140XGRR2	04/08/22	40,000	04/01/52	4.000%	38,768	36,776
FHLMC PL RA7191	3133KN7C1	05/11/22	80,000	04/01/52	3.500%	72,719	69,826
FHLMC PL 8D0192 03.1840	3142BNF90	05/10/22	100,000	04/01/52	3.184%	93,785	89,438
FNMA PL FS2180	3140XHM61	08/11/22	75,000	04/01/52	2.000%	61,801	58,052
FHLMC PL QD9791	3133B72Y3	08/19/22	40,000	04/01/52	2.000%	32,602	30,627
FNMA PL FS1626	3140XGY99	09/14/22	45,000	04/01/52	2.500%	37,732	37,070
FNMA PL MA4644	31418EE55	04/22/22	100,000	05/01/52	4.000%	94,088	90,206
FNMA PL FS1857	3140XHB30	08/17/22	70,000	05/01/52	2.500%	61,131	57,260
FNMA PL MA4684	31418EF21	05/25/22	20,000	06/01/52	4.500%	19,280	18,511
FHLMC PL 8D0243	3142BNHU1	06/15/22	100,000	06/01/52	0.000%	93,413	88,179
FNMA PL 00BM698	3140JBXL5	06/28/22	100,000	06/01/52	3.524%	91,421	87,891
FNMA PL FS2418	3140XHVL8	07/18/22	80,000	07/01/52	3.500%	74,246	71,273
FNMA PL CB4129	3140QPST5	11/23/22	120,000	07/01/52	4.500%	109,266	111,145
FHLMC PL RA7779	3133KPU00	12/21/22	140,000	08/01/52	4.500%	130,165	129,894
FNMA PL FS2967	3140XJIM6	11/09/22	100,000	09/01/52	5.000%	93,578	97,065
FNMA PL MA4786	31418EJ84	10/21/22	150,000	10/01/52	5.500%	140,549	144,121
FHLMC PL SD1882	3132DPCT3	11/23/22	100,000	11/01/52	5.000%	96,638	97,480
FHR K 037 A	3137B7Y99	08/13/20	86,000	01/25/24	3.490%	93,176	84,880
Toyot 2020-C	89237VAB5	12/23/22	235,000	10/15/24	0.440%	55,143	55,910
FHR K SL1	3137FKQG4	01/13/21	75,000	11/25/24	3.360%	82,242	72,968
FHR K 050	3137BLW87	12/06/22	750,000	01/25/25	2.802%	264,554	266,245
FORD 2022 B	34534LAB3	12/23/22	100,000	02/15/25	3.440%	70,124	70,449
CarMX 2019 3	14315PAE5	09/25/20	15,000	04/15/25	2.300%	15,683	14,833
FHR K 055 A	3137BPV29	11/26/21	175,000	04/25/25	2.263%	58,714	54,851
CarMX 2020 1	14315XAD0	01/22/20	100,000	06/16/25	2.030%	102,206	97,295
GM FI 2020 2 A 4	36258VAE4	11/12/21	50,000	08/18/25	1.740%	50,930	48,794
CarMX 2021 1 A3	14316NAC3	10/19/21	135,000	12/15/25	0.340%	83,380	80,769
Ameri 2020 2 B	03066AE4E	11/02/21	150,000	02/18/26	0.970%	139,897	137,247
Carma 2020 3	14315FAF4	various	300,000	03/16/26	1.090%	300,813	284,274
SDART 2021 2 C	80286XAE4	11/02/21	295,000	06/15/26	0.900%	265,544	260,404
FordF 2019 4	34528QHF4	02/23/21	40,000	09/15/26	2.440%	42,588	38,452
Carma 2021 1	14316NAE9	12/27/22	200,000	10/15/26	0.740%	181,446	183,562
FHR K 066	3137F2L38	07/28/20	100,000	12/25/26	2.797%	76,057	68,078
AMXCA 2022-2	02582J78	07/08/22	125,000	05/17/27	3.390%	125,156	122,005
GM FI 2021-1	36261LAE1	12/23/22	150,000	05/17/27	0.750%	137,549	139,236
Veriz 2021 1	92348KAB9	05/25/21	190,000	05/20/27	0.690%	189,989	179,808
World 2021 B	98163LAE0	05/19/21	50,000	06/15/27	1.040%	49,993	46,146
FHR K 066 A-2	3137F2LJ3	08/08/22	255,000	06/25/27	3.117%	253,157	243,974
FNMA PL AN6809	3138LKR74	12/20/22	60,000	09/01/27	2.910%	54,317	54,197
FordF 2020 2	34528QH00	05/24/21	65,000	09/15/27	1.060%	65,102	59,089
FHR K 072	3137FBEQ2	various	200,000	12/25/27	3.560%	196,867	193,380
GNMA PL MA0908M	36179NAH1	03/31/21	735,000	04/20/28	2.500%	79,245	72,892
FHR 2019 K C A SB	3137FPJP1	12/28/20	20,000	07/25/29	2.230%	17,745	15,584
FHR K 1502 A-1	3137BPVM8	09/26/22	50,000	05/25/30	2.830%	35,360	34,811
FHLMC PL G18581	3128MMUF8	03/30/21	250,000	01/01/31	2.500%	52,761	47,437
FHLMC PL ZS8629	3132A9SS7	various	376,000	11/01/31	2.500%	91,288	89,334
FNMA PL BM3956	3140J8ME0	various	347,000	12/01/32	3.000%	131,962	117,809
FHLMC PL ZT1989	3132AEF68	various	210,000	01/01/33	3.500%	89,872	80,088
FHLMC PL ZT1970	3132AEFK7	various	125,000	04/01/33	3.500%	51,586	46,161
FHLMC PL SB0379	3132CWMA3	12/23/20	25,000	12/01/34	3.500%	10,944	9,844
FNMA PL FM6017	3140X9VK8	various	125,000	02/01/35	3.000%	74,118	66,191
FNMA PL FM3340	3140X6WA5	01/17/23	120,000	05/01/35	3.500%	28,859	28,799
FHLMC PL SB8505	3132D6NW6	10/11/22	100,000	10/01/35	2.500%	54,596	55,581
FNMA PL MA4497	31418DK22	11/17/21	100,000	12/01/36	2.000%	88,858	78,309
GNR 2010 15	38376WA62	12/20/19	1,740,115	10/20/39	4.000%	18,296	17,112
FNR 2012 96	3136A75E8	various	830,000	07/25/41	2.000%	8,350	8,068
FNR 2012 145	3136AA2P9	11/08/21	700,000	11/25/42	1.500%	29,637	26,153
FHR 4165	3137AYSH5	various	260,000	12/15/42	1.750%	33,627	30,886
JPMBB 2015 C31	46644YAW0	various	100,000	08/15/48	3.540%	51,212	46,446
JPMBB 2015 C32	46590LAT4	various	120,000	11/15/48	2.816%	97	97
CGCMT 2016 GC3 A AB	17324TAF6	various	242,000	02/10/49	3.368%	141,937	127,858
JPMBB 2016 C2 A SB	46590LAU6	07/06/21	90,000	06/15/49	2.954%	59,803	53,348
CD 2016 CD1 A SB	12514MBA2	10/21/21	175,000	08/10/49	2.622%	126,549	115,779
JPMCC 2016 JP3	46590RAF6	01/19/21	50,000	08/15/49	2.777%	35,383	31,732
WFCM 2016 BNK	95000GAZ7	various	100,000	08/15/49	2.514%	67,277	61,288
CSAIL 2016 C7 A SB	12637UAX7	07/23/21	225,000	11/15/49	3.314%	143,775	129,501
BACM 2017 BNK A SB	06427DAQ6	01/18/22	95,000	02/15/50	3.366%	75,899	70,073
WFCM 2015 LC2 A 2	94989EAB3	12/10/19	75,000	04/15/50	2.678%	16,433	16,400
CD 2017 CD4 A SB	12515DAP9	11/08/21	100,000	05/10/50	3.317%	87,696	78,910
GSMS 2017 GS8 A AB	36254KAM4	11/08/21	75,000	11/10/50	3.313%	72,947	65,277
BMARK 2018 B1 A SB	08162PAV3	11/01/21	26,000	01/15/51	3.602%	26,411	23,993
WFCM 2016 C32 A SB	94989YBA0	03/26/21	175,000	01/17/59	3.324%	102,941	93,790
WFCMT 2016 C33 A SB	95000LBA0	various	80,000	03/15/59	3.185%	48,959	43,754
Bank 2017 BNK A SB	06541XAD2	07/06/21	75,000	09/15/60	3.265%	68,972	61,204
FNR 2012 M17	3136A96F0	12/16/19	125,000	11/25/22	2.184%	379	8,448
VZOT 2019 C A 1A	92348AAA3	03/26/21	175,000	04/22/24	1.940%	24,060	29,544
FORDR 2021 1	345340AD5	04/14/21	40,000	10/17/33	2.310%	36,754	-
Total Asset-Backed Securities						\$ 12,463,513	\$ 11,546,327
Municipal Securities:							
North Miami Beach FL Wt Tax	661046BU5	01/29/20	55,000	08/01/23	1.925%	55,000	54,464
Oklahoma St Tpk Auth Tax	679111ZR8	10/29/20	55,000	01/01/24	0.804%	55,000	53,391

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March 31, 2023

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2023	
Port Oakland CA Tax Rv	735000TL5	01/11/21	135,000	05/01/24	0.711%	136,628	129,727
Ventura Cnty CA Pub F In Tax	923078CU1	01/29/21	75,000	11/01/24	0.614%	76,693	71,123
New Jersey St Tpk Auth T Tax Sr B	646140DN0	various	175,000	01/01/25	0.897%	174,998	163,308
San Diego Cnty CA Wtr Au Tax	797412DM2	07/22/20	90,000	05/01/25	0.743%	90,000	83,507
Pennsylvania Eeon Dev FI Tax Rv	70869PMQ7	04/28/21	70,000	06/15/25	1.164%	70,000	64,812
Port Seattle WA Tax Rv	735389R42	07/20/21	90,000	08/01/25	1.136%	90,000	83,270
Alabama Fed Aid Hwy Fin Tax SR	010268CM0	11/02/21	110,000	09/01/25	1.038%	110,000	101,453
Kentucky St Ppty & Bldgs Tax	49151FN97	07/01/21	115,000	09/01/25	1.039%	115,000	105,491
Hillsborough Co FL Avtn Tax	432308S96	03/09/22	160,000	10/01/25	2.238%	160,000	151,069
Oklahoma St Tpk Auth Tax	679111ZT4	01/06/21	130,000	01/01/26	0.753%	132,869	119,275
New York NY City Transi Tax Rv	64971XGC6	10/21/22	135,000	08/01/27	5.450%	124,552	130,442
Port Seattle WA Tax Rv	735389W87	08/11/22	160,000	08/01/27	3.708%	160,000	155,701
Alabama Fed Aid Hwy Fin Tax VR	010268CP3	09/01/22	215,000	09/01/27	1.547%	188,960	191,043
Kentucky St Ppty & Bldgs Tax	49151FW48	10/05/22	105,000	06/01/27	4.393%	-	104,329
Massachusetts St SPL OBG	576004HD0	08/30/22	145,000	07/15/27	3.680%	145,000	141,874
						\$ 1,884,700	\$ 1,904,279
						\$ 155,413,095	\$ 147,803,286
						\$ 628,476,351	\$ 613,762,148

Total Police and Firefighters' Investments

Total Restricted/Unrestricted Marketable
Securities and Investments