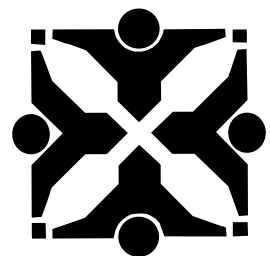


CITY OF COLUMBIA, MISSOURI

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

For the Fiscal Year  
October 1, 2024 - March 31, 2025

Department of Finance  
Matthew Lue  
Director of Finance



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May 5, 2025

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, 2025 and with revenues and expenditures for the six-month period ending March 31, 2024. 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.

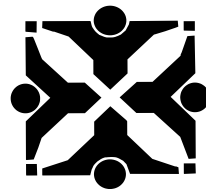
Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Matthew Lue', written over a faint circular stamp.

Mr. Matthew Lue  
Director of Finance

## 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, 2025 and 2024**

<b>ASSETS</b>	<b>2025</b>	<b>2024</b>
Cash and cash equivalents	\$ 58,018,434	69,193,093
Accounts receivable	1,821,176	1,042,067
Taxes receivable	4,776,220	4,614,490
Allowance for uncollectible taxes	(65,943)	(64,159)
Grants receivable	54,236	27,311
Lease receivable	256,812	345,508
Accrued interest	391,928	303,181
Due from other funds	2,776,960	3,534,470
Inventory	427,288	419,403
Prepaid Expenses	21,801	11,183
<b>TOTAL ASSETS</b>	<b>68,478,912</b>	<b>\$79,426,547</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	1,324,897	440,051
Accrued payroll and payroll taxes	1,001,324	904,366
Sales tax payable	14	-
Unearned revenue	8,512,289	96,100
Other liabilities	4,033,223	4,065,255
<b>TOTAL LIABILITIES</b>	<b>14,871,747</b>	<b>5,505,772</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Unavailable revenue --property taxes	116,600	8,535,563
Deferred inflows-lease	245,417	332,892
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>362,017</b>	<b>\$8,868,455</b>
<b>FUND BALANCE:</b>		
Non Spendable	449,089	430,586
Restricted	840,759	3,425,298
Committed	599,726	535,781
Assigned	19,210,312	10,187,326
Unassigned	32,145,262	50,473,329
<b>TOTAL FUND BALANCE</b>	<b>53,245,148</b>	<b>65,052,320</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>68,478,912</b>	<b>79,426,547</b>

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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, 2025 AND 2024**

	<u>2025</u>	<u>2024</u>
REVENUES:		
General property taxes	\$10,908,613	\$10,700,134
Use tax	2,203,811	2,070,048
Sales tax	13,193,435	13,388,115
Other local taxes	7,035,511	6,039,086
Licenses and permits	270,730	270,859
Fines	159,466	167,956
Fees and service charges	1,558,599	1,293,204
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.)	8,914,979	8,280,600
Intragovernmental revenue	6,775,090	7,108,476
Revenue from other governmental units	3,844,869	5,126,852
Investment revenue	1,185,624	1,844,155
Miscellaneous	614,761	918,693
	<u>56,665,488</u>	<u>57,208,178</u>
TOTAL REVENUES		
	<u>56,665,488</u>	<u>57,208,178</u>
EXPENDITURES:		
Current:		
Policy development and administration	5,942,685	5,385,790
Public safety	32,282,181	28,264,979
Transportation	4,835,851	5,024,034
Health and environment	7,605,357	6,884,184
Personal development	1,600,451	1,781,159
Supporting activities	2,111,958	1,938,150
Miscellaneous nonprogrammed activities	4,677,702	318,659
	<u>59,056,185</u>	<u>49,596,955</u>
TOTAL EXPENDITURES		
	<u>59,056,185</u>	<u>49,596,955</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,390,697)</u>	<u>7,611,223</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	6,044,922	4,858,982
Operating transfers to other funds	(4,738,430)	(5,586,693)
	<u>1,306,492</u>	<u>(727,711)</u>
TOTAL OTHER FINANCING SOURCES (USES)		
	<u>1,306,492</u>	<u>(727,711)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(1,084,205)</u>	<u>6,883,512</u>
FUND BALANCE, BEGINNING OF YEAR	<u>54,329,353</u>	<u>58,168,808</u>
FUND BALANCE, END OF YEAR	<u>\$53,245,148</u>	<u>\$65,052,320</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, 2025  
(WITH COMPARABLE AMOUNTS FOR 2024)**

	<b>2025</b>		<b>2024</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget Actual</b>
<b>GENERAL PROPERTY TAXES:</b>			
Real property	\$8,600,782	\$8,757,836	(\$157,054)
Individual personal property	2,127,515	2,063,949	63,566
Railroad and utility	38,936	39,097	(161)
Financial institutions	10,611	12,884	(2,273)
<b>Total</b>	<b>10,777,844</b>	<b>10,873,766</b>	<b>(95,922)</b>
Penalties and interest	29,291	34,847	(5,556)
<b>Total General Property Taxes</b>	<b>10,807,135</b>	<b>10,908,613</b>	<b>(101,478)</b>
<b>USE TAX</b>	<b>4,454,709</b>	<b>2,203,811</b>	<b>2,250,898</b>
<b>SALES TAX</b>	<b>31,819,347</b>	<b>13,193,435</b>	<b>18,625,912</b>
<b>OTHER LOCAL TAXES:</b>			
Gasoline tax	4,543,083	2,078,626	2,464,457
Cigarette tax	312,644	119,275	193,369
Marijuana tax	843,053	242,980	600,073
Motor vehicle tax	2,225,752	939,069	1,286,683
Utilities tax:			
Telephone	1,371,388	692,427	678,961
Natural gas	3,760,582	1,958,024	1,802,558
CATV franchise	464,140	90,130	374,010
Electric	1,557,181	914,980	642,201
<b>Total Other Local Taxes</b>	<b>15,077,823</b>	<b>7,035,511</b>	<b>8,042,312</b>
<b>LICENSES AND PERMITS:</b>			
Business licenses	1,871,044	209,006	1,662,038
Alcoholic beverages	190,529	40,644	149,885
Animal licenses	51,665	21,080	30,585
<b>Total Licenses and Permits</b>	<b>2,113,238</b>	<b>270,730</b>	<b>1,842,508</b>
<b>FINES:</b>			
Corporation court fines	210,854	112,784	98,070
Uniform ticket fines	20,855	7,301	13,554
Meter fines	106,348	39,381	66,967
Alarm violations	606	-	606
<b>Total Fines</b>	<b>338,663</b>	<b>159,466</b>	<b>179,197</b>
<b>FEES AND SERVICE CHARGES:</b>			
Construction inspection	1,732,725	1,060,791	671,934
Right of way	206,969	102,303	104,666
Animal control fees	22,775	6,926	15,849
Health fees	731,475	263,470	468,005
Miscellaneous	207,369	125,109	82,260
<b>Total Fees and Service Charges</b>	<b>2,901,313</b>	<b>1,558,599</b>	<b>1,342,714</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

**DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE SIX MONTHS ENDED MARCH 31, 2025  
(WITH COMPARABLE AMOUNTS FOR 2024)**

	2025		(Over) Under	2024
	Budget	Actual	Budget	Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$14,191,458	\$6,565,837	\$7,625,621	\$6,009,604
Water	6,305,221	2,349,142	3,956,079	2,270,996
Total	20,496,679	8,914,979	11,581,700	8,280,600
General and Administrative Charges	14,689,844	6,775,090	7,914,754	7,108,476
Total Intragovernmental Revenue	35,186,523	15,690,069	19,496,454	15,389,076
REVENUE FROM OTHER				
GOVERNMENTAL UNITS:				
Federal and State Grants:				
ARPA	5,020,065	-	5,020,065	2,736,817
Health, General	5,051,636	2,068,026	2,983,610	1,793,377
WIC	592,643	365,657	226,986	262,149
Police Department	324,586	121,555	203,031	65,663
Community Development	-	235,240	(235,240)	67,626
Cultural Affairs	36,173	-	36,173	32,745
Sustainability Grant	-	-	-	5,027
Total	11,025,103	2,790,478	8,234,625	4,963,404
Boone County:				
Health Department	1,788,323	873,110	915,213	109,280
Animal Control	270,792	181,281	89,511	54,168
Total	2,059,115	1,054,391	1,004,724	163,448
Total Revenue From Other				
Governmental Units	13,084,218	3,844,869	9,239,349	5,126,852
INVESTMENT REVENUE	2,045,397	1,185,624	859,773	1,844,155



**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE SIX MONTHS ENDED MARCH 31, 2025  
(WITH COMPARABLE AMOUNTS FOR 2024)

	<b>2025</b>			<b>2024</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>	<b>Actual</b>
MISCELLANEOUS REVENUE:				
Property sales	\$50,000	\$17,458	\$32,542	\$101
Construction inspection	300	752	(452)	3,104
Other	2,291,974	596,551	1,695,423	915,488
Total Miscellaneous Revenue	2,342,274	614,761	1,727,513	918,693
TOTAL REVENUES	120,170,640	56,665,488	63,505,152	57,208,178
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
CDBG	54,952	13,293	41,659	-
APPROPRIATED FUND BALANCE	1,600,000	-	1,600,000	-
Cap Improve Sales Tax	-	-	-	123,750
Communications	-	-	-	-
Community Development	-	-	-	35,477
Contributions Fund	20,000	17,000	3,000	16,500
Convention & Visitors Bureau	4,400	2,200	2,200	2,200
Electric	292,606	146,303	146,303	110,189
Fleet	-	-	-	1,148
Parking	-	-	-	11,783
Public Improvement Fund	195,000	97,500	97,500	97,500
Public Transportation	-	-	-	1,148
Sewer	6,328	3,164	3,164	2,640
Solid Waste	251,997	125,999	125,998	129,618
Storm Water	262,787	131,394	131,393	97,497
Transportation Sales Tax Fund	11,006,250	5,503,125	5,503,125	4,224,817
Water	9,888	4,944	4,944	4,715
Total operating transfers from other funds	13,704,208	6,044,922	7,659,286	4,858,982
TOTAL OTHER FINANCING SOURCES	13,704,208	6,044,922	7,659,286	4,858,982
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$133,874,848</u>	<u>\$62,710,410</u>	<u>\$71,164,438</u>	<u>\$62,067,160</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, 2025  
(WITH COMPARABLE AMOUNTS FOR 2024)

	<b>2025</b>		<b>2024</b>	
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>	<b>Actual</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>				
General Government:				
City Council:				
Personal services	\$56,943	\$29,222	27,721	\$28,616
Materials and supplies	39,575	8,513	31,062	4,518
Travel and training	98,650	17,274	81,376	18,358
Intragovernmental	22,233	10,492	11,741	9,319
Utilities, services, and miscellaneous	261,922	73,129	188,793	55,967
Total City Council	<u>479,323</u>	<u>138,630</u>	<u>340,693</u>	<u>116,778</u>
City Clerk:				
Personal services	382,568	163,557	219,011	166,712
Materials and supplies	4,100	1,100	3,000	508
Travel and training	5,000	691	4,309	480
Intragovernmental	31,206	14,185	17,021	13,287
Utilities, services, and miscellaneous	7,736	624	7,112	1,577
Total City Clerk	<u>430,610</u>	<u>180,157</u>	<u>250,453</u>	<u>182,564</u>
City Manager:				
Personal services	2,688,705	936,019	1,752,686	823,113
Materials and supplies	80,564	33,258	47,306	19,919
Travel and training	167,000	19,750	147,250	37,158
Intragovernmental	129,237	51,324	77,913	53,833
Utilities, services, and miscellaneous	661,762	206,455	455,307	115,507
Total City Manager	<u>3,727,268</u>	<u>1,247,180</u>	<u>2,480,088</u>	<u>1,049,530</u>
Election:				
Utilities, services, and miscellaneous	107,500	90,325	17,175	30,580
Total General Government	<u>4,744,701</u>	<u>1,656,292</u>	<u>3,088,409</u>	<u>1,379,452</u>
Financial Services:				
Personal services	4,745,898	2,155,045	2,590,853	2,109,494
Materials and supplies	164,380	72,356	92,024	57,260
Travel and training	81,793	33,776	48,017	31,542
Intragovernmental	437,278	196,316	240,962	188,338
Utilities, services, and miscellaneous	408,104	272,118	135,986	227,337
Total Financial Services	<u>5,837,453</u>	<u>2,729,611</u>	<u>3,107,842</u>	<u>2,613,971</u>
Human Resources:				
Personal services	1,226,380	524,518	701,862	481,259
Materials and supplies	41,250	3,726	37,524	7,938
Travel and training	35,000	14,024	20,976	7,333
Intragovernmental	125,080	57,161	67,919	52,434
Utilities, services, and miscellaneous	525,555	169,292	356,263	121,315
Capital additions	10,000	-	10,000	-
Total Human Resources	<u>1,963,265</u>	<u>768,721</u>	<u>1,194,544</u>	<u>670,279</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, 2025  
(WITH COMPARABLE AMOUNTS FOR 2024)

	<b>2025</b>		<b>2024</b>	
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>	<b>Actual</b>
City Counselor:				
Personal services	1,255,975	566,294	689,681	522,819
Materials and supplies	25,736	8,314	17,422	6,062
Travel and training	30,000	6,062	23,938	15,523
Intragovernmental	88,286	39,779	48,507	38,768
Utilities, services, and miscellaneous	320,620	83,340	237,280	55,866
Total City Counselor	<u>1,720,617</u>	<u>703,789</u>	<u>1,016,828</u>	<u>639,038</u>
Public Works Administration:				
Personal services	146,871	53,955	92,916	52,931
Materials and supplies	11,010	1,253	9,757	4,061
Travel and training	4,998	1,653	3,345	2,791
Intragovernmental	47,239	21,897	25,342	20,628
Utilities, services, and miscellaneous	8,838	5,514	3,324	2,639
Total Public Works Administration	<u>218,956</u>	<u>84,272</u>	<u>134,684</u>	<u>83,050</u>
Total Policy Development and Administration	<u>14,484,992</u>	<u>5,942,685</u>	<u>8,542,307</u>	<u>5,385,790</u>
PUBLIC SAFETY:				
Police:				
Personal services	28,561,183	12,816,643	15,744,540	10,963,034
Materials and supplies	1,410,609	569,367	841,242	724,553
Travel and training	338,405	130,058	208,347	153,832
Intragovernmental	3,324,284	1,565,189	1,759,095	1,376,301
Utilities, services, and miscellaneous	1,682,896	904,588	778,308	775,642
Capital additions	831,834	748,334	83,500	-
Total Police	<u>36,149,211</u>	<u>16,734,179</u>	<u>19,415,032</u>	<u>13,993,362</u>
City Prosecutor:				
Personal services	559,442	240,953	318,489	252,350
Materials and supplies	12,780	3,107	9,673	3,969
Travel and training	7,500	-	7,500	983
Intragovernmental	52,945	24,165	28,780	24,106
Utilities, services, and miscellaneous	62,668	8,782	53,886	9,362
Total City Prosecutor	<u>695,335</u>	<u>277,007</u>	<u>418,328</u>	<u>290,770</u>
Fire:				
Personal services	27,384,571	12,477,627	14,906,944	11,476,021
Materials and supplies	1,071,484	513,376	558,108	488,776
Travel and training	85,354	52,982	32,372	47,560
Intragovernmental	1,654,028	815,975	838,053	806,156
Utilities, services, and miscellaneous	1,337,756	634,934	702,822	447,095
Total Fire	<u>31,646,772</u>	<u>14,523,811</u>	<u>17,122,961</u>	<u>13,265,608</u>
Animal Control:				
Personal services	486,669	199,623	\$287,046	220,666
Materials and supplies	42,776	22,327	20,449	23,362
Travel and training	3,152	4,080	(928)	1,650
Intragovernmental	90,667	40,285	50,382	40,567
Utilities, services, and miscellaneous	245,561	118,169	127,392	109,537
Total Animal Control	<u>868,825</u>	<u>384,484</u>	<u>484,341</u>	<u>395,782</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, 2025  
(WITH COMPARABLE AMOUNTS FOR 2024)

	2025		2024	
	Budget	Actual	(Over) Under Budget	Actual
Municipal Court:				
Personal services	786,262	312,262	474,000	269,999
Materials and supplies	30,000	4,128	25,872	4,041
Travel and training	15,000	-	15,000	-
Intragovernmental	88,659	40,061	48,598	37,596
Utilities, services, and miscellaneous	37,006	6,249	30,757	7,821
Total Municipal Court	956,927	362,700	594,227	319,457
Total Public Safety	70,317,070	32,282,181	38,034,889	28,264,979
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	5,373,280	2,625,665	2,747,615	1,983,332
Materials and supplies	1,866,829	770,356	1,096,473	596,062
Travel and training	42,209	16,794	25,415	12,238
Intragovernmental	880,853	474,789	406,064	411,961
Utilities, services, and miscellaneous	7,379,564	896,360	6,483,204	1,541,498
Total Streets and Sidewalks	15,542,735	4,783,964	10,758,771	4,545,091
Traffic and Parking:				
Personal services	752,250	29,636	\$722,614	188,719
Materials and supplies	743,593	17,697	725,896	220,181
Travel and training	4,170	-	4,170	1,219
Intragovernmental	120,059	-	120,059	53,045
Utilities, services, and miscellaneous	149,971	4,554	145,417	15,779
Total Traffic	1,770,043	51,887	1,718,156	478,943
Total Transportation	17,312,778	4,835,851	12,476,927	5,024,034
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	7,457,633	3,206,534	4,251,099	3,051,728
Materials and supplies	542,753	145,856	396,897	120,815
Travel and training	131,252	40,379	90,873	94,872
Intragovernmental	1,207,832	549,979	657,853	518,453
Utilities, services, and miscellaneous	1,542,523	343,501	1,199,022	388,693
Capital additions	28,500	-	28,500	-
Total Health Services	10,910,493	4,286,249	6,624,244	4,174,561
Planning:				
Personal services	4,484,093	2,090,263	2,393,830	1,662,521
Materials and supplies	114,283	39,040	75,243	32,776
Travel and training	42,691	6,670	36,021	3,915
Intragovernmental	528,284	248,205	280,079	238,950
Utilities, services, and miscellaneous	1,057,297	221,620	835,677	221,312
Total Planning	6,226,648	2,605,798	3,620,850	2,159,474

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE SIX MONTHS ENDED MARCH 31, 2025  
(WITH COMPARABLE AMOUNTS FOR 2024)

	2025		(Over) Under Budget	2024
	Budget	Actual		Actual
Department of Economic Development:				
Personal services	869,396	340,923	528,473	268,071
Material and supplies	11,750	-	11,750	-
Travel and training	21,519	260	21,259	-
Intragovernmental	75,904	34,508	41,396	30,851
Utilities, services, and miscellaneous	139,144	74,425	64,719	20,000
Total Department of Economic Development	1,117,713	450,116	667,597	318,922
Office of Sustainability				
Personal services	536,205	176,923	359,282	184,404
Materials and supplies	17,695	313	17,382	1,748
Travel and training	10,169	4,804	5,365	2,047
Intragovernmental	113,322	52,155	61,167	20,374
Utilities, services, and miscellaneous	321,334	28,999	292,335	22,654
Total Office of Sustainability	998,725	263,194	735,531	231,227
Total Health and Environment	19,253,579	7,605,357	11,648,222	6,884,184
PERSONAL DEVELOPMENT:				
Cultural Affairs:				
Personal services	200,378	97,279	103,099	95,233
Materials and supplies	10,887	2,351	8,536	2,094
Travel and training	6,019	3,478	2,541	1,839
Intragovernmental	23,411	10,621	12,790	9,435
Utilities, services, and miscellaneous	419,810	219,905	199,905	170,723
Total Cultural Affairs	660,505	333,634	326,871	279,324
Office of Community Services:				
Personal services	1,123,695	541,329	582,366	433,651
Materials and supplies	181,396	65,269	116,127	71,832
Travel and training	14,247	5,558	8,689	117
Intragovernmental	139,400	63,598	75,802	57,509
Utilities, services, and miscellaneous	783,117	51,891	731,226	43,588
Capital additions	300	-	300	-
Total Office of Community Services	2,242,155	727,645	1,514,510	606,697
Social Assistance:				
Intragovernmental	32,171	(850)	33,021	20,701
Utilities services, and miscellaneous	1,928,669	540,022	1,388,647	874,437
Total Social Assistance	1,960,840	539,172	1,421,668	895,138
Total Personal Development	4,863,500	1,600,451	3,263,049	1,781,159

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE SIX MONTHS ENDED MARCH 31, 2025  
(WITH COMPARABLE AMOUNTS FOR 2024)

	2025		2024	
	Budget	Actual	(Over) Under Budget	Actual
<b>SUPPORTING ACTIVITIES:</b>				
Public Communications:				
Personal services	927,318	386,066	541,252	262,904
Materials and supplies	86,910	29,222	57,688	24,038
Travel and training	8,619	1,587	7,032	2,574
Intragovernmental	293,249	136,359	156,890	129,074
Utilities, services, and miscellaneous	153,359	30,806	122,553	26,224
Capital additions	596,215	-	596,215	-
Total Public Communications	2,065,670	584,040	1,481,630	444,814
Customer Contact Center:				
Personal services	655,974	334,004	321,970	300,487
Materials and supplies	123,235	48,818	74,417	37,621
Travel and training	7,500	6,492	1,008	2,053
Intragovernmental	82,439	37,402	45,037	36,584
Utilities, services, and miscellaneous	20,014	6,476	13,538	5,601
Total Customer Contact Center	889,162	433,192	455,970	382,346
Building Maintenance:				
Personal services	963,804	296,095	667,709	299,530
Materials and supplies	127,484	67,399	60,085	43,963
Travel and training	3,917	23	3,894	30
Intragovernmental	76,710	35,361	41,349	33,617
Utilities, services, and miscellaneous	267,243	211,609	55,634	310,332
Total Building Maintenance	1,439,158	610,881	828,277	687,472
Custodial:				
Personal services	488,998	238,867	250,131	215,187
Materials and supplies	63,265	32,887	30,378	19,389
Travel and training	2,524	-	2,524	-
Intragovernmental	23,389	10,031	13,358	10,021
Utilities, services, and miscellaneous	14,399	4,937	9,462	7,308
Total Custodial	592,575	286,722	305,853	251,905
Utilities:				
Utilities, services, and miscellaneous	348,504	197,123	151,381	171,613
Total Utilities	348,504	197,123	151,381	171,613
Total Supporting Activities	5,335,069	2,111,958	1,937,600	1,938,150
Miscellaneous Nonprogrammed Activities:				
Personal services	-	753	(753)	4,322
Materials and supplies	-	92	(92)	123
Intragovernmental	398	199	199	-
Utilities, services, and miscellaneous	17,709,491	4,676,658	13,032,833	314,214
Total Miscellaneous Nonprogrammed Activities:	17,709,889	4,677,702	13,032,187	318,659
<b>TOTAL EXPENDITURES</b>	149,276,877	59,056,185	90,220,692	49,596,955
<b>OPERATING TRANSFERS TO OTHER FUNDS:</b>				
VERF	180,000	180,000	-	604,625
2006 SO Bonds	-	-	-	-
Railroad	800,000	800,000	-	-
Utility Assistance	600,000	600,000	-	600,000
2016 S.So. Bonds	995,620	497,810	497,810	496,797
Recreation Services Fund	5,000,000	2,500,000	2,500,000	2,700,000
Storm Water Utility Fund	-	-	-	-
Capital Projects Fund	150,000	150,000	-	1,112,805
Information Technologies	-	-	-	56,795
Convention & Visitors Bureau	-	-	-	-
Contributions Fund	10,620	10,620	-	15,671
Sustainability Fund	-	-	-	-
<b>TOTAL OPERATING TRANSFERS TO OTHER FUNDS</b>	7,736,240	4,738,430	2,997,810	5,586,693
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	157,013,117	63,794,615	\$93,218,502	\$55,183,648

## SPECIAL REVENUE FUNDS

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

**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 2024 to be collected until December 2035 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.





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

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2025 and 2024

ASSETS	Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2025	2024	2025	2024
Cash and cash equivalents	\$ -	\$ -	\$ 19,930,922	\$ 18,252,944
Cash restricted for development charges	-	-	-	-
Cash restricted for hotel/motel tax	-	-	-	-
Accounts receivable	30,000	30,000	-	-
Due from other funds	-	-	-	-
Taxes receivable	-	-	1,494,441	1,524,240
Allowance for uncollectible taxes	-	-	-	-
Grants receivable	-	-	-	-
Rehabilitation loans receivable (net)	-	-	-	-
Accrued interest	195	189	19,717	26,256
Other assets	595	595	-	-
<b>TOTAL ASSETS</b>	<b>\$30,790</b>	<b>\$30,784</b>	<b>\$21,445,080</b>	<b>\$19,803,440</b>
<b>LIABILITIES AND FUND BALANCE</b>				
LIABILITIES:				
Accounts payable	-	-	-	-
Interest payable	-	-	-	-
Accrued payroll and payroll taxes	1,823	1,632	-	-
Due to other funds	68,068	61,619	-	-
Obligations under capital leases – current maturities	-	-	-	-
Deferred revenue	-	-	-	-
Other liabilities	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>69,891</b>	<b>63,251</b>	<b>-</b>	<b>-</b>
FUND BALANCE:				
Non Spendable	(595)	(595)	-	-
Restricted	(38,506)	(31,872)	21,445,080	19,803,440
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>(39,101)</b>	<b>(32,467)</b>	<b>21,445,080</b>	<b>19,803,440</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$30,790</b>	<b>\$30,784</b>	<b>\$21,445,080</b>	<b>\$19,803,440</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2025 and 2024

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2025	2024	2025	2024	2025	2024
\$ 1,822,101	\$ 1,169,419	\$ -	\$ -	\$ 284,133	\$ 128,136
-	-	-	-	116,791	113,681
6,757,169	5,912,802	-	-	-	-
1,762	19,254	-	-	-	-
-	-	-	-	-	-
-	-	-	-	64,856	72,930
-	-	-	-	-	-
-	-	153,862	349,504	-	-
-	-	5,994,903	6,278,737	-	-
16,251	19,052	-	-	-	-
-	-	53,652	53,652	-	-
<u>\$8,597,283</u>	<u>\$7,120,527</u>	<u>\$6,202,417</u>	<u>\$6,681,893</u>	<u>\$465,780</u>	<u>\$314,747</u>
48,333	44,909	35,386	225,877	-	-
-	-	-	-	-	-
10,872	9,575	-	-	-	-
-	-	238,031	188,899	-	-
-	-	-	-	-	-
-	-	-	-	-	-
44,323	60,094	847	847	-	-
<u>103,528</u>	<u>114,578</u>	<u>274,264</u>	<u>415,623</u>	<u>-</u>	<u>-</u>
-	54,484	-	-	348,989	-
8,493,755	6,951,465	5,928,153	6,266,270	116,791	113,681
-	-	-	-	-	201,066
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,493,755</u>	<u>7,005,949</u>	<u>5,928,153</u>	<u>6,266,270</u>	<u>465,780</u>	<u>314,747</u>
<u>\$8,597,283</u>	<u>\$7,120,527</u>	<u>\$6,202,417</u>	<u>\$6,681,893</u>	<u>\$465,780</u>	<u>\$314,747</u>

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

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2025 and 2024

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		TOTAL	
	2025	2024	2025	2024	2025	2024
Cash and cash equivalents	\$6,885,376	\$5,531,575	\$3,652,756	\$3,746,604	\$32,575,288	\$28,828,678
Cash restricted for development charges	-	-	-	-	116,791	113,681
Cash restricted for hotel/motel tax	-	-	-	-	6,757,169	5,912,802
Accounts receivable	-	-	4,392	3,682	36,154	52,936
Due from other funds	-	-	-	-	-	-
Taxes receivable	747,144	762,143	747,080	762,079	3,053,521	3,121,392
Allowance for uncollectible taxes	-	-	-	-	-	-
Grants receivable	-	-	-	-	153,862	349,504
Rehabilitation loans receivable (net)	-	-	-	-	5,994,903	6,278,737
Accrued interest	-	1,895	-	-	36,163	47,392
Other assets	-	-	57,125	57,091	111,372	111,338
<b>TOTAL ASSETS</b>	<b><u>\$7,632,520</u></b>	<b><u>\$6,295,613</u></b>	<b><u>\$4,461,353</u></b>	<b><u>\$4,569,456</u></b>	<b><u>\$48,835,223</u></b>	<b><u>\$44,816,460</u></b>
<b>LIABILITIES AND FUND BALANCES</b>						
LIABILITIES:						
Accounts payable	-	-	93,317	63,305	177,036	334,091
Interest payable	-	-	-	-	-	-
Accrued payroll and payroll taxes	-	-	95,822	84,917	108,517	96,124
Due to other funds	-	-	-	509,658	306,099	760,176
Obligations under capital leases – current maturities	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	2,765,085	62,940	2,810,255	123,881
<b>TOTAL LIABILITIES</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>2,954,224</u></b>	<b><u>720,820</u></b>	<b><u>3,401,907</u></b>	<b><u>1,314,272</u></b>
FUND BALANCE:						
Non Spendable	-	-	-	-	348,394	53,889
Restricted	7,632,520	6,295,613	1,507,129	3,848,636	45,084,922	43,247,233
Committed	-	-	-	-	-	201,066
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b><u>7,632,520</u></b>	<b><u>6,295,613</u></b>	<b><u>1,507,129</u></b>	<b><u>3,848,636</u></b>	<b><u>\$45,433,316</u></b>	<b><u>\$43,502,188</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$7,632,520</u></b>	<b><u>\$6,295,613</u></b>	<b><u>\$4,461,353</u></b>	<b><u>\$4,569,456</u></b>	<b><u>\$48,835,223</u></b>	<b><u>\$44,816,460</u></b>

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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, 2025 AND 2024**

	<b>Mid MO Solid Waste District Fund</b>		<b>Transportation Sales Tax Fund</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
<b>REVENUES:</b>				
General property taxes	\$ -	\$ -	\$ -	\$ -
Use tax	-	-	1,124,393	1,078,150
Sales tax	-	-	6,396,474	6,574,672
Other local taxes	-	-	-	-
Licenses and permits	-	-	-	-
Fees and service charges	-	-	-	-
Revenue from other governmental units	60,000	60,000	-	-
Investment revenue	(1,477)	(1,924)	379,840	461,247
Miscellaneous	-	-	-	-
<b>TOTAL REVENUES</b>	<b>58,523</b>	<b>58,076</b>	<b>7,900,707</b>	<b>8,114,069</b>
<b>EXPENDITURES:</b>				
Current:				
Policy development and administration	-	-	-	-
Health and environment	88,848	92,757	-	-
Transportation	-	-	-	-
Personal development	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>88,848</b>	<b>92,757</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(30,325)</b>	<b>(34,681)</b>	<b>7,900,707</b>	<b>8,114,069</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers from other funds	38,230	32,832	-	-
Operating transfers to other funds	-	-	(11,000,830)	(8,622,222)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>38,230</b>	<b>32,832</b>	<b>(11,000,830)</b>	<b>(8,622,222)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>7,905</b>	<b>(1,849)</b>	<b>(3,100,123)</b>	<b>(508,153)</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>(47,006)</b>	<b>(30,618)</b>	<b>24,545,203</b>	<b>20,311,593</b>
Equity transfers to other funds	-	-	-	-
<b>FUND BALANCE, END OF PERIOD</b>	<b>(\$39,101)</b>	<b>(\$32,467)</b>	<b>\$21,445,080</b>	<b>\$19,803,440</b>

**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, 2025 AND 2024**

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2025	2024	2025	2024	2025	2024
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	44,976	86,252
-	-	-	-	269,254	273,235
1,538,898	1,429,473	-	-	-	-
-	-	-	-	-	-
-	-	-	-	546,553	409,613
47,909	61,782	426,696	628,257	-	-
163,965	188,135	3,323	4,162	12,979	17,507
13,866	19,467	15,000	-	-	-
<u>1,764,638</u>	<u>1,698,857</u>	<u>445,019</u>	<u>632,419</u>	<u>873,762</u>	<u>786,607</u>
1,492,135	1,338,273	-	-	-	-
-	-	608,531	712,076	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,492,135</u>	<u>1,338,273</u>	<u>608,531</u>	<u>712,076</u>	<u>-</u>	<u>-</u>
<u>272,503</u>	<u>360,584</u>	<u>(163,512)</u>	<u>(79,657)</u>	<u>873,762</u>	<u>786,607</u>
-	-	-	-	-	-
<u>(469,913)</u>	<u>(437,730)</u>	<u>(13,292)</u>	<u>(35,477)</u>	<u>(711,516)</u>	<u>(1,003,485)</u>
<u>(469,913)</u>	<u>(437,730)</u>	<u>(13,292)</u>	<u>(35,477)</u>	<u>(711,516)</u>	<u>(1,003,485)</u>
(197,410)	(77,146)	(176,804)	(115,134)	162,246	(216,878)
8,691,165	7,083,095	6,104,957	6,381,404	303,534	531,625
-	-	-	-	-	-
<u>\$8,493,755</u>	<u>\$7,005,949</u>	<u>\$5,928,153</u>	<u>\$6,266,270</u>	<u>\$465,780</u>	<u>\$314,747</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, 2025 AND 2024**

	<b>Capital Improvement Sales Tax Fund</b>		<b>Park Sales Tax Fund</b>		<b>Total</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
<b>REVENUES:</b>						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use tax	562,197	539,075	562,197	539,075	2,293,763	2,242,552
Sales tax	3,197,883	3,287,505	3,197,883	3,286,692	13,061,494	13,422,104
Other local taxes	-	-	-	-	1,538,898	1,429,473
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	2,046,843	1,369,207	2,593,396	1,778,820
Revenue from other governmental units	-	-	-	14,938	534,605	764,977
Investment revenue	137,900	143,873	65,215	105,454	761,745	918,454
Miscellaneous	-	-	38,159	696,798	67,025	716,265
<b>TOTAL REVENUES</b>	<b>3,897,980</b>	<b>3,970,453</b>	<b>5,910,297</b>	<b>6,012,164</b>	<b>20,850,926</b>	<b>21,272,645</b>
<b>EXPENDITURES:</b>						
Current:						
Policy development and administration	-	-	-	-	1,492,135	1,338,273
Health and environment	-	-	-	-	697,379	804,833
Transportation	-	-	-	-	-	-
Personal development	-	-	7,016,273	6,324,606	7,016,273	6,324,606
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>7,016,273</b>	<b>6,324,606</b>	<b>9,205,787</b>	<b>8,467,712</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,897,980</b>	<b>3,970,453</b>	<b>(1,105,976)</b>	<b>(312,442)</b>	<b>11,645,139</b>	<b>12,804,933</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers from other funds	-	-	2,570,097	2,726,047	2,608,327	2,758,879
Operating transfers to other funds	(4,826,428)	(3,499,921)	(1,792,000)	(4,232,999)	(18,813,979)	(17,831,834)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,826,428)</b>	<b>(3,499,921)</b>	<b>778,097</b>	<b>(1,506,952)</b>	<b>(16,205,652)</b>	<b>(15,072,955)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(928,448)</b>	<b>470,532</b>	<b>(327,879)</b>	<b>(1,819,394)</b>	<b>(4,560,513)</b>	<b>(2,268,022)</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>8,560,968</b>	<b>5,825,081</b>	<b>1,835,008</b>	<b>5,668,030</b>	<b>49,993,829</b>	<b>45,770,210</b>
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$7,632,520</b>	<b>\$6,295,613</b>	<b>\$1,507,129</b>	<b>\$3,848,636</b>	<b>\$45,433,316</b>	<b>\$43,502,188</b>



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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
<b>MID MO SOLID WASTE DISTRICT FUND</b>		
REVENUES:		
Revenue from other governmental units – State	\$60,000	\$60,000
Investment revenue	(1,477)	(1,924)
Miscellaneous revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>58,523</u>	<u>58,076</u>
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	71,917	72,448
Materials and supplies	489	108
Travel and Training	350	473
Intragovernmental	15,469	19,094
Utilities, services and miscellaneous	<u>623</u>	<u>634</u>
TOTAL EXPENDITURES	<u>88,848</u>	<u>92,757</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$30,325)</u></u>	<u><u>(\$34,681)</u></u>
<b>TRANSPORTATION SALES TAX FUND</b>		
	<u>2025</u>	<u>2024</u>
REVENUES:		
Sales tax	\$6,396,474	\$6,574,672
Use tax	1,124,393	\$1,078,150
Investment revenue	379,840	461,247
Miscellaneous revenue	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>7,900,707</u>	<u>8,114,069</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	<u>-</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>
Personal Development:		
Intragovernmental	<u>-</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$7,900,707</u></u>	<u><u>\$8,114,069</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
<b>CONVENTION AND TOURISM FUND</b>		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,538,898	\$1,429,473
Revenue from other governmental units	47,909	61,782
Investment revenue	163,965	188,135
Miscellaneous	13,866	19,467
TOTAL REVENUES	<u>1,764,638</u>	<u>1,698,857</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	554,790	460,422
Materials and supplies	13,513	4,397
Travel and training	22,088	11,335
Intragovernmental	178,156	163,277
Utilities, services and miscellaneous	723,588	698,842
Interest expense	-	-
Capital outlay	-	-
TOTAL EXPENDITURES	<u>1,492,135</u>	<u>1,338,273</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$272,503</u>	<u>\$360,584</u>
<b>COMMUNITY DEVELOPMENT GRANT FUND</b>		
REVENUES:		
Revenue from federal government	\$426,696	\$628,257
Investment revenue	3,323	4,162
Miscellaneous revenue	15,000	-
TOTAL REVENUES	<u>445,019</u>	<u>632,419</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	140,438	138,430
Materials and supplies	786	464
Travel and training	486	800
Intragovernmental	6,897	6,208
Utilities, services, and miscellaneous	459,924	566,174
Capital outlay	-	-
TOTAL EXPENDITURES	<u>608,531</u>	<u>712,076</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$163,512)</u>	<u>(\$79,657)</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

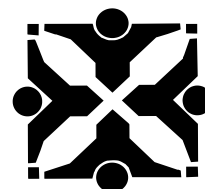
<b>PUBLIC IMPROVEMENT FUND</b>	<b>2025</b>	<b>2024</b>
REVENUES:		
Sales tax	\$269,254	\$273,235
Use tax	\$44,976	\$86,252
Development charges	546,553	409,613
Investment revenue	12,979	17,507
Miscellaneous revenue	-	-
TOTAL REVENUES	<u>873,762</u>	<u>786,607</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Interest expense	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$873,762</u></u>	<u><u>\$786,607</u></u>
<b>CAPITAL IMPROVEMENT SALES TAX FUND</b>		
Revenues:		
Sales tax	\$3,197,883	\$3,287,505
Use tax	562,197	539,075
Investment revenue	137,900	143,873
Miscellaneous revenue	-	-
TOTAL REVENUES	<u>3,897,980</u>	<u>3,970,453</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$3,897,980</u></u>	<u><u>\$3,970,453</u></u>
<b>PARK SALES TAX FUND</b>		
Revenues:		
Sales tax	\$3,197,883	\$3,286,692
Use tax	\$562,197	\$539,075
Investment revenue	65,215	105,454
Revenue from other governmental units	-	14,938
Fees and service charges	1,988,468	1,317,480
Recreation Center capital improvement fees	21,241	33,130
Golf course capital improvement fees	37,134	18,597
Miscellaneous revenue	38,159	696,798
TOTAL REVENUES	<u>5,910,297</u>	<u>6,012,164</u>
Expenditures:		
Current:		
Personal development:		
Personal services	4,074,264	3,716,168
Materials and supplies	946,801	944,805
Travel and Training	37,664	18,489
Intragovernmental	701,113	662,752
Utilities, services, and miscellaneous	1,049,901	926,372
Interest expense	62,630	6,894
Capital outlay	143,900	49,126
TOTAL EXPENDITURES	<u>7,016,273</u>	<u>6,324,606</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$1,105,976)</u></u>	<u><u>(\$312,442)</u></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, 2025 and 2024

ASSETS	2016 Special Obligation Bonds		Total	
	Debt Service Fund			
	2025	2024	2025	2024
Cash and cash equivalents	\$546,570	\$489,948	\$546,570	\$489,948
Cash restricted for 1996 Bond Debt Service	-	-	-	-
Cash with fiscal agents	-	-	-	-
Taxes receivable	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Due from other funds	-	-	-	-
Accrued interest	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$546,570</b>	<b>\$489,948</b>	<b>\$546,570</b>	<b>\$489,948</b>
<b>LIABILITIES AND FUND BALANCE</b>				
LIABILITIES:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
FUND BALANCE:				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	546,570	489,948	546,570	489,948
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b>546,570</b>	<b>489,948</b>	<b>546,570</b>	<b>489,948</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$546,570</b>	<b>\$489,948</b>	<b>\$546,570</b>	<b>\$489,948</b>

**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, 2025 AND 2024**

	<b>2016 Special Obligation Bonds</b>		<b>Total</b>	
	<b>Debt Service Fund</b>			
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
REVENUES:				
General Property Taxes:				
Real estate	\$ -	\$ -	\$ -	\$ -
Interest and penalties	-	-	-	-
Total General Property Taxes	-	-	-	-
Lease revenue	-	-	-	-
Investment revenue	31,720	31,011	31,720	31,011
TOTAL REVENUES	31,720	31,011	31,720	31,011
EXPENDITURES:				
Health and Environment	-	-	-	-
Debt Service:				
Redemption of serial bonds	1,615,000	1,550,000	1,615,000	1,550,000
Interest	84,225	122,975	84,225	122,975
Fiscal agent fees	-	318	-	318
TOTAL EXPENDITURES	1,699,225	1,673,293	1,699,225	1,673,293
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,667,505)	(1,642,282)	(1,667,505)	(1,642,282)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	879,611	878,600	879,611	878,600
Operating transfers to other funds	-	-	-	-
Note Proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	879,611	878,600	879,611	878,600
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(787,894)	(763,682)	(787,894)	(763,682)
FUND BALANCE, BEGINNING OF PERIOD	1,334,464	1,253,630	1,334,464	1,253,630
Equity transfers to other funds	-	-	-	-
FUND BALANCE, END OF PERIOD	<u>\$546,570</u>	<u>\$489,948</u>	<u>\$546,570</u>	<u>\$489,948</u>

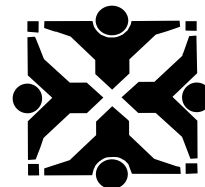


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CITY OF COLUMBIA, MISSOURI

## **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, 2025 AND 2024

<b>ASSETS</b>	<b>2025</b>	<b>2024</b>
Cash and cash equivalents	\$85,399,271	\$77,006,817
Accounts receivable	66,433	-
Grants Receivable	1,120,256	1,109,672
Accrued interest	310,634	345,391
Due from other funds	-	-
<b>TOTAL ASSETS</b>	<b><u>\$86,896,594</u></b>	<b><u>\$78,461,880</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$974,370	\$975,714
Deferred Inflows	1,114,199	904,182
Accrued payroll and payroll taxes	-	-
Advances from other funds	-	-
Total liabilities	<u>2,088,569</u>	<u>1,879,896</u>
<b>FUND BALANCE:</b>		
Non Spendable	-	-
Restricted	84,290,646	65,993,112
Committed	-	-
Assigned	517,379	10,588,872
Unassigned	-	-
Total fund balance	<u>84,808,025</u>	<u>76,581,984</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$86,896,594</u></b>	<b><u>\$78,461,880</u></b>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024**

	<u>2025</u>	<u>2024</u>
REVENUES:		
Special assessment taxes	\$ -	\$ -
Sales tax	-	-
Revenue from other governmental units:		
County	-	-
State	475,239	380,130
Federal	928,298	(161,000)
Investment revenue	1,584,759	1,993,145
Auction Revenues	-	-
Miscellaneous revenue	106,338	940,298
	<u>3,094,634</u>	<u>3,152,573</u>
TOTAL REVENUES		
EXPENDITURES:		
Capital outlay:		
Policy development and administration	423,674	289,375
Public safety	354,005	1,647,778
Transportation	1,335,376	1,031,315
Health and environment	109,477	-
Personal development	5,482,252	2,067,365
	<u>7,704,784</u>	<u>5,035,833</u>
TOTAL EXPENDITURES		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,610,150)</u>	<u>(1,883,260)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	7,353,261	11,869,960
Operating transfers to other funds	-	-
Proceeds of certificates of participation	-	-
	<u>7,353,261</u>	<u>11,869,960</u>
TOTAL OTHER FINANCING SOURCES (USES)		
	<u>7,353,261</u>	<u>11,869,960</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	2,743,111	9,986,700
FUND BALANCE, BEGINNING OF PERIOD	82,064,914	66,595,284
Equity transfers from other funds	-	-
Equity transfers to other funds	-	-
	<u>-</u>	<u>-</u>
FUND BALANCE, END OF PERIOD	<u><u>\$84,808,025</u></u>	<u><u>\$76,581,984</u></u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE PERIOD ENDED MARCH 31, 2025**

	<u>Appropriations</u>	<u>Prior Years' Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
<b>POLICY DEVELOPMENT AND ADMINISTRATION 8810:</b>						
Pub Bldgs Major Maint/Ren (00021)	\$ 1,187,033	\$ 814,049	\$ -	\$ 814,049	\$ -	\$ 372,984
Blind Boone Home (00123)	1,033,575	803,139	88,868	892,007	134,232	7,336
Ent Resource Grp Software (00476)	8,416,466	8,416,466	-	8,416,466	-	-
Walton Bldg Cap Improv (00587)	752,959	622,682	-	622,682	-	130,277
Municipal Service Center South (00632)	2,895,000	74,079	25,015	99,094	539,433	2,256,473
Grissum Bldg Renovations (00659)	4,817,690	136,864	-	136,864	17,230	4,663,596
CID Gateway (00680)	20,000	-	-	-	-	20,000
Armory Repairs (00764)	514,744	159,193	4,840	164,033	61,267	289,444
CPD Repairs (00765)	670,000	224,903	-	224,903	-	445,097
Daniel Boone Building Repairs (00766)	1,500,000	585,140	56,904	642,044	102,116	755,840
Gentry Building Repairs (00767)	145,000	109,726	-	109,726	-	35,274
Health Dept Building Repairs (00768)	325,239	5,883	-	5,883	-	319,356
Howard Building Repairs (00769)	140,000	133,411	-	133,411	-	6,589
Building Assessments (00770)	100,001	16,097	-	16,097	-	83,904
Executime (00775)	723,611	153,331	1,948	155,279	1,042	567,290
D.B. Customer Experience (00798)	725,000	132,490	-	132,490	7,500	585,010
REDI Office Remodel (00818)	17,261	17,261	-	17,261	-	-
Turner Jones Building (00819)	3,365,176	3,094,597	169,477	3,264,074	101,065	37
Ashley Street Building (00849)	2,025,000	1,283,342	12,337	1,295,679	4,682	724,639
Document Management System (00850)	349,505	284,745	63,760	348,505	-	1,000
McKinney Building (00877)	1,700,000	1,502,719	525	1,503,244	-	196,756
2810 Lemone Industrial Blvd (00888)	1,112,805	-	-	-	-	1,112,805
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>32,536,065</b>	<b>18,570,117</b>	<b>423,674</b>	<b>18,993,791</b>	<b>968,567</b>	<b>12,573,707</b>
<b>PUBLIC SAFETY 8820:</b>						
Records Manangement System (00498)	1,558,162	1,314,873	9,262	1,324,135	95,811	138,216
Muni Serv Ctr North-PH I (00641)	9,628,052	9,410,930	399	9,411,329	-	216,723
Percent for Art: Maint Municipal Center (N0641)	10,895	-	-	-	-	10,895
PD Property & Evidence Annex (00727)	3,441,599	-	19,868	19,868	9,932	3,411,799
Fire Station #10 East (00732)	406,286	57,667	54	57,721	312,310	36,255
Fire Station #11 (00733)	4,806,362	4,522,864	78,864	4,601,728	9,750	194,884
Percent for Art Maint: Fire Station #11 (N0733)	4,171	588	-	588	-	3,583
Replace 2006 Quint (00783)	1,077,502	1,016,404	30,001	1,046,405	-	31,097
Station 11 Quint (00827)	1,700,000	1,382,153	7,415	1,389,568	8,962	301,470
Replace 2009 Quint (00828)	1,200,000	1,200,000	-	1,200,000	-	-
Record Management System FY23 (00843)	1,500,000	-	-	-	-	1,500,000
Replace 2009 Quint (00861)	1,250,000	985,917	127,048	1,112,965	9,032	128,003
Replace Quint For Fire Stn #10 (00862)	1,600,000	1,393,131	81,094	1,474,225	5,164	120,611
Police Precint/Municipal Service 02 (00863)	400,000	4,000	-	4,000	6,000	390,000
Replace 2013 Quint 14 Years Old Q8 (00914)	1,300,000	-	-	-	-	1,300,000
Percent for Art Maint: Fire Station #8 (N0083)	283	-	-	-	-	283
Percent for Art Maint: City Hall (N0252)	40,546	-	-	-	-	40,546
Percent for Art Maint: Fire Station #7 (N0261)	2,000	-	-	-	-	2,000
Percent for Art Maint: Fire Station #9 (N0306)	2,037	360	-	360	-	1,677
<b>TOTAL PUBLIC SAFETY</b>	<b>29,927,895</b>	<b>21,288,887</b>	<b>354,005</b>	<b>21,642,892</b>	<b>456,961</b>	<b>7,828,042</b>
<b>TRANSPORTATION 8830:</b>						
Downtown Special Projects (00140)	376,261	354,585	-	354,585	-	21,676
Downtown Sidewalks Improv (00171)	360,510	200,717	2,850	203,567	-	156,943
Annual Brick St Renov (00234)	266,390	261,156	-	261,156	-	5,234
Vandiver Dr & Paris Rd (00522)	220,866	220,866	-	220,866	-	-
Audible ADA Crosswalk (00551)	410,768	410,768	-	410,768	-	-
Ridgemont Bridge Repair (00568)	792,509	780,959	11,450	792,409	-	100
ADA Curb Ramp Install (00600)	2,955,387	1,867,575	474,754	2,342,329	108,923	504,135
North Village Land Purch (00616)	200,000	23,653	-	23,653	-	176,347
Fairview/Chapel Hill Int (00618)	580,000	101,273	-	101,273	-	478,727
Disc Pkwy:Gans-New Haven (00633)	5,606,174	4,866,813	-	4,866,813	-	739,361
9th and Elm Ped Sramble (0637)	52,157	-	-	-	-	52,157
Nifong-Prov to Forum 4 Ln (00643)	13,082,966	13,083,427	-	13,083,427	-	(461)
Sinclair-Old Mill Creek-Nifong (00644)	2,953,018	2,953,018	-	2,953,018	-	-
Annual Traffic Calming (00646)	1,017,147	11,725	-	11,725	-	1,005,422
Annual Street Recon (00647)	2,483,882	-	-	-	-	2,483,882
Bridge Assesments (00648)	85	-	-	-	-	85
I70 Dr & Keene Roundabout (00658)	952,966	944,177	-	944,177	-	8,789
Urban Forestry Master Pln (00677)	105,000	89,575	-	89,575	-	15,425
CID Gateway (00680)	20,000	-	-	-	-	20,000
Paris Road Resurfacing (00682)	30,777	23,174	-	23,174	-	7,603

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE PERIOD ENDED MARCH 31, 2025

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
Grace Ln: Richland to Stadium Ext (00700)	507,769	98,159	-	98,159	-	409,610
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)	3,416,990	322,944	13,415	336,359	247,701	2,832,930
Leslie Ln Sdk: N Garth-Newton Dr (00736)	195,993	138,674	-	138,674	-	57,319
Smith Dr Traffic Calming (00752)	151,976	68,989	-	68,989	-	82,987
Cherry St 6th to 7th Brick Repair (00755)	100,000	-	-	-	-	100,000
Broadway Sidewalk Stadium to Mano (00756)	1,250,000	76	-	76	-	1,249,924
Broadway Sidewalk: Mapel to W Blvd (00759)	550,000	-	-	-	-	550,000
Audobon Sdk: Shepard Blvd to N Aza (00760)	25,146	-	-	-	-	25,146
Stadium Blvd Sidewalk: I-70 to Primrose (00761)	645,774	636,425	-	636,425	-	9,349
St. Charles Rd Sdk: Lake of Woods (00762)	645,998	530,352	-	530,352	-	115,646
Forum Blvd Chapel Hill to Woodrail (00771)	12,456,031	578,071	190,899	768,970	612,736	11,074,325
Garth Ave: BL70 to Thurman (00777)	3,950,000	82,103	617	82,720	-	3,867,280
Route B Improvements (BL70 to City) (00784)	600,000	128,802	-	128,802	-	471,198
Rangeline: Rogers to Wilkes (00785)	108,021	108,021	-	108,021	-	-
Ridgefield Rd Traffic Calming (00787)	47,341	727	-	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	25,337	-	25,337	-	35,808
Audobon Dr Traffic Calming (00791)	55,062	55,062	-	55,062	-	-
Maguire Sidewalk Repair (00793)	206,936	206,936	-	206,936	-	-
Oakland Gravel Sidewalk: Vandiver to Edris (00802)	372,656	370,251	-	370,251	-	2,405
Scott-Smith Sidewalk (00803)	1,156,714	145,934	310,072	456,006	2,303	698,405
Rangeline/I-70 Sidewalk (00815)	436,885	-	-	-	-	436,885
Green Valley Bridge Repair (00816)	512,261	312,261	-	312,261	-	200,000
Grindstone Parkway (00820)	310,065	132,069	11,854	143,923	-	166,142
Sexton Road Sidewalk (00821)	500,000	97,862	-	97,862	-	402,138
South Garth Avenue (00822)	7,031	7,031	-	7,031	-	-
Russell Boulevard Traffic Calming (00824)	1,122	121	-	121	-	1,001
Northland Drive Traffic Calm (00825)	51,224	51,224	-	51,224	-	-
Hinkson Avenue sidewalk (00840)	117,032	10	-	10	-	117,022
Green Town Sidewalk (00841)	450,000	158,478	-	158,478	-	291,522
Rt K/Old Plank Rd Roundabout (00842)	1,902,850	152,314	-	152,314	-	1,750,536
Chapel Hill Sidewalk: Frvw to Fcrck (00851)	75,000	-	-	-	-	75,000
St. Charles Sidewalk: Roundabout (00852)	969,710	59,359	29,937	89,296	13,374	867,040
East Blvd Bridge MTC (00853)	350,000	328	140,883	141,211	32,862	175,927
Spencer-I-70 SW to Worley Traf Calm (00854)	5,124	5,124	-	5,124	-	-
Garden-Carnation To I-70 Traf Calm (00855)	30,000	13,502	2,909	16,411	-	13,589
Hanover Blvd Riney: Clark Traffic Calm (00856)	51,759	17,441	1,455	18,896	-	32,863
Hulen-Rollins To Ridgefield Traf Calm (00857)	30,000	17,857	1,780	19,637	-	10,363
Corridor Preservation (00858)	229,475	-	-	-	-	229,475
Vandiver Dr Sidewalk:Pak To Parker (00890)	682,415	38,557	19,641	58,198	30,738	593,479
SS4A: CATSO HSM Analysis (00891)	650,000	-	-	-	-	650,000
SS4A:HIGH INJRY NTRWK ANALSYS (00892)	250,000	580	-	580	-	249,420
SS4A:COMPLETE STREETS POLICY (00893)	350,000	203	59,523	59,726	280,587	9,687
SS4A: Pedestrian Intervals Signals (00894)	300,000	-	-	-	300,000	-
SS4A: GOCOMO Transit Route Study (00895)	150,000	-	-	-	46,710	103,290
SS4A: Pedestrian Level Comfort Map (00896)	100,000	-	5,723	5,723	94,275	2
Smiley Blueridge (00897)	517,639	26,143	36,869	63,012	19,289	435,338
E. WALNUT TRF CLMING:OLD 63 (00898)	30,000	375	252	627	-	29,373
Rollins Traffic Calming: Fairview to Stadium (00899)	30,000	-	404	404	-	29,596
SS4A: Route B Hi Fric Surface Treatment (00916)	2,400,000	-	-	-	-	2,400,000
SS4A: Business Loop RSA (00917)	360,000	-	-	-	-	360,000
SS4A: Updated Equity Analysis (00918)	200,000	-	-	-	-	200,000
SS4A: Municipal Traffic Offend (00919)	150,000	-	-	-	-	150,000
SS4A: Behavior Modification Strategies (00920)	450,000	-	-	-	-	450,000
I-70 Plan Review (00922)	100,000	-	689	689	80,311	19,000
Business Loop 70 RNC (00923)	2,630,800	-	-	-	-	2,630,800
North Salt Dome Renov (00935)	10,000	-	-	-	-	10,000
Old Plank Culvert Replac (00944)	237,100	-	-	-	-	237,100
Annual Streets (40158)	947,168	62,001	-	62,001	10,999	874,168
Traffic Safety (40159)	575,292	427,447	14,500	441,947	105,108	28,237
JT County/State/City Prjct (40161)	2,661,519	15,500	-	15,500	-	2,646,019
Annual Sidewalks (40162)	626,406	200,523	-	200,523	-	425,883
Street Landscaping (40163)	811,952	225,779	4,900	230,679	14,700	566,573
Transportation Contingency (40198)	148,277	-	-	-	-	148,277
<b>TOTAL TRANSPORTATION</b>	<b>82,646,127</b>	<b>33,795,331</b>	<b>1,335,376</b>	<b>35,130,707</b>		<b>45,514,804</b>

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE PERIOD ENDED MARCH 31, 2025

	<u>Appropriations</u>	<u>Prior Years' Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
HEALTH & ENVIRONMENT 8840:						
Health Building Improvements (00730)	237,306	32,662	-	32,662	-	204,644
CFI Charging (00921)	857,832	-	-	-	-	857,832
Sanford Kimpton Improv (00924)	672,449	-	109,477	109,477	4,865	558,107
Percent for Art Maint: Health Dept (N4151)	3,173	166	-	166	-	3,007
<b>TOTAL HEALTH &amp; ENVIRONMENT</b>	<b>1,770,760</b>	<b>32,828</b>	<b>109,477</b>	<b>142,305</b>	<b>4,865</b>	<b>1,623,590</b>
PERSONAL DEVELOPMENT 8850:						
Annual P&R Maj Maint/Prog (00056)	10,476	-	-	-	-	10,476
Park Roads & Parking (00242)	3,130,677	2,941,368	73,182	3,014,550	23,185	92,942
City/School Park Improv (00249)	620,015	316,783	-	316,783	-	303,232
Capen/Grindstone Trl Imp (00457)	118,000	19,203	1,518	20,721	91,279	6,000
S Reg Park Gans Phil PH I (00518)	2,913,123	2,811,104	96,820	2,907,924	5,199	-
GNM Clark Lane West (00570)	1,080,631	977,360	-	977,360	-	103,271
GNM Shepard to Rollins Tr (00572)	2,493,988	2,174,851	-	2,174,851	-	319,137
Maplewood Home-Rehab (00638)	176,600	172,940	-	172,940	-	3,660
Annual Land Acq and Preservation (00662)	2,500,000	1,940,800	18,687	1,959,487	56,250	484,263
ADA Compliance Phase II (00663)	229,800	197,905	30,641	228,546	-	1,254
Norma Sutherland (00669)	257,370	257,343	-	257,343	-	27
Annual Trails (00673)	1,263,683	904,220	273,581	1,177,801	3,623	82,259
Albert Oakland Park Improvements (00676)	520,718	506,221	10,313	516,534	4,155	29
Founders Park at Flat Branch (00686)	607,866	329,922	-	329,922	229,565	48,379
Southeast Regional Park Tennis Complex (00693)	761,999	760,857	1,142	761,999	-	-
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	322,770	1,096,141	1,418,911	31,088	1
Kiwanis Park Improvements (00718)	125,000	101,691	-	101,691	-	23,309
Hinkson Cr Trail: Stephens/Calrk (00728)	1,015,000	539,446	-	539,446	-	475,554
Battle Park Phase I Development (00738)	250,000	36,971	-	36,971	-	213,029
Fairview Park/Bonnie View Phase II (00741)	125,000	114,425	-	114,425	-	10,575
MKT Wetlands/Forum Nature Area (00779)	120,000	31,860	-	31,860	-	88,140
The Vineyards/El Chapparal Lake/Par (00782)	165,000	137,089	-	137,089	-	27,911
Cosmo: Football Field Improvements (00805)	428,834	66,404	43,347	109,751	15,118	303,965
Cosmo: PMC Improvements (00807)	48,000	42,499	-	42,499	5,500	1
Cosmo: Shelter Replacements (00808)	380,000	301,780	45,407	347,187	302	32,511
STPHNS LAKE PRK: SE TRLHD IMP (00811)	125,000	4,000	54	4,054	-	120,946
COSMO REC AREA: NE QUARRY AREA (00826)	1,280,000	1,024,396	227,217	1,251,613	25,375	3,012
Battle Park Phase II Development (00829)	150,000	-	1,982	1,982	-	148,018
Flat Branch Park: Bridge Renov (00831)	30,000	28,304	-	28,304	-	1,696
MKT Bridge Repalcements: #2 #9 & #10 (00832)	340,000	-	-	-	106,700	233,300
Orr St Park Property Dev't (00833)	1,550,000	133	-	133	-	1,549,867
Perche Creek Trail Ph 2: Gill to Smi (00834)	150,000	-	-	-	-	150,000
Whitegate Park Development (00836)	400,000	47,153	97,890	145,043	28,352	226,605
ARC Facility Improvement (00837)	1,372,500	1,256,244	86,082	1,342,326	4,045	26,129
LAN Golf Crse: Golf Cart Bldg (00838)	115,000	20,951	-	20,951	-	94,049
Douglas Family Acquatic Ctr Improv (00839)	88,000	-	-	-	-	88,000
Cosmo Rec Area: Rainbow Softball (00845)	750,000	17,152	-	17,152	-	732,848
Fieldhouse-Phase II (00846)	10,300,000	4,398,970	2,227,671	6,626,641	3,603,685	69,674
Clary Shy Phase II (00847)	1,600,340	1,393,481	-	1,393,481	1,000	205,859
Cosmo Rec Area:Rainbow Soft (00845)	750,000	17,152	-	17,152	-	732,848
ANTIMI LIFT STATION IMP (00859)	65,000	57,965	-	57,965	-	7,035
Twin Lake Rec Improvement (00860)	450,000	99,196	-	99,196	-	350,804
Albert Oakland Park Imp (00864)	640,000	-	819	819	-	639,181
Douglas Park:Skate (00865)	807,000	20,586	193,744	214,330	355,933	236,737
Gans Creek Rec Area Imp (00866)	430,000	26,411	10,358	36,769	272,824	120,407
Gates Nature Area Developmt (00867)	200,000	-	-	-	-	200,000
Louisville Park Basketball Imp (00868)	20,000	4,230	1,985	6,215	-	13,785
Park Management Security (00869)	60,000	11,629	2,680	14,309	26,692	18,999
Rock Quarry Improvement (00870)	350,000	-	-	-	-	350,000
Water Moss Jones House Renov (00871)	250,000	-	31,410	31,410	17,455	201,135
Phillips Lake Trail Dam Bnk Res (00872)	65,000	58,756	3,023	61,779	-	3,221
Golf Course Improvement (00873)	80,000	2,038	-	2,038	-	77,962
Philips Park Improvement (00874)	534,162	11,789	-	11,789	-	522,373
Fairview Tennis Imp (00876)	60,500	1,934	-	1,934	57,448	1,118
Westwinds Park Improvement (00878)	150,000	54	-	54	-	149,946
Valleyview Basketball Park Imp (00887)	35,000	6,395	7,363	13,758	21,242	-
Northeast Park Development (00900)	2,500,000	-	-	-	-	2,500,000
CLARY SHY COMMUNIT WELCOME CENTER(00901)	5,019,932	82	-	82	84,600	4,935,250
Lake of the Woods Pool Improv (00904)	1,100,000	-	892,680	892,680	206,839	481
Cosmo Rec Area: Parks Mgt Center Imp (00905)	200,000	-	-	-	-	200,000
Cosmo-Bethel Tennis-Annual Imp Pro (00906)	60,000	-	-	-	-	60,000
Creek Ridge Park Develop (00907)	125,000	-	-	-	-	125,000

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE PERIOD ENDED MARCH 31, 2025

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
Disc Golf Imp-Annual Imp Proj (00908)	30,000	-	6,515	6,515	-	23,485
Field Park Improvements (00909)	100,000	-	-	-	-	100,000
MLK Memorial & Battle Garden Imp (00910)	100,000	-	-	-	-	100,000
Parkade Park Bridge Removal- Annual (00911)	20,000	-	-	-	-	20,000
Smithton Park Improvements (00912)	100,000	-	-	-	-	100,000
Grindstone Nature Area Trailhead (00913)	125,000	-	-	-	-	125,000
Kirklin Home Purchase Improvements (00915)	-	91,302	-	91,302	-	(91,302)
Downtown Improvements (40074)	117,654	81,913	-	81,913	-	35,741
<b>TOTAL PERSONAL DEVELOPMENT</b>	<b>54,386,868</b>	<b>24,737,372</b>	<b>5,482,252</b>	<b>30,219,624</b>	<b>5,277,454</b>	<b>18,889,790</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 201,267,715</b>	<b>\$ 98,424,535</b>	<b>\$ 7,704,784</b>	<b>\$106,129,319</b>	<b>\$ 6,707,848</b>	<b>\$ 86,429,933</b>



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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.

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

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

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

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

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

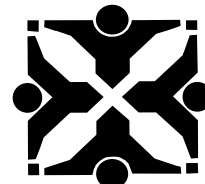
**Parking Facilities Fund** - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

**Recreation Services Fund** - As of FY23, this fund has been moved to the Park Sales Tax Special Revenue fund.

**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, 2025 and 2024

ASSETS	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2025	2024	2025	2024	2025	2024
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	32,860,828	35,735,906	11,288,555	7,489,224	23,813,649	22,364,542
Accounts receivable	12,201,192	11,542,579	2,088,261	2,231,439	495,760	395,630
Grants receivable	-	-	-	-	-	-
Accrued interest	284,585	318,161	149,990	180,001	118,017	137,179
Due from other funds	-	-	-	-	-	-
Loans receivable from other funds	-	1,529	-	-	-	-
Inventory	5,700,045	5,714,679	1,407,680	1,422,478	13,636	4,114
Prepaid expenses	6,096	4,414	3,627	1,080	7,739	771
Other assets	1,493	-	-	-	-	159
<b>Total Current Assets</b>	<b>51,054,239</b>	<b>53,317,268</b>	<b>14,938,113</b>	<b>11,324,222</b>	<b>24,448,801</b>	<b>22,902,395</b>
<b>RESTRICTED ASSETS:</b>						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	5,023,670	5,020,575	3,419,373	3,315,678	4,495,794	3,939,495
Revenue bond construction account	8,602,027	10,172,432	31,126,590	37,594,691	271,063	382,341
Cash and marketable securities restricted for capital projects	32,595,501	28,379,107	15,103,376	14,629,516	21,056,544	23,086,629
Replacement and renewal fund account	1,050,000	1,050,000	450,000	450,000	53,500	53,500
Operation and maintenance account	-	-	-	-	1,845,340	1,305,147
Bond/rent reserve account	5,845,211	5,845,211	7,215,794	7,215,794	2,904,924	2,904,924
Contingency account	-	-	-	-	200,000	200,000
Closure and postclosure reserve	-	-	-	-	-	-
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>53,116,409</b>	<b>50,467,325</b>	<b>57,315,133</b>	<b>63,205,679</b>	<b>30,827,165</b>	<b>31,872,036</b>
Other:						
Customer security and escrow deposits	4,541,977	4,342,390	1,356,859	1,285,254	1,845,789	1,735,407
Grants receivable	-	-	-	-	-	-
Lease receivable	-	-	99,917	199,361	-	-
Net pension asset	-	2,191,705	-	1,129,059	692,069	1,391,314
Net OPEB asset	228,528	137,640	125,633	72,210	101,632	61,294
<b>Total Restricted Assets – Other</b>	<b>4,770,505</b>	<b>6,671,735</b>	<b>1,582,409</b>	<b>2,685,884</b>	<b>2,639,490</b>	<b>3,188,015</b>
<b>Total Restricted Assets</b>	<b>57,886,914</b>	<b>57,139,060</b>	<b>58,897,542</b>	<b>65,891,563</b>	<b>33,466,655</b>	<b>35,060,051</b>
<b>OTHER ASSETS:</b>						
Unamortized costs	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	-	-	-	-	-	-
<b>Total Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RIGHT TO USE ASSETS</b>						
Right to use assets	-	-	-	-	-	-
Accumulated Amortization	-	-	-	-	-	-
<b>Net Right to Use Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	379,952,588	367,511,739	196,676,855	192,574,673	367,052,058	361,877,927
Accumulated depreciation	(261,404,742)	(249,777,086)	(78,889,452)	(75,139,189)	(117,235,469)	(111,305,037)
<b>Net Plant in Service</b>	<b>118,547,846</b>	<b>117,734,653</b>	<b>117,787,403</b>	<b>117,435,484</b>	<b>249,816,589</b>	<b>250,572,890</b>
Construction in progress	16,764,685	16,477,486	13,076,909	6,913,069	13,133,221	5,687,098
<b>Net Fixed Assets</b>	<b>135,312,531</b>	<b>134,212,139</b>	<b>130,864,312</b>	<b>124,348,553</b>	<b>262,949,810</b>	<b>256,259,988</b>
<b>TOTAL ASSETS</b>	<b>244,253,684</b>	<b>244,668,467</b>	<b>204,699,967</b>	<b>201,564,338</b>	<b>320,865,266</b>	<b>314,222,434</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Outflows related to pensions	5,283,435	3,081,707	2,735,298	1,590,876	1,620,182	920,982
Outflows related to OPEB	91,046	167,873	50,052	88,071	40,490	74,757
Deferred charge on refunding	3,116,511	3,482,805	44,342	57,011	-	-
Loss on refunding of debt	-	-	-	-	4,352	4,730
<b>Total deferred outflows of resources</b>	<b>8,490,992</b>	<b>6,732,385</b>	<b>2,829,692</b>	<b>1,735,958</b>	<b>1,665,024</b>	<b>1,000,469</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>252,744,676</b>	<b>251,400,852</b>	<b>207,529,659</b>	<b>203,300,296</b>	<b>322,530,290</b>	<b>315,222,903</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2025 and 2024

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2025	2024	2025	2024	2025	2024	2025	2024
4,557,906	4,163,266	3,992,655	690,533	21,751,548	20,653,149	1,303,393	1,166,905
150,655	362,240	134,919	194,439	1,078,738	1,660,157	69,537	47,420
1,173,820	1,596,862	96,875	9,014	-	-	-	-
44,378	50,225	8,399	10,872	130,301	144,434	14,326	15,567
-	-	-	-	-	-	-	-
-	-	-	-	-	126,880	-	-
-	-	-	-	399,788	-	-	-
-	-	20,762	-	21,778	-	-	-
640	-	-	138	-	-	-	918
<u>5,927,399</u>	<u>6,172,593</u>	<u>4,253,610</u>	<u>904,996</u>	<u>23,382,153</u>	<u>22,584,620</u>	<u>1,387,256</u>	<u>1,230,810</u>
542,500	252,500	-	-	92,744	89,573	351,388	331,951
-	-	-	-	114,448	114,448	-	-
9,301,582	9,908,822	666,201	3,393,673	12,533,709	12,373,407	1,584,981	2,505,540
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,970,988</u>	<u>7,322,777</u>	<u>-</u>	<u>-</u>
<u>9,844,082</u>	<u>10,161,322</u>	<u>666,201</u>	<u>3,393,673</u>	<u>21,711,889</u>	<u>19,900,205</u>	<u>1,936,369</u>	<u>2,837,491</u>
-	259,405	-	-	934,995	861,290	-	-
-	-	-	-	-	-	-	-
1,896,630	1,968,657	-	-	488,131	537,063	6,065,172	6,139,747
88,063	165,693	494,824	992,979	1,018,029	2,030,536	98,998	200,513
12,932	7,300	72,666	43,746	149,500	89,455	14,538	8,834
<u>1,997,625</u>	<u>2,401,055</u>	<u>567,490</u>	<u>1,036,725</u>	<u>2,590,655</u>	<u>3,518,344</u>	<u>6,178,708</u>	<u>6,349,094</u>
<u>11,841,707</u>	<u>12,562,377</u>	<u>1,233,691</u>	<u>4,430,398</u>	<u>24,302,544</u>	<u>23,418,549</u>	<u>8,115,077</u>	<u>9,186,585</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	6,646,343	124,785	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,334,344)</u>	<u>(124,785)</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,311,999</u>	<u>-</u>	<u>-</u>	<u>-</u>
89,224,932	89,028,424	15,006,127	16,035,743	70,774,703	64,996,223	51,017,431	50,914,702
<u>(28,769,689)</u>	<u>(26,542,130)</u>	<u>(9,802,114)</u>	<u>(10,114,075)</u>	<u>(42,410,134)</u>	<u>(39,182,651)</u>	<u>(21,498,835)</u>	<u>(20,317,279)</u>
60,455,243	62,486,294	5,204,013	5,921,668	28,364,569	25,813,572	29,518,596	30,597,423
<u>29,483,540</u>	<u>26,666,552</u>	<u>7,760,620</u>	<u>1,698,825</u>	<u>2,647,596</u>	<u>4,773,010</u>	<u>1,095,809</u>	<u>532,172</u>
<u>89,938,783</u>	<u>89,152,846</u>	<u>12,964,633</u>	<u>7,620,493</u>	<u>31,012,165</u>	<u>30,586,582</u>	<u>30,614,405</u>	<u>31,129,595</u>
<u>107,707,889</u>	<u>107,887,816</u>	<u>18,451,934</u>	<u>12,955,887</u>	<u>84,008,861</u>	<u>76,589,751</u>	<u>40,116,738</u>	<u>41,546,990</u>
206,162	109,680	1,158,418	657,304	2,383,275	1,344,114	231,761	132,729
5,152	8,903	28,950	53,354	59,560	109,104	5,792	10,774
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>211,314</u>	<u>118,583</u>	<u>1,187,368</u>	<u>710,658</u>	<u>2,442,835</u>	<u>1,453,218</u>	<u>237,553</u>	<u>143,503</u>
<u>107,919,203</u>	<u>108,006,399</u>	<u>19,639,302</u>	<u>13,666,545</u>	<u>86,451,696</u>	<u>78,042,969</u>	<u>40,354,291</u>	<u>41,690,493</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2025 and 2024

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Cash and cash equivalents	120,357	265,428	3,905,933	3,199,899	413,149	325,874	104,007,973	96,054,726
Accounts receivable	69,282	47,162	218,587	175,963	70,270	53,257	16,577,201	16,710,286
Grants receivable	-	-	-	-	-	-	1,270,695	1,605,876
Accrued interest	1,734	1,613	-	816	828	1,028	752,558	859,896
Due from other funds	-	-	-	-	-	-	-	-
Loans receivable from other funds	-	-	-	-	-	-	-	128,409
Inventory	109,918	117,744	40	-	-	-	7,631,107	7,259,015
Prepaid expenses	-	-	-	-	-	-	60,002	6,265
Other assets	-	-	-	-	-	-	2,133	1,215
<b>Total Current Assets</b>	<b>301,291</b>	<b>431,947</b>	<b>4,124,560</b>	<b>3,376,678</b>	<b>484,247</b>	<b>380,159</b>	<b>130,301,669</b>	<b>122,625,688</b>
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	-	-	-	-	-	-	13,925,469	12,949,772
Revenue bond construction account	-	-	-	-	-	-	40,114,128	48,263,912
Cash and marketable securities restricted for Capital Projects	1,127,106	263,374	9,607,237	8,486,098	-	-	103,576,237	103,026,166
Replacement and renewal fund account	-	-	-	-	-	-	1,553,500	1,553,500
Operation and maintenance account	-	-	-	-	-	-	1,845,340	1,305,147
Bond/rent reserve account	-	-	-	-	-	-	15,965,929	15,965,929
Contingency account	-	-	-	-	-	-	200,000	200,000
Closure and postclosure reserve	-	-	-	-	-	-	8,970,988	7,322,777
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>1,127,106</b>	<b>263,374</b>	<b>9,607,237</b>	<b>8,486,098</b>	<b>-</b>	<b>-</b>	<b>186,151,591</b>	<b>190,587,203</b>
Other:								
Customer security and escrow deposits	-	-	5,000	5,000	-	-	8,684,620	8,488,746
Grants receivable	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	8,549,850	8,844,828
Net pension asset	-	-	89,816	180,159	-	-	2,481,799	8,281,958
Net OPEB asset	3,800	2,223	13,190	7,937	-	-	722,419	430,639
<b>Total Restricted Assets – Other</b>	<b>3,800</b>	<b>2,223</b>	<b>108,006</b>	<b>193,096</b>	<b>-</b>	<b>-</b>	<b>20,438,688</b>	<b>26,046,171</b>
<b>Total Restricted Assets</b>	<b>1,130,906</b>	<b>265,597</b>	<b>9,715,243</b>	<b>8,679,194</b>	<b>-</b>	<b>-</b>	<b>206,590,279</b>	<b>216,633,374</b>
Unamortized costs	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	-	-	-	-	-	-	-	-
<b>Total Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Right to use assets	-	-	-	-	-	-	6,646,343	124,785
Accumulated Amortization	-	-	-	-	-	-	(1,334,344)	(124,785)
<b>Net Right to Use Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,311,999</b>	<b>-</b>
Property, plant and equipment	15,166,593	15,166,593	19,040,178	19,017,837	168,869	168,869	1,204,080,334	1,177,292,730
Accumulated depreciation	(9,765,300)	(9,406,743)	(11,063,317)	(10,490,708)	(151,982)	(151,982)	(580,991,034)	(552,426,880)
<b>Net Plant in Service</b>	<b>5,401,293</b>	<b>5,759,850</b>	<b>7,976,861</b>	<b>8,527,129</b>	<b>16,887</b>	<b>16,887</b>	<b>623,089,300</b>	<b>624,865,850</b>
Construction in progress	36,267	-	1,939,438	890,844	-	-	85,938,085	63,639,056
<b>Net Fixed Assets</b>	<b>5,437,560</b>	<b>5,759,850</b>	<b>9,916,299</b>	<b>9,417,973</b>	<b>16,887</b>	<b>16,887</b>	<b>709,027,385</b>	<b>688,504,906</b>
	<b>6,869,757</b>	<b>6,457,394</b>	<b>23,756,102</b>	<b>21,473,845</b>	<b>501,134</b>	<b>397,046</b>	<b>1,051,231,332</b>	<b>1,027,763,968</b>
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pensions	-	-	210,266	119,257	-	-	13,828,797	7,956,649
Outflows related to OPEB	1,514	2,712	5,255	9,680	-	-	287,811	525,228
Deferred charge on refunding	-	-	-	-	-	-	3,160,853	3,539,816
Loss on refunding of debt	-	-	-	-	-	-	4,352	4,730
<b>Total deferred outflows of resources</b>	<b>1,514</b>	<b>2,712</b>	<b>215,521</b>	<b>128,937</b>	<b>-</b>	<b>-</b>	<b>17,281,813</b>	<b>12,026,423</b>
	<b>6,871,271</b>	<b>6,460,106</b>	<b>23,971,623</b>	<b>21,602,782</b>	<b>501,134</b>	<b>397,046</b>	<b>1,068,513,145</b>	<b>1,039,790,391</b>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2025 and 2024

LIABILITIES AND FUND EQUITY	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2025	2024	2025	2024	2025	2024
CURRENT LIABILITIES:						
Accounts payable	1,275,877	3,077,846	1,079,058	931,831	71,538	44,534
Accrued payroll and payroll taxes	1,781,052	1,470,337	474,739	385,455	331,789	267,865
Accrued sales taxes	1,195,388	736,440	106,480	89,491	-	-
Due to other funds	1,096,351	976,368	375,084	364,799	-	-
Loans payable to other funds – current maturities	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	-	239,372	243,941	-	97
Total Current Liabilities	5,348,668	6,260,991	2,274,733	2,015,517	403,327	312,496
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	118,063	83,533	352,282	65,938	-	600
Accrued interest	1,671,395	1,741,475	1,438,180	1,423,810	667,560	698,605
Revenue bonds payable – current maturities	3,349,550	3,203,200	3,950,450	3,771,800	5,391,600	5,120,700
Special obligation bonds payable	3,525,000	3,355,000	-	-	485,000	480,000
Customer security and escrow deposits	2,671,330	3,236,866	1,465,484	1,393,903	1,893,655	1,799,613
Advances from other funds	-	-	-	-	-	-
Total Current Liabilities (Payable from Restricted Assets)	11,335,338	11,620,074	7,206,396	6,655,451	8,437,815	8,099,518
LONG-TERM LIABILITIES:						
Loans payable to other funds	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	-	-
Revenue bonds payable	55,943,058	59,539,693	70,205,980	74,444,266	58,798,881	64,442,249
Other long-term liabilities	-	-	-	-	-	-
Pension Liability	444,190	-	228,826	-	-	-
OPEB Liability	-	-	-	-	-	-
Special obligation bonds payable	29,978,242	34,075,423	-	-	24,396	538,670
Total Long-Term Liabilities	86,365,490	93,615,116	70,434,806	74,444,266	58,823,277	64,980,919
Total Liabilities	103,049,496	111,496,181	79,915,935	83,115,234	67,664,419	73,392,933
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	203,327	217,998	188,496	204,835	7,975	8,814
Inflows related to leases	-	-	99,210	198,421	-	-
Inflows related to pension	1,049,860	2,085,642	540,837	1,074,422	206,947	392,769
Inflows related to OPEB	280,868	279,662	154,407	146,720	124,909	124,540
Total deferred inflows of resources	1,534,055	2,583,302	982,950	1,624,398	339,831	526,123
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
State contributions	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-
Total Contributed Capital	-	-	-	-	-	-
RETAINED EARNINGS	148,161,125	137,321,369	126,630,774	118,560,664	254,526,040	241,303,847
Total Fund Equity	148,161,125	137,321,369	126,630,774	118,560,664	254,526,040	241,303,847
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	252,744,676	251,400,852	207,529,659	203,300,296	322,530,290	315,222,903

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2025 and 2024

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2025	2024	2025	2024	2025	2024	2025	2024
47,250	158,307	13,340	22,478	772,490	135,633	1,730	9,625
56,100	42,321	171,091	145,230	450,149	371,333	29,510	24,390
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
205	205	77,035	77,035	-	-	-	-
-	5,369	-	-	-	4,754	1,390	1,390
103,555	206,202	261,466	244,743	1,222,639	511,720	32,630	35,405
539,933	10,062	-	-	96,479	15,000	-	-
115,900	120,698	-	-	18,970	24,757	37,068	42,364
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,085,000	505,000	-	-	360,000	335,000	1,205,000	1,170,000
368,000	243,775	-	-	952,906	884,204	13,814	13,814
-	-	-	-	127,412	377,982	-	-
2,108,833	879,535	-	-	1,555,767	1,636,943	1,255,882	1,226,178
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	5,489,843	-	-	-
-	-	-	-	10,013,105	9,039,463	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
11,115,000	12,200,000	-	-	3,505,349	3,870,177	9,497,098	10,748,925
11,115,000	12,200,000	-	-	19,008,297	12,909,640	9,497,098	10,748,925
13,327,388	13,285,737	261,466	244,743	21,786,703	15,058,303	10,785,610	12,010,508
-	-	-	-	-	-	52,273	61,683
1,844,328	1,930,627	-	-	474,406	526,269	5,979,271	6,094,505
26,333	46,775	147,966	280,319	304,416	573,219	29,603	56,605
15,894	14,832	89,309	88,884	183,740	181,758	17,868	17,949
1,886,555	1,992,234	237,275	369,203	962,562	1,281,246	6,079,015	6,230,742
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
92,705,260	92,728,428	19,140,561	13,052,599	63,702,431	61,703,420	23,489,666	23,449,243
92,705,260	92,728,428	19,140,561	13,052,599	63,702,431	61,703,420	23,489,666	23,449,243
107,919,203	108,006,399	19,639,302	13,666,545	86,451,696	78,042,969	40,354,291	41,690,493



**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2025 and 2024

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2025	2024	2025	2024	2025	2024	2025	2024
<b>CURRENT LIABILITIES:</b>								
Accounts payable	4,737	10,198	5,408	1,585	-	2,006	3,271,428	4,394,043
Accrued payroll and payroll taxes	36,647	24,918	35,864	25,773	109	98	3,367,050	2,757,720
Accrued sales taxes	-	-	-	-	-	-	1,301,868	825,931
Due to other funds	-	-	-	-	-	-	1,471,435	1,341,167
Loans payable to other funds – current maturities	-	1,529	-	-	-	-	-	1,529
Lease payable	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	77,240	77,240
Other liabilities	3,150	3,150	-	-	2,184	2,184	246,096	260,885
<b>Total Current Liabilities</b>	<b>44,534</b>	<b>39,795</b>	<b>41,272</b>	<b>27,358</b>	<b>2,293</b>	<b>4,288</b>	<b>9,735,117</b>	<b>9,658,515</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>								
Construction contracts payable	-	-	135,466	36,841	-	-	1,242,223	211,974
Accrued interest	-	-	-	-	-	-	3,949,073	4,051,709
Revenue bonds payable – current maturities	-	-	-	-	-	-	12,691,600	12,095,700
Special obligation bonds payable	-	-	-	-	-	-	6,660,000	5,845,000
Customer security and escrow deposits	-	-	5,052	5,052	-	-	7,370,241	7,577,227
Advances from other funds	-	-	-	-	-	-	127,412	377,982
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>-</b>	<b>-</b>	<b>140,518</b>	<b>41,893</b>	<b>-</b>	<b>-</b>	<b>32,040,549</b>	<b>30,159,592</b>
<b>LONG-TERM LIABILITIES:</b>								
Loans payable to other funds	-	-	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-	-	190,437,762	198,426,208
Other long-term liabilities	-	-	-	-	-	-	10,013,105	9,039,463
Pension Liability	-	-	-	-	-	-	673,016	-
OPEB Liability	-	-	-	-	-	-	-	-
Special obligation bonds payable	-	-	-	-	-	-	54,120,085	61,433,195
<b>Total Long-Term Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>255,243,968</b>	<b>268,898,866</b>
<b>Total Liabilities</b>	<b>44,534</b>	<b>39,795</b>	<b>181,790</b>	<b>69,251</b>	<b>2,293</b>	<b>4,288</b>	<b>297,019,634</b>	<b>308,716,973</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Deferred Gain on Bond Refunding	-	-	-	-	-	-	452,071	493,330
Inflows related to leases	-	-	-	-	-	-	8,397,215	8,749,822
Inflows related to pension	-	-	26,858	50,860	-	-	2,332,820	4,560,611
Inflows related to OPEB	4,670	4,517	16,211	16,127	-	-	887,876	874,989
<b>Total deferred inflows of resources</b>	<b>4,670</b>	<b>4,517</b>	<b>43,069</b>	<b>66,987</b>	<b>-</b>	<b>-</b>	<b>12,069,982</b>	<b>14,678,752</b>
<b>CONTRIBUTED CAPITAL (Net):</b>								
Municipal contributions	-	-	-	-	-	-	-	-
County contributions	-	-	-	-	-	-	-	-
State contributions	-	-	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-	-	-
<b>Total Contributed Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RETAINED EARNINGS</b>	<b>6,822,067</b>	<b>6,415,794</b>	<b>23,746,764</b>	<b>21,466,544</b>	<b>498,841</b>	<b>392,758</b>	<b>759,423,529</b>	<b>716,394,666</b>
<b>Total Fund Equity</b>	<b>6,822,067</b>	<b>6,415,794</b>	<b>23,746,764</b>	<b>21,466,544</b>	<b>498,841</b>	<b>392,758</b>	<b>759,423,529</b>	<b>716,394,666</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>	<b>6,871,271</b>	<b>6,460,106</b>	<b>23,971,623</b>	<b>21,602,782</b>	<b>501,134</b>	<b>397,046</b>	<b>1,068,513,145</b>	<b>1,039,790,391</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<b>Electric Utility Fund</b>		<b>Water Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
OPERATING REVENUES:						
Charges for services	77,744,033	68,833,741	13,728,766	13,145,049	13,354,203	12,098,528
OPERATING EXPENSES:						
Personal services	9,574,727	8,743,276	3,934,676	3,647,603	2,722,317	2,487,249
Materials, supplies, and power	47,953,488	36,868,986	1,532,446	1,320,424	883,638	740,133
Travel and training	98,628	144,131	22,232	21,961	13,138	9,879
Intragovernmental	3,036,537	3,327,169	1,353,442	1,375,056	1,688,765	1,648,906
Utilities, services, and miscellaneous	4,509,303	5,928,136	2,375,863	3,052,822	1,237,272	1,167,826
TOTAL OPERATING EXPENSES	65,172,683	55,011,698	9,218,659	9,417,866	6,545,130	6,053,993
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	12,571,350	13,822,043	4,510,107	3,727,183	6,809,073	6,044,535
Payment-in-lieu-of-tax	(6,565,837)	(6,009,604)	(2,349,142)	(2,270,996)	-	-
Depreciation	(5,739,879)	(5,758,996)	(1,894,406)	(1,874,420)	(2,983,536)	(2,924,217)
ROU amortization	-	-	-	-	-	-
OPERATING INCOME (LOSS)	265,634	2,053,443	266,559	(418,233)	3,825,537	3,120,318
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	1,592,703	2,362,237	1,549,200	1,791,532	931,486	1,480,961
Revenue from other governmental units	-	-	-	-	-	-
Miscellaneous revenue	1,532,693	1,131,986	181,890	365,555	29,916	47,207
Interest expense	(1,437,574)	(1,507,654)	(1,292,427)	(1,278,057)	(581,881)	(652,017)
Interest revenue (leases)	-	-	-	-	-	-
Loss on disposal of fixed assets	-	-	-	(3,475)	-	-
Miscellaneous expense	(1,350)	(172)	(1,450)	(656,121)	(75,823)	(82,101)
TOTAL NONOPERATING REVENUES (EXPENSES)	1,686,472	1,986,397	437,213	219,434	303,698	794,050
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,952,106	4,039,840	703,772	(198,799)	4,129,235	3,914,368
OPERATING TRANSFERS:						
Operating transfers from other funds	600,000	600,000	-	-	-	-
Operating transfers to other funds	(347,423)	(339,591)	(64,923)	(80,334)	(14,064)	(24,086)
TOTAL OPERATING TRANSFERS	252,577	260,409	(64,923)	(80,334)	(14,064)	(24,086)
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	2,204,683	4,300,249	638,849	(279,133)	4,115,171	3,890,282
Capital contribution	-	-	-	-	-	-
NET INCOME (LOSS)	2,204,683	4,300,249	638,849	(279,133)	4,115,171	3,890,282
Amortization of contributed capital	-	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	2,204,683	4,300,249	638,849	(279,133)	4,115,171	3,890,282
RETAINED EARNINGS, BEGINNING OF PERIOD	145,956,442	133,021,120	125,991,925	118,839,797	250,410,869	237,413,565
Equity transfer from other funds	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-
RETAINED EARNINGS, END OF PERIOD	148,161,125	137,321,369	126,630,774	118,560,664	254,526,040	241,303,847

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund Fund	
2025	2024	2025	2024	2025	2024	2025	2024
762,229	666,134	492,235	601,250	13,005,664	13,218,846	2,315,463	2,408,783
419,454	358,177	1,936,868	1,847,540	4,405,272	3,695,560	440,992	417,634
87,047	155,296	240,575	398,516	1,214,809	1,997,274	80,657	49,438
5,439	13,790	2,154	9,646	1,857	2,088	241	2,290
794,110	881,408	519,991	600,977	2,628,242	2,735,840	338,772	391,137
691,590	870,069	710,798	300,681	2,170,154	3,131,804	183,135	263,247
1,997,640	2,278,740	3,410,386	3,157,360	10,420,334	11,562,566	1,043,797	1,123,746
(1,235,411)	(1,612,606)	(2,918,151)	(2,556,110)	2,585,330	1,656,280	1,271,666	1,285,037
-	-	-	-	-	-	-	-
(1,109,127)	(1,102,902)	(297,117)	(359,187)	(1,605,580)	(1,576,218)	(581,397)	(574,829)
-	-	-	-	(870,248)	-	-	-
(2,344,538)	(2,715,508)	(3,215,268)	(2,915,297)	109,502	80,062	690,269	710,208
287,227	400,365	86,737	112,373	874,341	1,133,556	78,810	122,982
141,570	593,123	409,294	200,058	-	-	6,825	6,166
20,412	14,663	18,930	3,528	194,419	26,584	1,999	-
(115,900)	(120,697)	-	-	(285,544)	(72,854)	(122,105)	(135,401)
17,400	18,047	-	-	8,364	8,939	82	184
-	-	-	-	-	-	-	-
-	-	-	-	(80)	(80)	(318)	(318)
350,709	905,501	514,961	315,959	791,500	1,096,145	(34,707)	(6,387)
(1,993,829)	(1,810,007)	(2,700,307)	(2,599,338)	901,002	1,176,207	655,562	703,821
3,547,356	2,608,975	2,456,149	2,293,872	-	-	176,622	25,514
-	(19,073)	-	(21,667)	(175,064)	(183,714)	(150,863)	(17,405)
3,547,356	2,589,902	2,456,149	2,272,205	(175,064)	(183,714)	25,759	8,109
1,553,527	779,895	(244,158)	(327,133)	725,938	992,493	681,321	711,930
-	-	527,787	-	(182,259)	-	-	9,438
1,553,527	779,895	283,629	(327,133)	543,679	992,493	681,321	721,368
-	-	-	-	-	-	-	-
1,553,527	779,895	283,629	(327,133)	543,679	992,493	681,321	721,368
91,151,733	91,948,533	18,856,932	13,379,732	63,158,752	60,710,927	22,808,345	22,727,875
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
92,705,260	92,728,428	19,140,561	13,052,599	63,702,431	61,703,420	23,489,666	23,449,243

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
OPERATING REVENUES:								
Charges for services	252,073	132,758	1,846,384	1,836,962	140,517	111,932	123,641,567	113,053,983
OPERATING EXPENSES:								
Personal services	156,570	145,118	385,606	360,397	48,432	4,388	24,024,914	21,706,942
Materials, supplies, and power	14,320	18,582	52,863	63,144	651	413	52,060,494	41,612,206
Travel and training	-	-	1,605	1,692	-	-	145,294	205,477
Intragovernmental	38,646	37,878	101,443	116,730	3,825	2,959	10,503,773	11,118,060
Utilities, services, and miscellaneous	101,435	79,843	93,995	104,088	37,975	37,700	12,111,520	14,936,216
TOTAL OPERATING EXPENSES	310,971	281,421	635,512	646,051	90,883	45,460	98,845,995	89,578,901
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(58,898)	(148,663)	1,210,872	1,190,911	49,634	66,472	24,795,572	23,475,082
Payment-in-lieu-of-tax	-	-	-	-	-	-	(8,914,979)	(8,280,600)
Depreciation	(178,957)	(186,132)	(280,207)	(295,010)	-	-	(14,670,206)	(14,651,911)
ROU amortization	-	-	-	-	-	-	(870,248)	-
OPERATING INCOME (LOSS)	(237,855)	(334,795)	930,665	895,901	49,634	66,472	340,139	542,571
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	18,800	14,233	249,842	302,113	7,603	8,121	5,676,749	7,728,473
Revenue from other governmental units	-	-	-	-	-	-	557,689	799,347
Miscellaneous revenue	-	23,640	6,048	5,484	-	-	1,986,307	1,618,647
Interest expense	-	(13)	-	-	-	-	(3,835,431)	(3,766,693)
Interest revenue (leases)	-	-	-	-	-	-	25,846	27,170
Loss on disposal of fixed assets	-	(37,253)	-	-	-	-	-	(40,728)
Miscellaneous expense	-	-	-	-	-	-	(79,021)	(738,792)
TOTAL NONOPERATING REVENUES (EXPENSES)	18,800	607	255,890	307,597	7,603	8,121	4,332,139	5,627,424
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(219,055)	(334,188)	1,186,555	1,203,498	57,237	74,593	4,672,278	6,169,995
OPERATING TRANSFERS:								
Operating transfers from other funds	800,000	64,898	-	-	-	-	7,580,127	5,593,259
Operating transfers to other funds	-	-	(132,383)	(98,487)	-	-	(884,720)	(784,357)
TOTAL OPERATING TRANSFERS	800,000	64,898	(132,383)	(98,487)	-	-	6,695,407	4,808,902
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	580,945	(269,290)	1,054,172	1,105,011	57,237	74,593	11,367,685	10,978,897
Capital contribution	-	-	204,602	33,302	-	-	550,130	42,740
NET INCOME (LOSS)	580,945	(269,290)	1,258,774	1,138,313	57,237	74,593	11,917,815	11,021,637
Amortization of contributed capital	-	-	-	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	580,945	(269,290)	1,258,774	1,138,313	57,237	74,593	11,917,815	11,021,637
RETAINED EARNINGS, BEGINNING OF PERIOD	6,241,122	6,685,084	22,487,990	20,328,231	441,604	318,165	747,505,714	705,373,029
Equity transfer from other funds	-	-	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-	-	-
RETAINED EARNINGS, END OF PERIOD	6,822,067	6,415,794	23,746,764	21,466,544	498,841	392,758	759,423,529	716,394,666

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<b>Electric Utility Fund</b>		<b>Water Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	265,634	2,053,443	266,559	(418,233)	3,825,537	3,120,318
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	5,739,879	5,758,996	1,894,406	1,874,420	2,983,536	2,924,217
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	4,016,821	5,934,919	1,851,471	1,977,074	559,824	630,381
Decrease (increase) in due from other funds	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	-	1,530	-	-	-	-
Increase (decrease) in accounts payable	(4,372,869)	(6,057,803)	(360,784)	46,942	(171,728)	(275,331)
Increase (decrease) in accrued payroll	(1,005,881)	(741,139)	(396,100)	(311,435)	(250,611)	(184,800)
Decrease (increase) in inventory	306,591	(759,094)	21,570	(118,168)	(5,728)	4,430
Decrease (increase) in prepaid expenses	30,524	118,789	19,608	23,840	575	10,269
Decrease (increase) in other assets	(1,493)	-	-	-	-	-
Increase (decrease) in accrued sales tax	73,849	8,028	(44,092)	(51,369)	-	-
Increase (decrease) in due to other funds	(296,592)	(324,813)	(87,240)	(101,525)	-	-
Increase (decrease) in lease receivable	-	-	-	-	-	-
Increase (decrease) in loans payable to other funds	-	-	-	-	-	-
Increase (decrease) in other liabilities	(423,931)	(335,790)	133,010	134,553	(446,521)	115,412
Unrealized gain (loss) on cash equivalents	(22,166)	43,250	(22,211)	106,832	12,382	20,873
Other nonoperating revenue (expense)	1,532,693	1,131,986	181,890	365,555	29,916	47,207
<b>Net cash provided by (used for) operating activities</b>	<b>5,843,059</b>	<b>6,832,302</b>	<b>3,458,087</b>	<b>3,528,486</b>	<b>6,537,182</b>	<b>6,412,976</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	600,000	600,000	-	-	-	-
Operating transfers out	(347,423)	(339,591)	(64,923)	(80,334)	(14,064)	(24,086)
Operating grants	-	-	-	-	-	-
Equity transfer	-	-	-	-	-	-
<b>Net cash provided by (used for) noncapital financing activities</b>	<b>252,577</b>	<b>260,409</b>	<b>(64,923)</b>	<b>(80,334)</b>	<b>(14,064)</b>	<b>(24,086)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from bonds, loans, and capital leases	-	-	-	27,695,000	-	-
Debt service – interest payments	(1,324,507)	(1,480,631)	(1,369,462)	(734,919)	(622,981)	(767,948)
Debt service – principal and advance refunding payments	(6,975,168)	(6,661,918)	(3,923,887)	(2,847,125)	(3,704,366)	(4,123,815)
Leased and right to use financings	-	-	-	-	-	-
Acquisition and construction of capital assets	(6,544,813)	(4,865,338)	(5,270,371)	(1,312,168)	(2,044,121)	(2,238,985)
Decrease in construction contracts	(418,159)	(229,975)	(954,873)	(121,758)	(2,214,200)	(194,210)
Fiscal agent fees payments	(1,350)	(172)	(1,450)	(656,121)	(75,823)	(82,101)
Capital contributions	-	-	-	-	-	-
Proceeds from advances from other funds	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Net cash provided by (used for) capital and related financing activities</b>	<b>(15,263,997)</b>	<b>(13,238,034)</b>	<b>(11,520,043)</b>	<b>22,022,909</b>	<b>(8,661,491)</b>	<b>(7,407,059)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>						
Interest received	1,630,088	2,244,014	1,586,381	1,613,645	927,010	1,411,538
Bond investments sold	-	-	-	-	-	-
<b>Net cash provided by (used for) investing activities</b>	<b>1,630,088</b>	<b>2,244,014</b>	<b>1,586,381</b>	<b>1,613,645</b>	<b>927,010</b>	<b>1,411,538</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(7,538,273)</b>	<b>(3,901,309)</b>	<b>(6,540,498)</b>	<b>27,084,706</b>	<b>(1,211,363)</b>	<b>393,369</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<b>98,057,487</b>	<b>94,446,930</b>	<b>76,501,045</b>	<b>44,895,451</b>	<b>57,697,966</b>	<b>55,578,616</b>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>90,519,214</b>	<b>90,545,621</b>	<b>69,960,547</b>	<b>71,980,157</b>	<b>56,486,603</b>	<b>55,971,985</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2025	2024	2025	2024	2025	2024	2025	2024
(2,344,538)	(2,715,508)	(3,215,268)	(2,915,297)	109,502	80,062	690,269	710,208
1,109,127	1,102,902	297,117	359,187	870,248	-	581,397	574,829
172,121	(180,365)	(49,389)	(161,744)	900,658	420,532	(29,731)	(3,472)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(186,605)	24,576	(125,806)	20,479	348,705	(192,295)	(4,565)	(26,804)
(40,651)	(32,101)	(198,161)	(135,854)	(430,764)	(277,895)	(40,306)	(31,856)
-	-	-	-	(399,788)	(16,954)	-	-
1,172	1,638	489	3,516	46,055	27,977	-	-
-	-	-	-	22,402	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
36,176	35,529	-	-	48,932	48,357	23,898	23,794
-	-	-	-	-	-	-	-
125,000	15,000	-	-	178,017	54,946	(4,706)	(4,706)
4,550	2,576	829	2,341	12,678	6,530	1,599	(1,275)
20,412	14,663	18,930	3,528	194,419	26,584	1,999	-
<u>(1,103,236)</u>	<u>(1,731,090)</u>	<u>(3,271,259)</u>	<u>(2,823,844)</u>	<u>1,901,064</u>	<u>177,844</u>	<u>1,219,854</u>	<u>1,240,718</u>
3,547,356	2,608,975	2,456,149	2,293,872	-	-	176,622	25,514
-	(19,073)	-	(21,667)	(175,064)	(183,714)	(150,863)	(17,405)
206,550	828,131	409,295	1,094,298	-	-	6,825	6,166
-	-	-	-	-	-	-	-
<u>3,753,906</u>	<u>3,418,033</u>	<u>2,865,444</u>	<u>3,366,503</u>	<u>(175,064)</u>	<u>(183,714)</u>	<u>32,584</u>	<u>14,275</u>
-	-	-	-	-	-	-	-
(103,297)	(107,305)	-	-	(279,392)	(61,883)	(127,319)	(139,317)
(505,000)	(490,000)	-	-	528,381	(332,414)	(1,193,413)	(1,163,413)
(43,149)	(43,149)	-	-	(959,673)	(51,863)	(23,778)	(23,778)
(1,804,921)	(173,467)	(807,665)	(54,590)	(422,511)	(202,068)	(438,624)	(75,941)
480,507	(151,643)	(7,783)	(13,250)	-	-	(36,467)	(12,576)
-	-	-	-	(80)	(80)	(318)	(318)
-	-	527,787	-	(182,259)	-	-	9,438
-	-	-	-	(125,989)	(123,188)	-	-
-	-	-	-	-	-	-	-
<u>(1,975,860)</u>	<u>(965,564)</u>	<u>(287,661)</u>	<u>(67,840)</u>	<u>(1,441,523)</u>	<u>(771,496)</u>	<u>(1,819,919)</u>	<u>(1,405,905)</u>
285,104	384,466	87,312	106,032	866,741	1,088,533	77,517	119,837
-	-	-	-	-	-	-	-
<u>285,104</u>	<u>384,466</u>	<u>87,312</u>	<u>106,032</u>	<u>866,741</u>	<u>1,088,533</u>	<u>77,517</u>	<u>119,837</u>
959,914	1,105,845	(606,164)	580,851	1,151,218	311,167	(489,964)	(31,075)
<u>13,442,074</u>	<u>13,218,743</u>	<u>5,265,020</u>	<u>3,503,355</u>	<u>43,247,214</u>	<u>41,103,477</u>	<u>3,729,726</u>	<u>4,035,471</u>
<u>14,401,988</u>	<u>14,324,588</u>	<u>4,658,856</u>	<u>4,084,206</u>	<u>44,398,432</u>	<u>41,414,644</u>	<u>3,239,762</u>	<u>4,004,396</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>								
Operating income (loss)	(237,855)	(334,795)	930,665	895,901	49,634	66,472	340,139	542,571
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	178,957	186,132	280,207	295,010	-	-	13,934,874	13,075,693
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	(4,480)	14,575	10,631	105,497	(9,393)	3,158	7,418,533	8,740,555
Decrease (increase) in due from other funds	-	-	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	-	-	-	-	-	-	-	1,530
Increase (decrease) in accounts payable	(1,174)	3,757	(750)	(58,915)	-	2,006	(4,875,576)	(6,513,388)
Increase (decrease) in accrued payroll	(15,709)	(11,036)	(35,253)	(26,218)	(979)	(384)	(2,414,415)	(1,752,718)
Decrease (increase) in inventory	(342)	3,829	-	-	-	-	(77,697)	(885,957)
Decrease (increase) in prepaid expenses	-	-	(40)	155	-	-	98,383	186,184
Decrease (increase) in other assets	-	-	76	-	-	-	20,985	-
Increase (decrease) in accrued sales tax	-	-	-	-	-	-	29,757	(43,341)
Increase (decrease) in due to other funds	-	-	-	-	-	-	(383,832)	(426,338)
Increase (decrease) in lease receivable	-	-	-	-	-	-	109,006	107,680
Increase (decrease) in loans payable to other funds	-	(1,530)	-	-	-	-	-	(1,530)
Increase (decrease) in other liabilities	-	-	-	-	-	-	(439,131)	(20,585)
Unrealized gain (loss) on cash equivalents	(42)	(53)	2,982	7,148	(90)	449	(9,489)	188,671
Other nonoperating revenue (expense)	-	23,640	6,048	5,484	-	-	1,986,307	1,618,647
Net cash provided by (used for) operating activities	(80,645)	(115,481)	1,194,566	1,224,062	39,172	71,701	15,737,844	14,817,674
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>								
Operating transfers in	800,000	64,898	-	-	-	-	7,580,127	5,593,259
Operating transfers out	-	-	(132,383)	(98,487)	-	-	(884,720)	(784,357)
Operating grants	-	-	-	-	-	-	622,670	1,928,595
Equity transfer	-	-	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	800,000	64,898	(132,383)	(98,487)	-	-	7,318,077	6,737,497
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>								
Proceeds from bonds, loans, and capital leases	-	-	-	-	-	-	-	27,695,000
Debt service – interest payments	-	(13)	-	-	-	-	(3,826,958)	(3,292,016)
Debt service – principal and advance refunding payments	-	-	-	-	-	-	(15,773,453)	(15,618,685)
Leased and right to use financings	-	-	-	-	-	-	(1,026,600)	(118,790)
Acquisition and construction of capital assets	(25,682)	(1)	(298,428)	(436,379)	-	-	(17,657,136)	(9,358,937)
Decrease in construction contracts	-	-	(12,911)	(10,381)	-	-	(3,163,886)	(733,793)
Fiscal agent fees payments	-	-	-	-	-	-	(79,021)	(738,792)
Capital contributions	-	-	204,602	33,302	-	-	550,130	42,740
Proceeds from advances from other funds	-	-	-	-	-	-	(125,989)	(123,188)
Other	-	-	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	(25,682)	(14)	(106,737)	(413,458)	-	-	(41,102,913)	(2,246,461)
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>								
Interest received	18,646	13,828	246,860	294,149	7,800	7,413	5,733,459	7,283,455
Bond investments sold	-	-	-	-	-	-	-	-
Net cash provided by (used for) investing activities	18,646	13,828	246,860	294,149	7,800	7,413	5,733,459	7,283,455
Net increase (decrease) in cash and cash equivalents	712,319	(36,769)	1,202,306	1,006,266	46,972	79,114	(12,313,533)	26,592,165
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<b>535,144</b>	<b>565,571</b>	<b>12,310,864</b>	<b>10,679,731</b>	<b>366,177</b>	<b>246,760</b>	<b>311,152,717</b>	<b>268,274,105</b>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>1,247,463</b>	<b>528,802</b>	<b>13,513,170</b>	<b>11,685,997</b>	<b>413,149</b>	<b>325,874</b>	<b>298,839,184</b>	<b>294,866,270</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<b>Electric Utility Fund</b>		<b>Water Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	32,860,828	35,735,906	11,288,555	7,489,224	23,813,649	22,364,542
Restricted assets – cash and cash equivalents	<u>57,658,386</u>	<u>54,809,715</u>	<u>58,671,992</u>	<u>64,490,933</u>	<u>32,672,954</u>	<u>33,607,443</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>90,519,214</u>	<u>90,545,621</u>	<u>69,960,547</u>	<u>71,980,157</u>	<u>56,486,603</u>	<u>55,971,985</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	-	-	-	-	-	-
Construction contracts payable	<u>118,063</u>	<u>83,533</u>	<u>352,282</u>	<u>65,938</u>	<u>-</u>	<u>600</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>118,063</u>	<u>83,533</u>	<u>352,282</u>	<u>65,938</u>	<u>-</u>	<u>600</u>



CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2025	2024	2025	2024	2025	2024	2025	2024
4,557,906	4,163,266	3,992,655	690,533	21,751,548	20,653,149	1,303,393	1,166,905
9,844,082	10,161,322	666,201	3,393,673	22,646,884	20,761,495	1,936,369	2,837,491
14,401,988	14,324,588	4,658,856	4,084,206	44,398,432	41,414,644	3,239,762	4,004,396
-	-	-	-	-	-	-	-
539,933	10,062	-	-	96,479	15,000	-	-
539,933	10,062	-	-	96,479	15,000	-	-

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	120,357	265,428	3,905,933	3,199,899	413,149	325,874	104,007,973	96,054,726
Restricted assets – cash and cash equivalents	<u>1,127,106</u>	<u>263,374</u>	<u>9,607,237</u>	<u>8,486,098</u>	<u>-</u>	<u>-</u>	<u>194,831,211</u>	<u>198,811,544</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>1,247,463</u>	<u>528,802</u>	<u>13,513,170</u>	<u>11,685,997</u>	<u>413,149</u>	<u>325,874</u>	<u>298,839,184</u>	<u>294,866,270</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed water and sewer lines	-	-	-	-	-	-	-	-
Construction contracts payable	<u>-</u>	<u>-</u>	<u>135,466</u>	<u>36,841</u>	<u>-</u>	<u>-</u>	<u>1,242,223</u>	<u>211,974</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>-</u>	<u>-</u>	<u>135,466</u>	<u>36,841</u>	<u>-</u>	<u>-</u>	<u>889,941</u>	<u>146,036</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, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
OPERATING REVENUES:		
Residential sales	32,554,679	29,104,523
Commercial and industrial sales	31,454,114	28,566,295
Intragovernmental sales	741,837	674,322
Street lighting and traffic signs	5,212	4,498
Sales to public authorities	7,789,286	7,080,383
Sales for resale	823,018	397,768
Miscellaneous	4,375,887	3,005,952
	<u>77,744,033</u>	<u>68,833,741</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	315,858	325,425
Steam expenses	759,944	578,346
Electrical expenses	139,211	193,646
Miscellaneous steam power expenses	186,316	217,995
Fuel – gas and biomass	10,594	288,109
Fuel – biomass	-	-
	<u>1,411,923</u>	<u>1,603,521</u>
Total Operations		
Maintenance		
Supervision and engineering	44,281	50,231
Maintenance of structures	-	-
Maintenance of boiler plants	70,571	69,806
Maintenance of electrical plant	22,816	21,499
Maintenance – other	810,749	2,316,952
	<u>948,417</u>	<u>2,458,488</u>
Total Maintenance		
Other:		
Purchased power	44,885,699	34,509,194
Fuel	1,339,453	317,842
Transportation	-	-
	<u>46,225,152</u>	<u>34,827,036</u>
Total Other		
Total Production	<u>48,585,492</u>	<u>38,889,045</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	708,463	288,770
Load dispatching	909,482	905,744
Station	288,948	62,887
Overhead line	161,777	269,398
Underground line	285,037	180,863
Street lighting and signal system	2,368	1,708
Meter services	41,458	14,393
Customer installation	-	-
Miscellaneous distribution	758,451	663,138
Transportation	291,956	247,903
Storeroom	-	-
Rents	-	-
Transmission of electricity	93,897	104,985
	<u>3,541,837</u>	<u>2,739,789</u>
Total Operations		

**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, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
Maintenance:		
Supervision and engineering	-	-
Maintenance of structures	1,619	3,474
Maintenance of station equipment	392,075	579,297
Maintenance of overhead lines	3,325,159	4,318,582
Maintenance of underground lines	1,610,094	1,052,252
Maintenance of line transformer	752	4,331
Maintenance of street lights and signal system	375,766	141,556
Maintenance of meters	278,341	229,717
Maintenance of miscellaneous distribution plant	443,682	408,277
Total Maintenance	<u>6,427,488</u>	<u>6,737,486</u>
Total Transmission and Distribution	<u>9,969,325</u>	<u>9,477,275</u>
Accounting and Collection:		
Meter reading	177,768	229,237
Customer records and collection	2,364,597	2,388,834
Uncollectible accounts	236,327	211,565
Total Accounting and Collection	<u>2,778,692</u>	<u>2,829,636</u>
Administrative and General:		
Salaries	1,565,208	1,453,218
Property insurance	301,398	679,124
Office supplies and expense	230,426	324,241
Communication services	-	-
Maintenance of communication equipment	-	-
Outside services employed	331,066	89,340
Miscellaneous general expense	-	-
Merchandise/jobbing and contract work	7,863	-
Demonstrating and selling	10,008	12,424
Injuries and damages	-	-
Energy conservation	1,393,205	1,257,394
Total Administrative and General	<u>3,839,174</u>	<u>3,815,741</u>
TOTAL OPERATING EXPENSES	<u>65,172,683</u>	<u>55,011,697</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>12,571,350</u>	<u>13,822,044</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, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
OPERATING REVENUES:		
Residential sales	9,342,512	9,079,479
Commercial and industrial sales	4,023,852	3,728,407
Miscellaneous	<u>362,402</u>	<u>337,163</u>
TOTAL OPERATING REVENUES	<u>13,728,766</u>	<u>13,145,049</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	-	-
Operating labor and expense	145,340	153,016
Purchase of water for resale	21,217	6,625
Maintenance of wells	110,206	184,806
Miscellaneous	<u>837</u>	<u>1,004</u>
Total Source of Supply	<u>277,600</u>	<u>345,451</u>
Power and Pumping		
Supervision and engineering	-	-
Operating labor and expense	117,383	126,432
Maintenance of structures and improvements	27,118	40,137
Maintenance of pumping equipment	141,776	129,926
Power purchased	1,480	1,412
Miscellaneous	<u>842,234</u>	<u>1,531,716</u>
Total Power and Pumping	<u>1,129,991</u>	<u>1,829,623</u>
Purification:		
Supplies and expense	32,835	18,684
Labor	259,396	272,542
Chemicals	613,801	564,006
Maintenance of purification equipment	<u>115,752</u>	<u>197,134</u>
Total Purification	<u>1,021,784</u>	<u>1,052,366</u>
Total Production	<u>2,429,375</u>	<u>3,227,440</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	508,901	502,331
Maps and records	327,728	312,415
Transmission and distributions lines	68,637	18,258
Meter	<u>-</u>	<u>3,124</u>
Total Operations	<u>905,266</u>	<u>836,128</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, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
Maintenance:		
Supervision and engineering	-	-
Maintenance of structures and improvements	-	-
Maintenance of transmission/distribution lines	1,370,036	1,134,040
Maintenance of distribution reservoirs	1,382	1,087
Maintenance of services	655,794	465,828
Maintenance of meters	536,264	424,555
Maintenance of hydrants	87,817	127,844
Maintenance of miscellaneous plants	-	-
Total Maintenance	<u>2,651,293</u>	<u>2,153,354</u>
Other:		
Stores	-	-
Transportation	<u>147,718</u>	<u>226,609</u>
Total Other	<u>147,718</u>	<u>226,609</u>
Total Transmission and Distribution	<u>3,704,277</u>	<u>3,216,091</u>
Accounting and Collection:		
Meter reading	119,188	162,748
Billing and accounting	1,471,584	1,296,184
Uncollectible accounts	<u>66,429</u>	<u>63,522</u>
Total Accounting and Collection	<u>1,657,201</u>	<u>1,522,454</u>
Administrative and General:		
General office salaries	911,888	823,227
Insurance	76,926	182,291
Special service	-	-
Office supplies and expense	118,978	94,581
Rent	-	-
Injuries and damages	-	-
Miscellaneous	-	-
Energy conservation	320,014	351,783
Merchandise/jobbing and contract work	-	-
Total Administrative and General	<u>1,427,806</u>	<u>1,451,882</u>
TOTAL OPERATING EXPENSES	<u>9,218,659</u>	<u>9,417,867</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>4,510,107</u>	<u>3,727,182</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	13,354,203	12,098,528
OPERATING EXPENSES:		
Administration:		
Personal services	798,597	787,670
Materials and supplies	11,929	17,675
Travel and training	6,482	5,876
Intragovernmental	1,130,681	1,122,240
Utilities, services, and miscellaneous	264,755	203,231
Total Administration	<u>2,212,444</u>	<u>2,136,692</u>
Treatment Plant:		
Personal services	1,292,363	1,189,080
Materials and supplies	726,018	615,758
Travel and training	4,344	2,679
Intragovernmental	276,900	267,944
Utilities, services and miscellaneous	814,466	812,078
Total Treatment Plant	<u>3,114,091</u>	<u>2,887,539</u>
Pump Stations:		
Personal services	77,845	73,178
Materials and supplies	13,099	7,455
Travel and training	-	100
Intragovernmental	25,612	27,931
Utilities, services, and miscellaneous	73,220	64,767
Total Pump Stations	<u>189,776</u>	<u>173,431</u>
Maintenance:		
Personal services	553,512	437,321
Materials and supplies	132,592	99,245
Travel and training	2,312	1,224
Intragovernmental	255,572	230,791
Utilities, services, and miscellaneous	84,831	87,750
Total Maintenance	<u>1,028,819</u>	<u>856,331</u>
TOTAL OPERATING EXPENSES	<u>6,545,130</u>	<u>6,053,993</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>6,809,073</u>	<u>6,044,535</u>



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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	287,831	227,858
Rentals	152,813	140,107
Landing fees	120,599	140,101
Law enforcement fees	37,197	-
Passenger facility charges	162,431	154,695
Miscellaneous	<u>1,358</u>	<u>3,373</u>
TOTAL OPERATING REVENUES	<u>762,229</u>	<u>666,134</u>
OPERATING EXPENSES:		
Administration:		
Personal services	167,953	137,427
Materials and supplies	731	678
Travel and training	5,237	9,674
Intragovernmental	137,645	196,859
Utilities, services, and miscellaneous	<u>491,305</u>	<u>695,046</u>
Total Administration	<u>802,871</u>	<u>1,039,684</u>
Airfield Areas:		
Personal services	192,488	187,255
Materials and supplies	66,676	116,084
Travel and training	202	4,116
Intragovernmental	51,660	53,428
Utilities, services, and miscellaneous	<u>51,940</u>	<u>51,620</u>
Total Airfield Areas	<u>362,966</u>	<u>412,503</u>
Terminal Areas:		
Personal services	59,013	33,495
Materials and supplies	6,486	15,542
Intragovernmental	11,322	10,693
Utilities, services, and miscellaneous	<u>144,603</u>	<u>121,418</u>
Total Terminal Areas	<u>221,424</u>	<u>181,148</u>
Public Safety:		
Personal services	-	-
Materials and supplies	13,154	22,992
Travel and training	-	-
Intragovernmental	593,483	620,428
Utilities, services, and miscellaneous	<u>3,742</u>	<u>1,985</u>
Total Public Safety	<u>610,379</u>	<u>645,405</u>
Snow Removal:		
Personal services	-	-
Materials and supplies	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	<u>-</u>	<u>-</u>
Total Snow Removal	<u>-</u>	<u>-</u>
Concessions:		
Personal services	-	-
Materials and supplies	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	<u>-</u>	<u>-</u>
Total Concessions	<u>-</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>1,997,640</u>	<u>2,278,740</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(1,235,411)</u>	<u>(1,612,606)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	-	-
School passes	-	-
Specials	42,715	30,625
University of Missouri Shuttle reimbursement	389,664	467,597
Paratransit	59,856	85,557
Miscellaneous	-	17,471
	<u>492,235</u>	<u>601,250</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
General Operations:		
Personal services	1,189,621	1,063,857
Materials and supplies	76,807	116,806
Travel and training	2,154	9,646
Intragovernmental	300,465	390,241
Utilities, services, and miscellaneous	476,035	223,684
Total General Operations	<u>2,045,082</u>	<u>1,804,234</u>
University of Missouri Shuttle Service:		
Personal services	553,597	226,370
Materials and supplies	84,602	141,131
Travel and training	-	-
Intragovernmental	123,915	92,447
Utilities, services, and miscellaneous	120,856	39,943
Total University of Missouri Shuttle Service	<u>882,970</u>	<u>499,891</u>
Paratransit:		
Personal services	193,650	557,313
Materials and supplies	79,166	140,579
Travel and training	-	-
Intragovernmental	95,611	118,289
Utilities, services, and miscellaneous	113,907	37,054
Total Paratransit	<u>482,334</u>	<u>853,235</u>
FastCAT:		
Personal services	-	-
Materials and supplies	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
	<u>-</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>3,410,386</u>	<u>3,157,360</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(2,918,151)</u>	<u>(2,556,110)</u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024**

	<u>2025</u>	<u>2024</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	12,130,330	12,583,413
Landfill fees	740,019	498,467
Bag sales	-	257
Compost sales	413	1,045
Miscellaneous	<u>134,902</u>	<u>135,664</u>
TOTAL OPERATING REVENUES	<u>13,005,664</u>	<u>13,218,846</u>
OPERATING EXPENSES:		
Administration:		
Personal services	724,937	575,906
Materials and supplies	15,734	19,946
Travel and training	1,857	1,493
Intragovernmental	1,181,186	1,289,443
Utilities, services, and miscellaneous	<u>200,204</u>	<u>257,874</u>
Total Administration	<u>2,123,918</u>	<u>2,144,662</u>
Commercial:		
Personal services	970,159	879,581
Materials and supplies	430,028	665,480
Travel and training	-	-
Intragovernmental	401,588	352,374
Utilities, services, and miscellaneous	<u>501,429</u>	<u>330,823</u>
Total Commercial	<u>2,303,204</u>	<u>2,228,258</u>
Residential:		
Personal services	875,302	751,764
Materials and supplies	270,265	353,278
Travel and training	-	-
Intragovernmental	409,006	424,560
Utilities, services, and miscellaneous	<u>376,945</u>	<u>1,394,861</u>
Total Residential	<u>1,931,518</u>	<u>2,924,463</u>
Landfill:		
Personal services	695,591	571,406
Materials and supplies	194,470	550,231
Travel and training	-	595
Intragovernmental	315,788	303,986
Utilities, services, and miscellaneous	<u>859,469</u>	<u>817,904</u>
Total Landfill	<u>2,065,318</u>	<u>2,244,122</u>
Recycling:		
Personal services	1,139,283	916,903
Materials and supplies	304,312	408,339
Travel and training	-	-
Intragovernmental	320,674	365,477
Utilities, services, and miscellaneous	<u>232,107</u>	<u>330,342</u>
Total Recycling	<u>1,996,376</u>	<u>2,021,061</u>
TOTAL OPERATING EXPENSES	<u>10,420,334</u>	<u>11,562,566</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>2,585,330</u></u>	<u><u>1,656,280</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	537,349	622,662
Garages	1,126,423	1,431,834
Reserved lots	611,051	303,745
Other	40,640	50,542
	<u>2,315,463</u>	<u>2,408,783</u>
TOTAL OPERATING REVENUES	<u>2,315,463</u>	<u>2,408,783</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	440,992	417,634
Materials and supplies	80,657	49,438
Travel and training	241	2,290
Intragovernmental	338,772	391,137
Utilities, services, and miscellaneous	183,135	263,247
	<u>1,043,797</u>	<u>1,123,746</u>
TOTAL OPERATING EXPENSES	<u>1,043,797</u>	<u>1,123,746</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>1,271,666</u></u>	<u><u>1,285,037</u></u>

**CITY OF COLUMBIA, MISSOURI  
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
OPERATING REVENUES:		
Switching fees	213,583	96,910
Miscellaneous	<u>38,490</u>	<u>35,848</u>
TOTAL OPERATING REVENUES	<u>252,073</u>	<u>132,758</u>
OPERATING EXPENSES:		
Administration:		
Personal services	156,570	145,118
Materials and supplies	14,320	18,582
Travel and training	-	-
Intragovernmental	38,646	37,878
Utilities, services, and miscellaneous	<u>101,435</u>	<u>79,843</u>
Total Administration	<u>310,971</u>	<u>281,421</u>
Transportation:		
Personal services	-	-
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	<u>-</u>	<u>-</u>
Total Transportation	<u>-</u>	<u>-</u>
Maintenance of Way:		
Personal services	-	-
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	<u>-</u>	<u>-</u>
Total Maintenance of Way	<u>-</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>310,971</u>	<u>281,421</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(58,898)</u>	<u>(148,663)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>1,846,384</u>	<u>1,836,962</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	174,372	155,988
Materials and supplies	514	1,750
Travel and training	110	163
Intragovernmental	43,445	45,985
Utilities, services, and miscellaneous	<u>34,030</u>	<u>43,896</u>
Total General Operations	<u>252,471</u>	<u>247,782</u>
Field Operations:		
Personal services	211,234	204,409
Materials and supplies	52,349	61,394
Travel and training	1,495	1,529
Intragovernmental	57,998	70,745
Utilities, services, and miscellaneous	<u>59,965</u>	<u>60,192</u>
Total Field Operations	<u>383,041</u>	<u>398,269</u>
TOTAL OPERATING EXPENSES	<u>635,512</u>	<u>646,051</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>1,210,872</u></u>	<u><u>1,190,911</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>140,517</u>	<u>111,932</u>
OPERATING EXPENSES:		
General operations:		
Personal services	48,432	4,388
Materials and supplies	651	413
Travel and training	-	-
Intragovernmental	3,825	2,959
Utilities, services, and miscellaneous	<u>37,975</u>	<u>37,700</u>
Total General Operations	<u>90,883</u>	<u>45,460</u>
TOTAL OPERATING EXPENSES	<u>90,883</u>	<u>45,460</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>49,634</u></u>	<u><u>66,472</u></u>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

CAPITAL PROJECTS  
MARCH 30, 2025

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
<b>SEWER: 5551</b>						
Sewer Main Rehab (SW100)	\$ 5,155,200	5,101,977	-	5,101,977	-	53,223
Annual Sewer Improvements (SW183)	1,543,083	19,825	-	19,825	-	1,523,258
PCCE #3 Stewart/Ridge/Med (SW198)	1,686,530	1,686,052	-	1,686,052	-	478
PCCE #8 Thilly Lathrop (SW221)	2,344,024	2,343,962	-	2,343,962	-	62
PCCE #16 Bingham/W Ridgel (SW240)	1,120,000	1,119,794	-	1,119,794	-	206
PCCE #18 Spring Valley Rd (SW241)	149,000	147,217	-	147,217	-	1,783
Woodrail Sewer Replacement(SW247)	433	-	-	-	-	433
Calvert Dr Sewer Relocation (SW252)	427,000	-	-	-	68,912	358,088
PCCE #27 Grace Ellen (SW254)	300,000	299,859	-	299,859	-	141
PCCE #22 Shannon Place (SW502)	64,186	64,186	-	64,186	-	-
PCCE #23 Lakeshore-Edgewood (SW503)	210,500	209,750	-	209,750	-	750
PCCE #25 Glenwood/Redbud (SW504)	234,638	234,598	-	234,598	-	40
Court & Hickory Street (SW505)	306,134	304,212	-	304,212	-	1,922
WWTP Digester Complex Impr (SW508)	6,787,016	6,786,884	-	6,786,884	-	132
Tupelo-larch Sewer Replacemnt (SW513)	201,500	201,425	-	201,425	-	75
Hwy 63 Connector south of I-70 (SW516)	438,844	6,896	326,378	333,274	71,805	33,765
FY18 Sewer Main & Manhole Rehab (SW518)	2,137,099	2,137,099	-	2,137,099	-	-
PCCE #30 Stewart/Edgewood/Westmount (SW519)	400,000	36,735	3,009	39,744	46	360,210
WWTP Mech Screens Wetland Pump (SW520)	4,100,000	1,524,170	-	1,524,170	2,162,825	413,005
PCCE #28 Hickory Hill & Sunset (SW521)	421,760	24,803	-	24,803	-	396,957
PCCE #29 East Sunset Lane (SW522)	595,000	459,430	-	459,430	-	135,570
FY19 Sewer Rehab (SW524)	3,166,000	3,164,052	-	3,164,052	-	1,948
S Providence Sewer Replacement (SW526)	210,000	209,610	-	209,610	-	390
Sewer Rehab #8 (SW527)	1,610,656	1,610,436	-	1,610,436	-	220
Sewer Rehab #9 (SW528)	3,038,974	2,988,328	-	2,988,328	-	50,646
Sewer Rehab #10 (SW529)	7,143,686	5,943,464	721,624	6,665,088	430,135	48,463
Sewer Mitigation Bank (SW530)	150,000	-	-	-	-	150,000
PCCE #31 Oakwood Court (SW531)	547,000	29,775	84,110	113,885	12,135	420,980
PCCE #35 Richmond Avenue (SW532)	384,000	30,585	-	30,585	148,500	204,915
PCCE #34 Forest Hill Ct & Ridget Rd (SW533)	1,385,500	65,521	-	65,521	-	1,319,979
PCCE #38 NORTH EIGHTH STREET (SW534)	30,000	30,141	-	30,141	-	(141)
PCCE #40 Sunset (SW535)	470,000	47,764	-	47,764	-	422,236
PCCE #41 W STEWART RD & WEST BLVD (SW536)	40,000	14,167	11,529	25,696	3,803	10,501
PCCE #42 W BROADWAY & ALDEAH (SW537)	60,000	36,344	54	36,398	-	23,602
PCCE #43 RICE RD (SW538)	307,500	24,568	54	24,622	432	282,446
White Oak Sewer Relocation (SW540)	189,500	92	-	92	-	189,408
5th to Wilkes Relief Sewer Phase II (SW542)	394,888	-	-	-	-	394,888
Route B Econ Dev Sewer Ext (SW543)	832,500	832,178	-	832,178	-	322
Hinkson Bank Stabilization at Clear Creek (SW544)	43,000	42,573	-	42,573	-	427
PCCE #46 Fredora Maupin (SW551)	385,000	-	-	-	-	385,000
Clear Creek Forcemain Replacement (SW556)	1,527,000	-	54	54	-	1,526,946
Sewer Rehabilitation #11 (SW557)	9,200,000	-	54	54	9,196,710	3,236
<b>TOTAL SEWER</b>	<b>\$ 59,737,151</b>	<b>37,778,472</b>	<b>1,146,866</b>	<b>38,925,230</b>	<b>12,095,303</b>	<b>6,801,328</b>
<b>AIRPORT: 5541</b>						
Airport Gen Improvements (AP008)	\$ 193,580	156,236	-	156,236	-	37,344
New Airport Terminal (AP111)	34,305,811	27,543,107	1,598,992	29,142,099	2,509,931	2,653,781
Route H (AP123)	3,715,283	2,342,534	-	2,342,534	-	1,372,749
COU Parking Lot (AP124)	1,012,000	485,938	-	485,938	-	526,062
RW 2-20 & TW A North Ext (AP125)	10,999,508	10,959,809	-	10,959,809	22,434	17,265
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	2,842,644	-	2,842,644	-	25,385
Airport Drive (AP131)	1,900,000	-	-	-	-	1,900,000
T/W A:South of R/W 13-31-975X50 D&C (AP139)	3,174,376	2,999,700	-	2,999,700	-	174,676
Hangar 350 Apron & Extension (AP140)	2,254,768	1,525,447	-	1,525,447	21,367	707,954
Glycol Recovery System (AP141)	1,496,508	-	-	-	-	1,496,508
Aqueous Fil Foaming (AP143)	33,457	30,982	-	30,982	-	2,475
Runway 2-20 Rehab (AP144)	2,747,882	280,877	10,374	291,251	2,456,577	54
Construction Parking Lot (AP146)	1,454,201	-	49,950	49,950	116,550	1,287,701
Maintenance Percent for Art Terminal (N0111)	38,320	240	-	240	-	38,080
<b>TOTAL AIRPORT:</b>	<b>\$ 73,010,574</b>	<b>54,481,733</b>	<b>1,659,316</b>	<b>56,141,049</b>	<b>5,126,859</b>	<b>11,742,666</b>
<b>PARKING: 5561</b>						
MM 6th/Cherry Parking Structure (PK057)	-	-	-	-	-	-
8th and Cherry Energy Eff (PK058)	241,907	124,800	-	124,800	-	117,107
MM-10th Cherry Parking Structure (PK064)	470,000	464,215	-	464,215	-	5,785
Camera System Replacement (PK065)	744,466	734,019	-	734,019	-	10,447
MM-Plaza Garage (PK066)	506,987	348,061	-	348,061	-	158,926



CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

CAPITAL PROJECTS  
MARCH 30, 2025

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
MM-8th/Cherry Parking Improvement (PK067)	751,199	518,879	-	518,879	-	232,320
5th/Walnut Repair (PK068)	360,000	349,929	-	349,929	-	10,071
Elevator Upgrade (PK069)	504,504	63,404	362,003	425,407	41,854	37,243
Garage Security Fencing (PK071)	918,013	918,013	-	918,013	-	-
Electric Charging Stations (PK073)	35,000	-	-	-	-	35,000
Garage Building Assessments (PK076)	100,000	56,811	-	56,811	-	43,189
5th Walnut Suite Renovation (PK077)	58,093	18,302	-	18,302	-	39,791
Ramp Maintenance and Repair (PK078)	727,311	-	-	-	-	727,311
5th Walnut Office Renovations (PK079)	100,000	-	-	-	83,261	16,739
Percent for Art Maint: 8th Cherry Garage (N4518)	997	129	-	129	-	868
Percent for Art Maint: 5th Walnut Garage (N4550)	8,983	-	-	-	-	8,983
Percent for Art Maint: Short St Garage (N4551)	11,795	-	-	-	-	11,795
<b>TOTAL PARKING:</b>	<b>\$ 5,539,255</b>	<b>3,596,562</b>	<b>362,003</b>	<b>3,958,565</b>	<b>125,115</b>	<b>1,455,575</b>
<b>PUBLIC TRANSPORTATION: 5531</b>						
Annual Transit Projects (PT050)	\$ 2,254,102	190,551	-	190,551	-	2,063,551
LONO Electric Bus (PT061)	2,006,300	1,815,667	-	1,815,667	7,864	182,769
Replace 6 PT Vans/1 40' Bus (PT062)	1,315,458	889,062	-	889,062	-	426,396
Bus Shelters (PT063)	326,900	119,959	-	119,959	-	206,941
5339 Bus Replacement (PT064)	509,962	459,747	-	459,747	-	50,215
Rehab/Renovate Bus Surveillance System (PT066)	-	-	-	-	-	-
Rehab/Renovate Power Distribution Substation (PT067)	-	-	-	-	-	-
FY21 5307 Proj MO-2021-08 (PT068)	2,840,750	1,035,278	-	1,035,278	-	1,805,472
FY18-FY20 5339 Funds MO-2020-021 (PT069)	1,575,097	1,065,532	-	1,065,532	351,856	157,709
MO-2022-011 REPL 6 VAN (PT071)	817,317	351,856	704,646	1,056,502	-	(239,185)
MO-2022-023 REPL 3 EL BUSES (PT072)	2,622,734	2,587,520	-	2,587,520	-	35,214
2022 LONO MO-2023 (PT073)	3,435,500	2,948,020	79,109	3,027,129	101,500	306,871
Percent for Art Maint: Wabash (N4703)	2,897	-	-	-	-	2,897
<b>TOTAL PUBLIC TRANSPORTATION:</b>	<b>\$ 17,707,017</b>	<b>11,463,192</b>	<b>783,755</b>	<b>12,246,947</b>	<b>461,220</b>	<b>4,998,850</b>
<b>SOLID WASTE: 5571</b>						
Methane Gas Extract Wells (RF031)	\$ 2,099,066	1,454,969	-	1,454,969	-	644,097
MRF Phase I (RF055)	287,068	276,130	10,938	287,068	-	-
Landfill Expansion Permitting (RF061)	2,392,736	2,019,239	118,665	2,137,904	231,834	22,998
Landfill Fuel Station Facility Ph2 (RF062)	450,000	446,857	-	446,857	-	3,143
Vehicle Storage Shelters (RF064)	850,000	-	30,260	30,260	-	819,740
Vehicle Wash Bays (RF065)	2,200,000	262,150	-	262,150	28,650	1,909,200
Landfill Security Gate (RF066)	140,000	9,549	-	9,549	-	130,451
CID Special Project (RF067)	125,000	80,515	-	80,515	-	44,485
912 East Walnut (RF068)	690,000	685,854	-	685,854	-	4,146
HHW Collection Facility (RF069)	350,000	-	-	-	-	350,000
Small Vehicle Drop-Off Facility (RF070)	330,000	-	-	-	-	330,000
Bioreactor Landfill Cell 7 (RF073)	6,000,000	-	-	-	-	6,000,000
Material Recovery Facility Expansion (RF074)	762,932	-	22,396	22,396	250,000	490,536
Landfill Heavy Equipment Storage Shed (RF075)	1,123,754	-	-	-	-	1,123,754
Landfill Scale House Relocation & Road Improvement (RF077)	250,000	-	-	-	-	250,000
<b>TOTAL SOLID WASTE:</b>	<b>\$ 18,050,556</b>	<b>5,235,263</b>	<b>182,259</b>	<b>5,417,522</b>	<b>510,484</b>	<b>12,122,550</b>
<b>STORMWATER: 5581</b>						
Annual Projects (SS017)	\$ 528,535	-	-	-	-	528,535
Royal Latham Fallwood (SS090)	203,537	22,537	-	22,537	-	181,000
Annual CAM Projects (SS114)	180,169	100	-	100	-	180,069
Annual Downtown Tree Plnt (SS115)	175,054	-	-	-	-	175,054
Calvert Drive (SS117)	5,400,871	276,183	1,913	278,096	2,937,342	2,185,433
Annual Property Acquis (SS118)	300,000	-	-	-	-	300,000
Hickman/6th and 7th (SS134)	1,035,500	1,035,155	-	1,035,155	-	345
Mill Creek 307 W Ahlambra (SS136)	199,699	48,258	-	48,258	-	151,441
Quail Drive (SS143)	487,000	486,621	-	486,621	-	379
Alan Lane (SS144)	716,000	54,461	402	54,863	357,294	303,843
Capri Estates Drainage (SS145)	700,000	10,115	-	10,115	-	689,885
Bray/Longwell Drainage (SS148)	190,000	189,674	-	189,674	-	326
Rockhill Road (SS149)	428,000	428,899	54	428,953	-	(953)
Crestridge Dr Culvert Replacement (SS151)	1,050,000	123,554	-	123,554	-	926,446
Braemore Drainage (SS152)	230,000	36,564	-	36,564	9,936	183,500
Nebraska Avenue (SS153)	1,738,462	228,873	389,759	618,632	497,537	622,293
Sexton/McBaine Drainage (SS154)	664,000	22,609	15,971	38,580	-	625,420
Worley Again East Phase I (SS155)	60,000	-	-	-	-	60,000
Greewood Stewart Phase II (SS156)	200,000	-	-	-	-	200,000
Hinkson Bank Stabilization at Clear Creek (SS158)	47,500	47,309	-	47,309	-	191
Bernadette (SS159)	634,500	13,200	3,453	16,653	-	617,847
Brandon RV Culvert Replacement (SS160)	135,000	-	-	-	85,790	49,210
Ross Street Outlet Improvement (SS161)	310,500	285,169	-	285,169	-	25,331
Sexton Road at Jackson (SS162)	-	-	-	-	-	-
Quail Drive Phase 2 (SS163)	180,000	-	-	-	-	180,000
<b>TOTAL STORMWATER:</b>	<b>\$ 15,794,327</b>	<b>3,309,281</b>	<b>411,552</b>	<b>3,720,833</b>	<b>3,887,899</b>	<b>8,185,595</b>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

CAPITAL PROJECTS MARCH 30, 2025						
	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
<b>RAILROAD:</b>						
Annual Tie Program (R0012)	\$ 1,532,020	\$ 1,441,918	\$ -	\$ 1,441,918	\$ -	\$ 90,102
Surfacing Program (R0013)	507,959	418,879	-	418,879	-	89,080
Rail Replacement Program (R0014)	524,539	444,001	-	444,001	-	80,538
Capital Maintenance (R0045)	858,698	768,597	25,682	794,279	-	64,418
MT Zion Church Road Crossing (R0073)	170,012	145,069	-	145,069	-	24,943
1/2 Mile Ties & Rails Replacement (R0075)	611,112	610,913	-	610,913	-	199
Colt Rail Infrass Upgrade (R0076)	4,000,000	-	-	-	-	4,000,000
<b>TOTAL RAILROAD:</b>	<b>\$ 8,204,340</b>	<b>\$ 3,829,377</b>	<b>25,682</b>	<b>3,855,059</b>	<b>-</b>	<b>4,349,281</b>
<b>WATER UTILITY:</b>						
CIP Ent. Revenue Contingency (W0003)	\$ -	\$ -	\$ -	\$ -	\$ -	-
New and Replacement of Mains Under Hwy (W0119)	-	-	-	-	-	-
Installation of New Mains to Create Loops (W0123)	2,127,755	1,886,234	-	1,886,234	-	241,521
Main Relocation for Streets and Highways (W0125)	3,083,803	3,083,802	-	3,083,802	-	1
Fire Hydrant and Valve Replacement (W0127)	2,505,101	2,505,101	-	2,505,101	-	0
New and Replace Service Lines (W0128)	12,348,264	11,773,828	67,699	11,841,528	(20,340)	527,077
Water Main Replacements (W0130)	2,424,034	2,278,697	-	2,278,697	-	145,337
Refurbish Deep Well for Emerge (W0140)	-	-	-	-	-	-
Differential Payments (W0143)	667,387	353,673	-	353,673	100,013	213,702
West Ash Pump Station Upgrade (W0145)	6,226,565	484,562	99,357	583,919	5,168,405	474,241
Back Up Generators (W0150)	-	-	-	-	-	-
Business Loop Phase 6 Main Replacement (W0200)	121,736	121,736	-	121,736	-	-
Brown Station RT B Peabody (W0230)	304,834	261,520	-	261,520	43,314	(0)
Meter Replacement Project (W0231)	5,799,582	5,799,582	-	5,799,582	-	-
Lime Soft Discharge Pipe (W0234)	-	-	-	-	-	-
Water Treatment plant Upgrade Phase 1 (W0236)	39,848,409	4,740,181	4,320,216	9,060,397	27,604,447	3,183,565
Deep Well Abandonment (W0249)	10,550	10,550	-	10,550	-	-
Nifong Blvd Improvements (W0256)	3,452	3,451	-	3,451	-	1
Storeroom and Enc. Equipments (W0263)	452,952	452,952	-	452,952	-	-
Well and Pump Station Control (W0264)	763,352	696,441	-	696,441	3,904	63,007
Country Club Drive S/E Walnut Phase 2 (W0273)	14,898	14,898	-	14,898	-	-
Well Field Valve Upgrades (W0274)	-	-	-	-	-	-
New Well Platfprms (W0279)	-	-	-	-	-	-
New Southeast Pump Station (W0280)	777,114	729,970	-	729,970	-	47,143
Annual Tower & Reservoir Maint (W0282)	2,500,000	-	3,450	3,450	31,050	2,465,500
Fiber to Water Facilities (W0283)	375,000	247,195	47,996	295,191	4,195	75,614
New Elevated Storage Project (W0286)	3,296,321	5,449	3,200	8,649	-	3,287,673
Riback RD & Blackberry WT Main (W0287)	120,000	8,513	(86)	8,427	-	111,573
S. Glenwood Ave & CT WT Main (W0288)	440,000	27,371	380,517	407,888	(11,359)	43,472
Woodbine Dr. WT Main Replacemt (W0289)	215,000	3,573	198,409	201,982	241	12,777
Old63, Gordon & Charles ST M (W0290)	-	-	-	-	-	-
Ridgemont RD & Highridge WT Main (W0291)	1,053,000	950,165	-	950,165	44,153	58,682
Sinclair RD, Nifong Southampton Court (W0292)	439,200	429,979	-	429,979	9,222	(1)
Walnut, Melburn ST-William ST Lo (W0295)	144,011	144,011	-	144,011	-	0
Leslie LN-Garth-Providence LOC (W0297)	755,000	33,799	119,091	152,890	586,049	16,062
St. Charles to Mexico G. Main Replacement (W0298)	132,498	98,979	-	98,979	33,520	(0)
RPL. Alluvial Well #1 (W0301)	200,000	97,259	-	97,259	898	101,843
RPL. Alluvial Well #10 (W0302)	700,000	95,129	-	95,129	3,028	601,843
Strawn Road Main Extension (W0303)	-	-	-	-	-	-
Nebraska Stormwtr Incidental Reloc (W0305)	279,480	-	204,705	204,705	10,520	64,255
Brown Statn Rd-Stark AV to Mojav CT (0306)	-	-	-	-	-	-
<b>TOTAL WATER UTILITY:</b>	<b>\$ 88,129,299</b>	<b>\$ 37,338,598</b>	<b>\$ 5,444,556</b>	<b>\$ 42,783,154</b>	<b>\$ 33,611,259</b>	<b>\$ 11,734,886</b>
<b>ELECTRIC UTILITY:</b>						
CIP Ent. Rev Contingency (E0003)	\$ 261,364	\$ -	\$ -	\$ -	\$ -	261,364
New & Replace Transformaer & Capacitors (E0021)	23,091,657	21,586,397	373,953	21,960,350	1,086,984	44,323
Conversion of Overhead to Underground (E0027)	12,819,432	11,750,715	-	11,750,715	-	1,068,717
Street Light Addition & Replacements (E0052)	5,956,651	5,340,412	68,963	5,409,374	-	547,277
Secondary Electric System for New Serv. (E0053)	23,092,333	20,180,532	222,662	20,403,194	375,494	2,313,645
Fiber Optic System Additions (E0082)	3,599,643	3,272,218	13,753	3,285,971	-	313,672
161 & 69 kV Transmission System Repl. (E0101)	3,670,000	3,610,578	45,310	3,655,888	-	14,112
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	9,862,436	495,105	10,357,541	1,492	1,275,967
13.8 kV System - New Commercial Services (E0117)	16,606,442	14,056,719	195,801	14,252,519	-	2,353,923
13.8 kV Overhead System Replacement (E0118)	9,808,000	9,807,113	-	9,807,113	-	887
New Southside Substation (E0121)	4,667,529	3,661,051	-	3,661,051	-	1,006,478
Business Loop Phase 5 (E0140)	100,000	-	-	-	-	100,000
69 kV Relay Replacement (E0145)	1,163,815	1,048,199	-	1,048,199	-	115,616
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	255,749	(5,078)	250,671	-	1,249,329
Replace 69 & 161 kV Circuit Breakers (E0153)	1,969,000	912,379	-	912,379	667,500	389,121
Landfill Generator Unit 4 (E0175)	2,000,000	680,286	1,046,639	1,726,925	77,731	195,344
Strrm and Enclouse Equipment (E0176)	400,000	210,410	-	210,410	-	189,590
College Underground Univ. to Bouchelle (E0179)	332,373	-	-	-	-	332,373
Downtown Street Lights (E0180)	702,000	468,129	-	468,129	-	233,871
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)	2,100,000	-	5,113	5,113	718,750	1,376,137
Replace Upgrade Substation Switchdear (E0189)	400,000	-	-	-	-	400,000
161 & 69 kV Transformer Replacement (E0192)	1,471,000	471,000	-	471,000	-	1,000,000
Substation Upgrade GSTN Perche (E0194)	310,189	134,162	-	134,162	-	176,027
Underground Distribution Trans Path (E0198)	4,432	4,432	-	4,432	-	-
Relocation of 13.8 kV System for Streets (E0199)	2,150,000	1,258,939	8,692	1,267,631	-	882,369
13.8 kV System Automation (E0200)	846,637	332,805	-	332,805	-	513,832
Reconfiguring Substation Feeder (E0201)	2,850,000	214,826	-	214,826	-	2,635,174
Moore's Lake Restoration (E0204)	6,300,000	5,895,202	38,060	5,933,261	108,933	257,806
MPP Decommissioning (E0208)	1,800,000	1,209,690	303,365	1,513,055	0	286,945
Sewer Conn to Municipal Power Plant (E0211)	250,000	237,905	-	237,905	-	12,095
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	1,144,854	3,625	1,148,479	-	101,521
Perche Creek 161 KV Bus Reconfg (E0217)	1,200,000	-	1,126	1,126	-	1,198,874
Boldstad T1&T2 Switchg & Transf RPL (E0218)	1,200,000	-	-	-	-	1,200,000
UMC 69KV Tie Line (E020)	30,000	-	-	-	-	30,000
Plant Held for Future Use (E1105)	4,000,000	-	243,040	243,040	1,706,974	2,049,986
<b>TOTAL ELECTRIC UTILITY:</b>	<b>\$ 177,986,047</b>	<b>\$ 136,663,310</b>	<b>\$ 3,060,129</b>	<b>\$ 139,723,439</b>	<b>\$ 4,743,857</b>	<b>\$ 33,518,751</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 464,158,566.17</b>	<b>\$ 293,695,788.14</b>	<b>\$ 13,076,118.24</b>	<b>\$ 306,771,798.38</b>	<b>\$ 60,561,995.40</b>	<b>\$ 94,909,482.39</b>

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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.

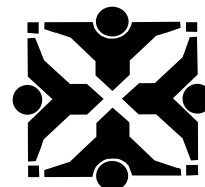
**Information Technology Fund** - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve the operating efficiencies of the departments within the City.

**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, 2025 AND 2024

ASSETS	Information Technology Fund		Vehicle and Equipment Replacement Fund		Fleet Operations Fund	
	2025	2024	2025	2024	2025	2024
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	1,616,214	2,686,271	5,150,615	2,032,702	-	-
Accounts receivable	26,553	3,877	-	-	-	10,810
Grants receivable	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Inventory	-	-	-	-	1,649,366	1,511,424
Other assets	105,515	86,558	-	-	358,173	-
<b>Total Current Assets</b>	<b>1,748,282</b>	<b>2,776,706</b>	<b>5,150,615</b>	<b>2,032,702</b>	<b>2,007,539</b>	<b>1,522,234</b>
<b>RESTRICTED ASSETS:</b>						
Net pension asset	406,929	904,162	-	-	310,684	626,268
Net OPEB asset	59,758	39,833	-	-	45,625	27,590
<b>Total Restricted Assets</b>	<b>466,687</b>	<b>943,995</b>	<b>-</b>	<b>-</b>	<b>356,309</b>	<b>653,858</b>
<b>OTHER ASSETS:</b>						
Lease receivable	-	-	-	-	28,783	85,942
Investments	-	-	-	-	-	-
<b>Total Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,783</b>	<b>85,942</b>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	5,226,628	5,252,631	6,657,920	4,344,866	2,880,829	2,804,129
Accumulated depreciation	(4,353,743)	(4,238,653)	(1,468,319)	(692,090)	(1,268,561)	(1,219,784)
<b>Net Plant in Service</b>	<b>872,885</b>	<b>1,013,978</b>	<b>5,189,601</b>	<b>3,652,776</b>	<b>1,612,268</b>	<b>1,584,345</b>
Construction in progress	-	-	187,363	-	-	-
<b>Net Fixed Assets</b>	<b>872,885</b>	<b>1,013,978</b>	<b>5,376,964</b>	<b>3,652,776</b>	<b>1,612,268</b>	<b>1,584,345</b>
<b>TOTAL ASSETS</b>	<b>3,087,854</b>	<b>4,734,679</b>	<b>10,527,579</b>	<b>5,685,478</b>	<b>4,004,899</b>	<b>3,846,379</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Outflows related to pension	952,646	598,510	-	-	727,332	414,558
Outflows related to OPEB	23,808	48,582	-	-	18,177	33,650
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>4,064,308</b>	<b>5,381,771</b>	<b>10,527,579</b>	<b>5,685,478</b>	<b>4,750,408</b>	<b>4,294,587</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>CURRENT LIABILITIES:</b>						
Accounts payable	16,044	24,827	39,493	320,510	355,448	341,512
Interest payable	-	-	-	-	-	-
Accrued payroll and payroll taxes	335,753	316,877	-	-	146,636	141,802
Due to other funds	-	-	-	-	999,426	1,868,884
Advances from other funds	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	-	-
current maturities	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	25,920
<b>Total Current Liabilities</b>	<b>351,797</b>	<b>341,704</b>	<b>39,493</b>	<b>320,510</b>	<b>1,501,510</b>	<b>2,378,118</b>
<b>LONG-TERM LIABILITIES:</b>						
Lease payable	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-
Incurred but not reported claims	-	-	-	-	-	-
Net Pension Liability	-	-	-	-	-	-
Net OPEB Liability	-	-	-	-	-	-
<b>Total Long-Term Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>351,797</b>	<b>341,704</b>	<b>39,493</b>	<b>320,510</b>	<b>1,501,510</b>	<b>2,378,118</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Inflows related to OPEB	73,445	80,934	-	-	56,074	56,059
Inflows related to pension	121,682	255,245	-	-	92,902	176,795
Inflows related to leases	-	-	-	-	28,648	85,944
<b>Total deferred inflows of resources</b>	<b>195,127</b>	<b>336,179</b>	<b>-</b>	<b>-</b>	<b>177,624</b>	<b>318,798</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>546,924</b>	<b>677,883</b>	<b>39,493</b>	<b>320,510</b>	<b>1,679,134</b>	<b>2,696,916</b>
<b>FUND EQUITY:</b>						
Retained earnings (deficit)	3,517,384	4,703,888	10,488,086	5,364,968	3,071,274	1,597,671
<b>TOTAL FUND EQUITY</b>	<b>3,517,384</b>	<b>4,703,888</b>	<b>10,488,086</b>	<b>5,364,968</b>	<b>3,071,274</b>	<b>1,597,671</b>
<b>LIABILITIES AND FUND EQUITY</b>	<b>4,064,308</b>	<b>5,381,771</b>	<b>10,527,579</b>	<b>5,685,478</b>	<b>4,750,408</b>	<b>4,294,587</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
MARCH 31, 2025 AND 2024

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2025	2024	2025	2024	2025	2024
19,367,255	19,274,826	20,345,515	18,353,854	46,479,599	42,347,653
8,331	8,331	54,074	159,415	88,958	182,433
-	-	-	-	-	-
75,649	86,291	53,803	64,752	129,452	151,043
-	-	-	-	-	-
-	-	-	-	1,649,366	1,511,424
-	-	-	-	463,688	86,558
<u>19,451,235</u>	<u>19,369,448</u>	<u>20,453,392</u>	<u>18,578,021</u>	<u>48,811,063</u>	<u>44,279,111</u>
35,057	70,650	73,038	138,105	825,708	1,739,185
5,148	3,113	10,726	6,084	121,257	76,620
<u>40,205</u>	<u>73,763</u>	<u>83,764</u>	<u>144,189</u>	<u>946,965</u>	<u>1,815,805</u>
-	-	-	-	28,783	85,942
<u>1,301,079</u>	<u>1,289,288</u>	<u>-</u>	<u>-</u>	<u>1,301,079</u>	<u>1,289,288</u>
<u>1,301,079</u>	<u>1,289,288</u>	<u>-</u>	<u>-</u>	<u>1,329,862</u>	<u>1,375,230</u>
-	-	-	-	14,765,377	12,401,626
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,090,623)</u>	<u>(6,150,527)</u>
-	-	-	-	7,674,754	6,251,099
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>187,363</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,862,117</u>	<u>6,251,099</u>
<u>20,792,519</u>	<u>20,732,499</u>	<u>20,537,156</u>	<u>18,722,210</u>	<u>58,950,007</u>	<u>53,721,245</u>
82,074	46,767	170,989	91,419	1,933,041	1,151,254
<u>2,051</u>	<u>3,796</u>	<u>4,273</u>	<u>7,421</u>	<u>48,309</u>	<u>93,449</u>
<u>20,876,644</u>	<u>20,783,062</u>	<u>20,712,418</u>	<u>18,821,050</u>	<u>60,931,357</u>	<u>54,965,948</u>
99,762	40,870	31,618	29,060	542,365	756,779
-	-	-	-	-	-
8,033	22,298	26,519	21,653	516,941	502,630
-	-	-	-	999,426	1,868,884
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>3,819</u>	<u>3,819</u>	<u>3,819</u>	<u>29,739</u>
<u>107,795</u>	<u>63,168</u>	<u>61,956</u>	<u>54,532</u>	<u>2,062,551</u>	<u>3,158,032</u>
-	-	-	-	-	-
6,806,300	6,352,967	-	-	6,806,300	6,352,967
-	-	1,082,150	1,009,250	1,082,150	1,009,250
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>6,806,300</u>	<u>6,352,967</u>	<u>1,082,150</u>	<u>1,009,250</u>	<u>7,888,450</u>	<u>7,362,217</u>
<u>6,914,095</u>	<u>6,416,135</u>	<u>1,144,106</u>	<u>1,063,782</u>	<u>9,951,001</u>	<u>10,520,249</u>
6,328	6,324	13,182	12,362	149,029	155,679
10,483	19,945	21,841	38,987	246,908	490,972
-	-	-	-	28,648	85,944
<u>16,811</u>	<u>26,269</u>	<u>35,023</u>	<u>51,349</u>	<u>424,585</u>	<u>732,595</u>
<u>6,930,906</u>	<u>6,442,404</u>	<u>1,179,129</u>	<u>1,115,131</u>	<u>10,375,586</u>	<u>11,252,844</u>
<u>13,945,738</u>	<u>14,340,658</u>	<u>19,533,289</u>	<u>17,705,919</u>	<u>50,555,771</u>	<u>43,713,104</u>
<u>13,945,738</u>	<u>14,340,658</u>	<u>19,533,289</u>	<u>17,705,919</u>	<u>50,555,771</u>	<u>43,713,104</u>
<u>20,876,644</u>	<u>20,783,062</u>	<u>20,712,418</u>	<u>18,821,050</u>	<u>60,931,357</u>	<u>54,965,948</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, 2025 AND 2024

	<b>Information Technology Fund</b>		<b>Vehicle and Equipment Replacement Fund</b>		<b>Fleet Operations Fund</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
OPERATING REVENUES:						
Charges for services	5,823,962	5,703,454	-	-	4,423,999	2,585,790
OPERATING EXPENSES:						
Personal services	2,456,600	2,333,209	-	-	1,211,682	1,115,329
Materials and supplies	1,002,228	868,854	-	-	1,502,034	1,591,914
Travel and training	54,655	32,836	-	-	3,495	600
Intragovernmental	394,777	290,537	-	-	206,381	248,587
Utilities, services, and miscellaneous	2,461,788	2,221,399	-	-	1,106,041	61,301
TOTAL OPERATING EXPENSES	6,370,048	5,746,835	-	-	4,029,633	3,017,731
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(546,086)	(43,381)	-	-	394,366	(431,941)
Depreciation	(58,548)	(89,638)	(443,594)	(241,716)	(25,512)	(23,579)
OPERATING INCOME (LOSS)	(604,634)	(133,019)	(443,594)	(241,716)	368,854	(455,520)
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	44,969	28,708	-	-	-	-
Investment revenue	50,760	134,641	110,245	62,091	(24,982)	(13,427)
Miscellaneous revenue	-	2,064	14,276	800	-	3,871
Interest revenue (leases)	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-
Loss on disposal of fixed assets	-	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	95,729	165,413	124,521	62,891	(24,982)	(9,556)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(508,905)	32,394	(319,073)	(178,825)	343,872	(465,076)
OPERATING TRANSFERS						
Operating transfers from other funds	-	56,795	404,500	877,625	-	-
Operating transfers to other funds	(81,097)	(81,097)	(268,077)	(68,073)	(1,294)	(2,441)
TOTAL OPERATING TRANSFERS	(81,097)	(24,302)	136,423	809,552	(1,294)	(2,441)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(590,002)	8,092	(182,650)	630,727	342,578	(467,517)
Contributed capital	-	-	-	-	-	-
NET INCOME (LOSS)	(590,002)	8,092	(182,650)	630,727	342,578	(467,517)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	4,107,386	4,695,796	10,670,736	4,734,241	2,728,696	2,065,188
Equity transfers from other funds	-	-	-	-	-	-
RETAINED EARNINGS (DEFICIT), END OF PERIOD	3,517,384	4,703,888	10,488,086	5,364,968	3,071,274	1,597,671



**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, 2025 AND 2024

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2025	2024	2025	2024	2025	2024
3,000,280	2,997,805	9,309,878	8,407,724	22,558,119	19,694,773
186,226	168,166	377,402	348,242	4,231,910	3,964,946
742	1,985	7,658	17,430	2,512,662	2,480,183
1,762	2,287	28,608	19,151	88,520	54,874
66,372	-	28,087	26,135	695,617	565,259
4,387,044	3,971,062	7,349,040	6,995,338	15,303,913	13,249,100
4,642,146	4,143,500	7,790,795	7,406,296	22,832,622	20,314,362
(1,641,866)	(1,145,695)	1,519,083	1,001,428	(274,503)	(619,589)
-	-	-	-	(527,654)	(354,933)
(1,641,866)	(1,145,695)	1,519,083	1,001,428	(802,157)	(974,522)
-	-	-	-	44,969	28,708
402,991	529,051	387,889	493,120	926,903	1,205,476
-	-	40,732	67,785	55,008	74,520
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
402,991	529,051	428,621	560,905	1,026,880	1,308,704
(1,238,875)	(616,644)	1,947,704	1,562,333	224,723	334,182
-	-	-	-	404,500	934,420
(22,440)	(22,440)	(16,331)	(16,331)	(389,239)	(190,382)
(22,440)	(22,440)	(16,331)	(16,331)	15,261	744,038
(1,261,315)	(639,084)	1,931,373	1,546,002	239,984	1,078,220
-	-	-	-	-	-
(1,261,315)	(639,084)	1,931,373	1,546,002	239,984	1,078,220
15,207,053	14,979,742	17,601,916	16,159,917	50,315,787	42,634,884
-	-	-	-	-	-
13,945,738	14,340,658	19,533,289	17,705,919	50,555,771	43,713,104

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<b>Information Technology Fund</b>		<b>Vehicle and Equipment Replacement Fund</b>		<b>Fleet Operations Fund</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	(604,634)	(133,019)	(443,594)	(241,716)	368,854	(455,520)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	58,548	89,638	443,594	241,716	25,512	23,579
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	13,626	1,715	-	-	23,449	34,015
Decrease (increase) in due from other funds	-	-	-	-	-	-
Decrease (increase) in inventory	-	-	-	-	(263,725)	(42,787)
Decrease (increase) in other assets	3,617	-	-	-	(153,035)	258,064
Increase (decrease) in accounts payable	(185,826)	(118,417)	(147,903)	183,402	(79,726)	71,303
Increase (decrease) in accrued payroll	(246,075)	(224,249)	-	-	(113,213)	(88,771)
Increase (decrease) in due to other funds	-	-	-	-	320,781	212,114
Increase (decrease) in lease receivable	-	-	-	-	28,647	-
Increase (decrease) in other liabilities	-	-	-	-	(25,920)	-
Unrealized gain (loss) on cash equivalents	383	(11,387)	-	538	(459)	(3,645)
Other nonoperating revenue	-	2,064	14,276	800	-	3,871
<b>Net cash provided by (used for) operating activities</b>	<b>(960,361)</b>	<b>(393,655)</b>	<b>(133,627)</b>	<b>184,740</b>	<b>131,165</b>	<b>12,223</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	-	56,795	404,500	877,625	-	-
Operating transfers out	(81,097)	(81,097)	(268,077)	(68,073)	(1,294)	(2,441)
Operating grants	54,201	52,072	-	-	-	-
<b>Net cash provided by (used for) noncapital financing activities</b>	<b>(26,896)</b>	<b>27,770</b>	<b>136,423</b>	<b>809,552</b>	<b>(1,294)</b>	<b>(2,441)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Debt service – interest	-	-	-	-	-	-
Debt service – principal	-	-	-	-	-	-
Leased and right to use financings	-	-	-	-	(28,648)	-
Acquisition and construction of capital assets	-	-	(781,521)	(1,193,817)	(76,700)	-
Contributed capital	-	-	-	-	-	-
Proceeds from advances from other funds	-	-	-	-	-	-
<b>Net cash provided by (used for) capital and related financing act.</b>	<b>-</b>	<b>-</b>	<b>(781,521)</b>	<b>(1,193,817)</b>	<b>(105,348)</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest received	50,377	146,028	107,330	58,638	(24,523)	(9,782)
Purchase of investments	-	-	-	-	-	-
Sale of investments	-	-	-	-	-	-
<b>Net cash provided by (used for) investing activities</b>	<b>50,377</b>	<b>146,028</b>	<b>107,330</b>	<b>58,638</b>	<b>(24,523)</b>	<b>(9,782)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(936,880)</b>	<b>(219,857)</b>	<b>(671,395)</b>	<b>(140,887)</b>	<b>-</b>	<b>-</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<b>2,553,094</b>	<b>2,906,128</b>	<b>5,822,010</b>	<b>2,173,589</b>	<b>-</b>	<b>-</b>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>1,616,214</b>	<b>2,686,271</b>	<b>5,150,615</b>	<b>2,032,702</b>	<b>-</b>	<b>-</b>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>						
Cash and cash equivalents	1,616,214	2,686,271	5,150,615	2,032,702	-	-
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>1,616,214</b>	<b>2,686,271</b>	<b>5,150,615</b>	<b>2,032,702</b>	<b>-</b>	<b>-</b>

CITY OF COLUMBIA, MISSOURI  
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2025	2024	2025	2024	2025	2024
(1,641,866)	(1,145,695)	1,519,083	1,001,428	(802,157)	(974,522)
-	-	-	-	527,654	354,933
-	-	10,937	296,698	48,012	332,428
-	-	-	-	-	-
-	-	-	-	(263,725)	(42,787)
-	750	-	-	(149,418)	258,814
98,061	944	7,513	16,851	(307,881)	154,083
(17,765)	(13,392)	(38,118)	(28,469)	(415,171)	(354,881)
-	-	-	-	320,781	212,114
-	-	-	-	28,647	-
-	-	-	-	(25,920)	-
6,522	(16,213)	-	16,024	6,446	(14,683)
-	-	40,732	67,785	55,008	74,520
(1,555,048)	(1,173,606)	1,540,147	1,370,317	(977,724)	19
-	-	-	-	404,500	934,420
(22,440)	(22,440)	(16,331)	(16,331)	(389,239)	(190,382)
-	-	-	-	54,201	52,072
(22,440)	(22,440)	(16,331)	(16,331)	69,462	796,110
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(28,648)	-
-	-	-	-	(858,221)	(1,193,817)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(886,869)	(1,193,817)
402,992	529,051	394,409	461,072	930,585	1,185,007
-	-	-	-	-	-
4,810	546	-	-	4,810	546
407,802	529,597	394,409	461,072	935,395	1,185,553
(1,169,686)	(666,449)	1,918,225	1,815,058	(859,736)	787,865
20,536,941	19,941,275	18,427,290	16,538,796	47,339,335	41,559,788
19,367,255	19,274,826	20,345,515	18,353,854	46,479,599	42,347,653
19,367,255	19,274,826	20,345,515	18,353,854	46,479,599	42,347,653
19,367,255	19,274,826	20,345,515	18,353,854	46,479,599	42,347,653

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## TRUST FUNDS

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

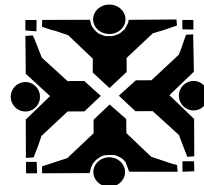
**Police and Firefighters' Retirement Funds** - to account for the accumulation of resources for pension benefit payments to qualified police and firefighter personnel.

**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 FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
MARCH 31, 2025 AND 2024

**Pension and Other Postemployment Benefits Trust Funds**

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2025	2024	2025	2024	2025	2024
Cash and cash equivalents	\$ 103,673	\$ -	\$ 58,724	\$ -	\$ 610,768	\$ 577,976
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Tax bills receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Accrued interest	284,375	218,910	161,079	126,859	1,238	1,509
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Investments	129,594,737	121,503,189	73,406,770	70,411,250	5,058,045	4,463,390
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 129,982,785</b>	<b>\$ 121,722,099</b>	<b>\$ 73,626,573</b>	<b>\$ 70,538,109</b>	<b>\$ 5,670,051</b>	<b>\$ 5,042,875</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	46,787	\$ -	\$ 27,113	-	-
Loan Payable	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>46,787</b>	<b>-</b>	<b>27,113</b>	<b>-</b>	<b>-</b>
<b>FUND EQUITY :</b>						
Non Spendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	129,982,785	121,675,312	73,626,573	70,510,996	5,670,051	5,042,875
<b>TOTAL FUND EQUITY</b>	<b>129,982,785</b>	<b>121,675,312</b>	<b>73,626,573</b>	<b>70,510,996</b>	<b>5,670,051</b>	<b>5,042,875</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 129,982,785</b>	<b>\$ 121,722,099</b>	<b>\$ 73,626,573</b>	<b>\$ 70,538,109</b>	<b>\$ 5,670,051</b>	<b>\$ 5,042,875</b>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
MARCH 31, 2025 AND 2024

ASSETS	Nonexpendable Trust Fund		Expendable Trust Fund			
	Designated Loan and Special Tax Bill Investment Fund		Contributions Fund		TOTAL	
	2025	2024	2025	2024	2025	2024
Cash and cash equivalents	\$ -	\$ -	\$ 679,505	\$ 648,866	\$ 1,452,670	\$ 1,226,842
Cash and cash equivalents – Nonexpendable Trust Fund	6,834,077	5,786,080	-	-	6,834,077	5,786,080
Accounts receivable	-	-	992	1,144	992	1,144
Tax bills receivable	465,586	513,773	-	-	465,586	513,773
Allowance for uncollectible taxes	(19,148)	(19,148)	-	-	(19,148)	(19,148)
Accrued interest	194,123	191,302	-	-	640,815	538,580
Due from other funds	-	-	-	-	-	-
Advances to other funds	2,829,570	887,639	-	-	2,829,570	887,639
Other assets	-	-	-	-	-	-
Investments	-	-	-	-	208,059,552	196,377,829
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
TOTAL ASSETS	\$ 10,304,208	\$ 7,359,646	\$ 680,497	\$ 650,010	\$ 220,264,114	\$ 205,312,739
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	73,900
Loan Payable	-	-	-	-	-	-
Other liabilities	919	919	-	-	919	919
TOTAL LIABILITIES	919	919	-	-	919	74,819
FUND EQUITY :						
Non Spendable	1,500,000	1,500,000	-	-	1,500,000	1,500,000
Restricted	-	-	680,497	650,010	680,497	650,010
Committed	8,803,289	5,858,727	-	-	8,803,289	5,858,727
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	209,279,409	197,229,183
TOTAL FUND EQUITY	10,303,289	7,358,727	680,497	650,010	220,263,195	205,237,920
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,304,208	\$ 7,359,646	\$ 680,497	\$ 650,010	\$ 220,264,114	\$ 205,312,739



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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, 2025 AND 2024

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2025</b>	<b>2024</b>
OPERATING REVENUES:		
Investment revenue	<u>\$202,928</u>	<u>\$183,360</u>
OPERATING EXPENSES:		
Intragovernmental	<u>-</u>	<u>-</u>
Utilities, services, and miscellaneous	<u>18,914</u>	<u>259</u>
TOTAL OPERATING EXPENSES	<u>18,914</u>	<u>259</u>
OPERATING INCOME (LOSS)	<u>184,014</u>	<u>183,101</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	<u>-</u>	<u>-</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>-</u>	<u>-</u>
OPERATING TRANSFERS		
Operating transfers to	<u>-</u>	<u>(2,500,000)</u>
TOTAL OPERATING TRANSFERS	<u>-</u>	<u>(2,500,000)</u>
NET INCOME	184,014	(2,316,899)
FUND BALANCE, BEGINNING OF PERIOD	<u>10,119,275</u>	<u>9,675,626</u>
FUND BALANCE, END OF PERIOD	<u><u>\$10,303,289</u></u>	<u><u>\$7,358,727</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2025</b>	<b>2024</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Operating income	\$184,014	\$183,101
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	<u>(\$202,928)</u>	<u>(183,360)</u>
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	-	-
Decrease (increase) in due from other funds	-	-
Decrease (increase) in advances to other funds	281,286	176,294
Increase (decrease) in due to other funds	-	-
Increase (decrease) in other liabilities	-	-
Total other non operating revenue	<u>-</u>	<u>-</u>
Net cash provided by (used for) operating activities	<u>262,372</u>	<u>176,035</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Operating transfers out	<u>-</u>	<u>(2,500,000)</u>
Net cash provided by (used for) non capital financing activities	-	(2,500,000)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest received	222,387	183,360
Purchase of tax bills		
Sale of tax bills	<u>8,774</u>	<u>(24,683)</u>
Net cash provided by (used for) investing activities	<u>231,161</u>	<u>158,677</u>
Net increase (decrease) in cash and cash equivalents	493,533	(2,165,288)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>6,340,544</u>	<u>7,951,368</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$6,834,077</u></u>	<u><u>\$5,786,080</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>		
Cash and cash equivalents	<u>\$6,834,077</u>	<u>\$5,786,080</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$6,834,077</u></u>	<u><u>\$5,786,080</u></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, 2025 AND 2024

	<b>Contributions Fund</b>	
	<b>2025</b>	<b>2024</b>
REVENUES:		
Investment revenue	\$ 14,245	\$ 17,422
Revenue from other governmental units	-	-
Miscellaneous	<u>53,885</u>	<u>70,349</u>
TOTAL REVENUES	<u>68,130</u>	<u>87,771</u>
EXPENDITURES:		
Current:		
Policy development and administration	-	-
Health and environment	-	-
Personal development	-	-
Personal services	-	-
Materials and supplies	-	893
Travel and training	-	-
Intragovernmental	433	180
Utilities, services and miscellaneous	(2)	1,372
Capital outlay	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>431</u>	<u>2,445</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>67,699</u>	<u>85,326</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	10,619	15,672
Operating transfers to other funds	<u>(55,000)</u>	<u>(16,500)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(44,381)</u>	<u>(828)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	23,318	84,498
FUND BALANCE, BEGINNING OF PERIOD	657,179	565,512
Equity transfers to other funds	<u>-</u>	<u>-</u>
FUND BALANCE, END OF PERIOD	<u><u>\$ 680,497</u></u>	<u><u>\$ 650,010</u></u>

CITY OF COLUMBIA, MISSOURI  
CUSTODIAL FUNDS

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES  
MARCH 31, 2025 AND 2024

ASSETS	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund	
	2025	2024	2025	2024	2025	2024
Cash and cash equivalents	\$2,056	\$4,141	\$38,805	\$37,661	\$2,086	\$2,086
Accounts receivable	2,869	4,680	2,399	2,549	-	-
Grants receivable	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Total Assets	4,925	8,821	41,204	40,210	2,086	2,086
LIABILITIES						
	2025	2024	2025	2024	2025	2024
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other entities	596	357	2,457	1,157	-	-
Other liabilities	-	-	35,000	35,000	-	-
Total Liabilities	596	357	37,457	36,157	-	-
NET POSITION						
	2025	2024	2025	2024	2025	2024
Restricted for others	4,329	8,464	3,747	4,053	2,086	2,086
Total net position	\$ 4,329	\$ 8,464	\$ 3,747	\$ 4,053	\$ 2,086	\$ 2,086

CITY OF COLUMBIA, MISSOURI  
CUSTODIAL FUNDS

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES  
MARCH 31, 2025 AND 2024

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		TOTAL	
2025	2024	2025	2024	2025	2024	2025	2024
\$47,727	\$38,626	\$420,593	\$580,720	\$9,917	\$5,032	\$521,184	\$668,266
-	-	-	-	-	-	5,268	7,229
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
47,727	38,626	420,593	580,720	9,917	5,032	526,452	675,495
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	3,053	1,514
-	-	-	-	-	-	35,000	35,000
-	-	-	-	-	-	38,053	36,514
\$47,727	\$38,626	\$420,593	\$580,720	9,917	5,032	488,399	638,981
\$ 47,727	\$ 38,626	\$420,593	\$ 580,720	\$ 9,917	\$ 5,032	\$ 488,399	\$ 638,981

CITY OF COLUMBIA, MISSOURI  
CUSTODIAL FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEARS ENDED MARCH 31, 2025 AND 2024

	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund	
	2025	2024	2025	2024	2025	2024
<b>ADDITIONS</b>						
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collections for other Entities:						
Sales tax revenue	85,213	87,138	172,331	174,321	-	-
Miscellaneous collection	-	-	-	-	-	-
<b>Total Additions</b>	<u>85,213</u>	<u>87,138</u>	<u>172,331</u>	<u>174,321</u>	<u>-</u>	<u>-</u>
<b>DEDUCTIONS</b>						
Distributions	83,513	81,782	171,123	174,744	-	-
Utilities, services and misc	-	-	-	-	-	-
<b>Total Deductions</b>	<u>83,513</u>	<u>81,782</u>	<u>171,123</u>	<u>174,744</u>	<u>-</u>	<u>-</u>
<b>Net increase (decrease) in fiduciary net position</b>	1,700	5,356	1,208	(423)	-	-
NET POSITION, BEGINNING OF YEAR	<u>2,629</u>	<u>3,108</u>	<u>2,539</u>	<u>4,476</u>	<u>2,086</u>	<u>2,086</u>
NET POSITION, END OF YEAR	<u>\$ 4,329</u>	<u>\$ 8,464</u>	<u>\$ 3,747</u>	<u>\$ 4,053</u>	<u>\$ 2,086</u>	<u>\$ 2,086</u>

CITY OF COLUMBIA, MISSOURI  
CUSTODIAL FUNDS

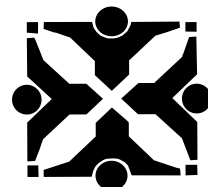
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEARS ENDED MARCH 31, 2025 AND 2024

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		TOTAL	
2025	2024	2025	2024	2025	2024	2025	2024
\$ 126,636	\$ 124,060	\$ -	\$ -	\$ -	\$ -	\$ 126,636	\$ 124,060
-	-	-	-	-	-	257,544	261,459
		7,038	62,842	176,962	152,154	184,000	214,996
126,636	124,060	7,038	62,842	176,962	152,154	568,180	600,515
136,306	124,847	249,000	44,880	-	-	639,942	426,253
-	-	-	-	176,111	152,354	176,111	152,354
136,306	124,847	249,000	44,880	176,111	152,354	816,053	578,607
(9,670)	(787)	(241,962)	17,962	851	(200)	(247,873)	21,908
57,397	39,413	662,555	562,758	9,066	5,232	736,272	617,073
\$ 47,727	\$ 38,626	\$ 420,593	\$ 580,720	\$ 9,917	\$ 5,032	\$ 488,399	\$ 638,981



# **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, 2025 AND 2024

	2025	2024
GENERAL FIXED ASSETS:		
Land	\$57,827,288	\$56,402,543
Buildings	82,612,852	82,612,852
Improvements other than buildings	98,900,072	98,217,559
Infrastructure	382,528,257	380,988,499
Furniture, fixtures, and equipment	44,991,730	44,139,067
Construction in progress	28,609,265	16,383,413
TOTAL GENERAL FIXED ASSETS	<u>\$695,469,464</u>	<u>\$678,743,933</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	197,725,248	196,872,585
Special Revenue Funds	25,414,794	25,414,794
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	113,432,178
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	328,698,947	312,826,079
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$695,469,464</u>	<u>\$678,743,933</u>

## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
FOR THE SIX MONTHS ENDED MARCH 31, 2025

	<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	2,108,894	-	-	2,094,608	14,286
Public Works Engineering	355,463	-	-	-	355,463
Public Works Public Buildings	58,444,116	3,145,204	52,832,197	2,205,267	261,448
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	<u>69,203,908</u>	<u>3,302,808</u>	<u>53,484,705</u>	<u>5,785,191</u>	<u>6,631,204</u>
PUBLIC SAFETY:					
Police	21,046,154	1,348,536	9,070,741	5,804,079	4,822,798
Fire	33,926,995	2,550,138	13,634,760	2,089,723	15,652,374
Animal Control	57,384	-	-	-	57,384
Municipal Court	160,242	-	-	-	160,242
City Prosecutor	-	-	-	-	-
TOTAL PUBLIC SAFETY	<u>55,190,775</u>	<u>3,898,674</u>	<u>22,705,501</u>	<u>7,893,802</u>	<u>20,692,798</u>
TRANSPORTATION:					
Streets	395,013,855	5,457,572	3,073,575	377,205,754	9,276,954
Traffic	889,982	-	-	-	889,982
TOTAL TRANSPORTATION	<u>395,903,837</u>	<u>5,457,572</u>	<u>3,073,575</u>	<u>377,205,754</u>	<u>10,166,936</u>
HEALTH AND ENVIRONMENT:					
Health Services	273,403	-	7,195	-	266,208
Community Development	3,459,528	-	-	2,973,755	485,773
CDBG	0	-	-	-	-
TOTAL HEALTH AND ENVIRONMENT	<u>3,732,931</u>	<u>-</u>	<u>7,195</u>	<u>2,973,755</u>	<u>751,981</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	142,828,750	45,168,234	3,341,876	87,569,827	6,748,811
Community Services	-	-	-	-	-
Contributions	-	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	<u>142,828,750</u>	<u>45,168,234</u>	<u>3,341,876</u>	<u>87,569,827</u>	<u>6,748,811</u>
Total General Fixed Assets Allocated to Functions	666,860,199	<u>\$57,827,288</u>	<u>\$82,612,852</u>	<u>\$481,428,329</u>	<u>\$44,991,730</u>
CONSTRUCTION IN PROGRESS	<u>28,609,265</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$695,469,464</u>				

## CITY OF COLUMBIA, MISSOURI

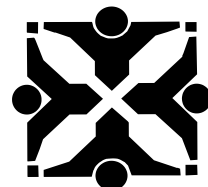
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
FOR THE SIX MONTHS ENDED MARCH 31, 2025

	General Fixed Assets Oct. 1, 2024	Additions	Deductions	General Fixed Assets March 31, 2025
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	2,479,146	-	-	2,479,146
Public Works Engineering	355,463	-	-	355,463
Public Works Public Buildings	58,444,116	-	-	58,444,116
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	69,574,160	-	-	69,574,160
PUBLIC SAFETY:				
Police	20,297,820	748,334	-	21,046,154
Fire	33,926,994	-	-	33,926,994
Animal Control	57,384	-	-	57,384
Municipal Court	160,243	-	-	160,243
City Prosecutor	-	-	-	-
TOTAL PUBLIC SAFETY	54,442,441	748,334	-	55,190,775
TRANSPORTATION:				
Streets	394,643,602	-	-	394,643,602
Traffic	889,982	-	-	889,982
TOTAL TRANSPORTATION	395,533,584	-	-	395,533,584
HEALTH AND ENVIRONMENT:				
Health services	273,402	-	-	273,402
Community Development	3,459,528	-	-	3,459,528
CDBG	-	-	-	-
TOTAL HEALTH AND ENVIRONMENT	3,732,930	-	-	3,732,930
PERSONAL DEVELOPMENT:				
Parks and Recreation	142,684,850	143,900	-	142,828,750
Community Services	-	-	-	-
Contributions	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	142,684,850	143,900	-	142,828,750
CONSTRUCTION IN PROGRESS	28,609,265	-	-	28,609,265
TOTAL GENERAL FIXED ASSETS	694,577,230	892,234	-	695,469,464

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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, 2025 and 2024

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2025	2024
Special Obligation Bonds 2016:		
Amount available in Debt Service Funds	1,332,057	1,253,630
Amount to be provided	3,832,943	5,526,370
Accrued Compensated Absences:		
Amount to be provided	5,046,998	4,384,438
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$10,211,998</u>	<u>\$11,164,438</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016:	5,165,000	6,780,000
Accrued compensated absences	5,046,998	4,384,438
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$10,211,998</u>	<u>\$11,164,438</u>



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## CITY OF COLUMBIA, MISSOURI

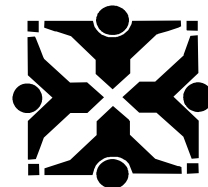
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT  
FOR THE SIX MONTHS ENDED MARCH 31, 2025 AND 2024

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2025	2024	2025	2024	2025	2024
BALANCE, BEGINNING OF PERIOD	1,332,057	1,253,630	10,494,941	11,460,808	11,826,998	12,714,438
Additions:						
Increase in accrued compensated absences	-	-	-	-	-	-
Total Additions	-	-	-	-	-	-
Deductions:						
Maturities:						
Special Obligation Bonds2016	-	-	1,615,000	1,550,000	1,615,000	1,550,000
Decrease in accrued compensated absences	-	-	-	-	-	-
Total Deductions	-	-	1,615,000	1,550,000	1,615,000	1,550,000
Increase (decrease) in fund balance of Debt Service Funds	(787,894)	(763,682)	787,894	763,682	-	-
BALANCE, END OF PERIOD	544,163	489,948	9,667,835	10,674,490	10,211,998	11,164,438

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CITY OF COLUMBIA, MISSOURI

# SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
March 31, 2025

Identification Number and Issuing Institution		Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2025
POOLED CASH:							
U. S. Government and Agency Securities:							
US TREASURY NOTES	91282CGJ4	01/08/25	3,000,000	01/31/30	3.500%	2,871,810	2,937,188
FHLB BOND	3130B0Z36	04/23/24	1,470,000	04/22/25	5.125%	1,472,623	1,470,515
FNMA NTS	3135G03U5	10/11/23	4,713,000	04/22/25	0.625%	10,279,437	10,975,030
FHR 2970	31395TVS0	12/26/18	5,000,000	05/15/25	5.500%	48,593	840
US Treasury Notes	9128CEQ0	11/06/23	5,000,000	05/15/25	2.750%	4,833,594	4,989,844
FHLB	3130B1N60	06/07/24	3,000,000	06/05/25	5.125%	3,001,800	3,002,773
FHLB	3130AWLY4	07/20/23	5,000,000	06/13/25	5.125%	5,026,009	5,006,719
EMERSON ELECTRIC CO	29101ATQ7	03/06/25	4,000,000	06/24/25	4.270%	3,947,811	3,959,480
FHLB DISCOUNT NOTE	313385HN9	10/09/24	2,000,000	06/30/25	4.080%	1,940,160	1,978,328
US TSY NOTE	912828ZW3	10/31/23	3,018,000	06/30/25	0.250%	2,798,890	2,987,911
US TREASURY NOTES	91282CAB7	10/22/24	6,000,000	07/31/25	0.250%	5,822,770	5,918,859
FEDERAL FARM CREDIT BANK	3133ERPF2	08/15/24	4,250,000	08/13/25	4.375%	4,248,555	4,250,170
Farmer Mac	31422X5Y4	08/14/23	3,080,000	08/14/25	4.850%	3,079,420	3,085,036
US TREASURY BILLS	912797PN1	02/10/25	4,000,000	08/14/25	4.162%	3,915,840	3,937,115
FNR 2014 14 KV	3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	148,578	59,402
FNMA NTS	3135G05X7	03/01/24	3,319,000	08/25/25	37.500%	3,120,410	3,267,954
FNMA PL AL7636	3138EQPW6	03/16/17	2,300,000	09/01/25	5.500%	85,973	20
FHLB	3130B0CP2	03/08/24	7,250,000	09/04/25	4.800%	7,257,975	7,263,429
GNMA PL 783100X	36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	39,819	247
GNR 2010 111 WG	38377JP72	06/06/18	43,798,263	09/20/25	4.000%	211,673	62,551
FHLMC NTS	3137EAEX3	04/23/24	1,568,000	09/23/25	0.375%	1,473,394	1,538,820
FHLMC NTS	3137EAEX3	10/03/23	2,649,000	09/23/25	0.375%	2,427,785	2,599,702
FFCB BOND	3133EPYK5	10/12/23	12,000,000	10/10/25	5.125%	12,014,880	12,052,560
FFCB BOND	3133EPYW9	10/31/23	1,511,000	10/20/25	5.125%	1,520,119	1,517,875
UNITED STATES TREAS BILL	912797NA1	01/02/25	2,467,000	10/30/25		2,389,019	2,409,272
US TSY NOTE	91282CJE2	10/04/24	5,000,000	10/31/25	3.894%	5,057,422	5,022,800
FNMA AE0879	31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	258,729	68
FNMA PL AL6469	3138EPFK5	11/17/11	42,537,703	11/01/25	5.500%	267,256	563
FNMA 890263	31410LB84	04/19/17	3,050,000	11/01/25	4.000%	146,900	7,586
FNMA 890265	31410LCA8	03/29/19	37,195,782	11/01/25	4.500%	508,861	55,074
FFCB	3133ERC37	12/05/23	3,000,000	11/13/25	4.875%	3,009,600	3,010,620
Farmer Mac	31424WCD2	11/20/23	5,000,000	11/20/25	4.900%	4,996,150	5,019,126
US TSY NOTE	91282CAZ4	10/31/23	1,217,000	11/30/25	0.375%	1,113,950	1,187,025
FFCB	3133ERGX3	06/10/24	3,000,000	12/10/25	4.875%	2,999,357	3,010,639
FHLB	3130B0Q85	04/04/24	2,500,000	12/12/25	4.750%	2,497,225	2,509,142
FHLB BOND FC	3130B4F71	12/31/24	3,000,000	12/30/25	4.250%	3,001,410	3,002,220
US TSY NOTE	91282CJS1	01/02/25	2,382,000	12/31/25	4.250%	2,389,150	2,383,953
US TSY NOTE	91282CGE5	07/09/24	2,500,000	01/15/26	3.875%	2,467,383	2,495,775
FARMER MAC	31424WTN2	01/08/25	6,000,000	01/21/26	4.230%	6,000,000	6,001,397
US TSY NOTE	91282CBH3	01/23/25	2,250,000	01/31/26	0.375%	2,164,131	2,181,510
FFCB	3133ERNJ6	08/15/24	3,750,000	02/06/26	4.500%	3,769,350	3,761,337
GNMA PL 004943M	36202FP42	06/19/17	4,700,000	02/20/26	4.000%	57,523	15,084
FHLB	3130AL7B4	11/10/23	2,000,000	02/25/26	0.800%	1,818,920	1,941,092
US TREAS	91282CKB6	08/23/24	5,000,000	02/28/26	4.625%	5,035,800	5,021,875
FFCB	3133EP4K8	03/08/24	7,250,000	03/05/26	4.625%	7,261,305	7,282,279
FHLB	3133773B68	03/24/23	6,000,000	03/13/26	4.375%	6,083,280	6,012,831
FHR 3827	3137A7YC8	11/16/17	2,000,000	03/15/26	3.500%	28,637	482
FHR 3840 KT	3137A9FB7	04/29/11	16,800,000	03/15/26	3.500%	38,067	13,571
FNR 2011 20	31397QS74	10/20/17	1,565,374	03/25/26	3.500%	58,619	8,478
FFCB	3133EPEH4	03/27/23	2,365,000	03/30/26	3.875%	2,365,927	2,360,436
US Treasury Notes	91282CKH3	09/25/24	5,000,000	03/31/26	4.500%	5,062,345	5,020,195
FFCB	3133EP7C3	04/04/24	2,500,000	04/01/26	4.625%	2,496,575	2,512,550
FHLB	3130B37A5	10/09/24	2,000,000	04/09/26	4.500%	2,000,000	1,999,455
GNMA PL 005013M	36202FSA5	06/19/17	3,000,000	04/20/26	4.000%	41,429	11,905
FANNIE MAE	3135G0K36	07/05/24	2,520,000	04/24/26	2.125%	2,426,371	2,469,575
US Treasury Notes	91282CCK6	02/10/25	4,000,000	04/30/26	4.875%	4,028,438	4,033,594
FHLMC PL J15482	3128PVCT5	03/16/17	6,000,000	05/01/26	4.000%	85,437	25,499
FFCB	3133ERDZ1	05/13/24	7,000,000	05/08/26	4.860%	6,985,534	7,049,023
GNMA PL 738281X	3620ASFW4	08/24/17	8,013,000	05/15/26	4.000%	132,736	38,727
GNMA PL 763534X	36176EBB6	09/18/17	18,400,000	05/15/26	3.500%	264,459	103,587
US TSY NOTE	91282CHB0	05/03/24	3,000,000	05/15/26	3.625%	2,925,703	2,986,290
FHLMC PL G14159	3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	38,100	11,359
FHLB	3130AN4T4	04/02/24	955,000	06/12/26	0.875%	888,869	919,999
FHLB	3130B1BT3	06/28/24	2,000,000	06/12/26	4.875%	2,004,560	2,018,456
FFCB	3133ERHD6	06/28/24	2,000,000	06/12/26	4.875%	1,999,600	2,018,660
FHLB	3130B1BT3	06/07/24	3,000,000	06/12/26	4.875%	3,006,210	3,027,870
FHR 4395	3137BEWG5	01/16/18	13,000,000	07/15/26	4.500%	253,923	8,425
US Treasury Notes	91282CHM6	07/09/24	2,500,000	07/15/26	4.500%	2,495,215	2,515,137
GNMA PL 005107M	36202FU87	various	32,197,400	07/20/26	4.000%	324,474	163,517
US TSY NOTE	91282CCP4	02/14/25	1,079,000	07/31/26	0.625%	1,026,478	1,032,128
US TSY NOTE	91282CCP4	01/27/25	2,097,000	07/31/26	0.625%	1,999,673	2,005,906
FHLMC PC GOLD 15 Yr	3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	115,564	29,678
FFCB	3133ERNE7	08/15/24	2,500,000	08/05/26	4.375%	2,520,000	2,510,003
FHLB	3130ANRT9	01/02/24	1,750,000	08/25/26	1.125%	1,616,355	1,681,425
FHLB	3130ANS03	01/02/24	2,000,000	08/26/26	1.150%	1,848,352	1,921,716
FHLMC PL G16744	3128MFWD6	03/16/17	4,835,000	09/01/26	4.500%	153,585	5,836
FNMA PL AJ1758	3138ASSU2	02/19/19	18,955,000	09/01/26	3.500%	316,068	122,477
FHR 1883 L	3133T7WD7	05/10/02	2,000,000	09/15/26	7.000%	74,052	301
FANNIE MAE	3135G0Q22	04/23/24	660,000	09/24/26	1.875%	619,296	639,949
US Treasury Notes	91282CLP4	03/06/25	4,000,000	09/30/26	3.500%	3,971,520	3,972,656
FHLB	3130AMUU4	08/15/23	5,000,000	09/30/26	1.000%	4,474,750	4,780,400
FNMA AL2661	3138EJ5X2	04/19/17	12,850,000	10/01/26	4.000%	179,227	63,470
FHLMC PL J16939	3128PWV88	12/24/18	7,089,000	10/01/26	4.000%	185,874	108,757
US TREASURY NOTES	91282CJC6	10/09/24	5,000,000	10/15/26	4.625%	5,070,390	5,048,438
FFCB	3133ERMD0	09/27/24	5,000,000	10/23/26	4.375%	5,074,850	5,025,694
US TSY NOTE	91282CDG3	10/29/24	4,194,000	10/31/26	1.125%	3,999,935	4,012,484
US TREASURY NOTES	91282CJK8	11/01/24	4,000,000	11/15/26	4.625%	4,040,000	4,040,625
US Treasury Notes	91282CJP7	12/06/24	3,500,000	12/15/26	4.375%	3,519,740	3,523,516
FHLB	3130AHNR0	09/16/24	1,000,000	12/16/26	2.020%	965,637	965,261
FHLMC GOLD #G30307	3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	56,451	6,832
FNMA PL AL1953	3138EJE38	02/16/17	12,805,575	01/01/27	4.500%	160,037	7,107
FNMA PL A9746	3138ERZL7	03/16/17	td				

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
March 31, 2025

Identification Number and Issuing Institution		Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2025
POOLED CASH:							
US Treasury Notes	91282CFB2	12/06/24	3,500,000	07/31/27	2.750%	3,386,880	3,409,355
FHLMC REMIC 4097 HK	3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	96,907	56,402
FFCB	3133EPDJ1	03/27/23	2,293,000	09/15/27	4.375%	2,366,218	2,313,981
US Treasury Notes	91282CAL5	09/10/24	3,500,000	09/30/27	0.375%	3,189,232	3,207,969
US TSY NOTE	91282CAU5	09/30/24	5,000,000	10/31/27	2.798%	4,562,500	4,583,800
FHLB	3130AXNP9	11/16/23	5,000,000	11/03/27	5.470%	5,021,000	5,024,196
FHLMC REMIC 4129 AP	3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	101,684	82,307
US Treasury Notes	91282CBB6	12/06/24	3,500,000	12/31/27	0.625%	3,159,555	3,202,090
FHLMC PL WN1217	3132XFK72	09/15/23	7,756,000	01/01/28	4.900%	7,765,583	7,864,662
FARMER MAC	31424WET5	01/18/24	4,000,000	01/18/28	4.070%	4,000,000	4,008,840
US TSY NOTE	91282CGP0	02/11/25	4,000,000	02/29/28	4.000%	3,971,875	4,009,080
FNMA GTD MTG 257154	31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	-	7,051
FHLMC C91164	3128P7JH7	various	4,000,000	03/01/28	5.000%	83,530	13,175
FHLB	3130ATS57	03/27/23	2,270,000	03/10/28	4.500%	2,362,605	2,305,185
FNMA REMIC 2013 18 CL AE	3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	132,115	64,402
US Treasury Notes	91282CGT2	03/06/25	4,000,000	03/31/28	3.625%	3,963,906	3,968,750
FHLMC 91167	3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	-	6,739
FNMA PL BS8208	3140LKDN0	09/15/23	5,894,000	04/01/28	5.050%	5,833,218	5,969,384
FNMA PL BS8636	3140LKS20	04/26/24	3,485,000	05/01/28	4.422%	3,410,755	3,484,338
FNMA PL BS8637	3140LKS38	12/12/23	8,379,000	05/01/28	4.422%	8,227,324	8,363,164
FNMA REMIC 2013 45 AB	3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	-	23,260
FNMA PL BS8718	3140LKVL4	01/25/24	6,000,000	06/01/28	4.380%	5,958,144	5,993,220
FHLMC PL WN1263	3132XFMM7	10/13/23	11,000,000	06/01/28	5.010%	10,820,524	11,118,140
US TSY NOTE	91282CCH2	04/02/24	996,000	06/30/28	0.000%	892,542	915,463
FNMA PL BS8886	3140LK2U6	08/14/23	3,840,000	07/01/28	4.510%	3,831,854	3,857,549
US TSY NOTE	91282CCR0	02/14/25	1,112,000	07/31/28	1.000%	999,360	1,011,186
US TSY NOTE	91282CCR0	01/27/25	2,234,000	07/31/28	1.000%	2,017,392	2,031,466
FNMA PL 89074	31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	49,732	47,149
FHLMC PL WN2512	3132XGYJ9	02/06/24	4,500,000	09/01/28	4.250%	4,448,837	4,427,428
FHLB	3130B5KZ0	03/14/25	5,000,000	09/25/28	4.250%	5,000,000	4,998,893
US TSY NOTE	91282CCY5	10/29/24	1,650,000	09/30/28	1.250%	1,498,972	1,506,203
FNMA PL AL4189	3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	683,245	446,769
FHLB	3130B3W25	11/29/24	5,000,000	11/27/28	4.300%	5,027,300	5,056,540
FNMA PL BM4389	3140J82X0	08/27/18	5,000,000	12/01/28	4.500%	235,289	71,936
FHLB	3130AXQK7	01/10/24	4,000,000	12/08/28	4.750%	4,129,600	4,106,887
FHLB	3130AXZC5	12/22/23	1,950,000	12/22/28	4.418%	1,954,446	1,957,079
FHLMC PL G16274	3128MFFP8	09/18/17	4,983,614	01/01/29	4.000%	392,770	128,158
FHLB	3130AYN44	02/02/24	6,000,000	01/26/29	4.625%	6,021,000	6,020,325
US TREASURY NOTES	91282CJW2	11/18/24	4,000,000	01/31/29	4.000%	3,943,200	4,006,719
FNMA PL AN4710	3138LHGU2	02/05/24	1,611,756	02/01/29	3.310%	1,467,962	1,474,658
FHLMC PL WN1345	3132XFP77	10/11/24	4,900,000	02/01/29	5.030%	4,969,790	4,938,710
FHLB	3130AYU46	02/06/24	2,500,000	02/06/29	4.500%	2,500,000	2,504,806
FHLB	3130B4GM7	02/10/25	4,000,000	02/26/29	4.300%	3,999,840	4,051,917
FNMA PL BZ0586	3140NUUL1	03/12/24	7,300,000	03/01/29	4.260%	7,249,049	7,275,326
FFCB	3133EPXV2	04/05/24	1,898,000	04/05/29	4.625%	1,924,635	1,938,527
GNMA PL 783878X	3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	59,727	20,192
FNMA PL AL9742	3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	210,904	12,869
FNMA PL BZ1360	3140NVQN0	01/27/25	2,250,000	07/01/29	4.720%	2,252,452	2,253,983
FNMA PL BZ1417	3140NVSF5	10/11/24	5,000,000	07/01/29	5.270%	5,139,986	5,112,100
FNMA PL BL3594	3140HU7G5	08/26/24	5,000,000	08/01/29	2.740%	4,678,489	4,645,303
FHLB	3130B2F59	08/21/24	4,000,000	08/10/29	4.250%	4,000,000	3,982,631
FMLMC MED TERM NTS	3134HAFE8	08/15/24	2,000,000	08/13/29	4.125%	1,987,000	1,977,060
FHLB	3130B2NH4	09/11/24	3,500,000	09/04/29	4.000%	3,500,000	3,453,380
FHLB	3130B3A60	10/09/24	3,000,000	10/01/29	4.050%	3,000,000	2,973,508
US TREASURY NOTES	91282CFT3	11/18/24	1,500,000	10/31/29	4.000%	1,475,955	1,501,816
FNMA PL BZ2284	3140NWRE7	11/19/24	2,500,000	11/01/29	4.240%	2,453,320	2,481,250
FHLMC 91281	3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	171,359	45,501
FNMA PL BZ2524	3140NWWY9	01/27/25	2,250,000	12/01/29	4.780%	2,254,595	2,258,438
US TSY NOTE	91282CGB1	12/31/24	2,000,000	12/31/29	3.875%	1,958,672	1,991,100
FHLMC G16108	3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	396,455	75,969
FNR 2013 128 A	3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	113,444	8,558
FNMA 0816	31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	232,313	92,786
FNMA MA0885	31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	137,374	68,010
FNMA MA0878	31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	196,053	101,780
FNMA PL BM1231	3140J5LM9	10/06/17	5,000,000	11/01/31	3.500%	514,296	319,709
FNMA PL BM4993	3140J9RP8	01/17/19	5,000,000	03/01/32	3.500%	433,452	344,450
FHR 2647 A	31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	129,242	61,091
FHLMC PL G16544	3128MFP51	08/17/18	4,653,136	05/01/32	4.000%	311,704	184,039
FNR 2003 18 PA	31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	116,148	37,850
FNMA PL MB3808	3140J8GS6	04/27/18	4,000,000	08/01/32	4.000%	234,472	125,052
FHLMC REMIC 4160 HP	3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	426,276	290,059
FHR 4342 DA	3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	117,066	86,402
FNR 2003 35 UM	31393BM77	08/11/09	15,000,000	05/25/33	4.500%	89,477	46,571
FHLMC ARM 1B0984	31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	-	10,462
FNMA ARM 742243	31402YS88	12/23/03	1,000,000	09/01/33	3.816%	13,341	7,374
FHLMC CO1647	31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	181,936	65,499
FNMA 190346	31368HL35	05/13/10	5,695,000	12/01/33	5.500%	155,173	41,237
FNMA 725206	31402CU75	12/13/10	7,800,000	02/01/34	5.500%	221,790	49,522
FNMA PL 777716	31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	7,774	11,772
FNMA ARM 775566	31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	11,784	10,768
FHLMC ARM 1B2795	3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	19,896	22,034
FHR 2942 LA	31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	56,317	34,410
FHLMC PL G02252	3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	209,493	35,543
FNR 2008 41 MD	31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	128,081	74,984
FNMA 888131	31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	77,450	23,956
FHLMC G03035	3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	184,090	24,620
FNMA CL 888707	31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	92,790	13,226
FHLMC PL G04913	3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	218,954	57,916
FHLMC ARM 783263	31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	-	17,200
FHR 3448 AG	31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	129,795	39,095
GNR 2008 82A	38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	72,010	21,712
GNMA 4461M	36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	100,942	10,289
GNR 2009 58 AC	38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	115,762	54,729
GNMA REMIC 09093 HB	38376KKX8	10/30/09	2,000,000	09/16/39	3.000%	14,036	10,054
GNR 2011 39 NE	38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	238,309	129,301
FHR 3725 PD	3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	68,943	35,602
GNR 12 94 GA	38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	21,465	41,380
FNR 2014 19 HA	3136AJP65	04/21/14	2,000,000	06/25/40	2.000%	27,224	14,549
FNR 2010 100 LA	31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	140,337	74,375
FHLMC REMIC 3752 PD	3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	109,888	78,345
GNR 2011 81 MC	38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	45,715	24,691
GNR 2010 134 YA	38377LT57	various	9,200,000	10/20/40	2.500%	242,218	202,822
FNR 2010 133 GB	31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	7,473	78,333
FHR 3798 PQ	3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	134,753	81,044
FHR 3816 HN	3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	224,061	156,245
GNR 2012 136 PD	38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	125,937	96,310
FNMA REMIC 2011 134 NJ	3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	106,328	51,389
FHR 4019 JD	3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	87,671	56,676
FHR 4107 HA	3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	195,896	149,039
FHR 4000 PJ	3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	303,013	215,349
FNR 2012 20 TD	3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	156,438	16,253

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Identification Number and Issuing Institution		Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2025
POOLED CASH:							
FNR 2013 13 PH	3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	264,788	239,567
FNR 2012 128 QC	3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	144,557	114,996
GNR 2013 24 PJ	38378FR51	11/25/13	2,926,000	11/20/42	3.000%	249,804	188,929
FNR 2013 130 CD	3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	231,015	156,504
FHR 4314 LE	3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	52,713	24,031
FHR 4314 PE	3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	96,840	64,588
FNR 2014 68 GM	3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	223,531	163,034
FHR 4468 GP	3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	336,996	240,537
FNR 2020 39 MA	3136BAAD6	03/09/21	4,984,270	12/25/43	2.000%	1,678,594	1,489,486
FHR 4474 JA	3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	291,064	206,561
Agency Securities						452,139,930	445,780,867
Miscellaneous Securities							
UBS Select Treasury		various	55,528,603	-	-	55,528,603	55,528,603
Commerce Repo Sweep		various	249,500	-	-	249,500	249,500
Pooled Investments - MOSIP		various	20,573,135	-	-	20,573,135	21,316,601
Tenn Valley Authority	880591EW8	04/04/24	5,000,000	05/15/25	0.750%	4,773,450	4,977,273
TOYOTA CRED PUERTO RICO	8923A0UU5	01/28/25	1,328,000	07/28/25	-	1,299,595	1,308,505
Total Miscellaneous Securities						\$ 82,424,283	\$ 83,380,482
Total Pooled Cash Marketable Securities							
						\$ 534,564,213	\$ 529,161,349
SELF INSURANCE FUND:							
US TSY Note 91282CJS1 Maturity 12/31/2025						\$ 1,298,273	\$ 1,301,079
Total Self Insurance Securities						\$ 1,298,273	\$ 1,301,079
POST-EMPLOYMENT HEALTH FUND:							
*Stocks and Mutual Funds:							
Okmrk Intl I		various		—	—	\$ —	\$ 423,076
Fidadv New Insghts A		various		—	—	—	1,483,961
Jpm Smcap Eq A		various		—	—	—	323,962
Blkrk Eq Divd Inv A		various		—	—	—	1,015,588
Amfds Europacf Gr R3		various		—	—	—	420,234
Goldman Sachs Dynamic Bond Fund - Class A		various		—	—	—	137,057
Pub-Jpm Emrg Mkt Eq A		various		—	—	—	151,527
Loomis Bd Admn		various		—	—	—	281,753
Lrdabt Gr Oppr A		various		—	—	—	310,159
Prudntl Til Rtn Bd A		various		—	—	—	510,727
Total Post Employment Health Fund						\$ 0	\$ 5,058,045
*As of May 2024, share and cost data for OPEB investments is no longer provided by the investment trustee.							
Police & Fire Pension Securities							
Corporate Bonds:							
Iron Mtn Info Mgmt Nts	46285MAA8	04/29/22	10,000	07/15/32	5.000%	8,900	9,233
CCO Hldgs LLC/Cap Corp	1248EPCP6	various	12,000	01/15/34	4.250%	11,667	9,885
Bristol Myers Squibb Co	110122DZ8	11/13/23	13,000	11/15/33	5.900%	12,970	13,859
Metlife Inc	59156RAP3	08/15/23	14,000	12/15/36	6.400%	14,067	14,201
Tenet Healthcare Corp	88033GDS6	01/16/24	15,000	02/01/27	6.250%	14,981	15,007
Meta Platforms Inc	30303M8Q8	05/01/23	15,000	05/15/53	5.600%	14,958	15,064
Centene Corp	15135BAT8	various	16,000	12/15/29	4.625%	14,574	15,324
Newell Rubbermaid Inc	651229AY2	11/26/24	19,000	04/01/46	5.500%	17,955	16,555
Constellation EN Gen LLC	210385AE0	09/26/23	17,000	10/01/53	6.500%	16,993	17,757
Crown Amer/Cap Corp Vi	228187AB6	10/27/22	18,000	02/01/26	4.750%	17,163	17,864
BAT CPTL Corp	054989AB4	08/02/23	18,000	08/02/33	6.421%	18,000	19,174
Blackrock Inc Nts	09247XAQ4	06/15/22	22,000	04/30/30	2.400%	19,138	19,920
Abbvie Inc Nts	00287YAR0	09/08/23	22,000	05/14/35	4.500%	20,477	21,056
Constellation Brands Inc	21036PBD9	11/21/23	25,000	11/15/48	5.250%	22,654	22,778
Meta Platforms Inc	30303M8J4	03/10/23	28,000	08/15/52	4.450%	23,419	23,739
PG&E Corp Nts	69331CAJ7	03/01/24	25,000	07/01/30	5.250%	23,550	24,000
Teva Pharmaceutical	88167AAE1	10/23/23	25,000	10/01/26	3.150%	21,719	24,240
Exelon Corp	30161NBL4	02/21/23	26,000	03/15/53	5.600%	25,920	24,941
NASDAQ Inc B/E	63111XAK7	06/30/23	25,000	08/15/53	5.950%	25,017	25,349
Vital Energy Inc	51680AJ5	02/26/24	25,000	10/15/30	9.750%	26,813	25,419
Southern Calif Edison Co	842400HY2	09/26/23	25,000	10/01/28	5.650%	24,967	25,577
Carnival Corp	143658AH5	10/05/23	25,000	01/15/28	6.650%	24,288	25,609
Raytheon Technologies	75513ECX7	11/08/23	24,000	03/15/54	6.400%	23,910	26,178
Quest Diagnostics Inc	74834LBD1	11/01/23	25,000	11/30/33	6.400%	24,987	27,039
Bristol Myers Squibb Co	110122EC8	11/13/23	25,000	11/15/63	6.400%	24,996	27,213
SBA Communications Corp	78410GAG9	12/11/24	30,000	02/01/29	3.125%	27,522	27,377
SM Energy Co NTS B/E	78454LAW0	10/04/24	28,000	07/15/28	6.500%	28,157	27,792
Edbridge Inc	29250NBT1	09/18/23	26,000	01/15/84	8.500%	26,000	28,637
Humana Inc	444859BY7	11/09/23	29,000	03/15/34	5.950%	28,572	29,607
Charter Comm	161175AY0	01/19/24	30,000	07/23/25	4.908%	30,002	29,961
Gallagher AJ & Co	04316JAF6	11/02/23	28,000	02/15/34	6.500%	27,945	30,302
Scotts Miracle-Gro Co	810186AW6	10/04/24	35,000	02/01/32	4.375%	32,551	30,731
Seagate HDD	81180WBD2	various	35,000	01/15/31	4.125%	30,850	31,813
Gallagher AJ & Co	04316JAG4	11/02/23	29,000	02/15/54	6.750%	28,639	32,028
Encompass Health Corp	29261AAE0	03/11/24	35,000	04/01/31	4.625%	31,938	32,777
Tegna Inc Nts	87901JAJ4	02/08/24	35,000	03/15/28	4.625%	31,981	33,055
Transdigm Inc	893647BQ9	03/14/24	35,000	05/01/29	4.875%	32,287	33,172
Norfolk Sthn Corp Nts	655844CS5	07/31/23	35,000	08/01/54	5.350%	33,958	33,444
Bank Montreal Que PFD	06368BGS1	12/12/17	35,000	12/15/32	3.803%	33,450	33,796
Avolon Holdings Fndg LTD	05401AAM3	01/21/21	35,000	02/21/26	2.125%	34,580	34,157
Methanex Corp B/E	59151KAM0	03/14/24	35,000	10/15/27	5.125%	33,611	34,256
Lockheed Martin Corp B/E	539830CB3	09/01/23	37,000	02/15/55	5.200%	36,936	34,871
Service Corp Intl	817565CF9	02/23/23	40,000	08/15/30	3.375%	32,460	35,602
Brandywine Realty Nts	105340AS2	05/15/24	35,000	04/12/29	5.850%	36,440	36,614
Metlife Inc	59156RCD8	01/06/23	40,000	01/15/54	5.250%	39,678	37,794
Charles Schwab Corp	808513CH6	08/28/23	36,000	08/24/34	6.136%	36,350	38,211
Dana Inc Nts	235825AH9	various	45,000	09/01/30	4.250%	37,314	41,483
Elevance Health Inc B/E	036752AX1	02/01/23	41,000	10/15/52	6.100%	46,321	41,754
Cedar Fair/Can/Magnum/Mi	150190AK2	03/18/24	42,000	10/01/28	3.875%	0	42,120
Sunoco LP / Sunoco Fin	86765LAT4	10/04/24	45,000	05/15/29	4.500%	43,032	42,608
Buckeye Partners	118230AQ4	03/18/24	44,000	12/01/26	3.950%	41,692	42,882
Apollo Glob Mgmt	03769MAA4	11/13/23	40,000	11/15/33	6.375%	39,708	43,221

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POOLED CASH:							
Encompass Health Corp	29261AAB6	01/19/24	45,000	02/01/30	4.750%	42,068	43,288
Cedar Fair/Can/Magnum/Mi	150190AB2	01/19/24	44,000	04/15/27	5.375%	85,170	43,439
Goodyear Tire & Rubber	382550BK6	various	49,000	04/30/33	5.625%	43,916	43,617
Wells Fargo & Co Be	95000U3F8	various	45,000	07/25/34	5.557%	45,178	45,690
Tegna Inc B/E	87901JAH8	12/19/24	50,000	09/15/29	5.000%	46,812	46,394
Magallanes Inc Nts	55903VBE2	various	67,000	03/15/52	5.141%	54,292	48,633
Springleaf Finance Corp	85172FAM1	01/19/24	48,000	03/15/25	6.875%	48,776	48,714
Pacific Gas & Elec Nts	694308KF3	various	49,000	06/15/27	5.450%	48,066	49,482
Edison Intl NTS	281020BC0	03/17/25	50,000	03/15/30	6.250%	49,419	50,603
Textron Inc	883203CD1	11/09/23	50,000	11/15/33	6.100%	50,137	52,482
Carrier Glob Corp	14448CAR5	11/20/23	70,000	04/05/40	3.377%	51,090	54,843
Hilton Domestic Operatin	432833AF8	11/06/24	58,000	01/15/30	4.875%	56,326	56,087
Huntington Bancshares	446150BC7	various	54,000	08/21/29	6.208%	54,485	56,174
Goodyear Tire & Rubber	382550BG5	06/24/24	58,000	03/15/27	4.875%	0	56,664
Bank of Nova Scotia	06418JAC5	12/07/23	55,000	02/01/34	5.650%	54,946	56,829
Genesis Energy	37185LAM4	04/04/24	56,000	01/15/27	8.000%	57,043	57,057
Cheniere Energy Partners	16411QAG6	12/21/22	59,000	10/01/29	4.500%	54,080	57,325
Toyota Motor Crdt Corp	89236TKU8	05/15/23	59,000	05/17/30	4.550%	58,906	58,680
Commonwealth Edison Co	202795JY7	01/10/23	64,000	02/01/53	5.300%	64,788	60,397
VMWare Inc	928563AF2	various	63,000	05/15/30	4.700%	60,194	62,372
Ford Motor CO B/E	345370CQ1	12/19/24	83,000	01/15/43	4.750%	67,538	62,694
CME Group Inc	12572QAH8	12/12/23	75,000	06/15/48	4.150%	65,133	63,115
Athene Hldg Ltd	04686JAG6	12/12/23	65,000	01/15/34	5.875%	63,813	65,883
Duke Energy LLC Florida	26444HAN1	various	65,000	11/15/52	5.950%	67,154	66,044
PacificCorp B/E	695114DE5	various	69,000	01/15/55	5.800%	68,946	67,006
OneMain Financial Corp NTS B/E	682691AC4	10/04/24	75,000	09/15/28	3.875%	69,463	69,352
Goldman Sachs Group	38141GB60	10/23/24	70,000	10/23/30	0.000%	70,000	69,571
Brookfield Fin Inc	11271LAK8	12/04/23	68,000	01/05/34	6.350%	68,000	72,270
MPT Oper Partnership/Finl	55342UAJ3	01/19/24	96,000	08/01/29	4.625%	66,240	73,125
Bank of Amer Corp	06051GJL4	02/23/23	87,000	10/24/31	1.922%	67,769	74,301
Amgen Inc	031162DU1	various	77,000	03/02/63	5.750%	75,632	74,715
Global Payments Inc	37940XAR3	12/05/23	78,000	08/15/52	5.950%	75,955	75,169
Royal BK of Canada	78016FZU1	10/25/22	74,000	11/01/27	6.000%	74,207	76,796
Boeing Co	097023AE5	various	65,000	09/15/31	8.750%	87,294	77,006
Tanger Properties LP	875484AL1	various	90,000	09/01/31	2.750%	73,421	77,462
One Main Finl Corp	682691AE0	various	75,000	03/15/30	7.875%	76,497	77,562
Commercial Metals Co	201723AP8	01/19/24	87,000	02/15/31	3.875%	190,404	77,696
EPR Properties	26884UAC3	12/15/26	79,000	04/04/24	4.750%	76,618	78,613
Buckeye Partners	118230AP6	10/04/24	92,000	10/15/44	5.600%	74,205	78,859
PNC Financial Services	693475BU8	10/20/23	72,000	10/20/34	6.875%	75,078	79,455
Sally Hldgs LLC Nts B/E	79546VAQ9	11/14/24	80,000	03/01/32	6.750%	81,472	80,136
Ally Finl Inc	02005NBT6	various	77,000	06/13/29	6.992%	78,387	80,258
BAT CPTL Corp	054989AC2	various	74,000	08/02/43	7.079%	76,717	80,583
Centene Corp NTS	15135BAZ4	various	96,000	08/01/31	2.625%	76,966	80,687
Ford Motor CO Del WT EXP	345370CX6	12/19/24	71,000	04/22/30	9.625%	82,736	80,998
Mattel Inc Call	577081AW2	various	89,000	11/01/41	5.450%	78,831	81,431
Telecom Italia	87927VAM0	various	85,000	09/30/34	6.000%	79,286	81,457
EQT Corp Nts	26884LAL3	various	81,000	01/15/29	5.000%	79,595	81,471
US Bancorp B/E	91159HJG6	07/27/23	85,000	07/22/33	4.967%	79,804	81,679
Santander Holdings	80282KBJ4	various	80,000	01/09/30	6.174%	80,148	82,142
Nordstrom Inc	655664AT7	05/29/24	92,000	04/01/30	4.375%	84,097	82,259
PG & E Corp Nts B/E	69331CAJ7	07/01/30	87,000	07/01/30	5.250%	82,701	83,518
CBRE SVCS	12505BAH3	03/06/24	82,000	04/01/29	5.500%	82,493	84,006
Walgreens Boots Alliance	931427AQ1	07/25/24	86,000	06/01/26	3.450%	81,650	84,213
Fifth Third Bancorp	316773DL1	01/29/24	83,000	01/29/32	5.631%	83,000	84,854
Murphy Oil Corp	626771AP7	10/03/24	90,000	10/01/32	6.000%	90,000	86,522
RWJ Barnabas Health Inc	78349AAA1	04/05/21	90,000	07/01/26	2.954%	95,759	88,356
Pacific Gas & Elec Nts	694308KH9	01/06/23	85,000	01/15/53	6.750%	88,997	88,454
United States Steel Corp	912909AU2	01/19/24	88,000	03/01/29	6.875%	89,626	88,558
Energy Transfer Part	29278NAE3	various	92,000	06/15/48	6.000%	91,147	88,749
Crown Amer Cap Corp	228187AB6	01/19/24	90,000	02/01/26	4.750%	91,732	89,319
Patterson-UTI Energy Inc	703481AD3	various	85,000	10/01/33	7.150%	88,449	89,532
USA Compression Partners	91740PAF5	03/04/24	90,000	09/01/27	6.875%	90,605	90,259
Enlink Midstream	29336UAD9	05/24/24	108,000	04/01/45	5.050%	0	93,345
Occidental Petroleum Cor	674599EM3	07/23/24	100,000	10/01/54	6.050%	99,552	93,831
Citizens Financial Group	174610BF1	01/23/24	92,000	01/23/30	5.841%	92,419	94,389
Global Part/GLP Nts	37954FAJ3	various	95,000	01/15/29	6.875%	94,286	94,791
Genl Motors Finl Co	37045XEN2	12/07/23	95,000	01/07/29	5.800%	94,922	96,692
Radian Group Inc	750236AW1	01/19/24	97,000	03/15/27	4.875%	95,125	96,925
Buckeye Partners LP	118230AM3	various	110,000	11/15/43	5.850%	97,400	97,184
Central Garden & Pet Co	153527AN6	01/19/24	108,000	10/15/30	4.125%	96,727	98,399
Mercy Health B/E	58942HAC5	05/08/24	100,000	07/01/28	4.302%	96,987	99,168
Cedar Fair LP B/E	150190AE6	10/04/24	105,000	07/15/29	5.250%	103,118	99,326
FNB Corp Nts	302520AD3	12/11/24	100,000	12/11/30	5.722%	100,000	99,764
Amerigas Partner B/E	030981AJ3	10/04/24	104,000	08/20/26	5.875%	102,300	103,167
United Rentals North Am	911365BN3	01/19/24	112,000	07/15/30	4.000%	102,482	103,323
L Brands Inc NTS B/E	501797AM6	10/04/24	104,000	07/01/36	6.750%	104,518	103,574
CNO Finl Group Inc	12621EAM5	05/08/24	100,000	06/15/34	6.450%	99,668	104,132
Olin Corp	680665AL0	01/19/24	108,000	08/01/29	5.625%	105,775	105,190
RHP Hotel PPTYs	749571AF2	01/19/24	108,000	10/15/27	4.750%	104,281	105,554
Penske Auto Group Inc	70959WAK9	01/19/24	118,000	09/01/25	3.500%	105,809	108,080
Enlanco Animal Health Inc	28414HAG8	03/18/24	108,000	08/28/28	6.400%	110,034	109,242
Commercial Metals Co Nts	201723AR4	06/21/24	121,000	03/15/32	4.375%	0	109,489
Micron Technology Inc	595112CD3	01/16/24	110,000	01/15/31	5.300%	109,862	111,081
Regal Rexnord Corp	758750AP8	05/23/24	108,000	04/15/33	6.400%	112,291	111,840
Echostar Corp Nts B/E	278768AC0	11/21/24	107,000	11/30/29	10.750%	115,560	112,217
Vale Overseas Ltd	91911TAS2	07/19/24	115,000	06/28/54	6.400%	114,598	113,626
JPMorgan Chase & Co	46647PDH6	various	115,000	07/25/33	4.912%	112,338	113,853
OneMain Financial Corp	682695AA9	07/18/24	109,000	01/15/29	9.000%	116,084	114,402
Genesis Energy LP	37185LAQ5	various	115,000	05/15/32	7.875%	117,213	115,782
Magallanes Inc Nts	55903VBC6	various	132,000	03/15/32	4.279%	115,065	115,996
Sixth Street Specialty	83012AAC3	various	115,000	03/01/29	6.125%	114,354	116,327
Enlink Midstream	29336UAG2	various	130,000	06/01/47	5.450%	113,503	117,579
Viacom Inc, Nts	92556HAC1	various	156,000	05/19/50	4.950%	117,622	119,026
L Brands Inc	501797AR5	01/19/24	119,000	06/15/29	7.500%	123,012	121,307
Mercer Intl Inc	588056BB6	various	144,000	02/02/29	5.125%	121,228	123,384
Amer Axle & Manif Inc	02406PBA7	06/18/24	130,000	07/01/28	6.875%	129,508	123,694
Marriott Ownership	57164PAF3	01/15/28	131,000	04/04/24	4.750%	123,069	124,472
One Main Finl Corp	682691AH3	various	125,000	05/15/29	6.625%	125,094	125,234
LPL Hldgs	50212YAL8	02/27/25	125,000	03/15/30	5.200%	124,820	125,309
Sally Hldgs	79546VAQ9	02/27/24	127,000	03/01/32	6.750%	128,993	127,216
Amer Axle & Manf Inc	02406PAU4	03/18/24	134,000	04/01/27	6.500%	133,210	130,063
Enlink Midstream	29336TAA8	01/19/24	129,000	06/01/25	4.150%	216,463	130,809



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
March 31, 2025

Identification Number and Issuing Institution		Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2025
POOLED CASH:							
Allegheny Technologies	01741RAL6	01/19/24	140,000	10/01/29	4.875%	130,110	132,791
P & O Princess Cruises	693070AD6	01/19/24	127,000	06/01/27	7.875%	133,987	133,476
Western Digital Corp	958102AR6	03/25/24	160,000	02/01/32	3.100%	127,698	134,136
United Rentals North Am	911365BF0	01/19/24	136,000	05/15/27	5.500%	138,949	135,501
Goodyear Tire & Rubber	382550BJ9	01/19/24	151,000	04/30/31	5.250%	192,831	136,190
Travel + Leisure Co	98310WAN8	01/19/24	136,000	04/01/27	6.000%	133,690	136,280
Tegna Inc	87901JAJ4	01/19/24	145,000	03/15/28	4.625%	131,165	136,941
Boyd Gaming Corp NTS	103304BU4	01/19/24	140,000	12/01/27	4.750%	133,649	136,949
Service Corp Intl B/E	817565CD4	01/19/24	140,000	12/15/27	4.625%	132,467	136,994
Lamar Media Corp	513075BR1	01/19/24	145,000	02/15/28	3.750%	131,944	137,936
Perrigo Fin Unltd Co Nts	71429MAD7	01/06/25	141,000	09/30/32	6.125%	138,833	138,227
Transdigm Inc	893647BL0	01/19/24	140,000	11/15/27	5.500%	136,843	138,333
Hilton Worldwide Fin LLC	432891AK5	01/19/24	140,000	04/01/27	4.875%	144,823	138,832
Twilio Inc	90138FAC6	03/18/24	150,000	03/15/29	3.625%	136,257	139,091
Sunoco LP	86765LAQ0	01/19/24	140,000	04/15/27	6.000%	145,375	139,698
Siriuspoint Ltd	82969BAA0	04/01/24	135,000	04/05/29	7.000%	137,734	140,806
SBA Communications Corp	78410GAD6	01/19/24	145,000	02/15/27	3.875%	150,028	140,949
Hillenbr & Inc	431571AF5	01/19/24	141,000	09/15/26	4.500%	142,020	141,286
Cleveland-Cliffs Inc	185899AH4	01/19/24	144,000	06/01/27	5.875%	143,080	142,972
AES Corp B/E	00130HCL7	12/10/24	150,000	07/15/55	4.500%	149,978	142,977
SM Energy Co	78454LAN0	01/19/24	144,000	09/15/26	6.750%	143,618	143,916
Asbury Auto Group Inc	043436AU8	01/19/24	151,000	03/01/28	4.500%	142,626	145,111
Vital Energy Inc	516806AJ5	05/06/24	143,000	10/15/30	9.750%	156,369	145,397
Teleflex Inc	879369AF3	01/19/24	149,000	11/15/27	4.625%	141,930	145,490
Boeing Co	097023CJ2	08/01/24	170,000	05/01/34	3.600%	143,162	146,023
Chemours Co	163851AE8	01/19/24	151,000	05/15/27	5.375%	145,321	146,858
Genesis Energy L P Nts	37185LAL6	01/06/25	148,000	02/01/28	7.469%	149,110	149,443
Griffon Corp	398433AP7	01/19/24	153,000	03/01/28	5.750%	149,046	149,593
Florida Power & Light Co	341081GN1	05/15/23	150,000	05/15/28	4.400%	149,884	150,057
Marsh & McLennan	571748BY7	various	150,000	11/08/27	4.550%	149,948	150,650
Selective Ins Group Inc	816300AJ6	02/25/25	150,000	04/15/35	5.900%	151,577	150,860
Royal Bk of Canada Nts	78016HZX1	various	150,000	07/23/27	5.069%	150,181	150,887
Scotts Miracle-Gro Co	810186AS5	03/14/24	163,000	10/15/29	4.500%	147,156	151,901
Citizens Financial Group	174610BH7	07/18/24	150,000	07/23/32	5.718%	150,000	152,516
Range Resources Corp	75281ABJ7	01/19/24	150,000	01/15/29	8.250%	155,632	154,286
Telecom Italia	87927VAV0	01/19/24	149,000	06/04/38	7.721%	154,983	154,319
Santander Holdings	80282KBM7	09/05/24	155,000	09/08/30	5.353%	155,000	154,420
Chemours Co Nts	163851AE8	07/15/24	161,000	05/15/27	5.375%	154,647	156,584
National Rural Util	63743HFM9	02/05/24	160,000	02/05/27	4.800%	159,952	161,443
Block Inc	852234AP8	01/19/24	184,000	06/01/31	3.500%	158,746	161,743
Goldman Sachs BDC Inc	38147UAE7	various	165,000	03/11/27	6.375%	166,098	168,981
Blue Owl Cptl	69151KAH7	various	169,000	03/15/29	5.950%	167,562	169,211
Dana Holding Corp	235825AG1	01/19/24	173,000	06/15/28	5.625%	167,798	170,421
Sixth Street Specialty	83012AAB5	various	165,000	08/14/28	6.950%	168,901	171,207
Carpenter Technology NTS	144285AL7	01/19/24	173,000	07/15/28	6.375%	173,472	172,379
Virginia Elec and Power	927804GB4	11/22/24	185,000	07/15/29	2.875%	170,750	173,145
USA Com Part/USA Com Fin	91740PAF5	10/04/24	173,000	09/01/27	6.875%	173,340	173,498
Pacific Gas & Elec Co	694308HS9	03/17/25	180,000	03/15/27	3.300%	174,404	174,706
Nustar Logistics LP	67059TAH8	05/29/24	173,000	10/01/30	6.375%	174,684	174,844
Ball Corp NTS	058498AY2	10/04/24	173,000	03/15/28	6.875%	178,419	176,858
Wells Fargo & Co	95000U2F9	08/07/24	180,000	06/17/27	3.196%	174,451	177,053
JPMorgan Chase	46625HRY8	various	185,000	02/01/28	3.782%	179,478	182,460
PG & E Corp	69331CAH1	03/18/24	189,000	07/01/28	5.000%	182,808	183,768
Rogers Comm	775109DH1	02/12/25	185,000	04/15/55	7.125%	186,156	183,964
Yum Brands Inc	988498AP6	01/19/24	205,000	01/31/32	4.625%	189,002	191,208
Genesis Energy LP	37185LAR3	12/19/24	190,000	05/15/33	8.000%	190,000	191,383
Broadcom Inc Nts	11135FBZ3	various	195,000	07/12/27	5.050%	195,394	197,367
Alabama PWR Co	010392FY9	various	200,000	09/01/27	3.750%	199,196	197,436
NRG Energy Inc	629377CE0	01/19/24	203,000	01/15/28	5.750%	200,242	202,490
Aercap Ireland	00774MBD6	02/02/24	200,000	01/15/27	6.100%	203,858	204,468
Ally Finl Inc Nts B/E	02005NBS8	03/14/24	205,000	02/14/33	6.700%	82,529	204,717
Royal Caribbean Cruises	780153AW2	01/19/24	219,000	03/15/28	3.700%	204,450	209,018
Goldman Sachs BK	38151LAF7	03/13/24	210,000	03/18/27	5.283%	210,000	211,308
Seagate HDD Cayman	81180WBC4	05/29/24	227,000	03/15/26	4.091%	209,653	213,734
Newell Brands Inc	6512298BD7	01/19/24	216,000	09/15/29	6.625%	210,925	216,400
Amern Corp Nts	023608AP7	various	215,000	12/01/26	5.700%	215,165	218,616
MGM Resorts Intl	552953CJ8	05/29/24	229,000	04/15/32	6.500%	226,700	224,379
Hewlett Packard	42824CBR9	various	225,000	09/25/26	4.450%	224,846	224,417
ICAHN Enterprises	451102BZ9	01/19/24	237,000	09/15/24	4.750%	222,640	225,290
Northrop Grumman Corp	666807CK6	11/21/24	225,000	02/01/29	4.600%	224,119	225,617
Sonoco Products	835495AQ5	09/18/24	230,000	09/01/26	4.450%	229,834	229,236
T-Mobile USA	87264AAV7	03/14/25	230,000	02/01/28	4.750%	230,067	229,841
Waste Mgmt Inc	94106LCB3	11/04/24	230,000	03/15/28	4.500%	229,644	231,231
HCA INC	404119BX6	various	240,000	06/15/29	4.125%	232,202	232,879
Ecopetrol	279158AV1	various	240,000	01/19/36	8.375%	239,471	233,820
Eli Lilly	532457CK2	various	235,000	02/09/29	4.500%	234,919	236,713
Boeing Co	097023DG7	various	244,000	02/04/26	2.196%	230,534	238,708
Philip Morris Intl Inc	718172DG1	02/12/24	240,000	02/13/29	4.875%	238,079	242,335
Meta Platforms Inc	30303M8S4	various	245,000	08/15/29	4.300%	244,678	244,696
Morgan Stanley Bank	61690DK64	01/21/25	250,000	01/12/29	0.000%	250,000	250,968
Southwestern Energy Co	845467AS8	01/19/24	254,000	03/15/30	5.375%	246,526	251,831
Citibank NA Nts	17325FBC1	03/17/25	250,000	12/04/26	5.488%	253,863	254,143
Comcast Corp Nts	20030NDK4	04/05/22	260,000	04/01/27	3.300%	258,397	254,974
Morgan Stanley Nts	61747YFP5	various	255,000	04/13/28	5.652%	255,361	260,136
Bk of Amer Corp	06051GJS9	07/03/23	275,000	07/22/27	1.734%	245,523	264,985
Chevron USA Inc	166756AZ9	02/26/25	265,000	02/26/27	4.405%	265,229	266,627
Canadian Imperial BK	13607LNG4	03/17/25	270,000	04/28/28	5.001%	272,492	273,048
Amazon.com Inc Nts	02313SCF1	04/13/22	280,000	04/13/27	3.300%	277,160	275,204
Pfizer & Co. Inc	717081ET6	various	290,000	03/15/29	3.450%	280,506	280,508
Tenet Healthcare Corp	88033GDM9	01/19/24	355,000	01/01/26	4.875%	330,391	334,410
S Abbvie Inc.	00287YDS5	various	335,000	03/15/29	4.800%	334,047	338,809
CCO Holdings LLC	1248EPCN1	45310	420,000	05/01/32	01/00/00	348,565	365,026
Edison Intl NTS	281020AS6	45672	510,000	09/15/70	01/00/00	480,419	485,194
Ally Financial Inc	02005NBF6	1/19/2024	0	11/20/25	01/00/00	122,386	0
Total Corporate Bonds						\$ 27,884,169	\$ 28,075,687
Stock, Mutual Funds, and ETFs:							
Common/Preferred Stock		various	3,017,545	----	----	52,281,027	65,611,258
UBS Cash/Money Market Funds		various	3,624,430	----	----	3,624,430	3,624,430
Canyon Distressed Opptn FD III	1380109L9	various	5,068,243	----	----	5,467,778	4,048,372
Vanguard Growth ETF - VUG	922908736	various	55,257	----	----	13,205,790	20,490,401
VG LT Corp Bond		various	6,078,531	----	----	11,914,891	11,919,616
Blackstone Real Estate Income Trust	0759959T9	various	205,648	----	----	2,908,180	2,668,648
Blackstone Private Credit Fund Adv Escrow		various	4,216,320	----	----	4,616,049	4,589,187
Blue Owl Technology Income Corp		various	292,849	----	----	3,032,726	3,015,739
Ishares Core S&P MidCap		various	181,675	----	----	11,096,618	10,600,736
Vanguard S&P 500 ETF	922908363	various	34,006	----	----	10,612,147	17,461,634
Total Stock, Mutual Funds, and ETFs						\$ 118,759,636	\$ 144,030,021

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
March 31, 2025

Identification Number and Issuing Institution		Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2025
POOLED CASH:							
U. S. Government and Agency Securities:							
Federal Home Ln Bank Nts	3130AL5A8	07/12/22	370,000	02/26/27	0.900%	330,969	349,343
US Tsy Note	91282CJZ5	various	454,000	02/15/34	4.000%	448,279	446,713
US Tsy Note	91282CKX8	various	502,000	06/30/29	4.250%	504,790	507,587
US Tsy Note	91282CHE4	07/03/23	625,000	05/31/28	3.625%	613,014	619,388
US Tsy Bond	912810UC0	various	1,079,000	08/15/54	4.250%	1,027,023	1,013,418
US Tsy Bond	912810UB2	various	1,167,000	05/15/44	4.625%	1,178,390	1,166,311
US Tsy Note	91282CEW7	various	1,210,000	06/30/27	3.250%	1,178,350	1,193,133
US Tsy Note	91282CEF4	various	1,300,000	03/31/27	2.500%	1,255,092	1,264,965
US Tsy Note	91282CEV9	various	1,320,000	06/30/29	3.250%	1,265,420	1,283,542
US Tsy Note	91282CAU5	various	1,515,000	10/31/27	0.500%	1,337,125	1,388,891
US Tsy Note	91282CKY6	07/30/24	1,409,000	06/30/26	4.625%	1,419,621	1,419,243
US Tsy Note	91282CJR3	various	1,445,000	12/31/28	3.750%	1,430,792	1,435,174
US Tsy Bond	912810UF3	01/31/25	137,000	11/15/44	4.625%	133,570	136,658
Total U. S. Government and Agency Securities						\$ 12,122,435	\$ 12,224,366
Asset-Backed Securities:							
VZOT 2019 C A 1A	92348AAA3	03/26/21	175,000	04/22/24	1.940%	24,060	-
Wlake 2022 1	96042WAG2	03/16/22	0	03/15/27	3.490%	-	-
FHR K 066 A-2	3137F2LJ3	03/25/25	250,000	06/25/27	3.117%	243,828	244,218
FNMA PL AN6809	3138LKR74	12/20/22	60,000	09/01/27	2.910%	52,068	53,620
FNR 2012 M14	3136A9MS4	04/21/23	280,000	09/25/27	2.982%	218,648	224,061
GNMA PL MA0908M	36179NAH1	03/31/21	735,000	04/20/28	2.500%	35,905	31,853
Carma 2023 2 B	142921AF2	04/19/23	320,000	11/15/28	5.180%	319,948	323,818
Chait 2024-1	161571HV9	02/23/24	150,000	01/16/29	4.600%	148,893	150,812
FRESB 2019-SB6	30309LAL2	04/14/23	80,000	01/25/29	3.170%	45,283	45,704
NALT 2025A	65479XAF9	01/22/25	55,000	02/15/29	5.030%	54,999	55,398
Toyot 2023-C	89231FAE0	08/08/23	180,000	02/15/29	5.720%	179,956	182,277
Wells 2024-A1	94970QAA3	various	450,000	02/15/29	4.490%	449,584	455,288
Ameri 2024 1	02582JKH2	10/25/24	270,000	04/15/29	5.230%	275,379	274,903
BACCT 2024-1	05522RDJ4	09/23/24	150,000	05/15/29	4.930%	153,773	152,030
NALT 2025A	65479XAG7	01/22/25	55,000	06/15/29	5.110%	54,993	55,424
AMXCA 2024-3	02589BAE0	03/18/25	230,000	07/16/29	4.650%	231,357	231,822
FHR 2019 K C A SB	3137FPJP1	12/28/20	81,000	07/25/29	2.230%	41,094	41,238
CAPIT 2024-1	14041NGE5	09/23/24	275,000	09/17/29	3.920%	274,807	273,125
FORDO 2024-A B	34535EAF9	03/15/24	130,000	11/15/29	5.260%	129,959	132,150
WOLS 2023-C	98164FAE2	08/08/23	145,000	11/15/29	5.030%	144,971	146,776
CAOT 2024-2	14319EAF3	04/17/24	150,000	11/15/29	5.630%	149,984	153,827
FNMA PL BZ2791	3140NXC50	02/21/25	50,000	01/01/30	4.560%	49,430	50,055
Carma 2025-1	14319WAD8	01/22/25	55,000	01/15/30	5.030%	54,991	55,546
Carma 24-3 B	14319GAF8	07/24/24	185,000	02/15/30	5.080%	184,944	187,194
Synit 2024-1	87166PAM3	05/31/24	270,000	03/15/30	5.040%	267,733	273,521
Amern 2023-2	02582JKB5	various	275,000	05/15/30	4.800%	280,932	277,761
Synit 2024-2	87166PAN1	03/18/25	230,000	07/15/30	4.930%	232,363	232,841
FNMA PL AL7278	3138EQCQ3	02/06/24	140,000	08/01/30	3.500%	15,126	15,482
VZMT 2024-6	92348KDE0	12/17/24	90,000	08/20/30	4.170%	89,107	89,538
FHLMC PL G15562	3128MEMK4	various	700,000	09/01/30	3.000%	87,165	87,359
AMXCA 2023-4	02589BAC4	03/27/25	310,000	09/15/30	5.150%	317,605	318,541
CITIB 2018-A7	17305EGS8	04/10/24	220,000	10/13/30	3.960%	210,014	217,195
FORDO 2018-4	34528PAK2	03/18/25	300,000	11/15/30	4.060%	293,813	295,158
FNMA PL FM9465	3140XDQT6	03/17/22	40,000	01/01/31	3.000%	12,957	11,921
Chait 2024-2	161571HW7	05/14/24	200,000	01/15/31	4.630%	197,248	201,732
VZMT 2025-1	92348KDT7	01/22/25	60,000	01/21/31	5.326%	59,992	60,742
VZMT 2025-1	92348KDU4	01/22/25	65,000	01/21/31	5.576%	64,997	65,807
FNMA PL MA2541	31418BZF6	02/15/24	425,000	02/01/31	2.500%	51,023	53,055
Ameri 2024 2	02582JKF6	12/06/24	265,000	04/15/31	5.240%	273,426	273,660
FNMA PL AS8705	3138WJU71	07/15/24	500,000	02/02/32	2.000%	110,618	112,958
FHLMC PL ZT1989	3132AEF68	various	210,000	01/01/33	3.500%	59,399	50,998
FHLMC PL ZT1970	3132AEFK7	various	225,000	04/01/33	3.500%	58,136	54,066
FORDR 2021 1	345340AD5	04/14/21	40,000	10/17/33	2.310%	51,715	-
FNMA PL FS5644	3140XMHW9	09/26/23	25,000	11/01/34	3.000%	14,054	14,959
FHLMC PL SB0379	3132CWM43	12/23/20	25,000	12/01/34	3.500%	7,820	6,763
FNMA PL FM6017	3140X9VK8	various	125,000	02/01/35	3.000%	46,453	40,501
FNMA PL FM6733	3140XAPT3	02/22/24	150,000	02/01/35	3.000%	54,285	56,721
FNMA PL FM3340	3140X6WA5	01/17/23	120,000	05/01/35	3.500%	16,258	16,618
FNMA PL MA4014	31418DN81	05/17/22	95,000	05/01/35	3.000%	23,481	22,710
FNMA PL MA4112	31418DSA1	02/22/24	50,000	08/01/35	3.000%	13,963	14,448
FHLMC PL SB8505	3132D6NW6	various	175,000	10/01/35	2.500%	70,351	72,520
FNMA PL FM5609	3140X9GT6	04/19/21	40,000	01/01/36	2.000%	23,828	21,901
FHR 5092	3137FYAY2	03/31/21	30,000	06/25/36	2.500%	2,976	2,172
FNMA PL BT7339	3140LWEM5	09/24/21	40,000	09/01/36	2.000%	24,909	21,360
FNMA PL FS4049	3140XKQB9	03/07/24	60,000	09/01/36	2.500%	38,722	40,111
FHLMC PL G02882	3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	32,903	6,231
FNMA PL 890247	31410LBQ4	01/14/13	100,000	09/01/38	6.000%	9,005	3,149
FHLMC PL G06685	3128M8XN9	10/03/11	201,434	03/01/39	6.500%	32,744	10,263
FNMA PL AD0242	31418MHU9	11/14/11	500,000	09/01/39	5.500%	33,086	8,486
GNR 2010 15	38376WA62	12/20/19	1,740,115	10/20/39	4.000%	11,858	10,906
FNMA PL 932639	31412REL7	10/25/11	400,000	03/01/40	5.000%	36,057	12,094
FNMA PL AE4350	31419EZQ5	11/14/11	90,000	10/01/40	4.000%	13,607	8,722
FNMA PL AI1886	3138AFCY4	09/13/12	70,000	05/01/41	4.500%	10,789	4,971
FNMA PL CB0469	3140QKQX9	06/14/21	25,000	05/01/41	2.500%	18,942	15,563
FNMA PL AJ1696	3138AS3E0	03/12/12	130,000	09/01/41	4.000%	15,898	5,946
FHLMC PL Q03968	3132GKCD6	11/14/11	60,000	10/01/41	3.500%	8,888	6,968
FNMA PL AB3678	31417ACQ0	11/14/11	60,000	10/01/41	3.500%	11,851	9,630
FNMA PL CB1842	3140QMBL7	various	40,000	10/01/41	2.500%	32,316	27,022
FNMA PL MA0926	31418AA40	04/12/12	270,000	12/01/41	4.000%	14,179	4,947
FNMA PL AJ9172	3138E2FN0	03/12/12	130,000	01/01/42	4.000%	13,517	9,131
FNMA PL AX5312	3138Y63W2	various	460,000	01/01/42	4.000%	104,302	66,399
FHLMC PL RB5145	3133KYWE5	02/14/22	40,000	02/01/42	2.000%	31,408	26,718
FNMA PL MA4617	31418EDX5	07/11/23	60,000	04/01/42	3.000%	40,153	41,341
FHLMC PL RB5163	3133KYWY1	03/13/23	90,000	05/01/42	3.000%	62,871	64,924
FNMA PL AB5462	31417CB87	10/11/12	130,000	06/01/42	3.000%	25,167	15,778
FHLMC PL RB5175	3133KYXC8	01/27/23	90,000	08/01/42	4.000%	66,240	64,804
FNMA PL AB6212	31417C3W3	10/11/12	90,000	09/01/42	3.000%	19,432	12,528
FHLMC PL SC0321	3132D9LA0	01/27/23	70,000	10/01/42	3.500%	53,512	52,425
FNR 2012 145	3136AA2P9	11/08/21	700,000	11/25/42	1.500%	9,589	6,182
FHR 4165	3137AYSH5	various	1,020,000	12/15/42	1.750%	84,355	87,797
FHLMC PL SC0341	3132D9LW2	01/27/23	90,000	01/01/43	4.000%	72,823	71,140
FHLMC PL SC0334	3132D9LP7	02/14/23	110,000	01/01/43	4.500%	78,737	76,973
FNMA PL FS5443	3140XMBM7	08/25/23	90,000	06/01/43	4.500%	70,536	73,283
FNMA PL BC5090	3140F0UQ5	04/13/16	33,000	10/01/44	4.000%	4,608	2,189
FNMA PL AS4370	3138WD2C4	07/14/15	150,000	02/01/45	4.000%	42,503	30,747
FNR 2015-35	3136ANP27	07/10/23	250,000	06/25/45	1.500%	19,721	21,799
FNMA PL AS7568	3138WHMS8	11/22/16	66,000	07/01/46	4.500%	11,939	5,988
FNMA PL AS7838	3138WHV82	11/13/18	100,000	08/01/46	3.000%	23,674	24,599
FNMA PL AS8157	3138WJB31	10/31/16	136,000	10/01/46	4.500%	34,401	19,919
FHLMC PL Q46279	3132WK6R4	09/22/17	101,000	02/01/47	3.500%	15,300	10,869
FHLMC PL Q49553	3132WPTK3	07/18/17	22,000	07/01/47	4.000%	2,471	1,180

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
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Identification Number and Issuing Institution		Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2025
POOLED CASH:							
FHLMC PL G08772	3128MJ2E9	06/13/17	120,000	07/01/47	4.500%	24,489	14,568
FNMA PL 890813	31410LVE9	11/13/18	95,000	12/01/47	3.500%	23,731	23,831
FNMA PL CA1218	3140Q8K87	03/19/18	36,000	02/01/48	4.500%	5,830	4,118
FNMA PL CA1378	3140Q8Q81	03/13/18	80,000	03/01/48	4.000%	14,960	12,176
FNMA PL BJ9169	3140HBFK9	various	1,043,000	05/01/48	4.000%	108,969	109,522
FNMA PL BN0340	3140JGLW3	03/21/19	195,000	12/01/48	4.500%	24,737	16,460
FNMA PL FM1090	3140X4F84	various	38,000	05/01/49	4.000%	8,951	6,542
FNMA PL BO1766	3140JV6C1	08/20/19	106,000	07/01/49	4.500%	23,495	17,015
FNMA PL FM2789	3140X6C33	07/07/20	133,000	07/01/49	4.000%	33,883	25,348
FNMA PL FM1567	3140X4W51	10/10/19	881,000	08/01/49	3.500%	120,775	120,856
FHLMC PL QA3869	31339UJN1	12/18/19	238,000	10/01/49	3.500%	74,444	61,100
CD 2017 CD4 A SB	12515DAP9	11/08/21	0	05/10/50	3.317%	2,111	-
FNMA PL FM6261	3140X95X9	05/23/22	130,000	06/01/50	5.000%	35,289	33,012
FHLMC PL RA3580	3133KJ6R8	12/14/20	50,000	09/01/50	2.000%	35,746	27,214
FNMA PL MA4157	31418DTP7	10/14/21	50,000	10/01/50	1.500%	34,923	27,341
FHLMC PL SD7528	3132DVLH6	11/13/20	55,000	11/01/50	2.000%	38,990	29,805
GSMS 2017 GS8 A AB	36254KAM4	11/08/21	75,000	11/10/50	3.313%	38,781	33,694
FHLMC PL RA4245	3133KKWE5	12/14/20	45,000	12/01/50	2.000%	33,816	26,185
FNMA PL CA8143	3140QGBM8	12/28/20	65,000	12/01/50	2.500%	40,120	30,763
FNMA PL FM6708	3140XAN24	02/14/22	45,000	01/01/51	2.500%	22,019	18,677
BMARK 2018 B1 A SB	08162PAV3	11/01/21	26,000	01/15/51	3.602%	15,820	14,309
FNMA PL BR2619	3140L04D6	02/11/21	35,000	02/01/51	2.000%	24,923	19,068
FNMA PL FM6564	3140XAJJ2	03/18/21	148,000	03/01/51	2.500%	84,991	65,934
FNMA PL MA4306	31418DYC0	01/09/25	1,365,000	04/01/51	2.500%	756,677	777,680
FHLMC PL RA5552	3133KMEZ4	08/12/21	132,000	07/01/51	3.000%	91,749	83,073
FNMA PL FM8348	3140XCH27	08/13/21	35,000	08/01/51	2.500%	22,715	17,906
FNMA PL FM8601	3140XCRX8	09/14/21	50,000	08/01/51	2.500%	42,678	33,757
FNMA PL FM8595	3140XCRR1	09/14/21	55,000	08/01/51	2.500%	43,414	34,449
CD MT 2018-C7 A-SB	12512JAT1	09/26/24	70,000	08/15/51	4.213%	46,768	46,661
FNMA PL FM8617	3140XCSF6	09/14/21	40,000	09/01/51	2.000%	30,447	23,995
FNMA PL FM9067	3140XDCD6	12/12/23	30,000	10/01/51	2.500%	20,052	20,605
FNMA PL FS0328	3140XFLJ8	01/13/22	40,000	10/01/51	4.000%	28,181	23,689
FNMA PL FM8857	3140XCZX9	09/15/21	50,000	10/01/51	2.000%	40,486	31,913
FNMA PL MA4468	31418D6E7	10/15/21	40,000	11/01/51	3.500%	26,650	21,502
FNMA PL FS2572	3140XH2E6	08/11/22	85,000	11/01/51	2.000%	61,002	57,149
FHLMC PL QD5507	3133B3DL8	01/20/22	40,000	01/01/52	2.000%	30,950	25,488
FNMA PL CB2668	3140QM6E9	03/12/24	300,000	01/01/52	3.000%	212,586	214,935
FNMA PL BV3091	3140MGNH0	02/14/22	35,000	02/01/52	2.500%	26,513	22,448
FNMA PL FS1931	3140XHED5	08/11/22	70,000	02/01/52	2.500%	47,406	44,962
FNMA PL MA4565	31418ECB4	02/28/22	50,000	03/01/52	3.500%	38,611	33,780
FNMA PL BM7053	3140JBZT6	08/19/22	90,000	03/01/52	2.000%	67,577	61,994
FHLMC PL SE9055	3133SKBY6	08/22/22	160,000	03/01/52	2.000%	120,709	109,642
FHLMC PL QD9791	3133B72Y3	08/19/22	40,000	04/01/52	2.000%	29,080	26,659
FNMA PL FS1626	3140XGY99	09/14/22	45,000	04/01/52	2.500%	31,435	30,699
FNMA PL FS1395	3140XGRR2	04/08/22	40,000	04/01/52	4.000%	33,901	31,261
FHLMC PL QE0359	3133B9MG6	04/01/22	50,000	04/01/52	3.500%	35,514	32,175
FNMA PL FS2180	3140XHM61	08/11/22	75,000	04/01/52	2.000%	53,552	49,588
FHLMC PL RA7191	3133KN7C1	05/11/22	80,000	04/01/52	3.500%	60,508	56,819
FNMA PL FS1598	3140XGX46	01/14/25	310,000	04/01/52	2.000%	201,981	210,548
FNMA PL MA4684	31418EF21	various	165,000	06/01/52	4.500%	125,152	125,859
FHLMC PL SD8220	3132DWDZ3	06/12/24	295,000	06/01/52	3.000%	214,629	218,903
FNMA PL FS2418	3140XHVL8	01/25/24	48,000	07/01/52	3.500%	36,241	36,715
FNMA PL FS2442	3140XHWC7	12/15/23	80,000	07/01/52	4.000%	41,702	61,774
FNMA PL CB4129	3140QPST5	11/23/22	120,000	07/01/52	4.500%	93,765	93,667
FHLMC PL SD8225	3132DWD67	07/18/24	360,000	07/01/52	3.000%	271,335	273,214
FNMA PL FS4018	3140XKPC8	12/13/23	373,000	07/01/52	3.000%	273,008	279,697
FNMA PL BT8308	3140LXGS8	05/19/23	90,000	08/01/52	4.500%	73,937	73,559
FHLMC PL RA7779	3133KPUC0	12/21/22	140,000	08/01/52	4.500%	108,217	106,384
FNMA PL MA4786	31418EJ84	10/21/22	150,000	10/01/52	5.500%	111,429	113,722
FHLMC PL SD8254	3132DWE33	09/11/24	225,000	10/01/52	3.000%	179,771	172,334
FHLMC PL SD8255	3132DWE41	10/21/24	335,000	10/01/52	3.500%	269,275	266,206
FHLMC PL SD3954	3132E0MB5	12/13/23	100,000	11/01/52	4.000%	79,035	80,951
FHLMC PL SD8267	3132DWFG3	10/10/24	290,000	11/01/52	5.000%	243,026	240,255
FNMA PL MA4838	31418ELU2	07/17/24	370,000	12/01/52	3.500%	297,248	298,031
FHLMC PL SD2428	3132DPVV7	04/13/23	90,000	01/01/53	5.000%	74,189	73,144
FHLMC PL SD2184	3132DPM96	11/29/22	90,000	01/01/53	6.000%	72,624	74,001
FNMA PL FS8509	3140XQN37	08/30/24	195,000	03/01/53	3.500%	173,063	169,135
FHLMC PL SD8321	3132DWG64	09/10/24	200,000	05/01/53	4.000%	175,100	169,206
FHLMC PL SD3772	3132E0FM9	12/13/23	120,000	06/01/53	4.500%	105,215	106,597
FNMA PL MA5070	31418ET42	12/06/24	100,000	07/01/53	4.500%	87,148	86,720
FNMA PL MA5089	31418EUP3	08/30/24	200,000	07/01/53	4.000%	172,278	169,085
FNMA PL MA5105	31418EU73	03/19/24	240,000	08/01/53	4.500%	208,133	210,820
FNMA PL MA5139	31418EV98	03/17/25	215,000	09/01/53	6.000%	176,213	176,120
FNMA PL FS5955	3140XMTM8	11/08/24	55,000	10/01/53	6.500%	42,932	43,097
FNMA PL FS5833	3140XMPT7	11/28/23	90,000	10/01/53	6.000%	77,025	78,606
FNMA PL FS7278	3140XPCQ0	11/25/24	185,000	11/01/53	5.000%	170,693	172,303
FNMA PL MA5236	31418EZA1	07/17/24	240,000	12/01/53	4.000%	205,540	207,102
GNMA PL 787236C	3662AC4V9	11/08/24	55,000	01/20/54	6.500%	42,265	42,074
GNR 2024-022	38384JH23	03/01/24	180,000	02/20/54	3.000%	134,606	137,851
FNMA PL MA5294	31418E3C2	03/26/24	120,000	03/01/54	4.500%	110,597	111,237
BENCH 2021-B25	08163DAF4	04/10/24	140,000	04/15/54	2.271%	123,955	128,717

City of Columbia, Missouri

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POOLED CASH:							
FNMA PL MA5387	31418E6Z8	05/20/24	230,000	06/01/54	5.000%	212,723	215,585
FNMA PL MA5388	31418E7A2	05/16/24	515,000	06/01/54	5.500%	469,781	473,937
Barcl 2021-C10	05551VBG7	various	200,000	07/15/54	2.268%	184,036	184,112
GNMA PL MA9906M	36180AAF0	10/17/24	170,000	09/20/54	5.500%	168,120	167,677
GNMA PL MA9966M	36180ACB7	11/20/24	70,000	10/20/54	6.000%	69,650	69,799
FNMA PL CB9655	3140QVWR1	03/11/25	150,000	12/01/54	5.000%	142,259	142,217
FNMA PL DC9778	3140AX2L0	01/23/25	160,000	01/01/55	5.500%	156,554	158,636
GNMA PL MB0148M	3618N5EW5	01/28/25	80,000	01/20/55	6.000%	80,280	80,671
GNMA PL MB0147M	3618N5EV7	various	645,000	01/20/55	5.500%	640,314	643,304
GNMA PL MB0206M	3618N5GQ6	02/12/25	170,000	02/20/55	6.000%	171,238	171,998
Total Asset-Backed Securities						\$ 17,695,941	\$ 17,231,806
Municipal Securities:							
Kentucky St Ppty & Bldgs Tax	49151FW48	10/05/22	105,000	06/01/27	4.393%	105,000	105,512
Massachusetts St SPL OBG	576004HD0	08/30/22	145,000	07/15/27	3.680%	145,000	143,298
New York NY City Transi Tax Rv	64972JEU8	10/21/22	20,000	08/01/27	3.590%	18,559	19,793
New York NY City Transi Tax Rv	64972JFK9	10/21/22	110,000	08/01/27	3.590%	101,389	108,862
Port Seattle WA Tax Rv	735389W87	08/11/22	160,000	08/01/27	3.708%	160,000	158,315
Middlesex Cnty NJ	596564RY2	07/17/23	230,000	08/15/27	4.774%	230,000	232,668
Alabama Fed Aid Hwy Fin Tax VR	010268CP3	09/01/22	20,000	09/01/27	1.547%	16,922	18,794
Chicago IL O Hare Intl	167593T28	07/24/23	200,000	01/01/28	4.911%	178,350	189,072
Houston TX Arpt Sys	442349EQ5	03/18/25	65,000	07/01/28	4.450%	60,346	60,668
Philadelphia PA Redev	717868JV6	12/19/24	65,000	09/01/28	4.552%	65,000	65,344
Dallas Fort Worth Tex Intl	23503CBW6	07/20/23	175,000	11/01/28	4.721%	175,000	177,812
Burbank Glendale Tax RV	120827EJ5	05/23/24	65,000	07/01/29	5.170%	65,000	66,927
						\$ 1,320,566	\$ 1,347,065
Total Police and Firefighters' Investments						\$ 177,782,747	\$ 202,908,945
Total Restricted/Unrestricted Marketable Securities and Investments						\$ 713,645,233	\$ 738,429,418